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

Regular Meeting
April 21, 2025
6:00 PM

1. **Roll Call**

2. **Pledge of Allegiance**

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

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

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

6. **Closed Session**

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

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

   a) Council to approve the minutes of the April 7, 2025 Regular Meeting.

   b) Council to set a public hearing for May 5, 2025 at 6:00 p.m. to consider the Rezone of Part of Lot 1, Tax Lot 13 and Accreted Lands in Section 27, Township 22 North, Range 55 West of the 6th PM, commonly identified as 1902 W. Overland Drive, from R-1A Single -Family Residential to C-3 Heavy Commercial.

   c) Council to set a public hearing for May 5, 2025 at 6:00 p.m. to consider the Rezone of Blocks 2 & 4, Whistle Creek Subdivision, commonly identified as a tract of land southeast of US Highway 26 and City Route, from C-3 Heavy Commercial to M-1 Light Manufacturing and Industrial.

d) Council to set a public hearing for May 5, 2025 at 6:00 p.m. to consider the Zoning Text Amendments to Chapter 25, Articles 2 & 3 regarding Adult Day Service Facilities and Respite Care Facilities and to Chapter 25, Article 5 regarding Off-Street Parking Surfaces.

e) Council to set a public hearing for May 5, 2025 at 6:00 p.m. to receive comment concerning the City's application to the Nebraska Department of Economic Development for the Owner-Occupied Housing Community Development Block Grant.

f) Council to approve the appointment of Spencer Rien to the LB840 Citizen Review Committee.

g) Council to approve the bid specifications for Veteran's Park Mini-Pitch Concrete Improvements and authorize the city clerk to advertise for bids to be received by May 12, 2025 at 2:00 p.m.

h) Council to consider and take action on claims of the City.

8. **Claim Removed From Consent Calendar**

a) Council to consider and take action on the claim from Intralinks in the amount of $16,728.66.

b) Council to consider and take action on the claim from Jerry Stricker for Tree Rebate in the amount of $187.96.

9. **Financial Report**

a) Council to receive the 2024 Annual Audit Report from berganKDV.

b) Council to receive the March 2025 Financial Report.

10. **Resolution & Ordinances**

a) Council to consider action on the first reading of the Ordinance removing certain term requirements of members serving on the Economic Development Citizen Advisory Commission.

11. **Petitions, Communications, Public Input**

a) Council introduction to Library Director, Elaine Bleisch.

b) Council to receive an update on Riverside Discovery Center.

c) Council to discuss and consider action on ten Special Designated Liquor Licenses for P.R.E.S., Inc. d/b/a Rosita's to serve distilled spirits at the Bands on Broadway Summer Series 6/5; 6/12; 6/19; 6/26;/ 7/3; 7/10; 7/17; 7/24; 7/31 & 8//7 from 5:30 to 9:30 p.m. at the 18th Street Plaza.

d) Council to discuss and consider action on a Community Festival Permit for Bands on Broadway to block off parking stalls on the east side of the 18th Street Plaza every Thursday from June 5th to August 7, 2025 from 12:00 p.m. to 12:00 a.m. to allow for musician and vendor access.

e) Mayor to read the Proclamation naming April 25, 2025 as Arbor Day in the City of Scottsbluff.

12. **Bids & Awards**

a) Council to discuss and consider action on awarding the bid for Westmoor Park Pickleball Courts Paving Improvement Project to Mark Chrisman Trucking in the amount of $85,000.

13. **Reports from Staff, Boards & Commissions**

a) Council to discuss and consider action on the Memorandum of Agreement between the Scotts Bluff County Sheriff's Office and the Scottsbluff Police Department and authorize the Mayor to sign the Agreement.

14. **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.

15. **Adjournment**

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 6.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.

Staff Contact:

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 7.a

Council to approve the minutes of the April 7, 2025 Regular Meeting.

Staff Contact: Kimberley Wright

Regular Meeting
April 7, 2025

The Scottsbluff City Council met in a regular meeting on April 7, 2025 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 3, 2025 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 4, 2025. Mayor Vidlak presided and City Clerk Wright recorded the proceedings. The meeting was called to order and The Pledge of Allegiance was recited. Mayor Vidlak 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: Betsy Vidlak, Jeanne McKerrigan, Matt Salomon, Jerry Stricker, and Scott Phillips. Also present were City Manager Kevin Spencer and City Attorney Kent Hadenfeldt. Absent: None.

Mayor Vidlak asked if there were any changes to the agenda. There was none. Mayor Vidlak 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 Stricker, seconded by Council Member Salomon,

a) The minutes of the March 17, 2025 Regular Meeting be approved,
b) The absence of Council Member Salomon from the March 17, 2025 Regular Meeting be excused,
c) The bid specifications for hail repairs and appurtenances, for the transportation yard and wastewater facilities, for the City of Scottsbluff and authorizing the city clerk to advertise for bids to be received by April 29, 2029 at 1:00 p.m. be approved,
d) The appointment of Jennifer Heinold to the LB840 Citizen Review Committee be approved,
e) The claims, be approved and paid as provided by law out of the respective funds designated in the list of claims dated April 7, 2025 as on file with the City Clerk and submitted to the City Council, "YEAS," Stricker, Vidlak, Salomon, Phillips, and McKerrigan. "NAYS," None. Absent: None.

CLAIMS

3M COMPANY,PAVEMENT MARKING - WHITE, YELLOW, ADHESIVE,22260.07; 911 CUSTOM, LLC, CIP PATROL CARS PD, 399.96; ACCELERATED RECEIVABLES SOLUTIONS,WAGE ATTACHMENT,225.53; ACTION TARGET INC,FIREARMS RANGE SUPPLPD, 1553.14; ALLO COMMUNICATIONS, LLC, LOCAL TELEPHONE CHARGES, 4883.51; ANNA GAMBOA,CONTRACTUAL,3480; ANTHEM SPORTS LLC,LACY PARK REPAIRS,1529.49;ASSEMBLEDPRODUCTSCORPORATION,CIP-PATROLCARSPD,991.08; B&H INVESTMENTS, INC, CONTRACTUAL SVC, 1237.54; B & C STEEL

CORPORATION,SPECIALPROJECT,5849; BALDEAGLE DE MARIA, LEGAL FEES PD, 20; BEELINE SERVICE INC,TOW SERVICE-PD,1570; BERGAN KDV LTD,AUDIT SERVICES - INTERM BILLING 2,20000; BERT GURNEY & ASSOCIATES INC,WW SLIDE GATE PROJECT,44180;BLACK HILLS GAS DISTRIBUTION LLC,MONTHLY ENERGYBILL,4630.85;BLUFFSFACILITYSOLUTIONS,JANITORIAL SUPP PARK,1166.04; BUDGETDRAINSERVICESLLC,BLDGMAINTPARK,600; CAPITAL BUSINESS SYSTEMS INC.,EQUIPMAINTADMCOPIER,391.13; CELLCO PARTNERSHIP, CELL PHONES PD, 1601.01;CITYOFSCB,PETTYCASH,34; CLARK PRINTING LLC, DEPTSUPPHR/CC/CM, 321.96;COLUMN SOFTWARE PBC, LEGAL PUBLISHING, 772.33; COMPUTER CONNECTIONINC,CONTRACTUALSVC,418.5; CONTRERASALANO,SCHOOLS&CONF-PD,800;CORE& MAIN LP ,EQUIPMENT, 37511.7; CORNHUSKER MARRIOTT HOTEL, SCHOOL & CONF JERRY STRICKER,224; DAS STATE ACCOUNTING-CENTRAL FINANCE,MONTHLY LONG DISTANCE,55.49; DEMCO, INC,DEP. SUP.,353.22; EAKES INC,DEP.SUP.,134.97;ECKERBERG, PHILIP, STEP GRANT PD, 340; ECKLAN JULIED, CONTRACTUAL,278;ELLIOTTEQUIPMENTCOMPANY INC.,DEPARTMENTSUPPLIES-SAN,7795.42;EMBLEM'SINC,UNIFORMS-PD,82; ENERGY LABORATORIES, INC DEPT 6250,SAMPLES,246;ENVIRONMENTAL ANALYSIS SOUTH, INC, CONTRACTUAL SVC, 1200.07; FAT BOYS TIRE AND AUTO,VEHICLE MAINT,34.08; FEDERAL EXPRESS CORPORATION,POSTAGE,612.05; FIELDTURF USA INC, SPECIAL PROJECT PARK, 28332.25; FIRST STATE BANK - GOTHENBURG,TIF-YOLO 4-7-25,24587.34; FLOYD'S TRUCK CENTER SCOTTSBLUFF,VEHICLE MAINTENANCE-SAN,687.39;FORDYCE KEVIN,LEGAL FEES-PD,24.2; FYR-TEK INC,REPAIR SWING CHECK VALVE - ENGINE 3,2356.41;GARCIA & SON'S INTERIOR & EXTERIOR SERVICES, LLC,SPECIAL PROJECTPARK,32544.37;GERINGMULIT PURPOSE SENIOR CENTER, CONTRACTUAL, 1000;GONZALEZRICARDO,EVIDCASH-PD,760.23;GORSUCH AND SONS INC,SPECAIL PROJECT,76196.1;GREATAMERICAFINANCIALSERVICESCORPORATION,CONT.SRVCS.,218.58;GRUBBSANTHONY,LEGALFEESPD,20; GRUBBS WILLIAM, LEGAL FEES PD, 67.6;HAWKINS,INC.,CHEMICALS,5226.52; HULLINGER GLASS & LOCKS INC.,ALARM LOCK KEYPAD FOR U & E SHOP BUILDING,1038; IDEAL LAUNDRY AND CLEANERS, INC.,JAN. SUP.,1032.9; INDEPENDENT PLUMBING AND HEATING, INC,BLDG MAINT PARK,1071.91; INFO USA MARKETING,DEPT SUPP LIB/PW,720; INTERNAL REVENUE SERVICE,WITHHOLDINGS,95894.01;INT'LINSTOFMUNCCLKS,LMILLERMEMBERSHIP FEES 2025,135; INVENTIVE WIRELESS OF NE, LLC,CONTRACTUAL SVC,251.7; JEO CONSULTING GROUP,SPECIAL PROJECT,1080; JOHN DEERE FINANCIAL,SHOP TOOL - 4 1/2" GRINDER,344.87;JOHN DEERE FINANCIAL,DEPARTMENT SUPPLIES-SAN,187.35; JOHNDEERE FINANCIAL, EQUIP MAINT PARK, 249; LEAL NOHEMI, CONSULTING-PD,35;LIGHTHOUSE ELECTRICAL CONTRACTORS, LLC, BLDG. MAIN., 768.11; M.C. SCHAFF & ASSOCIATES, INC, HAIL STORM PROF SERV,62239.75; MACQUEEN EQUIPMENT INC,EQUIP MAINT,8570.84; MARKETING CONSULTANTS,

SAFETY VESTDS, 283; MARVIN PLANNING CONSULTANTS INC,COMPREHENSIVE PLAN APRIL2025,7900.5;MATHESONTRI-GASINC,RENT- MACHINES,52.82; MATTHEW M. HUTT,POST CONDITIONAL OFFER/PRE EMPEVAL,900;MENARDS,INC,GROUND MAINT PARK, 2125.47; MICHAEL B KEMBEL, REPAIR OVERHEAD DOOR ON SHOP,5348.92; MIDWEST CONNECT, LLC,UB PROCESSING FEB 2025,4317.05; MOBIUS COMMUNICATIONS COMPANY,LIBRARY DOOR PROJECT,2787.6; MUNIMETRIX SYSTEMS CORP,CONTRACTUAL,39.99; NE CHILD SUPPORT PAYMENT CENTER,NE CHILD SUPPORT PYBLE,1485; NE DEPT OF REVENUE,TAXES,20239.73;NEBRASKA PUBLICPOWERDISTRICT,ELECTRICITY,20078.04;NEBRASKA SALT AND GRAIN CO, 1LOADICESLICER,1590.37;NEBRASKALAND TIRE, INC,VEH MAINT-PD,1070.38; NMC GROUPINC,GROUNDMAINTPARK,243.6;ONECALL CONCEPTS, INC, CONTRACTUAL, 168.12; OREGON TRAIL PLUMBING, HEATING & COOLING INC,SPECIAL PROJECT LIB,22469;O'REILLY AUTO ENTERPRISES, LLC,VEHICLE MAINT,346.47;PAIGE MANNING,PARKING LOT GARDEN MAINTENANCE- MARCH,3152.5; PANHANDLE CONCRETEPRODUCTS,INC,DEPTSUP,757; PANHANDLE ENVIRONMENTAL SERVICES INC,CONTRACTUALSVC,637; PANHANDLE HUMANE SOCIETY, CONTRACTUAL, 6117.05; PARADISE PUMPERS LLC,CONTRACTUAL,750;PAUL REED CONSTRUCTION & SUPPLY, INC,LIBRARY DOOR PROJECT,4976;PLATTE VALLEY BANK,HEALTH SAVINGS ACCT,16989.8;PODIUM AUTOMOTIVE GROUP,CUTTING EDGES FOR PLOWS,733.58; POMPS TIRE SERVICE INC, DEPARTMENT SUPPLIES SAN, 3409.6; POWERPLAN, VEHICLEMAINTENANCE SAN, 11.13; PT HOSE AND BEARING, DEPARTMENT SUPPLIES SAN, 316.4; QUADIENT INC, POSTAGE, 1000; QUILL CORPORATION, DEPT SUPP ADM, 556.39; RAILROAD MANAGEMENT CO III, LLC,RENT - LAND,417.05; RAPID FIRE PROTECTION IN,BUILDING MAINTENANCE-SAN,578;REAMSSPRINKLERSUPPLYCO., GROUND MAINT PARK, 8440.18; REGIONAL CAREINC,CLAIMS,13516.64;REGIONALWEST,CONSULTINGPD,117.25;REGIONALWES T MEDICAL CENTER,DEPT SUPPLIES-PD,40; REQUEJO ANDREW,EVIDENCE CASH-PD,320;RIGHTBRAINUNLIMITED,DEPT SUPP PARK,1025.09;RIVERSIDE ZOOLOGICAL FOUNDATION,CONTRACTUAL,75000;ROALKVAN DREW, SCHOOLS & CONF PD, 407; RUSSEL'SAUTOMOTIVE,VEHICLEMAINTPD,1656.74;SMEC, EMPLOYEE DEDUCTION, 83.5; SCB COUNTY TREASURER, EVIDENCE CASH-PD,1254; SCB FIREFIGHTERS UNION LOCAL 1454,FIRE EE DUES,300; SCB IBEW 1597 UNION DUES,SCB IBEW 1597 UNION DUES,383.62; SCOTTS BLUFF COUNTY COMMUNICATIONS CENTER,CONT. SRVCS.,125; SCOTTS BLUFF COUNTY COURT,LEGALFEES-PD,474; SCOTTSBLUFF POLICE OFFICERS ASSOCIATION,POLICE EE DUES,975;SCOTTSBLUFF WINSUPPLY COMPANY,BLDGMAINTPARK,392.21;SHAGGYBUFFALOCARWASH LLC, VEHICLE MAINTPD,400;SHERWINWILLIAMS,BLDGMAINTPARK,1006.95;SIMONCONTRACTOR S,BLDG MAINT PARK,9063.57;STANARD &ASSOCIATES INC., POLICE PROMOTIONAL TESTING, 570; STATE HEALTH LAB, SAMPLES, 320;T AMARA REICHERT, DEPT SUP,

138; TECHLINE SPORTS LIGHTING, CLEVELAND FIELD REPAIRS,295100; TERRY D SCOTT,VEHMAINTPARK,573.76;TEXASPNEUDRAULICINC, VEHICLE MAINTENANCE SAN, 231.96; THE PEAVEY CORP, INVESTIGATION SUPPLIES-PD,287.02; TRANS-WESTINC,EQUIPMENT,90303.19; U AND U TRUCKING LLC, CONTRACTUAL SERVICE SSAN,1102;UNIONBANK&TRUST,RETIREMENT,47570.04;UNITED STATES WELDING, CONTRACTUAL SERVICES SAN, 148.76; USBANK, K9SUPPLIESPD,13892.44;VERIZON COMMUNICATIONS INC, GPS SERVICE, 127.6; VIDLAK BETSY, LEAGUE OF MUNICIPALITIESCONFERENCEREIMBURSEMENT, 361.51; WALMART, MISC., 85.59; WEATHERMANJACOB,SCHOOLS & CONF PD, 800; WHITING SIGNS,BLDGMAINT-PD,430;WYOMING CHILD SUPPORT ENFORCEMENT,CHILD SUPPORT,738.08; WYOMING FIRST AID & SAFETY SUPPLY, LLC,DEPARTMENT SUPPLIES-SAN,660.63; ZMLUMBERCOCAPITALONETRADECREDIT,GROUNDMAINTPARK,1604.49;REFUNDS ; JEREMY J FRUEH, 25.23; MARIA ALFARO, 99.46; SIDNIE STABNOW, 4.58

Mayor Vidlak opened the public hearing at 6:02 p.m. to consider the Rezone of Block 1, Pieper Family Subdivision, commonly identified as 1605 W. 42nd Street from Agricultural to R-1A Single Family Residential.

Mr. Zach Glaubius, Development Services Director, approached Council to explain this is for a property on 42nd Street currently zoned as Agricultural. It has been requested to change to R-1A as it is adjacent to the district, which would make this an expansion. It aligns with the future land use map and the main reason for the Rezone is because it cannot be made into an Agricultural Estate due to the field alongside the property has already been claimed by one. The Planning Commission made a positive recommendation on the approval of this Rezone at the March meeting. Mr. Glaubius also informed the applicants have requested a waiver of the three readings of the Ordinance.

Mr. Greg Schilz, with M.C. Schaff and Associates also commented the reason for the request of waiving of the three readings of the Ordinance is because the property has a buyer; this has been going on since February.

There were no comments from the public. Mayor Vidlak closed the public hearing at 6:04 p.m.

Council introduced the Ordinance dealing with the Rezone of Block 1, Pieper Family Subdivision from Agricultural to R-1A Single-Family Residential and was read by title on first 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 BLOCK 1, PIEPER FAMILY SUBDIVISION SITUATED IN THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER AND THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 10, TOWNSHIP 22 NORTH, RANGE 55 WEST OF THE 6TH P.M. SCOTTS BLUFF COUNTY, NEBRASKA, CURRENTLY ZONED AS A-AGRICULTURAL, WILL NOW BE INCLUDED IN R-1A SINGLE FAMILY, REPEALING PRIOR SECTION 25-1-4, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.**

Council Member Stricker moved that the statutory rule regarding the Ordinance dealing with the Rezone of Block 1, Pieper Family Subdivision from Agricultural to R-1A Single-Family Residential to be read by title on three different days be suspended. The motion was seconded by Council Member Phillips. "YEAS," Phillips, Salomon, McKerrigan, Stricker, and Vidlak. "NAYS," None. Absent: None.

Council Member McKerrigan moved, seconded by Council Member Stricker to adopt Ordinance No. 4346 dealing with the Rezone of Block 1, Pieper Family Subdivision from Agricultural to R-1A Single Family Residential, "YEAS," Salomon, McKerrigan, Stricker, Vidlak, and Phillips. "NAYS," None. Absent: None.

Mr. Zach Glaubius, approached to present the Preliminary and Final Plats of Block 1, Pieper Family Subdivision. He explained this is the subdivision of the land that was just rezoned. The Planning Commission gave this a positive recommendation at their February meeting. This land is located in the Extraterritorial Jurisdiction, so no public improvement is necessary.

Council Member McKerrigan made a motion, seconded by Council Member Salomon to approve the Preliminary and Final Plats of Block 1, Pieper Family Subdivision and authorize the Mayor to sign Resolution No. 25-04-01, "YEAS," McKerrigan, Phillips, Vidlak, Salomon, and Stricker. "NAYS," None. Absent: None.

RESOLUTION NO. 25-04-01

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

WHEREAS, BE IT RESOLVED, the Final Plat of Block 1, PIEPER FAMILY SUBDIVISION situated in the Southeast Quarter of the Southwest Quarter and the Southwest Quarter of the Southeast Quarter of Section 10, Township 22 North, Range 55 West of the 6th P.M., Scotts Bluff County, Nebraska and more particularly described in the Final Plat dated January 8, 2025, duly made, acknowledged and certified, is approved and the Mayor is authorized to sign the Final Plat on behalf of the City of Scottsbluff, Nebraska. Such Final Plat is ordered to be filed and recorded in the office of the Register of Deeds, Scotts Bluff County, Nebraska.

Passed and approved this 7th day of April, 2025.

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Betsy Vidlak, Mayor

ATTEST:

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City Clerk

Regarding the Preliminary and Final Plats of Lot 3A, Block 1, King's Acres Subdivision, Mr. Glaubius explained this is essentially a replat, the house is located on the lot that is not platted, so a Preliminary Plat is necessary since there is unplatted land involved. It is combining two parcels into one, so the property owner can build an accessory building.

Council Member McKerrigan moved, seconded by Council Member Salomon to approve the

Preliminary and Final Plats of Lot 3A, Block 1, King's Acres Subdivision and authorize the Mayor to sign Resolution No. 25-04-02, "YEAS," Vidlak, Phillips, Stricker, McKerrigan, and Salomon. "NAYS," None. Absent: None.

RESOLUTION NO. 25-04-02

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

WHEREAS, BE IT RESOLVED, the Final Plat of Lot 3A, Block 1, KING'S ACRES SUBDIVISION, a Replat of Lot 3, Block 1, King's Acres Subdivision and unplatted lands, a Replat of Block 1, King's Acres Subdivision, situated in the Northwest Quarter of the Southwest Quarter of Section 11, Township 22 North, Range 55 West of the 6th P.M., Scotts Bluff County, Nebraska, and more particularly described in the Final Plat dated February 5, 2025, duly made, acknowledged and certified, is approved and the Mayor is authorized to sign the Final Plat on behalf of the City of Scottsbluff, Nebraska. Such Final Plat is ordered to be filed and recorded in the office of the Register of Deeds, Scotts Bluff County, Nebraska.

Passed and approved this 7th day of April, 2025.

