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

Regular Meeting
April 29, 2024
6:00 PM

1. **Roll Call**

2. **Pledge of Allegiance**

3. **For public information, a copy of the Nebraska Open Meetings Act is available for review**

4. **Notice of changes in the agenda by the city clerk** (Additions may not be made to this agenda less than 24 hours before the beginning of the meeting unless added under Item 5 of this agenda.)

5. **Citizens with business not scheduled on the agenda** (As required by state law, no matter may be considered under this item unless council determines that the matter requires emergency action.)

6. **Closed Session**

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

7. **Public Comments**

   a) The purpose of this agenda item is to allow for public comment of items for potential discussion at a future Council Meeting. Comments brought to the Council are for information only. The Council will not take any action on the item except for referring it to staff to address for placement on a future Council Agenda. This comment period will be limited to three (3) minutes per person.

8. **Consent Calendar (Items in the consent calendar are proposed for adoption by one action for all items unless any member of the council requests that an item be considered separately.)**

   a) Council to approve the minutes of the April 15, 2024 Regular Meeting.

b) Council to excuse the absence of Council Member Scanlan from the April 15, 2024 Regular Meeting.

9. **Financial Report**

   a) Council to receive the 2023 Annual Audit Report from Contryman Associates, P.C.

10. **Resolution & Ordinances**

    a) Council to consider action on the third reading of the Ordinance regarding the Rezone of Lots 1-2, Block 1, Seth Raymond Subdivision from (A) Agricultural to (R-1) Single-Family Residential.

    b) Council to consider action on the second reading of the Ordinance to Annex Lots 1-2, Block 1, Seth Raymond Subdivision.

    c) Council to consider action on the second reading of the Ordinance dealing with the use of child restraints in motor vehicles.

    d) Council to consider action on the second reading of the Ordinance amending certain park and recreation fees.

11. **Council reports (informational only):** This item is intended for Council Members to update and inform other Council Members of meetings attended since the last City Council meeting.

12. **Adjournment**

City of Scottsbluff, Nebraska

Monday, April 29, 2024

Regular Meeting

Item 8.a

Council to approve the minutes of the April 15, 2024 Regular Meeting.

Staff Contact: Kimberley Wright

Regular Meeting
April 15, 2024

The Scottsbluff City Council met in a regular meeting on April 15, 2024 at 6:00 p.m. in the Council Chambers of City Hall, 2525 Circle Drive, Scottsbluff. A notice of the meeting had been published on April 11, 2024 in the Star Herald, a newspaper published and of general circulation in the City. The notice stated the date, hour and place of the meeting, that the meeting would be open to the public, that anyone with a disability desiring reasonable accommodations to attend the Council meeting should contact the City Clerk's Office, and that an agenda of the meeting kept continuously current was available for public inspection at the office of the City Clerk in City Hall; provided, the City Council could modify the agenda at the meeting if it determined that an emergency so required. A similar notice, together with a copy of the agenda, also had been emailed to each council member, made available to radio stations KNEB, KMOR, KOAQ, and the Star Herald. The notice was also available on the city's website on April 12, 2024. Mayor McKerrigan presided and City Clerk Wright recorded the proceedings. The meeting was called to order and The Pledge of Allegiance was recited. Mayor McKerrigan welcomed everyone in attendance and encouraged all citizens to participate in the Council meeting asking those wishing to speak to come to the microphone and state their name and who they are representing for the record. Mayor McKerrigan informed those in attendance that a copy of the Nebraska open meetings act is posted in the back of the room on the west wall for the public's review. The following Council Members were present: Jeanne McKerrigan, Matt Salomon, Jordan Colwell, and Betsy Vidlak. Also, present were City Manager Kevin Spencer and City Attorney Kent Hadenfeldt. Absent: Angela Scanlan.

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

Moved by Council Member Salomon, seconded by Council Member Vidlak that,

a) The minutes of the April 1, 2024 Regular Meeting be approved,
b) Council Member Colwell's absence be excused from the April 1, 2024 Regular Meeting,
c) A receipt of a sewer claim be acknowledged from Irma Rios at 1124 10th Ave., Scottsbluff, NE. Council will withdraw and take no action on the claim,
d) A Change Order decrease for the 20th Street Overlay Project, in the amount of $62,057.44, be approved,
e) The following claims be approved and paid as provided by law out of the respective funds designated in the list of claims dated April 15, 2024 as on file with the City Clerk and submitted to the City Council "YEAS," Colwell, Salomon, Vidlak, and McKerrigan, "NAYS," None. Absent: Scanlan.

CLAIMS

ADVANCE AUTO PARTS,DEPT SUP,75.2; AE SERVICES, LLC,23 CLUB LIGHTING,27218.4; AK BROWN ENTERPRISES LLC,REPLACEMENT PARTS FOR TRAFFIC SIGNAL AT BELT. & I,654; ALLO COMMUNICATIONS,LLC,LOCAL TELEPHONE CHARGES,4136.43; AUTOZONE STORES, INC,GASKET AND SERPENTINE BELT - BRUSH 1,170.07;B & H INVESTMENTS, INC,MISC - LIBRARY,1373.26;BARCO MUNICIPAL PRODUCTS INC,SQUARE & ANCHOR POSTS, BOLTS, NUTS,1557.43; BEELINE SERVICE INC,TOW SERVICE-PD,1820;BLUE TO GOLD LLC,SCHOOLS & CONF-PD,990;BLUFFS FACILITY SOLUTIONS,JANITORIAL SUPP PARK,2747.62;BSN SPORTS,

INC,DEPARTMENTSUPPLIES-REC,269.48;CAPITAL BUSINESS SYSTEMS INC.,CONTRACTUAL-PD,80.47;CELLCO PARTNERSHIP,IPADS, TABLETS, GRIDSMART, CELL PHONES FOR TRANS,1152.52;CEM SALES & SERVICE,DEPARTMENT SUPPLIES-REC,4965.47;CITY OF GERING ,DISPOSAL FEES SAN ,40898.89; COLUMN SOFTWARE PBC, PUBLISHING, 658.89; COMPUTER CONNECTION INC,CONTRACTUAL-PD,44;CONSOLIDATED MANAGEMENT COMPANY,SCHOOLS & CONF-PD,166.45;CONTRACTORS MATERIALS INC.,SUPP - CONCRETE SAW BLADES, SAFETY GLASSES,2156.94;CORE & MAIN LP,EQUIP MAINT,4609.66; CORNHUSKER MARRIOTT HOTEL,SCHOOL & CONF J COLWELL,224; DEMCO, INC,Misc.,212.2; EAKES INC,DEPT SUPP PARK,1879.6;ERIC REICHERT INSULATION & CONSTRUCTION INC,20TH STREET OVERLAY,197159.14;ESSENTIAL FUEL LLC STORE #003,VEH MAINT-PD,323; FAT BOYS TIRE AND AUTO,VEH MAINT PARK,885.99;FEDERAL EXPRESS CORPORATION,POSTAGE,99.81;FLOYD'S TRUCK CENTER SCOTTSBLUFF,PARTS FOR D. TRUCK - CLEVIS,75.58;GRIESS SPENCER,SCHOOLS & CONF-PD,229;HAWKINS, INC.,CHEMICALS,3397.55;HD SUPPLY INC,DEPT SUP,1173.81;HULLINGER GLASS & LOCKS INC.,VEH MAINT PARK,14;IDEAL LAUNDRY AND CLEANERS, INC.,JAN. SUP.,911.45; IDEXX LABORATORIES, INC,DEPT SUP,225.35;INDEPENDENT PLUMBING AND HEATING, INC,BLDG MAINT PARK,516.05;INFINITY CONSTRUCTION, INC.,23 CLUB SIDEWALK REPAIR,3816; INTERNAL REVENUE SERVICE,WITHHOLDINGS,70787.84;INTRALINKS, INC,CONTR SERV - MARCH 2024,13364.96;INVENTIVE WIRELESS OF NE, LLC,CONTRACTUAL SVC,263.7; KNOW HOW LLC,VEHICLE MAINTENANCE-SAN,1414.17;KUHLMAN, BOBBI,SCHOOLS & CONF-PD,76;LEAGUE ASSOCIATION OF RISK MANAGEMENT,WC DEDUCTIBLES ENDING 3/31/24,1333.48;LEAL NOHEMI,CONSULTING-PD,35; LEGACY COOPERATIVE,FUEL,11080.81; LEXISNEXIS RISK DATA MANAGEMENT,CONSULTING-PD,100;LITTAU TYLER,SCHOOLS & CONF-PD,6.36;M.C.SCHAFF& ASSOCIATES, INC,20TH STREET OVERLAY,24578.25;MACQUEEN EQUIPMENT INC,EQUIP MAINT,82.04; MADISON NATIONAL LIFE,INSURANCE,3572.69; MATHESON TRI-GAS INC,EQUIP MAINT PARK,323.39; MENARDS, INC,DEPT SUP,3253.82; MICHAEL BEEBE,PS HVAC REPL,90024.38;MIDWEST CONNECT, LLC,UB PROCESSING MARCH 2024,3264.85;MUNICIPAL SUPPLY INC. OF NEBRASKA,DEPT SUP,65.8; MUNIMETRIX SYSTEMS CORP,CONTRACTUAL CC,39.99;NE CHILD SUPPORT PAYMENT CENTER,NE CHILD SUPPORT PYBLE,1980.1;NE DEPT OF REVENUE,WITHHOLDINGS,24477.85;NE LIBRARY COMMISSION,SBSCRP.,2585.3;NEBRASKAFIRECHIEFS'ASSOCIATION,ANNUALMEMBERSHIP ANDNFPA DUES,517;NEBRASKA PUBLIC POWER DISTRICT,ELECTRIC,43457.77; NEBRASKA RURAL RADIO ASSOCIATION,TRI-CITY STORMWATER PSAS - KNEB INTERNET AND TV,500; NEBRASKALAND TIRE, INC,TIRE ROTATION - TOWER 1,229.47; NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF,GROUND MAINT PARK,97.91;ONE CALL CONCEPTS, INC,CONTRACTUAL,154.1; ORIGINAL EQUIPMENT CORPORATION,DEPT SUPP PARK,984.54; PAIGE MANNING,MARCH RAIN GARDEN MAINTENANCE,24660;PANHANDLE AUTOMOTIVE GROUP LLC,DEPT SUPP CEM,641.19;PANHANDLE CONCRETE PRODUCTS, INC,DEPT SUP,62; PANHANDLE ENVIRONMENTAL SERVICES INC,SAMPLES,432;PARADISE PUMPERS LLC,CONTRACTUAL,665;PLATTE VALLEY BANK,HEALTH SAVINGS ACCOUNT,9935.53; POMPS TIRE SERVICE INC,NEW TIRES FOR PICKUP,2065.54;POWERPLAN,PARTS FOR GRADER - INSERTS,1572.83;PRO OVERHEAD DOOR,BLDG MAINT PARK,2766; PT HOSE AND BEARING,HYDRAULIC RETURN HOSE AND FITTINGS,643.73;QUILL CORPORATION,INVEST SUPPL-PD,176.96; RAILROAD MANAGEMENT CO III, LLC,RENT - LAND,379.14; REAMS SPRINKLER SUPPLY CO.,GROUND MAINT PARK,3942.27;RECREATION SUPPLY CO., INC.,DEPARTMENT SUPPLIES-REC,280.62;REGION 22 EMERGENCY MGMT,QUARTERLY EMERGENCY MANAGEMENT FEE,10893.17;REGIONAL CARE INC,CLAIMS,3827.73; ROHRER,

JOSEPH, CONSULTING - PD, 49; RUSSEL'S AUTOMOTIVE, VEH MAINT - PD, 40.85; S M E C,EMPLOYEE DEDUCTION,120.5;SANDBERG IMPLEMENT, INC,DEPT SUPP CEM,137.72; SCB COUNTY,PERMIT #S24-01 AND S24-02,175; SCB FIREFIGHTERS UNION LOCAL 1454,FIRE EE DUES,300;SCB IBEW 1597 UNION DUES,SCB IBEW 1597 UNION DUES,386.09;SCOTT WALTON,EQUIP MAINT,71.5;SCOTTS BLUFF COUNTY COURT,LEGAL FEES-PD,386; SCOTTSBLUFF POLICE OFFICERS ASSOCIATION,POLICE EE DUES,858; SCOTTSBLUFF PUB SCHOOLS,LICENSE FEES 10/1/23 - 3/31/24,7852.5; SCOTTSBLUFF WINSUPPLY COMPANY,BLDG MAINT PARK,202.31;SEILER INSTRUMENT MFG. CO., INC,DEPT SUP,1125.52;SHAGGY BUFFALO CARWASH LLC,VEH MAINT-PD,180;SHERWIN WILLIAMS,GLASS PAINT BEADS,3531.01;SIMMONS OLSEN LAW FIRM, P.C.,CONTRACTUAL,14170.79;SIMON CONTRACTORS,CONCRETE FOR SHOP FLOOR,6962.78;SOUNDSLEEPER SECURITY INC.,INVEST-PD,99.95;STATE FIRE MARSHALL,FIRE INSTRUCTOR I CERTIFICATION - KELLEY,50;TRANS-WEST INC,VEH MAINT-PD,419.15;TWIN CITY AUTO, INC,TRUCK PLOW,10750; TYLER TECHNOLOGIES, INC,UB FEES - 1/1/24 - 3/31/24,8032.5;UNION BANK & TRUST,RETIREMENT,44631; UNITED STATES WELDING,CONTRACTUAL SERVICES-SAN,85.36;US BANK,2023 GO HWY ALLOC. BOND - INTEREST,71005;VERIZON COMMUNICATIONS INC,GPS SERVICE,95.7;VORSE MARIC,SCHOOLS & CONF-PD,13.16; WESTERN COOPERATIVE COMPANY,GROUND MAINT PARK,1971.75;WESTERN COOPERATIVE COMPANY,EQUIP MAINT PARK,259.88; WEX BANK,DIESEL FUEL-SAN,12971.11; WYOMING CHILD SUPPORT ENFORCEMENT,CHILD SUPPORT,946.08; YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE,YMCA,933;REFUNDS; LYNDA ROTHERHAM, 217.47; E & H CPA'S, 45.51; STERLING MEDICAL ASSOC., 235.30

Finance Director, Lane Kizzire, approached Council to present the March 2024 Financial Report. He explained we have an influx of cash around $4.7M due to projects that have yet to be completed. Monthly change in cash is $769,000; we are at the halfway point of the year and most funds should be at 50%. Everything looks in line and good at this point.

Council Member Colwell moved, seconded by Council Member Vidlak to approve the March 2024 Financial Report, "YEAS," Salomon, Vidlak, McKerrigan, and Colwell. "NAYS," None. Absent: Scanlan.

Mayor McKerrigan opened the public hearing at 6:05 p.m. to receive information on the Class D Liquor License for Legacy Cooperative d/b/a Northgate Ampride, 3302 Avenue B, Scottsbluff, NE.

