

# CITY OF SCOTTSBLUFF, NEBRASKA

## ANNUAL BUDGET



FISCAL YEAR  
2024 - 2025

**CITY OF SCOTTSBLUFF, NEBRASKA**  
FISCAL YEAR 2024 - 2025  
ANNUAL BUDGET

**MAYOR**

Jeanne McKerrigan

**COUNCIL MEMBERS**

Jordan Colwell

Angela Scanlan

Matt Salomon

Betsy Vidlak

**CITY MANAGER**

Kevin Spencer

# CITY OF SCOTTSBLUFF, NEBRASKA

## Mayor and City Council



*Mayor*  
**Jeanne McKerrigan**



*Councilmember*  
**Jordan Colwell**



*Councilmember*  
**Angela Scanlan**



*Councilmember*  
**Matt Salomon**



*Councilmember*  
**Betsy Vidlak**

# CITY OF SCOTTSBLUFF, NEBRASKA

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# CITY OF SCOTTSBLUFF, NEBRASKA

## List of Principal Officials

October 1, 2024

### Title

Mayor  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
City Manager  
City Clerk/Risk Manager  
Director of Development Services  
Director of Finance  
Director of Human Resources  
Director of Public Works  
Economic Development Director  
Fire Chief  
Library Director  
Parks Supervisor  
Police Chief

### Name

Jeanne McKerrigan  
Jordan Colwell  
Angela Scanlan  
Matt Salomon  
Betsy Vidlak  
Kevin Spencer  
Kim Wright  
Zachary Glaubius  
Lane Kizzire  
Cami Kite  
Mark Bohl  
Sharaya Toof  
Tom Schingle  
Richard Landreth  
Matt Carpenter  
Kevin Spencer

# CITY OF SCOTTSBLUFF, NEBRASKA

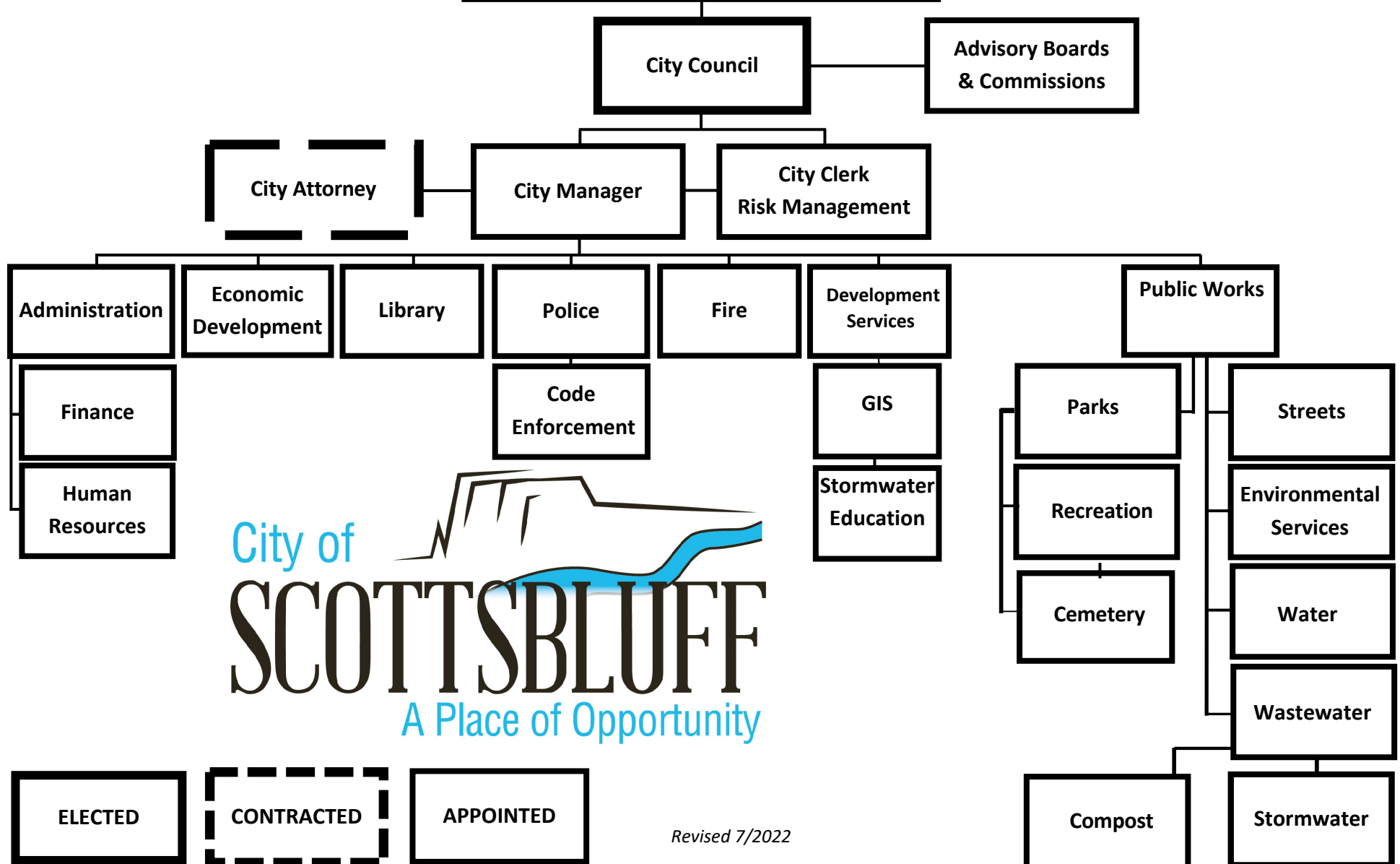
## Personnel Count by Department

<u>Department</u>	<u>Approved 2024-2025</u>
Administration	9
Development Services	3
Fire	17
Police	40
Library	7
Parks	11
Recreation	1
Streets	14
Cemetery	3
Economic Development	1
Environmental Services	13.5
Wastewater	11
Water	7.5
GIS	<u>1</u>
<b>Total Full-Time Equivalents</b>	<b>139 FTEs</b>



CITY OF SCOTTSBLUFF, NEBRASKA  
Organizational Chart

**Citizens of Scottsbluff**



ELECTED
CONTRACTED
APPOINTED

Revised 7/2022

# CITY OF SCOTTSBLUFF, NEBRASKA

## Boards/Commissions/Agencies

### **BOARD OF ADJUSTMENT**

The Board of Adjustment, consisting of 5 members, plus 1 additional member designated as an alternate who shall attend and serve only when one of the regular members is unable to attend for any reason. Each member, including the alternate member, shall serve a term of three years.

Sabrina Esparza .....9/30/25  
Rick Wayman.....9/30/26  
Henry Huber.....9/30/26  
Troy Herman (Vice-Chairman) .....9/30/24  
Michael Mawhinney .....9/30/24  
Raul Aguallo (Chairman). .....9/30/24

### **BUILDING & FIRE CODES EXCEPTIONS BOARD**

The Board shall consist of 5 regular members, plus one additional member who shall attend and serve only when one of the regular members is unable to attend for any reason. The regular members and the alternate member of the Board of Adjustment shall also be ex-officio the regular members and the alternate member, respectively, of the Building and Fire Codes Exceptions Board.

# CITY OF SCOTTSBLUFF, NEBRASKA

## Boards/Commissions/Agencies

### **BUSINESS IMPROVEMENT BOARD**

The Board shall have 7 members and 2 alternates. The term of office of each member of the board shall be three years commencing on the first day of October.

Tami Reichert .....9/30/25  
Monica Chandler .....9/30/25  
Michele Denton .....9/30/26  
Pricilla Bailey .....9/30/26  
Melissa Schneider (Alternate).....9/30/26  
Rebecca Shields.....9/30/25  
Rick Wayman.....9/30/24  
Vacant .....9/30/24  
Vacant (Alternate).....9/30/24

### **CIVIL SERVICE COMMISSION**

The Civil Service Commission of the City, which has been created by Nebraska law, shall have 3 members. The term of office of each member shall be a period of six years.

Jana Bode .....9/30/27  
Jackie Neu .....9/30/29  
Michael Schaff (Chairman) .....9/30/25

# CITY OF SCOTTSBLUFF, NEBRASKA

## Boards/Commissions/Agencies

### LIBRARY BOARD

Library Board shall consist of 5 members. Each member shall serve a term of five years.

Beth Merrigan .....9/30/27  
Justin McMillen .....9/30/24  
Victoria Quezada .....9/30/25  
Jessica Dutton .....9/30/25  
Anne Radford .....9/30/26

### PARK, CEMETERY & TREE BOARD

Park, Cemetery & Tree Board shall have 7 members who will serve for a term of five years.

Dan Marshall (Chairman) .....9/30/27  
Megan Hayward (Vice Chair) .....9/30/28  
Kasandra Lauder .....9/30/24  
Carolyn Escamilla .....9/30/26  
Larry Cooper (Sec/Treas) .....9/30/26  
Eugene Batt .....9/30/26  
Ashlee Wilson .....9/30/26

# CITY OF SCOTTSBLUFF, NEBRASKA

## Boards/Commissions/Agencies

### PLANNING COMMISSION

The Board of Adjustment, consisting of 9 members, plus 1 additional member designated as an alternate who shall attend and serve only when one of the regular members is unable to attend for any reason. Each member, including the alternate member, shall serve a term of three years.

Dana Weber .....9/30/24  
Becky Estrada (Chairman) .....9/30/26  
Callen Wayman (Vice Chair).....9/30/25  
Jim Zitterkopf .....9/30/25  
Jerry Stricker .....9/30/25

Linda Redfern (Alternate) .....9/30/25  
Kendall Palu .....9/30/25  
David Gompert .....9/30/26  
Henry Huber .....9/30/26  
Angie Aguallo .....9/30/25

### PLUMBERS EXAMINING BOARD

Examining Board for Plumbers of the City, which shall have 6 members. Each member shall serve a term of four years.

Roger Rojas .....9/30/27  
Mark Sitzman .....9/30/24  
Larry McCaslin.....9/30/25  
Robert McCormick .....9/30/25  
Jack Satur .....Ex-Off.  
Gary Batt .....Ex-Off.

# CITY OF SCOTTSBLUFF, NEBRASKA

## Boards/Commissions/Agencies

### LB 840 APPLICATION REVIEW

Nate Merrigan (Chairman)  
David Schaff  
Dennis Hadden  
Hod Kosman  
Jim Trumbull  
Marla Marx  
Lee Glenn

### LB840 CITIZEN REVIEW

Mark Harris (Chairman)  
Diane Vandenberg  
Marci Meyer  
Sam Mark  
Scott Phillips

### LIQUOR LICENSE HOLDERS INVESTIGATORY BOARD

This board shall consist of 10 members who are appointed for three-year terms. Chairman and Vice Chairman are appointments are one year each.

Russ Knight (Chairman).....1/31/25  
Andrea Margheim (Vice Chair) .....1/31/25  
Kelli Larson .....1/31/27  
Matt Huck .....1/31/27  
Emily Norman.....1/31/27  
Libby Stobel.....1/31/27  
Kevin Spencer.....1/31/27  
Kim Wright .....1/31/27  
Vacant .....1/31/27  
Vacant .....1/31/27  
Vacant .....1/31/27

# CITY OF SCOTTSBLUFF, NEBRASKA

## Boards/Commissions/Agencies

### COMMUNITY REDEVELOPMENT AGENCY

This board consists of 5 members who are appointed by Mayor for five years each, following the initial staggered term.

- Bill Trumbull .....9/30/26
- Bill Knapper .....9/30/24
- Katie Camacho .....9/30/28
- Mary Skiles .....9/30/25
- Maricia Marquez .....9/30/27

# CITY OF SCOTTSBLUFF, NEBRASKA

## History and Facts

The City of Scottsbluff, as well as Scotts Bluff County, receives its name from Scott's Bluff, a well know natural landmark which rises 800 feet over the North Platte River Valley. The early day explorer and fur trapper, Hiram Scott, traveled through the region in search of fur pelts to be sold in eastern markets.

In December, 1899 the Townsite for Scottsbluff was laid out by the Lincoln Land Company, a Burlington Railroad subsidiary, on land purchases from the Elizabeth McClenahan family. The plot for the town was filed with the Scotts Bluff County Clerk on January 20, 1900, and the railroad tracks reached the townsite in February.

Construction began on the first building in Scottsbluff in March of 1900. This building housed a grocery store owned by Ed H. Kirkpatrick. The second building was for the Emery Hotel. Soon these businesses were joined by the Carr Neff Lumber Co. which was located in a location close to the current site of the Carr Trumbull Lumber Co. The first newspaper was started in May of 1900 by E.T. Westervelt and was called The Scottsbluff Republican. In addition to these buildings the residents of the town also built a Presbyterian Church.

Louis Probst and others petitioned the Scotts Bluff County Commissioners on June 20, 1900 to incorporate the Village of Scottsbluff. The business district of the village continued to grow as two saloons, a feed store, a barber, a dressmaker, a bank, a hardware store, a drug store, a general merchandise store, a post office and restaurants were added in quick succession. Homes were constructed and a four-room school house was built where City Hall at 1818 Avenue A was located.

The men and women of the 1900's who founded the City of Scottsbluff were a vigorous and self-reliant group of individuals who settled where they felt they had a good opportunity for success. They sought to raise families in an environment which would offer education, religion and culture. They were dedicated to the institutions of free government.

The Village Board of Trustees was elected in April of 1904 and headed by Chairman J.C. McCreary. In 1911 the population had grown sufficiently to allow for the organization of a second class city with a Mayor/Council form of government and the first Mayor was Frederick Alexander. Scottsbluff became a first class city with a population of 5,168 in 1916 and C.H. Westervelt was elected to serve as Mayor. After an election held in May, 1949 the City was reorganized under the Council/Manager form of government with 5 Councilmembers elected at large and a Mayor elected to serve as President of the Council by his fellow Councilmembers. The first Mayor to serve under the new form of government was V.R. Blackledge.



*Broadway, circa 1900*

# CITY OF SCOTTSBLUFF, NEBRASKA

## History and Facts

The early citizens of Scottsbluff organized first a private library collection and then supported the City involvement in providing this service. As early as 1910 a dedicated group of citizens were active in providing the community with a collection of materials to support their need for information.

Other city services were also developed initially in response to the desire of residents to make a good life for themselves within the area, known as “America’s Valley of the Nile”. The City Hall was located at various locations throughout the downtown district of the community during the early years and was always in rented space. It wasn’t until 1956 that the citizens of Scottsbluff approved a bond issue to construct a building to house their City government at 1818 Avenue A.

Great Western Sugar Company was important to the history of early settlers of Scottsbluff. The Scottsbluff sugar factory was built in 1910 and subsequent growth in sugar beet production contributed to continued stability in the economy of the area.

The growth and development of the health care industry over the years, in addition to increasing expansion in the retail and service business districts, have joined with agriculture based concerns to build a local economy which is joined with the community of Gering in providing support for a trade area which reaches as far as 80 miles from the city limits. The common concerns and common interests of residents in the Twin Cities have led to increasing cooperation for programs of mutual benefit to all residents.



*Broadway, circa 1920*



*Broadway, 2016*

*Excerpt taken from the Gering Courier – One Hundredth Anniversary Edition, Thursday April 30, 1987*

# CITY OF SCOTTSBLUFF, NEBRASKA

## Miscellaneous Statistics

<b>Date of Incorporation</b>	<b>June 10, 1916</b>
<b>Form of Government</b>	<b>Council/Manager</b>
<b>Location</b>	<b>Western Nebraska</b>
<b>Population</b>	<b>14,436</b>
<b>Elevation (feet)</b>	<b>3,891</b>
<b>Area in square miles</b>	<b>6.27</b>
<b>Average annual rain fall (inches)</b>	<b>15.79</b>
<b>Average annual snow fall (inches)</b>	<b>42.10</b>
<b>Average growing season (days)</b>	<b>147</b>

### Number of employees:

Full time permanent	137
Part time permanent	2
Part time casual	7
Seasonal	41

### City of Scottsbluff facilities and services:

Miles of streets	340
Traffic control signals	35

### Parks and recreation:

Number of parks	22
Area of parks in acres	282
Pedestrian Pathway miles	7.1
Swimming pools/water park	1
Campground camp sites	47

### Fire Protection:

Number of stations	1
Number of firefighters:	
Full time	16

### Police Protection:

Number of stations	1
Number of sworn officers	35

### Water system:

Number of customer accounts	6,145
Number of wells operated	12
Number of water towers	5
Pumping capacity (gallons per minute)	14,100
Storage capacity (gallons)	2,750,000
Average annual water consumption (gallons)	1.2 billion
Miles of water main	133
Number of fire hydrants	946

### Water reclamation system:

Number of customer accounts	6,199
Influent flow per day (gallons)	2,104,110
Number of sewer lift stations	5
Miles of sanitary sewers	101
Number of manholes	2,090

# CITY OF SCOTTSBLUFF, NEBRASKA

## Miscellaneous Statistics

### Stormwater collection:

Miles of storm sewer main	100
Catch basins	1,500

### Libraries:

Printed and digital materials	1
Cardholders/patrons	65,000+
Patrons served annually	20,335
	130,000+

### Facilities and services not included in the reporting entity:

#### Education:

##### Number of schools:

Elementary (K-5)	5
Middle school (6-8)	1
Senior high (9-12)	1
Community College	1

##### Number of students:

Elementary (K-5)	1,587
Middle school (6-8)	802
Senior high (9-12)	1,063
Community College:	
Full time students	699
Part time students	1,007

### Hospitals:

Number of hospitals	1
Number of patient beds	158



*Scottsbluff PD Officers*

# CITY OF SCOTTSBLUFF, NEBRASKA

## Letter from the City Manager

Honorable Mayor, City Council and Citizens of Scottsbluff:

I am honored to present you and the citizens of Scottsbluff the complete budget for Fiscal Year 2024/2025. Every year, the City Council adopts a budget that matches the services desired by the community with the financial resources required to adequately provide those services.

This budget reflects the vision and goals of the City Council and supports the services, programs and infrastructure provided by the City. The budget for these critical services allows us to provide value added results that impact and improve the daily lives of those who live, work and visit the City of Scottsbluff.

City staff has worked to ensure openness and transparency in the budget process. Beginning in May 2024, the City's budget and financial team met with each department with the clear objective of increasing the effectiveness of the budget, identifying cost savings, reducing expenditures and improving service delivery. On July 25, 2024, the City Council held a Budget Workshop that indicated trends used to develop departmental budgets, revenue budgets and to update the Capital Improvement Plan.

Staff has reviewed expenditure categories and proposed reductions where possible due to uncertain economic times. This budget presents expenditures which are expected to exceed forecasted revenues for the upcoming 2024/25 fiscal year. Due to the expenditures exceeding projected revenues, in an effort to maintain service delivery, this budget like the past budget shows a reduction in cash reserves. The projected expenditures for the 2023/2024 are lower than originally planned due to supply chain issues for capital expenditure items, open positions and

conservative spending by departments, thus a significant portion of the proposed 2024/2025 expenditures are carry-over items. The spend down of cash reserves meets the financial policy requirements of cash on hand, with a long-term focus of keeping debt loads low and adequate cash on hand for emergencies.

The City of Scottsbluff's all funds budget, net of transfers is \$54.4 million. Approximately \$12.7 million is allocated toward General Fund services.

The City continues to identify opportunities to reduce costs and to attract new sources of revenue. To this end, the City is investing in Economic Development efforts and Infrastructure while also looking for creative measures to ensure that effective services are provided.

The City continues to practice prudent fiscal management to ensure its resources are adequate to draw upon during the economic downturns and to meet its future obligations. The Fiscal Year 2024/25 Budget presents a plan for addressing the goals of City Council within existing resources. The budget supports community services, programs, and infrastructure while promoting the long-term goals and fiscal health of the City.

Yours Truly,

A handwritten signature in black ink, appearing to read "K. Spencer", written over a light yellow vertical line.

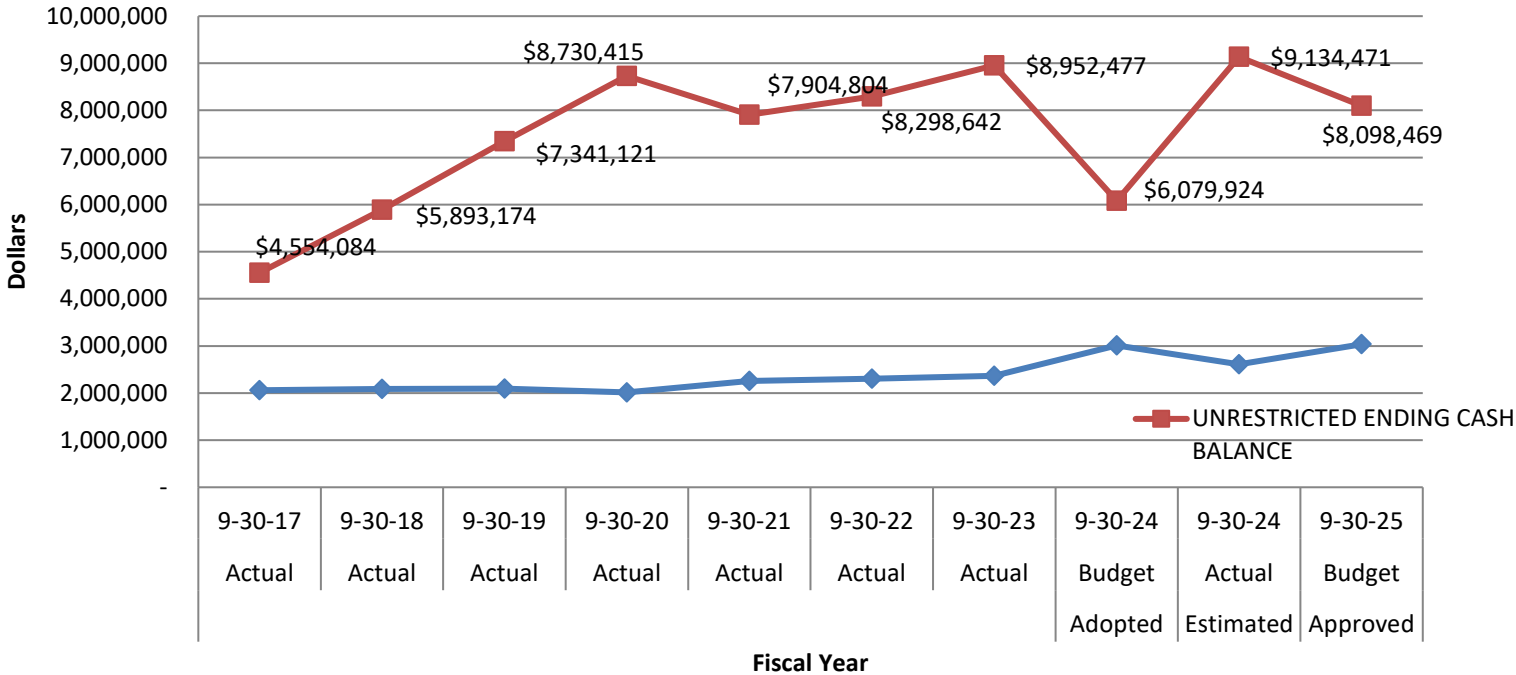
Kevin Spencer, City Manager

# CITY OF SCOTTSBLUFF, NEBRASKA

## General Fund Cash Balance

Reserved funds, like savings plans, are mechanisms for accumulating cash for future capital outlays and other allowable purposes. The Scottsbluff City Council implemented a policy of a three-month *operating cash reserve* for the General Fund. A reasonable level of unrestricted funds provides a cushion for unforeseen expenditures or revenue shortfalls and helps ensure that adequate cash flow is available to meet the cost of operations. The graphic below depicts the year end General Fund cash balance as it compares to the three -month cash reserve requirement set by Council which is based on actual expenditures of the General Fund in the same fiscal year.

**Operating Cash Reserve Requirement vs. Actual Cash Balance - General Fund**

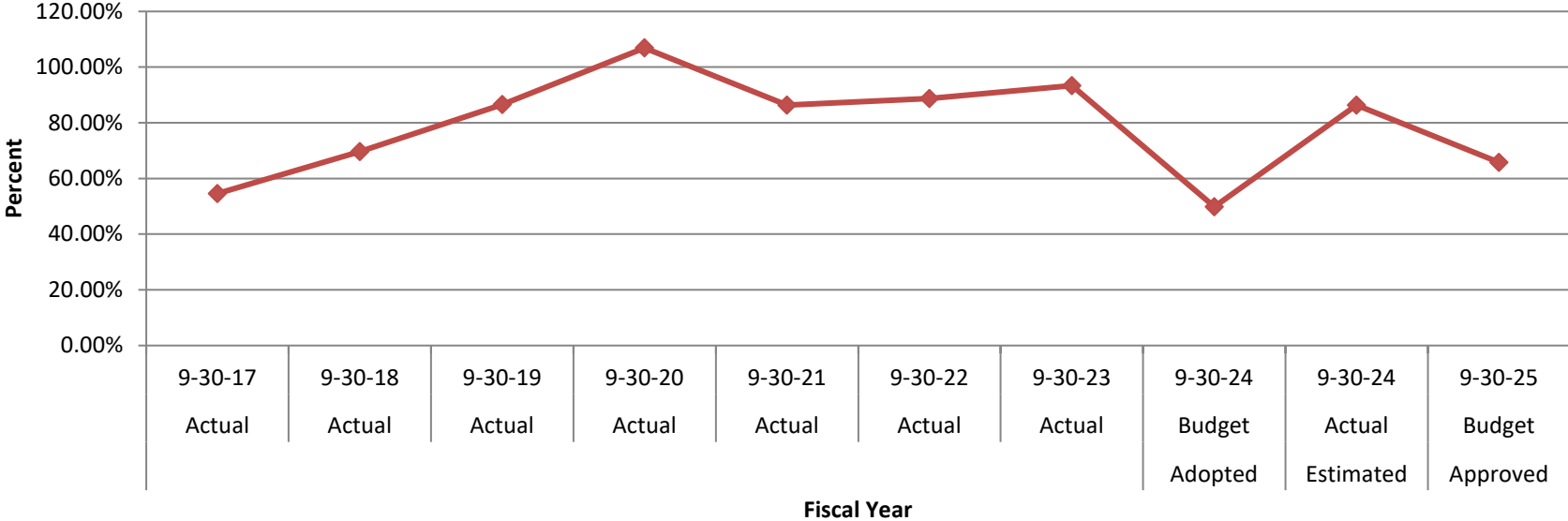


# CITY OF SCOTTSBLUFF, NEBRASKA

## General Fund Cash Balance

The General Fund’s budgeted unrestricted cash balance for the 2025 Budget is \$8,098,469 or 65.79% of expenditures (less capital outlay and debt service). A three-month reserve of General Fund cash would require a balance of \$3,035,157.