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Betsy Vidlak, Mayor

ATTEST:

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City Clerk

Ms. Rosemary Florez, owner of Rosita's Restaurant, came forward to receive approval on the Change of Location for Liquor License. She stated after 40 years they will be moving from 1205 East Overland to 1408 Circle Drive, Scottsbluff, adding it will be about two months before they open. She explained she will not be expanding; she will actually sit 25 less people than they do now. In addition, the restaurant on East Overland will be closing.

Council Member Salomon moved to approve the Change of Location for Liquor License from the Nebraska Liquor Control Commission for P.R.E.S. Inc. d/b/a Rosita's from 1205 East Overland to 1408 Circle Drive, Scottsbluff, NE. The motion was seconded by Council Member Stricker. "YEAS," Phillips, Salomon, McKerrigan, Stricker, and Vidlak. "NAYS," None. Absent: None.

Ms. Maureen Galen, President of NEXT Young Professionals and Ms. Delanie Bruce, Board Member came forward to seek approval on a Special Designated Liquor License to serve beer, wine, and distilled spirits at the Beer & Wine Fest on June 7, 2025 from 3:00-10:00 p.m. at the 18th Street Plaza. Ms. Bruce explained the proceeds from the Beer & Wine fest will benefit CASA of Scotts Bluff County and Capstone. When asked about their processes, Ms. Galen stated they will implement wristbands and security will be located at all entrances including the alleyway.

Council Member Stricker asked about porta potties, and Ms. Bruce stated, after asking the same question, she was told they are at the Plaza year-round. Parks Director Matt Carpenter, who was in the audience, confirmed.

Council Member Stricker moved, seconded by Council Member Phillips to approve the Special Designated Liquor License for NEXT Young Professionals to serve beer, wine, and distilled spirits on June 7, 2025 from 3:00-10:00 p.m. for a Beer & Wine Fest at the 18th Street Plaza, "YEAS," Stricker, Vidlak, Salomon, Phillips, and McKerrigan. "NAYS," None. Absent: None.

Ms. Hailey Rickey, Off Site Manager and Mr. Dan Warburton, Head Brewer with Flyover Brewing Company approached Council regarding nine Community Festival Permits for the Eggs & Kegs Community Breakfast events. Ms. Rickey stated the main reason for the permit is to be able to park a food truck in front of Flyover Brewing. They would like the ability to utilize the first three spaces as not to impede traffic. The intent is to encourage business to the downtown as a whole. The event caters to third shift workers on the third Thursdays of the month to come down and have breakfast. The participants can either bring their food inside of Flyover or sit in their outside patio area.

Council Member McKerrigan made a motion, seconded by Council Member Salomon to approve nine Community Festival Permits for BDS3C, LLC d/b/a Flyover Brewing Company for the Eggs & Kegs Community Breakfast Events on 4/17; 5/15; 6/19; 7/17; 8/21; 9/18; 10/16; 11/20; & 12/18/2025 from 7:00-11:00 a.m., to include noise permit and parking a food truck in front of 1824 Broadway, Scottsbluff, "YEAS," McKerrigan, Phillips, Vidlak, Salomon, and Stricker. "NAYS," None. Absent: None.

Regarding the bid for Parks Hail Damage Repair, City Manager Spencer, explained we received two bids. Staff is recommending the low bid to Twin City Roofing & Sheet Metal, Inc. in the amount of $106,320.30. In addition, this bid did come in well under the engineers estimate and Twin City has done quite a bit of work for us in the past.

Council Member McKerrigan moved, seconded by Council Member Salomon to approve awarding the bid for Parks Hail Damage Repair to Twin City Roofing & Sheet Metal, Inc. in the amount of $106,320.30, "YEAS," Vidlak, Phillips, Stricker, McKerrigan, and Salomon. "NAYS," None. Absent: None.

Parks Director, Matt Carpenter, approached Council concerning the bid for a new Walker mower for the Cemetery. He stated we are replacing a 2019 Walker mower, explaining they have about a five-year life cycle. The mower came in under budget and we are trading in the old mower because of the shape it is in. Staff is recommending approval.

Council Member Phillips made a motion, seconded by Council Member Stricker to approve awarding the bid for a new Walker mower, for the Cemetery, to Panhandle Automotive in the amount of $15,340 after trade, "YEAS," Phillips, Salomon, McKerrigan, Stricker, and Vidlak. "NAYS," None. Absent: None.

Mr. Carpenter presented the Agreement between Kirk Bernhardt and the City for the position of Softball/Umpire Coordinator for the 2025 softball leagues. He explained this is for the City softball league and entails having a coordinator on site. This position arranges all the umpires, including fees, and the coordinator will put in around 10-12 hours a week. The season will continue through mid-August.

Council Member Stricker asked if there is an RFP process for this position to give any one else the opportunity. Legal Counsel Hadenfeldt answered if we get someone who has done it in the past and they want to do it again, we ask them if they want to continue. That is how it is usually handled.

Council McKerrigan moved, seconded by Council Member Salomon to approve the Agreement between Kirk Bernhardt and the City of Scottsbluff for the position of Softball/Umpire Coordinator for the 2025 softball leagues, and authorize the Mayor to sign the Agreement, "YEAS," Phillips, Salomon, McKerrigan, Stricker, and Vidlak. "NAYS," None. Absent: None.

Regarding the Agreement with Trevor Coxbill to operate a concession stand at Lacy Park from May 1 to August 30, 2025, Mr. Carpenter explained there are no contracts with any vendors, so Mr. Coxbill can run this how he would like. In return he will pay the City $100.00/month for rent. The stand will be open from 5:30 p.m. to 9:30 p.m. Monday through Thursday.

Council Member Stricker again asked about an RFP. Mr. Carpenter stated Mr. Coxbill approached him to do this as a fundraiser for the youth softball group. He will put the money they earn back into the program, and this year they are moving the program to Lacy Park and will do some work out there, adding it is a good partnership.

Council Member Phillips made a motion, seconded by Council Member Stricker to approve the Agreement with Trevor Coxbill to operate a concession stand at Lacy Park from May 1 to August 30, 2025 and authorize the Mayor to sign the Agreement, "YEAS," Salomon, McKerrigan, Stricker, Vidlak, and Phillips. "NAYS," None. Absent: None.

Ms. Jennifer Reisig, Foundation Director at WNCC, approached Council concerning a funding request in support of the 2025 Monument Marathon. She stated this is the 14th year of the Monument Marathon and the third time she has come before Council to request funds from the City. She explained the purpose of the marathon is four-fold, 1) to highlight the region, 2) promote tourism, 3) encourage a healthy lifestyle and 4) support WNCC students with the proceeds. She stated this year they are requesting $8,750 with the intended use to target marketing through social media and Google and also to match funds from the Intern NE Grant by Aksarben for a Monument Marathon summer intern. Ms. Reisig stated this is the biggest fundraiser for the foundation, all proceeds stay local benefitting WNCC students.

Council Member Stricker moved, seconded by Council Member Salomon to approve a funding request from the WNCC Foundation of $8,750 to assist with marketing and a summer intern in support of the 2025 Monument Marathon, "YEAS," Stricker, Vidlak, Salomon, Phillips, and McKerrigan. "NAYS," None. Absent: None.

Regarding a funding request from 308 United Softball, Ms. Krista Sarchet, Board President came forward to explain they are asking for $5,100 to assist with Umpire lodging and fees for the Annual Summer Slam Softball Tournament to bring in quality umpires from outside the area. She stated their objective is to grow an area event that is not only competitive, but family friendly entertainment for all in attendance, drawing in teams from outside the area to showcase all the Panhandle has to offer. The goal is to register 48 teams with seven of those being local. The tournament will start Friday at noon, ending Sunday evening, utilizing 23 Club and Scottsbluff High School Fields.

Council Member McKerrigan made a motion, seconded by Council Member Salomon to approve the funding request from 308 United Softball in the amount of $5,100 to assist with Umpire lodging and fees for the Annual Summer Slam Softball Tournament, "YEAS," McKerrigan, Phillips, Vidlak, Salomon, and Stricker. "NAYS," None. Absent: None.

Mr. Zach Glaubius approached Council to explain and get approval on the Tri-City Stormwater Media 2025-2026 Contracts. He stated Public Service Announcements are an essential part of the Public Education & Outreach requirement of the Stormwater program. For this year Tri-City Stormwater elected to continue with KNEB TV and Internet and also reduce the amount of advertising on KGWN compared to the previous year, reducing the impressions to 28,500 monthly. The total will be $16,600 annually split between the three communities as according to the Interlocal Agreement. Scottsbluff pays 60%, Gering 35% and Terrytown 5%.

Council Member Stricker moved, seconded by Council Member Phillips to approve the Tri-City Stormwater Media 2025-2026 Contracts, and authorize the Mayor to sign the Contracts, "YEAS," Vidlak, Phillips, Stricker, McKerrigan, and Salomon. "NAYS," None. Absent: None.

Mr. Tom Schingle, Fire Chief, presented the Professional Service Agreement between the City of Scottsbluff and Front Line Mobile Health, PLLC for firefighter/hazmat wellness physicals. He explained in the past the City utilized the hospital as their provider; however, they cannot achieve all of the testing regulations the National Fire Protection Association requires for the physicals. Front Line Mobile Health was founded through a partnership with the Nebraska Fire Chiefs and after evaluating and receiving a comprehensive physical, found it does meet all of the standards of the Association. Mr. Schingle added one of the big parts is they are mobile and are not licensed in Nebraska, so employees will have to travel to Colorado to one of their locations there. The hope is next year they will be able to come to us and do onsite physicals if they get enough volume through the State of Nebraska.

Council Member Stricker asked if the estimated amount of $17,850 is a solid amount. Mr. Schingle stated that is based on the fee schedule provided. They charge $950 per person plus they have added on the heavy metal testing which is an additional $100 each, totaling $1,050 per firefighter. This amount does not include travel or overtime associated with that; however, all the testing is done in one day. The testing includes an ultrasound of all the major organs, physical exercise test, chest x-ray, blood draw, regular vitals and a 45-minute consultation with a physician to include a mental health component.

Council Member Phillips made a motion, seconded by Council Member Stricker to approve the Professional Service Agreement between the City of Scottsbluff and Front Line Mobile Health, PLLC, for firefighter/hazmat wellness physicals and authorize the Mayor to sign the Agreement, "YEAS," Phillips, Salomon, McKerrigan, Stricker, and Vidlak. "NAYS," None. Absent: None.

Mr. Doug Gompert, Public Works Director, came forward to present the bid specifications for the purchase of One, New, Half Ton, Crew Cab 4X4 Pickup Truck for the Public Works Department. He explained the current pickup, used by the Public Works Director, will be passed down to the Street Department for weed eating and miscellaneous work as the pickup they are currently using is a 1999 model.

City Manager Spencer added this pickup was not budgeted for in FY 2024-2025 and that is why it is brought before Council as an item for approval. However, there is money in the budget left over from other projects.

Council Member Salomon moved, seconded by Council Member Stricker to approve the bid specifications for the purchase of One, New, Half-Ton, Crew Cab 4X4 Pickup Truck for the Public Works Department and authorize the city clerk to advertise for bids to be received until April 29, 2025 at 11:00 a.m., "YEAS," Salomon, McKerrigan, Stricker, Vidlak, and Phillips. "NAYS," None. Absent: None.

Under Council Reports, Council Member Salomon reported on the Zoo. He stated they have had quite a few changes and they are working on the master plan. March numbers have increased and they have 17 school groups registered to visit. They are working on a new website, which will give them the ability to do online booking. They have also implemented new signs and concession stand.

Council Member Phillips moved to adjourn the meeting at 7:12 p.m. The motion was seconded by Council Member Salomon, "YEAS," McKerrigan, Phillips, Vidlak, Salomon, and Stricker. "NAYS," None. Absent: None.

Mayor

Attest:

City Clerk

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 7.b

Council to set a public hearing for May 5, 2025 at 6:00 p.m. to consider the Rezone of Part of Lot 1, Tax Lot 13 and Accreted Lands in Section 27, Township 22 North, Range 55 West of the 6th PM, commonly identified as 1902 W. Overland Drive, from R-1A Single -Family Residential to C-3 Heavy Commercial.

Staff Contact: Zachary Glaubius

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 7.c

Council to set a public hearing for May 5, 2025 at 6:00 p.m. to consider the Rezone of Blocks 2 & 4, Whistle Creek Subdivision, commonly identified as a tract of land southeast of US Highway 26 and City Route, from C-3 Heavy Commercial to M-1 Light Manufacturing and Industrial.

Staff Contact: Zachary Glaubius

City of Scottsbluff, Nebraska
Monday, April 21, 2025
Regular Meeting

Item 7.d

Council to set a public hearing for May 5, 2025 at 6:00 p.m. to consider the Zoning Text Amendments to Chapter 25, Articles 2 & 3 regarding Adult Day Service Facilities and Respite Care Facilities and to Chapter 25, Article 5 regarding Off-Street Parking Surfaces.

Staff Contact: Zachary Glaubius

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 7.e

Council to set a public hearing for May 5, 2025 at 6:00 p.m. to receive comment concerning the City's application to the Nebraska Department of Economic Development for the Owner-Occupied Housing Community Development Block Grant.

Staff Contact: Lane Kizzire

City of Scottsbluff, Nebraska
Monday, April 21, 2025
Regular Meeting

Item 7.f

Council to approve the appointment of Spencer Rien to the LB840 Citizen Review Committee.

<u>Staff Contact:</u> Kevin E Spencer

City of SCOTTSBLUFF
A Place of Opportunity

2525 Circle Drive
Scottsbluff, NE 69361
Phone (308) 632-4136
Fax (308) 630-6294

APPLICATION FOR APPOINTMENT TO A CITY BOARD

The City of Scottsbluff establishes local advisory boards, committees and commissions by ordinance or resolution. These advisory bodies are responsible for making recommendations to the City Council for consideration and final determination. Each board candidate must complete an application form. Interested residents should submit applications to the City Manager's office. The applicants are appointed by the City Manager, with the council's approval.

Personal Information

Name: Spencer Rien

Address: 1425 Avenue O Scottsbluff NE 69361

Phone: (308) 641-0706

E-Mail: rienspencer@gmail.com

Experience (*Attach additional documents if needed*) Are you a registered voter of the City? ☑ Yes ☐ No

Civic Activities (including, not limited to, other board/commissions):

Previous board president of NEXT Young Professionals, volunteering on for various organizations.

Please list skill sets and experience that would benefit the board/committee:

Career has been working with small businesses and entrepreneurs get started and grow their business, been a part of action groups focusing on community development, worked at lending institutions, has certifications for economic development finance, and Nebraska Schools of Banking.

Please indicate which boards you are interested in serving on:

- ☐ Community Redevelopment Authority
- ☐ Business Improvement District Board
- ☐ Liquor License Holders Investigatory Board
- ☐ Park, Cemetery, & Tree Board
- ☐ Civil Service Commission
- ☐ Plumbers Examining Board
- ☐ LB840 Application Review
- ☑ LB840 Citizen Review
- ☐ Planning Commission
- ☐ Board of Adjustment
- ☐ Library Board

Have you previously served on a City Board or Committee? ☐ Yes ☑ No

If yes, list boards and years of service:

Information submitted on this application is public information. I verify that the information provided is true and complete. I understand that false or misleading statements may be cause for elimination from consideration.

Applicant Signature: [signature] Date: 4/16/2025

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 7.g

Council to approve the bid specifications for Veteran's Park Mini-Pitch Concrete Improvements and authorize the city clerk to advertise for bids to be received by May 12, 2025 at 2:00 p.m.

Staff Contact: Matthew Carpenter

Advertisement for Bids
City of Scottsbluff
Veteran's Park Mini-Pitch Concrete Improvements

Owner: City of Scottsbluff

Address: 2525 Circle Drive, Scottsbluff, NE 69361

Sealed Bids for the construction of the Veteran's Park Mini-Pitch Concrete Improvements will be received by the Kimberley Wright, City Clerk at the office of the City of Scottsbluff, Nebraska until 2:00 P.M., Mountain Time on Monday May 12, 2025, and then at said office publicly opened and read aloud.

The project consists of the construction of a 6-inch reinforced concrete slab over a crushed rock base and related work.

All bidders must be on the M.C. Schaff and Associates plan holders list in order to be considered a responsible bidder. Bidders will be added to the list once Contract Documents have been obtained.

The Contract Documents may be examined at the following locations:

City of Scottsbluff
2525 Circle Drive
Scottsbluff, NE 69361

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

Copies of the Contract Documents may be obtained at the office of M.C. Schaff & Associates located at 818 South Beltline Highway East, Scottsbluff, NE 69361 upon payment of $25.00 for each set, none of which will be refunded.

/s/ Kimberley Wright
City Clerk

PUBLISH: April 24, 2025
May 1, 2025
May 8, 2025

City of Scottsbluff, Nebraska
Monday, April 21, 2025
Regular Meeting

Item 7.h

Council to consider and take action on claims of the City.

Staff Contact: Lane Kizzire

Expense Approval Report
By Vendor Name

City of Scottsbluff, NE

Post Dates 4/8/2025 - 4/21/2025

Description (Payable)	Account Name		Amount
Vendor: 00743 - 3M COMPANY			
Fund: 212 - STREETS			
ALL WEATHER WHITE 24" TAP	STREET REPAIR SUPPLIES		6,144.28
		Fund 212 - STREETS Total:	**6,144.28**
		Vendor 00743 - 3M COMPANY Total:	**6,144.28**
Vendor: 00460 - ACCELERATED RECEIVABLES SOLUTIONS			
Fund: 713 - CASH & INVESTMENT POOL			
WAGE ATTACHMENT	WAGE ATTACHMENT EE PAY		225.53
		Fund 713 - CASH & INVESTMENT POOL Total:	**225.53**
		Vendor 00460 - ACCELERATED RECEIVABLES SOLUTIONS Total:	**225.53**
Vendor: 10654 - ADAMS L REGIS			
Fund: 111 - GENERAL			
EVIDENCE CASH-PD	MISCELLANEOUS		1,874.00
		Fund 111 - GENERAL Total:	**1,874.00**
		Vendor 10654 - ADAMS L REGIS Total:	**1,874.00**
Vendor: 10095 - ADOLPH KIEFER & ASSOC LLC			
Fund: 111 - GENERAL			
Department Supplies-REC	DEPARTMENT SUPPLIES		186.60
		Fund 111 - GENERAL Total:	**186.60**
		Vendor 10095 - ADOLPH KIEFER & ASSOC LLC Total:	**186.60**
Vendor: 02118 - ANITA'S GREENSCAPING INC			
Fund: 661 - STORMWATER			
TREE PRUNING-SW	CONTRACTUAL SERVICES		2,150.00
		Fund 661 - STORMWATER Total:	**2,150.00**
		Vendor 02118 - ANITA'S GREENSCAPING INC Total:	**2,150.00**
Vendor: 00271 - B&C STEEL CORPORATION			
Fund: 111 - GENERAL			
GROUND MAINT PARK	GROUNDS MAINTENANCE		20.40
DEPT SUPP PARK	DEPARTMENT SUPPLIES		66.05
		Fund 111 - GENERAL Total:	**86.45**
Fund: 212 - STREETS			
IRON FOR MOWING TRACTOR	EQUIPMENT MAINTENANCE		108.41
		Fund 212 - STREETS Total:	**108.41**
		Vendor 00271 - B&C STEEL CORPORATION Total:	**194.86**
Vendor: 10442 - BEDROCK LLC			
Fund: 111 - GENERAL			
GROUND MAINT PARK	GROUNDS MAINTENANCE		4,912.50
		Fund 111 - GENERAL Total:	**4,912.50**
		Vendor 10442 - BEDROCK LLC Total:	**4,912.50**
Vendor: 10623 - BENCHMARK GOVERNMENT SOLUTIONS LLC			
Fund: 111 - GENERAL			
SCHOOLS & CONF-PD	SCHOOL & CONFERENCE		1,356.35
		Fund 111 - GENERAL Total:	**1,356.35**
		Vendor 10623 - BENCHMARK GOVERNMENT SOLUTIONS LLC Total:	**1,356.35**

Description (Payable)	Account Name		Amount
Vendor: 09886 - BUDGET DRAIN SERVICES LLC			
Fund: 111 - GENERAL			
BLDG MAINT PARK	BUILDING MAINTENANCE		289.15
		Fund 111 - GENERAL Total:	**289.15**
		Vendor 09886 - BUDGET DRAIN SERVICES LLC Total:	**289.15**
Vendor: 00735 - CAPITAL BUSINESS SYSTEMS INC.			
Fund: 111 - GENERAL			
CONTRACTUAL-PD	CONTRACTUAL SERVICES		92.70
		Fund 111 - GENERAL Total:	**92.70**
		Vendor 00735 - CAPITAL BUSINESS SYSTEMS INC. Total:	**92.70**
Vendor: 07911 - CELLCO PARTNERSHIP			
Fund: 111 - GENERAL			
MARCH CELLULAR DATA	CELLULAR PHONE		280.00
TABLETS, IPADS, CELL PHONES	DEPARTMENT SUPPLIES		42.94
TABLETS, IPADS, CELL PHONES	PHONE & INTERNET		20.04
		Fund 111 - GENERAL Total:	**342.98**
Fund: 212 - STREETS			
TABLETS, IPADS, CELL PHONES	PHONE & INTERNET		693.83
		Fund 212 - STREETS Total:	**693.83**
Fund: 631 - WASTEWATER			
CELL PHONE/CONTRACTUAL S	CONTRACTUAL SERVICES		100.02
CELL PHONE/CONTRACTUAL S	CELLULAR PHONE		42.94
TABLETS, IPADS, CELL PHONES	PHONE & INTERNET		30.06
		Fund 631 - WASTEWATER Total:	**173.02**
Fund: 641 - WATER			
CELL PHONE/CONTRACTUAL S	DEPARTMENT SUPPLIES		249.99
CELL PHONE/CONTRACTUAL S	CONTRACTUAL SERVICES		80.06
CELL PHONE/CONTRACTUAL S	CELLULAR PHONE		42.94
TABLETS, IPADS, CELL PHONES	PHONE & INTERNET		20.04
		Fund 641 - WATER Total:	**393.03**
Fund: 721 - GIS SERVICES			
TABLETS, IPADS, CELL PHONES	PHONE & INTERNET		10.02
		Fund 721 - GIS SERVICES Total:	**10.02**
		Vendor 07911 - CELLCO PARTNERSHIP Total:	**1,612.88**
Vendor: 00484 - CITY OF GERING			
Fund: 111 - GENERAL			
BLDG MAINT PARK	BUILDING MAINTENANCE		64.51
GROUND MAINT PARK	GROUNDS MAINTENANCE		35.19
GROUND MAINT PARK	GROUNDS MAINTENANCE		48.38
		Fund 111 - GENERAL Total:	**148.08**
Fund: 621 - ENVIRONMENTAL SERVICES			
Disposal Fees-SAN	DISPOSAL FEES		42,272.96
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**42,272.96**
		Vendor 00484 - CITY OF GERING Total:	**42,421.04**
Vendor: 01976 - CLARK PRINTING LLC			
Fund: 111 - GENERAL			
DEPT. SUPPLIES-DS	DEPARTMENT SUPPLIES		321.96
Prgmg.	PROGRAMMING		451.95
		Fund 111 - GENERAL Total:	**773.91**
		Vendor 01976 - CLARK PRINTING LLC Total:	**773.91**
Vendor: 10535 - COLUMN SOFTWARE PBC			
Fund: 111 - GENERAL			
LEGAL PUB-PD	LEGAL PUBLICATIONS		79.42
LEGAL PUBLICATIONS	LEGAL PUBLICATIONS		772.62
		Fund 111 - GENERAL Total:	**852.04**