Mr. Jason Rupp, Liquor License Manager Applicant, came forward to answer questions from Council. He explained this new application is a formality due to a name change, since they were formerly known as Panhandle Cooperative. All their processes are staying the same and nothing will be changing.

The following exhibits were then presented on behalf of City Council and entered into record: 1) Legacy Cooperative d/b/a Northgate Ampride Liquor License Application; 2) City Council Check List for section §53-132 cum supp. 2022; 3) written statement of Police Chief Kevin Spencer dated April 8, 2024; 4) written statement of City Clerk dated April 15, 2024; 5) written statement of Development Services dated March 27, 2024.

There were no comments from the public. Mayor McKerrigan closed the public hearing at 6:07 p.m.

Council Member Salomon moved to make a positive recommendation to the Nebraska Liquor Control Commission regarding the Class D Liquor License for Legacy Cooperative d/b/a Northgate Ampride and naming Jason Rupp as the Liquor License Manager. The motion was seconded by Council Member Colwell, "YEAS," McKerrigan, Salomon, Colwell, and Vidlak. "NAYS," None. Absent: Scanlan.

RESOLUTION NO. 24-04-02

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

1. On April 15, 2024 the matter of the application of a Class D liquor license for Legacy Cooperative d/b/a Northgate Ampride, 3302 Ave. B., Scottsbluff, NE 69361 came on for consideration by the Council. The following exhibits were offered and received:

   Exhibit 1 - Application of Class D liquor license for Legacy Cooperative d/b/a Northgate Ampride 3302 Ave. B, Scottsbluff, NE.
   Exhibit 2 - City Council Check List for Section 53-132 (Reissue 2022)
   Exhibit 3 - Written statement of Police Chief dated April 8, 2024
   Exhibit 4 - Written statement of City Clerk dated April 15, 2024
   Exhibit 5 - Written statement of Development Services Department dated March 27, 2024

2. Witnesses appeared and testimony was received in support of the application at the public hearing on this date from Jason Rupp, Liquor License Manager; Police Chief Kevin Spencer spoke on behalf of the City.

3. Upon consideration of the evidence and the criterion to be considered by the City Council pursuant to law, the City Council finds as follows:
   a. Applicant has demonstrated a fitness, willingness, and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act.

   b. Applicant has met its burden with regard to the check list provided by Section 53-132 R.R.S. (2022) and demonstrates a willingness and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act and its management and control appears to be sufficient to insure compliance with such rules and regulations.

4. By reason of the above, the Applicant has met the burden of proof and persuasion in producing evidence pertaining to the criterion prescribed in the Nebraska Statutes.
   Based on the above findings, the City Council approves the application and recommends to the Nebraska Liquor Control Commission that a Retail Class D liquor license for Legacy Cooperative d/b/a Northgate Ampride at the premises described in the application.

5. The City Clerk shall transmit a copy of this Resolution to the Commission.

6. Cost of publication: $24.57.

Passed and approved this 15th day of April, 2024.

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Mayor

ATTEST:

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City Clerk

Mayor McKerrigan opened the public hearing at 6:08 p.m. to receive information on the Class CK Liquor License for Legacy Cooperative d/b/a Main Street Market Wine & Spirits, 401 S. Beltline Hwy W., Scottsbluff, NE.

Mr. Jason Rupp approached and reiterated, for the second time, this is because of a name change and that management and policies are remaining the same.

Police Chief, Kevin Spencer, was asked if he has any concerns with the liquor license. Mr. Spencer stated he does not, adding officials appeared before the Liquor License Advisory Board receiving positive recommendations for both licenses.

The following exhibits were then presented on behalf of City Council and entered into record: 1) Legacy Cooperative d/b/a Main Street Market Wine & Spirits Liquor License Application; 2) City Council Check List for section §53-132 cum supp. 2022; 3) written statement of Police Chief Kevin Spencer dated April 8, 2024; 4) written statement of City Clerk dated April 15, 2024; 5) written statement of Development Services dated March 27, 2024.

There were no comments from the public. Mayor McKerrigan closed the public hearing at 6:10 p.m.

Council Member Salomon made a motion to send a positive recommendation to the Nebraska Liquor Control Commission regarding the Class CK Liquor License for Legacy Cooperative d/b/a Main Street Market Wine & Spirits, and naming Eric King as the Liquor License Manager. The motion was seconded by Council Member Colwell, "YEAS," Vidlak, Colwell, McKerrigan, and Salomon. "Nays," None. Absent: Scanlan.

RESOLUTION NO. 24-04-03

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

2. On April 15, 2024 the matter of the application of a Class CK liquor license for Legacy Cooperative d/b/a Main Street Market Wine & Spirits, 401 S. Beltline Hwy W., Scottsbluff, NE 69361 came on for consideration by the Council. The following exhibits were offered and received:

   Exhibit 1 - Application of Class CK liquor license for Legacy Cooperative d/b/a Main Street Market Wine & Spirits, 401 S. Beltline Hwy W., Scottsbluff, NE.
   Exhibit 2 - City Council Check List for Section 53-132 (Reissue 2022)
   Exhibit 3 - Written statement of Police Chief dated April 8 , 2024
   Exhibit 4 - Written statement of City Clerk dated April 15, 2024
   Exhibit 5 - Written statement of Development Services Department dated March 27, 2024.

3. Witnesses appeared and testimony was received in support of the application at the public hearing on this date from Jason Rupp; Police Chief Kevin Spencer spoke on behalf of the City.

7. Upon consideration of the evidence and the criterion to be considered by the City Council pursuant to law, the City Council finds as follows:
   a. Applicant has demonstrated a fitness, willingness, and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act.

   c. Applicant has met its burden with regard to the check list provided by Section 53-132 R.R.S. (2022) and demonstrates a willingness and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor

Control Act and its management and control appears to be sufficient to insure compliance with such rules and regulations.

8. By reason of the above, the Applicant has met the burden of proof and persuasion in producing evidence pertaining to the criterion prescribed in the Nebraska Statutes.
   Based on the above findings, the City Council approves the application and recommends to the Nebraska Liquor Control Commission that a Retail Class CK liquor license for Legacy Cooperative d/b/a Main Street Market Wine & Spirits at the premises described in the application.

9. The City Clerk shall transmit a copy of this Resolution to the Commission.

10. Cost of publication: $24.57.

Passed and approved this 15th day of April, 2024.

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Mayor

ATTEST:

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City Clerk
"seal"

Council introduced the Ordinance providing for Agreement to the Levy of a Retail Business Occupation Tax and was read by title on second reading: **AN ORDINANCE PROVIDING FOR AGREEMENT TO THE LEVY OF A RETAIL BUSINESS OCCUPATION TAX; THE LEVY OF A RETAIL BUSINESS OCCUPATION TAX; ESTABLISHING DEFINITIONS; PROVIDING FOR THE ADMINISTRATION, COLLECTIONS, RETURNS, DELINQUENCIES AND RECOVERY OF UNPAID AMOUNTS RELATED TO SUCH OCCUPATION TAX; SPECIFYING HOW SUCH TAX REVENUE WILL BE USED; PROVIDING A SUNSET PROVISION FOR THE TAX; REPEALING ORDINANCE NO. 4159; AMENDING THE SCOTTSBLUFF MUNICIPAL CODE AT 6-6-18; PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.**

Legal Counsel Hadenfeldt explained at the last meeting this Ordinance was first read, however there was some clean-up which needed to be added in the section dealing with city code. He further stated this goes in line with the Redevelopment Agreement which is next on the agenda and it would be nice to get this completed to be able to move on to the TIF portion of financing. He then asked Council, because of this, if they would consider waiving the three readings to pass the Ordinance and not delay the process.

Council Member Colwell moved the statutory rule regarding the Ordinance to provide for Agreement to the Levy of a Retail Business Occupation Tax to be read by title on three different days be suspended. The motion was seconded by Mayor McKerrigan, "YEAS," McKerrigan, Colwell, Vidlak, and Salomon. "NAYS," None. Absent: Scanlan.

Council Member Colwell moved, seconded by Council Member Salomon to adopt Ordinance No. 4327 providing for Agreement to the Levy of a Retail Business Occupation Tax, "YEAS," Colwell, Salomon, Vidlak, and McKerrigan. "NAYS," None. Absent: Scanlan.

Council Member Vidlak made a motion, seconded by Council Member Salomon to remove from the table the Redevelopment Contract with Rockstep Scottsbluff, LLC and Scottsbluff KM Redevelopment, LLC and authorize the Mayor to sign the Contract and Resolution, "YEAS," Salomon, Vidlak, McKerrigan, and Colwell. "NAYS," None. Absent: Scanlan.

Ms. Sharaya Toof, Economic Development Director, came forward to present the Redevelopment Contract and Resolution with Rockstep Scottsbluff, LLC and Scottsbluff KM Redevelopment, LLC. She explained this was tabled at the last meeting due to some minor changes that the attorney for Rockstep Development wanted to make. She informed Council this Redevelopment Contract contains the Occupation Tax Ordinance for the mall and former Kmart, revising the old contract that was generated in 2015. In addition, this Contract imposes a new Ordinance generating a 2% Occupation Tax on the mall and former Kmart of all general retail and business transactions and repeals and replaces the current Agreement that imposed a 0.5% Occupation Tax. This new tax will go into effect June 1, 2024.

Mr. Tommy Stewart, COO, and Ms. Racine Leahy, Director of Leasing with Rockstep Capital, came forward to give an update on the project. Ms. Leahy started by explaining, with KM Development, they have a letter of intent for an outparcel tenant; they feel with three or four outparcels it will spur some leasing for the Kmart building. Currently they have two or three candidates for the building, however it is a timing issue and will not happen overnight, adding the outparcels will happen first and then the in-line tenants will come second.

Council Member Colwell asked both Mr. Stewart and Ms. Leahy to explain what the present tax has been used for and why some issues like the parking lot have not been fixed. Mr. Stewart explained the tax could not be used for the parking lot, as it was not in the Agreement. Also, they had to spend the money first and then get reimbursed, which was hard with Covid. This new Agreement will cover the parking lot and they anticipate doing the front part of the mall and the HVAC system over two or three years, then completing the entire parking lot. Regarding leasing on Uptown Mall, they have one tenant under construction and two more leases with deliveries in September and October. With Phase II of the Mall, they have four national tenants interested in this market.

Council Member Colwell moved, seconded by Council Member Salomon to approve the Redevelopment Contract with Rockstep Scottsbluff, LLC and Scottsbluff KM Redevelopment, LLC and authorize the Mayor to sign the Contract and Resolution No. 24-04-04, "YEAS," Colwell, Salomon, Vidlak, and McKerrigan. "NAYS," None. Absent: Scanlan.

RESOLUTION NO. <u>24-04-04</u>

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

Recitals:

d. An Amended Redevelopment Plan for the Former Monument Mall, now Uptown Mall, Rehabilitation and Former K Mart Site Rehabilitation (the "Redevelopment Plan") has been submitted to the Scottsbluff Community Redevelopment Authority ("Authority") according to the Community Development Law, NEB. REV. STAT. § 18-2101 *et seq.* (the "Act"). The Redevelopment Plan proposes to redevelop an area of the City which the City Council has declared to be blighted and substandard and in need of redevelopment.

b. The area to be redeveloped and designated as an Enhanced Employment Area is described as: Lot 3, Block 3, Third Replat of Lots 3 and 4, Block 3, Northeast Second Addition Replat No. 2, an Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska (2302 Frontage Road); Lot 2, Block 3, Northeast Second Addition Replat No. 2, an Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska (2410 Frontage Road); and Lots 1 and 2, Block 1, Subdivision of Block 1, Northeast Second Addition Replat No. 1, an Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska (804 and 802 East 27th Street).

e. The Redevelopment Plan has been reviewed by the Planning Commission, which found that the Redevelopment Plan conforms to the 2016 Scottsbluff Comprehensive Plan (the "Comprehensive Plan"). The Planning Commission recommended approval of the Redevelopment Plan to the Authority and City Council.

f. The Authority and the City Council have both approved an adopted the Redevelopment Plan.

g. The City Council desires to enter into a Redevelopment Contract (the "Contract") with the Authority and Rockstep Scottsbluff LLC, a Texas Limited Liability Company ("Rockstep"), and Scottsbluff KM Redevelopment, LLC, a Delaware limited liability company ("KM"). KM and Rockstep are referred to together as the "Redeveloper." Under the terms of the Contract, the Authority will provide tax increment financing and enhanced employment area occupation tax revenue to the Redeveloper for the implementation of the Redevelopment Plan.

Resolved:

1. The Contract between the City, Authority, and Redeveloper as presented is approved. The Mayor and City Clerk are authorized to sign the Contract on behalf of the City. The Mayor, upon consultation with the City Manager and City Attorney, may make changes and amendments to the Contract and take all actions and execute all documents that the Mayor deems in the best interest of the City in connection with the Redevelopment Plan.

2. The Mayor and Clerk are authorized and directed to execute such documents and take such further actions as are necessary to carry out the purposes and intent of this Resolution and the Redevelopment Plan.

3. This Resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on April 15, 2024

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Mayor

ATTEST:

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City Clerk (Seal)

Council introduced the Ordinance regarding the Rezone of Lots 1-2, Block 1, Seth Raymond Subdivision from (A) Agricultural to (R-1) Single-Family Residential and was read by title on second reading: **AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA, DEALING WITH ZONING, AMENDING SECTION 25-1-4 BY UPDATING THE OFFICIAL ZONING DISTRICT**

MAP TO SHOW THAT LOTS 1 AND 2, BLOCK 1, SETH RAYMOND SUBDIVISION, SCOTTS BLUFF COUNTY, NEBRASKA, SITUATED IN THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 11, TOWNSHIP 22 NORTH, RANGE 55 WEST OF THE 6TH PRINCIPAL MERIDIAN SCOTTS BLUFF COUNTY, NEBRASKA WHICH WAS PREVIOUSLY ZONED AS AGRICULTURAL (A) TO R-1 SINGLE FAMILY (R-1), REPEALING PRIOR SECTION 25-1-4, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.

Council introduced the Ordinance to Annex Lots 1-2, Block 1, Seth Raymond Subdivision and was read by title on first reading**: AN ORDINANCE OF THE CITY OF SCOTTSBLUFF NEBRASKA, ANNEXING REAL ESTATE PLATTED AS LOTS 1 AND 2, BLOCK 1, SETH RAYMOND SUBDIVISION, SITUATED IN THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 11, TOWNSHIP 22 NORTH, RANGE 55 WEST OF THE 6TH PRINCIPAL MERIDIAN, SCOTTS BLUFF COUNTY NEBRASKA, AMENDING SECTION 25-1-3.1 OF THE MUNICIPAL CODE, AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.**

Regarding the Ordinance dealing with the use of child restraints in motor vehicles, City Manager Spencer explained this is to keep our Ordinance in line with State Statute concerning the age of child and when and how they need to be restrained.