### General Fund Cash Balance as a Percent (%) of Operating Expenditures

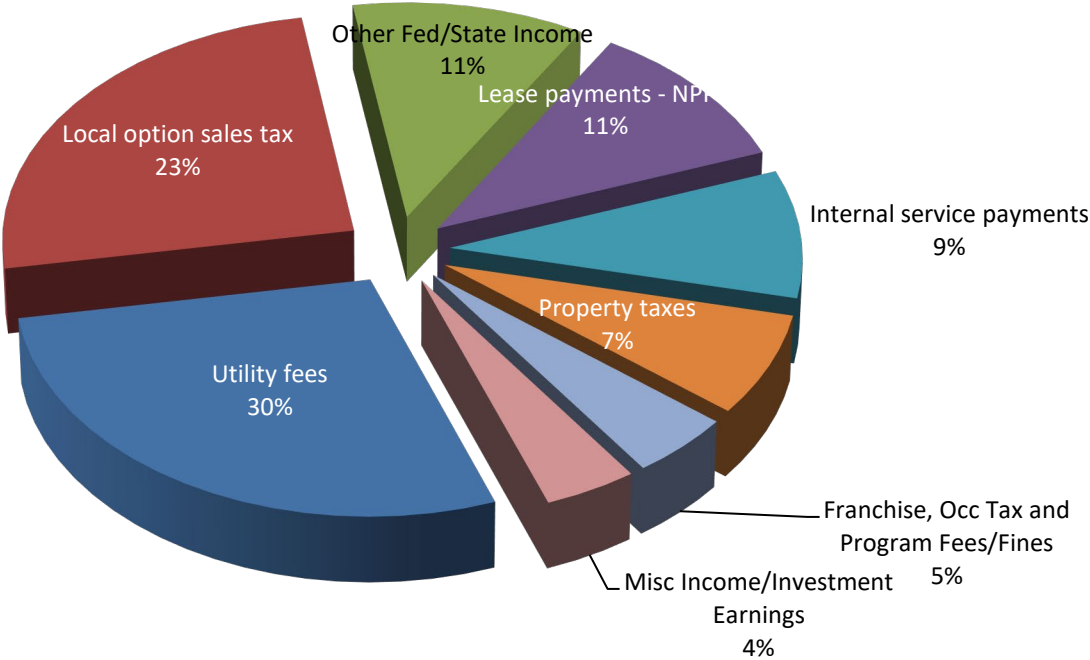


# CITY OF SCOTTSBLUFF, NEBRASKA

## Revenues by Source

Where does the City get its revenues? The primary sources of revenue for the City of Scottsbluff are retail sales taxes, lease payments from NPPD for the use of the City’s electrical infrastructure, real estate and personal property taxes, occupation taxes, program generated fees and fines, other State revenue and City utilities.

**Budgeted Revenue by Source**



**Fiscal Year 09/30/2025**

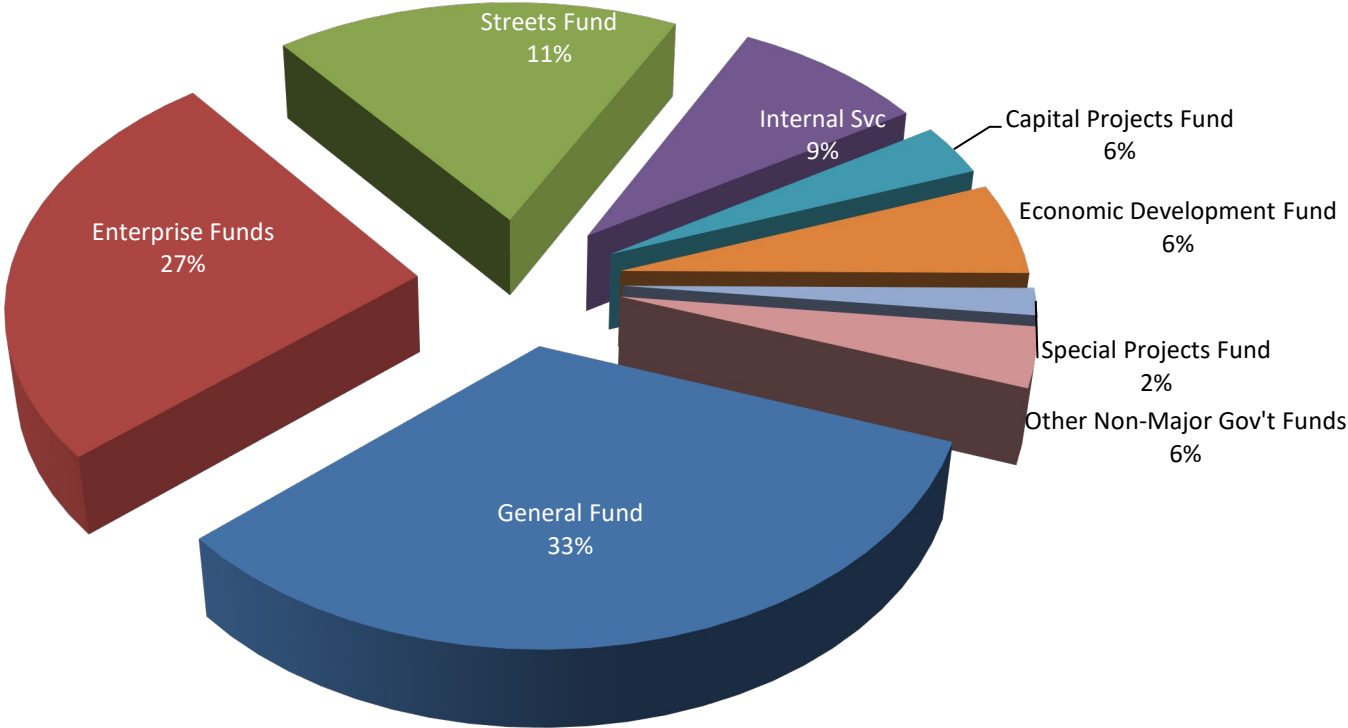
*Cash balance forward, transfers and bond/warrant proceeds not included in revenue amounts.*

# CITY OF SCOTTSBLUFF, NEBRASKA

## General Fund Revenues

Where do the revenues go? The City’s budget begins with anticipated revenues. These funds are then allocated between funds and departments based on the goals, vision and policy set by the City Council, requirements of State Statutes, the programming and needs of each department and capital improvement requirements.

### Budgeted Revenue by Fund



*Cash balance forward, transfers and bond/warrant proceeds not included in revenue amounts.*

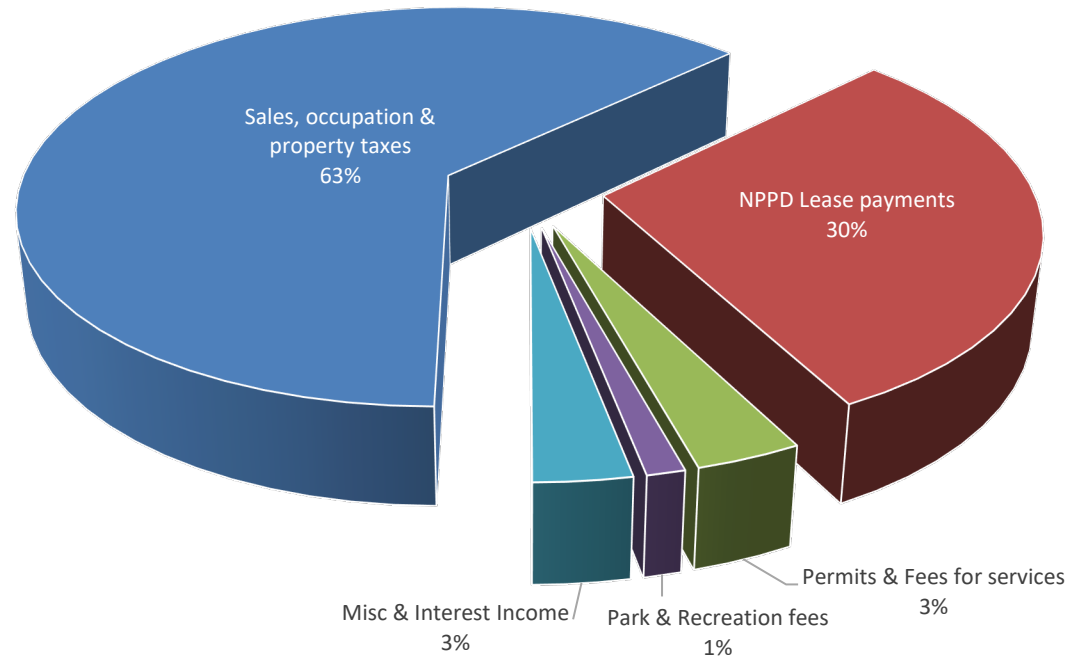
**Fiscal Year 09/30/2025**

# CITY OF SCOTTSBLUFF, NEBRASKA

## General Fund Revenues

The General Fund revenues which make up 30% of the City's total revenues are mostly attributable to taxes and lease payments from NPPD. A small portion of General Fund revenue is generated from fees related to parks and recreation (pool passes, park shelter rentals, softball and other recreation league fees), permit fees and fees for services (building permit fees, fingerprinting fees, fire inspection fees and security detail). The remaining balance is investment income.

Budgeted General Fund Revenues by Source



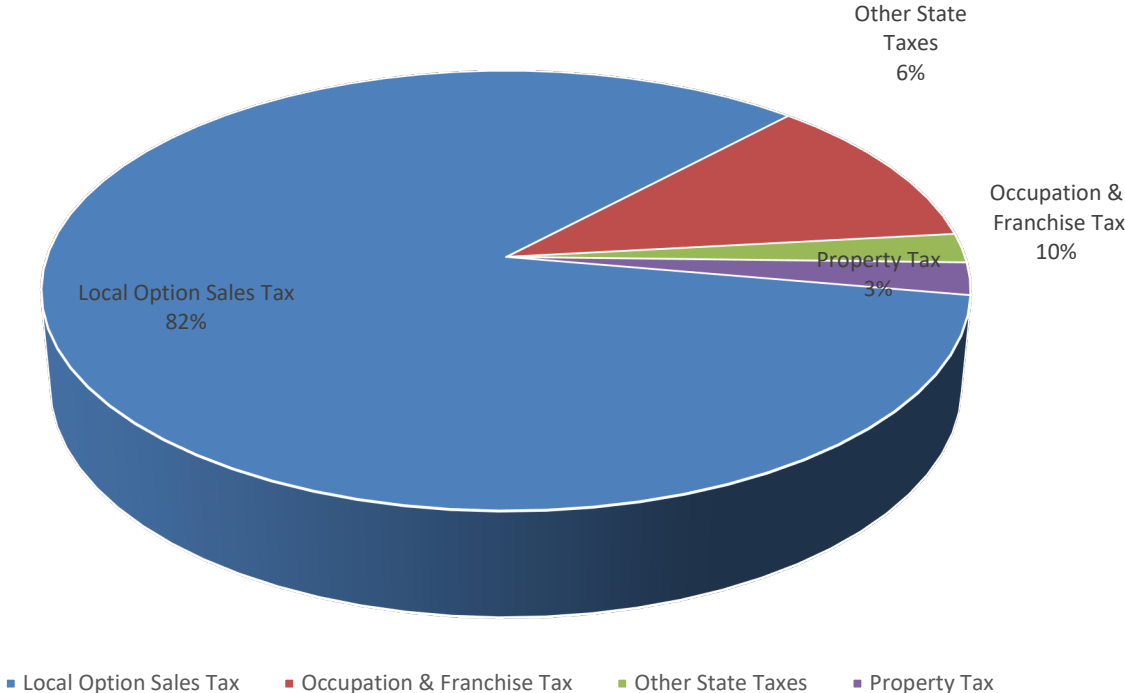
Fiscal Year 09/30/2025

# CITY OF SCOTTSBLUFF, NEBRASKA

## Sales Tax Revenues

Over half (62%) of the General Fund revenues are attributable to taxes. The majority (82%) of this tax revenue is from local option retail sales tax. The remaining tax revenue is generated by occupation and franchise tax, property tax and other State tax such as motor vehicle tax.

Budgeted General Fund Tax Revenues by Source



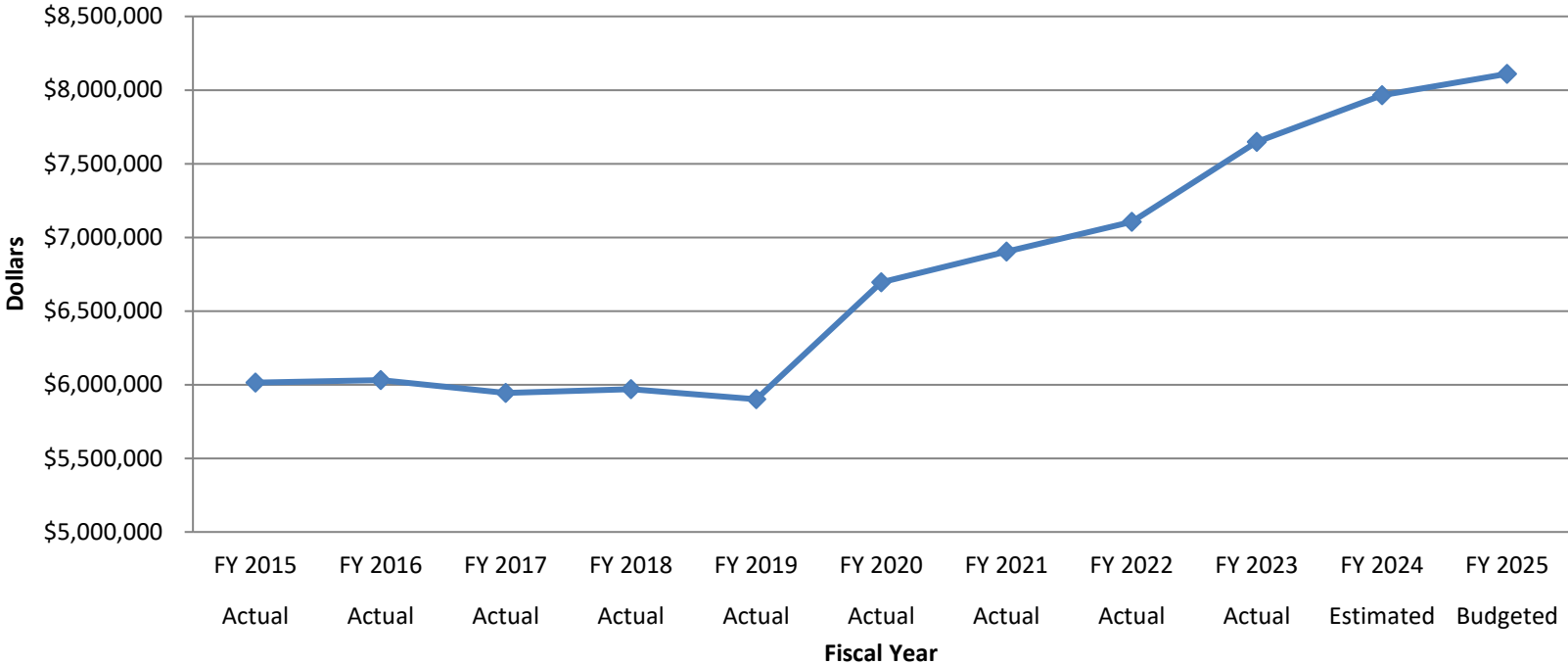
Fiscal Year 09/30/2025

# CITY OF SCOTTSBLUFF, NEBRASKA

## Sales Tax Revenues

Sales tax revenues that the City receives are based on local consumer spending and are extremely difficult to predict. As a result, the Revenue Committee for the City which is made up of two members of City Council, the City Manager and Finance Director review historical sales tax receipts and trends. They create various forecasts for the current year’s budget considering economic indicators such as unemployment, commodity prices, business and industry statistics and other economic factors that affect local spending.

### Sales Tax Revenue History



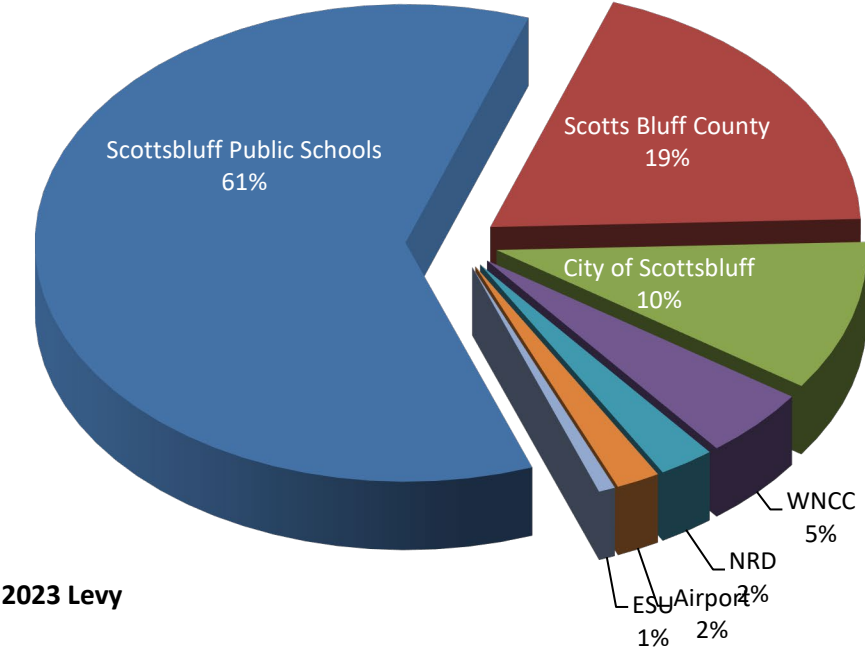
# CITY OF SCOTTSBLUFF, NEBRASKA

## Property Tax Revenues

A levy indicates the amount of tax property owners pay for each \$100 valuation of their property. Property tax can be calculated by Assessed Valuation divided by 100, then multiplied by the levy. The City’s requested levy for the Budget Year 2025 is .1993. A citizen can expect to pay \$199.30 in City taxes on a \$100,000 home.

Total property tax revenue is budgeted to increase without a rate increase due to an increase in property valuations. Valuations increased from \$1,090,388,159 in 2023 to \$1,119,383,268 in 2024, an increase of \$28,955,106 or 2.66%. Actual valuation of property is determined by the Scotts Bluff County Assessor.

### Division of the Property Tax Dollar

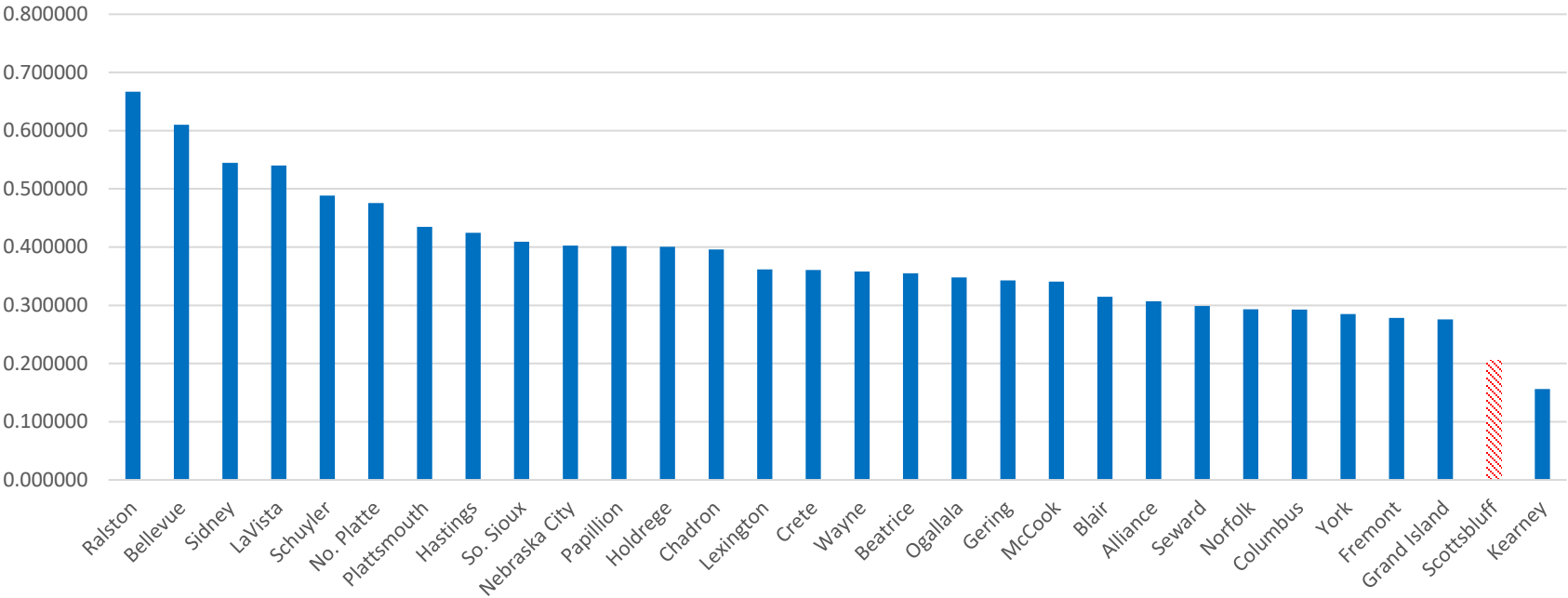


# CITY OF SCOTTSBLUFF, NEBRASKA

## Property Tax Revenues

How does the City compare to other First Class Cities in Nebraska? The City of Scottsbluff has the second lowest municipal levy rate in the State of Nebraska.

### 2023 Municipal Levies of Nebraska First Class Cities

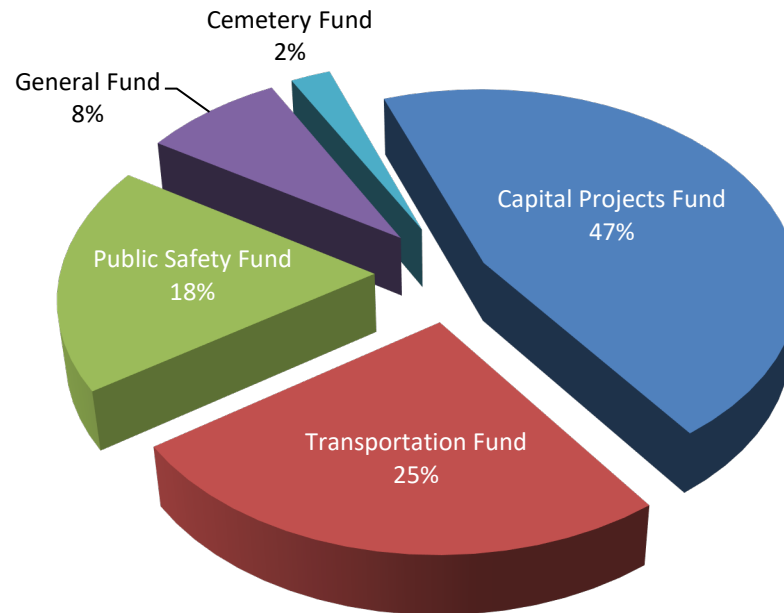


# CITY OF SCOTTSBLUFF, NEBRASKA

## Property Tax Revenues

Where do my property taxes go?? By Ordinance the City is limited to \$175,000 in property tax revenues allocated to the General Fund. The remaining property tax revenues that are collected by the City are allocated to debt service and capital improvements including equipment purchases for funds such as Public Safety.

