

CITY OF SCOTTSBLUFF, NEBRASKA ANNUAL BUDGET



FISCAL YEAR
2023-2024

CITY OF SCOTTSBLUFF, NEBRASKA
FISCAL YEAR 2023-2024
ANNUAL BUDGET

MAYOR

Jeanne McKerrigan

COUNCIL MEMBERS

Jordan Colwell

Angela Scanlan

Matt Salomon

Betsy Vidlak

CITY MANAGER

Kevin Spencer

COVER

Downtown Scottsbluff - Broadway

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, 2023

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

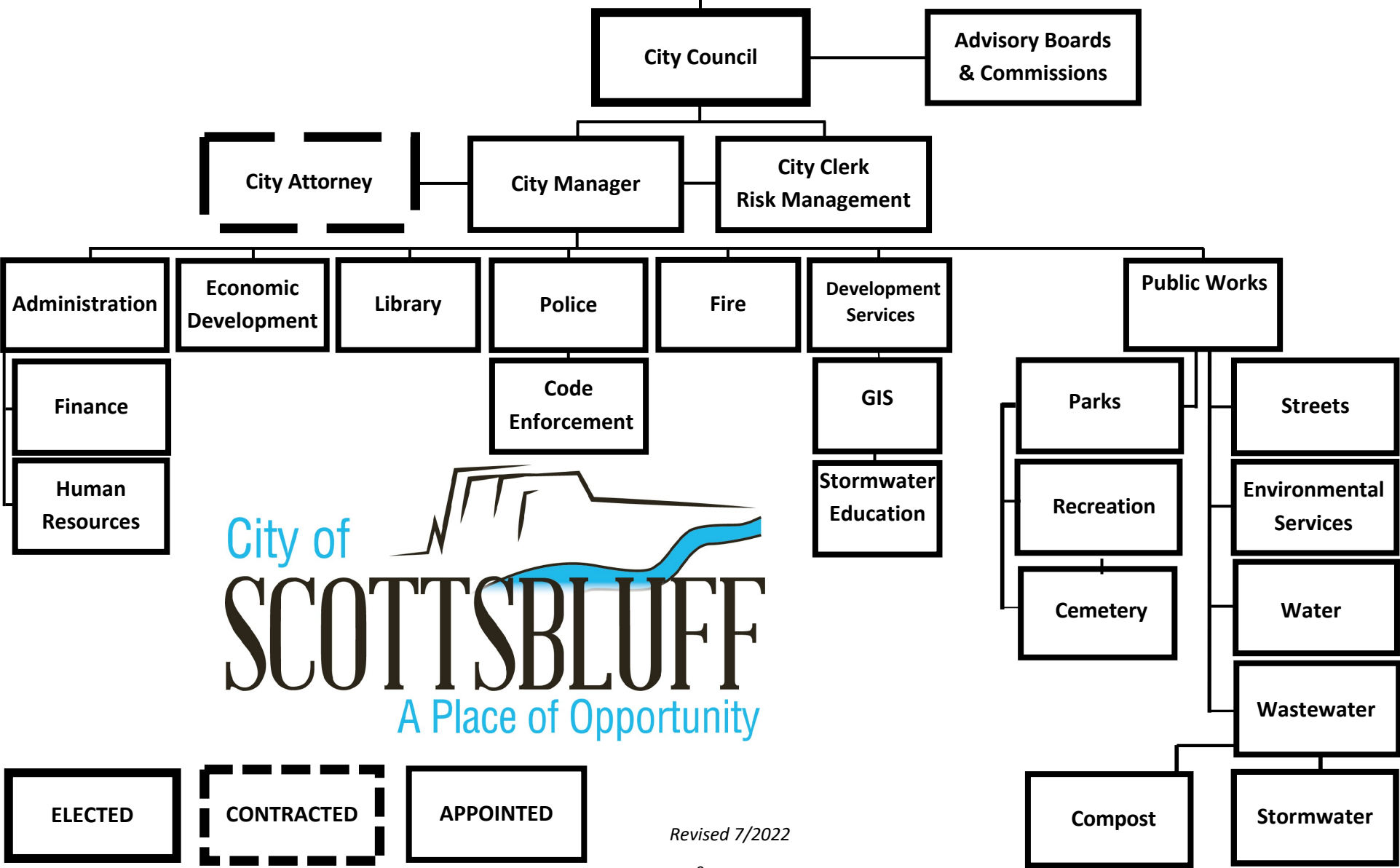
Jeanne McKerrigan
Jordan Colwell
Angela Scanlan
Matt Salomon
Betsy Vidlak
Kevin Spencer
Kim Wright
Zachary Glaubius
Vacant
Cami Kite
Mark Bohl
Sharaya Toof
Tom Schingle
Richard Landreth
Rick Deeds
Kevin Spencer

CITY OF SCOTTSBLUFF, NEBRASKA
 Personnel Count by Department

<u>Department</u>	<u>Approved 2023-2024</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>
Total Full-Time Equivalent	139 FTEs

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
- Vacant (Alternate).....9/30/23
- Henry Huber.....9/30/23
- Troy Herman (Vice-Chairman).....9/30/24
- Michael Mawhinney9/30/24
- 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.

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.....9/30/23
- Pricilla Bailey.....9/30/23

CITY OF SCOTTSBLUFF, NEBRASKA
Boards/Commissions/Agencies

Melissa Schneider (Alternate).....9/30/23
Rebecca Shields9/30/25
Rick Wayman.....9/30/24
Vacant9/30/24
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.

Thomas Perkins (Chairman)9/30/27
Jackie Neu9/30/23
Michael Schaff.....9/30/25

LIBRARY BOARD

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

Beth Merrigan9/30/27
Vacant9/30/24
Vacant9/30/25
Jessica Dutton9/30/25
Anne Radford9/30/26

CITY OF SCOTTSBLUFF, NEBRASKA
Boards/Commissions/Agencies

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).....9/30/23
- Kasandra Lauder9/30/24
- Carolyn Escamilla.....9/30/26
- Larry Cooper (Sec/Treas)9/30/26
- Eugene Batt.....9/30/26
- Ashlee Wilson.....9/30/26

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 Weber9/30/24
- Becky Estrada (Chairman).....9/30/23
- Callen Wayman (Vice Chair).....9/30/25
- Mark Westphal.....9/30/22
- Jim Zitterkopf.....9/30/25
- Jerry Stricker.....9/30/25
- Linda Redfern (Alternate).....9/30/25
- Angie Aguallo9/30/25

CITY OF SCOTTSBLUFF, NEBRASKA
Boards/Commissions/Agencies

PLANNING COMMISSION (continued)

Henry Huber.....9/30/23
David Gompert.....9/30/23
Kenall Palu.....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.....9/30/23
Mark Sitzman.....9/30/24
Larry McCaslin9/30/25
Robert McCormick9/30/25
Jack Satur.....Ex-Off.
Gary Batt.....Ex-Off.

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

CITY OF SCOTTSBLUFF, NEBRASKA
Boards/Commissions/Agencies

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)1/31/24
- Andrea Margheim (Vice Chair)1/31/24
- Kelli Larson1/31/27
- Matt Huck1/31/27
- Emily Norman.....1/31/27
- Libby Stobel.....1/31/27
- Kevin Spencer.....1/31/27
- Kim Wright1/31/27
- Vacant1/31/27
- Vacant1/31/27
- Vacant1/31/27

COMMUNITY REDEVELOPMENT AGENCY

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

- Bill Trumbull9/30/26
- Bill Knapper.....9/30/24
- Katie Camacho.....9/30/23
- Mary Skiles9/30/25
- Vacant9/30/27

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.

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



Broadway, circa 1920



Broadway, 2016

CITY OF SCOTTSBLUFF, NEBRASKA

Miscellaneous Statistics

Date of Incorporation	June 10, 1916	Fire Protection:	
Form of Government	Council/Manager	Number of stations	1
Location	Western Nebraska	Number of firefighters:	
Population	14,436	Full time	16
Elevation (feet)	3,891		
Area in square miles	6.27	Police Protection:	
Average annual rain fall (inches)	15.79	Number of stations	1
Average annual snow fall (inches)	42.10	Number of sworn officers	35
Average growing season (days)	147		
		Water system:	
Number of employees		Number of customer accounts	6,145
Full time permanent	139	Number of wells operated	12
Part time permanent	4	Number of water towers	5
Part time casual	7	Pumping capacity (gallons per minute)	14,100
Seasonal	41	Storage capacity (gallons)	2,750,000
		Average annual water consumption (gallons)	1.2 billion
City of Scottsbluff facilities and services:		Miles of water main	133
Miles of streets	340	Number of fire hydrants	946
Traffic control signals	35		
		Water reclamation system:	
Parks and recreation:		Number of customer accounts	6,199
Number of parks	22	Influent flow per day (gallons)	2,104,110
Area of parks in acres	282	Number of sewer lift stations	5
Pedestrian Pathway miles	7.1	Miles of sanitary sewers	101
Swimming pools/water park	1	Number of manholes	2,090
Campground camp sites	47		

CITY OF SCOTTSBLUFF, NEBRASKA

Miscellaneous Statistics

Stormwater collection:

Miles of storm sewer main	100
Catch basins	1,500

Hospitals:

Number of hospitals	1
Number of patient beds	158

Libraries

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



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 2023/2024. 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 2023, 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, 2023, 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 2023/24 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 2022/2023 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 2023/2024 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 \$49.9 million. Approximately \$13.5 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 2023/24 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,



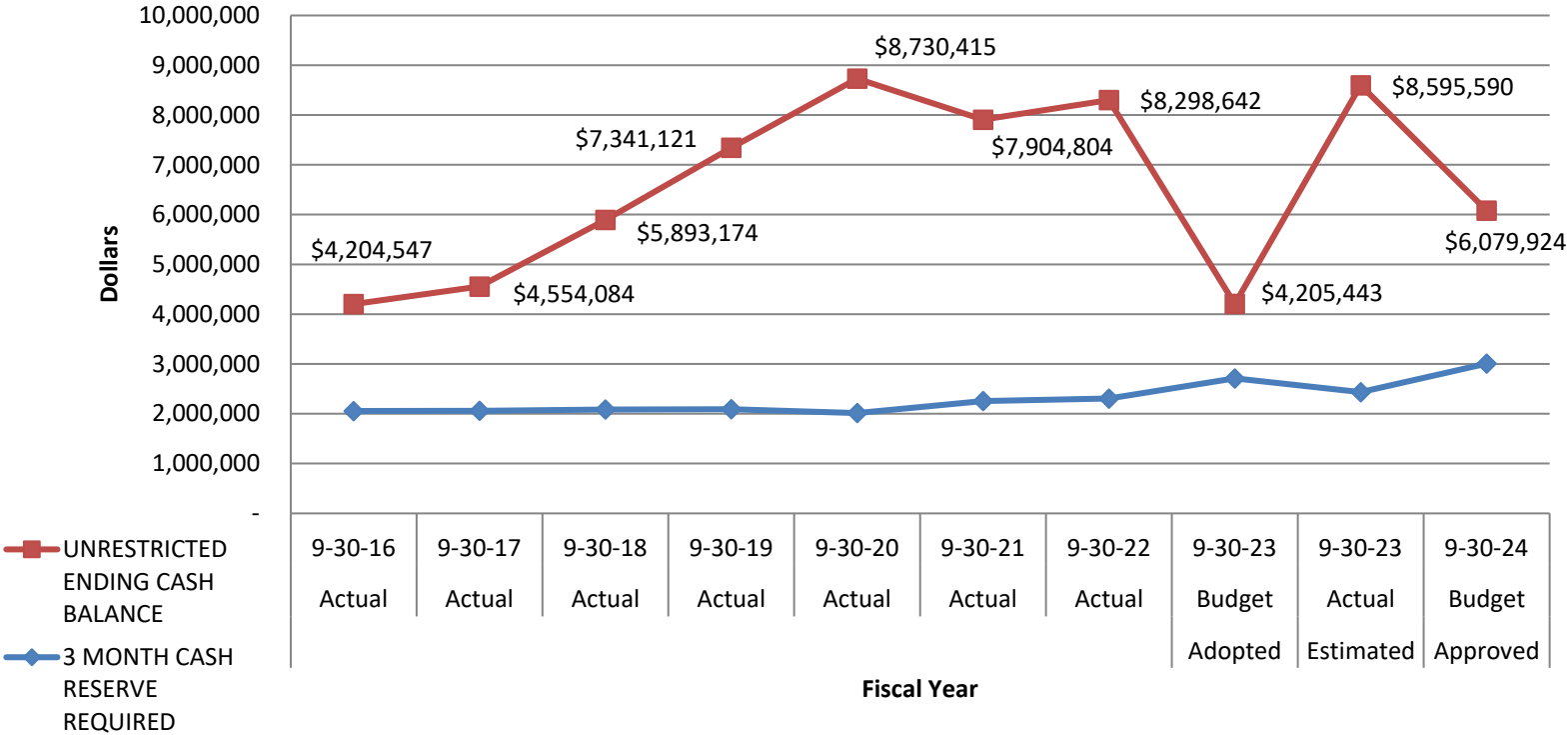
Kevin Spencer, City Manager

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

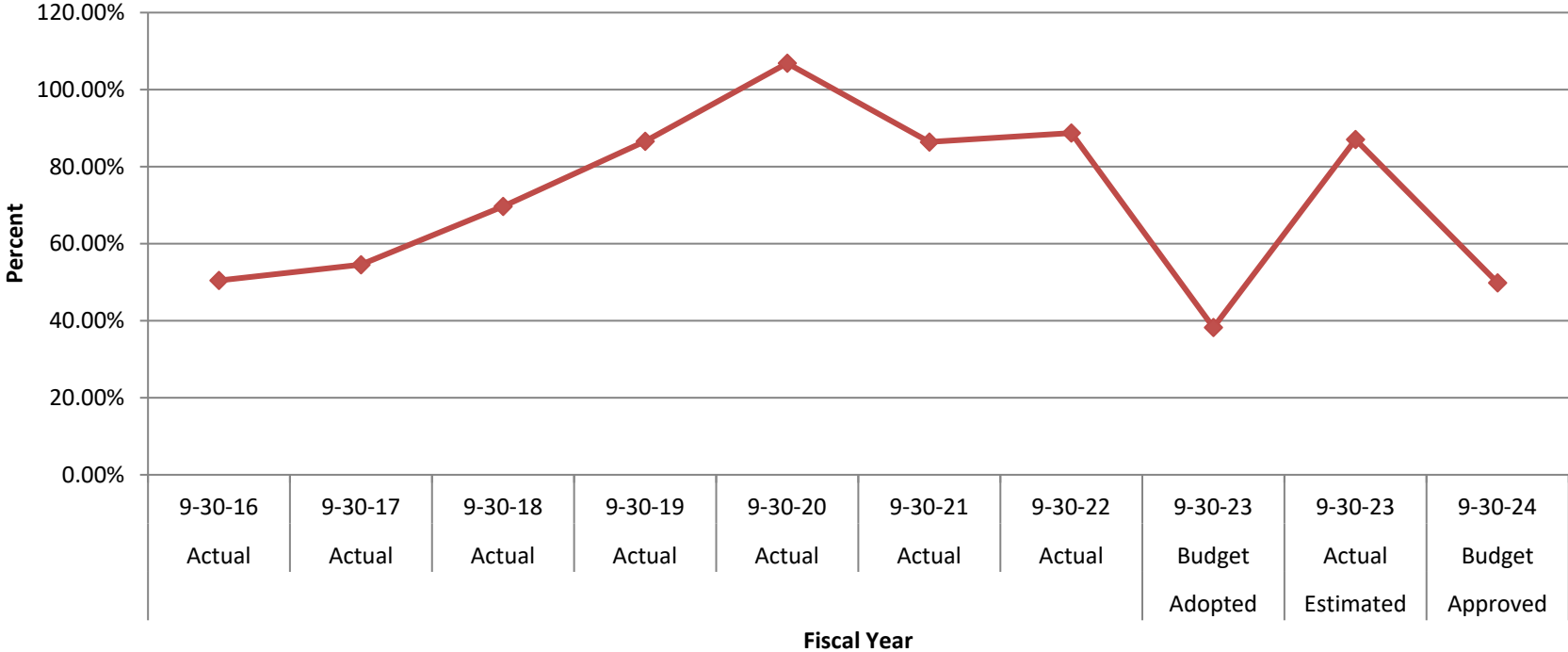


CITY OF SCOTTSBLUFF, NEBRASKA

General Fund Cash Balance

The General Fund’s budgeted unrestricted cash balance for the 2024 Budget is \$6,079,924 or 49.85% of expenditures (less capital outlay and debt service). A three-month reserve of General Fund cash would require a balance of \$3,072,559.

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

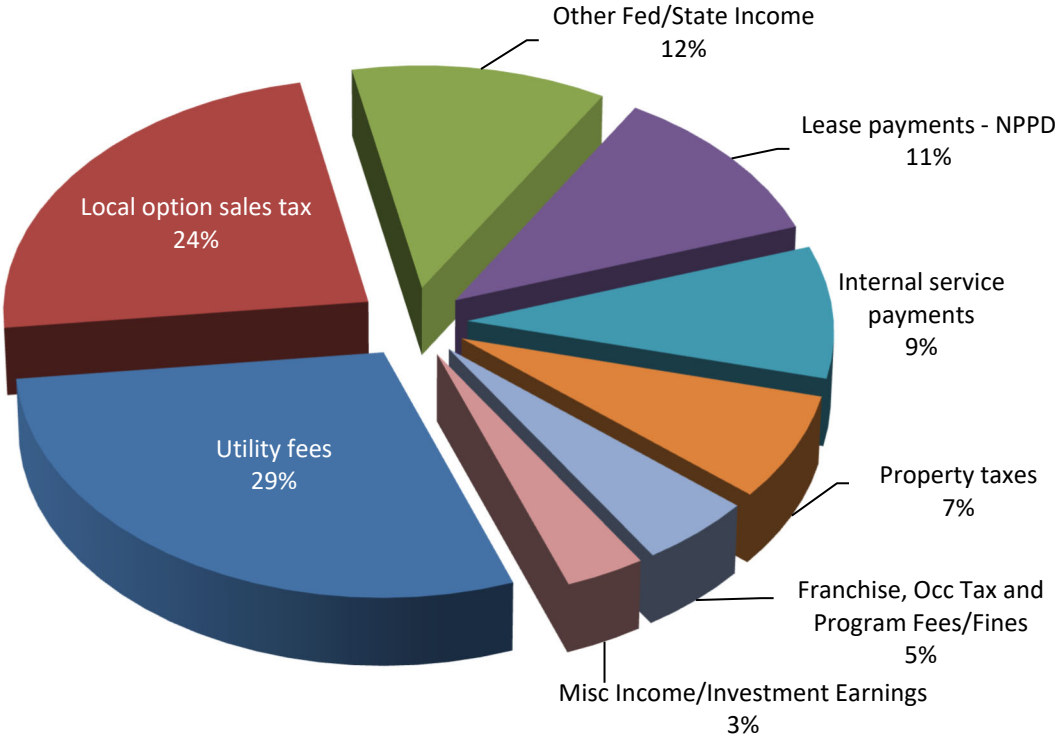


CITY OF SCOTTSBLUFF, NEBRASKA

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 09/30/2024

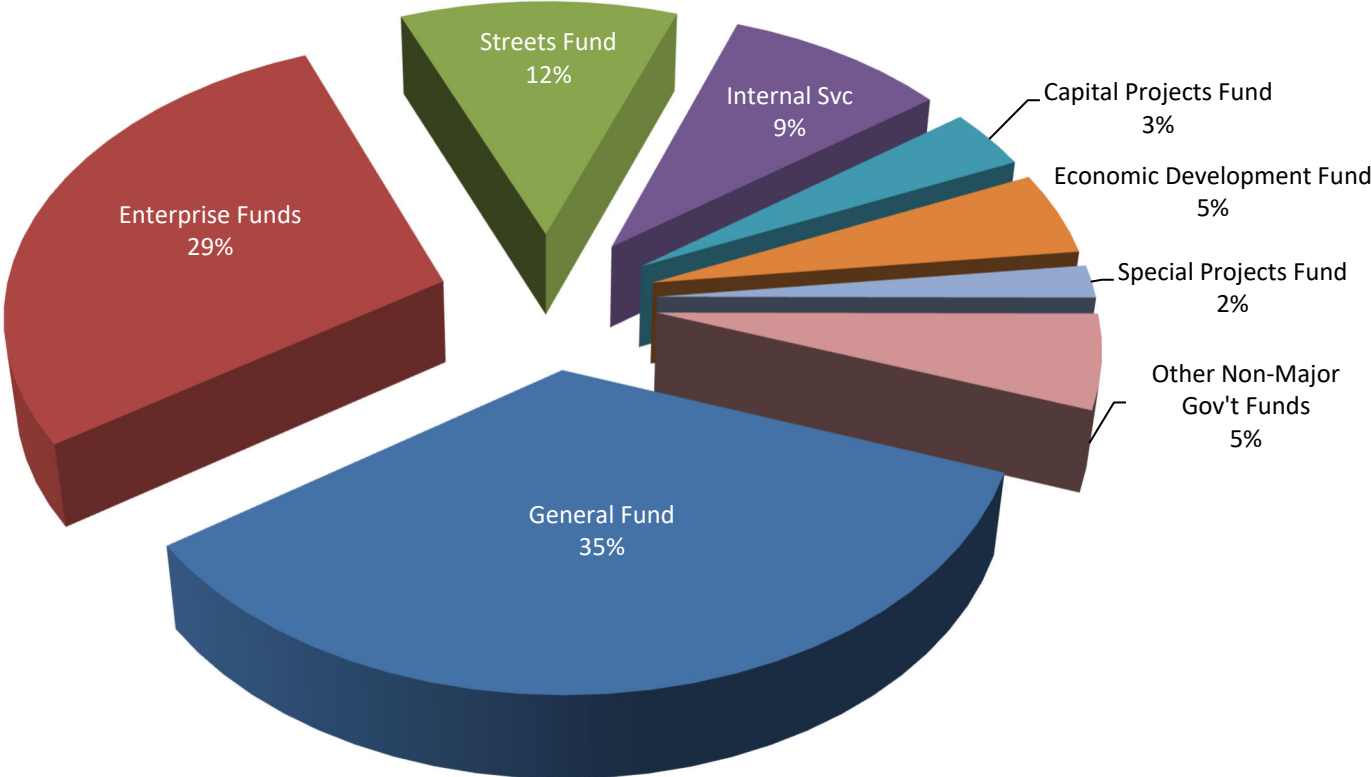
Cash balance forward, transfers and bond/warrant proceeds not included in revenue amounts.