Council introduced the Ordinance dealing with the use of child restraints in motor vehicles and was read by title on first reading**: AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA, DEALING WITH THE USE OF CHILD RESTRAINTS IN MOTOR VEHICLES, AMENDING THE SCOTTSBLUFF MUNICIPAL CODEAT SECTIONS 22-3-20 AND 22-3-21 BY UPDATING THE REQUIREMENTS FOR THE USE OF CHILD RESTRAINTS IN MOTOR VEHICLES AND SETTING FORTH A PENALTY FOR FAILURE TO DO SO, REPEALING FORMER SECTIONS, PROVIDING FOR PUBLICATION IN PAMPHLET FORM AND PROVIDING FOR AN EFFECTIVE DATE.**

Parks Director, Matt Carpenter, approached Council to explain the Ordinance amending certain park and recreation fees. He explained we are doing moderate increases at Riverside Campground, Westmoor Pool, and the 18th Street Plaza. The increases are due to offset expenses and be in line with area facilities. In addition, this change will create a flat deposit for all the parks and add wedding fees to be comparable to surrounding communities. He also stated the changes will become effective once the Ordinance is approved and not be retroactive.

Council introduced the Ordinance amending certain park and recreation fees and was read by title on first reading: **AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA AMENDING CERTAIN PARK AND RECREATION FEES IN CHAPTER 6, ARTICLE 6 IN PARTICULAR SECTIONS 13 DEALING WITH CAMPGROUND, SECTION 15, DEALING WITH SWIMMING POOLS, AND SECTION 15.1 DEALING WITH PARK USER FEES, REPEALING PRIOR PROVISIONS OF THE MUNICIPAL CODE; PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.**

Mayor McKerrigan read the Proclamation naming April 28th-May 4th, 2024 as National Small Business Week.

Mr. Mark Bohl, Public Works Director, approached to present the bid for One, New, or Demo 90-gallon cart Sanitation Vehicle. He explained we are eliminating a couple trucks in the fleet that we have had since 1990, and the newer older vehicles will become backup to these new trucks. The first bid is for a 90-gallon cart truck, which picks up the cart's curbside, and it is a little more expensive due to the hydraulics involved. Staff is recommending approval of the chassis from Floyd's Truck and body from Elliot Equipment.

Council Member Colwell made a motion, seconded by Council Member Vidlak to award the bid for One, New, or Demo 90-gallon cart Sanitation Vehicle, Cab & Chassis to Floyd's Truck Center (chassis) for $152,900 and Elliot Equipment (body) in the amount of $184,750, minus $20,000 trade-in for a total of $317,650, "YEAS," Salomon, Vidlak, McKerrigan, and Colwell. "NAYS," None. Absent: Scanlan.

Regarding the bid for One, New Sanitation Vehicle Cab & Chassis, Mr. Bohl explained this truck is different as it will be used to pick up alley containers. He informed it will be at least a year before we receive both trucks, but added they are in budget and staff is recommending approval of the chassis from Floyd's Truck and the body from South Western Equipment.

Council Member Vidlak moved, seconded by Council Member Colwell to award the bid for One, New Sanitation Vehicle, Cab & Chassis, to Floyd's Truck Center (chassis) for $132,500 and South Western Equipment (body) in the amount of $126,850, minus $35,000 trade-in, for a total of $224,350, "YEAS," McKerrigan, Salomon Colwell, and Vidlak. "NAYS," None. Absent: Scanlan.

Mr. Spencer came forward to present the contract between the City and Western Community College Area regarding the use of Cleveland Field for baseball season. He explained the Contract is a four-year Agreement and nothing has changed. Projects coming up for Cleveland Field include replacing the outfield fence and upgrading the locker rooms and public restrooms.

Council Member Salomon made a motion, seconded by Mayor McKerrigan to approve the Contract between the City and Western Community College Area regarding the use of Cleveland Field for baseball season and authorized the Mayor to sign the Contract, "YEAS," Vidlak, Colwell, McKerrigan, and Salomon. "NAYS," None. Absent: Scanlan.

Regarding the Landers Soccer Complex Agreement, Mr. Spencer added this includes WNCC, Scottsbluff Public Schools and West Nebraska Football League to use Landers Field; it is the same Agreement from the prior term and ends in 2027. Each entity pays the City $4,500/year to use the facility. Improvements, with the cooperation of those who use the facility, include a scoreboard and portable bleachers.

Council Member Salomon moved to approve the Landers Soccer Complex Agreement and authorize the Mayor to execute the Agreement. The motion was seconded by Council Member Vidlak. "YEAS," McKerrigan, Colwell, Vidlak, and Salomon. "NAYS," None. Absent: Scanlan.

Under Council Reports, Council Member Salomon updated on the Humane Society. He explained the 21 dogs that were rescued in March, all have been adopted except for two, and they should be adopted soon. They also received a $400,000 dollar donation from an estate as well as another $20,000, which is a huge plus for the Humane Society.

The Zoo had 1000 people attend the Easter Egg hunts and the mountain lion exhibit is close to being finished. All the welding is completed, panels in place and the top enclosed, with landscaping taking place in the next two weeks. The whole exhibit has grown from 840 sq. ft in size to 2100 sq ft. Director Davidson is still working on getting a mountain lion cub, which will make an easy transition for the animal and a work day is scheduled for Saturday at 9:30 with free lunch provided.

Council Member Colwell moved, seconded by Council Member Vidlak to adjourn the meeting at 6:48 p.m.,"YEAS," Salomon, Vidlak, McKerrigan, and Colwell. "NAYS," None. Absent: Scanlan.

Mayor

Attest:

City Clerk "SEAL"

City of Scottsbluff, Nebraska
Monday, April 29, 2024
Regular Meeting

Item 8.b

Council to excuse the absence of Council Member Scanlan from the April 15, 2024 Regular Meeting.

<u>Staff Contact:</u>

City of Scottsbluff, Nebraska

Monday, April 29, 2024
Regular Meeting

Item 9.a

Council to receive the 2023 Annual Audit Report from Contryman Associates, P.C.

Staff Contact: Lane Kizzire

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

FINANCIAL STATEMENTS
And
INDEPENDENT AUDITOR'S REPORT

September 30, 2023

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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Geneva, NE 68361
402-759-3002

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, (City) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Scottsbluff, Nebraska as of September 30, 2023, and the respective changes in financial position, and where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller of the United States *(Government Auditing Standards).* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures including examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during our audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, on pages 4-11 and 44-50 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Other Supplementary Information as listed in the table of contents as pages 52-57 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Contryman Associates PC

Certified Public Accountants
Scottsbluff, Nebraska
April 25, 2024

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

September 30, 2023

The management of the City of Scottsbluff, Nebraska (the City) offers readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2023. Please consider this discussion in conjunction with the additional information provided in the transactions, events and conditions reflected in the City's financial statements (beginning on page 12).

FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities at September 30, 2023, by $101,640,027 (net position). Of this amount, $33,642,186 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of September 30, 2023, the City's governmental funds reported combined ending fund balances of $24,827,157. This is an increase of $1,587,901 in comparison with the prior year.
- As of September 30, 2023, unassigned fund balance for governmental funds was $9,937,051, or 93% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

The statement of activities presents information showing how the City's net position changed during the year ended September 30, 2023. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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

FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-42 of this report.

OTHER INFORMATION

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by $101,640,027 at September 30, 2023.

By far the largest portion of the City's net position (57 percent) reflects its investment in capital assets (e.g., land, buildings, improvements, utility plant, infrastructure, and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Scottsbluff
Condensed Statement of Net Position
September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 22,535,213	$ 21,058,940	$ 7,573,655	$ 7,392,946	$ 30,108,868	$ 28,451,886
Capital assets	38,155,904	38,379,114	21,855,780	21,967,746	60,011,684	60,346,860
Other noncurrent assets	16,949,488	15,058,767	8,778,048	7,671,729	25,727,536	22,730,496
Total assets	77,640,605	74,496,821	38,207,483	37,032,421	115,848,088	111,529,242
Current liabilities	2,496,067	2,017,743	949,036	974,533	3,445,103	2,992,276
Long-term liabilities outstanding	2,009,292	2,714,273	379,356	370,269	2,388,648	3,084,542
Total liabilities	4,505,359	4,732,016	1,328,392	1,344,802	5,833,751	6,076,818
Deferred inflow of resources	8,180,860	7,268,524	193,449	231,448	8,374,309	7,499,972
Net assets						
Net investment in capital assets	36,070,442	35,498,758	21,700,684	21,680,802	57,771,126	57,179,560
Restricted	9,469,573	10,413,449	757,141	666,291	10,226,714	11,079,740
Unrestricted	19,414,370	16,584,074	14,227,817	13,109,078	33,642,187	29,693,152
Total net position	$ 64,954,385	$ 62,496,281	$ 36,685,642	$ 35,456,171	$ 101,640,027	$ 97,952,452

At September 30, 2023, the City is able to report positive balances in all three categories of net position, for the government as a whole.

City of Scottsbluff
Statement of Activities and Changes in Net Assets
September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	$ 549,161	$ 545,297	$ 11,737,442	$ 11,850,396	$ 12,286,603	$ 12,395,693
Operating grants and contributions	169,015	129,178	-	-	169,015	129,178
Capital grants and contributions	459,776	6,796,359	-	17,827	459,776	6,814,186
General revenues:						
Property taxes	1,895,813	964,333	-	-	1,895,813	964,333
Sales and use tax	7,648,511	7,194,189	-	-	7,648,511	7,194,189
Other taxes	2,157,768	2,149,029	-	-	2,157,768	2,149,029
Intergovernmental	2,147,700	2,004,005	-	-	2,147,700	2,004,005
Investment income (loss)	870,817	(1,193,701)	380,029	(621,515)	1,250,846	(1,815,216)
Gain (loss) from sale of assets	78,457	90,321	15,000	15,000	93,457	105,321
Miscellaneous	1,570,061	1,827,176	107,053	146,259	1,677,114	1,973,437
Total revenues	17,547,079	20,506,186	12,239,524	11,407,967	29,786,603	31,914,155
Expenses:						
General government	5,072,570	5,926,486	-	-	5,072,570	5,926,486
Public safety	5,877,748	5,525,187	-	-	5,877,748	5,525,187
Streets	3,988,364	3,784,094	-	-	3,988,364	3,784,094
Public health	314,314	270,787	-	-	314,314	270,787
Culture and recreation	2,896,037	2,664,577	-	-	2,896,037	2,664,577
Public works	290,079	344,553	-	-	290,079	344,553
Interest on long-term debt	33,788	42,363	-	-	33,788	42,363
Environmental services	-	-	2,702,421	2,683,626	2,702,421	2,683,626
Wastewater	-	-	2,792,890	2,655,353	2,792,890	2,655,353
Water	-	-	1,855,085	1,990,350	1,855,085	1,990,350
Electric	-	-	30,888	30,888	30,888	30,888
Stormwater	-	-	159,464	192,189	159,464	192,189
Geographic information systems	-	-	85,382	78,214	85,382	78,214
Central garage	-	-	-	(10,402)	-	(10,402)
Total expenses	18,472,898	18,558,045	7,626,130	7,620,218	26,099,028	26,178,265
Increase (decrease) in net assets before transfers	(925,819)	1,948,141	4,613,394	3,787,749	3,687,575	5,735,890
Transfers in (out)	3,383,923	2,923,918	(3,383,923)	(2,923,918)	-	-
Increase (decrease) in net assets	2,458,104	4,872,059	1,229,471	863,831	3,687,575	5,735,890
Net position, October 1	62,496,281	57,624,222	35,456,171	34,592,340	97,952,452	92,216,562
Net position, September 30	$ 64,954,385	$ 62,496,281	$ 36,685,642	$ 35,456,171	$ 101,640,027	$ 97,952,452

GOVERNMENTAL ACTIVITIES

Governmental activities increased the City's net position by a total of $2,458,104. Key elements in this increase follows:

- Sales tax revenue receipts 6.3% higher than the prior year's receipts.

- General government expenditures were $853,916 less than in the prior year.

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the city's net position by $1,229,471. Key elements in this increase follows:

- Water, wastewater and sanitation revenues were all over budgeted amounts. Personnel, operating and contractual expenses were below budgeted amounts for all three funds.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

GOVERNMENTAL FUNDS

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

As of September 30, 2023, the City's governmental funds reported combined ending fund balances of $24,827,157, an increase of $1,587,901 in comparison with the prior year. This increase was largely due to higher sales tax revenues than in the previous year in addition to $853,916 less in expenditures than in the previous year.

The general fund is the chief operating fund of the City. At September 30, 2023, the unassigned fund balance of the general fund was $9,937,051. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. The unassigned fund balance represents 93 percent of total general fund expenditures.

The fund balance of the City's general fund increased by $867,229 during fiscal year 2023. This increase was a result of increases in sales tax revenues and investment income and reduction in expenditures.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2023

PROPRIETARY FUNDS

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

Unrestricted net position of the sanitation, wastewater system, water system, electric system, and stormwater system amounted to $2,764,553, $3,199,436, $5,888,135, $1,821,372, and $525,196 respectively, at September 30, 2023. Factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

- $532,391 positive variance in taxes. Sales tax receipts were $394,620 over budget and hotel occupation tax receipts were $101,085 over budget.
- $830,258 positive variance in general fund payroll and benefit expense.
- $316,676 positive variance in general fund operating expense.
- $250,000 was budgeted in contingency to cover any unforeseen costs that may arise during the year. No contingency items were incurred.

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2023, was $60,011,684 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, streets, storm sewers, electric plant, and water and sewer plant.

City of Scottsbluff
Capital assets (net of depreciation)
September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	$ 633,063	$ 597,165	$ 1,544,339	$ 1,525,791	$ 2,177,402	$ 2,122,956
Inventory	2,629,113	2,629,113	-	-	2,629,113	2,629,113
Construction in progress	1,143,594	101,735	437,874	103,448	1,581,468	205,183
Buildings and improvements	8,442,087	8,123,820	2,226,910	2,331,315	10,668,997	10,455,135
Equipment and vehicles	3,695,532	3,190,677	3,631,650	3,285,185	7,327,182	6,475,862
Infrastructure	21,612,515	23,736,604	10,889,199	11,231,949	32,501,714	34,968,553
Plant in service	-	-	3,125,808	3,490,058	3,125,808	3,490,058
Total	$ 38,155,904	$ 38,379,114	$ 21,855,780	$ 21,967,746	$ 60,011,684	$ 60,346,860

Major capital asset events during 2023 included the following:

- General Fund – Parks Dept - 18th Street Plaza Improvements - $643,662
- General Fund – City Hall HVAC System Replacement $79,308
- General Fund – Parks Dept – Horseshoe Pit Frank Park $11,411
- General Fund – Parks Dept – 23 Club Phase III Lighting $394,302
- Streets Fund – 20th Street Mill & Overlay $520,231 (in progress)
- Streets Fund – JD Motor Grader $289,564
- Public Safety Fund – Police Department – 2 Patrol Vehicles $112,734
- Capital Projects Fund – Parks Department – Mowers (3) $101,481
- Sanitation & Wastewater Funds – Compost Facility Equipment $409,552
- Sanitation Fund – 2023 Freightliner Refuse Truck $377,618
- Wastewater Fund – 30" Influent Main Line Reline $288,650
- Stormwater Fund – Western Sugar Irrigation Lateral $163,075
- All Public Safety/Public Works Depts – Mobile/Portable Radio Upgrades $688,655

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

LONG-TERM DEBT

At September 30, 2023, the City of Scottsbluff had total bonded debt outstanding of $2,225,000. This entire amount represents bonds secured solely by specified revenue sources (i.e. highway allocation revenue).