### Fund Allocation of Property Tax Revenues

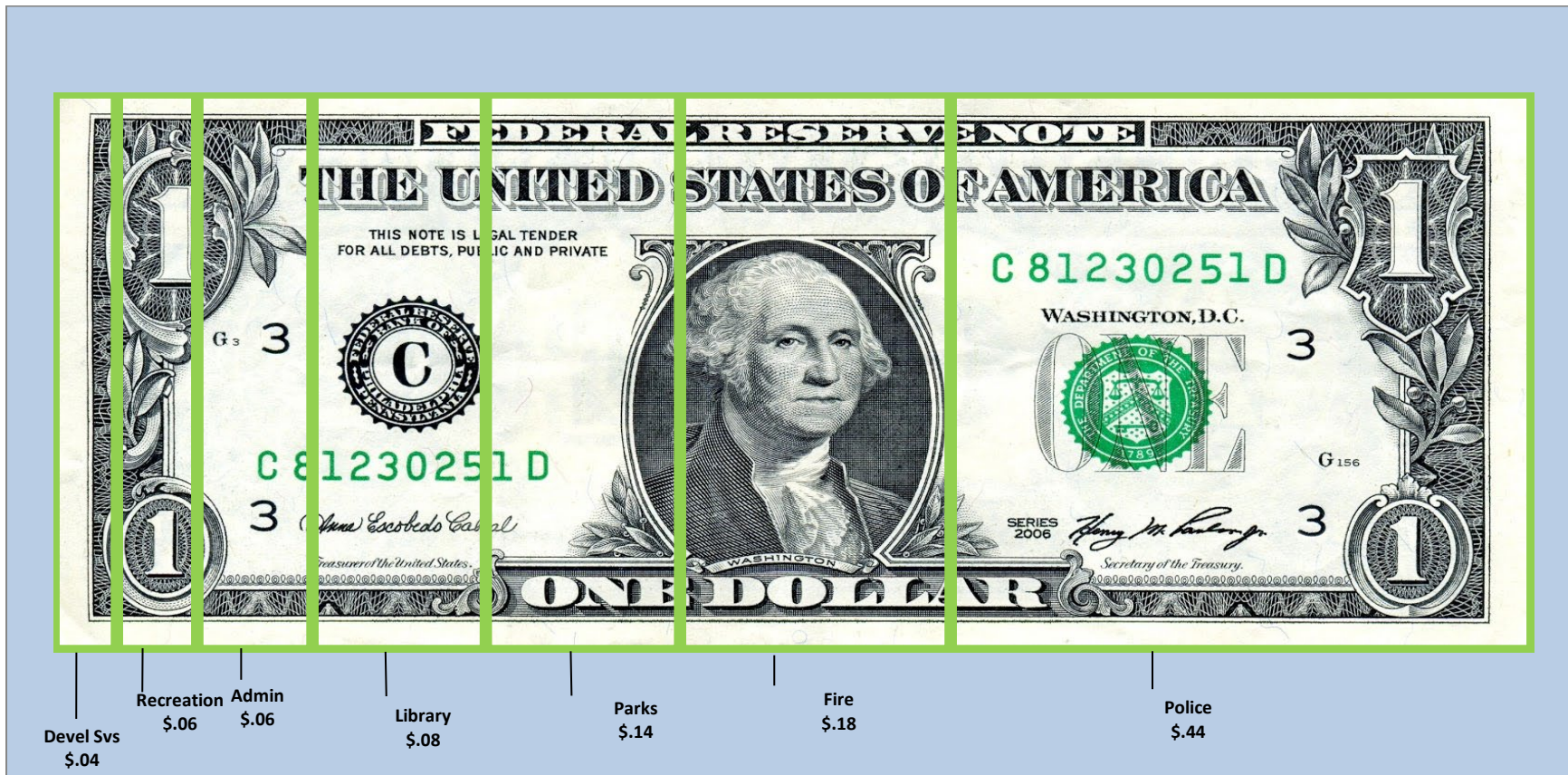


Fiscal Year 09/30/2025

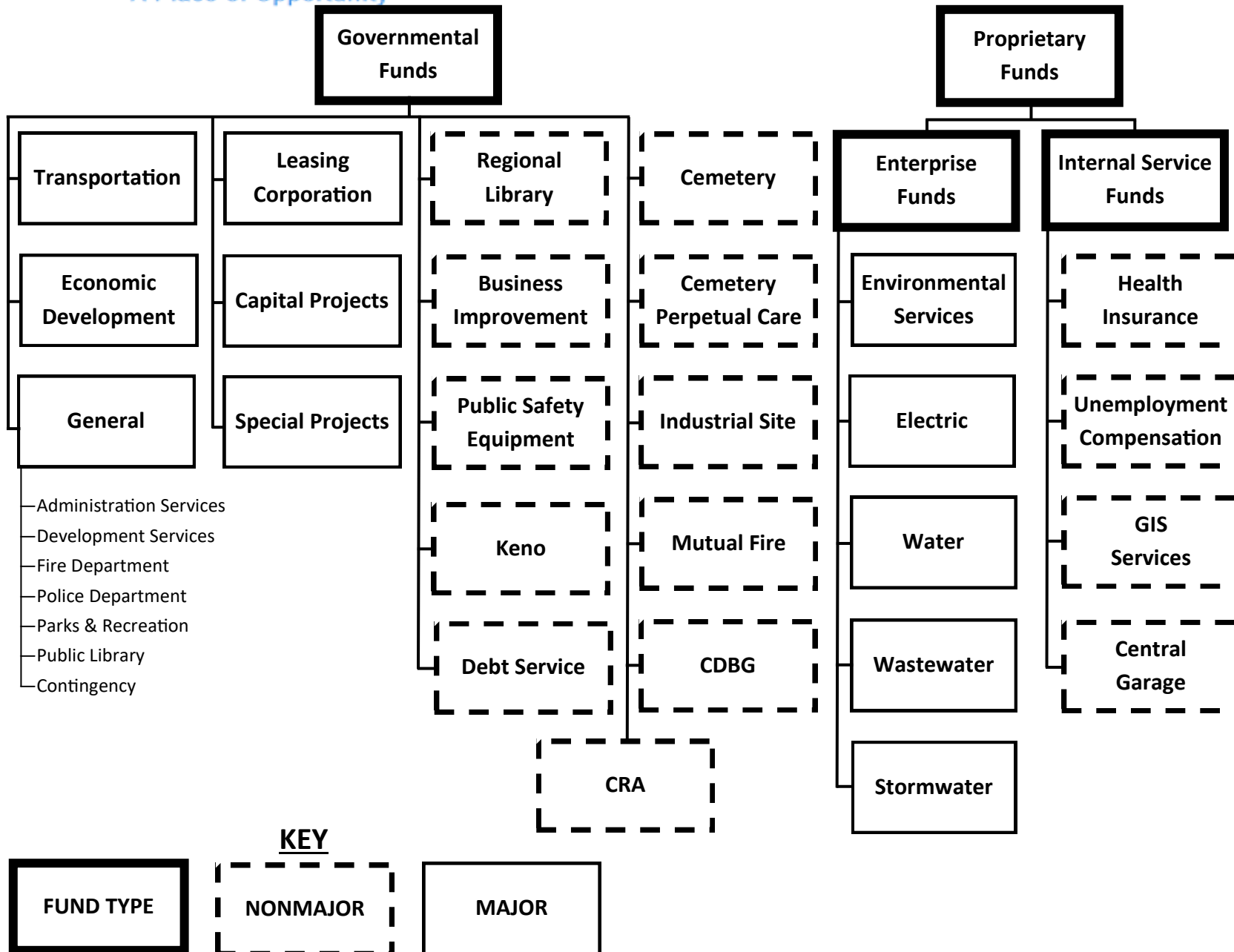
# CITY OF SCOTTSBLUFF, NEBRASKA

## General Fund Expenditures

How is the money spent?? General Fund expenditures seem to cause the most concern for taxpayers as this Fund is a conglomerate of many Departments that provide services to the community most of which generate little or no revenue on their own. The General Fund, as noted previously is funded mostly by taxes and lease payments. The graphic below represents the portion of each dollar of budgeted expenditures for the General Fund that goes to each Department within the Fund.



Budget Fund Structure



General Fund

Fund 111

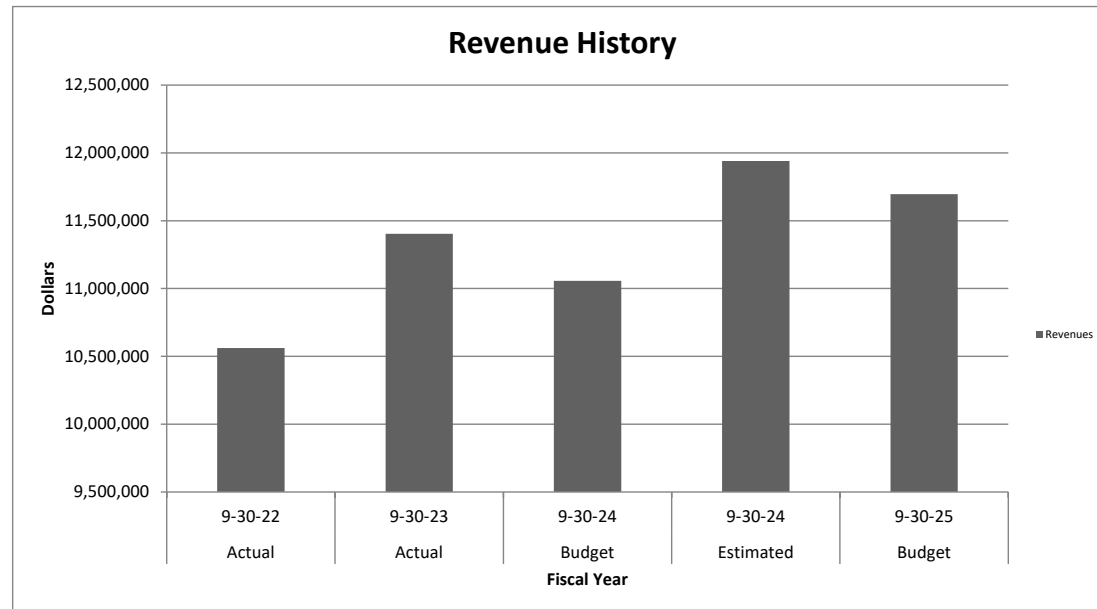
Summary

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
UNENCUMBERED CASH BALANCE OCT. 1	7,904,804	8,298,642	8,952,477		8,952,477	9,134,471
RECEIPTS	10,561,998	11,403,116	11,056,829	5,953,218	11,940,124	11,695,247
REVENUES	18,466,802	19,701,758	20,009,306	5,953,218	20,892,601	20,829,718
ADMINISTRATIVE SERVICES DEPT	835,275	794,330	1,347,964	325,018	1,043,771	1,330,253
DEVELOPMENT SERVICES DEPT	366,468	303,146	540,083	242,081	419,519	454,835
FIRE DEPARTMENT	1,828,122	1,854,040	2,231,005	1,045,258	1,995,881	2,253,553
POLICE & EMERGENCY MANAGEMENT DEPARTMENT	3,916,522	4,259,993	5,250,418	2,358,386	4,529,954	5,084,956
PARKS AND RECREATION DEPT	1,891,862	2,692,250	2,661,637	1,164,511	2,484,785	2,364,318
SCOTTSBLUFF PUBLIC LIBRARY	716,455	800,319	1,340,789	694,339	1,284,220	993,334
CONTINGENCY	-	-	250,000	-	-	250,000
TOTAL EXPENDITURES	9,554,703	10,704,077	13,621,895	5,829,592	11,758,130	12,731,249
ACCRUAL ADJUSTMENT	613,456	45,204	-	-	-	-
TOTAL EXPENDITURES AFTER ACCRUAL	10,168,159	10,749,281	13,621,895	5,829,592	11,758,130	12,731,249
Assigned fund balance	-	-	-	-	-	-
UNENCUMBERED FUND BALANCE SEP. 30	8,298,642	8,952,477	6,387,411		9,134,471	8,098,469
TOTAL FUND BALANCE	8,298,642	8,952,477	6,387,411		9,134,471	8,098,469

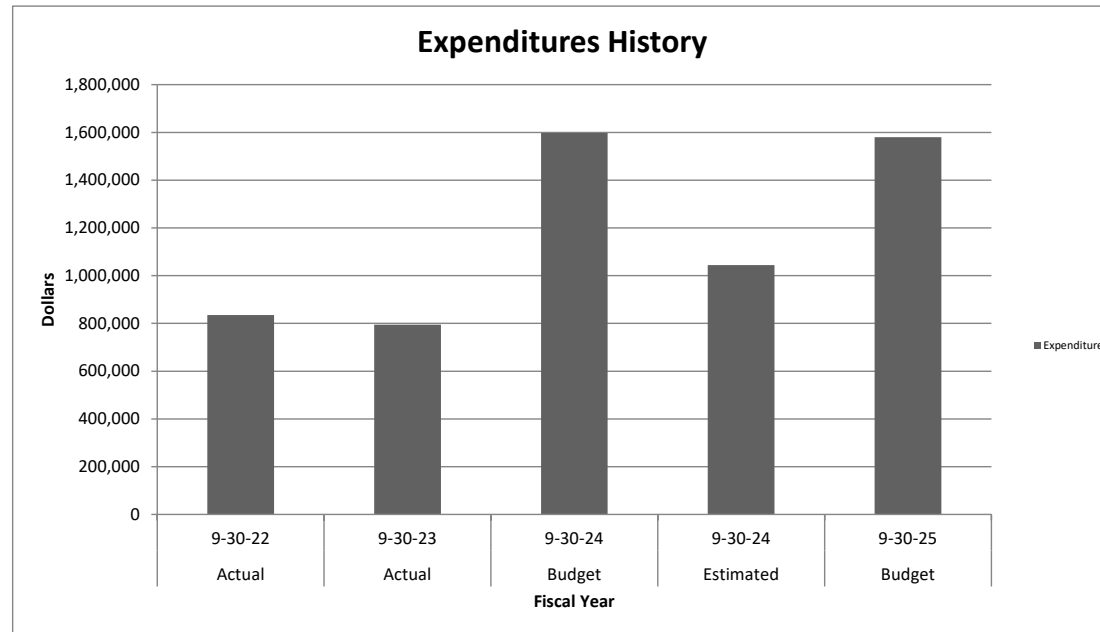
	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	86	85	85	84	88
Part - Time	4	4	4	4	4

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
LOCAL OPTION SALES TAX	5,483,460	5,695,080	5,595,238	3,091,622	6,200,000	6,208,874
PROPERTY TAX	156,258	154,576	175,000	35,178	175,000	175,000
OTHER TAX (FRANCHISE, OCCUPATION)	790,080	978,438	966,418	545,027	952,918	991,200
INTERGOVERNMENTAL (GRANTS)	202,674	138,063	139,986	82,202	174,128	139,986
CHARGES FOR SERVICES	502,710	565,701	526,475	272,927	535,015	526,475
MISCELLANEOUS REVENUES	179,331	272,455	131,946	110,278	184,063	131,946
INTEREST INCOME	75,104	202,380	50,000	122,046	285,000	50,000
TRANSFERS FROM OTHER FUNDS	3,172,380	3,396,423	3,471,766	1,693,938	3,434,000	3,471,766
<b>Total General Fund Revenues</b>	<b>10,561,998</b>	<b>11,403,116</b>	<b>11,056,829</b>	<b>5,953,218</b>	<b>11,940,124</b>	<b>11,695,247</b>



	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
PERSONNEL SERVICES	206,665	180,778	192,334	93,926	184,939	227,547
OPERATIONS & MAINTENANCE	599,860	519,786	633,630	231,092	536,832	680,706
CAPITAL OUTLAY	28,750	93,766	522,000	-	322,000	422,000
COUNCIL CONTINGENCY	-	-	250,000	-	-	250,000
<b>Total Administrative Services Department Expenditures</b>	<b>835,275</b>	<b>794,330</b>	<b>1,597,964</b>	<b>325,018</b>	<b>1,043,771</b>	<b>1,580,253</b>

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	10	10	10	10	10
Part - Time	-	-	-	-	-



**Administrative Services Department**

The Administrative Services Department encompasses allocated services from the City Manager, the Finance Department, Human Resources, Management Information Systems, the City Clerk and the City Council

**Mission Statement**

The staff of the Development Services Department of the City of Scottsbluff are devoted to the preservation and protection of the health, safety and general welfare of each person who resides, works, is educated, and/or visits our City with diligence and without discrimination. We are further compelled and committed to the uniform application of our responsibilities and duties with respect to the moral and ethical consciousness, which is expected and required by a public servant.



The Development Services Department is responsible for the management and supervision of the planning, building and development functions of the City organization. The department is also responsible for administering the joint building inspection agreement and program with the City of Terrytown. The department administers the general development plan and serves in a staff advisor capacity on planning issues to the Planning Commission, Board of Adjustment, City Council and other City departments.

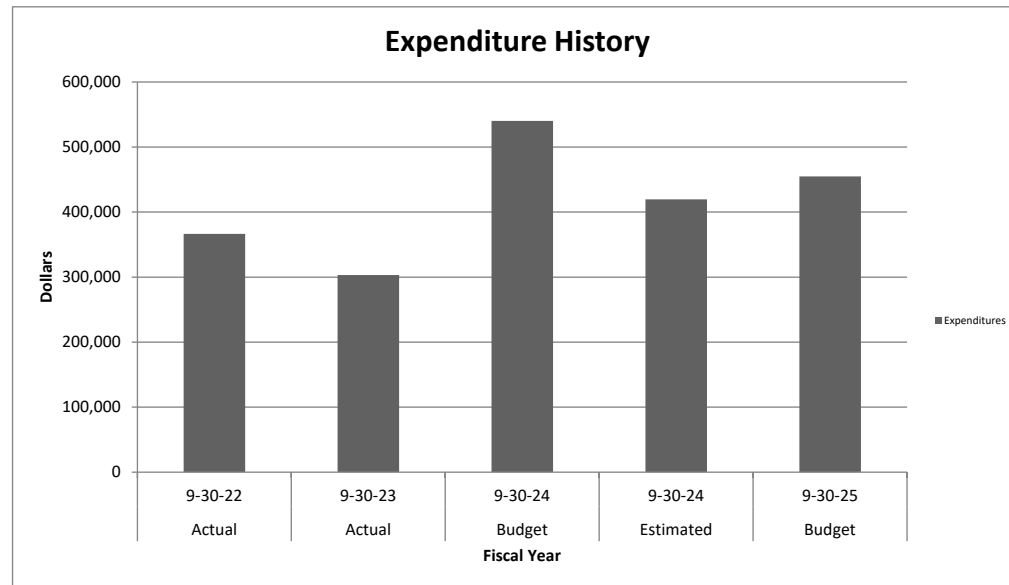
Among other specific duties, department staff members assist citizens with necessary permits and development plans, review building plans and plats, keep planning and zoning ordinances current, work with the City prosecutor to enforce the Scottsbluff Municipal Code, and provide information and assistance to economic development prospects.

In this budget year the Development Services Department will continue to assist in the development or management of specific projects to include, but not limited to, the following items and/or issues: a) expansion of inter-local agreements; b) integrate GIS within department activities and use with issuing of building permits and tracking inspections; c) maintain and improve the City's compliance with the Federal Flood Insurance Program; d) inventory of existing condition of infrastructure; e) impact development fees to pay for new infrastructure; f) policy for dedication for future infrastructure or land; g) working with the new storm water ordinance to make sure new construction will be in compliance with storm water guidelines. h) promotion of innovation to publications/cities/organizations; i) regionalism issues; j) participate in continued opportunities to integrate planning activities and infrastructure with Gering; k) participate in the strategic development of statewide, regional, and local water resource management and legislation; l) update development and zoning policies, procedures and codes; m) issues relative to community aesthetics.

Planning and organization efforts for these and other projects are contained within the proposed departmental budget.

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
PERSONNEL SERVICES	289,844	236,418	269,115	125,437	250,887	288,988
OPERATIONS & MAINTENANCE	56,716	53,311	167,608	39,735	65,272	165,847
CAPITAL OUTLAY	19,908	13,417	103,360	76,909	103,360	-
<b>Total Development Services Department Expenditures</b>	<b>366,468</b>	<b>303,146</b>	<b>540,083</b>	<b>242,081</b>	<b>419,519</b>	<b>454,835</b>

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	2	3	3	3	3
Part - Time	-	-	-	-	-



Elite Health Professional Medical Office Building  
42nd Street & Avenue I

**Mission Statement**

The Scottsbluff Fire Department is committed to doing our job, treating people right, brining and all-in attitude and giving an all-out effort in the performance of duties.

Our core values:

Excellence – we will achieve professional excellence in all aspects of our duties

Compassion – we believe in empathy and kindness towards the needs of those we serve

Courage – we will display the mental strength and moral character to do what is right for the protection of our coworkers and community

Respect – we will serve our community and each other with dignity, integrity, appreciation and kindness



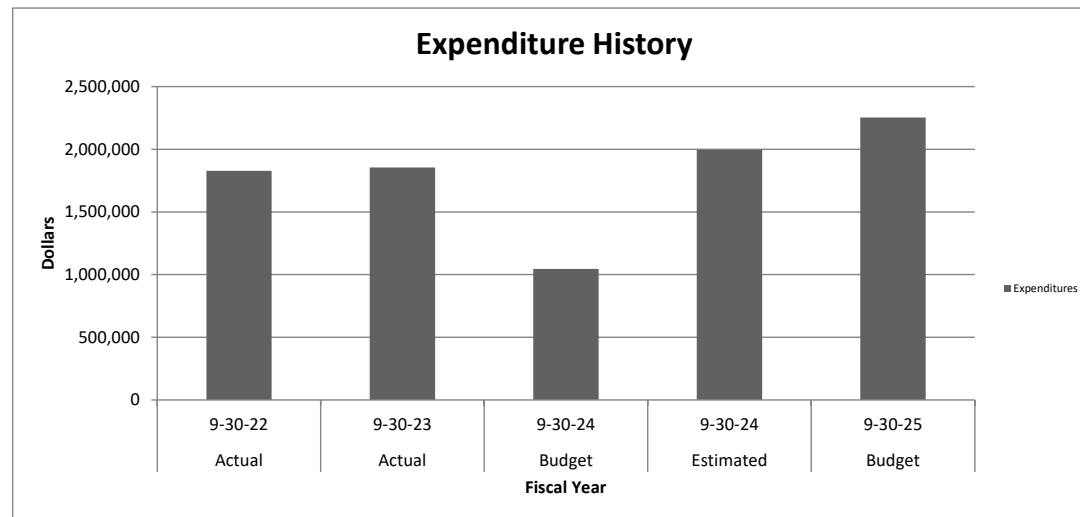
The Fire Department maintains an all-hazards approach in providing fire and emergency services twenty-four hours a day. These services include, but are not limited to, fire suppression and cause determination, emergency medical services, hazardous materials response and mitigation, technical rescue and water related search/rescue and recovery.

Non-emergency functions include, but are not limited to, preparedness planning and training, equipment maintenance, pre-incident planning and fire prevention and life safety education. The Fire Department strives to create a safe community and minimize known risks for all residents and visitors.



	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
PERSONNEL SERVICES	1,673,732	1,654,355	1,939,643	941,591	1,832,122	1,950,668
OPERATIONS & MAINTENANCE	154,390	199,685	291,362	103,667	163,759	302,885
TRANSFERS	-	-	-	-	-	-
<b>Total Fire Department Expenditures</b>	<b>1,828,122</b>	<b>1,854,040</b>	<b>2,231,005</b>	<b>1,045,258</b>	<b>1,995,881</b>	<b>2,253,553</b>

	9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time	17	17	17	17	17
Part - Time	-	-	-	-	-



**Mission Statement**

The mission of the Scottsbluff Police Department is to enhance safety, service and trust with our community.

- Keep our community safe by preventing citizens from becoming victims of crime or from being injured in traffic collisions. This is our highest priority.
- Provide excellent service to the numerous requests we receive from the community. Our principle duty is to serve.
- Maintain the trust of our community. This trust provides every department member with the foundation required to carry out our duties. Without trust we simply do not have the authority to serve our public.

The phrase “with our community” is included to reflect our desire to work side by side, in partnership with our community as we collectively fulfill our mission.

The Scottsbluff Police Department strives to provide services for all individuals through aggressive enforcement efforts and community relations programs. In order to provide effective, courteous and professional services, the Department has prioritized various functions to include:



Officers Kuhlman & Massie

**Operations** - Officers respond to calls for service from the public, in addition to working cooperatively with other government agencies. Patrol Officers often encounter situations that require expertise and knowledge in recognizing and responding to social issues within the community. Societal standards present challenges that impact public safety and quality of life for all individuals living and visiting Scottsbluff. Training of personnel is paramount as it relates to addressing such issues as domestic violence, criminal investigations and increasing cyber-crime related activity.

**Training** – The Department strongly supports career development within all sections of the organization. Personnel frequently address complaints or questions from the public and personnel must be prepared to de-escalate tense and frustrated individuals, yet casually guide those seeking assistance. State law mandates sworn personnel receive annual training and certification in various disciplines, to include firearms and domestic violence training. Investigative and patrol personnel benefit from specialized training in areas such as drug recognition, crime scene processing and interview techniques.

**Specialized Services** – The Department supports and maintains a Specialized Weapons and Tactics Unit (SWAT) and a Bomb Disposal Unit. Current training and certification is a priority within those units. The Department also maintains a School Resource Officer position and a K-9 program. All of these units are critical to the law enforcement function.

**Emergency Management** – The Region 22 Emergency Management Director receives superintendence from the Police Chief. Region 22 encompasses Scotts Bluff and Banner Counties. Emergency preparedness and response to critical incidents is a priority for this position.

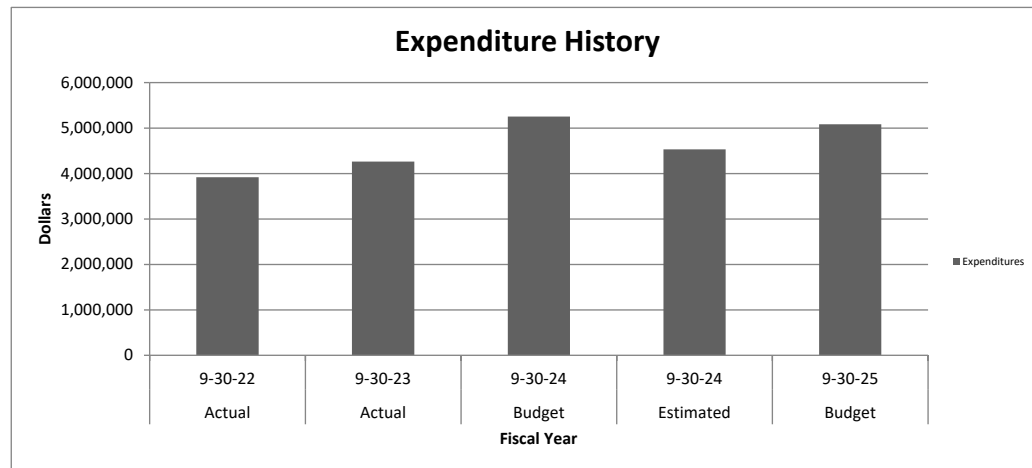
**Police Services** – The Department also moved into a new facility and now shares space with the Fire Department and Region 22 Emergency Management. Region 22 offices were re-located from the Scotts Bluff County Administration Building. Sharing of the same office workplace areas should greatly improve operations within the departments.