Description (Payable)	Account Name		Amount
Fund: 621 - ENVIRONMENTAL SERVICES			
LEGAL PUBLICATIONS	LEGAL PUBLICATIONS		56.40
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**56.40**
		Vendor 10535 - COLUMN SOFTWARE PBC Total:	**908.44**
Vendor: 10433 - COMPLIANCEGO LLC			
Fund: 661 - STORMWATER			
MUNICIPAL SW TRAINING 202	CONTRACTUAL SERVICES		2,480.00
		Fund 661 - STORMWATER Total:	**2,480.00**
		Vendor 10433 - COMPLIANCEGO LLC Total:	**2,480.00**
Vendor: 00267 - CONTRACTORS MATERIALS INC.			
Fund: 111 - GENERAL			
DEPT SUPP PARK	DEPARTMENT SUPPLIES		50.42
DEPT SUPP PARK	DEPARTMENT SUPPLIES		65.66
DEPT SUPP PARK	DEPARTMENT SUPPLIES		43.12
		Fund 111 - GENERAL Total:	**159.20**
Fund: 212 - STREETS			
SUPP - LEATHER GLOVES	DEPARTMENT SUPPLIES		259.30
SONOTUBES	STREET REPAIR SUPPLIES		188.16
		Fund 212 - STREETS Total:	**447.46**
Fund: 213 - CEMETERY			
DEPT SUPP CEM	DEPARTMENT SUPPLIES		26.46
		Fund 213 - CEMETERY Total:	**26.46**
Fund: 621 - ENVIRONMENTAL SERVICES			
Department Supplies-SAN	DEPARTMENT SUPPLIES		86.43
Department Supplies-SAN	DEPARTMENT SUPPLIES		52.92
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**139.35**
		Vendor 00267 - CONTRACTORS MATERIALS INC. Total:	**772.47**
Vendor: 05709 - CREDIT BUREAU OF COUNCIL BLUFFS			
Fund: 111 - GENERAL			
MONTHLY MEMBERSHIP FEE -	CONSULTING SERVICES		50.00
		Fund 111 - GENERAL Total:	**50.00**
		Vendor 05709 - CREDIT BUREAU OF COUNCIL BLUFFS Total:	**50.00**
Vendor: 00406 - CRESCENT ELECT. SUPPLY COMP INC			
Fund: 212 - STREETS			
SUPP - LED BULBS	DEPARTMENT SUPPLIES		195.87
		Fund 212 - STREETS Total:	**195.87**
		Vendor 00406 - CRESCENT ELECT. SUPPLY COMP INC Total:	**195.87**
Vendor: 09767 - CROELL INC			
Fund: 641 - WATER			
DEPT SUP	DEPARTMENT SUPPLIES		475.61
DEPT SUP	DEPARTMENT SUPPLIES		461.17
DEPT SUP	DEPARTMENT SUPPLIES		411.95
		Fund 641 - WATER Total:	**1,348.73**
		Vendor 09767 - CROELL INC Total:	**1,348.73**
Vendor: 10650 - CROSS NICOLE			
Fund: 111 - GENERAL			
LEGAL FEES-PD	LEGAL FEES		20.00
		Fund 111 - GENERAL Total:	**20.00**
		Vendor 10650 - CROSS NICOLE Total:	**20.00**
Vendor: 10581 - DINGES FIRE COMPANY			
Fund: 111 - GENERAL			
AUTO CHARGER AND AIR PU	VEHICLE MAINTENANCE		1,860.51
		Fund 111 - GENERAL Total:	**1,860.51**
		Vendor 10581 - DINGES FIRE COMPANY Total:	**1,860.51**

Description (Payable)	Account Name		Amount
Vendor: 10653 - DOWNEY DRILLING INC			
Fund: 641 - WATER			
EQUIPMENT	EQUIPMENT		11,303.59
		Fund 641 - WATER Total:	**11,303.59**
		Vendor 10653 - DOWNEY DRILLING INC Total:	**11,303.59**
Vendor: 10372 - ESSENTIAL FUEL LLC STORE #003			
Fund: 111 - GENERAL			
VEH MAINT-PD	VEHICLE MAINTENANCE		120.00
		Fund 111 - GENERAL Total:	**120.00**
Fund: 631 - WASTEWATER			
EQUIP MAINT	EQUIPMENT MAINTENANCE		18.00
		Fund 631 - WASTEWATER Total:	**18.00**
		Vendor 10372 - ESSENTIAL FUEL LLC STORE #003 Total:	**138.00**
Vendor: 04174 - FERGUSON SIGNS, INC			
Fund: 215 - SPECIAL PROJECTS			
SOCCER COMPLEX - SCOREBO	STRUCTURES		21,624.44
		Fund 215 - SPECIAL PROJECTS Total:	**21,624.44**
		Vendor 04174 - FERGUSON SIGNS, INC Total:	**21,624.44**
Vendor: 05600 - GALLS PARENT HOLDINGS, LLC			
Fund: 111 - GENERAL			
UNIFORMS-PD	UNIFORMS & CLOTHING		108.88
UNIFORMS-PD	UNIFORMS & CLOTHING		40.22
UNIFORMS-PD	UNIFORMS & CLOTHING		13.59
UNIFORMS-PD	UNIFORMS & CLOTHING		108.85
UNIFORMS-PD	UNIFORMS & CLOTHING		244.77
		Fund 111 - GENERAL Total:	**516.31**
		Vendor 05600 - GALLS PARENT HOLDINGS, LLC Total:	**516.31**
Vendor: 10621 - GORSUCH AND SONS INC			
Fund: 215 - SPECIAL PROJECTS			
SPECIAL PROJECT PARK	GRANT EXPENSE		1,586.50
SPECIAL PROJECT PARK	GRANT EXPENSE		1,586.50
		Fund 215 - SPECIAL PROJECTS Total:	**3,173.00**
		Vendor 10621 - GORSUCH AND SONS INC Total:	**3,173.00**
Vendor: 05500 - HOLTZ INDUSTRIES, INC			
Fund: 621 - ENVIRONMENTAL SERVICES			
Department Supplies-SAN	DEPARTMENT SUPPLIES		1,649.60
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**1,649.60**
		Vendor 05500 - HOLTZ INDUSTRIES, INC Total:	**1,649.60**
Vendor: 10391 - HQ COMPOST HOLDINGS LLC			
Fund: 621 - ENVIRONMENTAL SERVICES			
DEPT SUP	DEPARTMENT SUPPLIES		4,900.00
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**4,900.00**
Fund: 631 - WASTEWATER			
DEPT SUP	DEPARTMENT SUPPLIES		4,900.00
		Fund 631 - WASTEWATER Total:	**4,900.00**
		Vendor 10391 - HQ COMPOST HOLDINGS LLC Total:	**9,800.00**
Vendor: 00299 - HULLINGER GLASS & LOCKS INC.			
Fund: 212 - STREETS			
SUPP - PADLOCKS	DEPARTMENT SUPPLIES		93.00
		Fund 212 - STREETS Total:	**93.00**
		Vendor 00299 - HULLINGER GLASS & LOCKS INC. Total:	**93.00**

Description (Payable)	Account Name		Amount
Vendor: 00733 - INLAND TRUCK PARTS & SERVICE			
Fund: 641 - WATER			
EQUIP MAINT	EQUIPMENT MAINTENANCE		2,064.44
		Fund 641 - WATER Total:	**2,064.44**
		Vendor 00733 - INLAND TRUCK PARTS & SERVICE Total:	**2,064.44**
Vendor: 08154 - INTERNAL REVENUE SERVICE			
Fund: 713 - CASH & INVESTMENT POOL			
WITHHOLDINGS MARCH 2025	STATE W/H EE PAYABLE		23,087.01
FEDERAL	MEDICARE W/H EE PAYABLE		4,925.46
FEDERAL	MEDICARE W/H EE PAYABLE		4,925.46
FEDERAL	FICA W/H EE PAYABLE		18,456.24
FEDERAL	FICA W/H EE PAYABLE		18,456.24
FEDERAL	FED W/H EE PAYABLE		29,794.47
		Fund 713 - CASH & INVESTMENT POOL Total:	**99,644.88**
		Vendor 08154 - INTERNAL REVENUE SERVICE Total:	**99,644.88**
Vendor: 10583 - INTOXIMETERS INC			
Fund: 218 - PUBLIC SAFETY			
#6-FY24-CIP-DATAMASTER	EQUIPMENT		6,595.00
		Fund 218 - PUBLIC SAFETY Total:	**6,595.00**
		Vendor 10583 - INTOXIMETERS INC Total:	**6,595.00**
Vendor: 00192 - J G ELLIOTT CO INC			
Fund: 111 - GENERAL			
BOND	BONDING		48.75
BOND	BONDING		97.50
BOND	BONDING		276.25
		Fund 111 - GENERAL Total:	**422.50**
		Vendor 00192 - J G ELLIOTT CO INC Total:	**422.50**
Vendor: 10536 - JOHNSON CONTROLS			
Fund: 215 - SPECIAL PROJECTS			
Library HVAC	GRANT EXPENSE		1,033.50
LIBRARY COOLING TOWER RE	GRANT EXPENSE		26,810.00
		Fund 215 - SPECIAL PROJECTS Total:	**27,843.50**
		Vendor 10536 - JOHNSON CONTROLS Total:	**27,843.50**
Vendor: 09371 - KIRK BERNHARDT			
Fund: 111 - GENERAL			
CONTRACTUAL	CONTRACTUAL SERVICES		700.00
		Fund 111 - GENERAL Total:	**700.00**
		Vendor 09371 - KIRK BERNHARDT Total:	**700.00**
Vendor: 09747 - KNOW HOW LLC			
Fund: 111 - GENERAL			
DEPT SUPP PARK	DEPARTMENT SUPPLIES		27.06
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE		51.87
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE		126.30
VEH MAINT AD,	VEHICLE MAINTENANCE		41.47
DEPT SUPP PARK	DEPARTMENT SUPPLIES		113.63
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE		337.72
FITTING - ENGINE 1 AIR SYSTE	DEPARTMENT SUPPLIES		3.85
VEH MAINT PARK	VEHICLE MAINTENANCE		56.96
		Fund 111 - GENERAL Total:	**758.86**
Fund: 212 - STREETS			
SUPP - HOSE ENDS	DEPARTMENT SUPPLIES		8.28
SUPP - SHACKLE SCREW PINS	DEPARTMENT SUPPLIES		4.82
SUSPENSION TRACK BAR FOR	EQUIPMENT MAINTENANCE		194.85
SUSPENSION TRACK BAR FOR	VEHICLE MAINTENANCE		157.59
		Fund 212 - STREETS Total:	**365.54**

Description (Payable)	Account Name		Amount
Fund: 621 - ENVIRONMENTAL SERVICES			
Department Supplies-SAN	DEPARTMENT SUPPLIES		73.56
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE		66.65
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE		5.86
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE		2.91
DEPT SUP	DEPARTMENT SUPPLIES		1.98
Department Supplies-SAN	DEPARTMENT SUPPLIES		33.02
Department Supplies-SAN	DEPARTMENT SUPPLIES		1,039.20
EQUIP MAINT	EQUIPMENT MAINTENANCE		9.09
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE		256.01
Department Supplies-SAN	DEPARTMENT SUPPLIES		52.58
Department Supplies-SAN	DEPARTMENT SUPPLIES		76.05
Department Supplies-SAN	DEPARTMENT SUPPLIES		279.60
EQUIP MAINT	EQUIPMENT MAINTENANCE		80.92
EQUIP MAINT	EQUIPMENT MAINTENANCE		42.91
EQUIP MAINT	EQUIPMENT MAINTENANCE		25.25
Department Supplies-SAN	DEPARTMENT SUPPLIES		18.88
EQUIP MAINT	EQUIPMENT MAINTENANCE		80.42
Department Supplies-SAN	DEPARTMENT SUPPLIES		58.18
EQUIP MAINT	EQUIPMENT MAINTENANCE		46.40
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**2,249.47**
Fund: 631 - WASTEWATER			
DEPT SUP	DEPARTMENT SUPPLIES		1.97
EQUIP MAINT	EQUIPMENT MAINTENANCE		9.10
EQUIP MAINT	EQUIPMENT MAINTENANCE		80.92
EQUIP MAINT	EQUIPMENT MAINTENANCE		42.91
EQUIP MAINT	EQUIPMENT MAINTENANCE		25.26
EQUIP MAINT	EQUIPMENT MAINTENANCE		80.41
EQUIP MAINT	EQUIPMENT MAINTENANCE		46.40
		Fund 631 - WASTEWATER Total:	**286.97**
Fund: 641 - WATER			
VEHICLE MAINT	VEHICLE MAINTENANCE		42.19
		Fund 641 - WATER Total:	**42.19**
		Vendor 09747 - KNOW HOW LLC Total:	**3,703.03**
Vendor: 00300 - LEAGUE OF NEBRASKA MUNICIPALITIES			
Fund: 111 - GENERAL			
WORK COMP	WORKERS COMPENSATION		242.04
		Fund 111 - GENERAL Total:	**242.04**
Fund: 621 - ENVIRONMENTAL SERVICES			
WORK COMP	WORKERS COMPENSATION		242.04
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**242.04**
Fund: 631 - WASTEWATER			
WORK COMP	WORKERS COMPENSATION		242.04
		Fund 631 - WASTEWATER Total:	**242.04**
		Vendor 00300 - LEAGUE OF NEBRASKA MUNICIPALITIES Total:	**726.12**
Vendor: 09746 - LEAL NOHEMI			
Fund: 111 - GENERAL			
CONSULTING-PD	CONSULTING SERVICES		35.00
		Fund 111 - GENERAL Total:	**35.00**
		Vendor 09746 - LEAL NOHEMI Total:	**35.00**
Vendor: 10542 - LEGACY COOPERATIVE			
Fund: 111 - GENERAL			
GASOLINE-DS	GASOLINE		39.00
MARCH DIESEL FUEL	OTHER FUEL		978.29
MARCH GASOLINE	GASOLINE		221.47
GASOLINE-PD	GASOLINE		4,119.82
FUEL	GASOLINE		1,818.64

Description (Payable)	Account Name		Amount
FUEL	OTHER FUEL		42.86
FUEL CREDIT	GASOLINE		-104.08
MARCH FUEL CREDIT	GASOLINE		-83.41
GASOLINE-DS CREDIT MEMO-	GASOLINE		-2.27
		Fund 111 - GENERAL Total:	**7,030.32**
Fund: 212 - STREETS			
UNLEADED GASOLINE	GASOLINE		1,374.85
UNLEADED GASOLINE	OTHER FUEL		2,449.49
FET CREDIT ON DIESEL FUEL	GASOLINE		-45.14
FET CREDIT ON DIESEL FUEL	OTHER FUEL		-164.76
FET CREDIT ON GASOLINE	GASOLINE		-51.24
		Fund 212 - STREETS Total:	**3,563.20**
Fund: 213 - CEMETERY			
FUEL	GASOLINE		922.65
FUEL	OTHER FUEL		397.51
		Fund 213 - CEMETERY Total:	**1,320.16**
Fund: 621 - ENVIRONMENTAL SERVICES			
Diesel Fuel-SAN	GASOLINE		143.73
Diesel Fuel-SAN	OTHER FUEL		82.21
Diesel Fuel-SAN	OTHER FUEL		5,676.08
FUEL	OTHER FUEL		1,999.84
Diesel Fuel-SAN	OTHER FUEL		-406.50
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**7,495.36**
Fund: 631 - WASTEWATER			
FUEL	GASOLINE		1,112.13
FUEL	OTHER FUEL		1,999.84
FUEL	OTHER FUEL		1,068.20
		Fund 631 - WASTEWATER Total:	**4,180.17**
Fund: 641 - WATER			
FUEL	GASOLINE		942.26
FUEL	OTHER FUEL		468.73
		Fund 641 - WATER Total:	**1,410.99**
		Vendor 10542 - LEGACY COOPERATIVE Total:	**25,000.20**
Vendor: 09590 - LEXISNEXIS RISK DATA MANAGEMENT			
Fund: 111 - GENERAL			
CONSULTING-PD	CONSULTING SERVICES		200.00
		Fund 111 - GENERAL Total:	**200.00**
		Vendor 09590 - LEXISNEXIS RISK DATA MANAGEMENT Total:	**200.00**
Vendor: 00627 - LOGAN CONTRACTORS SUPPLY INC			
Fund: 212 - STREETS			
HEATED HOSE GENERATOR FO	EQUIPMENT MAINTENANCE		869.47
ALT/GEN HOSE FOR TAR KETTL	EQUIPMENT MAINTENANCE		883.85
		Fund 212 - STREETS Total:	**1,753.32**
		Vendor 00627 - LOGAN CONTRACTORS SUPPLY INC Total:	**1,753.32**
Vendor: 09760 - MACQUEEN EQUIPMENT INC			
Fund: 641 - WATER			
EQUIP MAINT	EQUIPMENT MAINTENANCE		1,949.95
		Fund 641 - WATER Total:	**1,949.95**
		Vendor 09760 - MACQUEEN EQUIPMENT INC Total:	**1,949.95**
Vendor: 08190 - MADISON NATIONAL LIFE			
Fund: 111 - GENERAL			
INSURANCE	DISABILITY INSURANCE		686.14
INSURANCE	DISABILITY INSURANCE		775.67
		Fund 111 - GENERAL Total:	**1,461.81**
Fund: 713 - CASH & INVESTMENT POOL			
INSURANCE	LIFE INS EE PAYABLE		898.61

Description (Payable)	Account Name		Amount
INSURANCE	DIS INC INS EE PAYABLE		515.67
INSURANCE	LIFE INS ER PAYABLE		1,031.13
		Fund 713 - CASH & INVESTMENT POOL Total:	**2,445.41**
		Vendor 08190 - MADISON NATIONAL LIFE Total:	**3,907.22**
Vendor: 10582 - MARQUEE BROADCASTING WEST INC			
Fund: 661 - STORMWATER			
TRI-CITY SW PSA TV & INTERN	CONTRACTUAL SERVICES		2,500.00
		Fund 661 - STORMWATER Total:	**2,500.00**
		Vendor 10582 - MARQUEE BROADCASTING WEST INC Total:	**2,500.00**
Vendor: 01283 - MCMASTER-CARR SUPPLY COMPANY			
Fund: 641 - WATER			
DEPT SUP	DEPARTMENT SUPPLIES		3,063.97
		Fund 641 - WATER Total:	**3,063.97**
		Vendor 01283 - MCMASTER-CARR SUPPLY COMPANY Total:	**3,063.97**
Vendor: 07628 - MENARDS, INC			
Fund: 111 - GENERAL			
DEPT SUPP PARK	DEPARTMENT SUPPLIES		169.29
DEPT SUPP PARK	DEPARTMENT SUPPLIES		45.98
GROUND MAINT PARK	GROUNDS MAINTENANCE		17.94
DEPT SUPP PARK	DEPARTMENT SUPPLIES		25.98
DEPT. SUPPLIES-DS	DEPARTMENT SUPPLIES		47.99
DEPT SUPP PARK	DEPARTMENT SUPPLIES		92.67
DEPT SUPP PARK	DEPARTMENT SUPPLIES		16.98
DEPT. SUPPLIES-DS	DEPARTMENT SUPPLIES		10.93
		Fund 111 - GENERAL Total:	**427.76**
Fund: 212 - STREETS			
SUPP - NITRILE GLOVES, HOSE	DEPARTMENT SUPPLIES		13.96
SUPP - AP COMPOUND, JOINT	DEPARTMENT SUPPLIES		17.35
SUPP - EARPLUGS	DEPARTMENT SUPPLIES		26.99
SUPP - TAPE, RAPIDFUSE	DEPARTMENT SUPPLIES		19.87
SUPP - AP COMPOUND, SAND	DEPARTMENT SUPPLIES		9.64
SUPP - BRACKETS, SCREWS W	DEPARTMENT SUPPLIES		97.02
SUPP - GALV. POST	DEPARTMENT SUPPLIES		-19.99
SUPP - 1/4" BALL VALVE	DEPARTMENT SUPPLIES		7.98
SUPP - 2 GAL. TANK SPRAYERS	DEPARTMENT SUPPLIES		29.94
SUPP - STUD SENSOR	DEPARTMENT SUPPLIES		18.99
SUPP - CONCRETE MIX	DEPARTMENT SUPPLIES		20.19
		Fund 212 - STREETS Total:	**241.94**
Fund: 621 - ENVIRONMENTAL SERVICES			
EQUIP MAINT	EQUIPMENT MAINTENANCE		25.78
EQUIP MAINT	EQUIPMENT MAINTENANCE		-5.00
Department Supplies-SAN	DEPARTMENT SUPPLIES		0.79
Department Supplies-SAN	DEPARTMENT SUPPLIES		24.25
DEPT SUP	DEPARTMENT SUPPLIES		74.62
Department Supplies-SAN	DEPARTMENT SUPPLIES		2.88
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**123.32**
Fund: 631 - WASTEWATER			
EQUIP MAINT	EQUIPMENT MAINTENANCE		25.78
EQUIP MAINT	EQUIPMENT MAINTENANCE		-5.00
DEPT SUP	DEPARTMENT SUPPLIES		74.62
DEPT SUP	DEPARTMENT SUPPLIES		4.99
		Fund 631 - WASTEWATER Total:	**100.39**
Fund: 641 - WATER			
DEPT SUP	DEPARTMENT SUPPLIES		11.73
DEPT SUP	DEPARTMENT SUPPLIES		356.05
DEPT SUP	DEPARTMENT SUPPLIES		155.67
DEPT SUP	DEPARTMENT SUPPLIES		15.77