Additional information on the City's long-term debt can be found in Note 5 of the notes to the financial statements on pages 37-38 of this report.

City of Scottsbluff
Outstanding Bonded Debt
September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds	$ 2,071,539	$ 2,862,456	$ 153,461	$ 227,544	$ 2,225,000	$ 3,090,000
Total	$ 2,071,539	$ 2,862,456	$ 153,461	$ 227,544	$ 2,225,000	$ 3,090,000

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The increase in the City's property tax base provided by real growth is estimated at .55%, with an actual increase in valuation from the prior year of approximately $83.6 million.
- For the 2024 budget, the projection for sales tax was budgeted at a 5% increase to more align with actual receipts in the most recent years and inflationary costs projected.
- Lodging occupation tax receipts budgeted amounts were increased by $50,000.
- Franchise fees revenues were increased due to a contract re-negotiation with Black Hills Energy.
- NPPD lease revenues projections were anticipated to be approximately 13% higher than in the prior year due to drought conditions and current weather patterns.

During fiscal year 2023 the City moved from an every two month utility billing process to monthly. The City also underwent a utility rate study for water and sewer rates only during 2023. The result of the utility study was a rate structure change such that minimum consumption charges were added for access to the utility service. In addition to consumption charges for each utility, a gallonage charge is assessed based on meter size and usage. Monthly sanitation service rates were increased 3.0% and the stormwater flat rate surcharge increased from $2.50 per month to $2.75 per month. These increases are necessary to fund debt service, cover the cost of inflation and cover the cost of Federal mandates.

All of these factors were considered in preparing the City's budget for the 2024 fiscal year.

REQUESTS FOR INFORMATION

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

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 2,784,533	$ 1,361,292	$ 4,145,825
Funds held by county treasurer	121,867	-	121,867
Investments	8,595,892	4,644,574	13,240,466
Net receivables:			
Taxes	1,695,131	-	1,695,131
Accounts and unbilled	-	1,128,764	1,128,764
Lease receivable	-	30,689	30,689
Special assessments	371,911	-	371,911
Notes receivable	8,484,985	-	8,484,985
Accrued interest	77,953	33,702	111,655
Governmental unit	309,969	-	309,969
Other receivables	92,971	-	92,971
Inventory	-	374,632	374,632
Total current assets	22,535,212	7,573,654	30,108,865
Noncurrent assets:			
Restricted cash for landfill	-	757,141	757,141
Restricted cash ARPA	2,576,234	-	2,576,234
Investments	14,373,254	7,843,962	22,217,216
Lease receivable	-	176,945	176,945
Capital assets - non-depreciable	4,405,765	1,982,212	6,387,977
Net capital assets - depreciable	33,750,139	19,873,568	53,623,707
Total noncurrent assets	55,105,392	30,633,828	85,739,219
Total assets	$ 77,640,604	$ 38,207,482	$ 115,848,086
LIABILITIES			
Current liabilities:			
Accounts payable	$ 1,552,946	$ 383,242	$ 1,936,188
Accrued interest payable	13,923	1,635	15,558
Other accrued expenses	125,045	174,256	299,301
Bonds and notes payable	804,153	75,847	880,000
Unearned billings	-	314,056	314,056
Total current liabilities	2,496,067	949,036	3,445,102
Noncurrent liabilities:			
Bonds and notes payable	1,267,386	77,614	1,345,001
Accrued compensated absences	741,906	301,742	1,043,648
Total noncurrent liabilities	2,009,292	379,356	2,388,648
Total liabilities	4,505,359	1,328,392	5,833,751
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue - leases	-	193,449	193,449
Unavailable revenue - notes receivable	8,180,860	-	8,180,860
Total deferred inflow of resources	8,180,860	193,449	8,374,309
NET POSITION			
Net investment in capital assets	36,070,442	21,700,684	57,771,126
Restricted for:			
Debt service	4,511,946	-	4,511,946
Community improvements	277,974	-	277,974
Economic development	1,652,779	-	1,652,779
Public safety	450,640	-	450,640
American Rescue Plan	2,576,234	-	2,576,234
New landfill	-	757,141	757,141
Unrestricted	19,414,370	14,227,816	33,642,185
Total net position	64,954,385	36,685,641	101,640,026
Total liabilities and net position	$ 77,640,604	$ 38,207,482	$ 115,848,086

See accompanying notes to the basic financial statements.

STATEMENT OF ACTIVITIES
CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED SEPTEMBER 30, 2023

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 5,072,570	$ 13,357	$ 60,814	$ -
Public safety	5,877,748	266,217	105,875	-
Streets	3,988,364	41,302	-	359,776
Public health and social services	314,314	80,200	-	-
Culture and recreation:				
Library	743,875	2,260	2,326	-
Parks and recreation	1,852,161	145,825	-	100,000
Zoo	300,000	-	-	-
Public works	290,079	-	-	-
Interest on long term debt	33,788	-	-	-
Total governmental activities	18,472,898	549,161	169,015	459,776
Business type activities:				
Environmental services	2,702,421	3,226,779	-	-
Wastewater	2,792,890	2,785,468	-	-
Water	1,855,085	2,212,532	-	-
Electric	30,888	3,365,829	-	-
Stormwater	159,464	146,834	-	-
Geographic information systems	85,382	-	-	-
Central Garage	-	-	-	-
Total business type activities	7,626,130	11,737,442	-	-
Total primary government	$ 26,099,028	$ 12,286,603	$ 169,015	$ 459,776

General Revenues:
Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Property taxes, levied for transportation
Property taxes, levied for cemetery perpetual care
Property taxes, levied for public safety
Property taxes, levied for business improvement district
Sales tax
Other taxes
Intergovernmental
Investment income
Gain (loss) from sale of assets
Miscellaneous
Net transfers
Total general revenues and transfers
Change in net position
Net position, October 1
Net position, September 30

See accompanying notes to the basic financial statements.

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business type Activities	Total
$ (4,998,399)	$ -	$ (4,998,399)
(5,505,656)	-	(5,505,656)
(3,587,286)	-	(3,587,286)
(234,114)	-	(234,114)
(739,289)	-	(739,289)
(1,606,336)	-	(1,606,336)
(300,000)	-	(300,000)
(290,079)	-	(290,079)
(33,788)	-	(33,788)
(17,294,946)	-	(17,294,946)
-	524,358	524,358
-	(7,422)	(7,422)
-	357,447	357,447
-	3,334,941	3,334,941
-	(12,630)	(12,630)
-	(85,382)	(85,382)
-	-	-
-	4,111,312	4,111,312
(17,294,946)	4,111,312	(13,183,634)
996,065	-	996,065
(45,337)	-	(45,337)
489,914	-	489,914
43,438	-	43,438
358,776	-	358,776
52,957	-	52,957
7,648,511	-	7,648,511
2,157,768	-	2,157,768
2,147,700	-	2,147,700
870,817	380,029	1,250,846
78,457	15,000	93,457
1,570,061	107,052	1,677,113
3,383,923	(3,383,923)	-
19,753,050	(2,881,842)	16,871,208
2,458,104	1,229,470	3,687,574
62,496,281	35,456,171	97,952,452
$ 64,954,385	$ 36,685,641	$ 101,640,026

CITY OF SCOTTSBLUFF, NEBRASKA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Streets Fund	Economic Development Fund	Debt Service Fund
ASSETS				
Cash and cash equivalents	$ 880,052	$ 251,082	$ 186,465	$ 463,747
Funds held by county treasurer	9,870	27,898	-	-
Investments	8,073,619	2,303,430	1,710,640	4,254,419
Net receivables:				
Taxes	1,110,339	192,218	245,651	3,103
Special assessments	-	-	-	371,911
Notes receivable	-	-	8,484,985	-
Accrued interest	20,692	5,907	4,348	23,408
Governmental unit	41,915	209,490	-	-
Other receivables	195,423	-	21,935	-
Due from other funds	-	253,378	-	-
Restricted assets				
Cash and cash equivalents	-	-	-	-
Total assets	$ 10,331,910	$ 3,243,403	$ 10,654,024	$ 5,116,588
LIABILITIES				
Accounts payable	$ 144,736	$ 304,030	$ 746,720	$ -
Accrued salaries	88,176	11,721	1,319	-
Other accrued expenses	17,909	2,011	343	-
Due to other funds	-	-	-	253,378
Total liabilities	250,821	317,762	748,382	253,378
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue - property taxes	16,821	52,913	-	3,179
Unavailable revenue - ALLO settlement	127,236	-	-	-
Unavailable revenue - special assessments	-	-	-	348,085
Unavailable revenue - notes receivable	-	-	8,484,985	-
Total deferred inflow of resources	144,057	52,913	8,484,985	351,264
FUND BALANCES				
Restricted for:				
Debt service	-	-	-	4,511,946
Community improvements	-	-	-	-
Economic development	-	-	1,420,657	-
Public Safety	-	-	-	-
American Rescue Plan	-	-	-	-
Committed for:				
Community improvements	-	-	-	-
Public Safety	-	-	-	-
Road maintenance and improvements	-	2,872,727	-	-
Cemetery operations and improvements	-	-	-	-
Unrestricted	9,937,051	-	-	-
Total fund balances	9,937,051	2,872,727	1,420,657	4,511,946
Total liabilities and fund balances	$ 10,331,910	$ 3,243,403	$ 10,654,024	$ 5,116,588

See accompanying notes to the basic financial statements.

Special Projects Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
$ 290,105	$ 104,367	$ 220,440	$ 2,396,258
-	51,392	32,707	121,867
85,188	957,473	2,022,328	19,407,097
-	96,328	47,492	1,695,131
-	-	-	371,911
-	-	-	8,484,985
6,753	2,558	5,127	68,811
-	-	58,564	309,969
-	-	2,849	220,207
-	-	-	253,378
2,576,234	-	-	2,576,234
$ 2,958,279	$ 1,212,118	$ 2,389,507	$ 35,905,847
$ 56,511	$ -	$ 280,085	$ 1,532,085
-	-	3,102	104,318
-	-	464	20,727
-	-	-	253,378
56,511	-	283,651	1,910,508
-	90,666	44,297	207,876
-	-	-	127,236
-	-	-	348,085
-	-	-	8,484,985
-	90,666	44,297	9,168,182
-	-	-	4,511,946
-	-	277,974	277,974
-	-	232,122	1,652,779
-	-	450,640	450,640
2,576,234	-	-	2,576,234
325,532	1,121,450	379,362	1,826,344
-	-	171,544	171,544
-	-	-	2,872,727
-	-	549,917	549,917
-	-	-	9,937,051
2,901,766	1,121,450	2,061,559	24,827,156
$ 2,958,279	$ 1,212,118	$ 2,389,507	$ 35,905,846

CITY OF SCOTTSBLUFF, NEBRASKA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

Total Governmental Fund Balances			$ 24,827,157
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.			38,155,904
Internal service funds are used by management to charge the costs of certain services to individual funds. These assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.			3,959,285
Deferred inflow of resources in governmental fund financials for property taxes, special assessments, settlements and notes receivable is shown as revenue for government wide financials.			839,405
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.			
Due within one year:			
Interest payable	$	13,923	
Bonds payable		804,153	
Due in more than one year:			
Bonds payable		1,267,386	
Compensated absences		741,906	
			(2,827,368)
Net position of governmental activities			$ 64,954,385

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Streets Fund	Economic Development Fund	Debt Service Fund
Revenues:				
Taxes and special assessments	$ 6,957,879	$ 1,278,838	$ 1,274,209	$ 92,000
Licenses and permits	151,412	-	-	-
Intergovernmental	165,170	2,384,799	-	-
Charges for services	427,658	41,302	-	-
Investment income (loss)	247,573	49,259	57,999	211,447
Other revenue	193,791	3,650	638,380	-
Total revenues	8,143,482	3,757,848	1,970,588	303,447
Expenditures:				
Current operations:				
General government	699,333	-	2,142,625	-
Public safety	6,114,032	-	-	-
Streets	-	2,034,433	-	-
Public health and social services	-	-	-	-
Culture and recreation:				
Library	786,720	-	-	-
Parks and recreation	1,395,310	-	-	-
Zoo	300,000	-	-	-
Public works	289,728	-	-	-
Capital outlay	1,118,961	416,865	-	499,126
Debt service:				
Principal	-	790,917	-	-
Interest	-	37,765	-	-
Total expenditures	10,704,083	3,279,980	2,142,625	499,126
Excess revenues over (under) expenditures	(2,560,601)	477,868	(172,037)	(195,679)
Other financing sources (uses):				
Insurance proceeds	-	-	-	-
Capital Contribution	-	-	-	-
Proceeds from sale of assets	31,407	-	-	-
Operating transfers in	3,396,423	-	-	-
Operating transfers out	-	(12,500)	-	-
Total other financing sources (uses)	3,427,830	(12,500)	-	-
Excess revenues and other financing sources over (under) expenditures and other financing uses	867,229	465,368	(172,037)	(195,679)
Fund balances, October 1	9,069,822	2,407,359	1,592,694	4,707,625
Fund balances, September 30	$ 9,937,051	$ 2,872,727	$ 1,420,657	$ 4,511,946

See accompanying notes to the basic financial statements.