**Technology** – The Department has commenced transitioning to a management software program which greatly enhances interoperability with other local law enforcement agencies and the Scotts Bluff County Consolidated Communications Center. Connectivity in addition to information accessibility to data bases through Mobile Data Terminals for sworn personnel will be phased in dependent on funding sources.

**Community Policing** – The Department continues to develop Neighborhood Watch Groups and solicits volunteers into its Volunteers In Police Service program (VIPS).

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
PERSONNEL SERVICES	3,410,928	3,704,718	4,653,744	2,072,356	3,973,363	4,422,398
OPERATIONS & MAINTENANCE	505,594	555,275	596,674	286,030	556,591	662,558
TRANSFERS	-	-	-	-	-	-
<b>Total Police Department Expenditures</b>	<b>3,916,522</b>	<b>4,259,993</b>	<b>5,250,418</b>	<b>2,358,386</b>	<b>4,529,954</b>	<b>5,084,956</b>

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	39	38	38	40	40
Part - Time	-	-	-	-	-



Chief Kevin Spencer, Scottsbluff Police Department



**Mission**

Lied Scottsbluff Public Library delivers high quality public education for all ages.

Pillar 1: Self-Directed Education

Pillar 2: Research Assistance and Instruction

Pillar 3: Instructive and Enlightening Experiences

**Vision**

Vision: Through delivery of high quality public education for all, Lied Scottsbluff Public Library advances the economy, enhancing quality of life in our community.



*Youth area, Lied Scottsbluff Public Library*

Through the delivery of high quality public education for all, Lied Scottsbluff Public Library advances the economy, enhancing quality of life for all in our community. The library provides resources and ongoing programs for children, teens and adults and delivers exceptional customer service to all ages of the community from pre-school children to senior citizens.

***Of the library card holders, 62% are residents of Scottsbluff and 38% are non-residents. Of these, 75% are adults, 16% are teens and 9% are children.***

Among the programs and services offered at Lied Scottsbluff Public Library are the following: Homebound Book Delivery to the elderly and disabled, Spanish and Bilingual books, Novel Idea Book Club for adults, Braille and large print books for those with vision impairment, free Wi-Fi access, 25+ public computers, mobile printing, technology workshops, online research databases, local history and genealogy, pre-school story times, summer and winter reading programs for children, adults and teens, LEGO club and much more. Additionally, the library partners with many civic organizations, schools and businesses to further literacy and life-long learning for all ages.

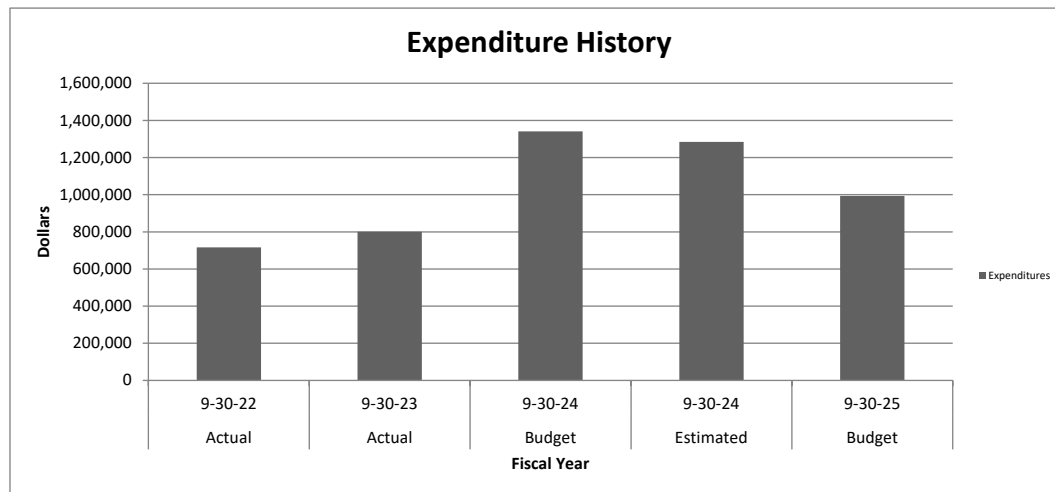
The Lied Scottsbluff Public Library holds a Gold Level of Accreditation from the State of Nebraska Library Commission. The Library building was renovated in 2011 and is now a LEED Certified building.

*Lego Club, Lied Scottsbluff Public Library*



	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
PERSONNEL SERVICES	514,604	575,483	691,325	314,587	643,249	700,747
OPERATIONS & MAINTENANCE	201,851	212,676	249,464	122,715	240,971	292,587
CAPITAL OUTLAY	-	12,160	400,000	257,036	400,000	-
<b>Total Library Expenditures</b>	<b>716,455</b>	<b>800,319</b>	<b>1,340,789</b>	<b>694,339</b>	<b>1,284,220</b>	<b>993,334</b>

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	7	7	7	7	7
Part - Time	4	4	4	4	4



Teen classes, Lied Scottsbluff Public Library



**Mission Statement**

The mission of the Scottsbluff Park & Recreation Department is to strengthen community image and sense of place, support economic development, promote health and wellness, increase cultural unity, protect environmental resources and provide quality recreational experiences.

**Parks & Recreation Department – General Fund**

The Parks and Recreation Department is comprised of the Parks, Recreation and Cemetery Divisions. The Park Division manages 47 sites including 23 parks, 2 tennis courts, 11 lighted baseball, and softball fields, 50 acres of competition and practice soccer fields, 4.89 miles of trail system with an additional 5 miles being developed (8 miles of ADA), 12 picnic shelters, 5 public restrooms, 14 playgrounds, visitor information center, 30 city blocks of urban landscaping, 11 blocks of landscaped medians and a 47-site full-service campground. The Park Division performs the maintenance and improvements to its 281-acre park system.



*Pioneer Park - 27th & Broadway*

Recreation Division is responsible for the staffing, programming and scheduling of the Westmoor Water Park and Pool. The Division provides over 50 community activities and events such as: Annual Harvest Night Festival, weekly Art in the Park classes, Annual Easter Egg Hunt, Music on Broadway concerts and street dances, Painting Classes, Daddy/Daughter Movie and Date Night, Adult Softball Leagues, Pickleball Leagues, Co-Ed Sand Volleyball Leagues, Movies in the Park, Jingle Jog, Flick-N-Float Teen Movie Nights, Kayaking Instruction courses and Disc Golf.

The Parks Department also received its 29<sup>th</sup> Tree City USA award in a row. The department will continue to strive to accomplish the City's Comprehensive Plan to improve the leisure services and focus on using the river as an attraction for tourists.



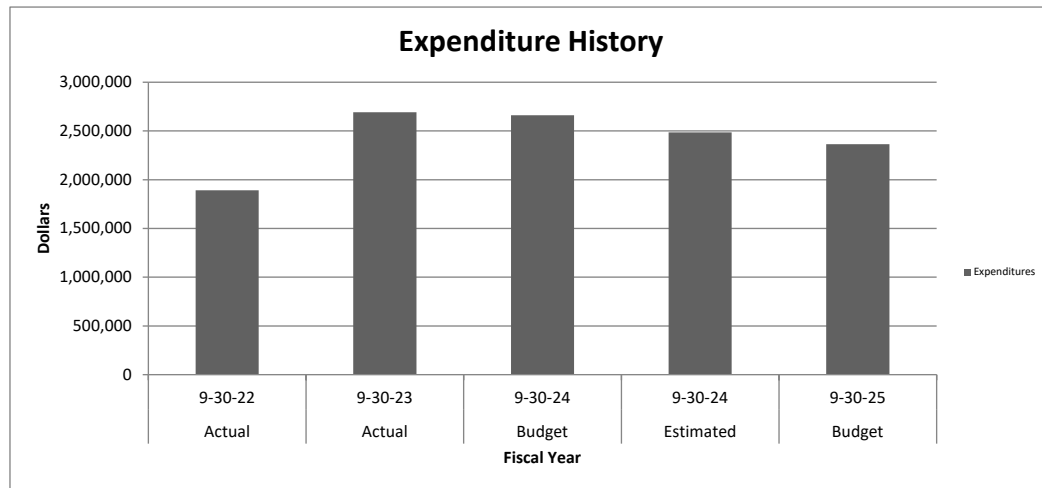
*Westmoor Park - 20th & Avenue I*



*Teen Flick-N-Float, Westmoor Waterpark*

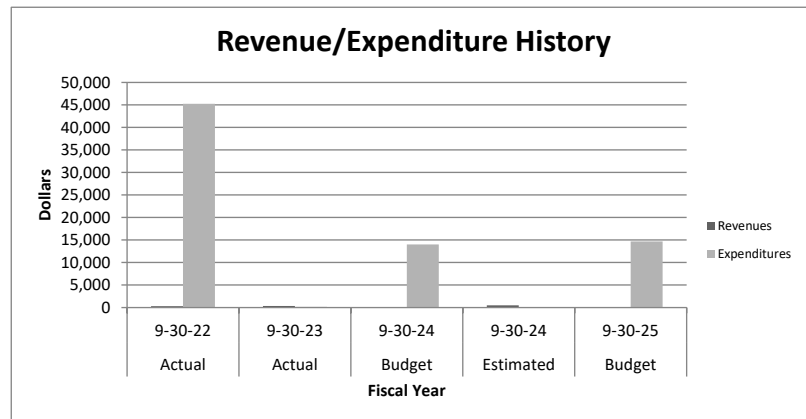
	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
PERSONNEL SERVICES	813,043	869,975	1,303,338	452,692	1,157,503	1,293,218
OPERATIONS & MAINTENANCE	924,640	825,333	1,058,299	406,092	972,683	1,071,100
TRANSFERS	-	-	-	-	-	-
CAPITAL OUTLAY	154,179	996,942	300,000	305,727	354,599	-
<b>Total Parks &amp; Recreation Department Expenditures</b>	<b>1,891,862</b>	<b>2,692,250</b>	<b>2,661,637</b>	<b>1,164,511</b>	<b>2,484,785</b>	<b>2,364,318</b>

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	9	10	10	12	12
Part - Time	-	-	-	-	-



Art in the Park Community Classes

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	58,876	13,935	14,369		14,369	14,853
INTEREST EARNINGS	296	353	10	196	484	-
GRANT	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
<b>Total Available</b>	<b>59,172</b>	<b>14,288</b>	<b>14,379</b>	<b>196</b>	<b>14,853</b>	<b>14,853</b>
<b>OPERATIONS &amp; MAINTENANCE</b>	-	-	14,000	-	-	14,672
<b>CAPITAL OUTLAY</b>	44,370	-	-	-	-	-
<b>Total Regional Library Expenditures</b>	<b>44,370</b>	-	<b>14,000</b>	-	-	<b>14,672</b>
Accrual Adjustment	867	(81)				
<b>Total Adjusted Expenditures</b>	<b>45,237</b>	<b>(81)</b>	<b>14,000</b>	-	-	<b>14,672</b>
<b>Cash Balance, September 30</b>	<b>13,935</b>	<b>14,369</b>	<b>379</b>		<b>14,853</b>	<b>181</b>



**Regional Library Fund**

The Regional Library Fund was established many years ago to handle State and Federal funds reimbursing the library for contractual services provided to other libraries in the Panhandle area and as reimbursement for being net lenders in cooperative interlibrary loan activities. Grant funds and contractual funds are now included here. Any balances in this fund are carried over to the start of the next fiscal year and a small portion of the balance supplements the regular library budget in lean years.



Lied Scottsbluff Public Library

**Mission Statement**

The staff of the Streets Department of the City of Scottsbluff are responsible for providing prompt, professional and efficient service to the citizens of Scottsbluff and strive to maintain the best street network possible with public safety being of the highest priority.

The mission is accomplished through effective management, planning, street maintenance, capital projects, traffic control and snow removal.

The Streets Fund provides for the operations of the Streets Department. The Streets Department is comprised of a Director, a Foreman, four Heavy Equipment Operators, six Motor Equipment Operators and a Clerical Technician.

The Streets Department is responsible for street repairs from crack-sealing to snow removal to replacement. The Department paints striping for streets and crosswalks, sweeps streets, installs signs, repairs signal lights, installs holiday decorations, barricades streets and alleys, blades unsurfaced streets and alleys, mows public rights-of-way, controls snow and ice on roadways, controls mosquitoes, repairs catch basins, gravels unsurfaced streets and alleys, and repairs curbs and gutters. The Department also compiles various reports, such as lane-mile, inventory, one- and six-year street improvement plans, and handles citizen requests in a timely manner.

**Lane Miles** - a lane mile is an 11' lane of street one mile long. The City is responsible for 340 lane miles. It is 319 miles from Scottsbluff to Hastings. Maintaining 340 lane miles of street would be like sweeping, removing snow, striping, patching, signage and replacing sections of road surface as needed - on one lane of roadway from Scottsbluff to Hastings (plus 21 miles).

**Traffic Control** - the Streets Division also oversees public roadway signs and 35 traffic control signals throughout the City. Of note, the State controls all traffic signals along Highway 26. The City assists the State of Nebraska in maintaining those traffic signals through changing light bulbs.

The Streets Department will continue their inter-local agreements for painting and sweeping with the City of Terrytown. We will also be converting our records and drawings to the GIS system which will allow us to track street maintenance electronically.

We will continue to chip seal residential streets and work on mill and overlay of mains throughout the City in 5 year increments.



18th Street & 3rd Avenue



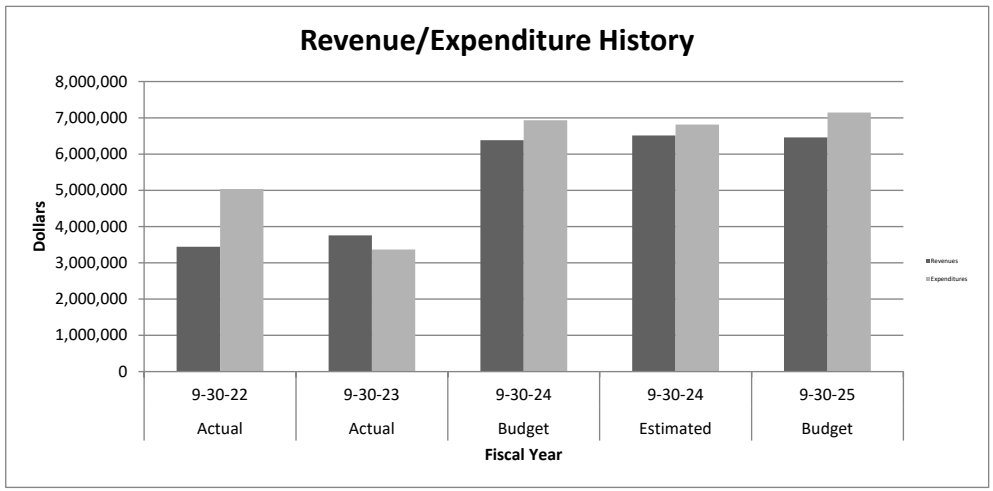
5th Avenue



East 29th Street

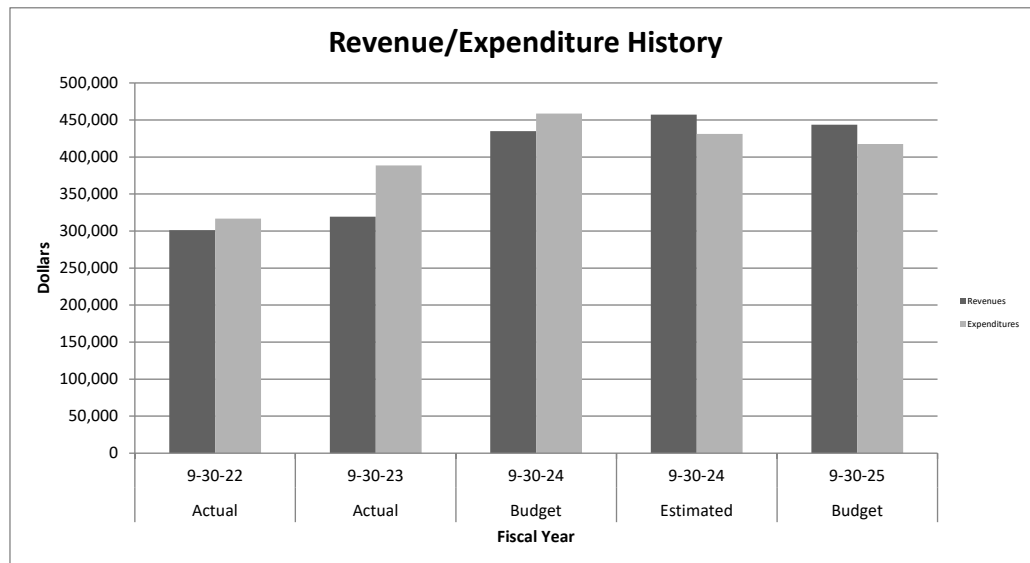
	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	3,755,944	2,163,107	2,554,492		2,554,492	2,253,105
HIGHWAY USER TAX	1,850,903	2,025,023	2,104,645	1,069,823	2,104,645	2,185,826
PROPERTY TAX	491,537	492,687	550,493	106,920	550,000	560,000
LOCAL OPTION SALES TAX	438,232	548,316	434,076	320,273	434,075	550,000
OTHER TAXES	303,758	237,835	175,000	122,608	180,000	175,000
INTERGOVERNMENTAL & GRANTS	285,467	359,776	352,903	352,903	352,903	337,169
BOND ISSUANCE	-	-	2,720,000	2,719,805	2,719,804	2,600,000
SALES & SERVICE	42,535	41,302	36,792	37,775	37,775	36,792
INTEREST INCOME	19,081	51,001	10,000	63,495	115,000	15,000
MISCELLANEOUS REVENUES	10,723	3,649	-	16,766	16,851	-
<b>Total Available</b>	<b>7,198,180</b>	<b>5,922,696</b>	<b>8,938,402</b>	<b>4,810,369</b>	<b>9,065,545</b>	<b>8,712,892</b>
PERSONNEL SERVICES	1,057,084	1,118,368	1,243,008	613,616	1,250,457	1,342,977
OPERATIONS & MAINTENANCE	817,469	916,065	1,327,696	434,769	1,221,635	1,359,811
CAPITAL OUTLAY	1,835,650	670,244	3,231,700	224,399	3,209,200	3,312,000
TRANSFERS	250,759	12,500	25,000	18,750	25,000	25,000
DEBT SERVICE	827,182	828,682	905,996	819,997	906,148	907,000
CONTINGENCY	-	-	200,000	-	200,000	200,000
<b>Total Transportation Expenditures</b>	<b>4,788,144</b>	<b>3,545,858</b>	<b>6,933,400</b>	<b>2,111,531</b>	<b>6,812,440</b>	<b>7,146,788</b>
Accrual Adjustment	246,929	(177,654)				
<b>Total Adjusted Expenditures</b>	<b>5,035,073</b>	<b>3,368,204</b>	<b>6,933,400</b>	<b>2,111,531</b>	<b>6,812,440</b>	<b>7,146,788</b>
Cash Balance, September 30	2,163,107	2,554,492	2,005,002		2,253,105	1,566,104

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	14	15	15	15	15
Part - Time	-	-	-	-	-



	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	244,491	228,827	159,468		159,468	185,668
PERMITS	5,800	5,700	5,800	1,400	2,800	4,000
RECORDINGS	3,200	2,300	2,000	1,000	2,000	2,000
OPENINGS	52,250	43,750	35,000	21,800	42,800	40,000
TRANSFER FROM CEMETERY PERPTUAL FUND	150,000	200,000	350,000	175,000	350,000	350,000
SALES OF PLOTS	77,150	55,200	35,000	24,350	48,700	40,000
FOUNDATION FEE	10,200	7,650	5,000	3,000	6,000	5,000
INTEREST EARNINGS	2,187	4,504	2,000	2,493	5,000	2,500
MISCELLANEOUS	414	189	-	-	20	-
<b>Total Available</b>	<b>545,692</b>	<b>548,120</b>	<b>594,268</b>	<b>229,043</b>	<b>616,788</b>	<b>629,168</b>
PERSONNEL SERVICES	228,653	254,983	302,261	149,468	298,953	278,138
OPERATIONS & MAINTENANCE	51,873	79,502	81,376	19,413	67,167	84,550
CAPITAL OUTLAY	24,423	73,894	75,000	18,172	65,000	55,000
<b>Total Cemetery Expenditures</b>	<b>304,949</b>	<b>408,379</b>	<b>458,637</b>	<b>187,054</b>	<b>431,120</b>	<b>417,688</b>
Accrual Adjustment	11,916	(19,727)				
<b>Total Adjusted Expenditures</b>	<b>316,865</b>	<b>388,652</b>	<b>458,637</b>	<b>187,054</b>	<b>431,120</b>	<b>417,688</b>
Cash Balance, September 30	228,827	159,468	135,631		185,668	211,480

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	2	3	3	3	3
Part - Time	1	-	-	-	-



**CEMETERY FUND**

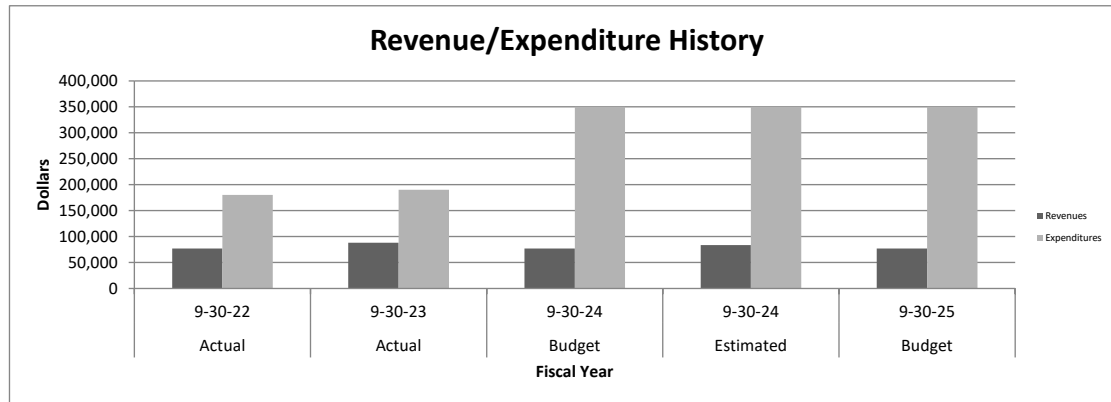
The Cemetery Fund provides for the operations of the Cemetery Division of the Parks and Recreation Department. Fairview Cemetery is a 40-acre facility with over 16,000 headstones to maintain.



*Veteran's Section  
Fairview Cemetery*

The general activities of the division include mowing, watering, sodding, seeding, applying chemicals, forestry, opening and closing gravesites, cremation burials lot care, grave site location, genealogy and lot sales.

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	779,263	675,958	532,167		573,755	307,218
PROPERTY TAX	34,854	46,755	50,000	10,078	50,000	50,000
OTHER TAXES	10,595	9,101	5,680	4,728	6,963	5,680
PERPETUAL CARE CHARGE	26,400	20,800	20,000	11,800	20,000	20,000
INTEREST EARNINGS	5,243	11,374	1,500	4,369	6,500	1,500
<b>Total Available</b>	<b>856,355</b>	<b>763,988</b>	<b>609,347</b>	<b>30,975</b>	<b>657,218</b>	<b>384,398</b>
<b>TRANSFER TO CEMETERY</b>	<b>150,000</b>	<b>200,000</b>	<b>350,000</b>	<b>175,000</b>	<b>350,000</b>	<b>350,000</b>
<b>Total Cemetery Perpetual Care Expenditures</b>	<b>150,000</b>	<b>200,000</b>	<b>350,000</b>	<b>175,000</b>	<b>350,000</b>	<b>350,000</b>
Accrual Adjustment	30,397	(9,768)				
<b>Total Adjusted Expenditures</b>	<b>180,397</b>	<b>190,232</b>	<b>350,000</b>	<b>175,000</b>	<b>350,000</b>	<b>350,000</b>
Cash Balance, September 30	675,958	573,755	259,347		307,218	34,398



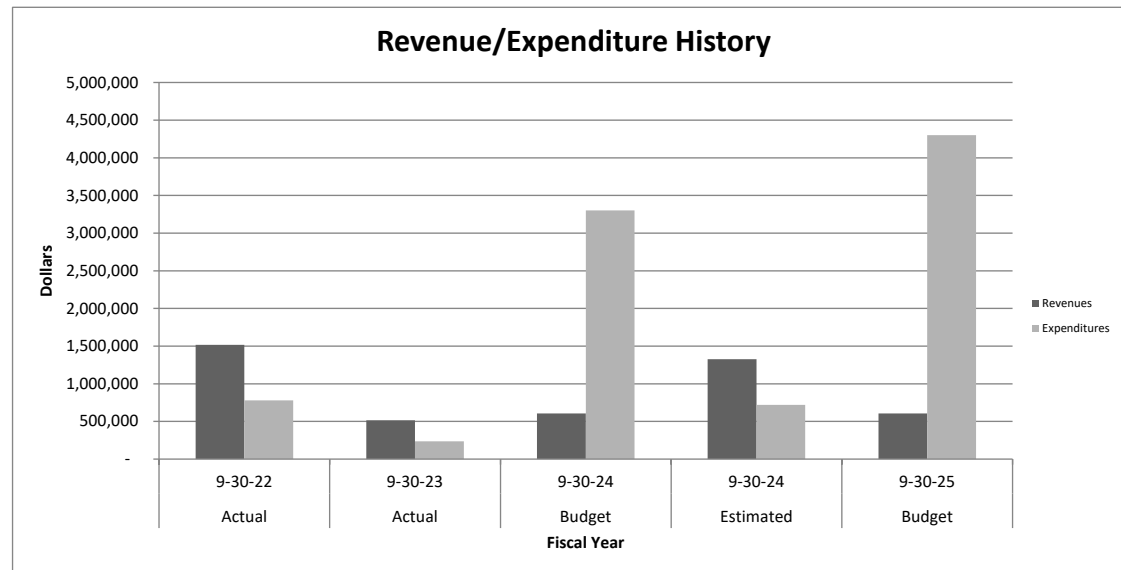
**The Cemetery Perpetual Care Fund**

The Cemetery Perpetual Care Fund is established by State statute for the perpetual care, maintenance and improvement of the Fairview Cemetery. This fund receives revenue from a dedicated property tax levy and through perpetual care assessments from non-Scottsbluff resident users. The annual revenues into this fund are transferred to the Cemetery Fund to support operations, maintenance and capital improvement activities.