CITY OF SCOTTSBLUFF, NEBRASKA

Revenue by Fund

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.

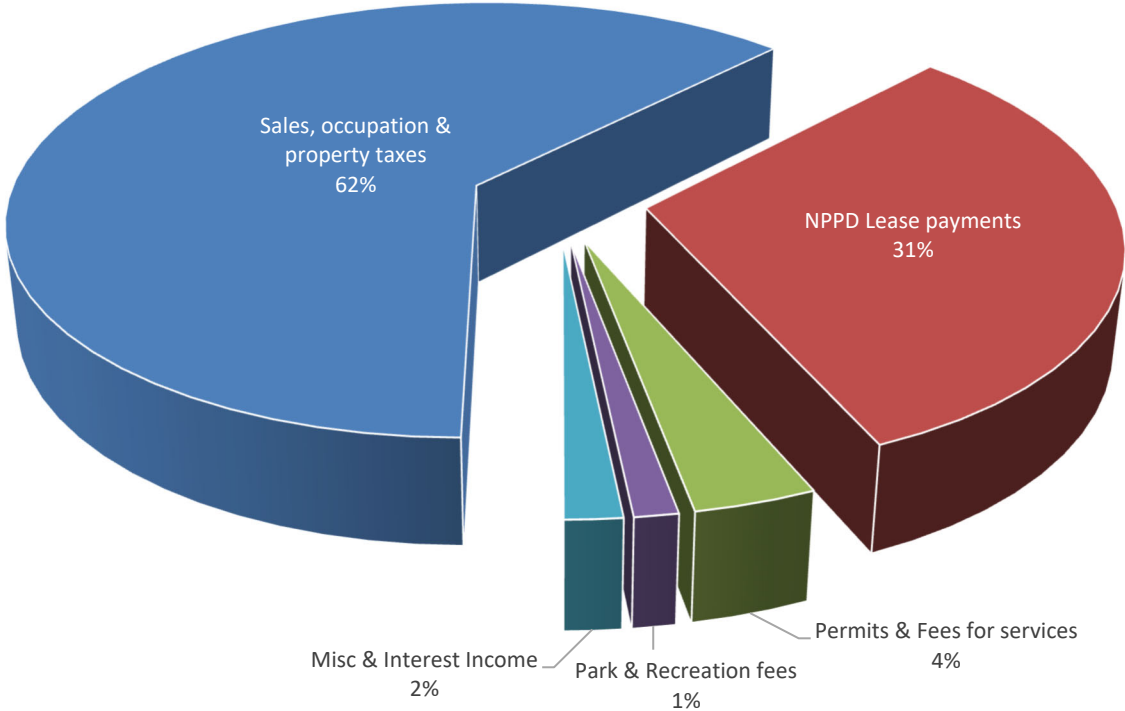
Fiscal Year 09/30/2024

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



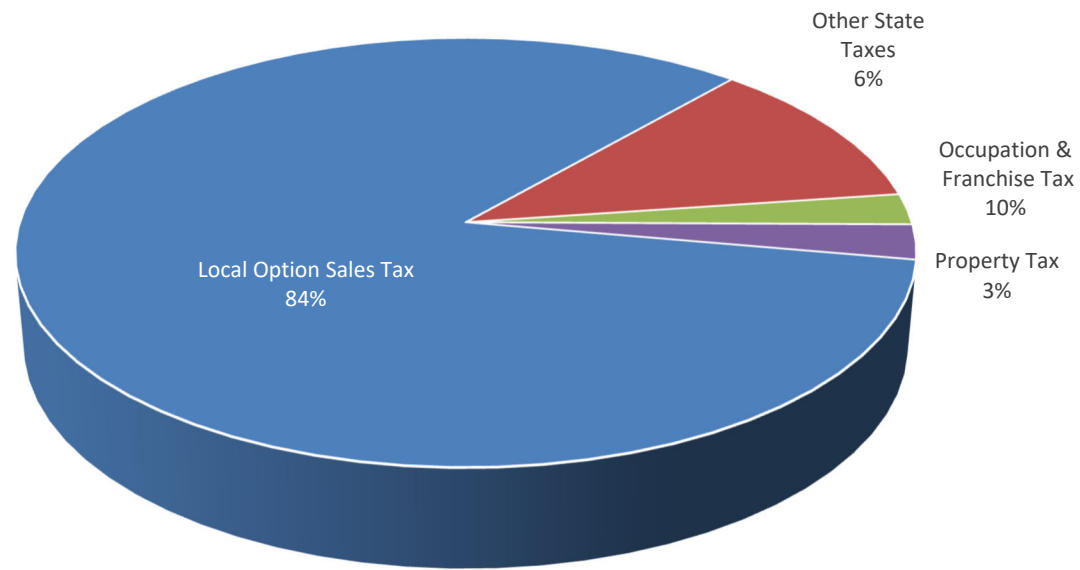
Fiscal Year 09/30/2024

CITY OF SCOTTSBLUFF, NEBRASKA

Tax Revenues by Source

Over half (62%) of the General Fund revenues are attributable to taxes. The majority (84%) 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



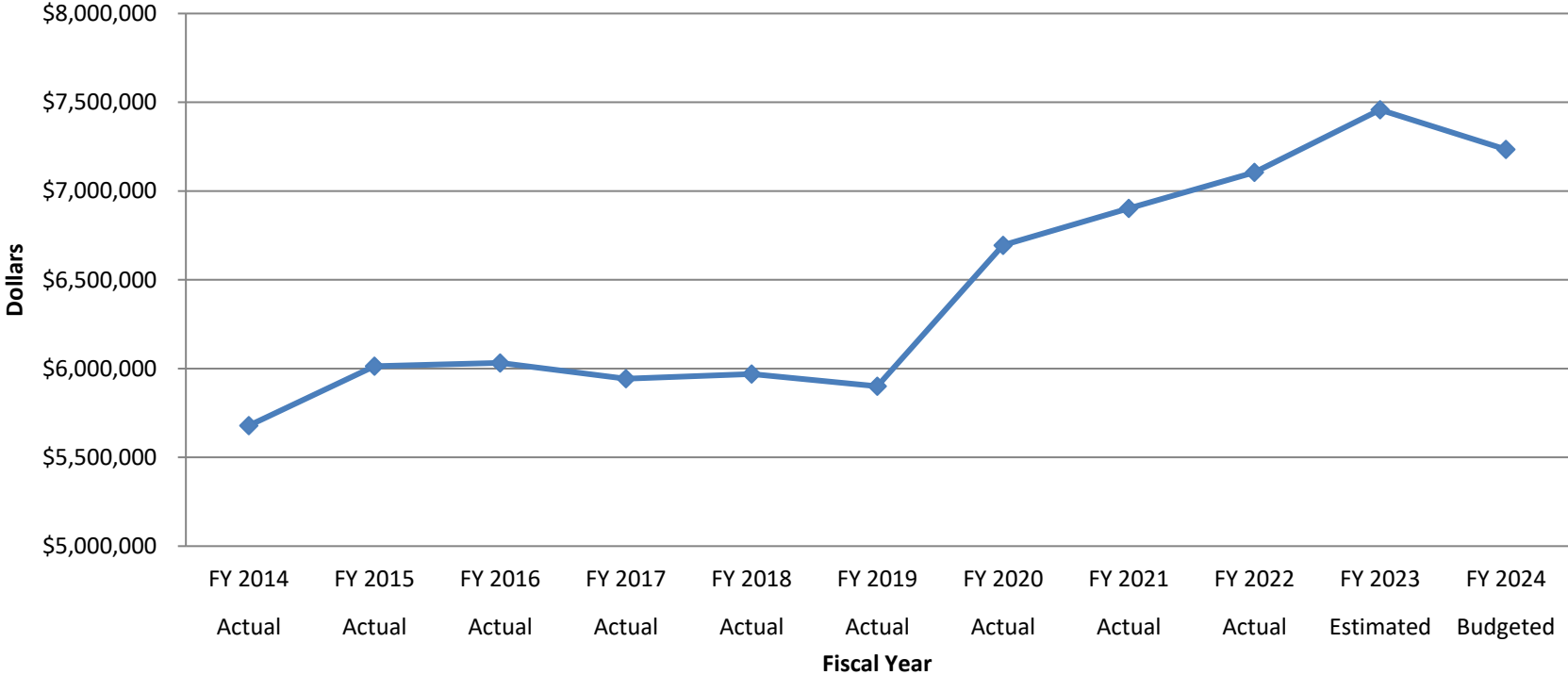
Fiscal Year 09/30/2024

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



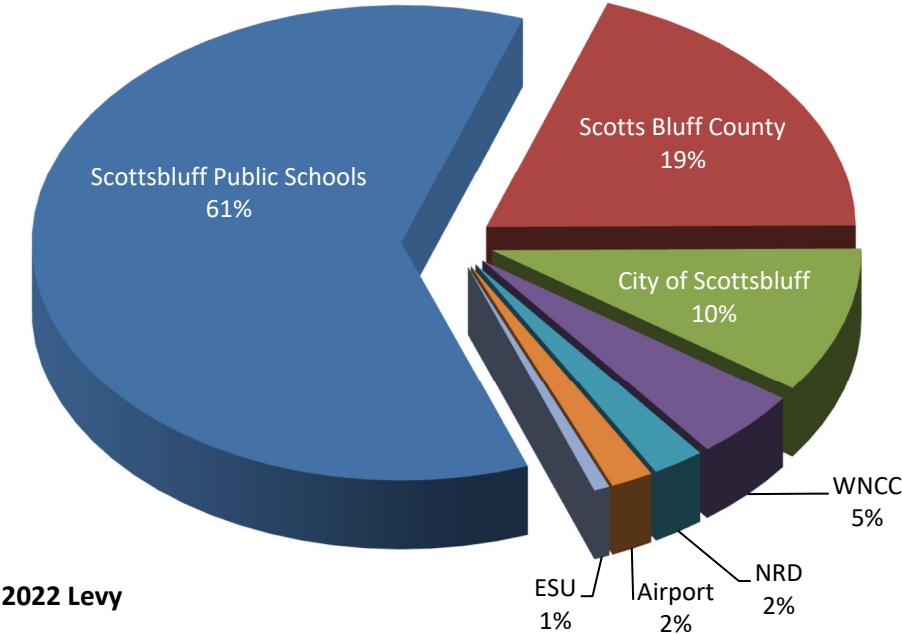
CITY OF SCOTTSBLUFF, NEBRASKA

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 2024 is .2046. A citizen can expect to pay \$204.60 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 \$1,006,747,091 in 2022 to \$1,090,388,159 in 2023, an increase of \$83,641,068 or 8.308%. Actual valuation of property is determined by the Scotts Bluff County Assessor.

Division of the Property Tax Dollar

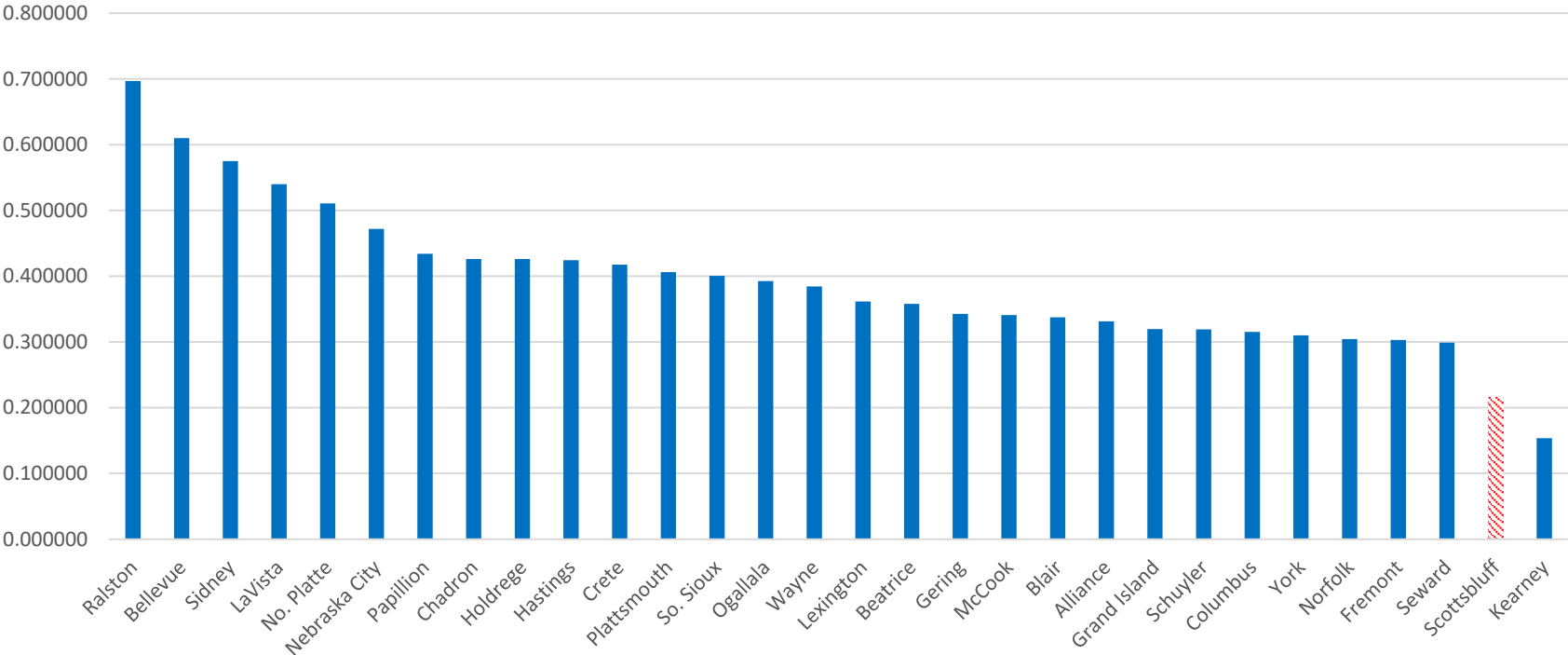


CITY OF SCOTTSBLUFF, NEBRASKA

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.

2022 Municipal Levies of Nebraska First Class Cities

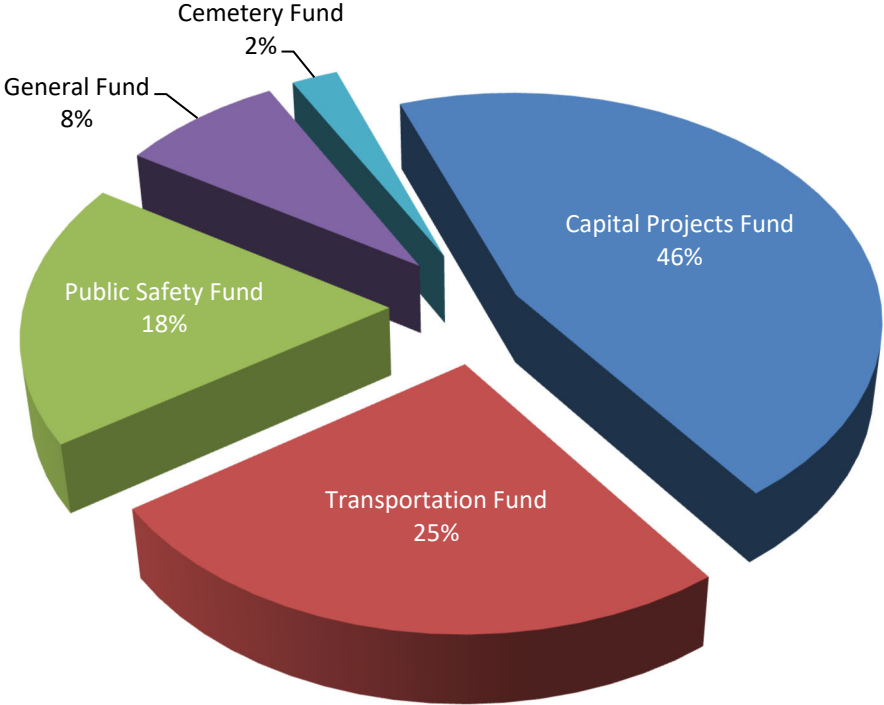


CITY OF SCOTTSBLUFF, NEBRASKA

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 09/30/2024

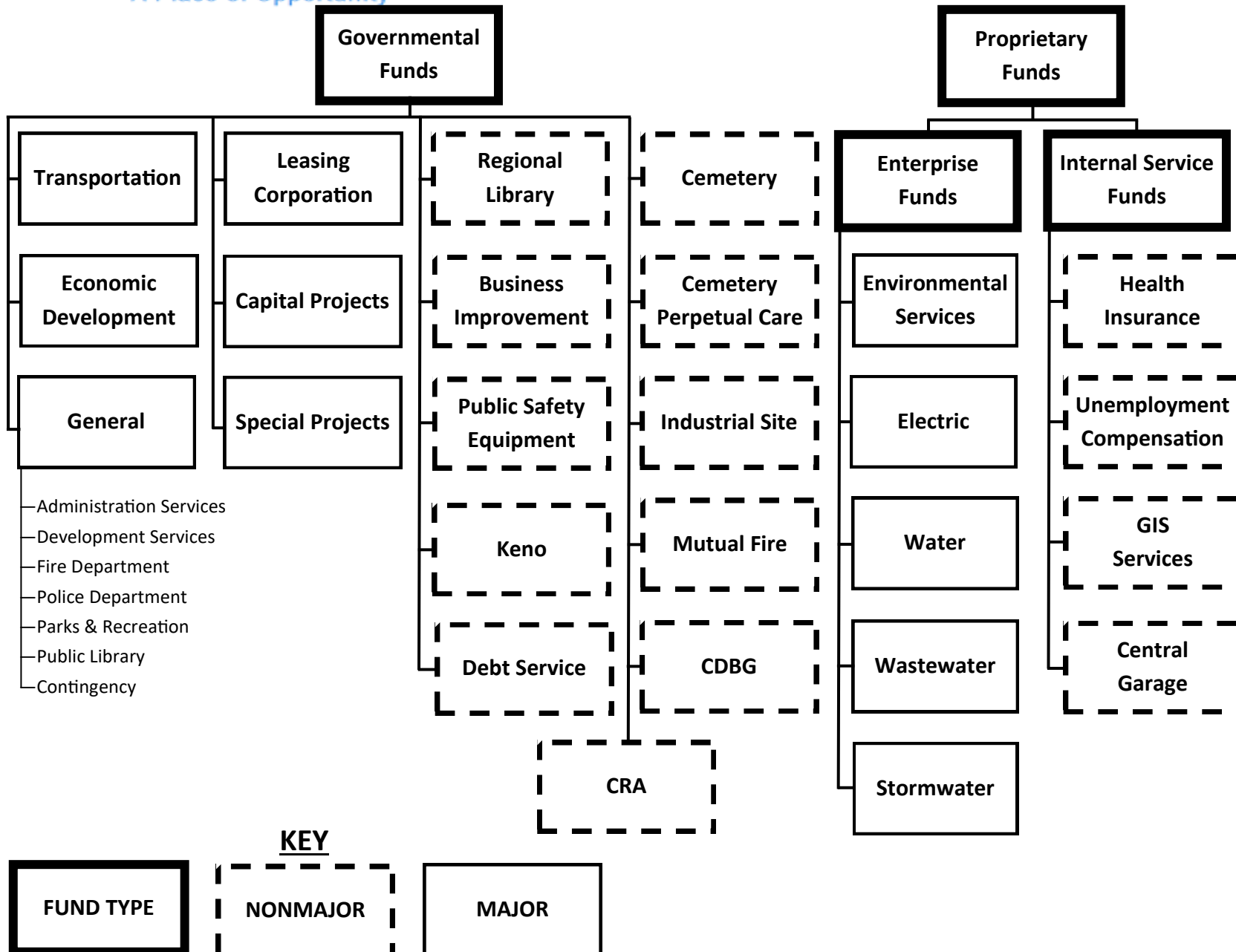
CITY OF SCOTTSBLUFF, NEBRASKA

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.