Special Projects Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
$ 106,440	$ 1,054,845	$ 1,051,709	$ 11,815,920
-	-	-	151,412
59,390	-	62,632	2,671,991
-	-	80,200	549,160
82,237	(27,807)	111,934	732,645
123,108	-	237,770	1,196,699
371,175	1,027,038	1,544,245	17,117,826
229,505	-	588,258	3,659,721
74,675	-	168,477	6,357,184
-	-	-	2,034,433
-	-	318,583	318,583
-	-	-	786,720
-	-	-	1,395,310
-	-	-	300,000
-	-	43,763	333,491
-	132,669	920,323	3,087,944
-	-	-	790,917
-	-	-	37,765
304,180	132,669	2,039,404	19,102,067
66,995	894,369	(495,159)	(1,984,241)
156,814	-	-	156,812
-	-	-	-
-	-	-	31,407
-	-	-	3,396,423
-	-	-	(12,500)
156,814	-	-	3,572,142
223,809	894,369	(495,159)	1,587,901
2,677,957	227,081	2,556,718	23,239,256
$ 2,901,766	$ 1,121,450	$ 2,061,559	$ 24,827,157

CITY OF SCOTTSBLUFF, NEBRASKA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Net Change in Fund Balances - Total Governmental Funds	$	1,587,901
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlay in the current period.		(290,943)
Proceeds reported from the sale of assets are reported as revenue at the fund level. However, only the difference between proceeds and the carrying value of the assets are reported as gain or loss in the Statement of Activities.		47,050
Payments on debt are expenditures in the funds, but a debt payment decreases long-term liabilities in the Statement of Net Position.		790,917
Deferred inflow of resources in governmental fund financials for property taxes, special assessments and notes receivable is shown as revenue for government wide financials.		(229,046)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Accrued compensated absences		(99,172)
Accrued interest		3,918
Internal service funds are used by management to charge the costs of certain services to individual funds.		647,479
Change in net position of governmental activities	$	2,458,104

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2023

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
ASSETS				
Current assets:				
Cash and cash equivalents	$ 312,435	$ 306,690	$ 536,651	$ 145,730
Investments	1,065,992	1,046,392	1,830,992	497,215
Net receivables:				
Accounts and unbilled	90,805	340,876	356,641	335,303
Lease receivable	-	-	30,689	-
Accrued interest	7,300	6,803	14,845	3,404
Inventory	-	-	374,631	
Total current assets	1,476,532	1,700,761	3,144,449	981,653
Noncurrent assets:				
Investments	1,800,294	1,767,193	3,092,260	839,719
Restricted cash for landfill	757,141	-	-	-
Lease receivable	-	-	176,945	-
Capital assets - non-depreciable	85,049	488,481	693,743	300,000
Net capital assets - depreciable	2,280,475	9,491,837	6,706,544	140,429
Total noncurrent assets	4,922,959	11,747,511	10,669,492	1,280,148
Total assets	$ 6,399,491	$ 13,448,272	$ 13,813,941	$ 2,261,801
LIABILITIES				
Current liabilities:				
Accounts payable	$ 80,959	$ 115,270	$ 130,272	$ -
Accrued interest payable	-	-	-	-
Accrued salaries	14,785	13,160	9,573	-
Other accrued expenses	2,610	17,869	114,536	-
Current portion long-term debt	-	-	-	-
Unearned billings	314,056	-	-	-
Total current liabilities	412,410	146,299	254,381	-
Noncurrent liabilities:				
Long-term debt	-	-	-	-
Compensated absences	99,863	122,219	77,689	-
Deferred revenue - lease	-	-	193,449	-
Total noncurrent liabilities	99,863	122,219	271,138	-
Total liabilities	512,273	268,518	525,519	-
NET POSITION				
Net investment in capital assets	2,365,524	9,980,318	7,400,287	440,429
Restricted for new landfill	757,141	-	-	-
Unrestricted	2,764,553	3,199,436	5,888,135	1,821,372
Total net position	5,887,218	13,179,754	13,288,422	2,261,801
Total liabilities and net position	$ 6,399,491	$ 13,448,272	$ 13,813,941	$ 2,261,801

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
$ 56,581	$ 3,205	$ 1,361,292	$ 388,275
193,047	10,936	4,644,574	1,324,751
5,139	-	1,128,764	-
-	-	30,689	-
1,282	69	33,703	9,144
-	-	374,632	-
256,049	14,210	7,573,655	1,722,169
326,027	18,469	7,843,962	2,237,298
-	-	757,141	-
-	-	176,945	-
414,939	-	1,982,212	-
1,251,850	2,433	19,873,568	-
1,992,816	20,902	30,633,828	2,237,298
$ 2,248,865	$ 35,112	$ 38,207,483	$ 3,959,467
$ 55,991	$ 750	$ 383,242	$ 182
1,635	-	1,635	-
-	717	38,235	-
889	117	136,021	-
75,847	-	75,847	-
-	-	314,056	-
134,362	1,584	949,036	182
77,614	-	77,614	-
-	1,971	301,742	-
-	-	193,449	-
77,614	1,971	572,805	-
211,976	3,555	1,521,841	182
1,511,693	2,433	21,700,684	-
-	-	757,141	-
525,196	29,125	14,227,817	3,959,285
2,036,889	31,557	36,685,642	3,959,285
$ 2,248,865	$ 35,112	$ 38,207,483	$ 3,959,467

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Operating revenues:				
Charges for services	$ 3,226,779	$ 2,785,468	$ 2,212,532	$ 3,365,829
Other revenues	269	12,362	86,168	-
Total operating revenues	3,227,048	2,797,830	2,298,700	3,365,829
Operating expenses:				
Personnel services	1,341,853	1,155,635	877,811	-
Operating supplies	249,623	149,371	262,835	-
Contractual	545,355	121,499	147,440	-
Maintenance	81,134	139,885	23,469	-
Utilities	16,373	176,362	131,985	-
Insurance	63,772	104,963	53,886	-
Other operating expenses	12,014	18,601	14,509	-
Depreciation and amortization	392,297	925,901	343,150	30,888
Total operating expenses	2,702,421	2,792,217	1,855,085	30,888
Operating income (loss)	524,627	5,613	443,615	3,334,941
Non-operating revenues (expenses):				
Investment income	91,571	79,914	134,296	46,504
Interest expense	-	(673)	-	-
Net non-operating revenues (expenses)	91,571	79,241	134,296	46,504
Income (loss) before contributions & transfers	616,198	84,854	577,911	3,381,445
Other financing sources (uses):				
Gain (loss) from sale of assets	15,000	-	-	-
Operating transfers in	-	-	-	-
Operating transfers (out)	-	(68,750)	(18,750)	(3,396,423)
Total other financing sources (uses)	15,000	(68,750)	(18,750)	(3,396,423)
Change in net position	631,198	16,104	559,161	(14,978)
Net position, October 1	5,256,020	13,163,650	12,729,261	2,276,779
Net position, September 30	$ 5,887,218	$ 13,179,754	$ 13,288,422	$ 2,261,801

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
$ 146,834	$ -	$ 11,737,442	$ -
8,258	-	107,057	2,627,415
155,092	-	11,844,499	2,627,415
-	61,375	3,436,674	-
2,046	4,652	668,527	-
75,677	1,536	891,507	-
3,331	15,000	262,819	-
433	549	325,702	-
305	-	222,926	-
1,950	880	47,954	2,070,175
71,583	1,390	1,765,209	-
155,325	85,382	7,621,318	2,070,175
(233)	(85,382)	4,223,181	557,240
24,741	2,998	380,025	90,239
(4,139)	-	(4,812)	-
20,602	2,998	375,213	90,239
20,369	(82,384)	4,598,394	647,479
-	-	15,000	-
50,000	50,000	100,000	-
-	-	(3,483,923)	-
50,000	50,000	(3,368,923)	-
70,369	(32,384)	1,229,471	647,479
1,966,520	63,941	35,456,171	3,311,806
$ 2,036,889	$ 31,557	$ 36,685,642	$ 3,959,285

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Cash flows from operating activities:				
Cash received from customers	$ 3,223,323	$ 2,789,014	$ 2,324,484	$ 3,396,423
Cash paid to suppliers	(1,007,246)	(615,716)	(669,692)	-
Cash paid to employees	(930,459)	(822,285)	(622,370)	-
Other expenses	(411,394)	(333,350)	(255,441)	-
Net cash provided by operating activities	874,224	1,017,663	776,981	3,396,423
Cash flows from non-capital financing activities:				
Transfers from (to) other funds	-	(68,750)	(18,750)	(3,396,423)
Cash flows from capital and related financing activities:				
Purchases of capital assets	(665,981)	(673,685)	(122,199)	-
Principal paid on capital debt	-	(56,660)	-	-
Interest paid on capital debt	-	(1,203)	-	-
Net cash (used) by capital and related financing activities	(665,981)	(731,548)	(122,199)	-
Cash flows from investing activities:				
Investment in landfill	(90,850)	-	-	-
Change in allocation of pooled investments	(133,533)	(215,832)	(595,187)	(15,507)
Interest and dividends	87,321	75,822	113,714	44,578
Net cash provided by investing activities	(137,062)	(140,010)	(481,473)	29,071
Net increase in cash and cash equivalents	71,181	77,355	154,559	29,071
Cash and cash equivalents, October 1	241,254	229,335	382,092	116,659
Cash and cash equivalents, September 30	$ 312,435	$ 306,690	$ 536,651	$ 145,730
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ 524,627	$ 5,613	$ 443,615	$ 3,334,941
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation and amortization expense	392,297	925,901	343,150	30,888
Changes in assets and liabilities:				
Receivables - net of allowances	(11,625)	(8,816)	19,231	30,594
Lease receivables	-	-	32,941	-
Inventory	-	-	(49,147)	-
Accounts and other payables	(55,082)	65,069	(13,875)	-
Accrued expenses	24,007	29,896	27,454	-
Deferred revenue - leases	-	-	(26,388)	-
Net cash provided by operating activities	$ 874,224	$ 1,017,663	$ 776,981	$ 3,396,423

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
$ 146,222	$ -	$ 11,879,466	$ 2,627,415
(37,033)	-	(2,329,687)	(2,069,993)
-	(42,655)	(2,417,769)	-
-	(41,901)	(1,042,086)	-
109,189	(84,556)	6,089,924	557,422
50,000	50,000	(3,383,923)	-
(176,377)	-	(1,638,242)	-
(74,083)	-	(130,743)	-
(4,708)	-	(5,911)	-
(255,168)	-	(1,774,896)	-
-	-	(90,850)	-
75,902	29,563	(854,594)	(522,028)
24,132	2,992	348,557	84,501
100,034	32,555	(596,887)	(437,527)
4,055	(2,001)	334,218	119,895
52,526	5,206	1,027,072	268,380
$ 56,581	$ 3,205	$ 1,361,290	$ 388,275
$ (233)	$ (85,382)	$ 4,223,181	$ 557,240
71,583	1,390	1,765,209	-
(695)	-	28,689	-
-	-	32,941	-
-	-	(49,147)	-
38,451	(416)	34,147	182
83	(148)	81,292	-
-	-	(26,388)	-
$ 109,189	$ (84,556)	$ 6,089,924	$ 557,422

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

City of Scottsbluff Leasing Corporation

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

Community Development Agency

The Community Development Agency was created by the Mayor and City Council to provide for redevelopment of various areas within the City. Although it is legally separate from the City, the sole purpose of this Agency is to provide for City redevelopment. The funding source for the Authority is Tax Increment Financing tax revenue that is remitted to the City and passed on to TIF developers and bondholders.

Community Redevelopment Authority

The Community Redevelopment Authority was created by the Mayor and City Council to provide for redevelopment of various areas within the City. Although it is legally separate from the City, the sole purpose of this Authority is to provide for City redevelopment. The funding source for the Authority is Tax Increment Finaing tax revenue that is remitted to the City and passed on to TIF developers and bondholders.

The City has determined the Community Development Agency and Community Redevelopment Authority to be blended component units. The City Council appoints the majority of the governing board of these organizations and these organizations almost exclusively exist to benefit the City. Blended component units, although legally separate entities, are, in substance, part of the government's operations and thus are presented as such and included in governmental funds of the City.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements - The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information about the reporting government as a whole. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

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

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

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

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The City reports the following major governmental funds:

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

The City reports the following special revenue funds:

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

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

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

Capital Projects Fund – Capital Project Fund is used to account for the accumulation of resources for or pay of the construction of major capital facilities (other than those financed by proprietary fund types).

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

The government reports the following major enterprise funds:

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

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

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

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

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

Additionally, the government reports the following fund types:

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

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Equity -

Cash and Investments - The City maintains a cash and investments pool for all funds. Interest income is allocated to each fund based on its proportionate share in the pool. Each fund type's portion of this pool is displayed as cash and cash equivalents and investments through the statements. This pool consists of cash on hand, certificates of deposits, and investments. The City's cash and cash equivalents are considered to be cash on hand, cash held by County Treasurer, and short-term investments with original maturities of three months or less from date of acquisition. Nonnegotiable certificates of deposit are carried at cost, which approximates fair value. All other investments are recorded at fair value based on quoted

Investment income includes dividend and interest income and the net change for the year in the fair value of investments carried at fair value. Investment income is allocated to each fund based on its proportionate share in the pool.

Receivables – Consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include special assessments and property taxes. Business-type activities reporting utility billings as their major receivables.

Lease Receivables – The City records lease receivables and deferred inflows of resources based on the present value of remaining lease payments expected to be received during the lease term plus any payments received at or before the commencement of the lease term that relate to future periods. The expected receipts are discounted using the interest rate charged on the lease, if known, or the City's incremental borrowing rate. Variable receipts are excluded from the valuations unless they are fixed in substance. Future recognition of the deferred inflow of resources is recognized in a systematic and rational manner over the term of the lease.

Unbilled Water and Sewer Revenue - Billings for water and sewer revenues are rendered on a semi-monthly basis. Unbilled water and sewer revenues, representing estimated consumer usage for the period between the last billing and the end of the year, have been recorded and are included in accounts receivable.

Inventories - Inventories are valued at the lower of cost or market, using the first-in, first-out method. Inventories consist of expendable supplies and repair parts and are recorded on the government-wide financial statements and the proprietary fund statements. In the governmental funds, inventory is recorded as an expenditure when purchased.

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

Deferred Inflows of Resources – In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has several items that qualify for reporting in this category and are reported in the governmental fund balance sheet. The unavailable revenues are from property taxes, special assessments, insurance proceeds, notes receivable and lessor leases that are deferred and recognized as an inflow of resources in the period that the amounts become available.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) laws through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that do not meet the definition of "restricted" of "invested in capital assets, net of related debt".

Leases

For governmental activity, the City now recognizes lessor transactions with receipts during the life of a lease exceeding 3.0% of fund revenues as a lease receivable and a deferred inflow of resources. For business-type and government-wide activity, lessor and lessee transactions with receipts or payment, as applicable, during the life of a lease exceeding $50,000 when grouped together in like categories of right to use type assets will be recorded.

Lessees are required to recognize lease liabilities and intangible right-to-use assets and lessors are required to recognize a lease receivables and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about government's leasing activities. For all leases with terms longer than 12 months, leases will be classified as either financing or operating, with classifications affecting the pattern of expense recognition in the Statement of Activities.

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Cash is stated at cost, which approximates fair value. The City's cash deposits, including certificates of deposits, are with institutions insured by the Federal Deposit Insurance Corporation (FDIC) and other collateral. At September 30, 2023, the City's deposits and investments were fully insured by FDIC insurance or collateralized by pledged securities.

The City's cash and cash equivalents include units of participation in the short-term investment pool of the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a special purpose government established under Nebraska statute. The investment pool or trust is not registered and is not rated for credit risk. The City limits its interest rate risk by investing only in the short-term pools, which consists primarily of government agency or government securitized investments with maturities of less than one year.

Cash and Equity in Pooled Cash Management Account - At September 30, 2023, the City's cash and pooled investments, recorded at fair market value consisted of the following:

Cash and cash equivalents:		
Bank accounts	$	4,033,878
Cash on hand		1,614
NPAIT		110,333
Total cash and cash equivalents		4,145,825
Cash held with Scotts Bluff County Treasurer		121,867

Restricted cash consists of deposits in bank account for the landfill in the name of City of Gering pursuant to an agreement with the City of Gering in the amount of $757,141.