Fairview Cemetery, Scottsbluff



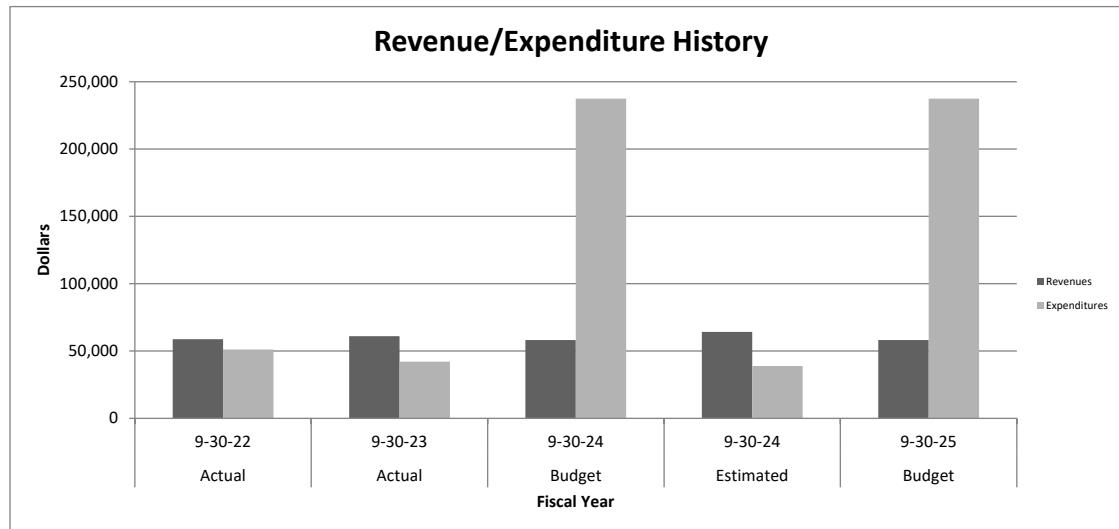
	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	1,989,503	2,726,623	2,934,405		3,006,945	3,612,924
INTERGOVERNMENTAL & GRANTS	1,378,374	59,390	-	12,848	20,955	-
RETAIL BUSINESS OCCUPATION TAX	109,106	106,440	100,000	56,288	105,000	100,000
INSURANCE PROCEEDS	-	156,814	-	1,096,306	1,096,306	-
MISCELLANEOUS SPECIAL PROJECT REVENUES	9,605	123,108	500,000	19,218	19,218	500,000
INTEREST EARNINGS	19,704	69,667	5,000	46,924	85,000	5,000
<b>Total Available</b>	<b>3,506,292</b>	<b>3,242,042</b>	<b>3,539,405</b>	<b>1,231,584</b>	<b>4,333,424</b>	<b>4,217,924</b>
RETAIL BUSINESS OCCUPATION TAX	102,643	47,256	95,000	56,511	67,000	95,000
INSURANCE REPAIRS/REPLACE	452,830	125,737	-	-	200,000	1,096,306
SPECIAL PROJECTS EXPENDITURES	8,801	4,070	500,000	12,085	3,500	503,500
GRANT EXPENSE	53,171	70,605	2,576,234		350,000	2,576,234
TRANSFER TO GENERAL FUND - E OVERLID GRANTS	-	-	30,000	30,000	-	30,000
CAPITAL OUTLAY	-	-	100,000		100,000	
<b>Total Special Projects Expenditures</b>	<b>617,445</b>	<b>247,667</b>	<b>3,301,234</b>	<b>98,595</b>	<b>720,500</b>	<b>4,301,040</b>
Accrual Adjustment	162,224	(12,570)				
<b>Total Adjusted Expenditures</b>	<b>779,669</b>	<b>235,097</b>	<b>3,301,234</b>	<b>98,595</b>	<b>720,500</b>	<b>4,301,040</b>
Cash Balance, September 30	2,726,623	3,006,945	238,171		3,612,924	(83,116)



**Special Projects Fund**

The Special Projects Fund is a “catch-all” fund for projects which do not fit neatly into other funds. Typically, projects in this fund are the result of reimbursement grants, transfers from other funds, or other revenues which are specifically tied to a particular expenditure. A significant sum is usually included in the “Miscellaneous” expenditure and revenue accounts of the fund to allow any unanticipated activity to fit under the authorized budget.

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	295,303	302,946	321,780		321,785	347,130
PROPERTY TAX	54,144	51,339	54,100	9,929	54,100	54,100
OTHER TAXES	1,863	1,838	70	985	1,870	70
MISCELLANEOUS	-	-	-	-	-	-
INTEREST EARNINGS	2,770	7,803	4,000	3,448	8,200	4,000
<b>Total Available</b>	<b>354,080</b>	<b>363,926</b>	<b>379,950</b>	<b>14,362</b>	<b>385,955</b>	<b>405,300</b>
PERSONNEL SERVICES	6,521	10,630	13,000	-	13,000	13,000
OPERATIONS & MAINTENANCE	25,697	33,134	74,500	3,993	25,825	74,500
CAPITAL OUTLAY	-	-	150,000	-	-	150,000
CONTINGENCY	-	-	-	-	-	-
<b>Total Business Improvement District Expenditures</b>	<b>32,218</b>	<b>43,764</b>	<b>237,500</b>	<b>3,993</b>	<b>38,825</b>	<b>237,500</b>
Accrual Adjustment	18,916	(1,623)				
<b>Total Adjusted Expenditures</b>	<b>51,134</b>	<b>42,141</b>	<b>237,500</b>	<b>3,993</b>	<b>38,825</b>	<b>237,500</b>
Cash Balance, September 30	302,946	321,785	142,450		347,130	167,800



**Business Improvement District Fund**

The Business Improvement District Fund is provided for the operations and maintenance of the Off-street Downtown Parking District. This budget receives oversight from the Business Improvement District Board which represents property owners and operators in the District. The City's Development Services Department provides staff assistance to the board.

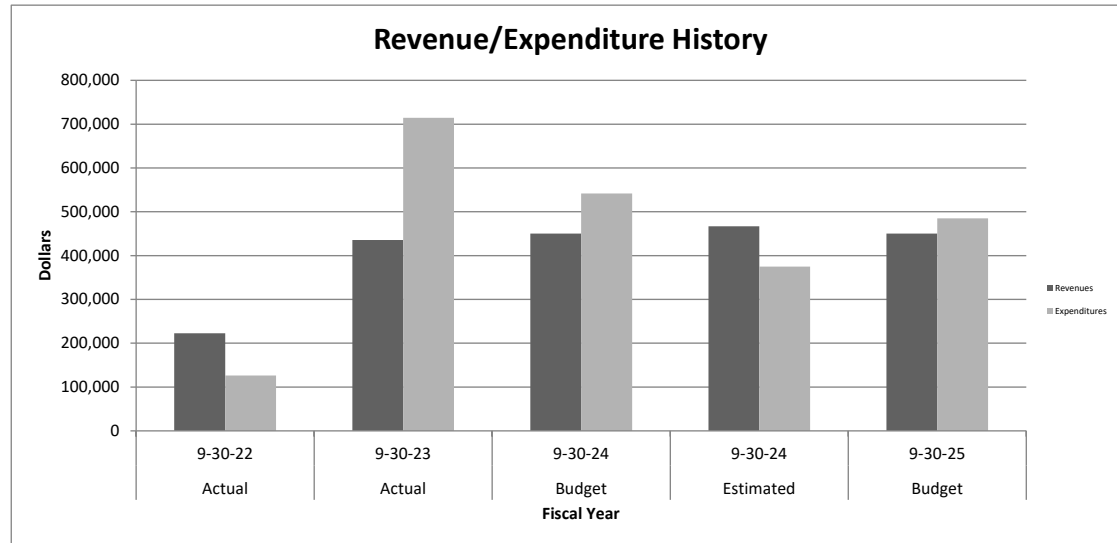


Broadway, downtown Scottsbluff

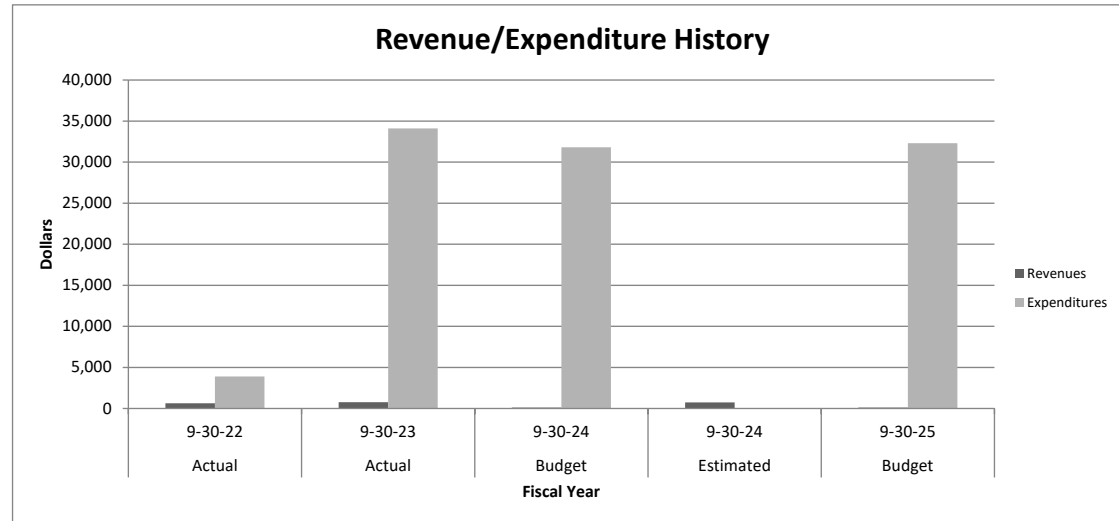
	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	350,075	446,247	170,687		167,369	259,354
PROPERTY TAX	157,151	352,713	400,000	77,619	400,000	400,000
OTHER TAXES	53,277	73,051	45,400	40,545	57,898	45,400
INTERGOVERNMENTAL & GRANTS	8,561	1,818	-	4,063	4,062	-
INSURANCE PROCEEDS	-	-	-	-	-	-
INTEREST EARNINGS	3,533	8,211	5,000	2,810	5,000	5,000
<b>Total Available</b>	<b>572,597</b>	<b>882,039</b>	<b>621,087</b>	<b>125,036</b>	<b>634,329</b>	<b>709,754</b>
<b>FIRE DEPARTMENT</b>	24,072	237,665	103,645	63,813	98,806	75,000
<b>POLICE DEPARTMENT</b>	78,518	495,165	288,169	49,407	276,169	386,169
<b>EMERGENCY MANAGEMENT DEPARTMENT</b>	-	-	-	-	-	24,000
<b>CONTINGENCY</b>	-	-	150,000	-	-	-
<b>Total Public Safety Expenditures</b>	<b>102,589</b>	<b>732,830</b>	<b>541,814</b>	<b>113,220</b>	<b>374,975</b>	<b>485,169</b>
<b>Accrual Adjustment</b>	23,761	(18,160)				
<b>Total Adjusted Expenditures</b>	<b>126,350</b>	<b>714,670</b>	<b>541,814</b>	<b>113,220</b>	<b>374,975</b>	<b>485,169</b>
Cash Balance, September 30	446,247	167,369	79,273		259,354	224,585

Public Safety Fund

The Public Safety Fund is established by State statute for the purposes of “purchasing and maintaining public safety equipment, including, but not limited to, vehicles or rescue or emergency first-aid equipment for a fire or police department... for purchasing real estate for fire or police station quarters or facilities, for erecting, building, altering, or repairing fire or police station quarters or facilities, for purchasing, installing, and equipping an emergency alarm or communication system, or for paying off bonds.”



	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	71,128	67,881	34,442		34,536	35,286
SALE OF ASSETS	-	-	-	-	-	-
SALE OF FARM ASSETS	-	-	-	-	-	-
INTEREST EARNINGS	645	762	100	450	750	100
<b>Total Available</b>	<b>71,773</b>	<b>68,643</b>	<b>34,542</b>	<b>450</b>	<b>35,286</b>	<b>35,386</b>
CONTRACTUAL SERVICES	-	526	500	-	-	1,000
DEVELOPMENT/CAPITAL OUTLAY	-	35,898	31,317	-	-	31,317
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-
Total Industrial Sites Expenditures	-	36,424	31,817	-	-	32,317
Accrual Adjustment	3,892	(2,317)				
<b>Total Adjusted Expenditures</b>	<b>3,892</b>	<b>34,107</b>	<b>31,817</b>	<b>-</b>	<b>-</b>	<b>32,317</b>
Cash Balance, September 30	67,881	34,536	2,725		35,286	3,069



**Industrial Sites Fund**

This Fund is used to track the operation of the City's industrial site located at Highway 26 on the south-east corner of the City.

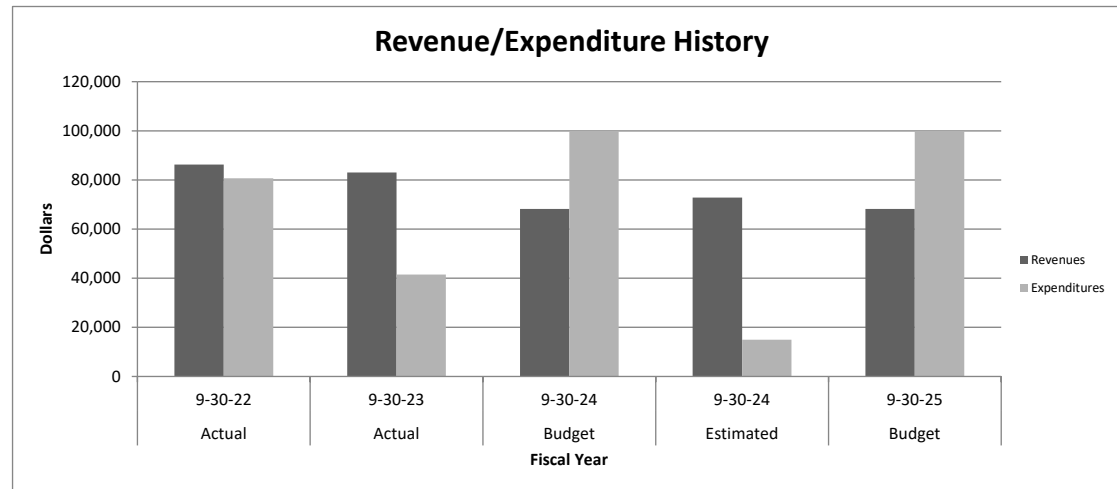
Revenues in this fund were primarily derived from the operation of a farm on the unused portion of the site and from the sale of property on the site.

**KENO Fund**

**Fund 223**

**Summary**

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	189,522	195,135	255,472		236,680	294,480
KENO PROCEEDS	83,096	77,269	65,000	40,998	66,000	65,000
INTEREST EARNINGS	2,000	5,754	2,000	3,552	6,000	2,000
MISCELLANEOUS	1,200	-	1,200	600	800	1,200
<b>Total Available</b>	<b>275,818</b>	<b>278,158</b>	<b>323,672</b>	<b>45,150</b>	<b>309,480</b>	<b>362,680</b>
<b>PARKS</b>	26,761	23,929	-	-	-	-
RECREATION	-	-	-	-	-	-
FIRE PREVENTION	-	-	-	-	-	-
LIBRARY - SPECIAL COLLECTIONS	-	-	-	-	-	-
OLD WEST BALLON FEST	10,000	9,733	-	-	-	-
GIRLS STATE GOLF TOURNAMENT	6,000	-	-	-	-	-
COMMUNITY BETTERMENT PROJECTS	-	-	100,000	-	-	-
SCOTTS BLUFF COUNTY PUBLIC TRANSIT	7,252	-	-	7,252	15,000	100,000
TREE PLANTING/MISC PROJECTS	357	8,054	-	-	-	-
<b>Total Keno Expenditures</b>	<b>50,369</b>	<b>41,716</b>	<b>100,000</b>	<b>7,252</b>	<b>15,000</b>	<b>100,000</b>
Accrual Adjustment	30,314	(238)				
<b>Total Adjusted Expenditures</b>	<b>80,683</b>	<b>41,479</b>	<b>100,000</b>	<b>7,252</b>	<b>15,000</b>	<b>100,000</b>
Cash Balance, September 30	195,135	236,680	223,672		294,480	262,680



**KENO Fund**

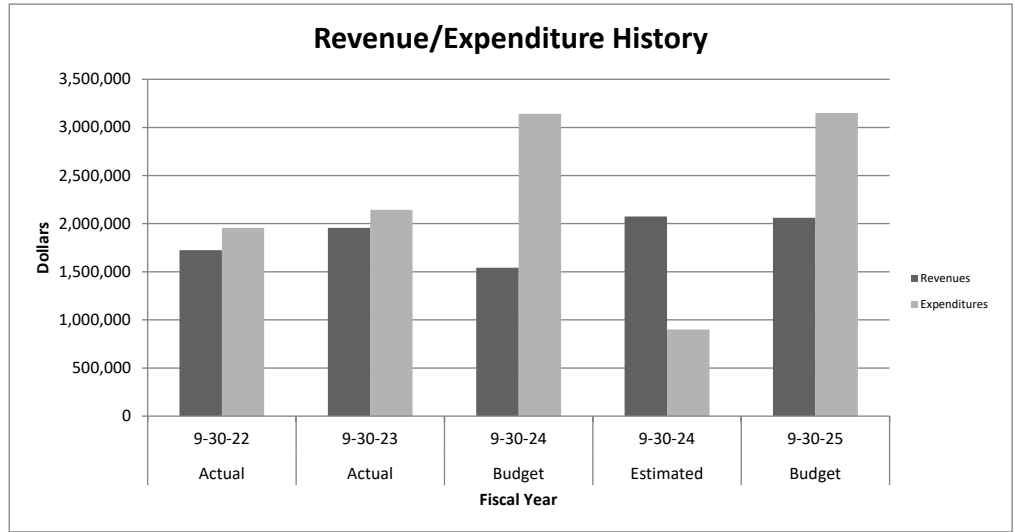
The KENO Fund receives royalty revenue from the operation of Scotts Bluff County approved KENO facilities in the City of Scottsbluff. Currently, the City receives 5% of gross revenues from KENO satellite operations and 1% of gross revenues from the main KENO parlor at the intersection of Avenue I and South Beltline Hwy. Pursuant to State statute, these funds may be used for “community betterment” purposes.

*New playground equipment at Frank Park, purchased with KENO funds*



	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	2,092,762	1,861,630	1,897,105		1,674,493	2,849,930
LOCAL OPTION SALES TAX	1,183,811	1,274,209	1,205,284	682,041	1,330,464	1,351,126
PROGRAM INCOME	524,881	637,445	307,785	659,326	700,000	682,450
INTEREST EARNINGS	16,676	43,833	30,000	24,378	45,000	28,000
<b>Total Available</b>	<b>3,818,130</b>	<b>3,817,117</b>	<b>3,440,174</b>	<b>1,365,745</b>	<b>3,749,957</b>	<b>4,911,506</b>
PERSONNEL COSTS	199,829	153,174	134,908	56,503	112,127	141,045
OPERATIONS & MAINTENANCE	72,163	47,825	174,750	78,624	37,900	177,250
ECONOMIC DEVELOPMENT	1,920,000	1,941,624	2,831,285	-	750,000	2,831,285
<b>Total Economic Development Expenditures</b>	<b>2,191,992</b>	<b>2,142,624</b>	<b>3,140,943</b>	<b>135,127</b>	<b>900,027</b>	<b>3,149,580</b>
Accrual Adjustment	(235,492)					
<b>Total Adjusted Expenditures</b>	<b>1,956,500</b>	<b>2,142,624</b>	<b>3,140,943</b>	<b>135,127</b>	<b>900,027</b>	<b>3,149,580</b>
UNASSIGNED CASH BALANCE			299,231		2,849,930	-
Cash Balance, September 30	1,861,630	1,674,493	299,231		2,849,930	1,761,926

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	1	2	2	1	1
Part - Time	-	-	-	-	-



**Economic Development Fund**

The Economic Development Fund receives revenues and funds projects as part of the City's LB840 Economic Development Program. This program, authorized under the Nebraska Local Option Municipal Economic Development Act of 1991, allows sales tax receipts to be specifically earmarked for economic development activities.

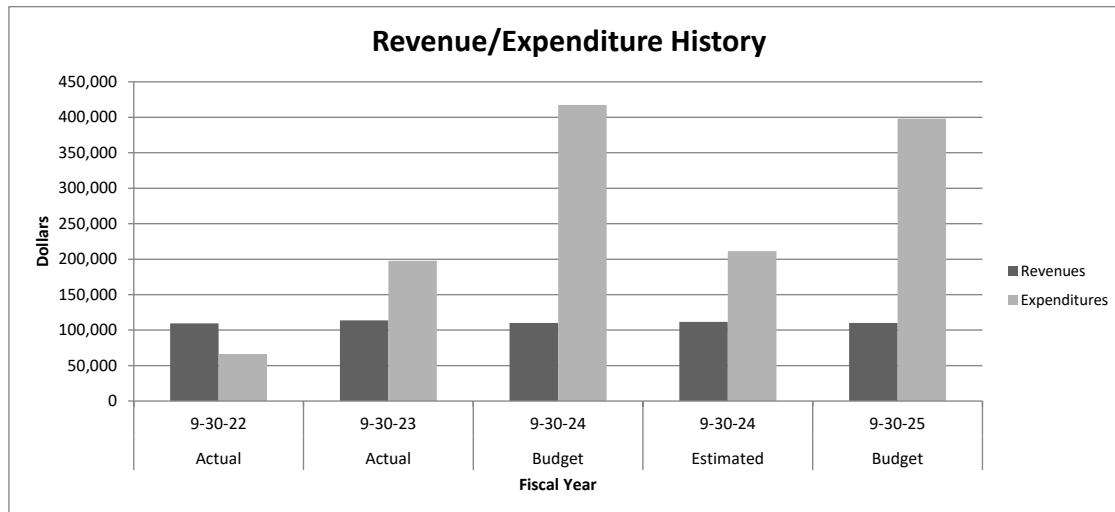
The intent of the program is to create jobs in and around the City of Scottsbluff. Eligible businesses include those in manufacturing, interstate commerce, value-added agriculture and telecommunications. Monies may be used to provide job credits, buy land and retain technical expertise on behalf of an eligible business.

To date the City of Scottsbluff has funded over \$9 million in grants and loans via the LB840 Economic Development Program to promote growth and development in and around Scottsbluff.

The LB840 program is administered by the City Manager, who receives guidance and oversight from two citizen committees. The City Council retains the final authority for disbursement of funds. The LB840 program sunsets in October, 2025.



	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	486,575	529,559	449,621		445,731	345,775
MUTUAL AID - FIRE	104,540	105,696	105,000	-	105,000	105,000
INTEREST EARNINGS	4,818	8,120	5,000	4,627	6,500	5,000
GRANT	-	-	-	-	-	-
<b>Total Available</b>	<b>595,933</b>	<b>643,375</b>	<b>559,621</b>	<b>4,627</b>	<b>557,231</b>	<b>455,775</b>
<b>SUPPLIES</b>	30,069	34,817	87,000	21,556	37,600	55,000
<b>CONTRACTUAL SERVICES</b>	5,282	10,564	5,500	-	10,000	11,000
<b>EQUIPMENT</b>	-	160,968	225,000	163,856	163,856	232,000
<b>CONTINGENCY</b>	-	-	100,000	-	-	100,000
<b>Total Mutual Fire Organization Expenditures</b>	<b>35,352</b>	<b>206,349</b>	<b>417,500</b>	<b>185,412</b>	<b>211,456</b>	<b>398,000</b>
<b>Accrual Adjustment</b>	31,023	(8,705)				
<b>Total Adjusted Expenditures</b>	<b>66,375</b>	<b>197,644</b>	<b>417,500</b>	<b>185,412</b>	<b>211,456</b>	<b>398,000</b>
<b>Cash Balance, September 30</b>	<b>529,559</b>	<b>445,731</b>	<b>142,121</b>		<b>345,775</b>	<b>57,775</b>



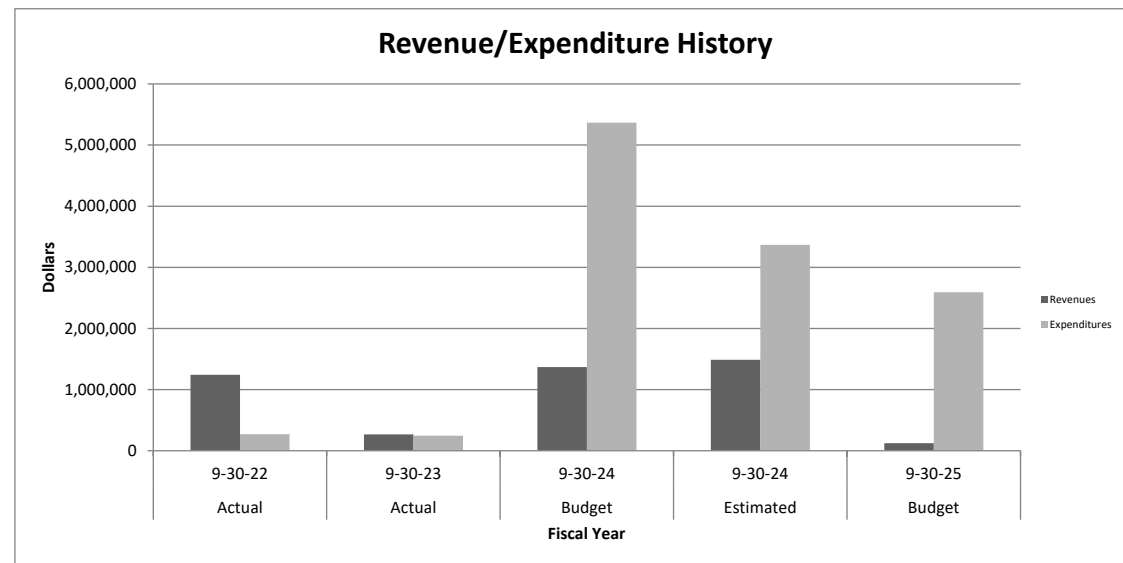
**Mutual Fire Organization Fund**

The Mutual Fire Organization Fund is provided for the purpose of financing operational and equipment needs for fire protection, emergency response or training within our joint areas of operation. There are currently fourteen separate fire agencies in Scotts Bluff County comprising the inter-local Mutual Fire Organization.