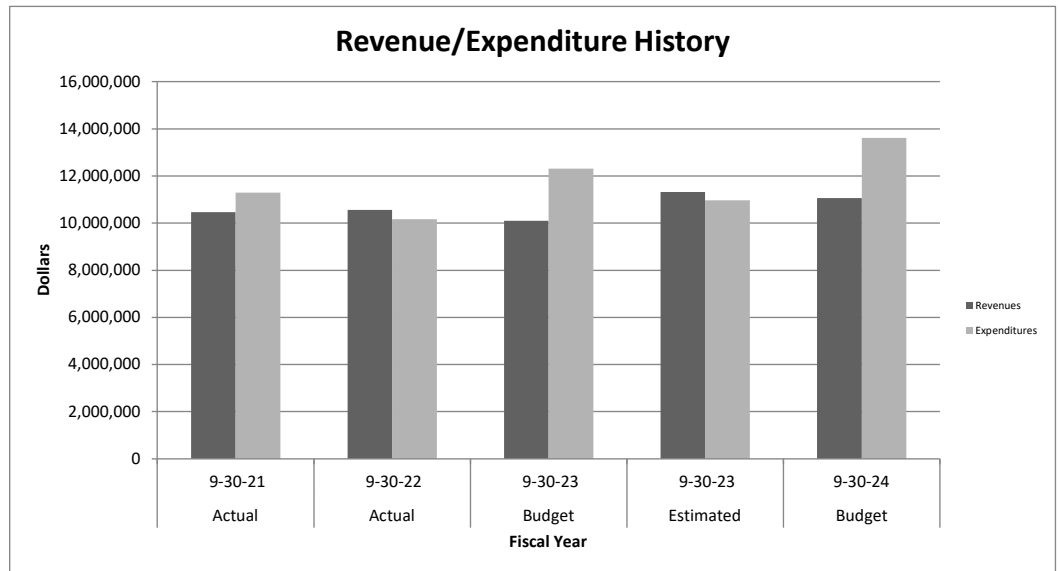


Budget Fund Structure



	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
UNENCUMBERED CASH BALANCE OCT. 1	8,730,415	7,904,803	6,417,067		8,298,642	8,646,190
RECEIPTS	10,465,091	10,561,998	10,099,901	5,670,882	11,322,186	11,056,829
REVENUES	19,195,506	18,466,801	16,516,968	5,670,882	19,620,827	19,703,018
ADMINISTRATIVE SERVICES DEPT	756,565	835,275	1,046,915	402,661	819,083	1,347,963
DEVELOPMENT SERVICES DEPT	278,287	366,468	349,136	155,049	323,553	540,083
FIRE DEPARTMENT	1,868,877	1,828,122	1,973,703	978,116	1,983,424	2,231,005
POLICE & EMERGENCY MANAGEMENT DEPARTMENT	3,926,588	3,916,522	4,669,750	2,176,905	4,263,881	5,250,418
PARKS AND RECREATION DEPT	3,713,279	1,891,862	2,984,932	1,079,077	2,840,500	2,661,637
SCOTTSBLUFF PUBLIC LIBRARY	846,220	716,455	1,037,089	462,808	744,196	1,340,789
CONTINGENCY	-	-	250,000	-	-	250,000
TOTAL EXPENDITURES	11,389,817	9,554,703	12,311,525	5,254,615	10,974,637	13,621,895
ACCRUAL ADJUSTMENT	(99,115)	613,456	-	-	-	-
TOTAL EXPENDITURES AFTER ACCRUAL	11,290,702	10,168,159	12,311,525	5,254,615	10,974,637	13,621,895
Assigned fund balance	-	-	-	-	-	-
UNENCUMBERED FUND BALANCE SEP. 30	7,904,803	8,298,642	4,205,443		8,646,190	6,081,124
TOTAL FUND BALANCE	7,904,803	8,298,642	4,205,443		8,646,190	6,081,124

	9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time	86	85	85	84	88
Part - Time	4	4	4	4	4



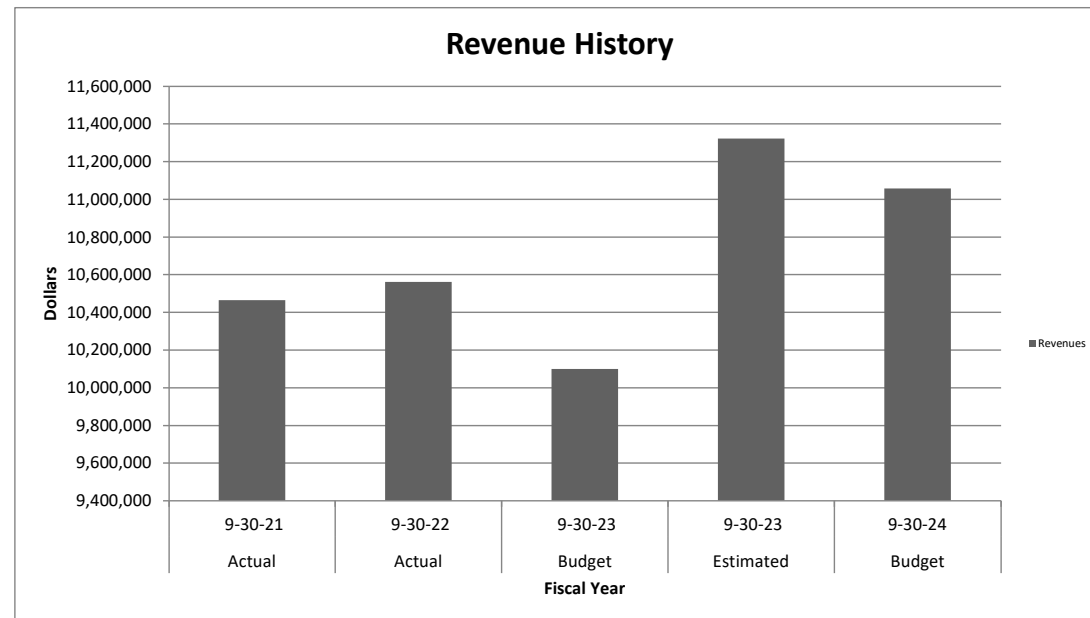
General Fund

The General Fund is a conglomerate that provides the core, tax-supported activities of the City. The General Fund includes the departments of Administrative Services, Development Services, Fire, Police, Parks/Recreation, Scottsbluff Public Library, and non-departmental expenditures. These activities are grouped in the General Fund because, while they each do generate some revenue, they cannot support the full extent of their operations on the revenues they raise.

The General Fund of a City is often its budgetary focus and is the City fund able to be used for the most flexible and diverse purposes.

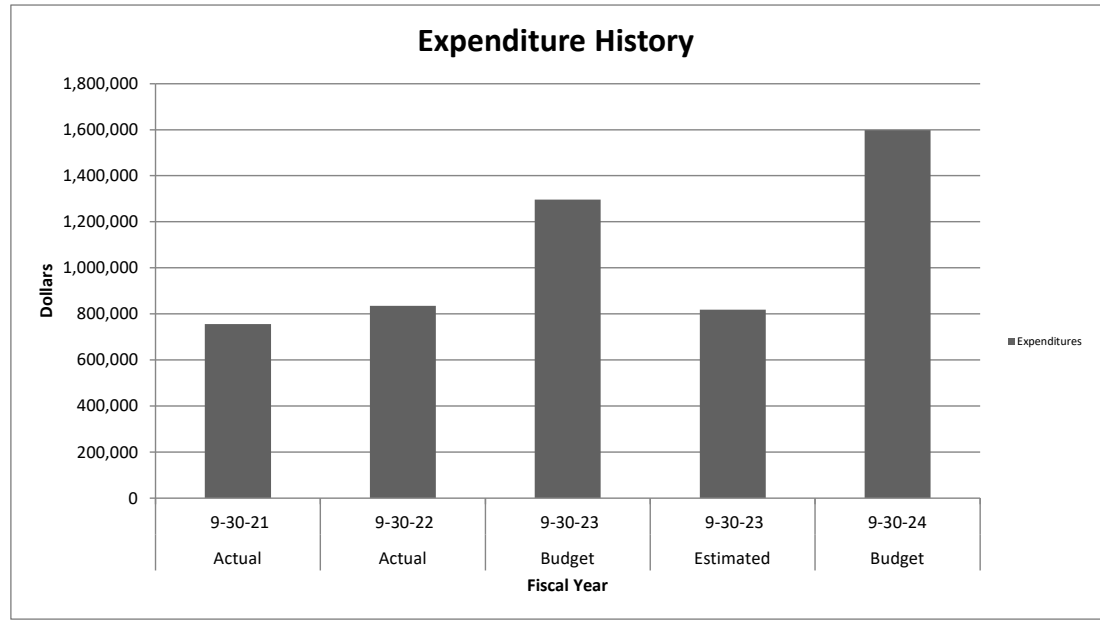
The General Fund is supported significantly by sales tax receipts and electric system lease payments (via transfer); other significant funding categories include state-shared, franchise payments, and user fees/charges.

	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
LOCAL OPTION SALES TAX	5,259,559	5,483,460	5,300,460	2,831,990	5,752,273	5,595,238
PROPERTY TAX	160,125	156,258	175,000	31,499	160,000	175,000
OTHER TAX (FRANCHISE, OCCUPATION)	761,970	790,080	820,318	465,964	908,109	966,418
INTERGOVERNMENTAL (GRANTS)	162,528	202,674	117,488	51,755	130,598	139,986
CHARGES FOR SERVICES	560,708	502,710	506,000	257,359	522,775	526,475
MISCELLANEOUS REVENUES	184,357	179,331	111,000	169,838	239,124	131,946
INTEREST INCOME	60,241	75,104	30,000	90,814	100,000	50,000
TRANSFERS FROM OTHER FUNDS	3,315,603	3,172,380	3,039,635	1,771,663	3,509,307	3,471,766
Total General Fund Revenues	10,465,091	10,561,998	10,099,901	5,670,882	11,322,186	11,056,829



	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
PERSONNEL SERVICES	201,620	206,665	259,021	89,541	198,162	192,334
OPERATIONS & MAINTENANCE	554,945	599,860	667,894	239,262	534,063	633,630
CAPITAL OUTLAY	-	28,750	120,000	73,858	86,858	522,000
COUNCIL CONTINGENCY	-	-	250,000	-	-	250,000
Total Administrative Services Department Expenditures	756,565	835,275	1,296,915	402,661	819,083	1,597,963

	Full - Time	Part - Time
	10	-
	10	-
	10	-
	10	-
	10	-



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.

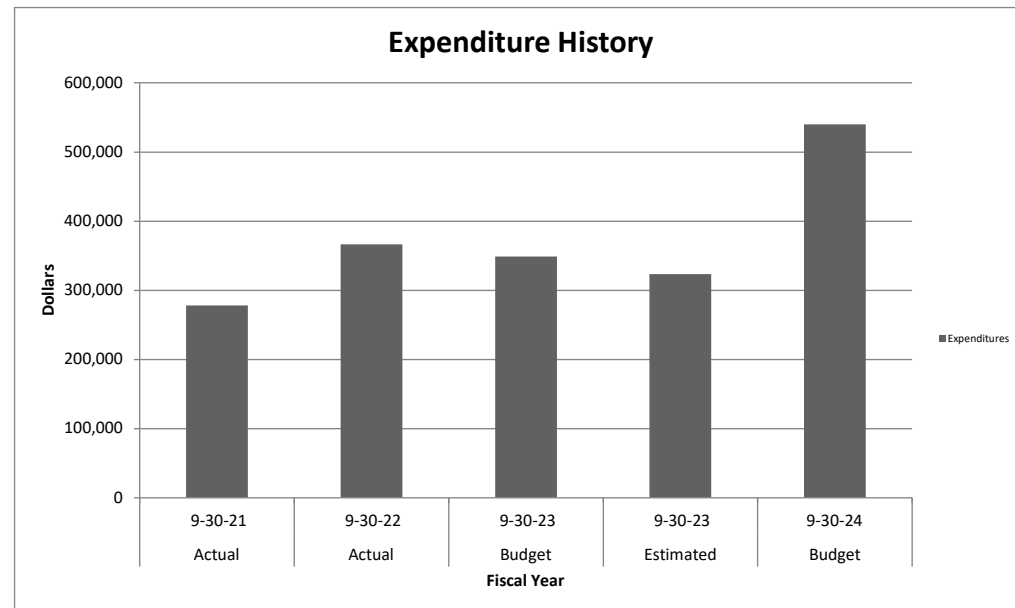
Among other specific duties, department staff members assist citizens with necessary permits and development plans, review building plans and plats, keep planning and zoning ordinances current, work with the City prosecutor to enforce the Scottsbluff Municipal Code, and provide information and assistance 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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
PERSONNEL SERVICES	206,907	289,844	260,886	121,604	240,099	269,115
OPERATIONS & MAINTENANCE	71,380	56,716	88,250	33,444	68,641	167,608
CAPITAL OUTLAY	-	19,908	-	-	14,813	103,360
Total Development Services Department Expenditures	278,287	366,468	349,136	155,049	323,553	540,083

	Full - Time	Part - Time
	2	-
	2	-
	3	-
	3	-
	3	-



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



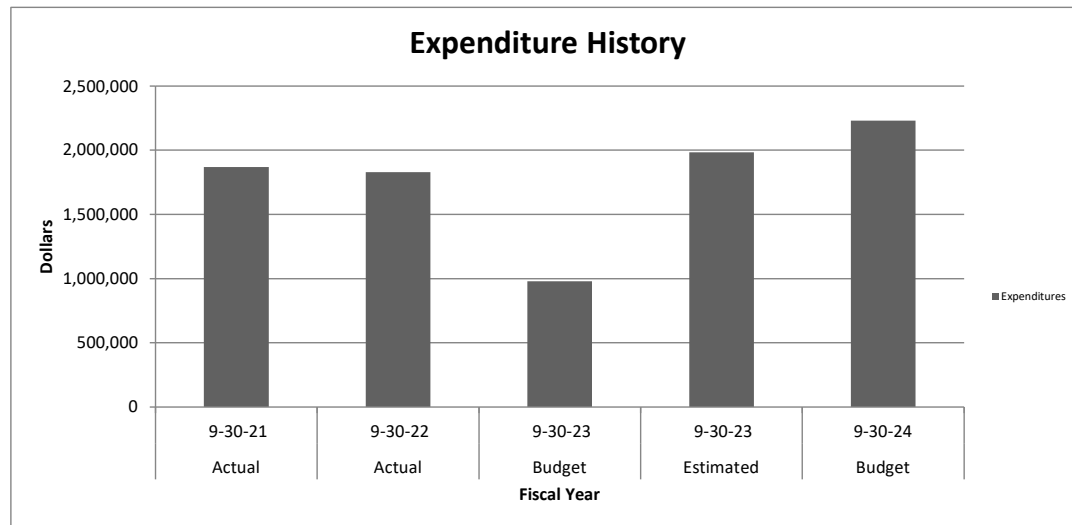
The Fire Department maintains an all-hazards approach in providing fire and emergency services twenty-four hours a day. These services include, but are not limited to, fire suppression and cause determination, emergency medical services, hazardous materials response and mitigation, technical rescue and 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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
PERSONNEL SERVICES	1,724,034	1,673,732	1,806,003	889,193	1,813,249	1,939,643
OPERATIONS & MAINTENANCE	139,843	154,390	167,700	88,923	170,175	291,362
TRANSFERS	5,000	-	-	-	-	-
Total Fire Department Expenditures	1,868,877	1,828,122	1,973,703	978,116	1,983,424	2,231,005

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.

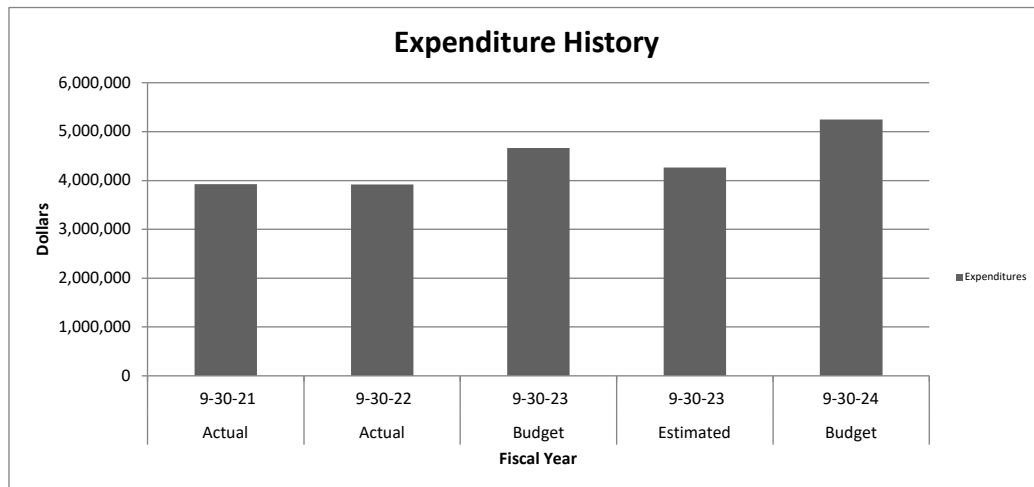
Police Services – The Department also moved into a new facility and now shares space with the Fire Department and Region 22 Emergency Management. Region 22 offices were re-located from the Scotts Bluff County Administration Building. Sharing of the same office workplace areas should greatly improve operations 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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
PERSONNEL SERVICES	3,440,849	3,410,928	4,122,056	1,884,012	3,721,044	4,653,744
OPERATIONS & MAINTENANCE	460,739	505,594	547,694	292,893	542,837	596,674
TRANSFERS	25,000	-	-	-	-	-
Total Police Department Expenditures	3,926,588	3,916,522	4,669,750	2,176,905	4,263,881	5,250,418

	Full - Time	Part - Time
	41	-
	39	-
	38	-
	38	-
	40	-



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.

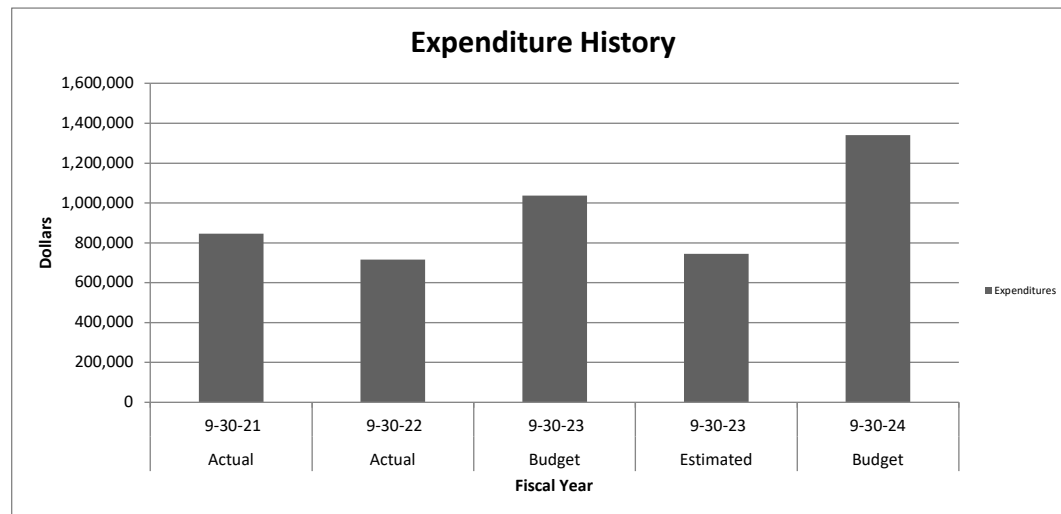
The Lied Scottsbluff Public Library holds a Gold Level of Accreditation from the State of Nebraska Library Commission. The Library building was renovated in 2011 and is now a LEED Certified building.

Lego Club, Lied Scottsbluff Public Library



	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
PERSONNEL SERVICES	509,675	514,604	615,174	349,274	526,456	691,325
OPERATIONS & MAINTENANCE	205,950	201,851	221,915	102,574	217,740	249,464
CAPITAL OUTLAY	130,595	-	200,000	10,960	-	400,000
Total Library Expenditures	846,220	716,455	1,037,089	462,808	744,196	1,340,789

	Full - Time	Part - Time
	7	4
	7	4
	7	4
	7	4
	7	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 29th 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.



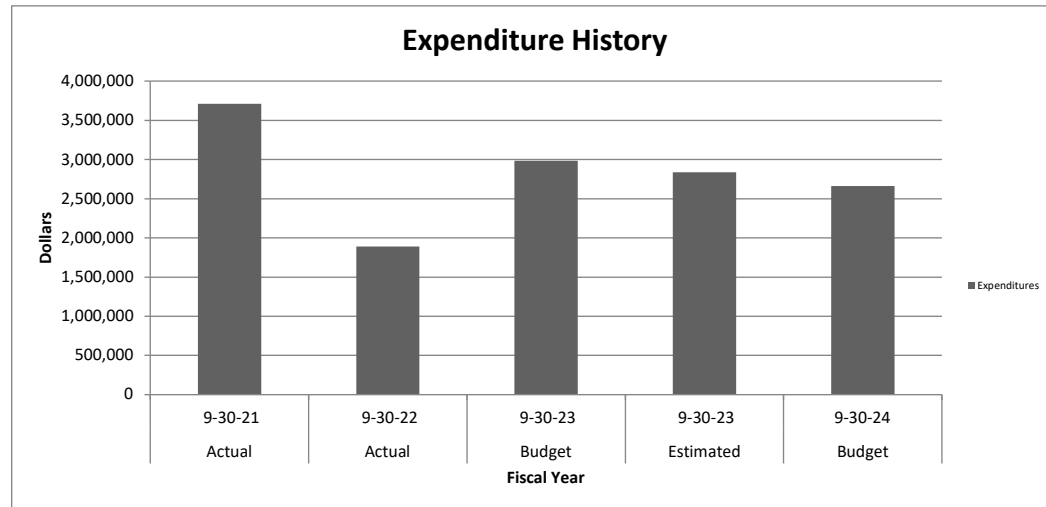
Westmoor Park - 20th & Avenue I



Teen Flick-N-Float, Westmoor Waterpark

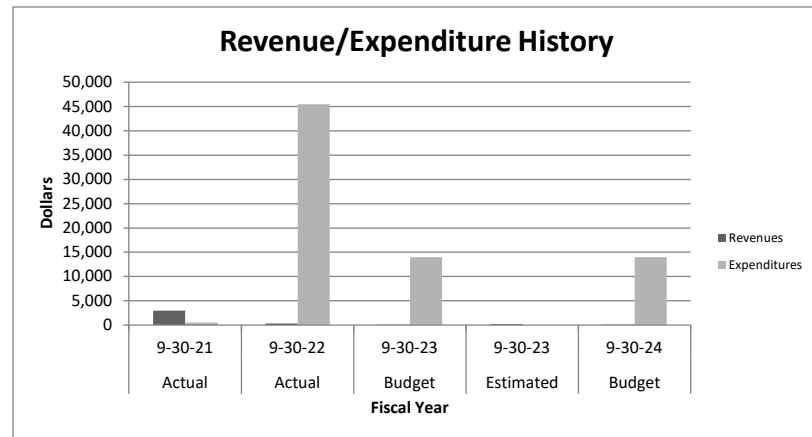
	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
PERSONNEL SERVICES	790,087	813,043	995,893	380,486	915,360	1,303,338
OPERATIONS & MAINTENANCE	792,076	924,640	989,039	360,906	925,140	1,058,299
TRANSFERS	20,000	-	-	-	-	-
CAPITAL OUTLAY	2,111,116	154,179	1,000,000	337,685	1,000,000	300,000
Total Parks & Recreation Department Expenditures	3,713,279	1,891,862	2,984,932	1,079,077	2,840,500	2,661,637

	Full - Time	Part - Time
	9	-
	9	-
	10	-
	10	-
	12	-



Art in the Park Community Classes

	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	56,395	58,876	14,727		13,935	14,135
INTEREST EARNINGS	433	296	20	179	200	10
GRANT	2,345	-	-	-	-	-
MISCELLANEOUS	191	-	-	-	-	-
Total Available	59,364	59,172	14,747	179	14,135	14,145
OPERATIONS & MAINTENANCE	-	-	14,000	-	-	14,000
CAPITAL OUTLAY	-	44,370	-	-	-	-
Total Regional Library Expenditures	-	44,370	14,000	-	-	14,000
Accrual Adjustment	488	867				
Total Adjusted Expenditures	488	45,237	14,000	-	-	14,000
Cash Balance, September 30	58,876	13,935	747		14,135	145



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.