Description (Payable)	Account Name		Amount
DEPT SUP	DEPARTMENT SUPPLIES		6.36
DEPT SUP	DEPARTMENT SUPPLIES		12.80
		Fund 641 - WATER Total:	558.38
		Vendor 07628 - MENARDS, INC Total:	1,451.79
Vendor: 08482 - MIDLANDS CONTRACTING, INC			
Fund: 631 - WASTEWATER			
FACILITY REPAIR	FACILITY REPAIRS		11,275.00
		Fund 631 - WASTEWATER Total:	11,275.00
		Vendor 08482 - MIDLANDS CONTRACTING, INC Total:	11,275.00
Vendor: 07938 - MIDWEST CONNECT, LLC			
Fund: 621 - ENVIRONMENTAL SERVICES			
UB PROCESSING MARCH 2025	CONTRACTUAL SERVICES		1,719.02
		Fund 621 - ENVIRONMENTAL SERVICES Total:	1,719.02
Fund: 631 - WASTEWATER			
UB PROCESSING MARCH 2025	CONTRACTUAL SERVICES		1,719.02
		Fund 631 - WASTEWATER Total:	1,719.02
Fund: 641 - WATER			
UB PROCESSING MARCH 2025	CONTRACTUAL SERVICES		1,719.02
		Fund 641 - WATER Total:	1,719.02
		Vendor 07938 - MIDWEST CONNECT, LLC Total:	5,157.06
Vendor: 00433 - MOBIUS COMMUNICATIONS COMPANY			
Fund: 111 - GENERAL			
BLDG MAINT ADM	BUILDING MAINTENANCE		180.00
		Fund 111 - GENERAL Total:	180.00
		Vendor 00433 - MOBIUS COMMUNICATIONS COMPANY Total:	180.00
Vendor: 02569 - MUNIMETRIX SYSTEMS CORP			
Fund: 111 - GENERAL			
CONTRACTUAL	CONTRACTUAL SERVICES		39.99
		Fund 111 - GENERAL Total:	39.99
		Vendor 02569 - MUNIMETRIX SYSTEMS CORP Total:	39.99
Vendor: 10655 - MUNIZ REINA			
Fund: 111 - GENERAL			
SCHOOLS & CONF-PD	SCHOOL & CONFERENCE		102.00
		Fund 111 - GENERAL Total:	102.00
		Vendor 10655 - MUNIZ REINA Total:	102.00
Vendor: 09543 - NATIONAL TELEPHONE MESSAGE CORP			
Fund: 111 - GENERAL			
DEPT SUPPL-PD	DEPARTMENT SUPPLIES		362.00
		Fund 111 - GENERAL Total:	362.00
		Vendor 09543 - NATIONAL TELEPHONE MESSAGE CORP Total:	362.00
Vendor: 04082 - NE CHILD SUPPORT PAYMENT CENTER			
Fund: 713 - CASH & INVESTMENT POOL			
NE CHILD SUPPORT PYBLE	CHILD SUPPORT EE PAY		1,388.00
		Fund 713 - CASH & INVESTMENT POOL Total:	1,388.00
		Vendor 04082 - NE CHILD SUPPORT PAYMENT CENTER Total:	1,388.00
Vendor: 06356 - NE DEPT OF HLTH & HUMAN SVCS			
Fund: 111 - GENERAL			
License/Permits-REC	LICENSE/PERMITS		-40.00
License/Permits-REC	LICENSE/PERMITS		-40.00
		Fund 111 - GENERAL Total:	-80.00
		Vendor 06356 - NE DEPT OF HLTH & HUMAN SVCS Total:	-80.00

Description (Payable)	Account Name		Amount
Vendor: 00797 - NE DEPT OF REVENUE			
Fund: 111 - GENERAL			
TAXES	SALES TAX PAYABLE		202.30
		Fund 111 - GENERAL Total:	**202.30**
Fund: 621 - ENVIRONMENTAL SERVICES			
TAXES	SALES TAX PAYABLE		1.01
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**1.01**
Fund: 631 - WASTEWATER			
TAXES	SALES TAX PAYABLE		15,959.56
		Fund 631 - WASTEWATER Total:	**15,959.56**
Fund: 641 - WATER			
TAXES	SALES TAX PAYABLE		2,523.21
		Fund 641 - WATER Total:	**2,523.21**
Fund: 661 - STORMWATER			
TAXES	SALES TAX PAYABLE		1,091.63
		Fund 661 - STORMWATER Total:	**1,091.63**
		Vendor 00797 - NE DEPT OF REVENUE Total:	**19,777.71**
Vendor: 01358 - NE LAW ENFORCEMENT TRAINING CENTER			
Fund: 111 - GENERAL			
SCHOOLS & CONF-PD	SCHOOL & CONFERENCE		142.00
SCHOOLS & CONF-PD	SCHOOL & CONFERENCE		142.00
		Fund 111 - GENERAL Total:	**284.00**
		Vendor 01358 - NE LAW ENFORCEMENT TRAINING CENTER Total:	**284.00**
Vendor: 10649 - NEBRASKA DEPT OF ENVIRONMENT & ENERGY			
Fund: 111 - GENERAL			
License/Permits-REC	LICENSE/PERMITS		40.00
License/Permits-REC	LICENSE/PERMITS		40.00
		Fund 111 - GENERAL Total:	**80.00**
		Vendor 10649 - NEBRASKA DEPT OF ENVIRONMENT & ENERGY Total:	**80.00**
Vendor: 04460 - NEBRASKA INTERACTIVE, LLC			
Fund: 111 - GENERAL			
DRIVER LICENSE REQ	CONSULTING SERVICES		7.50
		Fund 111 - GENERAL Total:	**7.50**
		Vendor 04460 - NEBRASKA INTERACTIVE, LLC Total:	**7.50**
Vendor: 00088 - NEBRASKA MUNICIPAL CLERKS' ASSOCIATION			
Fund: 111 - GENERAL			
MEMBERSHIP	MEMBERSHIPS		195.00
		Fund 111 - GENERAL Total:	**195.00**
		Vendor 00088 - NEBRASKA MUNICIPAL CLERKS' ASSOCIATION Total:	**195.00**
Vendor: 00578 - NEBRASKA PUBLIC POWER DISTRICT			
Fund: 111 - GENERAL			
Electric	ELECTRICITY		310.45
Electric	ELECTRICITY		661.30
Electric	ELECTRICITY		38.28
Electric	ELECTRICITY		97.47
Electric	ELECTRICITY		661.31
Electric	ELECTRICITY		234.26
Electric	ELECTRICITY		2,689.93
Electric	ELECTRICITY		102.95
Electric	ELECTRICITY		3,076.60
Electric	ELECTRICITY		101.02
Electric	STREET LIGHTS		100.40
		Fund 111 - GENERAL Total:	**8,073.97**
Fund: 212 - STREETS			
Electric	ELECTRICITY		796.41

Description (Payable)	Account Name		Amount
Electric	ELECTRIC POWER		1,647.31
Electric	STREET LIGHTS		28,653.61
		Fund 212 - STREETS Total:	**31,097.33**
Fund: 213 - CEMETERY			
Electric	ELECTRICITY		453.68
		Fund 213 - CEMETERY Total:	**453.68**
Fund: 216 - BUSINESS IMPROVEMENT			
Electric	STREET LIGHTS		85.42
		Fund 216 - BUSINESS IMPROVEMENT Total:	**85.42**
Fund: 621 - ENVIRONMENTAL SERVICES			
Electric	ELECTRICITY		786.66
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**786.66**
Fund: 631 - WASTEWATER			
Electric	ELECTRICITY		1,957.09
Electric	ELECTRIC POWER		450.35
		Fund 631 - WASTEWATER Total:	**2,407.44**
Fund: 641 - WATER			
Electric	ELECTRICITY		467.15
Electric	ELECTRIC POWER		201.35
		Fund 641 - WATER Total:	**668.50**
		Vendor 00578 - NEBRASKA PUBLIC POWER DISTRICT Total:	**43,573.00**
Vendor: 00632 - NEBRASKA RURAL RADIO ASSOCIATION			
Fund: 661 - STORMWATER			
TRI-CITY SW PSA TV & INTERN	CONTRACTUAL SERVICES		500.00
		Fund 661 - STORMWATER Total:	**500.00**
		Vendor 00632 - NEBRASKA RURAL RADIO ASSOCIATION Total:	**500.00**
Vendor: 04198 - NEBRASKALAND TIRE, INC			
Fund: 631 - WASTEWATER			
EQUIP MAINT	EQUIPMENT MAINTENANCE		1,305.46
		Fund 631 - WASTEWATER Total:	**1,305.46**
		Vendor 04198 - NEBRASKALAND TIRE, INC Total:	**1,305.46**
Vendor: 09509 - NEMNICH AUTOMOTIVE			
Fund: 111 - GENERAL			
VEH MAINT-PD	VEHICLE MAINTENANCE		6,734.14
		Fund 111 - GENERAL Total:	**6,734.14**
		Vendor 09509 - NEMNICH AUTOMOTIVE Total:	**6,734.14**
Vendor: 10651 - OROZCO JENNIFER			
Fund: 111 - GENERAL			
LEGAL FEES-PD	LEGAL FEES		24.20
		Fund 111 - GENERAL Total:	**24.20**
		Vendor 10651 - OROZCO JENNIFER Total:	**24.20**
Vendor: 10652 - OROZCO VICTORIA			
Fund: 111 - GENERAL			
LEGAL FEES-PD	LEGAL FEES		20.00
		Fund 111 - GENERAL Total:	**20.00**
		Vendor 10652 - OROZCO VICTORIA Total:	**20.00**
Vendor: 10483 - PANHANDLE AUTOMOTIVE GROUP LLC			
Fund: 111 - GENERAL			
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE		-45.30
		Fund 111 - GENERAL Total:	**-45.30**
Fund: 213 - CEMETERY			
EQUIP MAINT CEM	EQUIPMENT MAINTENANCE		238.54
		Fund 213 - CEMETERY Total:	**238.54**
		Vendor 10483 - PANHANDLE AUTOMOTIVE GROUP LLC Total:	**193.24**

Description (Payable)	Account Name		Amount
Vendor: 00187 - PANHANDLE CONCRETE PRODUCTS, INC			
Fund: 631 - WASTEWATER			
DEPT SUP	DEPARTMENT SUPPLIES		756.00
		Fund 631 - WASTEWATER Total:	**756.00**
		Vendor 00187 - PANHANDLE CONCRETE PRODUCTS, INC Total:	**756.00**
Vendor: 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC			
Fund: 641 - WATER			
COLIFORM SAMPLES	SAMPLES		64.00
SAMPLES	SAMPLES		120.00
		Fund 641 - WATER Total:	**184.00**
		Vendor 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC Total:	**184.00**
Vendor: 10503 - PAPA MOON VINEYARDS & WINERY, LLC			
Fund: 111 - GENERAL			
REIMBUSE OVERPYMT LIQ LIC	OTHER OCCUPATION TAX		50.00
		Fund 111 - GENERAL Total:	**50.00**
		Vendor 10503 - PAPA MOON VINEYARDS & WINERY, LLC Total:	**50.00**
Vendor: 04494 - PAUL REED CONSTRUCTION & SUPPLY, INC			
Fund: 111 - GENERAL			
GROUND MAINT PARK	GROUNDS MAINTENANCE		882.40
		Fund 111 - GENERAL Total:	**882.40**
		Vendor 04494 - PAUL REED CONSTRUCTION & SUPPLY, INC Total:	**882.40**
Vendor: 01276 - PLATTE VALLEY BANK			
Fund: 713 - CASH & INVESTMENT POOL			
HEALTH SAVINGS ACCT	HSA EE PAYABLE		10,724.80
HEALTH SAVINGS ACCT	HSA ER PAYABLE		6,565.00
		Fund 713 - CASH & INVESTMENT POOL Total:	**17,289.80**
		Vendor 01276 - PLATTE VALLEY BANK Total:	**17,289.80**
Vendor: 00266 - QUILL CORPORATION			
Fund: 111 - GENERAL			
DEPT SUPPL-PD	DEPARTMENT SUPPLIES		121.28
DEPT SUPP DS	DEPARTMENT SUPPLIES		13.76
DEPT SUPP CC	DEPARTMENT SUPPLIES		7.64
DEPT SUPPL-PD	DEPARTMENT SUPPLIES		128.97
DEPT SUPP ADM/DS	DEPARTMENT SUPPLIES		65.69
DEPT SUPP ADM/DS	DEPARTMENT SUPPLIES		49.28
		Fund 111 - GENERAL Total:	**386.62**
		Vendor 00266 - QUILL CORPORATION Total:	**386.62**
Vendor: 10645 - RAPID FIRE PROTECTION IN			
Fund: 111 - GENERAL			
BLDG MAINT ADM	BUILDING MAINTENANCE		70.00
BLDG MAINT ADM	BUILDING MAINTENANCE		217.00
BLDG MAINT-PD	BUILDING MAINTENANCE		254.50
BLDG MAINT-PD	BUILDING MAINTENANCE		254.50
		Fund 111 - GENERAL Total:	**796.00**
Fund: 213 - CEMETERY			
EQUIP MAINT CEM	EQUIPMENT MAINTENANCE		40.00
		Fund 213 - CEMETERY Total:	**40.00**
		Vendor 10645 - RAPID FIRE PROTECTION IN Total:	**836.00**
Vendor: 01502 - REAMS SPRINKLER SUPPLY CO.			
Fund: 111 - GENERAL			
GROUND MAINT PARK	GROUNDS MAINTENANCE		363.40
		Fund 111 - GENERAL Total:	**363.40**
		Vendor 01502 - REAMS SPRINKLER SUPPLY CO. Total:	**363.40**

Description (Payable)	Account Name		Amount
Vendor: 00202 - RECREATION SUPPLY CO., INC.			
Fund: 111 - GENERAL			
Department Supplies-REC	DEPARTMENT SUPPLIES		730.85
		Fund 111 - GENERAL Total:	**730.85**
		Vendor 00202 - RECREATION SUPPLY CO., INC. Total:	**730.85**
Vendor: 04089 - REGIONAL CARE INC			
Fund: 812 - HEALTH INSURANCE			
CLAIMS	CLAIMS EXPENSE		12,683.77
HEALTH INS PREMIUM APRIL	PREMIUM EXPENSE		50,939.32
FLEX FUNDING	FLEXIBLE BENFT EXPENSES		1,483.83
		Fund 812 - HEALTH INSURANCE Total:	**65,106.92**
		Vendor 04089 - REGIONAL CARE INC Total:	**65,106.92**
Vendor: 00798 - REGISTER OF DEEDS			
Fund: 111 - GENERAL			
PLAT FAIRWAY ESTATES	LEGAL FEES		22.00
		Fund 111 - GENERAL Total:	**22.00**
		Vendor 00798 - REGISTER OF DEEDS Total:	**22.00**
Vendor: 10233 - REZPLOT SYSTEM LLC			
Fund: 111 - GENERAL			
CONTRACTUAL PARK	CONTRACTUAL SERVICES		203.50
		Fund 111 - GENERAL Total:	**203.50**
		Vendor 10233 - REZPLOT SYSTEM LLC Total:	**203.50**
Vendor: 10517 - RICE KIMBERLY			
Fund: 111 - GENERAL			
UNIFORMS-PD	UNIFORMS & CLOTHING		25.50
		Fund 111 - GENERAL Total:	**25.50**
		Vendor 10517 - RICE KIMBERLY Total:	**25.50**
Vendor: 10235 - RUSSEL'S AUTOMOTIVE			
Fund: 111 - GENERAL			
VEH MAINT-PD	VEHICLE MAINTENANCE		477.03
VEH MAINT-PD	VEHICLE MAINTENANCE		162.66
		Fund 111 - GENERAL Total:	**639.69**
		Vendor 10235 - RUSSEL'S AUTOMOTIVE Total:	**639.69**
Vendor: 00026 - S M E C			
Fund: 713 - CASH & INVESTMENT POOL			
EMPLOYEE DEDUCTION	SMEC EE PAYABLE		83.50
		Fund 713 - CASH & INVESTMENT POOL Total:	**83.50**
		Vendor 00026 - S M E C Total:	**83.50**
Vendor: 00257 - SANDBERG IMPLEMENT, INC			
Fund: 111 - GENERAL			
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE		6.60
DEPT SUPP PARK	DEPARTMENT SUPPLIES		56.40
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE		348.86
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE		220.90
		Fund 111 - GENERAL Total:	**632.76**
Fund: 213 - CEMETERY			
EQUIP MAINT CEM	EQUIPMENT MAINTENANCE		318.55
		Fund 213 - CEMETERY Total:	**318.55**
		Vendor 00257 - SANDBERG IMPLEMENT, INC Total:	**951.31**
Vendor: 10196 - SAYLER SCREENPRINTING			
Fund: 111 - GENERAL			
UNIFORMS-PD	UNIFORMS & CLOTHING		127.00

Description (Payable)	Account Name		Amount
UNIFORMS-PD	UNIFORMS & CLOTHING		127.00
		Fund 111 - GENERAL Total:	**254.00**
		Vendor 10196 - SAYLER SCREENPRINTING Total:	**254.00**
Vendor: 02531 - SCB FIREFIGHTERS UNION LOCAL 1454			
Fund: 713 - CASH & INVESTMENT POOL			
FIRE EE DUES	FIRE UNION DUES EE PAY		300.00
		Fund 713 - CASH & INVESTMENT POOL Total:	**300.00**
		Vendor 02531 - SCB FIREFIGHTERS UNION LOCAL 1454 Total:	**300.00**
Vendor: 00852 - SCOTTS BLUFF COUNTY COURT			
Fund: 111 - GENERAL			
LEGAL FEES-PD	LEGAL FEES		425.00
		Fund 111 - GENERAL Total:	**425.00**
		Vendor 00852 - SCOTTS BLUFF COUNTY COURT Total:	**425.00**
Vendor: 00273 - SCOTTSBLUFF POLICE OFFICERS ASSOCIATION			
Fund: 713 - CASH & INVESTMENT POOL			
POLICE EE DUES	POL UNION DUES EE PAY		975.00
		Fund 713 - CASH & INVESTMENT POOL Total:	**975.00**
		Vendor 00273 - SCOTTSBLUFF POLICE OFFICERS ASSOCIATION Total:	**975.00**
Vendor: 01271 - SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC			
Fund: 111 - GENERAL			
UNIFORMS-PD	UNIFORMS & CLOTHING		44.00
		Fund 111 - GENERAL Total:	**44.00**
		Vendor 01271 - SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC Total:	**44.00**
Vendor: 10071 - SEILER INSTRUMENT MFG. CO., INC			
Fund: 721 - GIS SERVICES			
GIS SOFTWARE SUBSCRIPTIO	DEPARTMENT SUPPLIES		460.00
		Fund 721 - GIS SERVICES Total:	**460.00**
		Vendor 10071 - SEILER INSTRUMENT MFG. CO., INC Total:	**460.00**
Vendor: 00684 - SHERIFF'S OFFICE			
Fund: 111 - GENERAL			
LEGAL FEES-PD	LEGAL FEES		22.38
LEGAL FEES-PD	LEGAL FEES		26.76
LEGAL FEES-PD	LEGAL FEES		22.38
LEGAL FEES-PD	LEGAL FEES		14.76
LEGAL FEES-PD	LEGAL FEES		22.38
LEGAL FEES-PD	LEGAL FEES		26.76
LEGAL FEES-PD	LEGAL FEES		9.00
LEGAL FEES-PD	LEGAL FEES		18.00
LEGAL FEES-PD	LEGAL FEES		9.00
LEGAL FEES-PD	LEGAL FEES		23.84
LEGAL FEES-PD	LEGAL FEES		9.00
		Fund 111 - GENERAL Total:	**204.26**
		Vendor 00684 - SHERIFF'S OFFICE Total:	**204.26**
Vendor: 00786 - SHERWIN WILLIAMS			
Fund: 111 - GENERAL			
DEPT SUPP PARK	DEPARTMENT SUPPLIES		5.59
		Fund 111 - GENERAL Total:	**5.59**
		Vendor 00786 - SHERWIN WILLIAMS Total:	**5.59**
Vendor: 00021 - SIMMONS OLSEN LAW FIRM, P.C.			
Fund: 111 - GENERAL			
CONTRACTUAL-PD	CONTRACTUAL SERVICES		5,750.00
CONTRACTUAL	CONTRACTUAL SERVICES		7,270.00
		Fund 111 - GENERAL Total:	**13,020.00**