The City has invested funds in the Invesco Government Money Market Fund and the Royal Bank of Canada Government Money Market Fund. These funds invest exclusively in high-quality, short-term, U.S. dollar-denominated money market instruments that consist of U.S. Government securities collateralized by U.S. Government obligations.

Investments:		
Money market funds	$	9,448,086
Nonnegotiable certificates of deposit		1,458,988
Government agencies securities		6,983,261
Negotiable certificates of deposit		20,143,582
Total investments		38,033,917

Custodial Credit Risk – custodial credit risk is the risk that, in the event of the failure a bank or other counterparty, the City would not be able to recover the value of its investments or collateral securities in the possession of a third party. As noted above, State Statutes 15-847 R.R.S, 1943 covers this risk.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk – credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the City.

Interest Rate Risk – interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

Investments Managed by Trustee - The City's Pension Trust Funds are administered by trustees. At September 30, 2023 Pension Trust Funds managed by a trustee consisted of the following:

	Fire	Police	City	Total
Mutual Funds	$ 3,212,862	$ 5,078,924	$ 7,302,549	$ 15,594,335

Fair Value Measurement - The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure fair value of the assets.

Assets and liabilities are classified into one of the following categories:

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market date.

Level 3: Unobservable inputs that are not corroborated by market data.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. All of the City's certificate of deposits and investments, as shown above as of September 30, 2023 are categorized as level 2 investments and generally include United States Treasury securities, United States agencies, obligations, and negotiable certificates of deposits. Investments in negotiable certificates of deposits are carried at fair value, which is based on quoted market prices.

The City's deposits in the Nebraska Public Agency Investment Trust is measured at the net asset value per share provided by the pool which approximates fair value.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 3 - RECEIVABLES

Receivables at September 30, 2023, consist of the following:

Fund	Taxes	Accounts and Other	Accrued Interest	Special Assessments
General	$ 1,111,275	$ 237,338	$ 20,710	$ -
Special Revenue	490,805	292,838	22,135	-
Debt Service	3,266	-	23,410	391,461
Capital Projects	101,398	-	2,555	-
Enterprise	-	1,160,793	33,635	-
Internal Service	-	-	9,212	-
Gross Receivables	$ 1,706,744	$ 1,690,969	$ 111,657	$ 391,461
Allowance for Uncollectibles	(11,613)	(32,029)	-	(19,550)
Net Receivables	$ 1,695,131	$ 1,658,940	$ 111,657	$ 371,911

LB 840 Economic Development Program notes receivable at September 30, 2023, consist of the following:

	Beginning Balance	Additions (Awards)	Credits & Refinancing	Principal Payments	Ending Balance
Notes Receivable:					
Eligible for job credits	$ 3,711,894	$ 991,624	$ (1,499,033)	$ 496,228	$ 2,708,257
Not eligible for job credits	394,296	-	(2,953)	90,824	300,519
Grants:					
Eligible for job credits	$ 3,622,070	950,000	906,599	2,460	5,476,209
Total LB 840 Receivables	$ 7,728,260	$ 1,941,624	$ (595,387)	$ 589,512	$ 8,484,985

Special assessment receivables - The City holds special assessment receivables in the amount of $391,461. The special assessment debt is payable entirely by special assessment collections from the assessed property owners. In the case where the assessed property owners default on those payments, the City would be ultimately liable for that debt.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 597,165	$ 35,898	$ -	$ 633,063
Inventory	2,629,113	-	-	2,629,113
Construction in progress	101,736	1,143,588	101,730	1,143,594
Total capital assets, not being depreciated	3,328,014	1,179,486	101,730	4,405,770
Capital assets, being depreciated:				
Buildings and improvements	13,830,212	743,243	12,236	14,561,219
Equipment and vehicles	9,616,095	1,334,679	(10,008)	10,960,782
Infrastructure	49,310,162	-	147,416	49,162,746
Total capital assets, being depreciated	72,756,469	2,077,922	149,644	74,684,747
Less accumulated depreciation for:				
Buildings and improvements	5,706,392	424,976	12,236	6,119,132
Equipment and vehicles	6,425,421	829,821	(10,008)	7,265,250
Infrastructure	25,573,556	2,124,091	147,416	27,550,231
Total accumulated depreciation	37,705,369	3,378,888	149,644	40,934,613
Net capital assets being depreciated	35,051,100	(1,300,966)	-	33,750,134
Net governmental activities capital assets	$ 38,379,114	$ (121,480)	$ 101,735	$ 38,155,904
Business-type Activities:				
Capital assets not being depreciated:				
Land	$ 1,525,791	$ 18,548	$ -	$ 1,544,339
Construction in progress	103,449	397,525	63,100	437,874
Total capital assets, not being depreciated	1,629,240	416,073	63,100	1,982,213
Capital assets, being depreciated:				
Buildings and improvements	7,093,525	-	-	7,093,525
Equipment and vehicles	8,458,064	1,137,195	217,574	9,377,685
Plant in service	21,676,198	-	-	21,676,198
Infrastructure	17,037,065	163,075	-	17,200,140
Total capital assets, being depreciated	54,264,852	1,300,270	217,574	55,347,548
Less accumulated depreciation for:				
Buildings and improvements	4,762,210	104,405	-	4,866,615
Equipment and vehicles	5,172,880	790,729	217,574	5,746,035
Plant in service	18,186,140	364,250	-	18,550,390
Infrastructure	5,805,116	505,825	-	6,310,941
Total accumulated depreciation	33,926,346	1,765,209	217,574	35,473,981
Net capital assets being depreciated	20,338,506	(464,939)	-	19,873,567
Net business-type activities capital assets	$ 21,967,746	$ (48,866)	$ 63,100	$ 21,855,780

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	$ 59,044
Public safety	372,864
Streets	2,182,451
Public health and social services	41,703
Culture and recreation	700,553
Public works	22,274
Total depreciation expense - governmental	$ 3,378,888
Business-type activities:	
Environmental services	$ 392,297
Wastewater	925,901
Water	343,150
Electric	30,888
Stormwater	71,583
Internal service	1,390
Total depreciation expense - business-type	$ 1,765,209

NOTE 5 - LONG-TERM DEBT

General Obligation Bonds, Revenue Bonds and Direct Borrowings outstanding and related interest requirements as of September 30, 2023, are as follows:

	Original Amount	Interest Rate	Annual Installment	Principal Amount Outstanding
Governmental activities:				
2018 General Obligation Hwy Allocation Bonds, dated June 1, 2018, due annually through 2025; secured by assets of the City	2,404,944	1.85% to 2.55%	345,917 to 362,386	716,539
2020 General Obligation Hwy Allocation Bonds, dated June 18, 2020, due annually through 2026; secured by assets of the City	2,240,000	.85% to 1.1%	445,000 to 455,000	1,355,000
Total governmental activities				$ 2,071,539
Business-type activities:				
2018 General Obligation Hwy Allocation Bonds, dated June 1, 2018, due annually through 2025; secured by assets of the City	515,056	1.85% to 2.55%	74,083 to 77,614	153,461
Total business-type activities				$ 153,461
Total long-term debt				$ 2,225,000

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

Fiscal Year Ended September 30	Governmental Activities					
	General Obligation Bonds		Revenue Bonds		Capital Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	$ 804,153	$ 25,222	-	-	-	-
2025	812,386	11,875	-	-	-	-
2026	455,000	2,503	-	-	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029-2033	-	-	-	-	-	-
	$ 2,071,539	$ 39,600	$ -	$ -	$ -	$ -

Fiscal Year Ended September 30	Business-Type Activities					
	General Obligation Bonds		Direct Borrowing		Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	$ 75,847	$ 2,908	$ -	$ -	-	-
2025	77,614	989	-	-	-	-
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029-2033	-	-	-	-	-	-
	$ 153,461	$ 3,897	$ -	$ -	$ -	$ -

Long-term liability activity for the year ended September 30, 2023 was as follows:

	10/1/22 Beginning Balance	Additions	Reductions	9/30/23 Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
GO bonds	$ 2,862,456	$ -	$ 790,917	$ 2,071,539	$ 804,153
Compensated absences	642,733	611,030	511,858	741,906	-
Governmental activities	$ 3,505,189	$ 611,030	$ 1,302,775	$ 2,813,445	$ 804,153
Business-type activities:					
Bonds payable:					
GO bonds	$ 227,544	$ -	$ 74,083	$ 153,461	$ 75,847
Loans payable – direct borrowing	$ 56,660	$ -	$ 56,660	$ -	$ -
Compensated absences	216,808	184,589	525,580	301,742	-
Business-type activities	$ 501,012	$ 184,589	$ 656,323	$ 501,012	$ 75,847

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

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 6 - LEASE AGREEMENTS

The City is lessor in a strictly variable regulated lease for the operation of their electrical distribution system to the Nebraska Public Power District, pursuant to an agreement which became effective January 1, 2019. This agreement continues until December 31, 2043, unless terminated upon five years prior written notice given by either party to the other, with termination notice date of no earlier than January 1, 2039.

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

Under the lease with the Nebraska Public Power District, the City will receive 14% of the gross retail electric revenues, adjusted for bad debt charge-offs and revenues associated with application of production cost adjustment billings and billings of other cost adjustments not included in the base rates. The City received $3,365,829 in lease payments during the year ended September 30, 2023.

The City is a lessor pursuant to various agreements with cellular phone providers who lease space for cellular equipment and towers on the City's four water towers and at the City's water well field with terms of 5 to 25 years and contain one or more renewal options. The City has included renewal periods in calculations when it is reasonably certain that the renewal option will be exercised. The City recognized a lease receivable and deferred inflow of resources for these combined leases.

The interest rate implicit in the City's leases was not readily determinable, nor explicitly stated in the lease agreements. Therefore, the City utilized its incremental borrowing rate to discount the lease payments. The total leases receivable for the City as of September 30, 2023 was $207,634.

Lease receivables at September 30, 2023, consist of the following:

	Total Payments	Receivable	Interest
2024	$ 40,355	$ 30,689	$ 9,666
2025	35,029	26,789	8,240
2026	35,415	28,554	6,861
2027	32,661	27,231	5,430
2028	15,429	10,991	4,438
2029-2033	76,719	63,065	13,654
2034-2038	21,003	20,315	688
Total	$ 256,611	$ 207,634	$ 48,977
Accrued Interest		836	
		$ 208,470	

NOTE 7 - RETIREMENT PLANS

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

General

The City sponsors a defined contribution plan which covers substantially all general city employees. Under the terms of the plan, an employee must be age 21 or older and have completed one year of continuous service and have not attained the age of 64. Participating employees are required to contribute 3% of their earnings. The City then makes a matching contribution to the plan on their behalf. An additional voluntary contribution can be made by employees to the plan to the extent allowed under the Internal Revenue Code, currently an additional 10%. The City will contribute an amount equal to an employee's voluntary contribution, not to exceed 3% of the employee's compensation. Employees are 100% vested in the plan after completing 7 years of service, reaching normal retirement age (65), meeting the requirements for early retirement date, becoming totally disabled, or deceased, whichever occurs first. Contributions to the general city employee retirement plan were $226,586 and $248,230 by the City and plan participants, respectively. There are 72 active participants in the plan.

Fire Fighters

Fire fighters are covered by a defined contribution plan sponsored by the City. Eligible employees are required to contribute 6.5% of their salary to the plan, which the City then matches at the rate of 13% of the participant's salary. Employees are fully vested after 7 whole years of service. A participant's normal retirement age is the date he attains age 55 and completes 21 years of service. Nebraska State statutes govern the coverage afforded to participants under this plan. Contributions to the fire fighters employee retirement plan were $141,242 and $75,467 by the City and plan participants, respectively. There are 18 active participants in the plan.

Police

Police officers are covered by a defined contribution plan sponsored by the City. Participants in the plan are required to contribute 7.0% of their salary to the plan, which is matched by a 7.0% contribution from the City. Employees are fully vested after 7 whole years of service. Contributions to the police retirement plan were $177,002 and $198,749 by the City and plan participants, respectively. There are 31 active participants in the plan.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

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

The City is committed to $300,000 annually to Riverside Discovery Center (RDC) for its operation of a zoo. The City entered into a contract with RDC on December 16, 2019. Payments are due for five years from the effective date of October 1, 2020.

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

Construction – The City is party to contracts for various projects that will be completed at future dates. The City will use cash equity of the noted funds to fund the projects.

NOTE 8 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Commitments and contingencies as of September 30, 2023:

	Contract Amount	Paid Through 09/30/2023	Obligation Pending	Expected Completion
20th Street Mill & Overlay	$ 1,005,348	$ 392,901	$ 612,447	Spring 2024
23 Club Phase III Lighting Project	$ 301,589	$ -	$ 301,589	Spring 2024
Wastewater Influent Main Line Reline	$ 257,812	$ 215,530	$ 42,282	Spring 2024
Library HVAC	$ 311,700	$ -	$ 311,700	Spring 2024
Total Construction Commitment	$ 1,876,449	$ 608,431	$ 1,268,018	

NOTE 9 - RISK MANAGEMENT

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

Due to the Affordable Care Act, the coverage lifetime maximum is unlimited. Re-insurance is covered by a policy which provided insurance above the City's participation of $55,000 per person and $1,592,358 in the aggregate.

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

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

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

	Transfers In			
Transfers Out	General Fund	Stormwater Fund	Internal Service Fund	Total Transfers Out
General Fund	$ -	$ -	$ -	$ -
Streets Fund	-	-	12,500	$ 12,500
Debt Service Fund	-	-	-	-
Wastewater Fund	-	50,000	18,750	68,750
Water Fund	-	-	18,750	18,750
Electric Fund	3,396,423	-	-	3,396,423
	$ 3,396,423	$ 50,000	$ 50,000	$ 3,496,423

During the year, the City made an interfund loan from the Streets Fund to the Debt Service Fund in the amount of $253,378 to pay for engineering and construction costs related to the 20th Street Mill & Overlay project. The funds will be repaid in full to the Streets fund from the Debt Service Fund in the subsequent year.

NOTE 11 - PROPERTY TAXES

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

Property taxes levied for 2022-2023 are recorded as revenue when expected to be collected within 60 days after September 30, 2023. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually. Property taxes expected to be collected after 60 days are recorded as deferred revenue on the fund balance sheets.

The 2022 tax levy, for the 2022-2023 fiscal year, was $2,174,574 with a tax rate per $100 valuation of 0.216 for general and $54,100 with a tax rate per $100 valuation of .1591 for the business improvement district. The assessed value upon which the 2022 levy was based was $1,006,747,091 for general and $34,011,899 for the business improvement district.