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



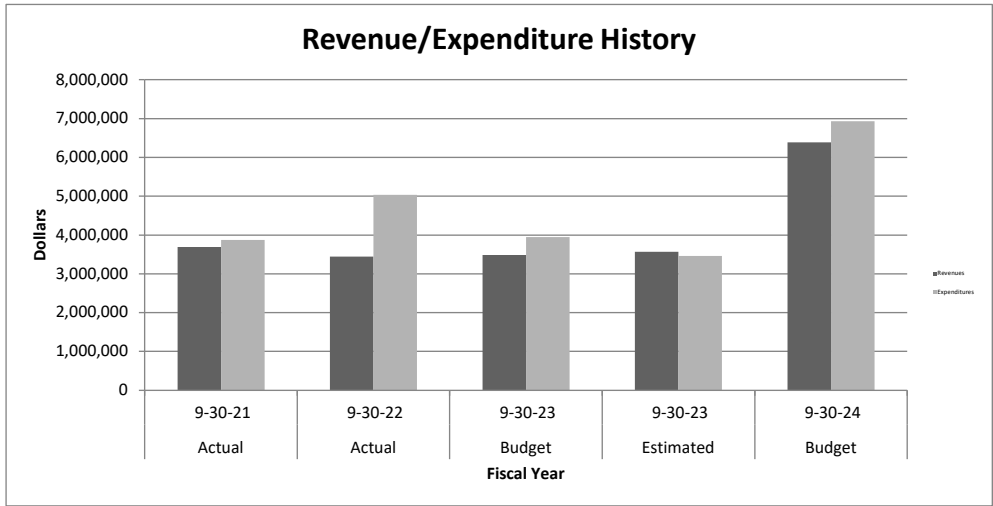
5th Avenue



East 29th Street

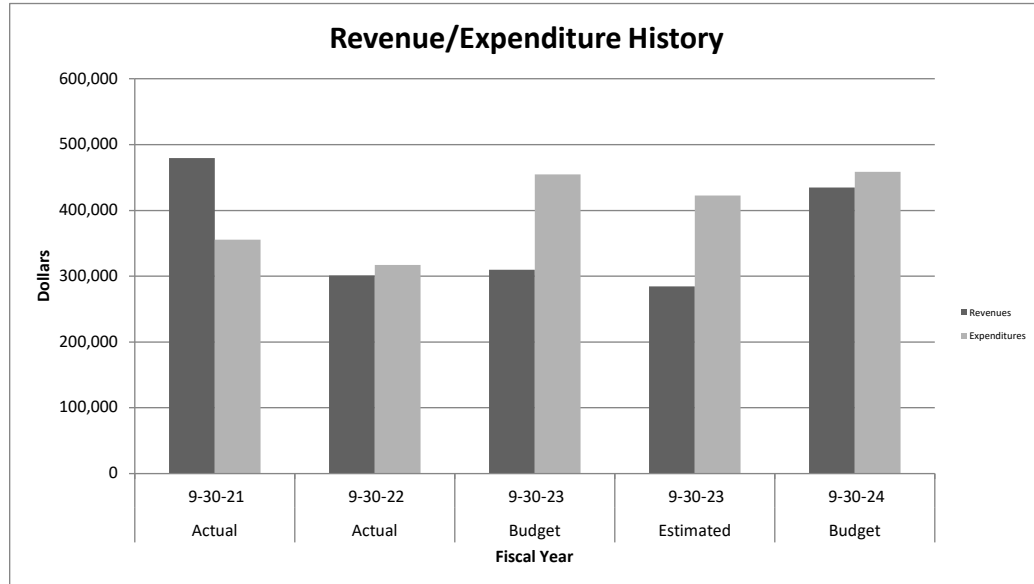
	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	3,943,286	3,755,944	2,002,846		2,163,107	2,267,426
HIGHWAY USER TAX	1,998,030	1,850,903	1,945,404	982,450	1,945,404	2,104,645
PROPERTY TAX	503,700	491,537	550,493	99,086	550,493	550,493
LOCAL OPTION SALES TAX	492,992	438,232	450,000	222,473	463,513	434,076
OTHER TAXES	311,261	303,758	175,000	113,657	187,521	175,000
INTERGOVERNMENTAL & GRANTS	313,819	285,467	320,884	359,776	359,776	352,903
BOND ISSUANCE	-	-	-	-	-	2,720,000
SALES & SERVICE	37,870	42,535	36,792	37,422	37,422	36,792
INTEREST INCOME	26,877	19,081	5,000	18,582	20,000	10,000
MISCELLANEOUS REVENUES	3,893	10,723	-	491	491	-
Total Available	7,631,727	7,198,180	5,486,419	1,833,936	5,727,727	8,651,336
PERSONNEL SERVICES	1,028,118	1,057,084	1,196,439	582,803	1,188,533	1,243,008
OPERATIONS & MAINTENANCE	865,827	817,469	1,267,860	440,975	1,024,113	1,327,696
CAPITAL OUTLAY	1,101,168	1,835,650	445,000	321,623	406,474	3,231,700
TRANSFERS	104,500	250,759	12,500	6,250	12,500	25,000
DEBT SERVICE	875,298	827,182	828,682	812,833	828,682	905,996
CONTINGENCY	-	-	200,000	-	-	200,000
Total Transportation Expenditures	3,974,911	4,788,144	3,950,481	2,164,484	3,460,300	6,933,400
Accrual Adjustment	(99,128)	246,929				
Total Adjusted Expenditures	3,875,783	5,035,073	3,950,481	2,164,484	3,460,300	6,933,400
Cash Balance, September 30	3,755,944	2,163,107	1,535,938		2,267,426	1,717,936

	9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time	14	14	15	15	15
Part - Time	-	-	-	-	-



	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	120,560	244,491	186,552		228,827	90,635
PERMITS	6,200	5,800	4,000	3,800	5,800	5,800
RECORDINGS	2,500	3,200	2,000	1,050	2,000	2,000
OPENINGS	56,600	52,250	45,000	18,350	34,000	35,000
TRANSFER FROM CEMETERY PERPTUAL FUND	350,000	150,000	200,000	100,000	200,000	350,000
SALES OF ASSETS	54,850	77,150	50,000	20,700	35,000	35,000
FOUNDATION FEE	7,450	10,200	7,000	3,450	5,000	5,000
INTEREST EARNINGS	1,319	2,187	1,000	2,556	2,750	2,000
MISCELLANEOUS	561	414	1,000	145	145	-
Total Available	600,040	545,692	496,552	150,051	513,522	525,435
PERSONNEL SERVICES	189,878	228,653	259,362	120,610	257,510	302,261
OPERATIONS & MAINTENANCE	53,226	51,873	75,407	21,783	74,753	81,376
CAPITAL OUTLAY	108,907	24,423	120,000	-	90,623	75,000
Total Cemetery Expenditures	352,011	304,949	454,769	142,392	422,886	458,637
Accrual Adjustment	3,538	11,916				
Total Adjusted Expenditures	355,549	316,865	454,769	142,392	422,886	458,637
Cash Balance, September 30	244,491	228,827	41,783		90,635	66,799
	-	-				

	9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time	2	2	3	3	3
Part - Time	-	1	-	-	-



CEMETERY FUND

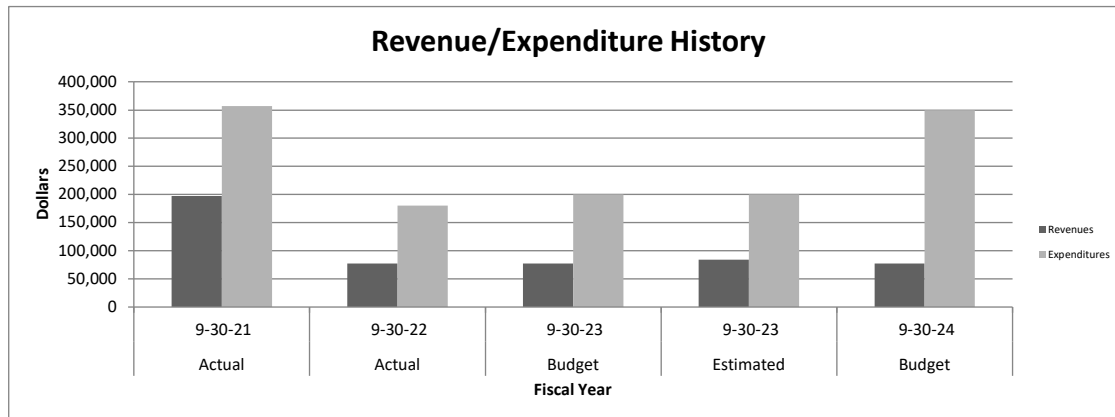
The Cemetery Fund provides for the operations of the Cemetery Division of the Parks and Recreation Department. Fairview Cemetery is a 40-acre facility with over 16,000 headstones to maintain.

*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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	779,263	619,369	532,167		516,064	399,881
PROPERTY TAX	123,525	34,854	50,000	10,803	50,000	50,000
OTHER TAXES	43,087	10,595	5,680	4,392	6,817	5,680
PERPETUAL CARE CHARGE	25,200	26,400	20,000	8,000	20,000	20,000
INTEREST EARNINGS	5,242	5,243	1,500	5,004	7,000	1,500
Total Available	976,317	696,461	609,347	28,199	599,881	477,061
TRANSFER TO CEMETERY	350,000	150,000	200,000	100,000	200,000	350,000
Total Cemetery Perpetual Care Expenditures	350,000	150,000	200,000	100,000	200,000	350,000
Accrual Adjustment	6,948	30,397				
Total Adjusted Expenditures	356,948	180,397	200,000	100,000	200,000	350,000
Cash Balance, September 30	619,369	516,064	409,347		399,881	127,061



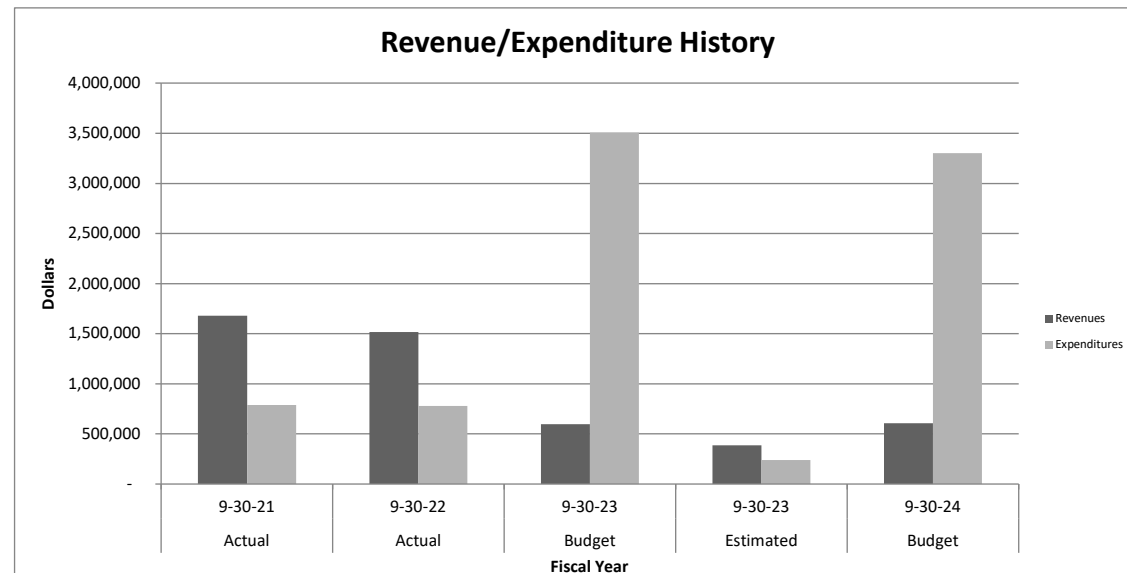
The Cemetery Perpetual Care Fund

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



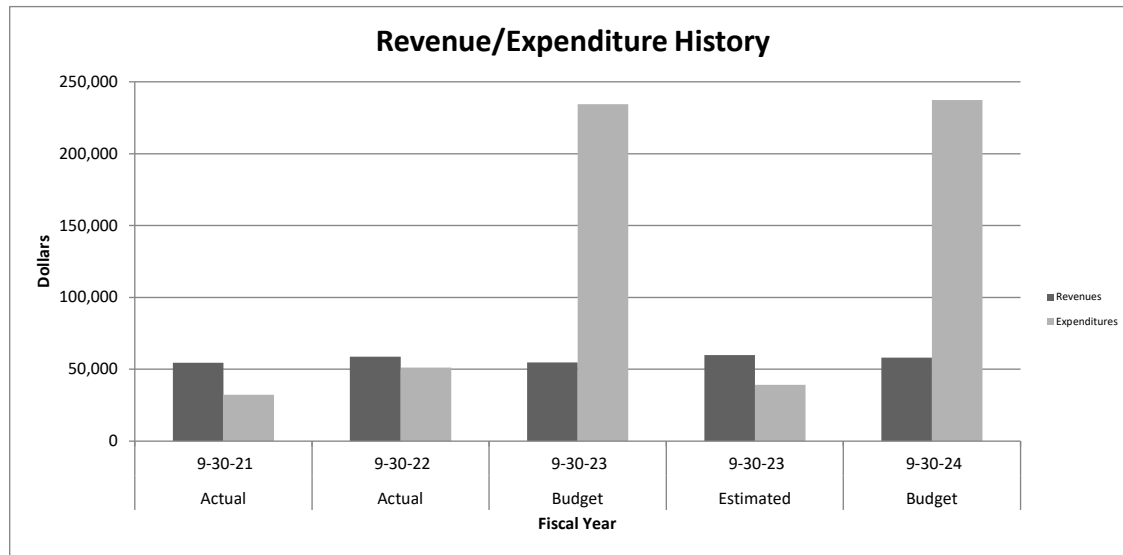
	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	1,095,446	1,989,503	2,996,743		2,726,623	2,872,854
INTERGOVERNMENTAL & GRANTS	1,326,910	1,378,374	-	27,652	27,652	-
RETAIL BUSINESS OCCUPATION TAX	113,300	109,106	90,000	53,302	90,000	100,000
INSURANCE PROCEEDS	5,311	-	-	-	133,529	-
MISCELLANEOUS SPECIAL PROJECT REVENUES	226,168	9,605	500,000	4,500	104,500	500,000
INTEREST EARNINGS	8,818	19,704	5,000	28,816	30,000	5,000
Total Available	2,775,954	3,506,292	3,591,743	114,269	3,112,304	3,477,854
RETAIL BUSINESS OCCUPATION TAX	103,288	102,643	80,000	-	85,000	95,000
INSURANCE REPAIRS/REPLACE	276,584	452,830	100,000	125,737	125,737	-
SPECIAL PROJECTS EXPENDITURES	20,786	8,801	500,000	1,045	1,300	500,000
GRANT EXPENSE	32,794	53,171	2,576,234	27,412	27,412	2,576,234
TRANSFER TO GENERAL FUND - E OVERLID GRANTS	-	-	-	-	-	30,000
CAPITAL OUTLAY	238,256	-	250,000	-	-	100,000
Total Special Projects Expenditures	671,707	617,445	3,506,234	154,195	239,449	3,301,234
Accrual Adjustment	114,744	162,224				
Total Adjusted Expenditures	786,451	779,669	3,506,234	154,195	239,449	3,301,234
Cash Balance, September 30	1,989,503	2,726,623	85,509		2,872,854	176,620



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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	272,954	295,303	278,907		302,946	323,591
PROPERTY TAX	49,942	54,144	54,100	11,311	54,100	54,100
OTHER TAXES	2,558	1,863	70	872	1,770	70
MISCELLANEOUS	-	-	-	-	-	-
INTEREST EARNINGS	2,115	2,770	500	3,320	4,000	4,000
Total Available	327,569	354,080	333,577	15,503	362,816	381,761
PERSONNEL SERVICES	9,216	6,521	10,000	5,785	10,000	13,000
OPERATIONS & MAINTENANCE	22,161	25,697	74,500	6,592	29,225	74,500
CAPITAL OUTLAY	-	-	150,000	-	-	150,000
CONTINGENCY	-	-	-	-	-	-
Total Business Improvement District Expenditures	31,377	32,218	234,500	12,377	39,225	237,500
Accrual Adjustment	890	18,916				
Total Adjusted Expenditures	32,266	51,134	234,500	12,377	39,225	237,500
Cash Balance, September 30	295,303	302,946	99,077		323,591	144,261



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.

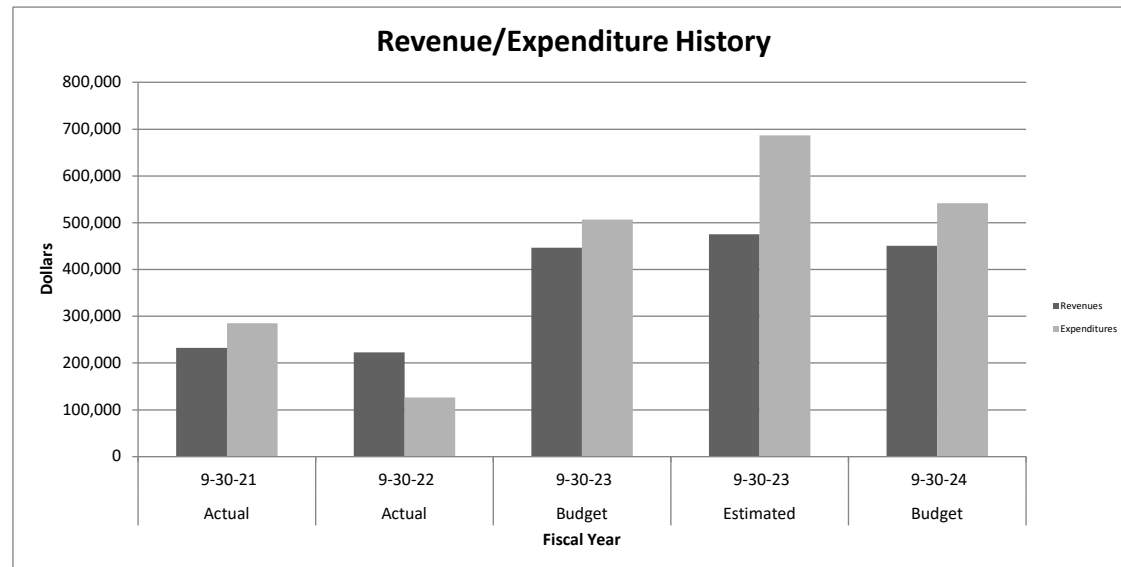


Broadway, downtown Scottsbluff

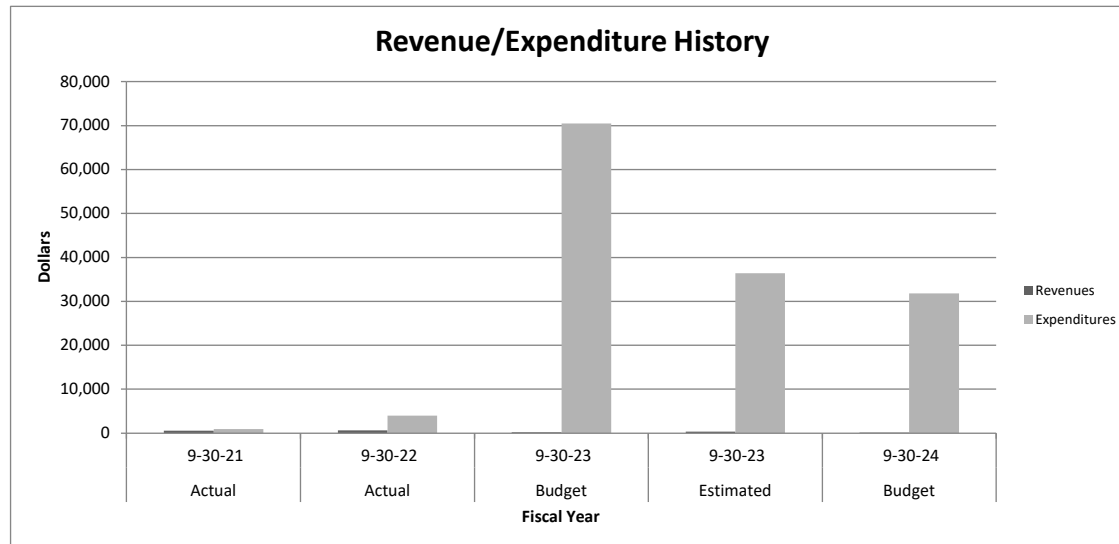
	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	402,842	350,075	408,331		446,247	234,389
PROPERTY TAX	161,040	157,151	400,000	67,246	400,000	400,000
OTHER TAXES	56,173	53,277	45,400	35,132	63,400	45,400
INTERGOVERNMENTAL & GRANTS	4,866	8,561	-	6,900	6,900	-
INSURANCE PROCEEDS	7,878	-	-	-	-	-
INTEREST EARNINGS	2,280	3,533	1,000	4,590	5,000	5,000
Total Available	635,078	572,597	854,731	113,869	921,547	684,789
FIRE DEPARTMENT	29,913	24,072	102,973	-	237,665	103,645
POLICE DEPARTMENT	261,798	78,518	254,094	90,925	449,493	288,169
EMERGENCY MANAGEMENT DEPARTMENT	-	-	-	-	-	-
CONTINGENCY	-	-	150,000	-	-	150,000
Total Public Safety Expenditures	291,711	102,589	507,067	90,925	687,158	541,814
Accrual Adjustment	(6,708)	23,761				
Total Adjusted Expenditures	285,003	126,350	507,067	90,925	687,158	541,814
Cash Balance, September 30	350,075	446,247	347,664		234,389	142,975