Description (Payable)	Account Name		Amount
Fund: 224 - ECONOMIC DEVELOPMENT			
CONTRACTUAL	CONTRACTUAL SERVICES		150.00
		Fund 224 - ECONOMIC DEVELOPMENT Total:	**150.00**
Fund: 321 - CRA			
CONTRACTUAL	CONTRACTUAL SERVICES		40.00
		Fund 321 - CRA Total:	**40.00**
Fund: 621 - ENVIRONMENTAL SERVICES			
CONTRACTUAL	CONTRACTUAL SERVICES		540.00
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**540.00**
		Vendor 00021 - SIMMONS OLSEN LAW FIRM, P.C. Total:	**13,750.00**
Vendor: 09663 - SOUNDSLEEPER SECURITY INC.			
Fund: 218 - PUBLIC SAFETY			
CIP-EOC UPGRADES-PD	EQUIPMENT		328.49
CIP-EOC UPGRADES-PD	EQUIPMENT		328.49
		Fund 218 - PUBLIC SAFETY Total:	**656.98**
		Vendor 09663 - SOUNDSLEEPER SECURITY INC. Total:	**656.98**
Vendor: 01325 - THE PEAVEY CORP			
Fund: 111 - GENERAL			
INVEST SUPPL-PD	INVESTIGATIVE EXPENSES		33.15
INVEST SUPPL-PD	INVESTIGATIVE EXPENSES		103.25
INVEST SUPPL-PD	INVESTIGATIVE EXPENSES		363.18
		Fund 111 - GENERAL Total:	**499.58**
		Vendor 01325 - THE PEAVEY CORP Total:	**499.58**
Vendor: 01578 - THOMPSON GLASS, INC			
Fund: 111 - GENERAL			
VEH MAINT PARK	VEHICLE MAINTENANCE		60.00
		Fund 111 - GENERAL Total:	**60.00**
		Vendor 01578 - THOMPSON GLASS, INC Total:	**60.00**
Vendor: 10139 - TITAN MACHINERY, INC.			
Fund: 213 - CEMETERY			
EQUIP MAINT CEM	EQUIPMENT MAINTENANCE		8.80
		Fund 213 - CEMETERY Total:	**8.80**
		Vendor 10139 - TITAN MACHINERY, INC. Total:	**8.80**
Vendor: 08821 - TYLER TECHNOLOGIES, INC			
Fund: 621 - ENVIRONMENTAL SERVICES			
UB FEES 1/1/25-3/31/25	CONTRACTUAL SERVICES		2,910.84
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**2,910.84**
Fund: 631 - WASTEWATER			
UB FEES 1/1/25-3/31/25	CONTRACTUAL SERVICES		2,910.83
		Fund 631 - WASTEWATER Total:	**2,910.83**
Fund: 641 - WATER			
UB FEES 1/1/25-3/31/25	CONTRACTUAL SERVICES		2,910.83
		Fund 641 - WATER Total:	**2,910.83**
		Vendor 08821 - TYLER TECHNOLOGIES, INC Total:	**8,732.50**
Vendor: 10383 - U AND U TRUCKING LLC			
Fund: 621 - ENVIRONMENTAL SERVICES			
Contractual Services-SAN	CONTRACTUAL SERVICES		1,102.00
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**1,102.00**
		Vendor 10383 - U AND U TRUCKING LLC Total:	**1,102.00**
Vendor: 09865 - UNION BANK & TRUST			
Fund: 713 - CASH & INVESTMENT POOL			
RETIREMENT	REGULAR RETIRE EE PAY		10,552.04
RETIREMENT	REGULAR RETIRE EE PAY		9,781.37
RETIREMENT	DEFERRED COMP EE PAY		1,552.62

Description (Payable)	Account Name		Amount
RETIREMENT	DEFERRED COMP EE PAY		626.81
RETIREMENT	DEFERRED COMP EE PAY		1,450.00
RETIREMENT	RETIRE FIRE EE PAYABLE		4,137.42
RETIREMENT	RETIRE FIRE EE PAYABLE		5,813.34
RETIREMENT	RETIRE POLICE EE PAY		7,890.15
RETIREMENT	RETIRE POLICE EE PAY		7,246.41
		Fund 713 - CASH & INVESTMENT POOL Total:	**49,050.16**
		Vendor 09865 - UNION BANK & TRUST Total:	**49,050.16**
Vendor: 01217 - US BANK			
Fund: 311 - DEBT SERVICE			
GO HWY ALLOC BOND 2020	DEBT SERVICE-INTEREST		2,502.50
GO HWY ALLOC BOND 2023	DEBT SERVICE-INTEREST		60,642.50
		Fund 311 - DEBT SERVICE Total:	**63,145.00**
		Vendor 01217 - US BANK Total:	**63,145.00**
Vendor: 04529 - W & R INC			
Fund: 111 - GENERAL			
ELECTRICAL MAST REPAIR - SE	BUILDING MAINTENANCE		1,604.00
		Fund 111 - GENERAL Total:	**1,604.00**
Fund: 215 - SPECIAL PROJECTS			
STRUCTURES	STRUCTURES		6,857.00
		Fund 215 - SPECIAL PROJECTS Total:	**6,857.00**
		Vendor 04529 - W & R INC Total:	**8,461.00**
Vendor: 10630 - WASH-IT LLC			
Fund: 631 - WASTEWATER			
VEHICLE MAINT	VEHICLE MAINTENANCE		56.25
		Fund 631 - WASTEWATER Total:	**56.25**
Fund: 641 - WATER			
VEHICLE MAINT	VEHICLE MAINTENANCE		10.25
		Fund 641 - WATER Total:	**10.25**
		Vendor 10630 - WASH-IT LLC Total:	**66.50**
Vendor: 00262 - WESTERN NE COMMUNITY COLLEGE			
Fund: 621 - ENVIRONMENTAL SERVICES			
School & Conference-SAN	SCHOOL & CONFERENCE		200.00
School & Conference-SAN	SCHOOL & CONFERENCE		200.00
		Fund 621 - ENVIRONMENTAL SERVICES Total:	**400.00**
		Vendor 00262 - WESTERN NE COMMUNITY COLLEGE Total:	**400.00**
Vendor: 00344 - WESTERN PATHOLOGY CONSULTANTS, INC			
Fund: 111 - GENERAL			
DRUG/DOT TESTING MARCH	CONTRACTUAL SERVICES		183.00
		Fund 111 - GENERAL Total:	**183.00**
		Vendor 00344 - WESTERN PATHOLOGY CONSULTANTS, INC Total:	**183.00**
Vendor: 02378 - WESTERN SURETY COMPANY			
Fund: 111 - GENERAL			
BOND	LIABILITY INSURANCE		950.00
		Fund 111 - GENERAL Total:	**950.00**
		Vendor 02378 - WESTERN SURETY COMPANY Total:	**950.00**
Vendor: 08851 - WHITING SIGNS			
Fund: 111 - GENERAL			
DEPOSIT FOR FRONT SIGNS IN	STRUCTURES		2,700.00
		Fund 111 - GENERAL Total:	**2,700.00**
		Vendor 08851 - WHITING SIGNS Total:	**2,700.00**

Description (Payable)	Account Name	Amount
Vendor: 03709 - WYOMING CHILD SUPPORT ENFORCEMENT		
Fund: 713 - CASH & INVESTMENT POOL		
CHILD SUPPORT	CHILD SUPPORT EE PAY	738.08
	Fund 713 - CASH & INVESTMENT POOL Total:	**738.08**
	Vendor 03709 - WYOMING CHILD SUPPORT ENFORCEMENT Total:	**738.08**
Vendor: 02057 - YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE		
Fund: 713 - CASH & INVESTMENT POOL		
YMCA	YMCA PAY EE	1,049.00
	Fund 713 - CASH & INVESTMENT POOL Total:	**1,049.00**
	Vendor 02057 - YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE Total:	**1,049.00**
	Grand Total:	**633,578.92**

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
111 - GENERAL	65,781.02	1,664.11
212 - STREETS	44,704.18	0.00
213 - CEMETERY	2,406.19	0.00
215 - SPECIAL PROJECTS	59,497.94	0.00
216 - BUSINESS IMPROVEMENT	85.42	0.00
218 - PUBLIC SAFETY	7,251.98	0.00
224 - ECONOMIC DEVELOPMENT	150.00	0.00
311 - DEBT SERVICE	63,145.00	0.00
321 - CRA	40.00	0.00
621 - ENVIRONMENTAL SERVICES	66,588.03	1.01
631 - WASTEWATER	46,290.15	15,959.56
641 - WATER	30,151.08	2,523.21
661 - STORMWATER	8,721.63	1,091.63
713 - CASH & INVESTMENT POOL	173,189.36	173,189.36
721 - GIS SERVICES	470.02	0.00
812 - HEALTH INSURANCE	65,106.92	65,106.92
Grand Total:	633,578.92	259,535.80

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-21311	SALES TAX PAYABLE	202.30	202.30
111-41116-000	OTHER OCCUPATION TA	50.00	0.00
111-51261-121	WORKERS COMPENSATI	242.04	0.00
111-51281-141	DISABILITY INSURANCE	686.14	686.14
111-51281-142	DISABILITY INSURANCE	775.67	775.67
111-52111-111	DEPARTMENT SUPPLIES	65.69	0.00
111-52111-115	DEPARTMENT SUPPLIES	7.64	0.00
111-52111-121	DEPARTMENT SUPPLIES	443.92	0.00
111-52111-141	DEPARTMENT SUPPLIES	173.14	0.00
111-52111-142	DEPARTMENT SUPPLIES	612.25	0.00
111-52111-171	DEPARTMENT SUPPLIES	652.48	0.00
111-52111-172	DEPARTMENT SUPPLIES	917.45	0.00
111-52163-142	INVESTIGATIVE EXPENSE	499.58	0.00
111-52181-142	UNIFORMS & CLOTHING	839.81	0.00
111-52223-151	PROGRAMMING	451.95	0.00
111-52311-115	MEMBERSHIPS	195.00	0.00
111-52511-121	GASOLINE	36.73	0.00
111-52511-141	GASOLINE	138.06	0.00
111-52511-142	GASOLINE	4,119.82	0.00
111-52511-171	GASOLINE	1,714.56	0.00
111-52521-141	OTHER FUEL	978.29	0.00
111-52521-171	OTHER FUEL	42.86	0.00
111-52999-142	MISCELLANEOUS	1,874.00	0.00
111-53111-112	CONTRACTUAL SERVICES	183.00	0.00
111-53111-114	CONTRACTUAL SERVICES	7,270.00	0.00
111-53111-115	CONTRACTUAL SERVICES	39.99	0.00
111-53111-142	CONTRACTUAL SERVICES	5,842.70	0.00
111-53111-171	CONTRACTUAL SERVICES	203.50	0.00
111-53111-172	CONTRACTUAL SERVICES	700.00	0.00
111-53121-112	CONSULTING SERVICES	57.50	0.00
111-53121-142	CONSULTING SERVICES	235.00	0.00
111-53161-115	LEGAL PUBLICATIONS	772.62	0.00
111-53161-142	LEGAL PUBLICATIONS	79.42	0.00
111-53211-121	LEGAL FEES	22.00	0.00
111-53211-142	LEGAL FEES	693.46	0.00
111-53421-111	BUILDING MAINTENANC	467.00	0.00
111-53421-141	BUILDING MAINTENANC	1,858.50	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-53421-142	BUILDING MAINTENANC	254.50	0.00
111-53421-171	BUILDING MAINTENANC	353.66	0.00
111-53441-171	EQUIPMENT MAINTENA	1,046.95	0.00
111-53451-111	VEHICLE MAINTENANCE	41.47	0.00
111-53451-141	VEHICLE MAINTENANCE	1,860.51	0.00
111-53451-142	VEHICLE MAINTENANCE	7,493.83	0.00
111-53451-171	VEHICLE MAINTENANCE	116.96	0.00
111-53471-171	GROUNDS MAINTENAN	6,280.21	0.00
111-53511-111	ELECTRICITY	310.45	0.00
111-53511-141	ELECTRICITY	699.58	0.00
111-53511-142	ELECTRICITY	758.78	0.00
111-53511-143	ELECTRICITY	234.26	0.00
111-53511-151	ELECTRICITY	2,689.93	0.00
111-53511-171	ELECTRICITY	3,179.55	0.00
111-53511-172	ELECTRICITY	101.02	0.00
111-53551-171	STREET LIGHTS	100.40	0.00
111-53561-121	PHONE & INTERNET	20.04	0.00
111-53571-141	CELLULAR PHONE	280.00	0.00
111-53711-142	SCHOOL & CONFERENCE	1,742.35	0.00
111-53811-111	BONDING	146.25	0.00
111-53811-142	BONDING	276.25	0.00
111-53831-111	LIABILITY INSURANCE	950.00	0.00
111-54311-111	STRUCTURES	2,700.00	0.00
111-59211-172	LICENSE/PERMITS	0.00	0.00
212-52111-212	DEPARTMENT SUPPLIES	803.21	0.00
212-52171-212	STREET REPAIR SUPPLIES	6,332.44	0.00
212-52511-212	GASOLINE	1,278.47	0.00
212-52521-212	OTHER FUEL	2,284.73	0.00
212-53441-212	EQUIPMENT MAINTENA	2,056.58	0.00
212-53451-212	VEHICLE MAINTENANCE	157.59	0.00
212-53511-212	ELECTRICITY	796.41	0.00
212-53531-212	ELECTRIC POWER	1,647.31	0.00
212-53551-212	STREET LIGHTS	28,653.61	0.00
212-53561-212	PHONE & INTERNET	693.83	0.00
213-52111-213	DEPARTMENT SUPPLIES	26.46	0.00
213-52511-213	GASOLINE	922.65	0.00
213-52521-213	OTHER FUEL	397.51	0.00
213-53441-213	EQUIPMENT MAINTENA	605.89	0.00
213-53511-213	ELECTRICITY	453.68	0.00
215-54311-171	STRUCTURES	28,481.44	0.00
215-54991-113	GRANT EXPENSE	31,016.50	0.00
216-53551-000	STREET LIGHTS	85.42	0.00
218-54411-141	EQUIPMENT	328.49	0.00
218-54411-142	EQUIPMENT	6,923.49	0.00
224-53111-114	CONTRACTUAL SERVICES	150.00	0.00
311-57115-111	DEBT SERVICE-INTEREST	63,145.00	0.00
321-53111-111	CONTRACTUAL SERVICES	40.00	0.00
621-21311	SALES TAX PAYABLE	1.01	1.01
621-51261-621	WORKERS COMPENSATI	242.04	0.00
621-52111-621	DEPARTMENT SUPPLIES	8,424.54	0.00
621-52511-621	GASOLINE	143.73	0.00
621-52521-621	OTHER FUEL	7,351.63	0.00
621-53111-621	CONTRACTUAL SERVICES	6,271.86	0.00
621-53161-621	LEGAL PUBLICATIONS	56.40	0.00
621-53193-621	DISPOSAL FEES	42,272.96	0.00
621-53441-621	EQUIPMENT MAINTENA	305.77	0.00
621-53451-621	VEHICLE MAINTENANCE	331.43	0.00
621-53511-621	ELECTRICITY	786.66	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
621-53711-621	SCHOOL & CONFERENCE	400.00	0.00
631-21311	SALES TAX PAYABLE	15,959.56	15,959.56
631-51261-631	WORKERS COMPENSATI	242.04	0.00
631-52111-631	DEPARTMENT SUPPLIES	5,737.58	0.00
631-52511-631	GASOLINE	1,112.13	0.00
631-52521-631	OTHER FUEL	3,068.04	0.00
631-53111-631	CONTRACTUAL SERVICES	4,729.87	0.00
631-53441-631	EQUIPMENT MAINTENA	1,629.24	0.00
631-53451-631	VEHICLE MAINTENANCE	56.25	0.00
631-53461-631	FACILITY REPAIRS	11,275.00	0.00
631-53511-631	ELECTRICITY	1,957.09	0.00
631-53531-631	ELECTRIC POWER	450.35	0.00
631-53561-631	PHONE & INTERNET	30.06	0.00
631-53571-631	CELLULAR PHONE	42.94	0.00
641-21311	SALES TAX PAYABLE	2,523.21	2,523.21
641-52111-641	DEPARTMENT SUPPLIES	5,221.07	0.00
641-52117-641	SAMPLES	184.00	0.00
641-52511-641	GASOLINE	942.26	0.00
641-52521-641	OTHER FUEL	468.73	0.00
641-53111-641	CONTRACTUAL SERVICES	4,709.91	0.00
641-53441-641	EQUIPMENT MAINTENA	4,014.39	0.00
641-53451-641	VEHICLE MAINTENANCE	52.44	0.00
641-53511-641	ELECTRICITY	467.15	0.00
641-53531-641	ELECTRIC POWER	201.35	0.00
641-53561-641	PHONE & INTERNET	20.04	0.00
641-53571-641	CELLULAR PHONE	42.94	0.00
641-54411-641	EQUIPMENT	11,303.59	0.00
661-21311	SALES TAX PAYABLE	1,091.63	1,091.63
661-53111-661	CONTRACTUAL SERVICES	7,630.00	0.00
713-21512	MEDICARE W/H EE PAYA	9,850.92	9,850.92
713-21513	FICA W/H EE PAYABLE	36,912.48	36,912.48
713-21514	FED W/H EE PAYABLE	29,794.47	29,794.47
713-21515	STATE W/H EE PAYABLE	23,087.01	23,087.01
713-21517	POL UNION DUES EE PAY	975.00	975.00
713-21518	FIRE UNION DUES EE PA	300.00	300.00
713-21523	LIFE INS EE PAYABLE	898.61	898.61
713-21524	SMEC EE PAYABLE	83.50	83.50
713-21527	WAGE ATTACHMENT EE	225.53	225.53
713-21528	REGULAR RETIRE EE PAY	20,333.41	20,333.41
713-21529	DEFERRED COMP EE PAY	3,629.43	3,629.43
713-21531	RETIRE FIRE EE PAYABLE	9,950.76	9,950.76
713-21533	RETIRE POLICE EE PAY	15,136.56	15,136.56
713-21534	DIS INC INS EE PAYABLE	515.67	515.67
713-21539	CHILD SUPPORT EE PAY	2,126.08	2,126.08
713-21540	YMCA PAY EE	1,049.00	1,049.00
713-21541	HSA EE PAYABLE	10,724.80	10,724.80
713-21723	LIFE INS ER PAYABLE	1,031.13	1,031.13
713-21741	HSA ER PAYABLE	6,565.00	6,565.00
721-52111-721	DEPARTMENT SUPPLIES	460.00	0.00
721-53561-721	PHONE & INTERNET	10.02	0.00
812-53861-112	PREMIUM EXPENSE	50,939.32	50,939.32
812-53862-112	CLAIMS EXPENSE	12,683.77	12,683.77
812-53863-112	FLEXIBLE BENFT EXPENS	1,483.83	1,483.83
	Grand Total:	**633,578.92**	**259,535.80**

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	600,688.42	259,535.80

Project Account Summary

Project Account Key		Expense Amount	Payment Amount
1420152999142		1,874.00	0.00
5001043105		3,173.00	0.00
5001054991		27,843.50	0.00
	Grand Total:	**633,578.92**	**259,535.80**

Pay Code Report

Pay Code Summary

3/17/2025 - 4/21/2025

Payroll Set: 01-City of Scottsbluff

Pay Code	Description	# of Payments	Units	Pay Amount
100 - REGULAR HOURLY	REGULAR HOURLY	191	14,004.25	396,883.52
101 - FIRE HOURLY	FIRE HOURLY	30	3,360.00	75,400.64
110 - REGULAR SALARIED	REGULAR SALARIED	42	160.00	147,615.36
120 - REGULAR ELECTED	REGULAR ELECTED	10	0.00	1,507.68
130 - PART-TIME HOURLY	PART-TIME HOURLY	26	871.50	12,969.27
140 - REGULAR PT HOURLY	REGULAR PT HOURLY	2	42.50	595.00
200 - OVERTIME (1.5)	OVERTIME (1.5)	72	538.00	27,033.41
205 - OVERTIME (1.5) FIRE	OVERTIME (1.5) FIRE	12	47.00	1,646.77
210 - OVERTIME (1.0)	OVERTIME (1.0)	7	19.00	513.53
215 - OVERTIME (1.0) FIRE	OVERTIME (1.0) FIRE	1	2.50	47.50
220 - OVERTIME (2.0)	OVERTIME (2.0)	3	6.00	413.88
225 - OVERTIME (2.0) FIRE	OVERTIME (2.0) FIRE	6	12.00	480.84
240 - FIRE SHIFT PAY	FIRE SHIFT PAY	30	90.00	2,019.66
245 - ON-CALL INVESTIGAT	ON-CALL INVESTIGATOR	4	16.00	638.56
246 - ON-CALL IBEW	ON-CALL IBEW	12	44.00	1,172.10
247 - K-9 CARE	K-9 CARE	2	16.00	585.76
303 - VACATION LEAVE US	VACATION LEAVE USED	52	638.34	16,619.28
306 - VACATION PAY OUT	VACATION PAY OUT	5	141.98	4,105.90
308 - VACATION LEAVE US	VACATION LEAVE USED-FIRE	4	124.00	0.00
313 - SICK LEAVE USED	SICK LEAVE USED	63	680.74	13,804.22
318 - SICK LEAVE USED - P	SICK LEAVE USED - POLICE	9	59.50	2,107.69
319 - SICK LEAVE PAY OUT	SICK LEAVE PAY OUT	1	360.00	10,756.80
333 - PERSONAL LEAVE US	PERSONAL LEAVE USED	22	165.86	2,896.47
334 - PERSONAL LEAVE US	PERSONAL LEAVE USED FIRE	1	24.00	0.00
336 - COMP TIME USED - F	COMP TIME USED - FIRE	1	21.00	0.00
342 - COMP TIME EARNED	COMP TIME EARNED POLICE (1.5)	6	32.25	0.00
346 - COMP TIME EARNED	COMP TIME EARNED FIRE (1.0)	1	1.00	0.00
347 - COMP TIME EARNED	COMP TIME EARNED FIRE (1.5)	3	21.75	0.00
366 - VACATION PAY OUT -	VACATION PAY OUT - POLICE	1	8.84	266.26
370 - TRAINING	TRAINING	1	40.00	0.00
374 - WORK COMP - ADJU	WORK COMP - ADJUSTMENT	1	-1.00	-384.38
375 - FUNERAL-OTHER	FUNERAL-OTHER	1	8.00	296.40
376 - BEREAVEMENT LEAV	BEREAVEMENT LEAVE - FIRE	1	48.00	0.00
410 - POLICE LONGEVITY P	POLICE LONGEVITY PAY - 10 YEARS	1	0.00	500.00
412 - POLICE LONGEVITY P	POLICE LONGEVITY PAY - 20 YEARS	1	0.00	750.00
413 - POLICE LONGEVITY P	POLICE LONGEVITY PAY - 25 YEARS	1	0.00	1,500.00
430 - OUT OF CLASS PAY (5	OUT OF CLASS PAY (5%)	5	400.00	789.12
520 - CELL PHONE REIMBU	CELL PHONE REIMBURSEMENT	15	0.00	450.00
521 - REIMBURSEMENT - T	REIMBURSEMENT - TAXABLE	4	0.00	183.73

Pay Code	Description	# of Payments	Units	Pay Amount
599 - FITNESS POLICE - ER	FITNESS POLICE - ER PAID	6	0.00	1,086.00
600 - YMCA - ER PAID	YMCA - ER PAID	5	0.00	205.00
601 - YMCA - FIRE	YMCA - FIRE	9	0.00	369.00
606 - SICK LEAVE TO VACA	SICK LEAVE TO VACATION TO PAY	1	31.33	936.14
900 - RETRO PAY	RETRO PAY	9	735.00	1,425.64
901 - RETRO OVERTIME	RETRO OVERTIME	4	36.75	81.10
902 - RETRO PAY - FIRE	RETRO PAY - FIRE	1	48.00	52.80
903 - RETRO OVERTIME PA	RETRO OVERTIME PAY - FIRE	1	5.00	11.00
920 - EXCUSED ABSENCE V	EXCUSED ABSENCE WITHOUT PAY	1	1.31	0.00
		Report Total:	**22,860.40**	**728,331.65**

UTILITY REFUNDS 4-21-25

Account #	Contact	Service Address	Refund Amount
050-5681-20	LILIANA GALINDO	1611 9TH AVE SCOTTSBLUFF NE 69361	26.92
1			$26.92

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 8.a

Council to consider and take action on the claim from Intralinks in the amount of $16,728.66.