Funding for the organization is made available through the Nebraska Mutual Finance Assistance Act.



	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	3,293,876	4,265,501	4,718,165		4,285,859	2,408,601
PROPERTY TAX	876,882	37,901	-	375	481	-
OTHER TAXES	137,811	637	-	-	640	-
SPECIAL ASSESSMENTS	189,981	99,142	72,949	46,574	72,949	72,462
DEBT ISSUANCE/MISCELLANEOUS REVENUES	-	-	1,245,000	1,239,975	1,239,975	-
INTEREST INCOME	39,174	128,426	50,000	124,755	175,000	50,000
<b>Total Available</b>	<b>4,537,724</b>	<b>4,531,607</b>	<b>6,086,114</b>	<b>1,411,679</b>	<b>5,774,904</b>	<b>2,531,063</b>
MATERIALS & SERVICES	3,000	-	26,000	15,004	15,004	25,000
CAPITAL OUTLAY	-	245,748	2,087,618	508,280	2,087,618	-
TRANSFERS & BONDING/LOANS	-	-	-	-	-	-
DEBT SERVICE	-	-	1,254,260	1,263,681	1,263,681	568,264
CONTINGENCY	-	-	2,000,000	-	-	2,000,000
<b>Total Debt Service Expenditures</b>	<b>3,000</b>	<b>245,748</b>	<b>5,367,877</b>	<b>1,786,965</b>	<b>3,366,303</b>	<b>2,593,264</b>
Accrual Adjustment	269,223					
<b>Total Adjusted Expenditures</b>	<b>272,223</b>	<b>245,748</b>	<b>5,367,877</b>	<b>1,786,965</b>	<b>3,366,303</b>	<b>2,593,264</b>
Cash Balance, September 30	4,265,501	4,285,859	718,237		2,408,601	(62,201)



**Debt Service Fund**

The Debt Service Fund is used to retire the long-term debt obligations of the City. This fund is used to service general obligation and special assessment debt.

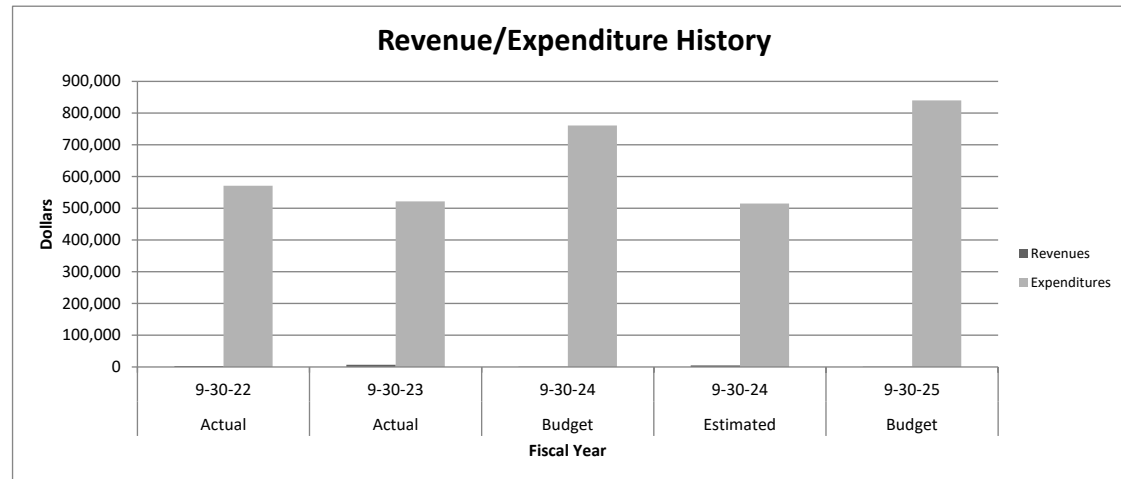
The fund is supported through revenues from a dedicated property tax levy along with principal and interest payments from special assessments.

Nebraska does not have a statutory limit on a City's level of outstanding general obligation debt.



Lied Scottsbluff Public Library

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	204,716	464,729	444,187		466,582	527,582
PROPERTY TAX PASS THROUGH - TIF	654,065	516,881	570,814	314,994	570,000	650,000
PROGRAM INCOME	49,215	50	-	550	1,000	-
BOND PROCEEDS	125,000	-	150,000	-	-	150,000
INTEREST	2,825	6,915	1,000	5,946	5,000	1,000
<b>Total Available</b>	<b>1,035,821</b>	<b>988,576</b>	<b>1,166,001</b>	<b>321,491</b>	<b>1,042,582</b>	<b>1,328,582</b>
OPERATIONS & MAINTENANCE	6,278	3,868	40,000	39,811	40,000	40,000
BOND PAYMENTS	125,000	-	150,000	-	-	150,000
TIF PASS THROUGH PAYMENTS	654,065	518,127	570,814	308,551	475,000	650,000
<b>Total TIF Project Expenditures</b>	<b>785,343</b>	<b>521,994</b>	<b>760,814</b>	<b>348,361</b>	<b>515,000</b>	<b>840,000</b>
Accrual Adjustment	(214,251)					
<b>Total Adjusted Expenditures</b>	<b>571,092</b>	<b>521,994</b>	<b>760,814</b>	<b>348,361</b>	<b>515,000</b>	<b>840,000</b>
Cash Balance, September 30	464,729	466,582	405,187		527,582	488,582



**TIF/CRA Fund**

The TIF/CRA Fund is used to track the construction and financing of Tax-Increment Financing (TIF) projects, from the planning stage through the payoff of the bond issued to finance the project. Each TIF is assigned an individual project identification number, which follows the project inception through completion/payoff.

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	32,291	15,618	(27,873)		29,024	1,604
INTERGOVERNMENTAL & GRANTS	-	60,814	418,500	238,730	238,730	-
INTEREST	263	511	100	-	100	100
<b>Total Available</b>	<b>32,554</b>	<b>76,943</b>	<b>390,727</b>	<b>238,730</b>	<b>267,854</b>	<b>1,704</b>
<b>GRANT EXPENDITURES</b>						
Total Grant Funds	30,000	47,919	402,500	243,798	266,250	-
Accrual Adjustment	(13,064)					
<b>Total Adjusted Expenditures</b>	<b>16,936</b>	<b>47,919</b>	<b>402,500</b>	<b>243,798</b>	<b>266,250</b>	<b>-</b>
Cash Balance, September 30	15,618	29,024	(11,773)		1,604	1,704

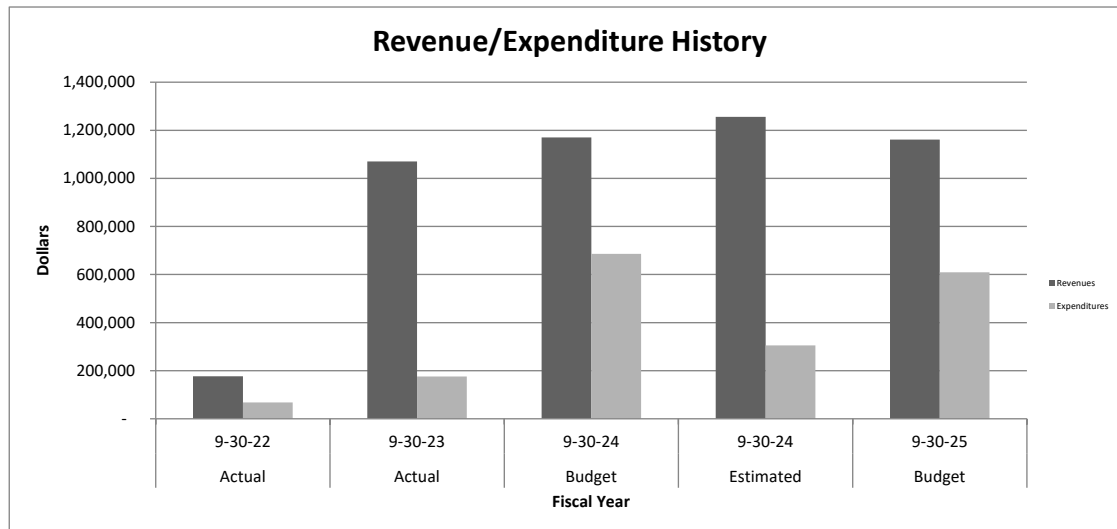


**CDBG Fund**

Community Development Block Grant (CDBG) funds are administered through the Community Development Division of the Development Services Department. The division provides grant administration services for Federal, State and Local grant projects. Primarily, the division prepares applications for CDBG funds to be used in the comprehensive neighborhood revitalization of our blighted neighborhoods. The department conducts all phases of grant administration from approving applications to bidding projects, monitoring construction, completing financial records, and final inspections.

The Community Development Division will assist with community meetings and attitude surveys to determine the projects and areas that need assistance. These projects generally fall into the categories of housing rehabilitation, neighborhood revitalization and public works. The division also administers economic development and rental rehabilitation revolving loan funds. The Nebraska Department of Economic Development monitors all CDBG activities.

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	84,501	193,193	1,061,840		1,087,561	2,038,234
PROPERTY TAX	130,333	871,622	1,055,441	207,779	1,055,441	1,045,934
OTHER TAXES	45,407	183,222	110,000	99,789	165,000	110,000
LB357 SALES TAX	-	-	-	-	-	-
INTEREST EARNINGS	1,377	15,719	5,000	17,086	35,000	5,000
<b>Total Available</b>	<b>261,618</b>	<b>1,263,756</b>	<b>2,232,281</b>	<b>324,654</b>	<b>2,343,002</b>	<b>3,199,168</b>
<b>STRUCTURES</b>	-	-	400,000	400	231,000	284,000
<b>EQUIPMENT</b>	57,212	132,669	286,000	8,102	73,768	325,000
<b>Total Capital Projects</b>	<b>57,212</b>	<b>132,669</b>	<b>686,000</b>	<b>8,502</b>	<b>304,768</b>	<b>609,000</b>
Accrual Adjustment	11,213	43,526				
<b>Total Adjusted Expenditures</b>	<b>68,425</b>	<b>176,195</b>	<b>686,000</b>	<b>8,502</b>	<b>304,768</b>	<b>609,000</b>
Restricted for LB357 Expenditures	-	-	-	-	-	-
<b>UNRESTRICTED CASH BALANCE</b>			1,546,281			2,590,168
Cash Balance, September 30	193,193	1,087,561	1,546,281		2,038,234	2,590,168



**Capital Projects Fund**

This fund was created effective October 1, 2013 to allow for the purchase of equipment items for the Administration, Library, Parks and Recreation departments.

Examples of these purchases include vehicles, copiers, mowers, gators and other capital items.

This fund will allow the City to make purchases and replace equipment per a schedule rather than via capital lease.



**Mission Statement**

The Environmental Services Department is committed to providing the best possible service to all citizens and the regional community through responsible trash and recycling collections. We will effectively respond to constituent needs and efficiently deliver services to the community, continue and expand intergovernmental cooperation to bring economies of scale and reduce operational costs.

The Environmental Services Fund provides for the operations, maintenance and capital expenditures of the Environmental Services Department. The Environmental Services Department provides specific services including: solid waste and yard waste collection to all residential customers; collection for commercial, industrial and institutional customers; special pickups for items which will not fit in the normal containers; 2.0 cubic yard construction containers; repair and replacement of solid waste containers; additional solid waste and yard waste collections on an individual basis; and a staffed tree dump/compost facility.

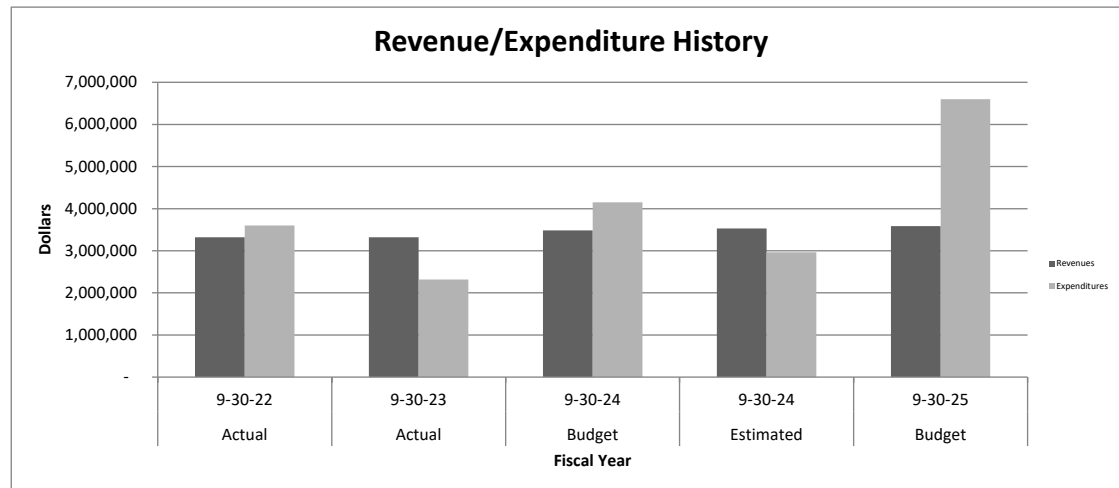
The Department also offers electronic and paint recycling, curbside residential and commercial recycling programs, staffed drop-off, processing and community education to the region.



	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	3,253,864	2,973,707	3,178,421		3,975,354	4,544,166
SALES & SERVICE	3,274,261	3,241,780	3,459,289	1,725,920	3,452,193	3,559,917
GRANT INCOME	17,824	-	-	(800)	-	-
MISCELLANEOUS REVENUES	168	269	-	-	-	-
INTEREST INCOME	29,484	76,921	25,000	44,008	79,000	25,000
<b>Total Available</b>	<b>6,575,601</b>	<b>6,292,677</b>	<b>6,662,710</b>	<b>1,769,128</b>	<b>7,506,547</b>	<b>8,129,083</b>
PERSONAL SERVICES	1,257,624	1,341,853	1,483,138	717,446	1,411,608	1,749,284
OPERATIONS & MAINTENANCE	1,160,697	990,125	1,264,632	479,905	898,273	1,267,231
CAPITAL OUTLAY	842,764	-	1,205,000	252,500	652,500	3,382,000
TRANSFERS	238,259	-	-	-	-	-
CONTINGENCY	-	-	200,000	-	-	200,000
<b>Total Environmental Services Expenditures</b>	<b>3,499,345</b>	<b>2,331,978</b>	<b>4,152,770</b>	<b>1,449,851</b>	<b>2,962,381</b>	<b>6,598,515</b>
Accrual Adjustment	102,549	(14,655)				
<b>Total Adjusted Expenditures</b>	<b>3,601,894</b>	<b>2,317,323</b>	<b>4,152,770</b>	<b>1,449,851</b>	<b>2,962,381</b>	<b>6,598,515</b>
Cash Balance, September 30	2,973,707	3,975,354	2,509,940		4,544,166	1,530,568

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	13	14	14	14	14
Part - Time	-	-	-	-	-



**Mission Statement**

Mandated by Federal and State government, it is the Wastewater Reclamation Department's responsibility to protect public health by providing efficient and economical collection and treatment of wastewater. Through a dedicated effort to enforce and comply with environmental regulations, staff is committed to the preservation and protection of the water environment and our natural resources.

The Wastewater Fund provides for the operation, maintenance and capital expenditures for the sanitary sewer collection system, treatment facility and biosolids process. These operations are governed by the Nebraska Department of Environmental Quality, Title 123 and EPA Regulation 503. The specific areas of operation supported by this fund include:

**Collection Infrastructure** – Employees maintain approximately 101 miles of sanitary sewer main, 2,090 manholes and 5 lift stations while performing an ongoing extensive program where each mile of sewer main is viewed with a sewer camera and cleaned when necessary. Manholes are uncovered, marked and raised to be accessible at all times.

**Wholesale Sewer Collection** – The City has a contract to receive and process effluent flow from the City of Terrytown. Their average annual flow is 49 million gallons.

**Fats, Oils and Grease Program** – Inspect sand and grease traps connected to the sanitary sewer and enforce cleaning requirements established in the Fats, Oils and Grease Ordinance to reduce the amount of solids entering the collection system.

**Treatment Process** – Employees operate and maintain the various pieces of equipment associated with the City's activated sludge, aerated lagoon system with UV disinfection. The annual average of influent flow is 768 million gallons, and effluent flow to the North Platte River is 616 million gallons.

**Sludge and Biosolids Processing** – Our treatment involves an extensive sludge process using a polymer feed system, activated sludge tanks, belt filter press and pumps. Cake solids are made and transported to the Compost Facility where they are mixed with amendments during the drying/turning process. On average, 441 dry metric tons of compost are produced each year.

**In House Laboratory** - Our employees perform sample analysis and process control in our in-house laboratory. An average of 600 samples are collected each month at various points in the treatment process to accurately examine the effectiveness of treatment and make changes to the process as the analysis dictates.



*City of Scottsbluff, Wastewater Treatment Plant*

**Stormwater Collection System** – Employees clean and maintain the stormwater collection system mains and help clean the Scotts Bluff Drain. The Wastewater Fund helps support project costs associated with stormwater infrastructure and personnel.

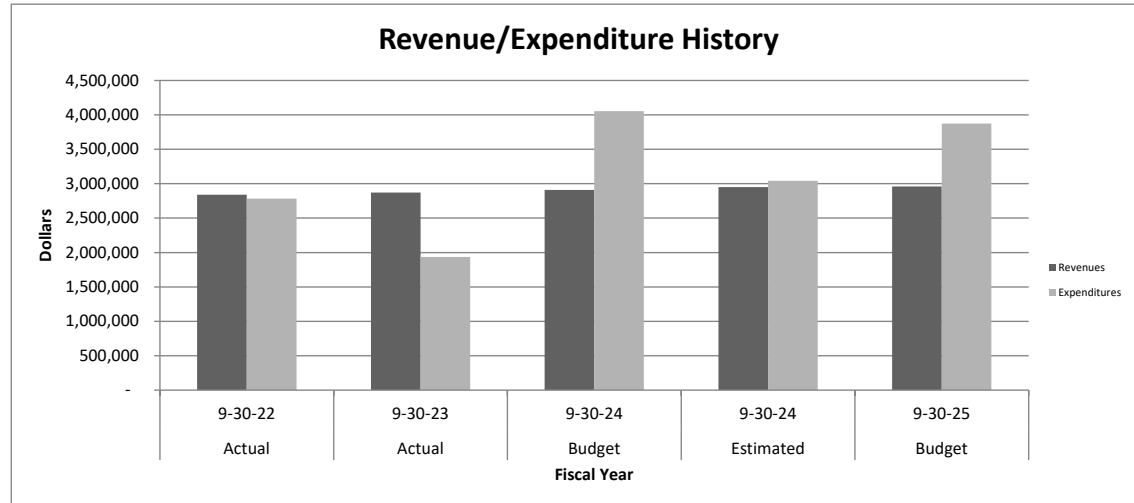
**Customer Service** – Service personnel respond to an average of 40 sewer calls each year. Other calls include assisting customers and contractors with sewer line locations.

**Geographic Information System** - The Fund supports the City's GIS which provides valuable mapping and data collection for the wastewater and stormwater systems.

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	2,769,667	2,827,089	3,120,275		3,762,671	3,669,398
SALES & SERVICE	2,806,038	2,788,068	2,894,123	1,461,474	2,889,453	2,930,418
GRANT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUES	8,775	9,762	-	-	-	-
INTEREST INCOME	25,258	73,494	15,000	38,826	60,000	30,000
<b>Total Available</b>	<b>5,609,737</b>	<b>5,698,412</b>	<b>6,029,398</b>	<b>1,500,300</b>	<b>6,712,124</b>	<b>6,629,816</b>
PERSONNEL COSTS	1,123,827	1,155,636	1,307,576	632,207	1,254,573	1,334,293
OPERATIONS & MAINTENANCE	622,724	710,681	944,498	403,093	791,472	987,686
CAPITAL OUTLAY	626,516	-	1,113,000	294,181	309,181	864,000
TRANSFERS	68,750	68,750	87,500	37,500	87,500	87,500
DEBT SERVICE	67,144	673	-	-	-	-
CONTINGENCY	136,160	-	600,000	-	600,000	600,000
<b>Total Wastewater Expenditures</b>	<b>2,645,120</b>	<b>1,935,741</b>	<b>4,052,574</b>	<b>1,366,981</b>	<b>3,042,726</b>	<b>3,873,479</b>
Accrual Adjustment	137,529					
<b>Total Adjusted Expenditures</b>	<b>2,782,649</b>	<b>1,935,741</b>	<b>4,052,574</b>	<b>1,366,981</b>	<b>3,042,726</b>	<b>3,873,479</b>
Cash Balance, September 30	2,827,089	3,762,671	1,976,824		3,669,398	2,756,337

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	9	11	11	11	11
Part - Time	1	3	3	3	3



Aeration Basin -  
City of Scottsbluff Wastewater Treatment Plant

### Mission Statement

The mission of the Water Department is to provide the public with safe drinking water that meets the consumption and fire protection needs of the City while adhering to State and Federal regulations established for public water supplies. To effectively respond to customer needs and maintain our infrastructure in the most efficient and fiscally responsible manner.

The Water Fund provides for the operation, maintenance and capital expenditures of our public water supply that is governed by the Nebraska Department of Health and Human Services, Title 179. The specific areas of operation supported by this fund include:



City of Scottsbluff, Hydropillar

**Water Wells and Storage Towers** The control, maintenance, operation and daily monitoring of 12 public water wells equipped with chemical injection of Sodium Hypochlorite for system disinfection. The combined pumping capacity for the City's system is 14,100 GPM. Five towers offer storage of 2,750,000 gallons of water. The average annual consumption is 1.2 billion gallons.

**Wholesale Water Provider** The City has a contract to provide water to the City of Minatare who uses an average of 42 million gallons on an annual basis. They are connected to our system at Highway 26 and Rebecca Winters Road.

**Infrastructure** – Employees maintain over 133 miles of water main, 946 fire hydrants, 1,530 main valves and 6,429 service lines with curb boxes (property shut-off valves) that make up the distribution system. Employees maintain and repair water mains, fire hydrants, valves, water service lines, curb boxes and install new services for customers.

**Diggers Hotline (One-call) Locates** – Employees respond to an average of 600 diggers hotline locates each month. State law requires everyone to call for locates before digging. Each utility is responsible for responding to locates and marking their lines in the specific dig area. We locate water, sewer and stormwater utilities for the City.

**Water Meters** – The Water Fund supports the purchase of meters used to chart water use for billing purposes. There are 6,351 meters in the system that are read, maintained and repaired by the Water Department. Employees rebuild meters for use in the future when possible.

**Meter Reading** - Meters are radio read style allowing readings to be gathered remotely by passing locations rather than stopping at each of them.

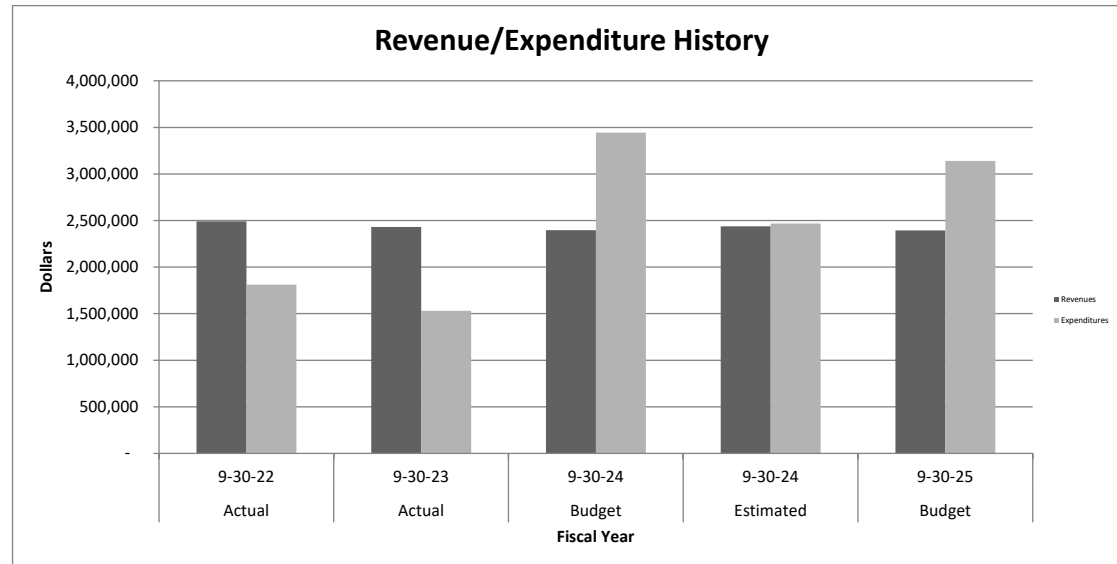
**Cross Connection Control** – Employees mail notice to customers to survey plumbing connections once every five years. 1,715 testable backflow devices are installed to protect customer connections to the public water supply. Employees mail testing notices and track test reports for each device as required by DHHS Title 179.