NOTE 12 – TAX ABATEMENTS

As of September 30, 2023, the City provided tax abatements through the Tax Increment Financing (TIF) program. The Tax Increment Financing Law allows for the increased property taxes generated by the improvement of blighted property to be used to pay for the financing of community redevelopment/TIF projects. The statutes for community redevelopment/TIF are found in Neb. Rev. Stat. SS 18-2101 through 18-2150. The City must declare the area as substandard, blighted, and in need of redevelopment. The City is required to prepare a development plan. TIF bonds may be issued for the acquisition of property, site preparation, and public improvements. An agreement is entered into between the City and the Developer and a base valuation is established. The base property valuation remains assessable to all taxing entities. Any increase in value and resulting taxes are used to pay off the debt incurred for the redevelopment project. The project must not exceed a 15-year period. Currently, the City has Developer TIF bonds that extend through December 31, 2035. For the year ended September 30, 2023, the City abated $55,767 in property tax revenue under the tax increment financing program.

NOTE 13 – AMERICAN RESCUE PLAN

The City received American Rescue Plan funds in the amount of $2,576,234 to cover necessary expenditures due to the public health emergency with respect to the pandemic. As of September 30, 2023, the City has not spent any of these funds but has restricted the full amount in restricted cash. According to the Act, these funds must be obligated by December 31, 2024 and expended no later than December 31, 2026 unless a Surface and Transportation project, which is not later than September 30, 2026. The City does anticipate using these funds for eligible expenditures within the period of performance required. If the City does not spend these funds in accordance with the Act requirements, there is a potential that the City would have to pay these funds back.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 6,295,778	$ 6,295,778	6,828,169	$ 532,391
Intergovernmental	117,488	117,488	138,063	20,575
Local	3,686,635	3,686,635	4,436,959	750,324
Total revenues	10,099,901	10,099,901	11,403,191	1,303,291
Expenditures:				
General government	1,296,915	1,296,915	794,837	502,078
Public safety - Police and Fire	6,643,453	6,643,453	6,125,092	518,360
Public works - Other	349,136	349,136	303,391	45,745
Culture and recreation	4,022,021	4,022,021	3,487,556	534,465
Total expenditures	12,311,525	12,311,525	10,710,876	1,600,648
Excess revenues over (under) expenditures	$ (2,211,624)	$ (2,211,624)	692,315	$ 2,903,939
Fund balances, October 1			8,615,573	
Fund balances, September 30			$ 9,307,888	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
STREETS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 1,175,493	$ 1,175,493	$ 1,217,856	$ 42,363
Intergovernmental	2,266,288	2,266,288	2,371,566	105,278
Local	41,792	41,792	92,273	50,481
Total revenues	3,483,573	3,483,573	3,681,695	198,122
Expenditures:				
Public works - Streets	3,950,481	3,950,481	3,548,620	401,862
Total expenditures	3,950,481	3,950,481	3,548,620	401,862
Excess revenues over (under) expenditures	$ (466,908)	$ (466,908)	133,075	$ 599,984
Fund balances, October 1			2,496,591	
Fund balances, September 30			$ 2,629,666	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
ECONOMIC DEVELOPMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 1,149,540	$ 1,149,540	$ 1,237,416	$ 87,876
Local	610,143	610,143	679,778	69,635
Total revenues	1,759,683	1,759,683	1,917,194	157,511
Expenditures:				
Community development	2,836,542	2,836,542	2,143,918	692,624
Total expenditures	2,836,542	2,836,542	2,143,918	692,624
Excess revenues over (under) expenditures	$ (1,076,859)	$ (1,076,859)	(226,724)	$ 850,135
Fund balances, October 1			1,735,571	
Fund balances, September 30			$ 1,508,847	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
Revenues:				
Taxes	$ -	$ -	$ 94,890	$ 94,890
Local	1,090,620	1,090,620	189,950	(900,670)
Total revenues	1,090,620	1,090,620	284,840	(805,780)
Expenditures:				
General government	3,505,000	3,505,000	245,748	3,259,252
Total expenditures	3,505,000	3,505,000	245,748	3,259,252
Excess revenues over (under) expenditures	$ (2,414,380)	$ (2,414,380)	39,092	$ 2,453,472
Fund balances, October 1			5,629,543	
Fund balances, September 30			$ 5,668,635	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
SPECIAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 90,000	$ 90,000	$ 106,440	$ 16,440
Intergovernmental	-	-	70,845	70,845
Local	505,000	505,000	322,356	(182,645)
Total revenues	595,000	595,000	499,641	(95,359)
Expenditures:				
General government	3,506,234	3,506,234	247,667	3,258,568
Total expenditures	3,506,234	3,506,234	247,667	3,258,568
Excess revenues over (under) expenditures	$ (2,911,234)	$ (2,911,234)	251,974	$ 3,163,208
Fund balances, October 1			3,157,583	
Fund balances, September 30			$ 3,409,557	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 1,809,414	$ 1,809,414	$ 1,031,480	$ (777,934)
Local	300	300	13,363	13,063
Total revenues	1,809,714	1,809,714	1,044,842	(764,872)
Expenditures:				
General government	250,000	250,000	132,669	117,331
Total expenditures	250,000	250,000	132,669	117,331
Excess revenues over (under) expenditures	$ 1,559,714	$ 1,559,714	912,174	$ (647,540)
Fund balances, October 1			204,406	
Fund balances, September 30			$ 1,116,580	

See accompanying notes.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE BUDGETARY COMPARISON SCHEDULES

September 30, 2023

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

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

1. Prior to September 1, the City Clerk submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comments.

3. Prior to September 30, the budget is legally enacted through passage of an ordinance.

4. Formal budgetary integration is employed as a management control device for the General, Special Revenue, Capital Projects, Debt Service and Proprietary Funds.

5. Budgets are prepared using the cash basis of accounting which is a basis not consistent with accounting principles generally accepted in the United States of America.

6. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revision that alters total expenditures of any fund requires approval of council and a public hearing.

7. All appropriations lapse at year end.

By law, the City of Scottsbluff adopts a unified budget for all funds. However, in deriving the total unified numbers, the City establishes individual fund budget numbers which have been used in the major fund presentations on page 45-50.

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

Revenues and expenditures presented on a non-GAAP budget basis of accounting differ from the revenues and expenditures presented in accordance with GAAP because of the different treatment of accruals. A reconciliation for the year ended September 30, 2023, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

	General Fund	Streets Fund	Econ. Dev. Fund	Debt Service Fund	Special Projects Fund	Capital Projects Fund
Net change in fund balances:						
Balance on a GAAP basis	$ 867,229	$ 465,368	$ (172,037)	$ (195,679)	$ 223,809	$ 894,369
Basis differences (accruals occur because the cash basis of accounting use for budgeting differs from the modified accrual basis of accounting prescribed for governmental fund	(174,915)	(332,293)	(54,687)	234,771	28,165	17,805
Balance on a budget basis	$ 692,314	$ 133,075	$ (226,724)	$ 39,092	$ 251,974	$ 912,174

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

OTHER SUPPLEMENTARY INFORMATION

CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
ASSETS					
Cash and cash equivalents	$ 1,412	$ 56,342	$ 31,628	$ 16,777	$ 3,385
Funds held by county treasurer	-	2,534	3,457	20,272	-
Investments	12,957	516,877	290,152	153,911	31,057
Net receivables:					
Taxes	-	5,810	2,965	38,717	-
Accounts and unbilled	-	600	-	-	-
Accrued interest	31	1,291	742	353	72
Governmental unit	-	-	-	750	-
Other receivables	-	-	-	-	-
Total assets	$ 14,400	$ 583,454	$ 328,944	$ 230,779	$ 34,514
LIABILITIES					
Accounts payable	$ -	$ 24,405	$ 3,090	$ 22,791	$ -
Accrued salaries	-	3,102	-	-	-
Other accrued expenses	-	464	-	-	-
Total liabilities	-	27,971	3,090	22,791	-
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue - property taxes	-	5,566	2,286	36,444	-
Total deferred inflow of resources	-	5,566	2,286	36,444	-
FUND BALANCES					
Restricted for:					
Community improvements	-	-	-	-	-
Economic development	-	-	-	-	-
Public safety	-	-	-	-	-
Committed for:					
Community improvements	14,400	-	323,568	-	34,514
Public safety	-	-	-	171,544	-
Cemetery operations and improvements	-	549,917	-	-	-
Total fund balances	14,400	549,917	323,568	171,544	34,514
Total liabilities and fund balances	$ 14,400	$ 583,454	$ 328,944	$ 230,779	$ 34,514

Keno	Mutual Fire	CRA Fund	CDBG Fund	Leasing Corporation Fund	Total Nonmajor Governmental Funds
$ 25,110	$ 44,193	$ 43,659	(2,740)	$ 675	$ 220,440
-	-	6,444	-	-	32,707
230,362	405,428	400,528	(25,133)	6,190	2,022,328
-	-	-	-	-	47,492
-	-	-	-	-	600
589	1,019	1,013	-	16	5,127
-	-	-	57,814	-	58,564
2,249	-	-	-		2,249
$ 258,310	$ 450,640	$ 451,644	29,941	$ 6,880	$ 2,389,507
$ 10,277	$ -	$ 219,522	-	$ -	$ 280,085
-	-	-	-	-	3,102
-	-	-	-	-	464
10,277	-	219,522	-	-	283,651
-	-	-	-	-	44,297
-	-	-	-	-	44,297
248,033	-	-	29,941	-	277,974
-	-	232,122	-	-	232,122
-	450,640	-	-	-	450,640
-	-	-	-	6,880	379,362
-	-	-	-	-	171,544
-	-	-	-	-	549,917
248,033	450,640	232,122	29,941	6,880	2,061,559
$ 258,310	$ 450,640	$ 451,644	29,941	$ 6,880	$ 2,389,507

CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
Revenues:					
Taxes and special assessments	$ -	$ 55,886	$ 53,178	$ 425,764	$ -
Intergovernmental	-	-	-	1,818	-
Charges for services	-	80,200	-	-	-
Investment income (loss)	453	31,201	9,426	26,371	3,079
Other revenue	-	55,389	-	-	-
Total revenues	453	222,676	62,604	453,953	3,079
Expenditures:					
Current operations:					
General government	-	-	-	-	526
Public safety	-	-	-	123,096	-
Public health and social services	-	318,583	-	-	-
Public works	-	-	43,763	-	-
Capital expenditures	-	89,794	-	609,734	35,898
Total expenditures	-	408,377	43,763	732,830	36,424
Excess revenues over (under) expenditures	453	(185,701)	18,841	(278,877)	(33,345)
Fund balances, October 1	13,947	735,618	304,727	450,421	67,859
Fund balances, September 30	$ 14,400	$ 549,917	$ 323,568	$ 171,544	$ 34,514

	Keno	Mutual Fire	CRA	CDBG	Leasing Corporation Fund	Total Nonmajor Governmental Funds
	$ -	$ -	$ 516,881	$ -	$ -	$ 1,051,709
	-	-	-	60,814	-	62,632
	-	-	-	-	-	80,200
	5,992	21,823	11,960	1,412	217	111,934
	77,269	105,062	50	-	-	237,770
	83,261	126,885	528,891	62,226	217	1,544,245
	17,788	-	521,995	47,920	29	588,258
	-	45,381	-	-	-	168,477
	-	-	-	-	-	318,583
	-	-	-	-	-	43,763
	23,929	160,968	-	-	-	920,323
	41,717	206,349	521,995	47,920	29	2,039,404
	41,544	(79,464)	6,896	14,306	188	(495,159)
	206,489	530,104	225,226	15,635	6,692	2,556,718
	$ 248,033	$ 450,640	$ 232,122	$ 29,941	$ 6,880	$ 2,061,559

CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2023

	Health Insurance	Unemployment Compensation	Geographic Information System	Totals
ASSETS				
Current assets:				
Cash and cash equivalents	$ 381,605	$ 6,669	$ 3,205	$ 391,480
Investments	1,301,995	22,756	10,936	1,335,686
Net receivables:				
Accrued interest	8,988	156	69	9,212
Total current assets	1,692,588	29,581	14,210	1,736,379
Noncurrent assets				
Investments	2,198,866	38,432	18,469	2,255,766
Net capital assets	-	-	2,433	2,433
Total noncurrent assets	2,198,866	38,432	20,902	2,258,199
Total assets	$ 3,891,454	$ 68,013	$ 35,112	$ 3,994,578
LIABILITIES				
Current Liabilities:				
Accounts payable	$ -	$ 182	$ 750	$ 932
Accrued salaries	-	-	717	717
Other accrued expenses	-	-	117	117
Total current liabilities	-	182	1,584	1,766
Noncurrent liabilities:				
Compensated absences	-	-	1,971	1,971
Total noncurrent liabilities	-	-	1,971	1,971
Total liabilities	-	182	3,555	3,737
NET POSITION				
Invested in capital assets, net of related debt	-	-	2,433	2,433
Unreserved	3,891,454	67,831	29,124	3,988,410
Total net position	3,891,454	67,831	31,557	3,990,841
Total liabilities and net position	$ 3,891,454	$ 68,013	$ 35,112	$ 3,994,578

CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Health Insurance	Unemployment Compensation	Geographic Information System	Total
Operating revenues:				
Other revenues	$ 2,627,415	$ -	$ -	$ 2,627,415
Total operating revenues	2,627,415	-	-	2,627,415
Operating expenses:				
Personnel services	-	-	61,375	61,375
Operating supplies	-	-	4,652	4,652
Contractual	-	-	1,536	1,536
Maintenance	-	-	15,000	15,000
Utilities	-	-	549	549
Other operating expenses	2,069,333	842	880	2,071,055
Depreciation and amortization	-	-	1,390	1,390
Total operating expenses	2,069,333	842	85,382	2,155,557
Operating income (loss)	558,082	(842)	(85,382)	471,858
Non-operating revenues (expenses):				
Invesetment income	88,067	2,172	2,998	93,236
Net non-operating revenues (expenses)	88,067	2,172	2,998	93,236
Income (loss) before contributions & transfers	646,149	1,330	(82,384)	565,094
Transfers from (to) other funds:				
Operating transfers in	-	-	50,000	50,000
Net transfers from (to) other funds	-	-	50,000	50,000
Change in net position	646,149	1,330	(32,384)	615,094
Net position, October 1	3,245,305	66,501	63,941	3,375,747
Net position, September 30	$ 3,891,454	$ 67,831	$ 31,557	$ 3,990,841

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

Independent Auditors' Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, (City) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 25, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Contryman Associates PC
Certified Public Accountants
Scottsbluff, Nebraska

April 25, 2024

City of Scottsbluff, Nebraska

Monday, April 29, 2024
Regular Meeting

Item 10.a

Council to consider action on the third reading of the Ordinance regarding the Rezone of Lots 1-2, Block 1, Seth Raymond Subdivision from (A) Agricultural to (R-1) Single-Family Residential.