Staff Contact: Lane Kizzire

City of Scottsbluff, NE

Expense Approval Report

By Vendor Name

Post Dates 4/8/2025 - 4/21/2025

Description (Payable)	Account Name		Amount
Vendor: 08525 - INTRALINKS, INC			
Fund: 111 - GENERAL			
DGOMPERT - COMPUTER SET	DEPARTMENT SUPPLIES		3,509.82
DEPT SUPPLIES - PD	DEPARTMENT SUPPLIES		140.34
DATTO ALTO APRIL 2025 & AN	CONTRACTUAL SERVICES		6,818.00
DATTO ALTO MARCH 2025 - LI	CONTRACTUAL SERVICES		238.00
CONTR SERV MARCH 2025 - A	CONTRACTUAL SERVICES		3,685.00
CONTR SERV MARCH 2025 - P	CONTRACTUAL SERVICES		1,787.50
CONTR SERV MARCH 2025 - LI	CONTRACTUAL SERVICES		550.00
		Fund 111 - GENERAL Total:	**16,728.66**
		Vendor 08525 - INTRALINKS, INC Total:	**16,728.66**
		Grand Total:	**16,728.66**

Report Summary

Fund Summary

Fund		Expense Amount	Payment Amount
111 - GENERAL		16,728.66	0.00
	Grand Total:	**16,728.66**	**0.00**

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-52111-116	DEPARTMENT SUPPLIES	3,650.16	0.00
111-53111-116	CONTRACTUAL SERVICES	13,078.50	0.00
	Grand Total:	**16,728.66**	**0.00**

Project Account Summary

Project Account Key		Expense Amount	Payment Amount
None		16,728.66	0.00
	Grand Total:	**16,728.66**	**0.00**

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 8.b

Council to consider and take action on the claim from Jerry Stricker for Tree Rebate in the amount of $187.96.

Staff Contact: Lane Kizzire

City of Scottsbluff, NE

Expense Approval Report

By Vendor Name

Post Dates 4/8/2025 - 4/21/2025

Description (Payable)	Account Name		Amount
Vendor: 10457 - JERRY STRICKER			
Fund: 111 - GENERAL			
TREE REBATE	MISCELLANEOUS		187.96
		Fund 111 - GENERAL Total:	**187.96**
		Vendor 10457 - JERRY STRICKER Total:	**187.96**
		Grand Total:	**187.96**

Report Summary

Fund Summary

Fund		Expense Amount	Payment Amount
111 - GENERAL		187.96	0.00
	Grand Total:	**187.96**	**0.00**

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-52999-171	MISCELLANEOUS	187.96	0.00
	Grand Total:	**187.96**	**0.00**

Project Account Summary

Project Account Key		Expense Amount	Payment Amount
None		187.96	0.00
	Grand Total:	**187.96**	**0.00**

City of Scottsbluff, Nebraska
Monday, April 21, 2025
Regular Meeting

Item 9.a

Council to receive the 2024 Annual Audit Report from berganKDV.

Staff Contact: Lane Kizzire

City of Scottsbluff
Scottsbluff, Nebraska

Basic Financial Statements

September 30, 2024

City of Scottsbluff
Table of Contents

City of Scottsbluff
Elected Officials and Administration
September 30, 2024

Elected Officials	Position	Term Expires
Betsy Vidlak	Mayor	December 31, 2026
Jeanne McKerrigan	Vice-Mayor	December 31, 2026
Matt Salomon	Council Member	December 31, 2026
Jerry Stricker	Council Member	December 31, 2028
Scott Phillips	Council Member	December 31, 2028

Administration	Position	
Kevin Spencer	City Manager	Appointed
Lane Kizzire	City Finance Director	Appointed
Kimberley Wright	City Clerk	Appointed

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Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Scottsbluff
Scottsbluff, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Scottsbluff's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements 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, 2024, 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 financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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

The City of Scottsbluff's management is responsible for the preparation and fair presentation of the 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.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about 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 include 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 the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents 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 (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Scottsbluff's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and are not a required part of 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 the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying 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 15, 2025, on our consideration of the City of Scottsbluff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 the City's internal control over financial reporting and compliance.

BerganKDV, LLC

St. Cloud, Minnesota
April 15, 2025

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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, 2024. Please consider this discussion in conjunction with the additional information provided in the transactions, events and conditions reflected in the City's financial statements.

Financial Highlights

- The assets of the City exceeded its liabilities at September 30, 2024, by $112,483,711 (net position). Of this amount, $40,460,627 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of September 30, 2024, the City's governmental funds reported combined ending fund balances of $31,664,882. This is an increase of $2,045,141 in comparison with the prior year.
- As of September 30, 2024, unassigned fund balance for governmental funds was $11,014,271. or 99.6% 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 statement, 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, 2024. 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.

Overview of the Financial Statements (Continued)

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.

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.

Overview of the Financial Statements (Continued)

Proprietary Funds (Continued)

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.

Notes to the Basic 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.

Other Information

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

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by $112,483,711 at September 30, 2024.

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 38,678,300	$ 39,484,700	$ 19,192,031	$ 16,351,702	$ 57,870,331	$ 55,836,402
Capital assets	40,773,377	38,155,904	21,350,791	21,855,780	62,124,168	60,011,684
Total assets	79,451,677	77,640,604	40,542,822	38,207,482	119,994,499	115,848,086
Current liabilities	2,584,169	2,496,067	1,299,187	949,036	3,883,356	3,445,103
Long-term liabilities outstanding	3,227,565	2,009,292	60,225	379,356	3,287,790	2,388,648
Total liabilities	5,811,734	4,505,359	1,359,412	1,328,392	7,171,146	5,833,751
Deferred inflow of resources	166,460	8,180,860	173,182	193,449	339,642	8,374,309
Net Assets						
Net investment in capital assets	36,782,848	36,070,442	21,273,182	21,700,684	58,056,030	57,771,126
Restricted	13,111,115	9,469,573	855,939	757,141	13,967,054	10,226,714
Unrestricted	23,579,520	19,414,370	16,881,107	14,227,817	40,460,627	33,642,187
Total net position	$ 73,473,483	$ 64,954,385	$ 39,010,228	$ 36,685,642	$ 112,483,711	$101,640,027

Government-Wide Financial Analysis (Continued)

By far the largest portion of the City's net position (50%) 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.

At September 30, 2024, the City is able to report positive balances in all three categories of net position, for the government as a whole.

Government-Wide Financial Analysis (Continued)

Statement of Activities and Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues						
Charges for services	$ 1,051,938	$ 549,161	$ 12,452,515	$ 11,737,442	$ 13,504,453	$ 12,286,603
Operating grants and contributions	343,584	169,015	4,200	-	347,784	169,015
Capital grants and contributions	363,389	459,776	-	-	363,389	459,776
General revenues						
Property taxes	2,250,084	1,895,813	-	-	2,250,084	1,895,813
Sales and use tax	7,919,501	7,648,511	-	-	7,919,501	7,648,511
Franchise taxes	350,261	-	-	-	350,261	-
Tax increments	556,777	-	-	-	556,777	-
Miscellaneous taxes	3,111,540	2,157,768	-	-	3,111,540	2,157,768
Unrestricted grants and state aids	177,758	-	-	-	177,758	-
Unrestricted investment earnings	1,981,648	870,817	881,660	380,029	2,863,308	1,250,846
Other general revenue	1,425,021	3,796,218	145,880	122,053	1,570,901	3,918,271
Total revenues	19,531,501	17,547,079	13,484,255	12,239,524	33,015,756	29,786,603
Expenses						
General government	662,303	5,072,570	-	-	662,303	5,072,570
Public safety	7,701,244	5,877,748	-	-	7,701,244	5,877,748
Public works	4,093,509	4,278,441	-	-	4,093,509	4,278,441
Culture and Recreation	3,959,109	2,896,037	-	-	3,959,109	2,896,037
Economic development	2,450,787	314,314	-	-	2,450,787	314,314
Interest on long-term debt	190,527	33,788	-	-	190,527	33,788
Environmental services	-	-	2,792,737	2,702,421	2,792,737	2,702,421
Wastewater	-	-	2,938,458	2,792,890	2,938,458	2,792,890
Water	-	-	1,866,606	1,855,085	1,866,606	1,855,085
Electric	-	-	30,888	30,888	30,888	30,888
Stormwater	-	-	171,397	159,464	171,397	159,464
Geographic information systems	-	-	107,091	85,382	107,091	85,382
Total expenses	19,057,479	18,472,898	7,907,177	7,626,130	26,964,656	26,099,028
Increase (Decrease) in Net Assets Before Transfers	474,022	(925,819)	5,577,078	4,613,394	6,051,100	3,687,575
Transfers in (out)	3,252,491	3,383,923	(3,252,491)	(3,383,923)	-	-
Change in net position	3,726,513	2,458,104	2,324,587	1,229,471	6,051,100	3,687,575
Net position - beginning of year	64,954,385	62,496,281	36,685,641	35,456,171	101,640,026	97,952,452
Error correction (see Note 16)	4,792,585	-	-	-	4,792,585	-
Net position, October 1	69,746,970	62,496,281	36,685,641	35,456,171	106,432,611	97,952,452
Net position, September 30	$ 73,473,483	$ 64,954,385	$ 39,010,228	$ 36,685,642	$112,483,711	$ 101,640,027

Government-Wide Financial Analysis (Continued)

Governmental Activities
Governmental activities increased the City's net position by a total of $3,726,513. Key elements in this increase follows:

- Sales tax revenue receipts 3.5% higher than the prior year's receipts.
- Interest earnings increased $1,110,831 due to improvement market conditions.
- Expenditures were $1,008,262 more than in the prior year.

Business-Type Activities
Business-type activities increased the city's net position by $2,324,587. 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, 2024, the City's governmental funds reported combined ending fund balances of $31,664,882, an increase of $2,045,141 in comparison with the prior year. This increase was largely due to higher sales tax revenues and interest income than in the previous year in addition to $3,990,000 related to the issuance of the 2023 G.O. Highway Allocation Bonds.

The general fund is the chief operating fund of the City. At September 30, 2024, the unassigned fund balance of the general fund was $11,014,271. 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 99.6% of total general fund expenditures.

The fund balance of the City's general fund increased by $1,077,220 during fiscal year 2024. This increase was a result of increases in sales tax revenues and investment income.

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 $3,720,292, $3,951,800, $6,603,633, $1,909,574, and $669,251 respectively, at September 30, 2024. Factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

Budgetary Highlights

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

- $660,335 positive variance in taxes. Sales tax receipts were $541,111 over budget and interest income receipts were $216,696 over budget.
- $2,635,040 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 Assets
The City's investment in capital assets for its governmental and business-type activities as of September 30, 2024, was $62,124,168 (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 plants.

City of Scottsbluff
Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$ 633,063	$ 633,063	$ 1,544,339	$ 1,544,339	$ 2,177,402	$ 2,177,402
Inventory	2,629,113	2,629,113	-	-	2,629,113	2,629,113
Construction in progress	387,160	1,143,594	742,759	437,874	1,129,919	1,581,468
Buildings and improvements	8,808,415	8,442,087	2,122,505	2,226,910	10,930,920	10,668,997
Equipment and vehicles	4,069,846	3,695,532	3,752,420	3,631,650	7,822,266	7,327,182
Plant in service	-	-	2,771,902	3,125,808	2,771,902	3,125,808
Infrastructure	24,245,780	21,612,515	10,416,866	10,889,199	34,662,646	32,501,714
Total	$ 40,773,377	$ 38,155,904	$ 21,350,791	$ 21,855,780	$ 62,124,168	$ 60,011,684

Budgetary Highlights (Continued)

Capital Assets (Continued)
Major capital asset events during 2024 included the following:

- General Fund – Dev Services – 2 DS Vehicles $96,781
- General Fund – Dev Services – Online Permitting Software $144,667
- General Fund – Parks Dept – 23 Club Phase IV Lighting $354,599
- Streets Fund – 20th Street Mill & Overlay; Ave K $3,003,407
- Streets Fund – Street Sweeper $274,957
- Streets Fund – Plow Truck $214,999
- Public Safety Fund – Police Department – 2 Patrol Vehicles $129,205
- Public Safety Fund – Fire/Police – Data Move $11,610
- Public Safety Fund – Fire/Police – Public Safety Building HVAC upgrade $90,842
- Public Safety Fund – Fire – Control Pickup $44,743
- Public Safety Fud – Fire – SCBA's - $174,692
- Capital Projects Fund – Library – Re-Upholstery of Chairs $49,534 (in progress)
- Capital Projects Fund – Parks Department – Mowers (2) $63,018
- Sanitation & Wastewater Funds – Compost Facility Equipment $505,000
- Wastewater Fund – Treatment Plant Upgrades $60,760
- Water Fund – 2 Water Main Replacements $324,612
- Water Fund – College Park Booster Station $320,860 (in progress)

Additional information on the City's capital assets can be found in Note 7 of the notes to the financial statements.

Long-Term Debt
At September 30, 2024, the City of Scottsbluff had total bonded debt outstanding of $3,620,002. This entire amount represents bonds secured solely by specified revenue sources (i.e., highway allocation revenue).

City of Scottsbluff
Outstanding Bonded Debt

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
General Obligation Bonds	$ 4,017,391	$ 2,071,539	$ 77,609	$ 153,461	$ 4,095,000	$ 2,225,000
Revenue Bonds	-	-	-	-	-	-
Total	$ 4,017,391	$ 2,071,539	$ 77,609	$ 153,461	$ 4,095,000	$ 2,225,000

Additional information on the City's long-term debt can be found in Note 8 of the notes to the financial statements.

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 .35%. with an actual increase in valuation from the prior year of approximately $89.5 million.
- For the 2025 budget, the projection for sales tax was budgeted at a 10% 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 renegotiation 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.

The City 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 2025 fiscal year.

Financial Contact

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.

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BASIC FINANCIAL STATEMENTS

City of Scottsbluff
Statement of Net Position
September 30, 2024

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments (including cash equivalents)	$ 33,046,455	$ 16,471,681	$ 49,518,136
Cash held by county treasurer	98,810	-	98,810
Restricted cash for landfill	-	855,939	855,939
Accrued interest	48,433	25,992	74,425
Accounts receivable	171,381	1,180,504	1,351,885
Delinquent taxes receivable	1,418,320	-	1,418,320
Special assessments receivable	321,149	-	321,149
Due from other governments	245,958	-	245,958
Lease receivable - due within one year	25,882	29,758	55,640
Lease receivable - due in more than one year	138,874	161,186	300,060
Inventory	-	466,971	466,971
Notes receivable	3,163,038	-	3,163,038
Capital assets, not being depreciated			
Land	633,063	1,544,339	2,177,402
Inventory	2,629,113	-	2,629,113
Construction in progress	387,160	742,759	1,129,919
Capital assets (net of accumulated depreciation/amortization,			
Buildings and improvements	8,808,415	2,122,505	10,930,920
Equipment and vehicles	4,069,846	3,752,420	7,822,266
Plant in service	-	2,771,902	2,771,902
Infrastructure	24,245,780	10,416,866	34,662,646
Total assets	79,451,677	40,542,822	119,994,499
Liabilities			
Accounts and contracts payable	1,036,464	576,821	1,613,285
Salaries and benefits payable	170,918	63,869	234,787
Interest payable	43,147	655	43,802
Deposit payable	-	101,313	101,313
Unearned revenue	-	325,812	325,812
Noncurrent liabilities			
Due within one year	1,333,640	230,717	1,564,357
Due in more than one year	3,227,565	60,225	3,287,790
Total liabilities	5,811,734	1,359,412	7,171,146
Deferred Inflows of Resources			
Deferred inflows of resources related to lease receivable	166,460	173,182	339,642
Total deferred inflows of resources	166,460	173,182	339,642
Net Position			
Net investment in capital assets	36,782,848	21,273,182	58,056,030
Restricted for			
Community improvements	334,244	-	334,244
Debt service	2,415,389	-	2,415,389
Economic development	6,285,664	-	6,285,664
Public safety	357,478	-	357,478
Other purposes	3,718,340	-	3,718,340
New landfill	-	855,939	855,939
Unrestricted	23,579,520	16,881,107	40,460,627
Total net position	$ 73,473,483	$ 39,010,228	$ 112,483,711

See notes to basic financial statements.

City of Scottsbluff
Statement of Activities
Year Ended September 30, 2024

		Program Revenues			Net (Expense) Revenues and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities							
General government	$ 662,303	$ 2,603	$ 199,085	$ -	$ (460,615)	$ -	$ (460,615)
Public safety	7,701,244	285,802	142,399	-	(7,273,043)	-	(7,273,043)
Public works	4,093,509	-	-	363,389	(3,730,120)	-	(3,730,120)
Culture and Recreation	3,959,109	296,552	2,100	-	(3,660,457)	-	(3,660,457)
Economic development	2,450,787	466,981	-	-	(1,983,806)	-	(1,983,806)
Interest on long-term debt	190,527	-	-	-	(190,527)	-	(190,527)
Total governmental activities	19,057,479	1,051,938	343,584	363,389	(17,298,568)	-	(17,298,568)
Business-type activities							
Environmental services	2,792,737	3,470,902	-	-	-	678,165	678,165
Wastewater	2,938,458	2,974,428	4,200	-	-	40,170	40,170
Water	1,866,606	2,553,153	-	-	-	686,547	686,547
Electric	30,888	3,277,978	-	-	-	3,247,090	3,247,090
Stormwater	171,397	176,054	-	-	-	4,657	4,657
Geographic information systesm	107,091	-	-	-	-	(107,091)	(107,091)
Total business-type activities	7,907,177	12,452,515	4,200	-	-	4,549,538	4,549,538
Total primary government	$ 26,964,656	$ 13,504,453	$ 347,784	$ 363,389	(17,298,568)	4,549,538	(12,749,030)
General revenues							
Property taxes					2,250,084	-	2,250,084
Sales tax					7,919,501	-	7,919,501
Franchise taxes					350,261	-	350,261
Tax increments					556,777	-	556,777
Miscellaneous taxes					3,111,540	-	3,111,540
Unrestricted grants and state aids					177,758	-	177,758
Unrestricted investment earnings					1,981,648	881,660	2,863,308
Other general revenue					1,425,021	145,880	1,570,901
Transfers					3,252,491	(3,252,491)	-
Total general revenues and transfers					21,025,081	(2,224,951)	18,800,130
Change in net position					3,726,513	2,324,587	6,051,100
Net position - beginning, as previously stated					64,954,385	36,685,641	101,640,026
Error Correction (See Note 16)					4,792,585	-	4,792,585
Net position - beginning					69,746,970	36,685,641	106,432,611
Net position - ending					$ 73,473,483	$ 39,010,228	$ 112,483,711

See notes to basic financial statements.

City of Scottsbluff
Balance Sheet - Governmental Funds
September 30, 2024

	General Fund	Special Revenue Funds: Economic Development Fund	Special Revenue Funds: Special Projects Fund	Debt Service Fund
Assets				
Cash and investments	$ 10,252,540	$ 2,894,095	$ 3,895,207	$ 2,390,373
Cash held by county treasurer	8,030	-	-	-
Taxes receivable	1,009,560	215,202	-	-
Special assessments receivable	-	-	-	321,149
Accounts receivable	98,230	40,939	31,063	-
Accrued interest	14,571	4,286	6,176	6,728
Due from other funds	46,353	-	-	-
Due from other governments	7,772	-	-	-
Notes receivable	-	3,163,038	-	-
Lease receivable	164,756	-	-	-
Total assets	$ 11,601,812	$ 6,317,560	$ 3,932,446	$ 2,718,250
Liabilities				
Accounts and contracts payable	$ 205,769	$ 489	$ 214,106	$ 6,336
Salaries and benefits payable	141,946	2,686	-	-
Due to other funds	-	-	-	253,378
Total liabilities	347,715	3,175	214,106	259,714
Deferred Inflows of Resources				
Unavailable revenu - ALLO settlement	63,618	-	-	-
Unavailable revenue - property taxes	9,748	-	-	-
Unavailable revenue - special assessments	-	-	-	321,149
Deferred inflows of resources related to lease receivable	166,460	-	-	-
Unavailable revenue - notes receivable	-	250,000	-	-
Total deferred inflows of resources	239,826	250,000	-	321,149
Fund Balances				
Restricted	-	6,064,385	3,718,340	2,137,387
Assigned	-	-	-	-
Unassigned	11,014,271	-	-	-
Total fund balances	11,014,271	6,064,385	3,718,340	2,137,387
Total liabilities, deferred inflow of resouces, and fund balances	$ 11,601,812	$ 6,317,560	$ 3,932,446	$ 2,718,250

See notes to basic financial statements.