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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	71,511	71,128	71,428		67,791	31,717
SALE OF ASSETS	-	-	-	-	-	-
SALE OF FARM ASSETS	-	-	-	-	-	-
INTEREST EARNINGS	537	645	200	348	350	100
Total Available	72,048	71,773	71,628	348	68,141	31,817
CONTRACTUAL SERVICES	297	-	500	526	526	500
DEVELOPMENT/CAPITAL OUTLAY	-	-	70,000	35,898	35,898	31,317
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-
Total Industrial Sites Expenditures	297	-	70,500	36,424	36,424	31,817
Accrual Adjustment	623	3,982				
Total Adjusted Expenditures	920	3,982	70,500	36,424	36,424	31,817
Cash Balance, September 30	71,128	67,791	1,128		31,717	(0)

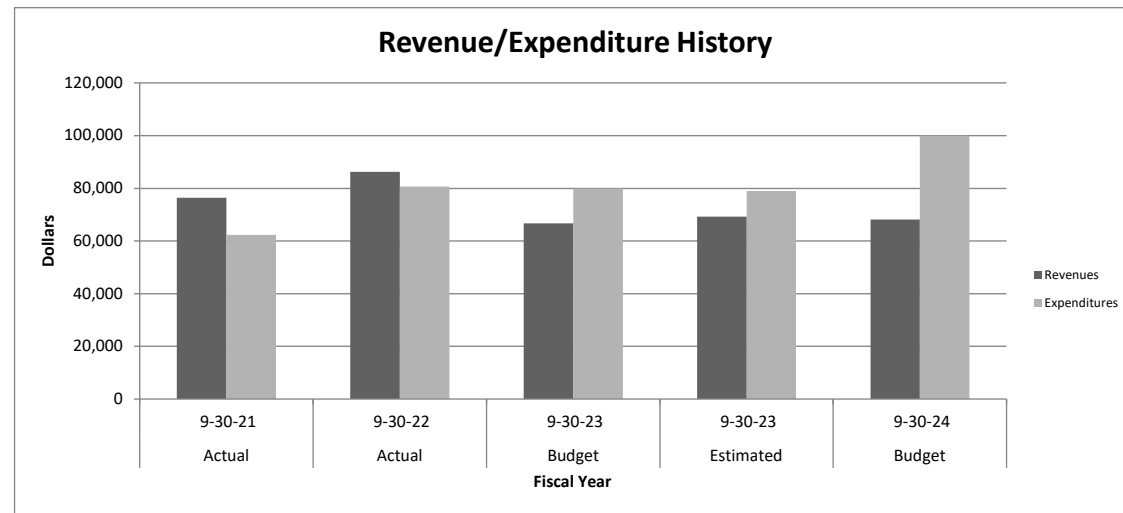


Industrial Sites Fund

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.

	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	175,364	189,522	176,973		195,135	185,383
KENO PROCEEDS	74,019	83,096	65,000	41,123	65,000	65,000
INTEREST EARNINGS	1,216	2,000	500	2,310	3,000	2,000
MISCELLANEOUS	1,200	1,200	1,200	600	1,200	1,200
Total Available	251,799	275,818	243,673	44,033	264,335	253,583
PARKS	11,623	26,761	45,000	25,501	53,023	-
RECREATION	-	-	-	-	-	-
FIRE PREVENTION	-	-	500	-	-	-
LIBRARY - SPECIAL COLLECTIONS	-	-	3,000	2,452	2,452	-
OLD WEST BALLON FEST	9,981	10,000	10,000	-	10,000	-
GIRLS STATE GOLF TOURNAMENT	-	6,000	6,000	-	6,000	-
COMMUNITY BETTERMENT PROJECTS	-	-	7,748	-	-	100,000
SCOTTS BLUFF COUNTY PUBLIC TRANSIT	-	7,252	7,252	-	7,252	-
TREE PLANTING/MISC PROJECTS	692	357	500	225	225	-
Total Keno Expenditures	22,296	50,369	80,000	28,178	78,952	100,000
Accrual Adjustment	39,981	30,314				
Total Adjusted Expenditures	62,277	80,683	80,000	28,178	78,952	100,000
Cash Balance, September 30	189,522	195,135	163,673		185,383	153,583



KENO Fund

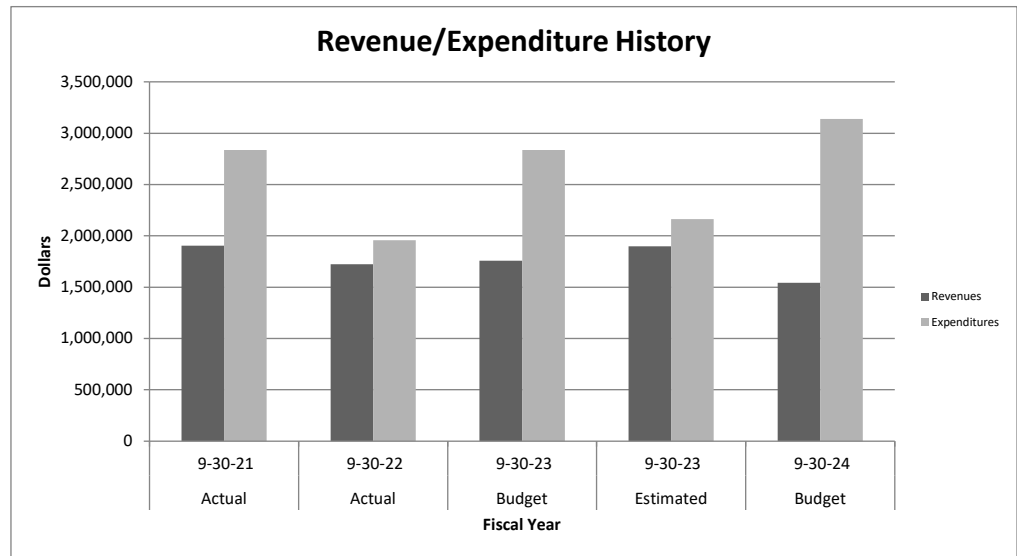
The KENO Fund receives royalty revenue from the operation of Scotts Bluff County approved KENO facilities in the City of Scottsbluff. Currently, the City receives 5% of gross revenues from KENO satellite operations and 1% of gross revenues from the main KENO parlor at the intersection of Avenue I and 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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-22	Approved Budget 9-30-24
Cash Balance, October 1	3,025,597	2,092,762	1,076,859		1,861,630	1,597,874
LOCAL OPTION SALES TAX	1,149,958	1,183,811	1,149,540	610,599	1,242,561	1,205,284
PROGRAM INCOME	739,663	524,881	605,143	424,418	627,489	307,785
INTEREST EARNINGS	16,090	16,676	5,000	18,181	30,000	30,000
Total Available	4,931,308	3,818,130	2,836,542	1,053,198	3,761,680	3,140,943
PERSONNEL COSTS	148,672	199,829	232,990	89,784	137,436	134,908
OPERATIONS & MAINTENANCE	35,929	72,163	172,250	15,847	69,370	174,750
ECONOMIC DEVELOPMENT	1,997,483	1,920,000	2,431,302	507,000	1,957,000	2,831,285
Total Economic Development Expenditures	2,182,084	2,191,992	2,836,542	612,631	2,163,805	3,140,943
Accrual Adjustment	656,462	(235,492)				
Total Adjusted Expenditures	2,838,546	1,956,500	2,836,542	612,631	2,163,805	3,140,943
UNASSIGNED CASH BALANCE			-		1,597,874	-
Cash Balance, September 30	2,092,762	1,861,630	-		1,597,874	0

	9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time	1	1	2	2	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.

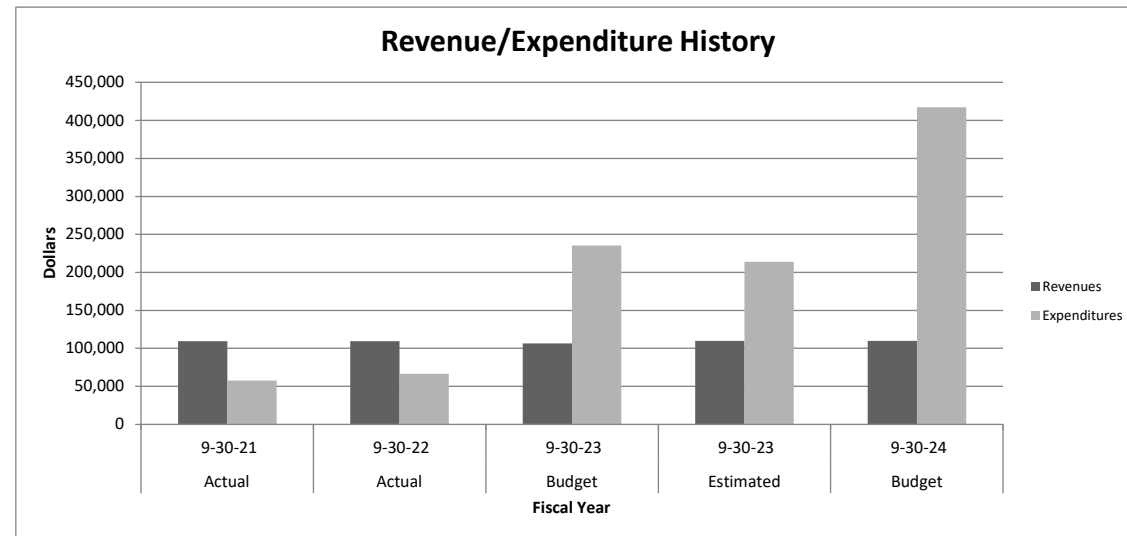
The intent of the program is to create jobs in and around the City of Scottsbluff. Eligible businesses include those in manufacturing, interstate commerce, value-added agriculture and telecommunications. Monies may be used to provide job credits, buy land and retain technical expertise on behalf of an 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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	435,134	486,575	558,182		529,559	425,443
MUTUAL AID - FIRE	105,696	104,540	105,540	52,531	105,000	105,000
INTEREST EARNINGS	3,535	4,818	1,000	5,923	5,000	5,000
GRANT	-	-	-	-	-	-
Total Available	544,365	595,933	664,722	58,454	639,559	535,443
SUPPLIES	43,497	30,069	58,500	16,957	34,816	87,000
CONTRACTUAL SERVICES	10,564	5,282	5,500	-	5,300	5,500
EQUIPMENT	-	-	71,500	-	174,000	225,000
CONTINGENCY	-	-	100,000	-	-	100,000
Total Mutual Fire Organization Expenditures	54,061	35,352	235,500	16,957	214,116	417,500
Accrual Adjustment	3,729	31,023				
Total Adjusted Expenditures	57,790	66,375	235,500	16,957	214,116	417,500
Cash Balance, September 30	486,575	529,559	429,222		425,443	117,943



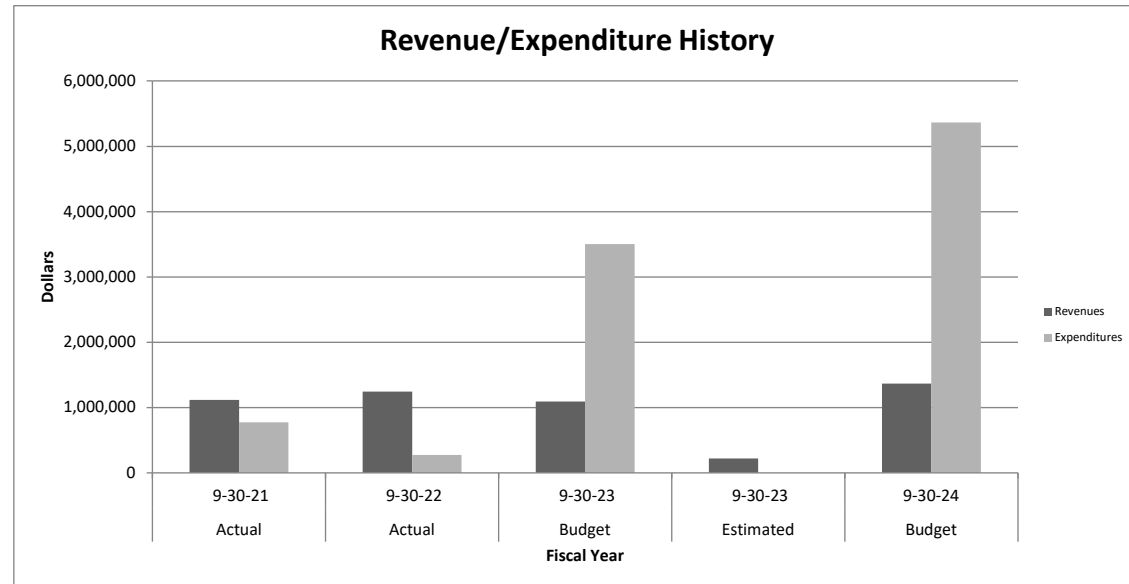
Mutual Fire Organization Fund

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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	3,293,876	3,635,643	4,907,665		4,607,268	4,824,092
PROPERTY TAX	858,523	876,882	-	81,204	81,204	-
OTHER TAXES	131,810	137,811	-	-	-	-
SPECIAL ASSESSMENTS	100,704	189,981	75,620	48,258	75,620	72,949
DEBT ISSUANCE/MISCELLANEOUS REVENUES	-	-	1,000,000	-	-	1,245,000
INTEREST INCOME	23,342	39,174	15,000	51,636	60,000	50,000
Total Available	4,408,254	4,879,491	5,998,285	181,098	4,824,092	6,192,041
MATERIALS & SERVICES	2,280	3,000	5,000	-	-	26,000
CAPITAL OUTLAY	-	-	-	-	-	2,087,618
TRANSFERS & BONDING/LOANS	742,017	-	-	-	-	-
DEBT SERVICE	-	-	1,000,000	-	-	1,254,260
CONTINGENCY	-	-	2,500,000	-	-	2,000,000
Total Debt Service Expenditures	744,297	3,000	3,505,000	-	-	5,367,877
Accrual Adjustment	28,314	269,223				
Total Adjusted Expenditures	772,612	272,223	3,505,000	-	-	5,367,877
Cash Balance, September 30	3,635,643	4,607,268	2,493,285		4,824,092	824,164



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.

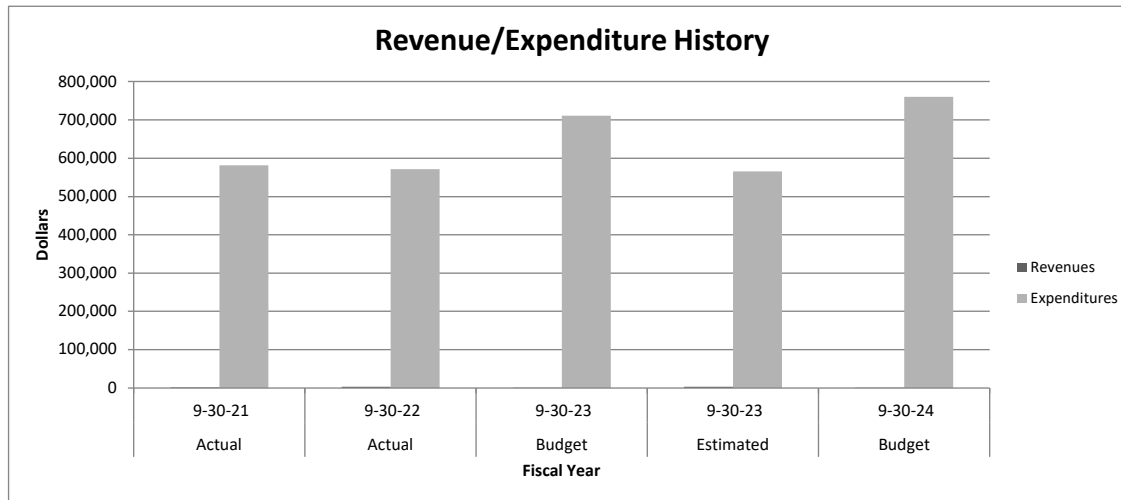
Nebraska does not have a statutory limit on a City's level of outstanding general obligation debt.



PROJECT	LAND & IMPROVEMENTS (Base)	LAND & IMPROVEMENTS (After Redevelopment)	TIF REVENUE (Bond)	STATUS
1) Star-Herald (local newspaper) Public Benefit: Relocate aerial utilities, construct new sanitary sewage line, curb/sidewalk improvements and landscaping.	\$383,462.00	\$1,900,000.00	\$332,774.89	Completed
2) Lincoln Hotel (30 unit residential rehab) Public Benefit: Construct new public parking lot, landscape, curb/sidewalk work and demolition work for site preparation.	\$100,275.00	\$1,100,000.00	\$257,032.51	USDA/RD
3) Platte Valley (Harbourton mortgage services) Public Benefit: Construct new public sanitary sewer line, curb/sidewalk work.	\$46,600.00	\$282,121.00	\$42,056.46	Completed
4) KN Energy	\$260,000.00	\$2,200,000.00	\$346,412.06	Completed
5) Carr-Trumbull (local lumber company) Public Benefit: Construction of 14th Avenue (775 feet), curb/sidewalk work, water, sewer and landscape improvements in public right-of-way.	\$105,480.00	\$1,000,000.00	\$176,195.00	Completed
6) Arnott Ace Hardware (local hardware store) Public Benefit: Intersection improvements at 11th Avenue and 20th Street to include traffic signal, curb/sidewalk improvements and landscape.	\$111,835.70	\$546,969.70	\$82,744.82	Completed
7) East Portal Village (40 unit low income housing) Public Benefit: Construct 300,000 linear feet of public streets, curbs, sidewalk, landscape and water and sewer facilities.	\$75,139.00	\$3,000,000.00	\$506,474.82	Completed
8) Monument Car Wash Public Benefit: Curb/sidewalk work and right-of-way landscaping.	\$75,000.00	\$435,000.00	\$40,250.00	Completed
9) Platte Valley National Bank Public Benefit: Construction of Platte Valley Boulevard, 13th Avenue, water and sewer installations and irrigation ditch closures.	\$36,994.21	\$2,626,994.21	\$386,877.08	Completed
10) Downtown Office & Storage Complex Public Benefit: Demolition for site improvements, curb/sidewalk and landscaping in public right-of-way.	\$150,000.00	\$405,000.00	\$40,386.46	Completed
11) Greg & Brenda Muhr (local auto body shop) Public Benefit: curb/sidewalk and right-of-way landscaping	\$14,080.00	\$110,000.00	\$14,717.42	Completed
12) Platte Valley National Bank Office Complex Public Benefit: curb/sidewalk and right-of-way landscaping	\$458,260.00	\$1,500,000.00	\$245,000.00	Completed
13) Cirrus House (assisted living apartments/housing for the mentally ill) Public Benefit: Construct new public parking lot, landscape, curb/sidewalk work and demolition work for site preparation.	\$47,168.00	\$965,060.00	\$160,107.82	Completed
14) Airport Development LLC (Dana F. Cole & Co building downtown) Public Benefit: Parking lots 6 & 7 redone, alley redone	\$111,619.00	\$866,926.00	\$130,000.00	Completed
15) Reganis LLC Development (Reganis Honda Dealership) Public Benefit: Extend 12th Ave from Talisman to 27th St., Winters Creek Canal covered, landscaping along GGO overlay zone	\$276,423.00	\$2,298,164.00	\$408,000.00	Completed
16) Fairfield Inn Public Benefit: Paving of Winter Creek Drive from Primrose to 12th Avenue	\$217,277.00	\$5,842,275.00	\$980,000.00	Completed
17) Elite Health (medical office building) Public Benefit: Land acquisition, site preparation/design, utility extension	\$53,255.00	\$8,983,047.00	\$1,835,000.00	Completed
18) Owen Development (medical office building) Public Benefit: Parking lot/sidewalk construction, utility extension, site preparation.	\$24,647.00	\$717,176.00	\$194,095.71	Completed
19) Monument Mall (retail shopping center) Public Benefit: landscaping, site prep, parking lot, lighting, open spaces	\$6,000,000.00	\$6,000,000.00	\$578,130.00	Ongoing/Rehab Project