Staff Contact: Zachary Glaubius

ORDINANCE NO. ______

AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA, DEALING WITH ZONING, AMENDING SECTION 25-1-4 BY UPDATING THE OFFICIAL ZONING DISTRICT MAP TO SHOW THAT LOTS 1 AND 2, BLOCK 1, SETH RAYMOND SUBDIVISION, SCOTTS BLUFF COUNTY, NEBRASKA, SITUATED IN THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 11, TOWNSHIP 22 NORTH, RANGE 55 WEST OF THE 6th PRINCIPAL MERIDIAN SCOTTS BLUFF COUNTY, NEBRASKA WHICH WAS PREVIOUSLY ZONED AS AGRICULTURAL (A) TO R-1 SINGLE FAMILY (R-1), REPEALING PRIOR SECTION 25-1-4, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.

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

Section 1. Section 25-1-4 of the Municipal Code is amended to provide as follows:

"25-1-4. Zones; location; maps. The boundaries of the zoning districts created in this chapter are shown on the zoning district map which is made a part of this municipal code. The zoning district map and all information shown thereon shall have the same force and effect as if fully set forth and described herein. The official zoning district map shall be identified by the signature of the Mayor, attested by the City Clerk under the following statement:

> This is to certify that this is the official zoning district map described in §25-1-4 of the Scottsbluff Municipal Code, passed this ____ day of ________________, 2024."

Section 2. Previously existing Section 25-1-4 and all other Ordinances and parts of Ordinances in conflict with this Ordinance, are repealed. Provided, this Ordinance shall not be construed to affect any rights, liabilities, duties or causes of action, either criminal or civil, existing or actions pending at the time when this Ordinance becomes effective.

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

PASSED AND APPROVED on ___________________, 2024.

____
Mayor

ATTEST:

____
City Clerk (Seal)

Approved as to form:

____
City Attorney

City of Scottsbluff, Nebraska

Monday, April 29, 2024
Regular Meeting

Item 10.b

Council to consider action on the second reading of the Ordinance to Annex Lots 1-2, Block 1, Seth Raymond Subdivision.

Staff Contact: Zachary Glaubius

ORDINANCE NO. ________

AN ORDINANCE OF THE CITY OF SCOTTSBLUFF NEBRASKA, ANNEXING REAL ESTATE PLATTED AS LOTS 1 AND 2, BLOCK 1, SETH RAYMOND SUBDIVISION, SITUATED IN THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 11, TOWNSHIP 22 NORTH, RANGE 55 WEST OF THE 6^{TH} PRINCIPAL MERIDIAN, SCOTTS BLUFF COUNTY, NEBRASKA, AMENDING SECTION 25-1-3.1 OF THE MUNICIPAL CODE, AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.

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

SECTION 1. Daniel Raymond ("Owner") has requested that the following described real property (the "Real Estate") be included within the corporate limits of the City of Scottsbluff:

> Lots 1 and 2, Block 1, Seth Raymond Subdivision, situated in Southwest Quarter of the Southeast Section 11, Township 22 North, Range 55 West of the 6^{th} Principal Meridian, Scotts Bluff County, Nebraska.

SECTION 2. The Real Estate is contiguous or adjacent to the existing corporate limits of the City of Scottsbluff, is urban or suburban in character, and does not constitute agricultural land which is rural in character.

SECTION 3. The Real Estate is annexed to and included within the corporate limits of the City of Scottsbluff as of the effective date of this Ordinance.

SECTION 4. The description and jurisdiction as provided for in Section 14-1-1 and 25-1-3.1 of the Scottsbluff Municipal Code is amended to provide for the addition of the Real Estate to the corporate limits of the City of Scottsbluff.

SECTION 5. The Owner has requested annexation pursuant to §18-3301 and §16-117 of the Nebraska Revised Statutes and has waived the requirements of §16-120 of the Nebraska Revised Statutes which would otherwise require the City of Scottsbluff to provide to his Real Estate substantially the same services as are provided to other inhabitants of the City.

SECTION 6. Section 25-1-31.1 of the Municipal Code is now amended and all ordinances, parts of ordinances, resolutions, and policies of the City of Scottsbluff in conflict with this Ordinance are repealed.

SECTION 7. This Ordinance shall be in full force and effect from and after its approval, passage, and publication shall be in pamphlet form.

PASSED AND APPROVED this ____ day of May, 2024.

____
Jeanne McKerrigan, Mayor

Attest: ______________________________
Kimberley Wright, City Clerk

Approved as to Form and Legality:

____
City Attorney

City of Scottsbluff, Nebraska

Monday, April 29, 2024
Regular Meeting

Item 10.c

Council to consider action on the second reading of the Ordinance dealing with the use of child restraints in motor vehicles.

Staff Contact: Kevin E Spencer

ORDINANCE NO. __________

AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA, DEALING WITH THE USE OF CHILD RESTRAINTS IN MOTOR VEHICLES, AMENDING THE SCOTTSBLUFF MUNICIPAL CODE AT SECTIONS 22-3-20 AND 22-3-21 BY UPDATING THE REQUIREMENTS FOR THE USE OF CHILD RESTRAINTS IN MOTOR VEHICLES AND SETTING FORTH A PENALTY FOR FAILURE TO DO SO, REPEALING FORMER SECTIONS, PROVIDING FOR PUBLICATION IN PAMPHLET FORM AND PROVIDING FOR AN EFFECTIVE DATE.

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

Section 1. Section 22-3-20 of the Scottsbluff Municipal Code is amended to provide as follows:

"22-3-20. Child passenger; use of restraint system.

(1) Any person who drives any motor vehicle in the City of Scottsbluff which has or is required by the laws of the State of Nebraska to have an occupant protection system, as defined in the Statutes of the State of Nebraska, shall ensure that all children up to eight (8) years of age being transported by such vehicle (a) use a child passenger restraint system of a type which meets Federal Motor Vehicle Safety Standard 213 as developed by the National Highway Traffic Safety Administration, as such standard existed on January 1, 2009, and which is correctly installed in such motor vehicle and (b) occupy a seat or seats, other than a front seat, if such seat or seats are so equipped with such passenger restraint system and such seat or seats are not already occupied by a child or children under eight (8) years of age. In addition, all children up to two (2) years of age shall use a rear-facing child passenger restraint system until the child outgrows the child passenger restraint system manufacturer's maximum allowable height or weight.

(2) Any person who drives a motor vehicle in the City of Scottsbluff which has or is required by the laws of the State of Nebraska to have an occupant protection system or a three-point safety belt system shall ensure that all children eight (8) years of age and less than eighteen (18) years of age being transported by such vehicle use an occupant protection system.

(3) Subsections (1) and (2) of this section apply to autocycles and to every motor vehicle which is equipped with an occupant protection system or is required to be equipped with restraint systems pursuant to Federal Motor Vehicle Safety Standard 208, and such standard existed on January 1, 2009, except taxicabs, mopeds, motorcycles, and any motor vehicle designated by the manufacturer as a 1963 year model or earlier, which is not equipped with an occupant protection system.

(4) Whenever a licensed physician determines, through accepted medical procedures, that use of a child passenger restraint system by a particular child would be harmful by reason of the child's weight, physical condition, or other medical reason, the provisions of subsection (1) or (2) of this section shall be waived. The driver of any motor vehicle transporting such a child shall carry on his or her person or in the vehicle a signed written statement of the physician identifying the child and stating the grounds for such waiver.

(5) The drivers of authorized emergency motor vehicles shall not be subject to the requirements of subsection (1) or (2) of this section when operating such authorized emergency motor vehicles pursuant to their employment.

(6) A driver of a motor vehicle shall not be subject to the requirements of subsection (1) or (2) of this section if the motor vehicle is being operated in a parade or exhibition and the parade or exhibition is being conducted in accordance with the Laws of the State of Nebraska or this Municipal Code.

(7) All persons being transported by a motor vehicle operated by a holder of a provisional operator's permit or a school permit shall use such motor vehicle's occupant protection system or a three-point safety belt system."

Section 2. Section 22-3-21 of the Scottsbluff Municipal Code is amended to provide as follows:

"22-3-21. Same; violations; penalty; defense.

(1) Any person who violates any provision of section 22-3-20 of the Municipal Code is guilty of a Class II violation. A failure to provide a child restraint system for more than one (1) child in the same vehicle at the same time as required by subsection (1) of section 22-3-20, shall not be treated as a separate offense.

(2) Enforcement of subsection (2) or (7) of section 22-3-20 shall be accomplished only as a secondary action when an operator of a motor vehicle has been cited or charged with a violation or some other offense, unless the violation involves a person under the age of eighteen (18) years riding in or on any portion of the motor vehicle not designed or intended for the use of passengers when the motor vehicle is in motion."

(3) Prior sections 22-3-20 and 22-3-21 of the Scottsbluff Municipal Code are hereby repealed. Section 22-3-20 and 22-3-21 are hereby amended, provided this Ordinance shall not be construed to affect any causes of action, civil or criminal, existing as actions pending, at the time this Ordinance becomes effective.

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

PASSED and APPROVED on ________________, 2024.

____
Mayor

Attest:

____
City Clerk (Seal)

Approved as to Form:

____
City Attorney

City of Scottsbluff, Nebraska
Monday, April 29, 2024
Regular Meeting

Item 10.d

Council to consider action on the second reading of the Ordinance amending certain park and recreation fees.

Staff Contact: Matthew Carpenter

ORDINANCE NO. _________

AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA AMENDING CERTAIN PARK AND RECREATION FEES IN CHAPTER 6, ARTICLE 6 IN PARTICULAR SECTIONS 13 DEALING WITH CAMPGROUND, SECTION 15 DEALING WITH SWIMMING POOLS, AND SECTION 15.1 DEALING WITH PARK USER FEES, REPEALING PRIOR PROVISIONS OF THE MUNICIPAL CODE; PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.

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

Section 1. Chapter 6, Article 6, Section 13 of the Scottsbluff Municipal Code is amended to provide as follows:

"§ 6-6-13. CAMPGROUND.
Users of Riverside Park campground shall pay fees to the City daily for use of facilities at such campground as follows:

Campsite:
Full hookup $35.00
Electric and water only $25.00
Dry camp $12.00
Use of dump station .... $7.00"

Section 2. Chapter 6, Article 6, Section 15 of the Scottsbluff Municipal Code is amended to provide as follows:

"§ 6-6-15 SWIMMING POOLS; ADMISSIONS.
(A) Westmoor Pool Single Admission:
Age 5 and under $1
Age 6 to 15, inclusive $3.50
Age 16 to 61, inclusive $4.00
Over age 61 $1.50
Tube rental $2
Tube rental for holders of annual family pass $1

(B) Season Tickets:
Individual $75
Family $125

(1) A maximum of two adults and four children may be admitted on a family pass. The names of the persons entitled to be admitted shall be written on the pass. Additional names may be added to the pass for the payment of a fee in the amount of ten dollars per person.

(2) Punch cards.

(a) Forty punches: $40.

(b) Punch cards will be punched once for each $1 or portion thereof to be applied to an admission fee. A punch card is valid until all punches are used but not longer than two years from the date of purchase. Its use is not restricted to the purchaser's family members.

(3) The prices for admission are payable at the time of entry into the pool. No admission price will be refunded or prorated because of inclement weather or mechanical error after admission has been paid.

(C) Special night activities (as designated by Park Supervisor). Regular pool admission shall be charged.

(D) Private party pool rental fees (available after regular pool hours):
Small group rate, not to exceed 50 people $125 per hour
Large group rate, 51-150 people $200 per hour
Corporate rental rate, 15-300 people $300 per hour

(1) These prices include the use of tubes and slides. Concessions will be made available upon request.

(2) The City Council by resolution may authorize a promotional discount on the charge for annual family season tickets as provided in this article. No refund shall be made of any admission charge except in the case of a mistake on the part of the officer or employee who issued a ticket or punched a card."

Section 3. Chapter 6, Article 6, Section 15.1 of the Scottsbluff Municipal Code is amended to provide as follows:

"§ 6-6-15.1 PARK USER FEES.

(A) A charge of $50 per field per day shall be made for use of the city's fields for organized baseball or softball events in the city parks. For this fee, the city shall allow the use of the field and shall prepare the field and chalk the baselines once each day. If additional field preparation or chalking is requested, an additional charge of $50 shall be made.

(B) Any individual or organization desiring to reserve a park or shelter shall pay the following fees and deposit:

Park	**Shelter/Facility**	**Deposit**	**Fee**	**Amenities**	**Key**
Centennial	Gazebo	$50	$50	E	B = Buffet Table E = Electricity G = Grill L = Lights W = Water All parks open: 6:00 a.m. – 11:00 p.m.
Frank	Cosmos (Rectangle)	$25	$25	E, W, G, B, L	
	Octagon	$25	$25	E, L	
Lacy	Lions (East)	$25	$25	W	
	Kiwanis (West)	$25	$25	E, W, B, L	
Landers	Northeast	$25	$25	W	
	Southwest	$25	$25	W	
Pioneer	Lions (Large)	$25	$25	E, G, B, L	
	Small	$25	$25	E, G, L	
18th Street Plaza	Stage	$200	$100	E, L	
	Plaza	$200	$100	E, L	
Northwood	Middle	$25	$25	G	
Riverside	Elks	$25	$25	G	
	Kiwanis	$25	$25		
Veteran's	West	$25	$25	G	

(C) A special event permit shall require the following deposits and fees:

(1) Event liability insurance in the amounts of:

(a) One million dollars medical liability;
(b) Two million dollars accidents;
(c) Two hundred thousand dollars property damage; and
(d) Name the city as additional insured on all policies.

(2) Damage deposit of $200; the deposit is dependent upon:

(a) Size, nature, and location of event;
(b) Appropriate use of facility;
(c) Timing in relation to other events;
(d) Organization's ability to provide support deemed necessary by Parks and Recreation Department to conduct the event;
(e) Permittees at Lacy Park will be responsible for making arrangements to have the septic system pumped during and after their special event if in use. If the septic is not pumped, any deposit amounts will go towards taking care of that matter; and

(f) Damage deposits will be returned if facilities are left in the condition they were found in.

(3) For-profit events and sports tournaments will be charged a rental fee of $275 per day for use of city property in addition to a damage deposit.

(4) Any individual desiring to reserve a park shelter for a wedding shall pay the following fees and deposit.

Park	**Shelter/Facility**	**Deposit**	**Fee**
Centennial	Gazebo	$200	$100
18th Street Plaza	Stage	$200	$100

(a) Wedding rentals are divided into two, 6-hour time slots;

Morning: 8:00 a.m. to 2:00 p.m.

Evening: 3:00 p.m. to 9:00 p.m.

(b) Damage deposits will be returned if facilities are left in the condition they were found in."

Section 4. Existing Sections 6-6-13, 6-6-15, and 6-6-15.1 of the Scottsbluff Municipal Code are hereby revised and amended as set forth in this ordinance. This ordinance shall not be construed to affect any cause of action, civil or criminal, existing or actions pending, at the time this ordinance becomes effective.

Section 5. This ordinance shall become effective upon its passage, approval as provided by law, and publication shall be in pamphlet form.

PASSED AND APPROVED on _____________, 2024.

Attest: ________________________________ Mayor

____
City Clerk (Seal)

Approved as to form:

____
City Attorney