Capital Project Funds			
Streets Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
$ 4,480,200	$ 2,047,201	$ 2,216,466	$ 28,176,082
22,562	42,140	26,078	98,810
114,262	53,718	25,578	1,418,320
-	-	-	321,149
-	-	1,149	171,381
3,244	3,064	3,204	41,273
253,378	-	-	299,731
218,637	-	19,549	245,958
-	-	-	3,163,038
-	-	-	164,756
$ 5,092,283	$ 2,146,123	$ 2,292,024	$ 34,100,498
$ 310,192	$ 15,898	$ 283,674	$ 1,036,464
21,600	-	4,686	170,918
-	-	46,353	299,731
331,792	15,898	334,713	1,507,113
-	-	-	63,618
30,662	58,788	28,078	127,276
-	-	-	321,149
-	-	-	166,460
-	-	-	250,000
30,662	58,788	28,078	928,503
-	-	1,289,980	13,210,092
4,729,829	2,071,437	667,437	7,468,703
-	-	(28,184)	10,986,087
4,729,829	2,071,437	1,929,233	31,664,882
$ 5,092,283	$ 2,146,123	$ 2,292,024	$ 34,100,498

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City of Scottsbluff
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
September 30, 2024

Total fund balances - governmental funds	$ 31,664,882
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	84,556,882
Less accumulated depreciation/amortization	(43,783,505)
Certain revenues are include in net position but are excluded from fund balances until they are available to liquidate liabilities of the current period. Unavailable revenue relating to:	
Property taxes	127,276
Special assessments	321,149
ALLO settlement	63,618
Notes receivable	250,000
Long-term liabilities are included in net position but are excluded from fund balances until due and payable.	
Bond principal payable	(4,017,391)
Discount on debt	26,862
Interest payable	(43,147)
Compensated absences payable	(570,676)
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the Self-Insurance Internal Service Fund are included in governmental activities in the Statement of Net Position.	4,877,533
Total net position - governmental activities	$ 73,473,483

See notes to basic financial statements.

City of Scottsbluff
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended September 30, 2024

		Special Revenue Fund		
	General Fund	Economic Development Fund	Special Projects Fund	Debt Service Fund
Revenues				
Property taxes	$ 379,117	$ -	$ -	$ 1,068
Tax increments	-	-	-	-
Sales taxes	6,044,538	1,317,595	-	-
Franchise taxes	413,879	-	-	-
Miscellaneous taxes	433,757	-	140,121	-
Special assessments	-	-	-	37,422
Licenses and permits	150,147	-	-	-
Intergovernmental	143,066	-	30,868	-
Charges for services	453,079	-	-	-
Interest	577,433	117,727	196,747	286,828
Miscellaneous	195,944	220,777	33,087	-
Total revenues	8,790,960	1,656,099	400,823	325,318
Expenditures				
Current				
General government	725,090	-	-	-
Public safety	6,591,558	-	671,766	-
Public works	-	-	-	-
Culture and recreation	2,873,793	-	-	-
Economic development	307,589	1,804,956	-	-
Debt service				
Principal	-	-	-	2,044,148
Interest and other charges	-	-	-	109,545
Capital outlay	563,220	-	-	546,184
Total expenditures	11,061,250	1,804,956	671,766	2,699,877
Excess of revenues over (under) expenditures	(2,270,290)	(148,857)	(270,943)	(2,374,559)
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	26,903	-	-	-
Bonds issued	-	-	-	-
Bond discount	-	-	-	-
Insurance recoveries	-	-	1,117,517	-
Transfers in	3,320,607	-	-	-
Transfers out	-	-	(30,000)	-
Total other financing sources (uses)	3,347,510	-	1,087,517	-
Net change in fund balances	1,077,220	(148,857)	816,574	(2,374,559)
Fund Balances				
Beginning of year	9,937,051	1,420,657	2,901,766	4,511,946
Error Correction (See Note 16)	-	4,792,585	-	-
Beginning of year, as restated	9,937,051	6,213,242	2,901,766	4,511,946
End of year	$ 11,014,271	$ 6,064,385	$ 3,718,340	$ 2,137,387

See notes to basic financial statements.

Capital Project Funds			
Streets Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
$ 514,245	$ 965,452	$ 470,805	$ 2,330,687
-	-	556,777	556,777
557,368	-	-	7,919,501
-	-	-	413,879
2,328,991	146,136	62,535	3,111,540
-	-	-	37,422
-	-	4,300	154,447
389,695	-	310,616	874,245
1,823	-	127,420	582,322
338,244	69,820	132,534	1,719,333
836	-	78,237	528,881
4,131,202	1,181,408	1,743,224	18,229,034
-	-	590,990	1,316,080
-	-	171,877	7,435,201
2,167,280	-	-	2,167,280
-	-	346,059	3,219,852
-	-	82,661	2,195,206
-	-	-	2,044,148
48,400	-	-	157,945
4,002,993	231,421	677,097	6,020,915
6,218,673	231,421	1,868,684	24,556,627
(2,087,471)	949,987	(125,460)	(6,327,593)
16,043	-	-	42,946
3,990,000	-	-	3,990,000
(30,220)	-	-	(30,220)
-	-	-	1,117,517
-	-	-	3,320,607
(31,250)	-	(6,866)	(68,116)
3,944,573	-	(6,866)	8,372,734
1,857,102	949,987	(132,326)	2,045,141
2,872,727	1,121,450	2,061,559	24,827,156
-	-	-	4,792,585
2,872,727	1,121,450	2,061,559	29,619,741
$ 4,729,829	$ 2,071,437	$ 1,929,233	$ 31,664,882

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City of Scottsbluff
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances to
the Statement of Activities - Governmental Funds
Year Ended September 30, 2024

Net change in fund balances - governmental funds	$ 2,045,141
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Capital outlays	5,915,714
Depreciation expense	(3,215,495)
Loss on disposal of capital assets	(82,746)
Compensated absences are recognized as paid in the governmental funds but recognized as the Expense is incurred in the statement of activities.	171,230
Revenues relating to delinquent taxes, special assessments and ALLO settlement are included in the change in net position but are excluded from the net change in fund balances until they are available to liquidate liabilities of the current period.	(77,365)
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds reported the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	
Proceeds from bonds issued	(3,990,000)
Discount on bonds issued	30,220
Bond principal payments and adjustments	2,044,148
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.	
Amortization of bond discount	(3,358)
Accrued interest payable	(29,224)
An internal service fund is used by management to charge the costs of insurance to individual funds. The change in net position of the Self-Insurance Internal Service Fund is included in governmental activities in the Statement of Net Position.	918,248
Change in net position - governmental activities	$ 3,726,513

City of Scottsbluff
Statement of Net Position - Proprietary Funds
September 30, 2024

	Business-Type Activities			
	Environmental Services	Wastewater	Water	Electric
Assets				
Current assets				
Cash and investments (including cash equivilants)	$ 4,126,669	$ 3,766,676	$ 6,260,619	$ 1,586,715
Accounts receivable	101,004	368,680	383,735	320,540
Accrued interest	6,079	5,285	11,251	2,319
Lease receivable - due within one year	-	-	29,758	-
Inventories	-	-	466,971	-
Total current assets	4,233,752	4,140,641	7,152,334	1,909,574
Noncurrent assets				
Lease receivable - due within more than one year	-	-	161,186	-
Restricted cash for landfill	855,939	-	-	-
Capital assets				
Land	34,008	199,831	595,561	300,000
Construction in progress	69,875	295,234	377,650	-
Buildings and improvements	533,326	5,621,126	939,073	-
Equipment and vehicles	4,076,408	4,674,678	1,625,578	-
Plant in service	-	9,737,078	6,897,409	5,041,710
Infrastructure	787,186	8,036,337	5,668,879	-
Total capital assets	5,500,803	28,564,284	16,104,150	5,341,710
Less accumulated depreciation	(3,292,160)	(19,192,423)	(8,329,929)	(4,932,169)
Net capital assets	2,208,643	9,371,861	7,774,221	409,541
Total noncurrent assets	2,208,643	9,371,861	7,935,407	409,541
Total assets	$ 6,442,395	$ 13,512,502	$ 15,087,741	$ 2,319,115
Liabilities				
Current liabilities				
Accounts and contracts payable	$ 81,491	$ 85,454	$ 370,656	$ -
Salaries and benefits payable	24,688	21,790	16,099	-
Deposits payable	-	-	101,313	-
Interest payable	-	-	-	-
Unearned revenue	325,812	-	-	-
Current compensated absences	61,220	52,070	38,538	-
Current bonds payable	-	-	-	-
Total current liabilities	493,211	159,314	526,606	-
Noncurrent liabilities				
Compensated absences	20,249	29,527	10,099	-
Total noncurrent liabilities	20,249	29,527	10,099	-
Total liabilities	513,460	188,841	536,705	-
Deferred Inflows of Resources				
Deferred inflows of resources related to lease receivables	-	-	173,182	-
Net Position				
Net investment in capital assets	2,208,643	9,371,861	7,774,221	409,541
Restricted	855,939	-	-	-
Unrestricted	3,720,292	3,951,800	6,603,633	1,909,574
Total net position	6,784,874	13,323,661	14,377,854	2,319,115
Total liabilities, deferred inflows of resources, and net position	$ 7,298,334	$ 13,512,502	$ 15,087,741	$ 2,319,115

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds

Net position of business-type activities

See notes to basic financial statements.

Business -Type Activities		
Stormwater	Totals	Governmental Activities - Internal Service Funds
$ 685,983	$ 16,426,662	$ 4,915,392
6,545	1,180,504	-
991	25,925	7,227
-	29,758	-
-	466,971	-
693,519	18,129,820	4,922,619
-	161,186	-
-	855,939	-
414,939	1,544,339	-
-	742,759	-
-	7,093,525	-
40,686	10,417,350	14,961
-	21,676,197	-
2,746,024	17,238,426	-
3,201,649	58,712,596	14,961
(1,616,167)	(37,362,848)	(13,918)
1,585,482	21,349,748	1,043
1,585,482	21,510,934	1,043
$ 2,279,001	$ 39,640,754	$ 4,923,662
$ 23,613	$ 561,214	$ 15,607
-	62,577	1,292
-	101,313	-
655	655	-
-	325,812	-
-	151,828	1,280
77,609	77,609	-
101,877	1,281,008	18,179
-	59,875	350
-	59,875	350
101,877	1,340,883	18,529
-	173,182	-
1,507,873	21,272,139	1,043
-	855,939	-
669,251	16,854,550	4,904,090
2,177,124	38,982,628	4,905,133
$ 2,279,001	$ 40,496,693	$ 4,923,662
	$ 27,600	
	$ 39,010,228	

City of Scottsbluff
Statement of Revenues, Expenses, and Changes
in Net Position - Proprietary Funds
Year Ended September 30, 2024

	Business-Type Activities			
	Environmental Services	Wastewater	Water	Electric
Operating Revenues				
Charges for services	$ 3,470,902	$ 2,974,428	$ 2,553,153	$ 3,277,978
Operating Expenses				
Personal services	934,485	860,383	619,869	-
Employee benefits	444,460	391,112	285,993	-
Other services	579,395	122,679	152,732	-
Supplies	224,562	99,990	173,367	-
Insurance	81,934	133,217	66,302	-
Sewage disposal charges	-	147,130	-	-
Electric service	14,742	189,383	141,205	-
Depreciation	438,426	975,626	379,782	30,888
Bad debt expense	9,325	8,193	5,940	-
Equipment	13,704	-	-	-
Repairs and Maintenance	50,844	-	23,169	-
Miscellaneous	860	9,574	17,076	-
Total operating expenses	2,792,737	2,937,287	1,865,435	30,888
Operating income (loss)	678,165	37,141	687,718	3,247,090
Nonoperating Revenues (Expenses)				
Investment income	201,137	184,502	365,597	93,965
Miscellaneous	18,354	485	74,788	-
Interest expense	-	-	-	-
Grants and contributions	-	4,200	-	-
Gain (loss) on sale of capital assets	-	(1,171)	(1,171)	-
Total nonoperating revenue (expenses)	219,491	188,016	439,214	93,965
Income before capital contributions and transfers	897,656	225,157	1,126,932	3,341,055
Transfers in	-	-	-	-
Transfers out	-	(81,250)	(37,500)	(3,283,741)
Change in net position	897,656	143,907	1,089,432	57,314
Net Position				
Net position - beginning of year	5,887,218	13,179,754	13,288,422	2,261,801
Net position - end of year	$ 6,784,874	$ 13,323,661	$ 14,377,854	$ 2,319,115

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds

Change in net position of business-type activities

Business-Type Activities		
Stormwater	Totals	Governmental Activities - Internal Service Funds
$ 176,054	$ 12,452,515	$ 2,846,455
-	2,414,737	67,853
-	1,121,565	2,190,522
77,295	932,101	17,414
4,761	502,680	4,934
226	281,679	-
-	147,130	-
400	345,730	-
81,306	1,906,028	1,390
680	24,138	-
-	13,704	-
1,806	75,819	15,500
2,995	30,505	-
169,469	7,795,816	2,297,613
6,585	4,656,699	548,842
34,325	879,526	264,449
51,253	144,880	1,000
(1,928)	(1,928)	-
-	4,200	-
-	(2,342)	-
83,650	1,024,336	265,449
90,235	5,681,035	814,291
50,000	50,000	100,000
-	(3,402,491)	-
140,235	2,328,544	914,291
2,036,889	36,654,084	3,990,842
$ 2,177,124	$ 38,982,628	$ 4,905,133
	$ (3,957)	
	$ 2,324,587	

City of Scottsbluff
Statement of Cash Flows - Proprietary Funds
Year Ended September 30, 2024

	Environmental Services	Wastewater	Water	Electric
Cash Flows - Operating Activities				
Receipts from customers	$ 3,448,947	$ 2,946,624	$ 2,526,059	$ 3,292,741
Interfund services provided and used	-	-	-	-
Payments to suppliers	(929,501)	(755,524)	(443,221)	-
Payments to employees	(1,390,011)	(1,285,814)	(930,137)	-
Net cash flows - operating activities	1,129,435	905,286	1,152,701	3,292,741
Cash Flows - Noncapital Financing Activities				
Grants and contributions	-	4,200	-	-
Miscellaneous revenue	18,354	485	71,211	-
Transfer from other funds	-	-	-	-
Transfer to other funds	-	(81,250)	(37,500)	(3,283,741)
Net cash flows - noncapital financing activities	18,354	(76,565)	33,711	(3,283,741)
Cash Flows - Capital and Related Financing Activities				
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Acquisition of capital assets	(281,545)	(368,340)	(754,887)	-
Net cash flows - capital and related financing activities	(281,545)	(368,340)	(754,887)	-
Cash Flows - Investing Activities				
Interest and dividends received	202,358	186,020	369,191	95,050
Net change in cash and cash equivalents	1,068,602	646,401	800,716	104,050
Cash and cash equivalents, October 1	3,914,006	3,120,275	5,459,903	1,482,665
Cash and cash equivalents, September 30	$ 4,982,608	$ 3,766,676	$ 6,260,619	$ 1,586,715
(including restricted cash for landfill)				
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	$ 678,165	$ 37,141	$ 687,718	$ 3,247,090
Adjustments to reconcile operating income (loss) to net cash flows - operating activities				
Depreciation expense	438,426	975,626	379,782	30,888
Accounts receivable	(10,199)	(27,804)	(27,094)	14,763
Inventory	-	-	(92,340)	-
Accounts payable	45,865	(45,358)	236,551	-
Salaries payable	7,328	6,303	4,777	-
Deposits payable	-	-	(7,641)	-
Unearned revenue	(11,756)	-	-	-
Compensated absences payable	(18,394)	(40,622)	(29,052)	-
Total adjustments	451,270	868,145	464,983	45,651
Net cash flows - operating activities	$ 1,129,435	$ 905,286	$ 1,152,701	$ 3,292,741

See notes to basic financial statements.

Stormwater	Totals	Internal Service Funds
$ 174,648	$ 12,389,019	$ -
-	-	2,846,455
(121,429)	(2,249,675)	(21,894)
-	(3,605,962)	(2,259,538)
53,219	6,533,382	565,023
-	4,200	-
51,253	141,303	1,000
50,000	50,000	100,000
-	(3,402,491)	-
101,253	(3,206,988)	101,000
(75,852)	(75,852)	-
(2,908)	(2,908)	-
-	(1,404,772)	-
(78,760)	(1,483,532)	-
34,616	887,235	266,436
110,328	2,730,097	932,459
575,655	14,552,504	3,982,933
$ 685,983	$ 17,282,601	$ 4,915,392
$ 6,585	$ 4,656,699	$ 548,842
81,306	1,906,028	1,390
(1,406)	(51,740)	-
-	(92,340)	-
(33,266)	203,792	15,954
-	18,408	458
-	(7,641)	-
-	(11,756)	-
-	(88,068)	(1,621)
46,634	1,876,683	16,181
$ 53,219	$ 6,533,382	$ 565,023

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Introduction

The accounting and reporting framework and the more significant accounting principles and practices of the City Scottsbluff, Nebraska (the "City") are discussed in the subsequent section of this Note. The remainder of the Notes are organized to provide explanations, including required disclosures, of the City's financial activities for the fiscal year ended September 30, 2024.

The City of Scottsbluff, Nebraska operates under a Council-Mayor form of government and provides the following services: general administration, public safety, public works, cemetery, recreation, public improvements, parks, library, keno, environmental service, electric, water, wastewater and stormwater, all of which are funded by tax collections and user fees.

B. Reporting Entity

These financial statements present the financial statements of the City as the primary government. In determining its reporting entity, the City has considered all potential component units for which it is financially accountable, including other organizations which are fiscally dependent on the City, or the significance of their relationship with the City are such that exclusion would make the financial statements misleading or incomplete. The Governmental Accounting Standards Board ("GASB") has set forth criteria to be considered in determining financial accountability, which was used in making this evaluation.

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 Financing tax revenue that is remitted to the City and passed on to TIF developers and bondholders.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Reporting Entity (Continued)

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.

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. 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 charges for sales and/or services and fees.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses. 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, 2) operating grants and contributions restricted to meeting the operational requirements of a particular function, and 3) capital grants and contributions restricted to meeting the capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Internally dedicated revenues are reported as general revenues rather than program revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, charges between the City's enterprise funds and other functions (i.e., interfund services provided and used) are not eliminated, as that would distort the direct costs and program revenues reported in those functions. Depreciation expense is included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately under governmental activities on the Statement of Activities.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)
Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days after year-end. 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.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the government's internal service fund are charges to customers for sales and services. Operating expenses for enterprise funds and the internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Description of Funds:

The government reports the following major governmental funds:

General Fund – This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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.

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

Debt Service – This fund accounts for resources accumulated, and payments made, for principal and interest on long-term general obligation debt and tax increment revenue notes of governmental funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Description of Funds: (Continued)

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

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).

The government reports the following major proprietary 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 government’s stormwater utility.

Additionally, the government reports the following fund type:

Internal Service Funds - This fund is used to account, on a cost-reimbursement basis, for the financing of uninsured risks of loss (self-insurance), unemployment comp and GIS services. Related services are provided to other departments of the City.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, cash held by the County Treasurer, and short-term investments with original maturities of three months or less from the date of acquisition.

Cash balances from all funds are combined and invested to the extent available in authorized investments (refer to Note 3 - Deposits and Investments), with the exception of nonpooled investments related to bond proceeds. Earnings from such investments are allocated to respective funds on the basis of applicable cash balance participation by each fund.

For the purpose of the Statement of Cash Flows, the City considers all highly liquid debt instruments with an original maturity from the time of purchase by the City of three months or less to be cash equivalents.

Investments for the City are reported at fair value as disclosed in Note 2. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (Continued)

1. Deposits and Investments (Continued)

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

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.

2. 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.

3. Lease Receivable

The City is a lessor for numerous non-cancellable leases. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the City measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date.

Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term in a systematic and rational manner.

Key estimates and judgments include how the City determines (1) the discount rate, (2) lease term, (3) lease receipts, and (4) amortization.

The City determines the discount rate for leases based on the applicable State and Local Government Securities (SLGS) rate. The lease term includes the non-cancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

4. 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,

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (Continued)

5. 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 fonds, inventory is recorded as an expenditure when purchased.

6. 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:

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

7. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category. The City presents deferred inflows of resources on the Governmental Fund Balance Sheet as unavailable revenue. The governmental funds report unavailable revenues from three sources: property taxes, special assessments and ALLO settlement. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources related to lease receivable is reported in both the Statements of Net Position and the Governmental Funds Balance Sheet.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (Continued)

8. 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 work weeks.

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,

9. 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 activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Fund Balance

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. Classifications of fund balance that will be used are as follows:

- Nonspendable Fund Balances – These are resources that cannot be spent because they are either not readily convertible to cash or are legally or contractually required to be maintained intact. Examples include money held in escrow, prepaid amounts, land held for resale, and long-term loans or notes receivable.

- Restricted Fund Balances – These are resources whose spending is constrained externally by creditors or by laws and regulations of another government. Examples include grants, intergovernmental revenues, and resources in debt service funds that include a legally enforceable requirement that those resources be spent only for specific purposes.

- Committed Fund Balances – These are resources that can only be used for specific purposes established by the City Council. Establishment of these specific purposes must be done by a resolution adopted by the City Council and may only be changed or removed by a resolution adopted by the City Council.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Assets, Liability, Deferred Outflows/Inflows of Resources, and Net Position or Equity (Continued)

10. Fund Balance Classifications (Continued)

- Assigned Fund Balances – These are resources that the City intends to be used for specific purposes but are neither restricted nor committed. Assigned fund balances are established by a motion of the City Council. The City Council may also delegate this authority.