**Customer Service** – Service personnel respond to an annual average of 3,900 requests involving starting or ending service, high use, reading verification, disconnections for nonpayment, reconnects, meter or radio read problems and leak investigations.

The Water Fund pays for half the Stormwater Program Specialist wage and also helps fund the Geographic Information System (GIS) mapping and data

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	4,030,187	4,710,156	5,459,903		5,609,316	5,581,436
SALES & SERVICE	2,373,073	2,208,121	2,299,062	1,092,091	2,259,155	2,300,210
MISCELLANEOUS REVENUES	75,754	78,969	47,452	37,069	59,666	43,000
INTEREST INCOME	42,317	142,758	50,000	77,318	120,000	50,000
<b>Total Available</b>	<b>6,521,330</b>	<b>7,140,003</b>	<b>7,856,417</b>	<b>1,206,479</b>	<b>8,048,137</b>	<b>7,974,646</b>
PERSONNEL COSTS	882,973	877,811	971,529	473,622	930,027	968,842
OPERATIONS & MAINTENANCE	738,977	634,127	860,692	299,639	716,642	863,274
CAPITAL OUTLAY	121,465	-	974,000	214,907	570,357	670,000
TRANSFERS	18,750	18,750	37,500	18,750	37,500	37,500
CONTINGENCY	-	-	600,000	212,174	212,174	600,000
<b>Total Water Expenditures</b>	<b>1,762,165</b>	<b>1,530,687</b>	<b>3,443,721</b>	<b>1,219,093</b>	<b>2,466,700</b>	<b>3,139,616</b>
Accrual Adjustment	49,010					
<b>Total Adjusted Expenditures</b>	<b>1,811,175</b>	<b>1,530,687</b>	<b>3,443,721</b>	<b>1,219,093</b>	<b>2,466,700</b>	<b>3,139,616</b>
Cash Balance, September 30	4,710,156	5,609,316	4,412,696		5,581,436	4,835,030

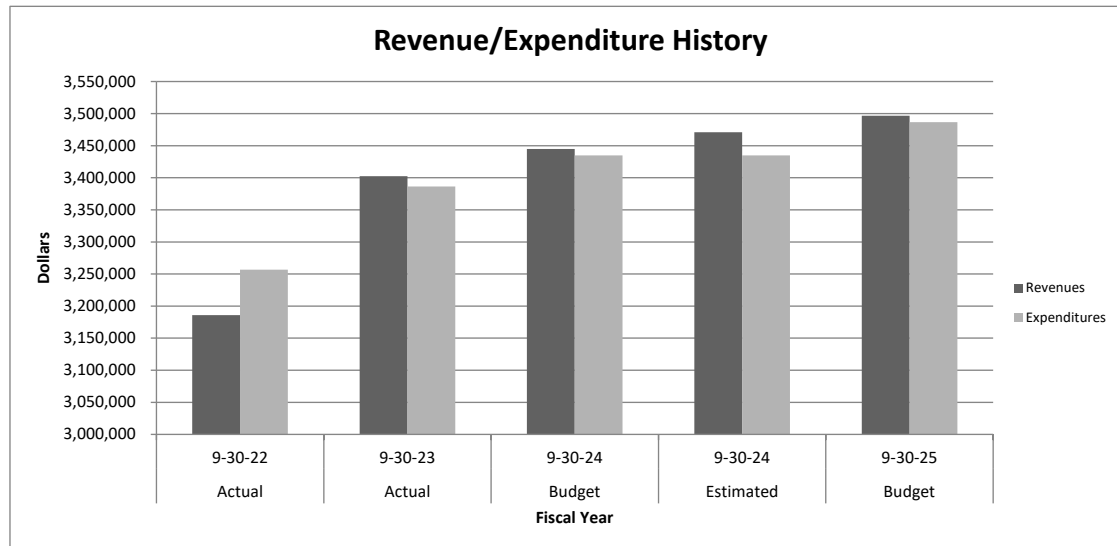
	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	6	6	6	6	6
Part - Time	2	3	3	3	3



Water Tower - 27th Street & 2nd Avenue



	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	1,508,867	1,438,086	1,482,665		1,453,995	1,489,995
LEASE PAYMENTS	3,172,380	3,365,829	3,435,000	1,657,172	3,435,000	3,486,525
INTEREST EARNINGS	13,675	36,461	10,000	20,232	36,000	10,000
<b>Total Available</b>	<b>4,694,922</b>	<b>4,840,376</b>	<b>4,927,665</b>	<b>1,677,404</b>	<b>4,924,995</b>	<b>4,986,520</b>
DEPARTMENT SUPPLIES	-	-	-			
TRANSFER TO GENERAL FUND	3,172,380	3,396,423	3,435,000	1,657,172	3,435,000	3,486,525
<b>Total Electric Fund</b>	<b>3,172,380</b>	<b>3,396,423</b>	<b>3,435,000</b>	<b>1,657,172</b>	<b>3,435,000</b>	<b>3,486,525</b>
Accrual Adjustment	84,456	(10,042)				
<b>Total Adjusted Expenditures</b>	<b>3,256,836</b>	<b>3,386,381</b>	<b>3,435,000</b>	<b>1,657,172</b>	<b>3,435,000</b>	<b>3,486,525</b>
Cash Balance, September 30	1,438,086	1,453,995	1,492,665		1,489,995	1,499,995

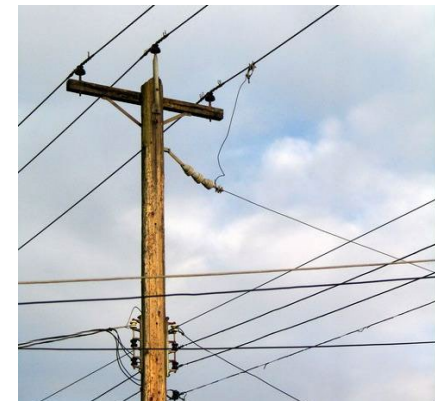


**Electric Fund**

The Electric Fund is an enterprise fund provided for the operation of the City-owned electrical distribution infrastructure.

The City leases the infrastructure to Nebraska Public Power District (NPPD) in exchange for a monthly lease payment.

NPPD provides all services relating to electrical power production, distribution and customer service in the City of Scottsbluff.



The Stormwater Fund was created to detail the City's financial commitment to maintaining and improving its stormwater collection system including the Scottsbluff Drain.

Stormwater is the water that flows after a rainstorm or snowmelt. Unlike waste water, storm water is not treated. What gets in the water, stays in the water. Sediment, litter, pet waste, yard waste, fertilizers or pesticides, and vehicle fluids are all common pollutants found in stormwater. Scottsbluff is required under the federal National Pollutant Discharge Elimination System (NPDES) to protect its runoff from pollution to the maximum extent practicable. The Stormwater fund facilitates the programming to make that goal possible through education, training, inspections, and maintenance of the Municipal Separate Storm Sewer System (MS4) including the Scottsbluff Drain. The Stormwater fund is currently funded by the Waste Water fund and a stormwater surcharge.



Honeycomb grate - East Overland Entryway



Walter Walleye & Hiram the Pioneer

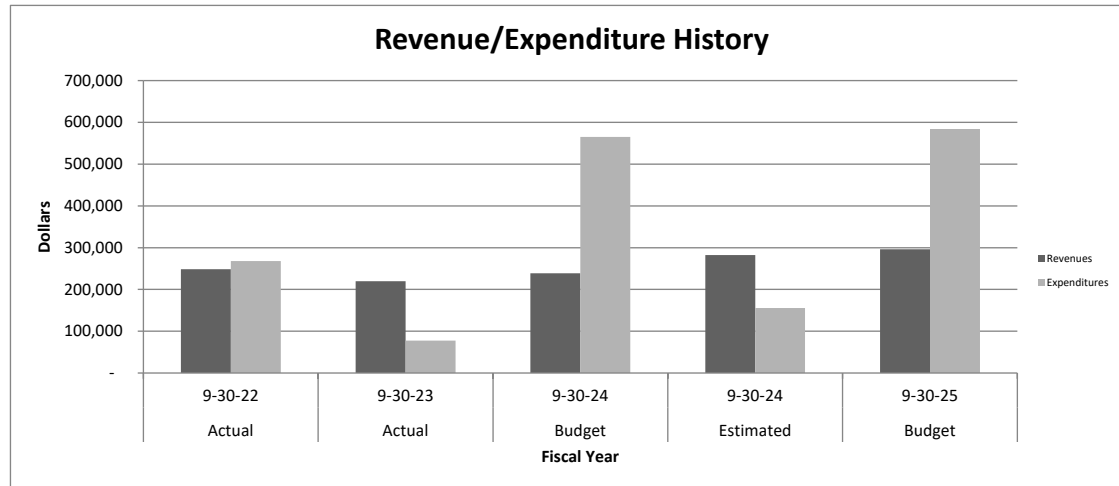


Riverside Ponds



Library Bioswale in Autumn

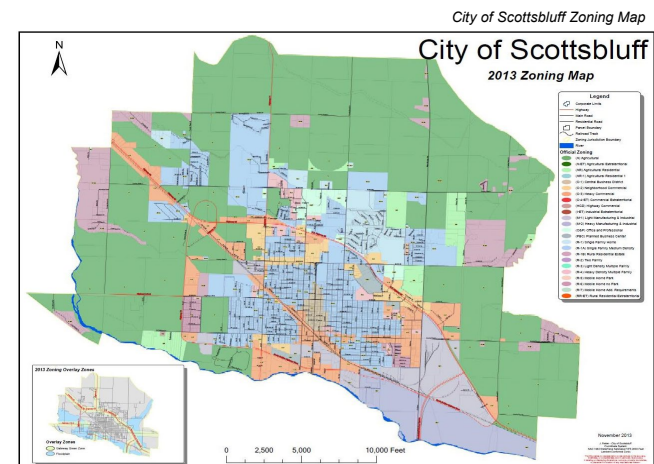
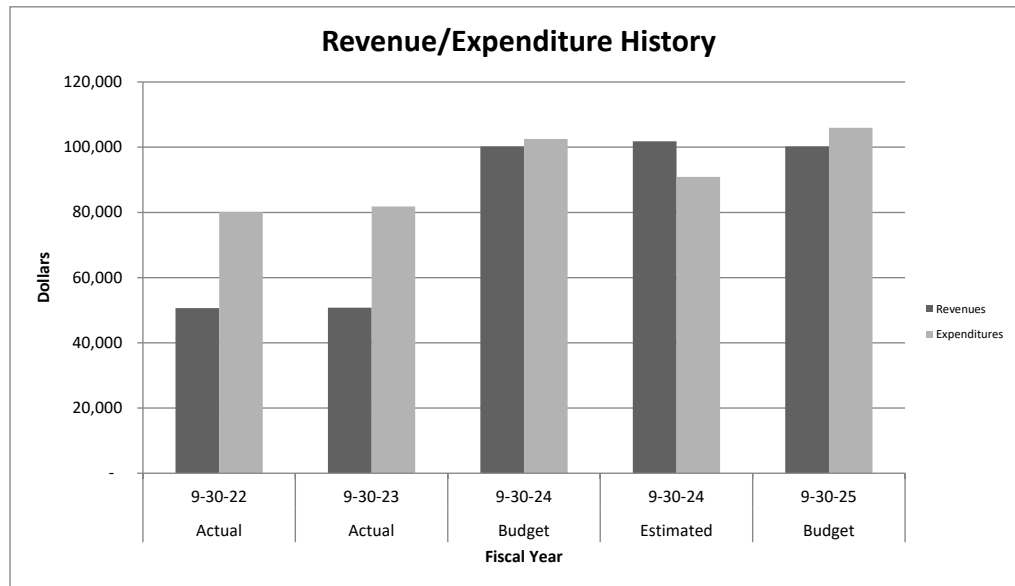
	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	666,833	647,500	575,655		789,453	916,199
PERMITS	4,200	2,100	-	900	900	-
STORMWATER SURCHARGE	135,862	146,834	170,290	87,481	172,000	191,416
REVENUES FROM DEPARTMENTS	50,000	50,000	50,000	25,000	50,000	50,000
INTEREST EARNINGS	5,731	14,428	5,000	6,992	13,500	5,000
GRANT	-	-	-	-	-	-
MISCELLANEOUS REVENUES	52,720	6,158	13,600	6,000	46,000	49,600
<b>Total Available</b>	<b>915,347</b>	<b>867,021</b>	<b>814,545</b>	<b>126,373</b>	<b>1,071,853</b>	<b>1,212,215</b>
<b>OPERATIONS &amp; MAINTENANCE</b>	115,199	83,742	135,005	27,027	74,906	140,355
CAPITAL OUTLAY	33,476	-	101,512	-	1,988	115,000
DEBT SERVICE	78,711	4,139	78,755	77,771	78,760	78,606
CONTINGENCY	-	-	250,000	-	-	250,000
<b>Total Stormwater Expenditures</b>	<b>227,385</b>	<b>87,881</b>	<b>565,272</b>	<b>104,798</b>	<b>155,654</b>	<b>583,961</b>
Accrual Adjustment	40,461	(10,313)				
<b>Total Adjusted Expenditures</b>	<b>267,847</b>	<b>77,568</b>	<b>565,272</b>	<b>104,798</b>	<b>155,654</b>	<b>583,961</b>
Assigned fund balance - Scottsbluff Drain Project	-	-	200,000		200,000	200,000
<b>UNASSIGNED CASH BALANCE</b>	-	-	49,273		716,199	428,254
<b>Cash Balance, September 30</b>	<b>647,500</b>	<b>789,453</b>	<b>249,273</b>		<b>916,199</b>	<b>628,254</b>



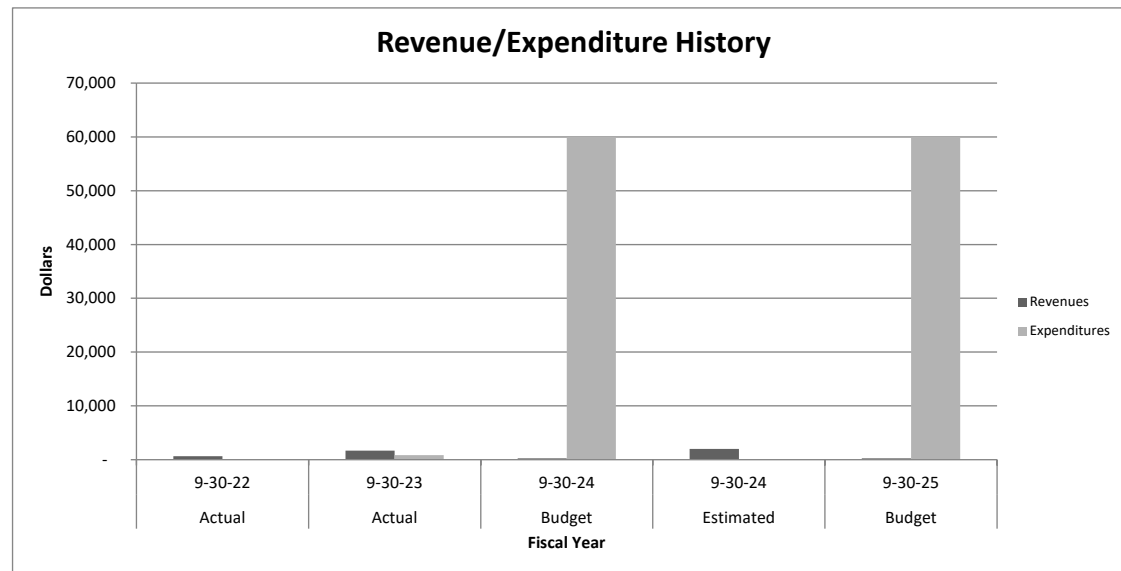


	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	93,636	64,173	32,610		33,179	44,117
TRANSFERS FROM OTHER FUNDS	50,000	50,000	100,000	50,000	100,000	100,000
INTEREST EARNINGS	617	807	200	630	1,800	200
<b>Total Available</b>	<b>144,253</b>	<b>114,980</b>	<b>132,810</b>	<b>50,630</b>	<b>134,979</b>	<b>144,317</b>
PERSONNEL COSTS	56,904	61,375	68,399	33,982	68,012	73,362
OPERATIONS & MAINTENANCE	20,335	22,617	34,100	17,363	22,850	32,600
CAPITAL OUTLAY	-	-	-	-	-	-
<b>Total GIS Services</b>	<b>77,239</b>	<b>83,992</b>	<b>102,499</b>	<b>51,345</b>	<b>90,862</b>	<b>105,962</b>
Accrual Adjustment	2,841	(2,191)				
<b>Total Adjusted Expenditures</b>	<b>80,080</b>	<b>81,801</b>	<b>102,499</b>	<b>51,345</b>	<b>90,862</b>	<b>105,962</b>
Cash Balance, September 30	64,173	33,179	30,311		44,117	38,355

	9-30-21	9-30-22	9-30-23	9-30-24	9-30-25
Full - Time	1	1	1	1	1
Part - Time	-	-	-	-	-



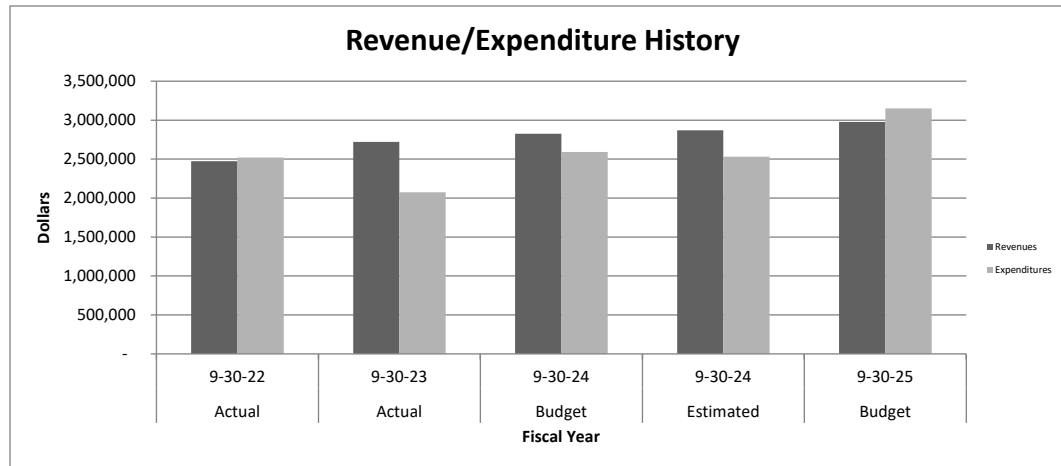
	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	69,703	66,432	67,857		67,762	69,762
INTEREST EARNINGS	632	1,675	250	924	2,000	250
<b>Total Available</b>	<b>70,335</b>	<b>68,107</b>	<b>68,107</b>	<b>924</b>	<b>69,762</b>	<b>70,012</b>
<b>PAYMENT TO STATE</b>		842	60,000	-	-	60,000
Total Unemployment Compensation	-	842	60,000	-	-	60,000
Accrual Adjustment	3,903	(497)				
<b>Total Adjusted Expenditures</b>	<b>3,903</b>	<b>345</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
<b>Cash Balance, September 30</b>	<b>66,432</b>	<b>67,762</b>	<b>8,107</b>		<b>69,762</b>	<b>10,012</b>



**Unemployment Compensation Fund**

The Unemployment Compensation Fund is used for the payment of premiums and claims under the State Unemployment Compensation System.

	Actual 9-30-22	Actual 9-30-23	Adopted Budget 9-30-24	Six Month Actual 9-30-24	Estimated Actual 9-30-24	Approved Budget 9-30-25
Cash Balance, October 1	3,288,189	3,241,969	3,882,466		3,888,117	4,227,967
FLEX REVENUE FROM EMPLOYEES	16,709	13,753	20,000	7,526	15,000	20,000
COBRA PYMTS-FORMER EMPLOYEES	3,481	9,616	1,000	4,000	9,000	1,000
REVENUE FROM EMPLOYEES	310,363	286,775	298,500	119,608	340,000	350,000
REVENUE FROM EMPLOYER	2,104,780	2,294,565	2,486,760	1,282,370	2,400,000	2,586,760
INTEREST EARNINGS	31,481	93,521	20,000	59,241	100,000	20,000
REVENUE RE-INSURANCE CARRIER	6,810	22,706	-	5,681	5,600	-
<b>Total Available</b>	<b>5,761,813</b>	<b>5,962,904</b>	<b>6,708,726</b>	<b>1,478,426</b>	<b>6,757,717</b>	<b>7,205,727</b>
CONTRACTUAL SERVICES	14,180	15,106	20,000	5,000	150,000	20,000
SCHOOL & CONFERENCE	-	-	-	-	-	-
PREMIUM EXPENSE	546,901	495,389	550,000	256,355	515,000	528,757
CLAIMS EXPENSE	1,754,231	1,544,293	2,000,000	495,884	1,850,000	2,580,658
FLEXIBLE BENEFIT EXPENSES	13,556	13,849	20,000	9,966	14,000	20,000
TAX EXPENSE	714	696	780	-	750	780
<b>Total Health Insurance</b>	<b>2,329,582</b>	<b>2,069,333</b>	<b>2,590,780</b>	<b>767,205</b>	<b>2,529,750</b>	<b>3,150,195</b>
Accrual Adjustment	190,262	5,454				
<b>Total Adjusted Expenditures</b>	<b>2,519,844</b>	<b>2,074,788</b>	<b>2,590,780</b>	<b>767,205</b>	<b>2,529,750</b>	<b>3,150,195</b>
<b>Cash Balance, September 30</b>	<b>3,241,969</b>	<b>3,888,117</b>	<b>4,117,946</b>		<b>4,227,967</b>	<b>4,055,532</b>



**HEALTH INSURANCE FUND**

The Health Insurance Fund provides for the administration of the City's partially self-funded employee benefits program.

The City's fixed (premium) and variable (claims) expenses are run through this fund and are reimbursed on a per employee basis from both employee payroll deduction and transfers from other City funds.