20) Platte Valley Bank (local financial institution) Public Benefit: utility infrastructure, street and sidewalk improvements	\$7,135,402.00	\$8,306,968.00	\$321,783.93	Completed
21) 1dash5 Enterprises (Scooters Coffee) Public Benefit: site acquisition, preparation, drainage	\$30,518.00	\$152,893.00	\$72,479.00	Completed
22) 26 Group, LLC (Service Station) Public Benefit: utility infrastructure, street and sidewalk improvements	\$100,895.00	\$3,010,800.00	\$846,866.98	Completed
23) AKAJRV 314, LLC (Aulick) Public Benefit: utility infrastructure, street and sidewalk improvements	\$210,784.00	\$2,555,584.00	\$496,734.45	Completed
24) PIVO, Inc (High Plains Budweiser) Public Benefit: site prep, storm drain reconstruction, alley improvements	\$1,951,616.00	\$2,594,416.00	\$157,782.00	Completed
25) MTL Commodity Corp (Laundromat) Public Benefit: site acq. and prep, water service, plan prep	\$116,012.00	\$495,587.00	\$137,204.00	Completed
26) YOLO Properties (Carwash) Public Benefit: site acq and prep, sidewalk, driveway access, plan prep	\$2,568.00	\$1,342,530.00	\$505,286.59	Completed
27) 26 Group, LLC (Fuel Station West) Public Benefit: utility infrastructure, site work, tank removal	\$162,000.00	\$942,802.00	\$1,009,905.00	Completed
28) Kersch Powerhouse Public Benefit: land acquisition, site work, fire suppression, plan prep	\$274,294.00	\$832,934.00	\$1,224,810.00	Completed
27) BDS3C, LLC (Flyover Brewery) Public Benefit: interior demo, fire suppression, roof repair, exterior concrete	\$57,410.00	\$57,410.00	\$75,093.00	Completed
28) Javier & Marth Parra (El Torito Restaurant) Public Benefit: land acquisition, site prep, sewer/water utilities	\$31,589.00	\$1,200,000 (estimate)	\$332,750 (esimate)	In Process

	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	322,085	204,716	248,091		464,730	462,780
PROPERTY TAX PASS THROUGH - TIF	462,783	654,065	560,809	14,867	560,809	570,814
PROGRAM INCOME	-	49,215	-	-	50	-
BOND PROCEEDS	-	125,000	150,000	-	-	150,000
INTEREST	1,623	2,825	500	2,489	3,000	1,000
Total Available	786,491	1,035,822	959,400	17,356	1,028,589	1,184,594
OPERATIONS & MAINTENANCE	-	6,278	-	1,295	5,000	40,000
BOND PAYMENTS	-	125,000	150,000	-	-	150,000
TIF PASS THROUGH PAYMENTS	378,228	654,065	560,809	14,867	560,809	570,814
Total TIF Project Expenditures	378,228	785,343	710,809	16,162	565,809	760,814
Accrual Adjustment	203,547	(214,251)				
Total Adjusted Expenditures	581,775	571,092	710,809	16,162	565,809	760,814
Cash Balance, September 30	204,716	464,730	248,591		462,780	423,780



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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	31,382	32,291	32,411		15,618	14,568
INTERGOVERNMENTAL & GRANTS	-	-	732,500	14,000	300,000	418,500
INTEREST	244	263	100	298	300	100
Total Available	31,626	32,554	765,011	14,298	315,918	433,168
GRANT EXPENDITURES	79	30,000	742,500	(14,650)	301,350	402,500
Total Grant Funds	79	30,000	742,500	(14,650)	301,350	402,500
Accrual Adjustment	(744)	(13,064)				
Total Adjusted Expenditures	(665)	16,936	742,500	(14,650)	301,350	402,500
Cash Balance, September 30	32,291	15,618	22,511		14,568	30,668

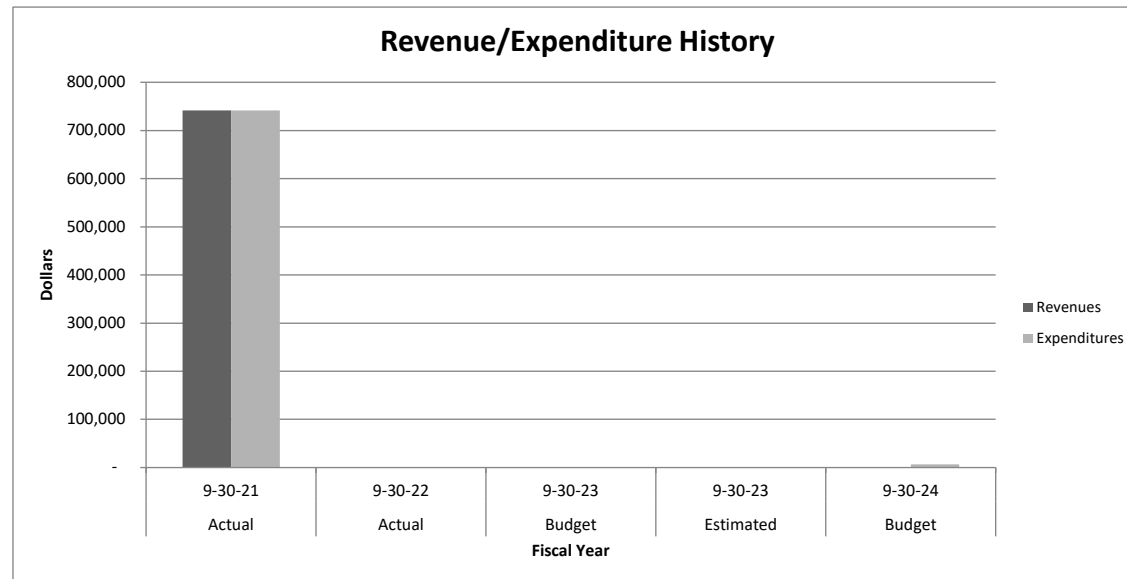


CDBG Fund

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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	7,052	7,026	7,056		6,686	6,756
TRANSFER FROM DEBT SERVICE	742,017	-	-	-	-	-
INTEREST EARNINGS	56	64	30	73	100	10
Total Available	749,125	7,090	7,086	73	6,786	6,766
CONTRACTUAL SERVICES	20	11	-	30	30	-
DEBT SERVICE - PRINCIPAL	735,000	-	-	-	-	-
DEBT SERVICE - INTEREST	7,017	-	-	-	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-	-	6,766
Total Leasing Corporation Expenditures	742,037	11	-	30	30	6,766
Accrual Adjustment	62	393				
Total Adjusted Expenditures	742,099	404	-	30	30	6,766
Cash Balance, September 30	7,026	6,686	7,086		6,756	(0)



Leasing Corporation Fund

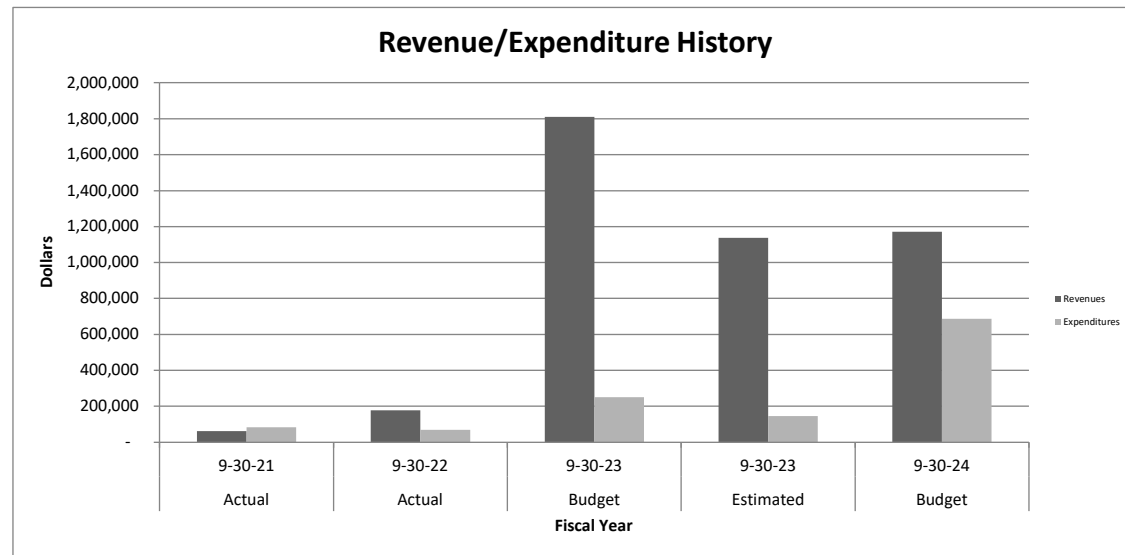
The Leasing Corporation Fund is used to finance the project expenses of capital activities which require lease/purchase financing under Nebraska statutes.

The Scottsbluff City Council also serves as the Board of the Scottsbluff Leasing Corporation.



Public Safety Building - West 18th & Avenue B

	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	104,550	84,501	101,395		193,193	1,185,743
PROPERTY TAX	45,750	130,333	999,081	159,697	1,000,000	1,055,441
OTHER TAXES	15,958	45,407	173,100	87,750	132,724	110,000
LB357 SALES TAX	-	-	637,233	-	-	-
INTEREST EARNINGS	778	1,377	300	3,280	5,000	5,000
Total Available	167,036	261,618	1,911,109	250,727	1,330,917	2,356,184
STRUCTURES	-	-	15,000	-	-	400,000
EQUIPMENT	76,634	57,212	235,000	95,483	145,174	286,000
Total Capital Projects	76,634	57,212	250,000	95,483	145,174	686,000
Accrual Adjustment	5,901	11,213				
Total Adjusted Expenditures	82,535	68,425	250,000	95,483	145,174	686,000
Restricted for LB357 Expenditures	-	-	637,233	-	-	-
UNRESTRICTED CASH BALANCE			1,023,876			1,670,184
Cash Balance, September 30	84,501	193,193	1,661,109		1,185,743	1,670,184



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.

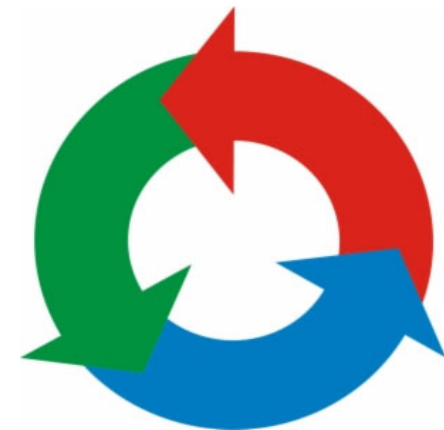
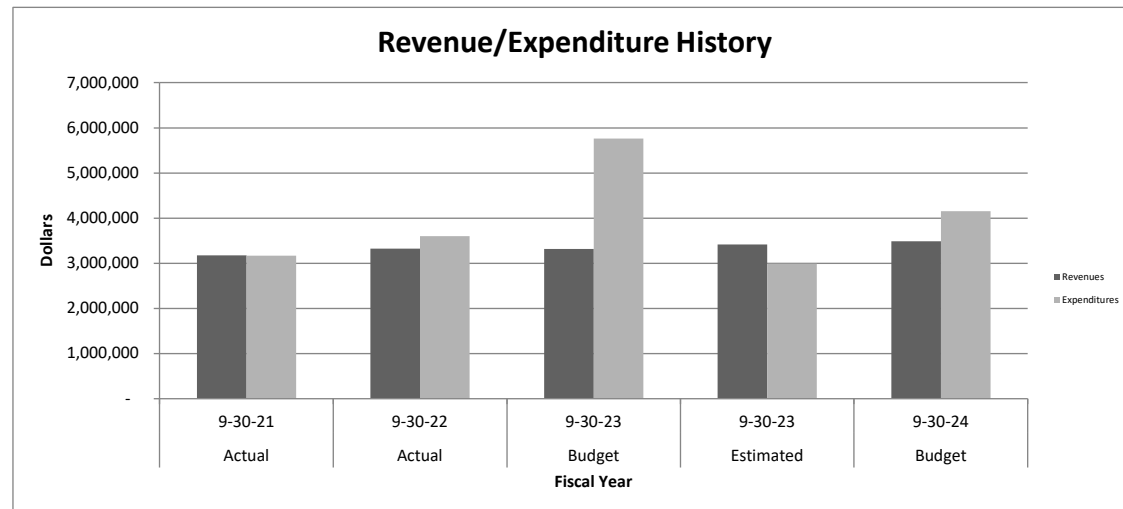
The Environmental Services Fund provides for the operations, maintenance and capital expenditures of the Environmental Services Department. The Environmental Services Department provides specific services including: solid waste and yard waste collection to all residential customers; collection for commercial, 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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	3,247,905	3,253,864	3,129,890		2,973,707	3,397,325
SALES & SERVICE	3,145,991	3,274,261	3,312,544	1,529,924	3,358,591	3,459,289
GRANT INCOME	-	17,824	-	-	-	-
MISCELLANEOUS REVENUES	490	168	-	258	258	-
INTEREST INCOME	25,161	29,484	5,000	51,526	55,000	25,000
Total Available	6,419,547	6,575,601	6,447,434	1,581,708	6,387,557	6,881,613
PERSONAL SERVICES	1,184,962	1,257,624	1,371,081	652,917	1,375,879	1,483,138
OPERATIONS & MAINTENANCE	1,058,176	1,160,697	1,259,390	460,616	1,057,438	1,264,632
CAPITAL OUTLAY	581,549	842,764	3,131,000	385,960	556,915	1,205,000
TRANSFERS	109,000	238,259	-	-	-	-
CONTINGENCY	-	-	-	-	-	200,000
Total Environmental Services Expenditures	2,933,686	3,499,345	5,761,471	1,499,493	2,990,232	4,152,770
Accrual Adjustment	231,997	102,549				
Total Adjusted Expenditures	3,165,683	3,601,894	5,761,471	1,499,493	2,990,232	4,152,770
Cash Balance, September 30	3,253,864	2,973,707	685,963		3,397,325	2,728,843

	9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time	14	13	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

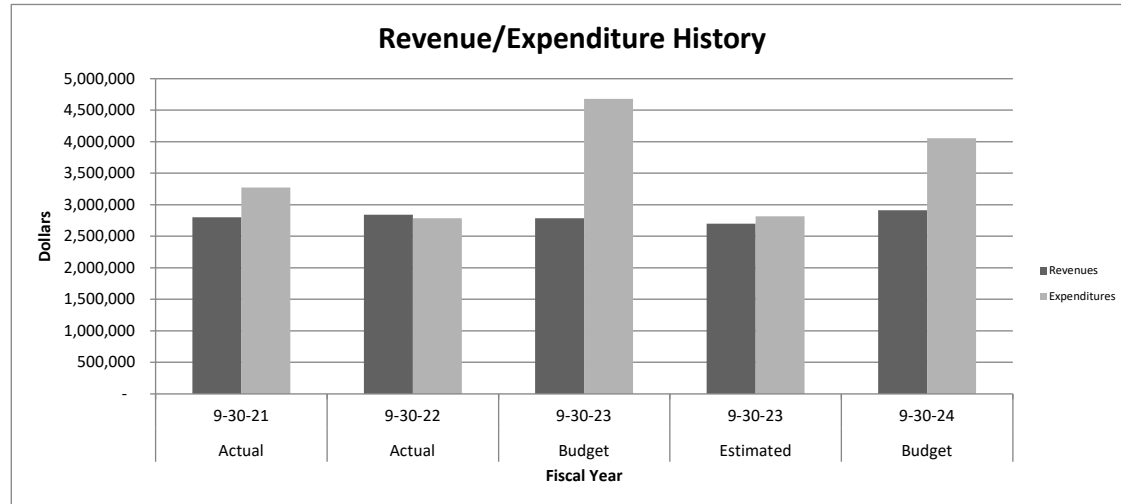
Stormwater Collection System – Employees clean and maintain the stormwater collection system mains and help clean the Scotts Bluff Drain. The Wastewater Fund helps support project costs associated with stormwater infrastructure and personnel.

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 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	3,241,535	2,769,667	2,812,146		2,827,089	2,711,374
SALES & SERVICE	2,775,825	2,806,038	2,769,544	1,308,058	2,681,522	2,894,123
GRANT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUES	3,788	8,775	-	2,558	4,140	-
INTEREST INCOME	21,856	25,258	15,000	13,461	15,000	15,000
Total Available	6,043,004	5,609,737	5,596,690	1,324,078	5,527,751	5,620,497
PERSONNEL COSTS	1,000,447	1,123,827	1,233,731	541,775	1,238,551	1,307,576
OPERATIONS & MAINTENANCE	589,490	622,724	949,742	331,809	709,170	944,498
CAPITAL OUTLAY	1,236,617	626,516	1,768,000	87,574	742,036	1,113,000
TRANSFERS	132,750	68,750	68,750	34,375	68,750	87,500
DEBT SERVICE	202,551	67,144	57,869	33,572	57,869	-
CONTINGENCY	77,743	136,160	600,000	-	-	600,000
Total Wastewater Expenditures	3,239,598	2,645,120	4,678,092	1,029,104	2,816,377	4,052,574
Accrual Adjustment	33,739	137,529				
Total Adjusted Expenditures	3,273,337	2,782,649	4,678,092	1,029,104	2,816,377	4,052,574
Cash Balance, September 30	2,769,667	2,827,089	918,598		2,711,374	1,567,923

	9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time	9	9	11	11	11
Part - Time	1	1	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.

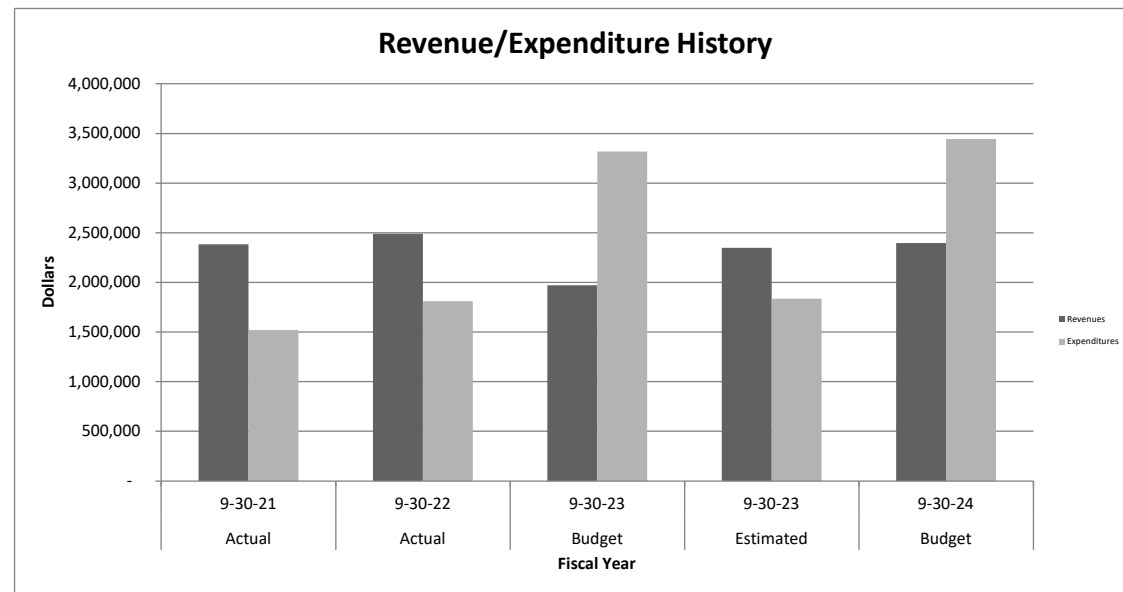
Meter Reading - Meters are radio read style allowing readings to be gathered remotely by passing locations rather than stopping at each of them.

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.

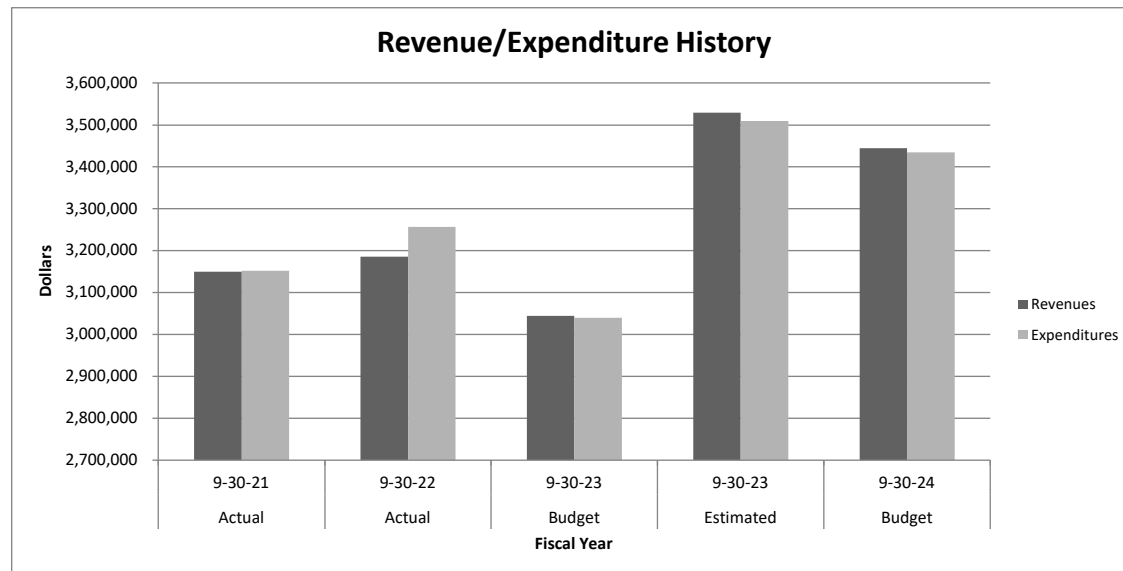
Customer Service – Service personnel respond to an annual average of 3,900 requests involving starting or ending service, high use, reading verification, disconnections for nonpayment, reconnects, meter or radio read problems and leak investigations.

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

	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	3,168,814	4,030,187	4,354,603		4,710,156	5,221,821
SALES & SERVICE	2,280,334	2,373,073	1,907,548	1,051,039	2,232,745	2,299,062
MISCELLANEOUS REVENUES	74,837	75,754	47,461	37,709	61,272	47,452
INTEREST INCOME	27,788	42,317	15,000	54,604	54,604	50,000
Total Available	5,551,773	6,521,330	6,324,612	1,143,352	7,058,776	7,618,335
PERSONNEL COSTS	828,289	882,973	940,691	443,704	943,721	971,529
OPERATIONS & MAINTENANCE	529,015	738,977	862,339	312,626	715,810	860,692
CAPITAL OUTLAY	58,496	121,465	895,986	9,539	158,673	974,000
TRANSFERS	70,750	18,750	18,750	9,375	18,750	37,500
CONTINGENCY	-	-	600,000	-	-	600,000
Total Water Expenditures	1,486,550	1,762,165	3,317,766	775,244	1,836,954	3,443,721
Accrual Adjustment	35,036	49,010				
Total Adjusted Expenditures	1,521,586	1,811,175	3,317,766	775,244	1,836,954	3,443,721
Cash Balance, September 30	4,030,187	4,710,156	3,006,846		5,221,821	4,174,614
	-	-				
		9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time		7	6	6	6	6
Part - Time		2	2	3	3	3



	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	1,510,632	1,508,867	1,514,868		1,438,086	1,458,086
LEASE PAYMENTS	3,138,603	3,172,380	3,039,635	1,771,663	3,509,307	3,435,000
INTEREST EARNINGS	11,381	13,675	5,000	15,769	20,000	10,000
Total Available	4,660,616	4,694,922	4,559,503	1,787,432	4,967,393	4,903,086
DEPARTMENT SUPPLIES	-	-	-			
TRANSFER TO GENERAL FUND	3,138,603	3,172,380	3,039,635	1,771,663	3,509,307	3,435,000
Total Electric Fund	3,138,603	3,172,380	3,039,635	1,771,663	3,509,307	3,435,000
Accrual Adjustment	13,146	84,456				
Total Adjusted Expenditures	3,151,749	3,256,836	3,039,635	1,771,663	3,509,307	3,435,000
Cash Balance, September 30	1,508,867	1,438,086	1,519,868		1,458,086	1,468,086

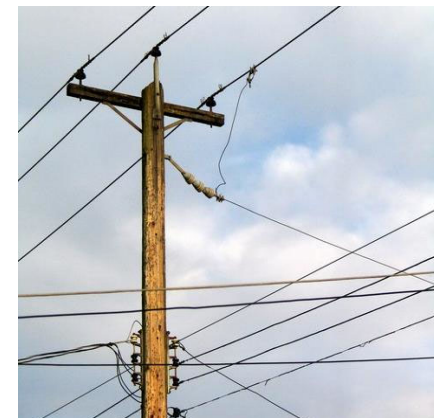


Electric Fund

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

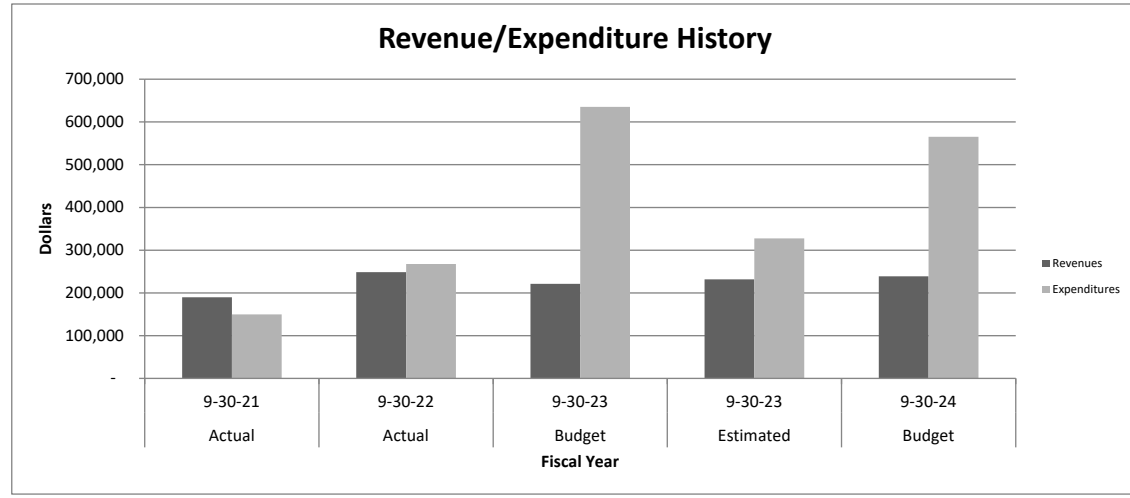
Riverside Ponds



Library Bioswale in Autumn

	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	626,553	666,833	681,519		647,500	551,442
PERMITS	600	4,200	500	900	900	-
STORMWATER SURCHARGE	122,302	135,862	157,734	67,972	154,024	170,290
REVENUES FROM DEPARTMENTS	50,000	50,000	50,000	25,000	50,000	50,000
INTEREST EARNINGS	4,586	5,731	1,000	6,721	7,000	5,000
GRANT	4,000	-	-	-	-	-
MISCELLANEOUS REVENUES	8,518	52,720	12,000	6,158	19,749	13,600
Total Available	816,559	915,347	902,753	106,751	879,173	790,332
OPERATIONS & MAINTENANCE	79,662	115,199	131,476	24,133	98,289	135,005
CAPITAL OUTLAY	-	33,476	175,000	10,635	150,650	101,512
DEBT SERVICE	79,393	78,711	78,791	76,872	78,791	78,755
CONTINGENCY	-	-	250,000	-	-	250,000
Total Stormwater Expenditures	159,055	227,385	635,267	111,640	327,730	565,272
Accrual Adjustment	(9,329)	40,461				
Total Adjusted Expenditures	149,726	267,847	635,267	111,640	327,730	565,272
Assigned fund balance - Scottsbluff Drain Project	-	-	200,000		200,000	200,000
UNASSIGNED CASH BALANCE	-	-	67,486		351,442	25,060
Cash Balance, September 30	666,833	647,500	267,486		551,442	225,060

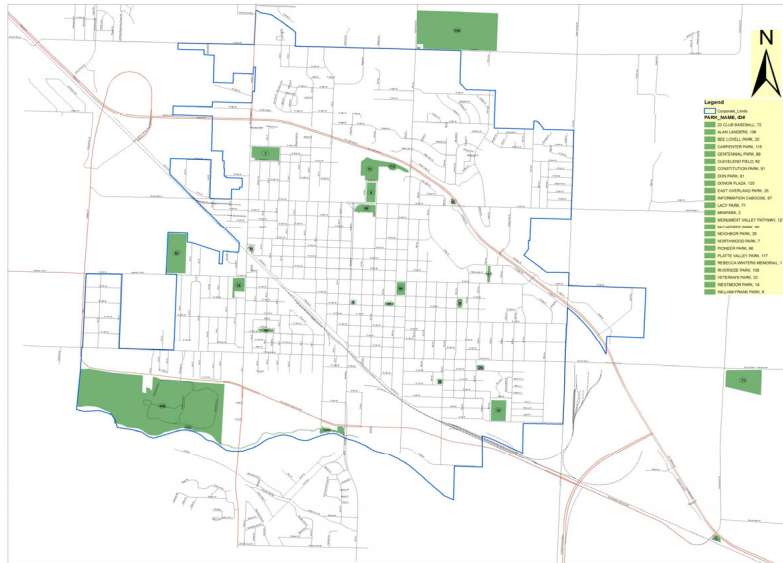
	9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time	-	-	-	-	-
Part - Time	-	-	-	-	-



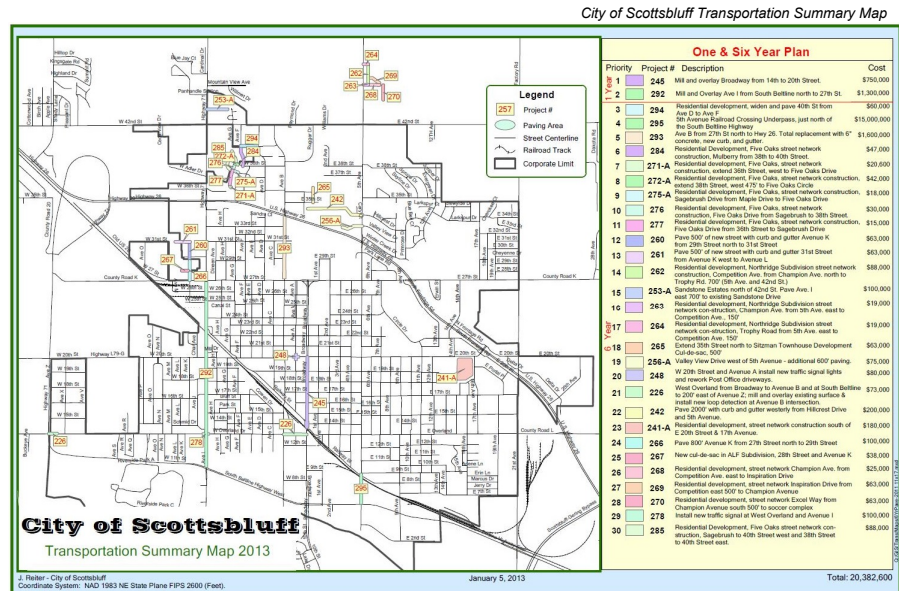
The GIS Services Division is responsible for the maintenance and distribution of the City's Enterprise Geographic Information System data and its services. Funding for GIS is provided primarily by other City Departments; including Water, Water Reclamation, Transportation and Development Services. GIS is available to serve any and all City Departments and integration of GIS information into daily work flows occurs in many of them.

City GIS data is stored and maintained on site and is accessible to many users simultaneously through either ArcGIS Desktop software or more commonly Beehive software. Beehive software contains entry form and reporting capabilities that are integrated with GIS mapping which provides an easy to use map interface for entry of data and management of data. Several departments, including Development Services and Code Enforcement, use Beehive/GIS almost exclusively for data management and entry purposes. Most other City Departments use it in either data viewing or data management or a combination of the two. A GIS website developed by Beehive is also accessible to the general public. Other major uses of GIS currently include the Sewer Department mapping and camera system, Utility Department locator mapping, special projects, and other day to day requests.

Looking into the near future, maintaining and adding to GIS datasets as City growth/change demands will remain a priority. GIS will also continue to enhance access and use of GIS information by proliferating Beehive software into other City departments further. The City has also entered into a short term agreement with Scotts Bluff County for purchase of Pictometry 3D aerial photos which will serve a need for accurate and up to date aerial photos for City software users as well as the general public. GIS will remain a central component in day to day Wastewater routine maintenance and mapping operations and work will also continue to upgrade datasets for other utilities departments.



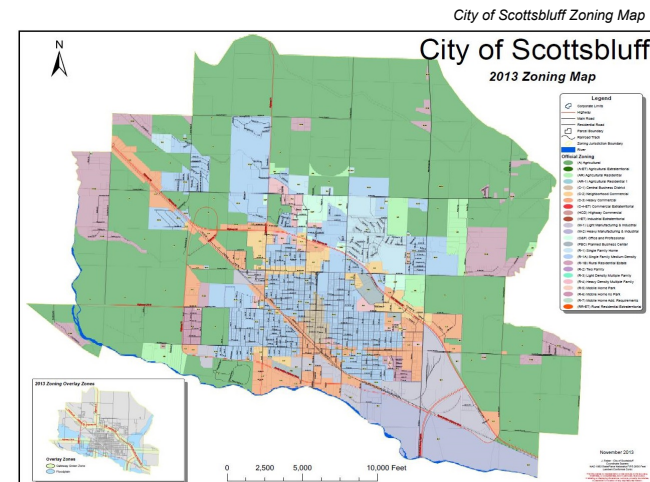
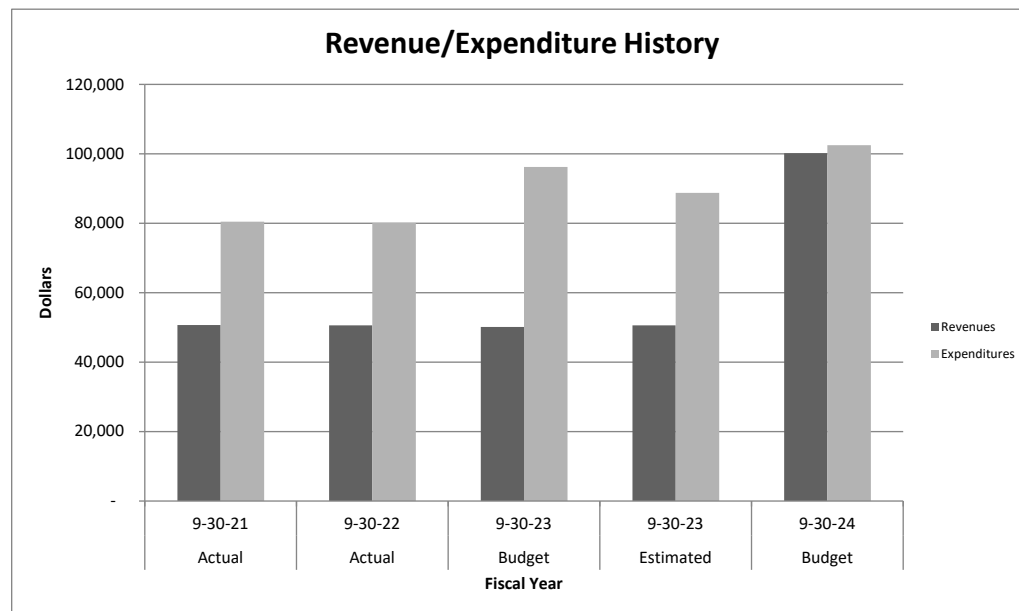
City of Scottsbluff Parks Map



City of Scottsbluff Transportation Summary Map 2013

	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	123,410	93,636	59,032		64,172	26,010
TRANSFERS FROM OTHER FUNDS	50,000	50,000	50,000	25,000	50,000	100,000
INTEREST EARNINGS	730	617	100	509	600	200
Total Available	174,140	144,253	109,132	25,509	114,772	126,210
PERSONNEL COSTS	53,219	56,904	62,352	30,793	62,362	68,399
OPERATIONS & MAINTENANCE	25,079	20,335	33,925	16,967	26,400	34,100
CAPITAL OUTLAY	-	-	-	-	-	-
Total GIS Services	78,298	77,239	96,277	47,759	88,762	102,499
Accrual Adjustment	2,206	2,841				
Total Adjusted Expenditures	80,504	80,080	96,277	47,759	88,762	102,499
Cash Balance, September 30	93,636	64,172	12,855		26,010	23,711

	9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time	1	1	1	1	1
Part - Time	-	-	-	-	-



	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	(523,683)	(476,519)	-	-	(0)	(0)
TRANSFERS FROM DEPARTMENTS	190,000	476,519	-	-	-	-
REVENUES FROM DEPARTMENTS	86,690	-	-	-	-	-
Total Available	(246,993)	(0)	-	-	(0)	(0)
PERSONNEL COSTS	149,839	-	-	-	-	-
OPERATIONS & MAINTENANCE	70,512	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
Total Central Garage	220,351	-	-	-	-	-
Accrual Adjustment	9,175	-	-	-	-	-
Total Adjusted Expenditures	229,526	-	-	-	-	-
Cash Balance, September 30	(476,519)	(0)	-	-	(0)	(0)
	-	-	-	-	-	-
		9-30-20	9-30-21	9-30-22	9-30-23	9-30-24
Full - Time		2	2	-	-	-
Part - Time		-	-	-	-	-



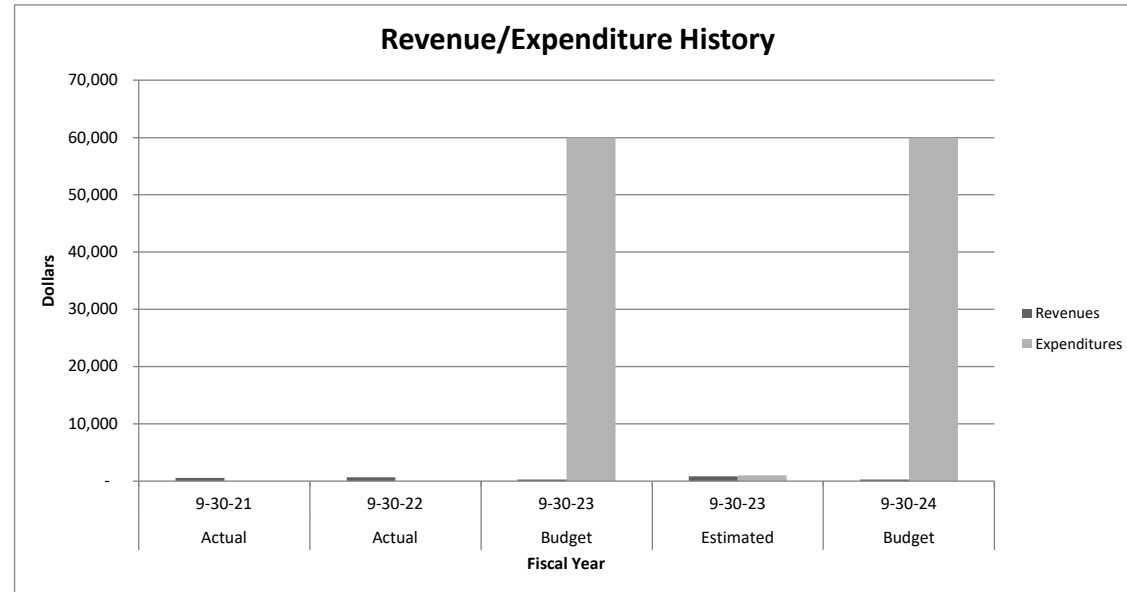
Central Garage Fund

The Central Garage Fund is an internal service fund that provides for the operations of a City owned garage to service and maintain the City's fleet of vehicles and some moveable equipment.

The Central Garage will implement a preventative maintenance program for all vehicles and some movable equipment so as to prolong the life and usefulness of the City's vehicle and equipment assets across all Departments and funds.



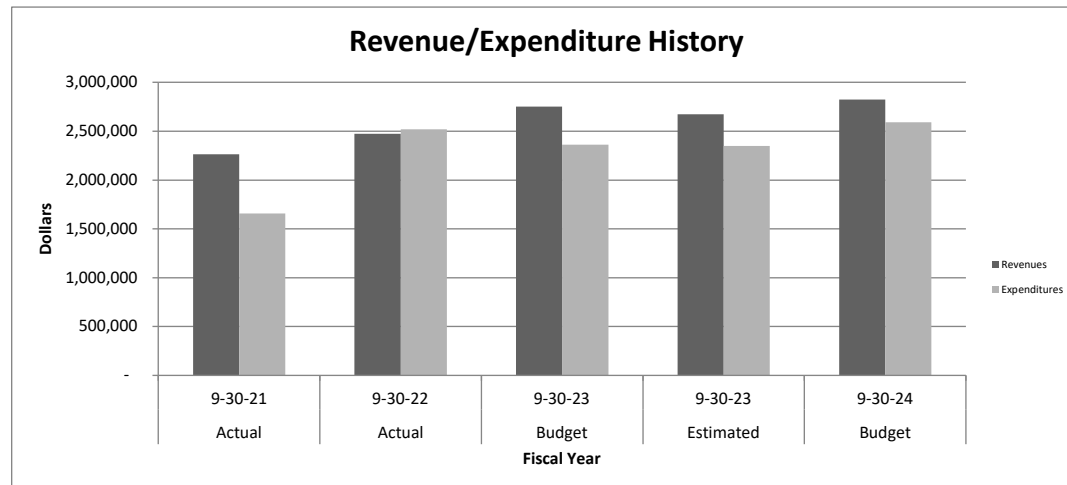
	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	69,784	69,703	69,962		66,432	66,232
INTEREST EARNINGS	526	632	250	726	800	250
Total Available	70,310	70,335	70,212	726	67,232	66,482
PAYMENT TO STATE	-	-	60,000	262	1,000	60,000
Total Unemployment Compensation	-	-	60,000	262	1,000	60,000
Accrual Adjustment	607	3,903				
Total Adjusted Expenditures	607	3,903	60,000	262	1,000	60,000
Cash Balance, September 30	69,703	66,432	10,212		66,232	6,482



Unemployment Compensation Fund

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

	Actual 9-30-21	Actual 9-30-22	Adopted Budget 9-30-23	Six Month Actual 9-30-23	Estimated Actual 9-30-23	Approved Budget 9-30-24
Cash Balance, October 1	2,682,496	3,288,189	3,680,524		3,241,969	3,565,759
FLEX REVENUE FROM EMPLOYEES	30,369	16,709	20,000	6,152	10,000	20,000
COBRA PYMTS-FORMER EMPLOYEES	2,227	3,481	1,000	9,616	9,616	1,000
REVENUE FROM EMPLOYEES	320,607	310,363	321,000	141,213	300,000	298,500
REVENUE FROM EMPLOYER	1,879,012	2,104,780	2,405,376	1,133,315	2,300,000	2,486,760
INTEREST EARNINGS	23,192	31,481	5,000	38,026	40,000	20,000
REVENUE RE-INSURANCE CARRIER	7,191	6,810	-	14,281	15,000	-
Total Available	4,945,095	5,761,813	6,432,900	1,342,602	5,916,585	6,392,019
CONTRACTUAL SERVICES	14,490	14,180	15,500	15,106	15,106	20,000
SCHOOL & CONFERENCE	-	-	300	-	-	-
PREMIUM EXPENSE	495,969	546,901	575,000	242,018	575,000	550,000
CLAIMS EXPENSE	1,091,716	1,754,231	1,750,000	652,015	1,750,000	2,000,000
FLEXIBLE BENEFIT EXPENSES	31,347	13,556	20,000	9,144	10,000	20,000
TAX EXPENSE	686	714	720	-	720	780
Total Health Insurance	1,634,208	2,329,582	2,361,520	918,283	2,350,826	2,590,780
Accrual Adjustment	22,697	190,262				
Total Adjusted Expenditures	1,656,905	2,519,844	2,361,520	918,283	2,350,826	2,590,780
Cash Balance, September 30	3,288,189	3,241,969	4,071,380		3,565,759	3,801,239