**Capital Improvements Budget - All Funds/Departments**

Department	Project	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Source of Funds
<b>Administration</b>	Travel Vehicle	40,000						Capital Projects Fund
	City Hall Council Room Updates (carry-over)	200,000						General Fund/Admin Dept
	City Hall Lobby Updates (carry-over)	200,000						General Fund/Admin Dept
	<b>Total</b>	<b>440,000</b>	-	-	-	-	-	
<b>Development Services</b>								
	<b>Total</b>	-	-	-	-	-	-	
<b>BID</b>	Business District Improvements	*	150,000					Business Improvement District Fund
	<b>Total</b>	<b>150,000</b>	-	-	-	-	-	
<b>Cemetery</b>	Mower	-	30,000	30,000	30,000	30,000	30,000	Cemetery Fund
	Utility Vehicle	30,000						Cemetery Fund
	Utility Cart	25,000						Cemetery Fund
	Building Upgrades	250,000						Capital Projects Fund
	<b>Total</b>	<b>305,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	
<b>Debt Service</b>								
	<b>Total</b>	-	-	-	-	-	-	
<b>Environmental Services</b>	Refuse Trucks (2)	542,000		575,000		600,000		Environmental Services Fund
	Transfer Station	2,600,000						Environmental Services Fund
	Maintenance Truck	65,000						Environmental Services Fund
	Compost Facility - Loader/Pickup							Environmental Services Fund
	Compost Facility - Equipment Installation Bldg	140,000	275,000	148,000				Environmental Services Fund
	<b>Total</b>	<b>3,347,000</b>	<b>275,000</b>	<b>723,000</b>	-	<b>600,000</b>	-	
<b>Fire</b>	Radio Replacements	25,000	25,000	25,000	25,000	25,000	25,000	Mutual Fire Organization Fund
	Public Safety Bldg; Exhaust Removal System	34,000						Capital Projects Fund
	Apparatus Replacement Program (sinking)	153,250	153,250	153,250	153,250	153,250	153,250	Mutual Fire Organization Fund
	<b>Total</b>	<b>212,250</b>	<b>178,250</b>	<b>178,250</b>	<b>178,250</b>	<b>178,250</b>	<b>178,250</b>	
<b>Industrial Sites</b>	Development	*	31,317	-	-	-	-	Industrial Sites Fund
	<b>Total</b>	<b>31,317</b>	-	-	-	-	-	
<b>Library</b>	Self-Checkout Machines	20,000						Capital Projects Fund
	<b>Total</b>	<b>20,000</b>	-	-	-	-	-	
<b>Parks</b>	Parks Bldg Landscaping Improvements	35,000						Special Projects/General Fund Parks Department
	Utility Cart		22,000					Capital Projects Fund
	Stump Grinder		25,000					Capital Projects Fund
	Compact Front-end Wheel Loader Tractor			125,000				Capital Projects Fund
	3/4 Ton Pickup			70,000				Capital Projects Fund
	Wide Area Mower		200,000	100,000				Capital Projects Fund
	Tractor	60,000						Capital Projects Fund
	Aluminum Picnic Tables	5,000	5,000	5,000	5,000	5,000	5,000	Capital Projects Fund
	Pickup - 2	110,000	65,000	65,000				Capital Projects Fund
	1 Ton Pickup		75,000	75,000				Capital Projects Fund
	Playground Equipment	50,000	50,000	50,000	50,000	50,000	50,000	Capital Projects Fund
	Kubota RTV	40,000						Capital Projects Fund
	<b>Total</b>	<b>300,000</b>	<b>442,000</b>	<b>490,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	

**Capital Improvements Budget - All Funds/Departments**

Department	Project	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Source of Funds
<b>Police</b>	EOC Equipment Replacement	24,000						Public Safety Fund/Emergency Mgmt
	Patrol Vehicles (2)	135,000	140,000	148,000	156,000	165,000	175,000	Public Safety Fund
	Unmarked Patrol Cars (2)	85,000						Public Safety Fund
	<b>Total</b>	<b>244,000</b>	<b>140,000</b>	<b>148,000</b>	<b>156,000</b>	<b>165,000</b>	<b>175,000</b>	
<b>Stormwater</b>	Land/Structures Acquisition Scb Drain	*	100,000	100,000	100,000	100,000	100,000	Stormwater Fund
	<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Transportation</b>	Skid Steer	75,000						Street Fund
	Chip Seal - All Residential Streets	2,600,000						Streets Fund/Debt Issuance
	Forklift	40,000						Streets Fund
	Skid Steer Trailer	12,000						Streets Fund
	Skid Steer Mower	10,700						Streets Fund
	Paint Gun	19,000						Streets Fund
	Mowing Tractor	90,000						Streets Fund
	1 Ton Pickup		120,000					Streets Fund
	Broom Sweeper		350,000					Streets Fund
	3/4 Ton Pickup			60,000				Streets Fund
	10-Yard Dump Truck	200,000		160,000				Streets Fund
	Motor Grader			300,000				Streets Fund
	Loader				275,000			Streets Fund
	Plow Truck				275,000			Streets Fund
	Air Sweeper					400,000		Streets Fund
	Mower					30,000		Streets Fund
	<b>Total</b>	<b>3,046,700</b>	<b>470,000</b>	<b>520,000</b>	<b>550,000</b>	<b>430,000</b>	<b>-</b>	
<b>Water</b>	Ongoing Main Replace & System Upgrades	-	430,000	170,000	250,000	200,000	200,000	Water Fund
	Water Well Maintenance Program	50,000	50,000	50,000	50,000	50,000	50,000	Water Fund
	Truck Replacement	90,000	75,000	-	75,000		75,000	Water Fund
	New Booster Pump Installation	400,000						Water Fund
	Water Tower Painting & Maintenance			750,000		500,000		Water Fund
	Well Site Communication Equipment	55,000			15,000			Water Fund
	Advanced Metering System	75,000						Water Fund
<b>Total</b>	<b>670,000</b>	<b>555,000</b>	<b>970,000</b>	<b>390,000</b>	<b>750,000</b>	<b>325,000</b>		
<b>Wastewater</b>	Replace Slide Gates - Screw Pump Bldg	214,000						Wastewater Fund
	Ongoing Sewer Main Replace/Repair		100,000	100,000	100,000	100,000	100,000	Wastewater Fund
	WWTP Backup Generator/Switchgear		425,000					Wastewater Fund
	WWTP Equipment (Sludge Pump, Belt Press)	190,000	125,000	450,000	140,000	100,000	100,000	Wastewater Fund
	WWTP Ongoing Equipment Replace/Upgrade	25,000	25,000	25,000	25,000	25,000	25,000	Wastewater Fund
	Sewer Jet				550,000			Wastewater Fund
	Truck Replacement	65,000		65,000		70,000		Wastewater Fund
	Side Slope Mower Replacement					200,000		Wastewater Fund
	Compost Facility - Turner							Wastewater Fund
	Compost Facility - Electric Gate							Wastewater Fund
	Compost Facility - Loader/Pickup	230,000						Wastewater Fund
	Compost Facility - Equipment Installation Bldg	140,000	275,000	148,000				Wastewater Fund
<b>Total</b>	<b>864,000</b>	<b>950,000</b>	<b>788,000</b>	<b>815,000</b>	<b>495,000</b>	<b>225,000</b>		
<b>ARPA Funds</b>	Various Projects	*	2,576,234					Special Projects Fund
	<b>Total</b>	<b>2,576,234</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Government-wide</b>		<b>12,306,501</b>	<b>3,140,250</b>	<b>3,947,250</b>	<b>2,274,250</b>	<b>2,803,250</b>	<b>1,088,250</b>	

\* Specific projects have yet to be identified. Funds are set aside for potential expenditures.

**Capital Improvements Budget - All Funds/Departments**

Non Capitalized Asset Purchases/Grants/Development

Department	Project	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Source of Funds
<b>Police</b>	Body Armor	13,000	10,000	10,000	10,000	10,000	10,000	Public Safety Fund/Dept Supplies
	Stop Slicks	4,000						Public Safety Fund/Dept Supplies
	Accident Reconstruction Equipment	11,000						Public Safety Fund/Dept Supplies
	SWAT Portable Radios/Headsets	7,000						Public Safety Fund/Dept Supplies
	Body Cameras	5,000						Public Safety Fund/Dept Supplies
	Automatic License Plate Readers Cameras (2 add'l)	8,000						Public Safety Fund/Dept Supplies
	Body Camera/Software Support	12,000	12,000	12,000	12,000	12,000	12,000	Public Safety Fund/Contractual Services
	Automatic License Plate Readers Support	18,000	18,000	18,000	18,000	18,000	18,000	Public Safety Fund/Contractual Services
	E-Citation/CAD/RMS/Server	20,000	20,000	20,000	20,000	20,000	20,000	Public Safety Fund/Dept Supplies
	<b>Total</b>		<b>98,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Fire</b>	Technical Rescue Equipment Sinking Fund	7,521	2,000	2,000	2,000	2,000	2,000	MFO/Dept Supplies
	Bunker Gear/Dual Purpose PPE	12,000	12,000	12,000	12,000	12,000	12,000	MFO/Dept Supplies
	Battery Powered Ventilation Fans	12,000						Public Safety Fund/Dept Supplies
	SCBA 10 year replacement	20,000	20,000	20,000	20,000	20,000	20,000	MFO/Dept Supplies
	Fire Hose Replacement	16,000	8,000	8,000	8,000	8,000	8,000	MFO/Dept Supplies
	Zuercher Tablet Replacements	7,000	7,000	7,000	7,000	7,000	7,000	Public Safety Fund/Dept Supplies
	<b>Total</b>		<b>74,521</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
<b>Library</b>	Interior upgrades/decorations	14,000						Regional Library Fund/Dept Supplies
	<b>Total</b>		<b>14,000</b>	-	-	-	-	

**2024-2025  
STATE OF NEBRASKA  
CITY/VILLAGE BUDGET FORM**

**City or Village of Scottsbluff**  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Scotts Bluff County

**This budget is for the Period October 1, 2024 through September 30, 2025**

**Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:**

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$ 2,285,034.10	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
\$ 2,285,034.10	<b>Total Personal and Real Property Tax Required</b>

**Projected Outstanding Bonded Indebtedness as of October 1, 2024**  
*(As of the Beginning of the Budget Year)*

Principal	\$ -
Interest	\$ -
Total Bonded Indebtedness	\$ -

\$ 1,119,383,265	<b>Total Certified Valuation (All Counties)</b> <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>
------------------	---

**Report of Joint Public Agency & Interlocal Agreements**

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

YES  NO

*If YES, Please submit Interlocal Agreement Report by September 30th.*

**County Clerk's Use ONLY**

**Report of Trade Names, Corporate Names & Business Names**

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

YES  NO

*If YES, Please submit Trade Name Report by September 30th.*

**APA Contact Information**

Auditor of Public Accounts  
PO Box 98917  
Lincoln, NE 68509  
Telephone: (402) 471-2111      FAX: (402) 471-3301  
**Website:** [auditors.nebraska.gov](http://auditors.nebraska.gov)  
**Questions - E-Mail:** [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

**Submission Information**

**Budget Due by 9-30-2024**

**Submit budget to:**

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

City or Village of Scottsbluff in Scotts Bluff County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Net Cash Balance	\$ 3,080,181.00	\$ 4,145,825.00	\$ 1,380,499.00
2	Investments	\$ 35,573,106.00	\$ 38,033,917.00	\$ 42,500,000.00
3	County Treasurer's Balance	\$ 133,139.00	\$ 121,867.00	\$ 125,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	<b>\$ 38,786,426.00</b>	<b>\$ 42,301,609.00</b>	<b>\$ 44,005,499.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 2,030,429.00	\$ 2,285,022.00	\$ 2,262,410.00
7	Federal Receipts	\$ 105,452.00	\$ 4,062.00	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 8,739.00	\$ 4,270.00	\$ 4,270.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 2,011,790.00	\$ 2,104,645.00	\$ 2,185,826.00
11	State Receipts: Motor Vehicle Fee	\$ 74,551.00	\$ 100,000.00	\$ 110,000.00
12	State Receipts: State Aid	\$ 2,326.00	\$ -	
13	State Receipts: Municipal Equalization Aid	\$ 122,677.00	\$ 139,985.00	\$ 178,970.00
14	State Receipts: Other	\$ 462,566.00	\$ 502,903.00	\$ 487,169.00
15	State Receipts: Property Tax Credit	\$ 100,474.00	\$ 38,572.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 356,815.00	\$ 253,680.00	\$ 263,080.00
18	Local Receipts: Local Option Sales Tax	\$ 7,427,667.00	\$ 7,964,539.00	\$ 8,110,000.00
19	Local Receipts: In Lieu of Tax	\$ 105,426.00	\$ 170,600.00	\$ 65,000.00
20	Local Receipts: Other	\$ 18,983,300.00	\$ 24,813,479.00	\$ 22,301,796.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	\$ 3,696,423.00	\$ 3,935,000.00	\$ 3,986,525.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	<b>Total Resources Available</b> (Lines 5 thru 23)	<b>\$ 74,275,061.00</b>	<b>\$ 84,618,366.00</b>	<b>\$ 83,960,545.00</b>
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	<b>\$ 31,973,452.00</b>	<b>\$ 40,612,867.00</b>	<b>\$ 54,554,520.00</b>
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	<b>\$ 42,301,609.00</b>	<b>\$ 44,005,499.00</b>	<b>\$ 29,406,025.00</b>
27	Cash Reserve Percentage			80%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 2,262,410.00
		County Treasurer Commission at 1%		\$ 22,624.10
		<b>Total Property Tax Requirement</b>		<b>\$ 2,285,034.10</b>

## City or Village of Scottsbluff in Scotts Bluff County

### To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 2,230,934.10
Bond Fund	\$ -
Business Improvement District Fund	\$ 54,100.00
_____ Fund	_____
<b>Total Tax Request</b>	<b>** \$ 2,285,034.10</b>

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

### Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
American Rescue Plan Act <del>(ARPA) Insurance Proceeds for Unit</del>	\$ 3,672,540.00
Capital Projects & Debt Fund	\$ 4,678,232.00
Self-Insured Health Insurance Fund	\$ 5,023,372.00
Total Special Reserve Funds	\$ 13,374,144.00
Total Cash Reserve	\$ 29,406,025.00
Remaining Cash Reserve	\$ 16,031,881.00
Remaining Cash Reserve %	44%

### Documentation of Transfers of Surplus Fees:

*(Only complete if Transfers of Surplus Fees Were Budgeted)*

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

City or Village of Scottsbluff in Scotts Bluff County

Line No.	2024-2025 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 4,368,448.00	\$ 400,000.00	\$ 22,000.00				\$ 4,790,448.00
3	Public Safety - Police	\$ 5,008,156.00		\$ 244,000.00				\$ 5,252,156.00
3a	Public Safety - Fire	\$ 2,253,553.00		\$ 232,000.00				\$ 2,485,553.00
4	Public Safety - Other	\$ 633,969.00						\$ 633,969.00
5	Public Works - Streets	\$ 2,990,288.00	\$ 3,015,000.00	\$ 447,000.00	\$ 907,000.00		\$ 25,000.00	\$ 7,384,288.00
6	Public Works - Other	\$ 560,797.00						\$ 560,797.00
7	Public Health and Social Services	\$ 362,688.00		\$ 55,000.00			\$ 350,000.00	\$ 767,688.00
8	Culture and Recreation	\$ 3,372,324.00						\$ 3,372,324.00
9	Community Development	\$ 3,989,580.00						\$ 3,989,580.00
10	Miscellaneous	\$ 2,724,500.00	\$ 3,987,857.00	\$ 325,000.00	\$ 568,264.00		\$ 3,516,525.00	\$ 11,122,146.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste	\$ 3,216,515.00	\$ 2,740,000.00	\$ 642,000.00				\$ 6,598,515.00
17	Transportation							\$ -
18	Wastewater	\$ 3,312,334.00	\$ 639,000.00	\$ 340,000.00	\$ 78,606.00		\$ 87,500.00	\$ 4,457,440.00
19	Water	\$ 2,432,116.00	\$ 400,000.00	\$ 270,000.00			\$ 37,500.00	\$ 3,139,616.00
20	Other							\$ -
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	\$ 35,225,268.00	\$ 11,181,857.00	\$ 2,577,000.00	\$ 1,553,870.00	\$ -	\$ 4,016,525.00	\$ 54,554,520.00

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

City or Village of Scottsbluff in Scotts Bluff County

Line No.	2023-2024 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 3,109,755.00	\$ 300,000.00	\$ 22,000.00				\$ 3,431,755.00
3	Public Safety - Police	\$ 4,480,395.00		\$ 174,306.00				\$ 4,654,701.00
3a	Public Safety - Fire	\$ 1,995,881.00		\$ 163,856.00				\$ 2,159,737.00
4	Public Safety - Other	\$ 297,828.00						\$ 297,828.00
5	Public Works - Streets	\$ 2,710,917.00	\$ 2,659,700.00	\$ 549,500.00	\$ 906,148.00		\$ 25,000.00	\$ 6,851,265.00
6	Public Works - Other	\$ 407,021.00		\$ 103,360.00				\$ 510,381.00
7	Public Health and Social Services	\$ 366,120.00		\$ 65,000.00			\$ 350,000.00	\$ 781,120.00
8	Culture and Recreation	\$ 3,014,406.00	\$ 754,599.00					\$ 3,769,005.00
9	Community Development	\$ 1,681,277.00						\$ 1,681,277.00
10	Miscellaneous	\$ 650,504.00	\$ 2,418,618.00	\$ 73,768.00	\$ 1,263,681.00		\$ 3,441,766.00	\$ 7,848,337.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste	\$ 2,309,881.00	\$ 400,000.00	\$ 252,500.00				\$ 2,962,381.00
17	Transportation							\$ -
18	Wastewater	\$ 2,721,427.00		\$ 310,693.00	\$ 78,760.00		\$ 87,500.00	\$ 3,198,380.00
19	Water	\$ 1,646,669.00	\$ 742,531.00	\$ 40,000.00			\$ 37,500.00	\$ 2,466,700.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 25,392,081.00</b>	<b>\$ 7,275,448.00</b>	<b>\$ 1,754,983.00</b>	<b>\$ 2,248,589.00</b>	<b>\$ -</b>	<b>\$ 3,941,766.00</b>	<b>\$ 40,612,867.00</b>

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

City or Village of Scottsbluff in Scotts Bluff County

Line No.	2022-2023 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 2,770,405.00	\$ 73,858.00	\$ 19,908.00				\$ 2,864,171.00
3	Public Safety - Police	\$ 4,230,745.00						\$ 4,230,745.00
3a	Public Safety - Fire	\$ 1,858,287.00		\$ 160,968.00				\$ 2,019,255.00
4	Public Safety - Other	\$ 204,537.00		\$ 609,734.00				\$ 814,271.00
5	Public Works - Streets	\$ 2,107,162.00	\$ 289,749.00	\$ 354,290.00	\$ 828,682.00		\$ 12,500.00	\$ 3,592,383.00
6	Public Works - Other	\$ 374,071.00		\$ 13,417.00				\$ 387,488.00
7	Public Health and Social Services	\$ 334,785.00	\$ 1,200.00	\$ 72,694.00			\$ 200,000.00	\$ 608,679.00
8	Culture and Recreation	\$ 2,478,454.00	\$ 1,009,102.00					\$ 3,487,556.00
9	Community Development	\$ 2,713,831.00						\$ 2,713,831.00
10	Miscellaneous	\$ 301,909.00		\$ 402,346.00			\$ 2,849,919.00	\$ 3,554,174.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste	\$ 2,376,285.00	\$ 51,041.00	\$ 614,941.00				\$ 3,042,267.00
17	Transportation							\$ -
18	Wastewater	\$ 1,918,544.00	\$ 420,989.00	\$ 429,071.00	\$ 136,660.00		\$ 68,750.00	\$ 2,974,014.00
19	Water	\$ 1,543,668.00	\$ 27,339.00	\$ 94,861.00			\$ 18,750.00	\$ 1,684,618.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 23,212,683.00</b>	<b>\$ 1,873,278.00</b>	<b>\$ 2,772,230.00</b>	<b>\$ 965,342.00</b>	<b>\$ -</b>	<b>\$ 3,149,919.00</b>	<b>\$ 31,973,452.00</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees



## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

NAME	<b>City of Scottsbluff</b>
ADDRESS	<b>2525 Circle Drive</b>
CITY & ZIP CODE	<b>Scottsbluff 69361</b>
TELEPHONE	<b>309-633-3796</b>
WEBSITE	<b>scottsbluff.org</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jeanne McKerrigan	Lane Kizzire	Lane Kizzire
TITLE /FIRM NAME	Mayor	Director of Finance	Director of Finance
TELEPHONE		308-633-3796	308-633-3796
EMAIL ADDRESS		lkizzire@scottsbluff.org	lkizzire@scottsbluff.org

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

City or Village of Scottsbluff in Scotts Bluff County

**2024-2025 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	2,285,034.10
Motor Vehicle Pro-Rate	(2)	\$	4,270.00
In-Lieu of Tax Payments	(3)	\$	65,000.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))		\$	-
<b>LESS:</b> Amount Spent During 2023-2024	(5)	\$	-
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(6)	\$	-
Amount to be included as Restricted Funds ( <b>Cannot Be A Negative Number</b> )	(7)	\$	-
Motor Vehicle Tax	(8)	\$	263,080.00
Local Option Sales Tax	(9)	\$	8,110,000.00
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	2,185,826.00
	(12)		
Motor Vehicle Fee	(13)	\$	110,000.00
Municipal Equalization Fund	(14)	\$	178,970.00
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(16)	\$	<b>13,202,180.10</b>
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**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)		\$	-	(17)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )				
Agrees to Line (6).		\$	-	(18)
Allowable Capital Improvements	(19)	\$	-	
Bonded Indebtedness	(20)			
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)			
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	559,692.00	
Public Safety Communication Project (Statute 86-416)	(23)			
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)			
Local Option Sales and Use Tax within Good Life District	(23b)			
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(24)			
Judgments	(25)			
Refund of Property Taxes to Taxpayers	(26)			
Repairs to Infrastructure Damaged by a Natural Disaster	(27)			

<b>TOTAL LID EXCEPTIONS (B)</b>	(28)	\$	<b>559,692.00</b>
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<b>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	<b>\$ 12,642,488.10</b>
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Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.



City or Village of Scottsbluff in Scotts Bluff County

**2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement

Amount Budgeted

Total - Must agree to Line 17 on Lid Support Page 8

\$ -

# Municipality Levy Limit Form

**City or Village of Scottsbluff in Scotts Bluff County**

**Municipality Levy**

Personal and Real Property Tax Request	(1)		2,285,034.10
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		2,285,034.10
Valuation	(9)		1,119,383,265
Municipality Levy Subject to Levy Authority	(10)		0.204133
<b>Levy Authority Allocated to Others-</b>			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)	32,952,215.00	
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.164177	0.004833
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.208966 <b>(A)</b>

**Levy Authority**

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	559,692.00	0.050000
Total Municipality Levy Authority	(20)		0.500000 <b>(B)</b>
Voter Approved Levy Override	(21)		0.000000 <b>(C)</b>

**Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes**

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

City or Village of Scottsbluff in Scotts Bluff County

**2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

YES

This budget is for a **VILLAGE**; therefore the allowable growth provisions of the Property Tax Request Act **DO NOT** apply.

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Total Property Tax Request** (1) \$ 2,285,034.10  
*(Total Personal and Real Property Tax Required from prior year budget - Cover Page)*

**Base Limitation Percentage Increase (2%)** 2.00 % (2)

**Real Growth Percentage Increase**

$$\frac{3,586,224.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{1,029,868,603.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.35} \% (3)$$

*Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.*

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.35 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 53,698.30

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) \$ 2,338,732.40

**ACTUAL PROPERTY TAX REQUEST**

**2024-2025 ACTUAL Total Property Tax Request** (7) \$ 2,285,034.10  
*(Total Personal and Real Property Tax Required from Cover Page)*

**Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.**

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

City or Village of Scottsbluff  
IN  
Scotts Bluff County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 3 day of September 2024, at 12:00 o'clock P.M., at 2525 Circle Drive Scottsbluff, NE 69361 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	\$ 31,973,452.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 40,612,867.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 54,554,520.00
2024-2025 Necessary Cash Reserve	\$ 29,406,025.00
2024-2025 Total Resources Available	\$ 83,960,545.00
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 2,285,034.10
Unused Budget Authority Created For Next Year	\$ 6,254,258.99

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,285,034.10
Personal and Real Property Tax Required for Bonds	\$ -

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the \_\_\_\_\_ day of \_\_\_\_\_ 2024, at \_\_\_\_\_ o'clock \_\_\_\_\_, at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	54,775,313.00	54,554,520.00	0%
Property Tax Request	\$ 2,285,034.10	\$ 2,285,034.10	0%
Valuation	1,090,388,159	1,119,383,265	3%
Tax Rate	0.206000	0.204133	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.204133		

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. \_\_\_\_\_**

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

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

NOW, THEREFORE, the Governing Body of the City or Village of Scottsbluff resolves that:

1. The 2024-2025 property tax request be set at:

General Fund: \$ 2,230,934.10  
Bond Fund: \$ -

- 2. The total assessed value of property differs from last year’s total assessed value by 2.66 percent.
- 3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.204133 per \$100 of assessed value.
- 4. The City or Village of Scottsbluff proposes to adopt a property tax request that will cause its tax rate to be 0.204133 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City or Village of Scottsbluff will increase (or decrease) last year’s budget by -0.4 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2024

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

**REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

**City or Village of Scottsbluff**

**Scotts Bluff County**

SUBDIVISION NAME	COUNTY	Amount Used as Lid Exemption (Column 4)	
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
League Association of Risk Management	09/30/2023-09/30/2024	risk management services and insurance coverage	\$ 559,692.00
City of Norfolk, City of Columbus, Northeast Community College	09/04/2007 (perpetual)	Library One Commission - unified catalog of library resources and materials request/delivery system	
City of Terrytown	01/01/24-12/31/24 (annual renewal)	paint striping, electrical/building inspections	
City of Terrytown	11/06/1997 (annual renewal)	wastewater reclamation/sewer treatment	
City of Gering	07/02/2007 (perpetual)	solid waste disposal/new landfill agreement	
Scotts Bluff County, City of Gering, Terrytown, Banner County, Other small nearby communities	02/07/2008 (perpetual)	Emergency management services for Region 22	
Scotts Bluff County, City of Gering	09/08/1998 - 06/30/2026	Ambulance services	
Scotts Bluff County Surveyor	01/01/1997 (perpetual)	GIS information sharing/mapping	
City of Terrytown, Mitchell, Minatare, Gering, Village of Melbeta, Henry, McGrew, Morrill, Lyman, Scb County	Indefinite	Police services	
Scotts Bluff County	Indefinite	WING Drug Task Force	
City of Gering, Scotts Bluff County	annual renewal	vehicle storage - police/sheriff	
NE State Patrol	Indefinite	highway patrol, public safety	
NPAIT	Indefinite	Investment Trust	
US Dept of Homeland Security	Indefinite	National Incident Management System (NIMS)	
City of Minatare	perpetual	water utility/supply	
Village of Melbeta, Morrill, City of Terrytown, Bayard, SID #8 & #4A	3 years, expires 03/04/2025	sewer line cleaning	
SID #8	3 years, expires 03/04/2025	replacement, painting, maintenance - fire hydrants	

Total Amount used as Lid Exemption

\$ 559,692.00

**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

**City or Village of Scottsbluff**

**Scotts Bluff County**

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Scottsbluff Leasing Corporation



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

*{format for all counties and cities.}*

**TAX YEAR 2024**

*{certification required on or before August 20<sup>th</sup> of each year}*

**TO: CITY OF SCOTTSBLUFF  
ATTN CITY ADMINISTRATOR  
2525 CIRCLE DR  
SCOTTSBLUFF, NE. 69361**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF**

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value <sup>a</sup>	Prior Year Total Real Property Valuation	Real Growth Percentage <sup>b</sup>
CITY OF SCOTTSBLUFF	City/Village	3,586,224	1,119,383,265	3,586,224	1,029,868,603	0.35

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

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

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

I ROBERT E. SIMPSON, SCOTTS BLUFF County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/19/24  
(date)

CC: County Clerk, SCOTTS BLUFF County

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

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

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

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}*

**TAX YEAR 2024**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**TO: SCOTTSBLUFF PARKING DISTRICT  
ATTN CITY ADMINISTRATOR  
2525 CIRCLE DR  
SCOTTSBLUFF, NE. 69361**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
SCB PARKING DIST	Misc-District	639,711	32,952,215

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

I ROBERT E. SIMPSON, SCOTTS BLUFF County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
*(signature of county assessor)*

8/19/24  
*(date)*

CC: County Clerk, SCOTTS BLUFF County  
CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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

Property Tax Request Act  
**Joint Public Hearing Information**

To: Scotts Bluff County Clerk and Assessor

The governing board of the following political subdivision intends to adopt a 2024 property tax request which does NOT exceed the Property Tax Request Act's allowable growth percentage. Therefore, our political subdivision will NOT be required to participate in the joint public hearing and postcard notifications of the Property Tax Request Act.

Pursuant to Neb. Rev. Stat §77-1633, we are providing the following information:

Name of Political Subdivision: City of Scottsbluff

Telephone Number: 308-633-8796

Proposed 2024 Property Tax Request (Total): \$2,285,034.<sup>10</sup>

Signed,

  
Name

8-22-2024  
Date

Director of Finance  
Title

**Note: This information must be provided to the County Clerk & Assessor of all counties which your subdivision has valuations, no later than September 1, 2024.**