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 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	Source of Funds
Administration	City Hall Lobby upgrades	250,000						General Fund/Admin Department
	City Hall Council Chambers upgrades	250,000						General Fund/Admin Department
	City Clerk Agenda Management Software	20,000						General Fund/IT Department
	Permitting Software Payment Processor	488						General Fund/IT Department
Total	520,488	-	-	-	-	-	-	
Development Services	Permitting Software Payment Processor	18,360						General Fund/Development Services
	4WD Pickups (2)	85,000						General Fund/Development Services
Total	103,360	-	-	-	-	-	-	
BID	Business District Improvements *	150,000						Business Improvement District Fund
	Total	150,000	-	-	-	-	-	
Cemetery	Mower	30,000	30,000	30,000	30,000	30,000	30,000	Cemetery Fund
	Pickup Truck	45,000						Cemetery Fund
	Utility Cart		25,000					Cemetery Fund
	Building Upgrades	250,000						Capital Projects Fund
Total	325,000	55,000	30,000	30,000	30,000	30,000	30,000	
Debt Service	20th Street Mill & Overlay (concrete portion)	1,224,000						Debt Service Fund
	Frank Subdivision Paving & Sewer Districts	863,618						Debt Service Fund
Total	2,087,618	-	-	-	-	-	-	
Environmental Services	Refuse Trucks (2)	520,000	520,000	540,000	550,000	560,000	570,000	Environmental Services Fund
	Transfer Station	400,000	2,600,000					Environmental Services Fund
	Compost Facility - Turner	275,000						Environmental Services Fund
	Compost Facility - Electric Gate	10,000						Environmental Services Fund
	Compost Facility - Loader/Pickup		130,000					Environmental Services Fund
	Compost Facility - Equipment Installation Bldg		110,000					Environmental Services Fund
Total	1,205,000	3,360,000	540,000	550,000	560,000	570,000		
Fire	Permitting Software Payment Processor	1,512						General Fund/IT Department
	Fire Investigations Pickup	50,000						Public Safety Fund
	Rescue Truck Replacement	200,000						Mutual Fire Organization Fund
	Radio Replacements	25,000	25,000	25,000	25,000	25,000	25,000	Mutual Fire Organization Fund
	HVAC - Public Safety Building 50%	75,000	75,000					Capital Projects Fund
	Apparatus Replacement Program (sinking)	153,250	153,250	153,250	153,250	153,250	153,250	Mutual Fire Organization Fund
	Total	504,762	253,250	178,250	178,250	178,250	178,250	
Industrial Sites	Development *	31,317						Industrial Sites Fund
	Total	31,317	-	-	-	-	-	
Library	HVAC Replace Library Building	400,000						General Fund/Library
	Public Use Chairs	50,000						Capital Projects Fund
Total	450,000	-	-	-	-	-	-	
Parks	23 Club Phase 3 - Lighting	400,000						Special Projects/General Fund Parks Department
	Finishing mower	50,000						Capital Projects Fund
	Wide Area Mower		100,000	200,000				Capital Projects Fund
	Tractor	65,000						Capital Projects Fund
	TriWave Overseeder	25,000						Capital Projects Fund
	Pickup	61,000	65,000	65,000				Capital Projects Fund
	1 Ton Pickup		75,000	75,000				Capital Projects Fund
	Playground Equipment	35,000	35,000	35,000				Capital Projects Fund
	Kubota RTV		35,000					Capital Projects Fund
Total	636,000	310,000	375,000	-	-	-		

Capital Improvements Budget - All Funds/Departments

Department	Project	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	Source of Funds
Police	Datamaster Alcohol Analysis	12,000						Public Safety Fund
	Patrol Vehicles (2)	121,000	121,000	131,000	141,000	151,000	161,000	Public Safety Fund
	HVAC - Public Safety Buidling 50%	75,000	75,000					Capital Projects Fund
	Total	208,000	196,000	131,000	141,000	151,000	161,000	
Stormwater	Permitting Software Payment Processor	1,512						Stormwater Fund
	Land/Structures Acquisition Scb Drain *	100,000	100,000	100,000	100,000	100,000	100,000	Stormwater Fund
	Total	101,512	100,000	100,000	100,000	100,000	100,000	
Transportation	20th Street Mill & Overlay (asphalt portion)	2,681,700						Streets Fund/Debt Issuance
	Chip Seal - All Residential Streets			2,550,000				Streets Fund/Debt Issuance
	Main Office Building Upgrades	5,000						Streets Fund
	Air Sweeper	310,000						Streets Fund
	Plow Truck	220,000	230,000					Streets Fund
	Sweeper Bucket	15,000						Streets Fund
	10 Yard Dump Truck		150,000		160,000			Streets Fund
	Broom Sweeper			350,000				Streets Fund
	3/4 Ton Pickup			50,000				Streets Fund
	1/2 Ton Pickup			40,000				Streets Fund
	Motor Grader				300,000			Streets Fund
	Loader					250,000		Streets Fund
	Mowing Tractor					100,000		Streets Fund
	Total	3,231,700	380,000	2,990,000	460,000	350,000	-	
Water	W 36th Ave B and Ave D Main Replace	209,000						Water Fund
	Ongoing Main Replace & System Upgrades		160,000	420,000	200,000	200,000	200,000	Water Fund
	Replace SCADA Computer Equipment	25,000						Water Fund
	Water Well Maintenance Program	50,000	50,000	50,000	50,000	50,000	50,000	Water Fund
	Truck Replacement	66,000	55,000	-	55,000		55,000	Water Fund
	New Booster Pump Installation	555,000						Water Fund
	Water Tower Painting & Maintenance		700,000		500,000		500,000	Water Fund
	Well Site Communication Equipment	55,000						Water Fund
	Backflow Program Software	14,000						Water Fund
Total	974,000	965,000	470,000	805,000	250,000	805,000		
Wastewater	Replace Slide Gates - Screw Pump Bldg	142,000						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
	Replace SCADA Computer Equipment	25,000						Wastewater Fund
	WWTP Equipment (Sludge Pump, Belt Press)	186,000						Wastewater Fund
	WWTP Ongoing Equipment Replace/Upgrade		125,000	125,000	350,000	125,000	125,000	Wastewater Fund
	Sewer Jet					600,000		Wastewater Fund
	Truck Replacement	50,000		50,000		50,000		Wastewater Fund
	Side Slope Mower Replacement						165,000	Wastewater Fund
	Compost Facility - Turner	275,000						Wastewater Fund
	Compost Facility - Electric Gate	10,000						Wastewater Fund
	Compost Facility - Loader/Pickup		130,000					Wastewater Fund
Compost Facility - Equipment Installation Bldg		110,000					Wastewater Fund	
Total	1,113,000	465,000	275,000	450,000	875,000	390,000		
ARPA Funds	Various Projects *	2,576,234						Special Projects Fund
	Total	2,576,234	-	-	-	-	-	
Total Government-wide		14,217,990	6,084,250	5,089,250	2,714,250	2,494,250	2,234,250	

* 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 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	Source of Funds
Police	Body Armor	17,000	10,000	10,000	10,000	10,000	10,000	Public Safety Fund/Dept Supplies
	Stop Sticks	4,000						Public Safety Fund/Dept Supplies
	SWAT Portable Radios/Headsets	7,000						Public Safety Fund/Dept Supplies
	Body Cameras	14,000						Public Safety Fund/Dept Supplies
	EOC Technology upgrades (split with Fire)	5,000						Public Safety Fund/Dept Supplies
	Key Fob/Door Entries PS Bldg (split with Fire)	10,000						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	13,000	13,000	13,000	13,000	13,000	13,000	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
Total		102,000	55,000	55,000	55,000	55,000	55,000	
Fire	Technical Rescue Equipment	13,500				7,000	7,000	MFO/Dept Supplies
	Bunker Gear/Dual Purpose PPE	45,500	17,000	17,000	17,000	17,000	17,000	MFO/Dept Supplies
	EOC Technology upgrades (split with PD)	5,000						Public Safety Fund/Dept Supplies
	Key Fob/Door Entries PS Bldg (split with PD)	10,000						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	8,000	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
Total		109,000	52,000	52,000	52,000	59,000	59,000	
Library	Interior upgrades/decorations	14,000						Regional Library Fund/Dept Supplies
	Total	14,000	-	-	-	-	-	

**2023-2024
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM**

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

This budget is for the Period October 1, 2023 through September 30, 2024

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	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2023
(As of the Beginning of the Budget Year)

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

***** INCLUDES \$54,100 BUSINESS IMPROVEMENT DISTRICT

\$	1,090,388,159	Total Certified Valuation (All Counties)
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(Certification of Valuation(s) from County Assessor MUST be attached)

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, 2022 through June 30, 2023?

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, 2022 through June 30, 2023?

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

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2023

Submit budget to:

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

City of Scottsbluff in Scotts Bluff County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	Adopted Budget 2023 - 2024 (Column 3)
1	Net Cash Balance	\$ 1,673,289.64	\$ 1,808,385.89	\$ 3,956,579.00
2	Investments	\$ 35,344,516.65	\$ 36,665,646.52	\$ 36,500,000.00
3	County Treasurer's Balance	\$ 209,215.71	\$ 133,140.59	\$ 125,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 37,227,022.00	\$ 38,607,173.00	\$ 40,581,579.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,901,161.00	\$ 2,295,797.00	\$ 2,262,410.00
7	Federal Receipts	\$ 1,382,645.00	\$ 37,836.00	\$ 418,500.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 16,617.00	\$ 4,270.00	\$ 4,270.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 1,850,903.00	\$ 1,945,404.00	\$ 2,104,645.00
11	State Receipts: Motor Vehicle Fee	\$ 137,117.00	\$ 110,000.00	\$ 110,000.00
12	State Receipts: State Aid	\$ 20,145.00	\$ 9,826.00	
13	State Receipts: Municipal Equalization Aid	\$ 158,997.00	\$ 117,488.00	\$ 139,986.00
14	State Receipts: Other	\$ 415,711.00	\$ 509,776.00	\$ 502,903.00
15	State Receipts: Property Tax Credit	\$ 95,098.00	\$ 63,082.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 279,914.00	\$ 271,080.00	\$ 271,080.00
18	Local Receipts: Local Option Sales Tax	\$ 7,105,503.00	\$ 7,458,347.00	\$ 7,234,598.00
19	Local Receipts: In Lieu of Tax	\$ 103,561.00	\$ 105,600.00	\$ 105,600.00
20	Local Receipts: Other	\$ 18,077,614.00	\$ 18,687,091.00	\$ 22,706,625.00
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 3,898,899.00	\$ 3,809,307.00	\$ 3,971,766.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 72,670,907.00	\$ 74,032,077.00	\$ 80,413,962.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 34,063,734.00	\$ 33,450,498.00	\$ 54,775,313.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 38,607,173.00	\$ 40,581,579.00	\$ 25,638,649.00
27	Cash Reserve Percentage			70%
PROPERTY TAX RECAP		Tax from Line 6		\$ 2,262,410.00
		County Treasurer Commission at 1%		\$ 22,624.10
		Total Property Tax Requirement		\$ 2,285,034.10

City 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	
Total Tax Request	** \$ 2,285,034.10

** 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 (ARPA)	\$ 2,576,234.00
Capital Projects & Debt Fund	\$ 2,618,652.00
Self Insured Health Insurance Fund	\$ 3,801,239.00
Total Special Reserve Funds	\$ 8,996,125.00
Total Cash Reserve	\$ 25,638,649.00
Remaining Cash Reserve	\$ 16,642,524.00
Remaining Cash Reserve %	45%

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 of Scottsbluff in Scotts Bluff County

Line No.	2023-2024 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	\$ 3,726,743.00	\$ 500,000.00	\$ 22,000.00				\$ 4,248,743.00
3	Public Safety - Police and Fire	\$ 8,032,737.00		\$ 408,000.00				\$ 8,440,737.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 2,858,204.00	\$ 2,836,700.00	\$ 545,000.00	\$ 905,996.00		\$ 25,000.00	\$ 7,170,900.00
6	Public Works - Other	\$ 539,222.00		\$ 103,360.00				\$ 642,582.00
7	Public Health and Social Services	\$ 383,637.00		\$ 75,000.00			\$ 350,000.00	\$ 808,637.00
8	Culture and Recreation	\$ 3,316,426.00	\$ 700,000.00					\$ 4,016,426.00
9	Community Development	\$ 4,304,257.00						\$ 4,304,257.00
10	Miscellaneous	\$ 2,721,499.00	\$ 5,195,169.00	\$ 286,000.00	\$ 1,254,260.00		\$ 3,471,766.00	\$ 12,928,694.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste	\$ 2,947,770.00	\$ 400,000.00	\$ 805,000.00				\$ 4,152,770.00
17	Transportation							\$ -
18	Wastewater	\$ 3,237,079.00	\$ 242,000.00	\$ 972,512.00	\$ 78,755.00		\$ 87,500.00	\$ 4,617,846.00
19	Water	\$ 2,432,221.00	\$ 764,000.00	\$ 210,000.00			\$ 37,500.00	\$ 3,443,721.00
20	Other							\$ -
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 34,499,795.00	\$ 10,637,869.00	\$ 3,426,872.00	\$ 2,239,011.00	\$ -	\$ 3,971,766.00	\$ 54,775,313.00

- (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 of Scottsbluff in Scotts Bluff County

Line No.	2022-2023 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	\$ 3,084,052.00	\$ 73,858.00	\$ 13,000.00				\$ 3,170,910.00
3	Public Safety - Police and Fire	\$ 6,372,883.00		\$ 775,690.00				\$ 7,148,573.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 2,251,870.00	\$ 53,862.00	\$ 352,611.00	\$ 828,682.00		\$ 12,500.00	\$ 3,499,525.00
6	Public Works - Other	\$ 397,502.00		\$ 14,813.00				\$ 412,315.00
7	Public Health and Social Services	\$ 332,263.00		\$ 90,623.00			\$ 200,000.00	\$ 622,886.00
8	Culture and Recreation	\$ 2,584,696.00	\$ 1,000,000.00					\$ 3,584,696.00
9	Community Development	\$ 3,030,964.00						\$ 3,030,964.00
10	Miscellaneous	\$ 283,957.00	\$ 35,898.00	\$ 180,174.00			\$ 3,509,307.00	\$ 4,009,336.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste	\$ 2,433,317.00	\$ 100,000.00	\$ 456,915.00				\$ 2,990,232.00
17	Transportation							\$ -
18	Wastewater	\$ 2,046,011.00	\$ 520,649.00	\$ 372,037.00	\$ 136,660.00		\$ 68,750.00	\$ 3,144,107.00
19	Water	\$ 1,659,531.00	\$ 130,000.00	\$ 28,673.00			\$ 18,750.00	\$ 1,836,954.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 24,477,046.00	\$ 1,914,267.00	\$ 2,284,536.00	\$ 965,342.00	\$ -	\$ 3,809,307.00	\$ 33,450,498.00

(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 of Scottsbluff in Scotts Bluff County

Line No.	2021-2022 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	\$ 3,136,107.00	\$ 10,189.00	\$ 18,561.00				\$ 3,164,857.00
3	Public Safety - Police and Fire	\$ 5,860,131.00		\$ 22,454.00				\$ 5,882,585.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 1,906,771.00	\$ 1,414,545.00	\$ 421,106.00	\$ 827,182.00		\$ 250,760.00	\$ 4,820,364.00
6	Public Works - Other	\$ 423,799.00		\$ 19,908.00				\$ 443,707.00
7	Public Health and Social Services	\$ 280,526.00	\$ 24,423.00				\$ 150,000.00	\$ 454,949.00
8	Culture and Recreation	\$ 2,454,138.00	\$ 198,549.00					\$ 2,652,687.00
9	Community Development	\$ 3,007,335.00						\$ 3,007,335.00
10	Miscellaneous	\$ 2,273,644.00		\$ 57,212.00			\$ 3,172,380.00	\$ 5,503,236.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste	\$ 2,418,321.00		\$ 842,764.00			\$ 238,259.00	\$ 3,499,344.00
17	Transportation							\$ -
18	Wastewater	\$ 1,997,909.00	\$ 49,283.00	\$ 610,708.00	\$ 145,855.00		\$ 68,750.00	\$ 2,872,505.00
19	Water	\$ 1,621,949.00	\$ 93,835.00	\$ 27,631.00			\$ 18,750.00	\$ 1,762,165.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 25,380,630.00	\$ 1,790,824.00	\$ 2,020,344.00	\$ 973,037.00	\$ -	\$ 3,898,899.00	\$ 34,063,734.00

- (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 of Scottsbluff in Scotts Bluff County

2023-2024 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

(Forward to Page 2, Line 4)

(Forward to Page 2, Line 23)

(Forward to Page 3, Line 21)

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	City of Scottsbluff
ADDRESS	2525 Circle Drive
CITY & ZIP CODE	Scottsbluff 69361
TELEPHONE	308-633-3796
WEBSITE	scottsbluff.org

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME	Jeanne McKerrigan	Elizabeth Loutzenhiser	Elizabeth Loutzenhiser
TITLE /FIRM NAME	Mayor	Director of Finance	
TELEPHONE		308-633-3796	
EMAIL ADDRESS		eloutz@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 of Scottsbluff in Scotts Bluff County

2023-2024 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)	\$ 105,600.00
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))	(4)	\$ -
LESS: Amount Spent During 2022-2023	(5)	\$ -
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$ -
Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>)	(7)	\$ -
Motor Vehicle Tax	(8)	\$ 271,080.00
Local Option Sales Tax	(9)	\$ 7,234,598.00
Transfers of Surplus Fees	(10)	\$ -
Highway Allocation and Incentives	(11)	\$ 2,104,645.00
	(12)	_____
Motor Vehicle Fee	(13)	\$ 110,000.00
Municipal Equalization Fund	(14)	\$ 139,986.00
Insurance Premium Tax	(15)	\$ -
Nameplate Capacity Tax	(15a)	\$ -
	(16)	\$ 12,255,213.10

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(17)	\$ -
LESS: 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)	\$ 545,194.00
Public Safety Communication Project (Statute 86-416)	(23)	_____
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)	_____
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)	_____
	(28)	\$ 545,194.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	\$ 11,710,019.10
---	-------------------------

Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

City of Scottsbluff
 IN
Scotts Bluff County

LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form	17,640,317.55
	Option 1 - (Line 1)

OPTION 2
Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form		
Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))		%
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)		
Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)		
	Option 2 - (Line 1)	

CURRENT YEAR ALLOWABLE INCREASES

1	<u>BASE LIMITATION PERCENT INCREASE (2.5%)</u>	2.50 %
		(2)
2	<u>ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</u>	- %
	$\frac{11,763,037.00}{2023 \text{ Value Attributable to Growth per Assessor}} \div \frac{1,006,747,091.00}{2022 \text{ Valuation}} = \frac{1.17}{\text{Multiply times 100 To get \%}}$	(3)
3	<u>ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE</u>	1.00 %
	$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}}$	(4)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4	<u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE</u>	
		(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 %
	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	617,411.11
	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	18,257,728.66
	(8)
Less: Restricted Funds from Lid Supporting Schedule	11,710,019.10
	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	6,547,709.56
	(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

Municipality Levy Limit Form
City 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)		1,090,388,159
Municipality Levy Subject to Levy Authority	(10)		0.209562
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)	31,742,773.00	
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.170432	0.004962
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.214524 (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	545,194.00	0.050000
Total Municipality Levy Authority	(20)		0.500000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

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.

2023-2024 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) \$ 2,228,674.08
(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

$$\frac{5,199,879.00}{2023 \text{ Real Growth Value per Assessor}} \div \frac{953,907,798.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.55} \% (3)$$

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) 2.55 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 56,831.19

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 2,285,505.27

ACTUAL PROPERTY TAX REQUEST

2023-2024 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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

City 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	09/30/2022-09/30/2023	risk management services and insurance coverage	\$ 545,194.00
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	01/01/23-12/31/23 (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

\$ 545,194.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

City of Scottsbluff

Scotts BluffCounty

SUBDIVISION NAME	COUNTY		
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Cities of Bayard, Bridgeport, Gering, Gordon, Kimball, Mitchell, Sidney, Terrytown, Village of Morrill	indefinite	Regional economic development advisory board	
US Dept of Justice	indefinite	public safety, alcohol compliance, traffic safety	
Scotts Bluff County	11/01/21 - 12/31/2024 three year term	operation, maintenance and funding of the Scotts Bluff Drain	
Cities of Gering and Terrytown	06/17/19 -06/17/23 four year term	stormwater education and outreach partnership	
City of Bayard	09/27/2017 perptual	provide Spanish/English interpreter services	
Cities of Bridgeport, Bayard, Mitchell, Terrytown and Village of Morrill	perpetual	securing, planning for the mgmt of a potable water source from the surface water, stream flow and storage reservoirs of the NP River	
Scotts Bluff County, Cities of Gering, Terrytown, Scottsbluff	Jan 2021 - ongoing	US Dept of Interior Geological Survey/Water Resource Investigation	
City of Scottsbluff Police Department, Scottsbluff Public Schools	Dec 2021 - ongoing	MOU for School Resource Officer Program	
City of Scottsbluff Police Department, Western NE Community College	Dec 2019 - ongoing	MOU for College Resource Officer Program	

Total Amount used as Lid Exemption \$ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

City 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 2023

{certification required on or before August 20th 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

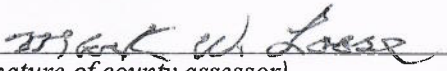
Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value ^a	Prior Year Total Real Property Valuation	Real Growth Percentage ^b
CITY OF SCOTTSBLUFF	City/Village	11,763,037	1,090,388,159	5,199,879	953,907,798	0.55

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

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

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

I MARK LOOSE, 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)

8-18-2023
(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 2023

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

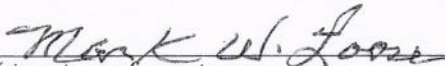
TO: SCOTTSBLUFF PARKING DISTRICT
ATTN CITY ADMINISTRATOR
2525 CIRCLE DR
SCOTTSBLUFF, NE. 69361

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	0	31,742,773

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

I MARK LOOSE, 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)

8-18-2023
(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 2023 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: 308-633-3796

Proposed 2023 Property Tax Request (Total): \$2,285,034.10

Signed,



Name

08/31/2023

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, 2023.