- Unassigned Fund Balances – These are resources that are available for any purpose of the fund. Amounts identified as cash flow resources are classified as unassigned. Only the General Fund may have a positive unassigned fund balance. A deficit fund balance in any fund must be classified as an unassigned fund balance.

When multiple classifications of resources are available for use, it is the City's policy to first use restricted resources if permitted, then committed, assigned, or unassigned resources. It is the City's policy to retain in fund balance resources that have the lowest level of constraints possible.

11. Net Position

Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statement when there are limitations on use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

12. Use of 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Deficit Fund Balance

At September 30, 2024, the CDBG Special Revenue Fund had a deficit fund balance of $28,184.

NOTE 3 – 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).

A. Deposits
The following is considered to be the most significant risk associated with deposits:

Custodial Credit Risk: This is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities of the State of Nebraska; bonds of any city, county, school district or special road district of the State of Nebraska; bonds of any state; or a surety bond having an aggregate value at least equal to the amount of the deposits. The statutes allow pledged securities to be reduced by the amount of the deposit insured by the Federal Deposit Insurance Corporation (FDIC).

Custodial Credit Risk - Deposits: At September 30, 2024, the City's bank balance of was not exposed to custodial credit risk because it was insured and fully collateralized with securities held by the pledging financial institution's trust department or agent and in the City's name.

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 $855,939.

B. Investments
As of September 30, 2024, the City had the following investments and maturities:

		Investment Maturities		
Investment Type	Fair Value	Less than One Year	1-2 Years	2-5 Years
Brokered certificates of deposit	$ 22,720,943	$ 3,227,381	$ 9,192,122	$ 10,301,440
US Treasury	1,901,560	-	1,901,560	-
Government Agency	4,784,430	966,890	3,817,540	-
Money market accounts - nonpooled	1,669,265	1,669,265	-	-
Money market accounts - pooled	12,718,056	12,718,056	-	-
NPAIT Trust Investment Pool	116,345	116,345	-	-
Total	$ 43,910,599	$ 18,697,937	$ 14,911,222	$ 10,301,440

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)
Interest Rate Risk: This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The City's investment policy states that "the City will minimize Interest Rate Risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations."

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. This risk is addressed by confining investments to those securities specifically authorized by State Statute and the City's investment policy. As of September 30, 2024, the City's investments in U.S. Treasury and Government Agency bonds are rated AAA by Moody's.

Custodial Credit Risk – Investments: This is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the City would not be able to recover the value of its investments that are in the possession of an outside party. The City's investment policy states does not further address this risk beyond *Nebraska State Statutes*.

Concentration of Credit Risk: This is the risk associated with investing a significant portion of the City's investments (considered to be 5% or more) in the securities of a single issuer. The City's investment policy does not limit investments in any one issuer.

The City has the following recurring fair value measurements as of September 30, 2024:

- $14,387,321 of investments are valued using a quoted market price (Level 1 inputs)
- $29,406,933 of investments are valued using a matrix pricing model (Level 2 inputs)

The following summary reconciles cash and investments to the financial statements:

Cash at County Treasurer	$ 98,810
Cash at SMEC	16,909
Petty Cash	1,614
Deposits	6,444,953
Investments - pooled	42,241,334
Investments - nonpooled	1,669,265
Total	$ 50,472,885
Statement of Net Position	
Cash and investments	$ 49,518,136
Funds held by county treasurer	98,810
Restricted cash for landfill	855,939
Total deposits and investments	$ 50,472,885

NOTE 4 – INTERFUND RECEIVABLES AND PAYABLES

A. Due to/from Other Funds

Balances as of September 30, 2024, are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Other governmental funds	$ 46,353
Streets Fund	Debt Service Fund	253,378
Total		$ 299,731

The City has an interfund loan between the Streets Fund and 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. Additionally, $46,353 is due to the General Fund from other governmental funds to cover a deficit cash balance. The funds will be repaid in full in the subsequent year.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2024, are as follows:

	Transfers In			
Transfers Out	General	Stormwater	Internal Service Funds	Total
Special Projects Fund	$ 30,000	$ -	$ -	$ 30,000
Streets Fund	-	-	31,250	31,250
Other Governmental Funds	6,866	-	-	6,866
Wastewater Fund	-	50,000	31,250	81,250
Water Fund	-	-	37,500	37,500
Electric Fund	3,283,741	-	-	3,283,741
Total	$ 3,320,607	$ 50,000	$ 100,000	$ 3,470,607

Transfers are used to; 1) move revenues from the fund that statute, donation, or budget requires to collect them to the fund that statute or budget requires to expend them and, 2) close funds.

NOTE 6 – NOTES RECEIVABLE AND LEASE RECEIVABLE

The City has LB840 Economic Development Program notes receivable and forgivable grants at September 30, 2024, consisting of the following:

	Beginning Balance, restated	Additions (Awards)	Credits and Refinancing	Principal Payments	Ending Balance
Notes receivable					
Eligible for job credits	$ 4,699,056	$ 400,000	$ (219,982)	$ (753,769)	$ 4,125,305
Not eligible for job credits	300,519	-	-	(42,384)	258,135
Allowance for uncolletible accounts	(1,356,990)	-	-	(113,412)	(1,470,402)
Grants					
Eligible for job credits	1,750,000	-	-	-	1,750,000
Allowance for uncolletible accounts	(1,500,000)	-	-	-	(1,500,000)
Total LB840 notes receivable	$ 3,892,585	$ 400,000	$ (219,982)	$ (909,565)	$ 3,163,038
Forgivable Grants					
Eligible for job credits	$ 1,735,410	$ -	$ (86,100)	$ -	$ 1,649,310

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 $3,277,978 in lease payments during the year ended September 30, 2024.

NOTE 6 – NOTES RECEIVABLE AND LEASE RECEIVABLE (CONTINUED)

The City is a lessor pursuant to various agreements, with ending lease receivable and deferred inflows of resources as follows:

Description	Issue Date	Ending Date	Discount Rate	Payment Per Period	Current Year Lease Revenue	Current Year Deferred Inflows of Resources	Balance at Year End	Due Within One Year
Governmental Activities								
Westen NE Football Club	8/1/2023	7/31/2028	8.50 %	$4,500 annually	$ 4,500	$ 14,667	$ 11,424	$ 3,490
WNCC - Landers Field	8/1/2023	7/31/2028	8.50	$4,500 annually	4,500	14,667	11,423	3,490
WNCC- Cleveland Field	8/1/2024	7/31/2028	8.50	$3,000 annually	3,000	10,173	7,616	2,327
WNCC - Volunteer Field	8/1/2008	7/31/2028	5.00	$1,500 annually	1,500	3,729	4,076	1,291
SBPS - Landers Field	8/1/2023	7/31/2028	8.50	$4,500 annually	4,500	14,667	11,423	3,490
23 Club	4/1/2021	3/30/2023	3.25	$3,000 annually	3,000	4,222	2,904	2,904
Western Meadowlark Solar	11/5/2018	10/30/1943	5.25	$100 annually	100	1,092	1,172	37
American Tower	9/1/2014	8/31/1934	3.25	$9,600 annually	12,205	103,243	114,718	8,853
Total Governmental Activities					33,305	166,460	164,756	25,882
Business-Type Activities								
Verizon (Coke Tower)	10/1/2021	10/31/2027	5.00	$1,217 monthly, 15% increase annually	16,791	43,659	47,885	14,731
Verizon (Well Field)	10/1/2021	12/1/2034	5.00	$955 monthly, 3% increase annually	12,465	104,230	116,791	7,161
Vistabeam (Airport Tower)	2/1/2024	1/1/2029	5.00	$150 monthly	1,800	6,918	7,000	1,484
Vistabeam (Cemetery Tower)	10/1/2021	2/7/2027	5.00	$300 monthly	3,600	7,639	8,179	3,265
Vistabeam (Coke Tower)	10/1/2021	2/7/2027	5.00	$150 monthly	1,800	3,819	4,089	1,633
Vistabeam (Hydropillar)	2/1/2024	1/1/2029	5.00	$150 monthly	1,800	6,917	7,000	1,484
Total Business-type Activities					38,256	173,182	190,944	29,758
Total lease receivables					$ 71,561	$ 339,642	$ 355,700	$ 55,640

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 633,063	$ -	$ -	$ 633,063
Inventory	2,629,113	-	-	2,629,113
Construction in progress	1,143,594	4,766,866	(5,523,300)	387,160
Total capital assets not being depreciated	4,405,770	4,766,866	(5,523,300)	3,649,336
Capital assets being depreciated				
Buildings and improvements	14,561,219	748,901	-	15,310,120
Equipment and vehicles	10,960,782	1,361,826	(449,349)	11,873,259
Infrastructure	49,162,746	4,561,421	-	53,724,167
Total capital assets being depreciated	74,684,747	6,672,148	(449,349)	80,907,546
Less accumulated depreciation for				
Buildings and improvements	6,119,132	382,573	-	6,501,705
Equipment and vehicles	7,265,250	904,766	(366,603)	7,803,413
Infrastructure	27,550,231	1,928,156	-	29,478,387
Total accumulated depreciation and amortization	40,934,613	3,215,495	(366,603)	43,783,505
Total capital assets being depreciated, net	33,750,134	3,456,653	(82,746)	37,124,041
Governmental activities capital assets, net	$ 38,155,904	$ 8,223,519	$ (5,606,046)	$ 40,773,377

NOTE 7 – CAPITAL ASSETS (CONTINUED)

Capital asset activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 1,544,339	$ -	$ -	$ 1,544,339
Construction in progress	437,874	513,820	(208,935)	742,759
Total capital assets not being depreciated	1,982,213	513,820	(208,935)	2,287,098
Capital assets being depreciated				
Buildings and improvements	7,093,525	-	-	7,093,525
Equipment and vehicles	9,377,685	1,061,599	(6,973)	10,432,311
Plant in service	21,676,198	-	-	21,676,198
Infrastructure	17,200,140	38,286	-	17,238,426
Total capital assets being depreciated	55,347,548	1,099,885	(6,973)	56,440,460
Less accumulated depreciation for				
Buildings and improvements	4,866,615	104,405	-	4,971,020
Equipment and vehicles	5,746,035	938,487	(4,631)	6,679,891
Plant in service	18,550,390	353,906	-	18,904,296
Infrastructure	6,310,941	510,619	-	6,821,560
Total accumulated depreciation	35,473,981	1,907,417	(4,631)	37,376,767
Total capital assets being depreciated, net	19,873,567	(807,532)	(2,342)	19,063,693
Business-type activities capital assets, net	$ 21,855,780	$ (293,712)	$ (211,277)	$ 21,350,791

NOTE 7 – CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense was charged to the various functions of the City as follows:

Governmental activities	
General government	$ 374,866
Public safety	356,846
Public works	1,971,727
Cultrue and recreation	503,546
Economic development	8,510
Total depreciation and amortization expense - governmental activities	$ 3,215,495
Business-type activities	
Environmental services	$ 438,426
Wastewater	975,626
Water	379,782
Electric	30,888
Stormwater	81,306
Internal service fund	1,389
Total depreciation expense - business-type activities	$ 1,907,417

NOTE 8 – LONG-TERM DEBT

A. General Obligation Bonds
The government issues general obligation (G.O.) bonds to provide funding for the acquisition of capital assets, and street improvements, respectively. G.O. bonds are direct obligations and pledge the full faith and credit of the government.

NOTE 8 – LONG-TERM DEBT (CONTINUED)

B. Components of Long-Term Liabilities

	Issue Date	Interest Rates	Original Issue	Final Maturity	Balance End of Year
Governmental activities					
General Obligation Bonds					
2018 General Obligation Hwy Allocation Bonds	06/01/18	1.85%-2.55%	$ 2,404,944	12/01/24	$ 362,391
2020 General Obligation Hwy Allocation Bonds	06/18/20	0.85%-1.1%	2,240,000	12/01/25	905,000
2023 General Obligation Hwy Allocation Bonds	10/12/23	4.25%-4.55%	3,990,000	12/01/31	2,750,000
Subtotal bonds payable					4,017,391
Unamortized bond discounts					(26,862)
Compensated absences payable					570,676
Total governmental activities					4,561,205
Business-type activities					
General Obligation Bonds					
2018 General Obligation Hwy Allocation Bonds	06/01/18	1.85%-2.55%	$ 515,056	12/01/24	$ 77,609
Compensated absences payable					213,333
Total business-type activities					290,942
Total long-term liabilities					$ 4,852,147

C. Changes in Long-Term Liabilities

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 account for in the nonmajor funds of the City's financial statements.

NOTE 8 – LONG-TERM DEBT (CONTINUED)

C. Changes in Long-Term Liabilities (Continued)

Long-term liability activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Retirements and Other Reductions	Ending Balance	Due Within One Year
Governmental activities					
G.O. Bonds payable	$ 2,071,539	$ 3,990,000	$ (2,044,148)	$ 4,017,391	$ 812,391
Unamortized bond discount	-	(30,220)	3,358	(26,862)	-
Subtotal	2,071,539	3,959,780	(2,040,790)	3,990,529	812,391
Compensated absences payable	741,906	241,706	(412,936)	570,676	521,249
Governmental activity long-term liabilities	$ 2,813,445	$ 4,201,486	$ (2,453,726)	$ 4,561,205	$ 1,333,640
Business-type activities					
G.O. Bonds payable	$ 153,461	$ -	$ (75,852)	$ 77,609	$ 77,609
Compensated absences payable	301,742	126,902	(215,311)	213,333	153,108
Total business-type activity long-term liabilities	455,203	126,902	(291,163)	290,942	230,717
Total long-term liabilities	$ 3,268,648	$ 4,328,388	$ (2,744,889)	$ 4,852,147	$ 1,564,357

D. Minimum Debt Payments

Minimum annual principal and interest payments required to retire long-term liabilities:

	Governmental Activities		Business-Type Activities	
	General Obligation Bonds		General Obligation Bonds	
Year Ending September,	Principal	Interest	Principal	Interest
2025	$ 812,391	$ 133,159	$ 77,609	$ 991
2026	800,000	115,939	-	-
2027	360,000	97,398	-	-
2028	375,000	80,676	-	-
2029	390,000	63,272	-	-
2030-2032	1,280,000	83,087	-	-
Total	$ 4,017,391	$ 573,531	$ 77,609	$ 991

Compensated absences are liquidated by the General, Environment Servies, Wastewater, Water, or Geographic Information System funds, depending upon where employees' time is assigned.

NOTE 9 - RETIREMENT PLANS

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

NOTE 9 - RETIREMENT PLANS (CONTINUED)

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 $263,551 and $242,588 by the City and plan participants, respectively. There are 72 active participants in the plan.

Firefighters

Firefighters 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 firefighters employee retirement plan were $142,837 and $71,419 by the City and plan participants, respectively. There are 15 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 $171,113 and $171,113 by the City and plan participants, respectively. There are 28 active participants in the plan.

NOTE 10 - 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 $1,742,116 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 11 - COMMITMENTS AND CONTINGENCIES

A. Commitments

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 has in process various multi-year construction projects which were not completed in the current fiscal year. As of September 30, 2024, outstanding commitments for these multi-year projects total approximately $753,741.

B. Contingencies

During the course of normal operations, the City may be subject to claims or other litigation. It is the opinion of the City's attorney that resolution of these matters, if any at September 30, 2024, will not have a material adverse effect on the financial condition of the City.

NOTE 12 – FUND BALANCES

A. Classifications

A summary of governmental fund balance classifications at September 30, 2024, is as follows:

	Major Funds							
	General Fund	Economic Development Fund	Special Projects Fund	Debt Service Fund	Streets Fund	Capital Projects Fund	Other Funds	Total
Fund Balances								
Restricted								
Debt service	$ -	$ -	$ -	$ 2,137,387	$ -	$ -	$ -	$ 2,137,387
Community improvements	-	-	532,169	-	-	-	349,354	881,523
Economic development	-	6,064,385	-	-	-	-	221,279	6,285,664
Public safety	-	-	-	-	-	-	357,478	357,478
Cemetery operations and improvements	-	-	-	-	-	-	361,869	361,869
American rescue plan	-	-	2,211,908	-	-	-	-	2,211,908
Insurance recoveries	-	-	921,938	-	-	-	-	921,938
RBOT	-	-	52,325	-	-	-	-	52,325
Total restricted	-	6,064,385	3,718,340	2,137,387	-	-	1,289,980	13,210,092
Assigned								
Community improvements	-	-	-	-	-	2,071,437	400,170	2,471,607
Public safety	-	-	-	-	-	-	267,267	267,267
Road maintenance and improvements	-	-	-	-	4,729,829	-	-	4,729,829
Total committed	-	-	-	-	4,729,829	2,071,437	667,437	7,468,703
Unassigned	11,014,271	-	-	-			(28,184)	10,986,087
Total fund balances	$ 11,014,271	$ 6,064,385	$ 3,718,340	$ 2,137,387	$ 4,729,829	$ 2,071,437	$ 1,929,233	$ 31,664,882

NOTE 13 - 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 2023-2024 are recorded as revenue when expected to be collected within 60 days after September 30, 2024. 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 unavailable revenue on the fund balance sheets.

NOTE 14 -TAX ABATEMENTS

As of September 30, 2024, 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, 2024, the City abated $61,064 in property tax revenue under the tax increment financing program.

NOTE 15 - AMERICAN RESCUE PLAN

The City received American Rescue Plan funds in the amount of$2,576,234 to cover necessary expenditures clue to the public health emergency with respect to the pandemic, As of September 30, 2024, the City has spent $364,326 of these funds and has restricted the remaining balance of $2,211,908 within the Special Projects fund balance. 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.

NOTE 16 – ERROR CORRECTION

Beginning fund balance in the Economic Development Fund and beginning net position of governmental activities were increased by $5,838,485 to recognize activity related to LB840 notes receivable.

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REQUIRED SUPPLEMENTARY INFORMATION

City of Scottsbluff
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual (Budget Basis) - General Fund
Year Ended September 30, 2024

	Budgeted Amounts		
	Original and Final	Actual Amounts	Variance with Final Budget
Revenues			
Property taxes	$ 332,600	$ 379,452	$ 46,852
Sales taxes	5,595,238	6,136,349	541,111
Franchis taxes	434,618	447,454	12,836
Miscellaneous taxes	374,200	433,756	59,556
Licenses and permits	90,000	150,147	60,147
Intergovernmental	139,986	177,209	37,223
Charges for services	448,421	465,659	17,238
Interest	50,000	266,696	216,696
Miscellaneous	120,000	190,572	70,572
Total revenues	7,585,063	8,647,294	1,062,231
Expenditures			
Current			
General government	1,075,965	746,913	(329,052)
Public safety	7,481,423	6,546,244	(935,179)
Recreation	3,302,426	2,835,643	(466,783)
Economic development	435,723	307,627	(128,096)
Capital outlay	1,326,360	550,430	(775,930)
Total expenditures	13,621,897	10,986,857	(2,635,040)
Excess of revenues over (under) expenditures	(6,036,834)	(2,339,563)	3,697,271
Other Financing Sources			
Proceeds from sale of capital asset	-	26,903	26,903
Transfers in	3,471,766	3,320,607	(151,159)
Total other financing sources	3,471,766	3,347,510	(124,256)
Net change in fund balances	$ (2,565,068)	1,007,947	$ 3,573,015
Fund Balance			
Beginning of year		9,252,623	
End of year		$ 10,260,570	

See notes to required supplementary information.

City of Scottsbluff
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Budget Basis) - Economic Development Fund
Year Ended September 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
Revenues			
Sales taxes	$ 1,205,284	$ 1,329,040	$ 123,756
Interest	30,000	64,340	34,340
Miscellaneous	307,785	834,331	526,546
Total revenues	1,543,069	2,227,711	684,642
Expenditures			
Current			
Economic development	3,140,943	1,287,082	(1,853,861)
Total expenditures	3,140,943	1,287,082	(1,853,861)
Net change in fund balances	$ (1,597,874)	940,629	$ 2,538,503
Fund Balance			
Beginning of year		1,953,466	
End of year		$ 2,894,095	

City of Scottsbluff
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Budget Basis) - Special Projects Fund
Year Ended September 30, 2024

	Budgeted Amounts		
	Original and Final	Actual Amounts	Variance with Final Budget
Revenues			
Miscellaneous taxes	$ 100,000	$ 161,383	$ 61,383
Intergovernmental	-	33,550	33,550
Interest	5,000	109,915	104,915
Miscellaneous	500,000	33,087	(466,913)
Total revenues	605,000	337,935	(267,065)
Expenditures			
Current			
Public safety	3,271,234	512,667	(2,758,567)
Total expenditures	3,271,234	512,667	(2,758,567)
Excess of revenues over (under) expenditures	(2,666,234)	(174,732)	2,491,502
Other Financing Sources (Uses)			
Insurance recoveries	-	1,117,517	1,117,517
Transfers out	(30,000)	(30,000)	-
Total other financing sources (uses)	(30,000)	1,087,517	1,117,517
Net change in fund balances	$ (2,696,234)	912,785	$ 3,609,019
Fund Balance			
Beginning of year		2,982,422	
End of year		$ 3,895,207	

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 within the required supplementary information.

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, 2024, 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	Economic Development Fund	Special Projects Fund
Net change in fund balances			
Balance on a GAAP basis	$ 1,077,220	$ (148,857)	$ 816,574
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	(69,273)	1,089,486	96,211
Balance on a budget basis	$ 1,007,947	$ 940,629	$ 912,785

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SUPPLEMENTARY INFORMATION

City of Scottsbluff
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024

	Special Revenue Funds			
	Regional Library	Cemetery and Cemetery Perpetual Care	Keno	CRA
Assets				
Cash and investments	$ 15,110	$ 382,177	$ 333,135	$ 457,643
Cash held by county treasurer	-	2,014	-	5,597
Accrued interest	-	540	491	668
Accounts receivable	-	200	949	-
Taxes receivable	-	2,479	-	-
Due from other governments	-	-	-	-
Total assets	$ 15,110	$ 387,410	$ 334,575	$ 463,908
Liabilities				
Accounts payable	$ -	$ 18,070	$ 331	$ 242,629
Due to other funds	-	-	-	-
Salaries and benefits payable	-	4,686	-	-
Total liabilities	-	22,756	331	242,629
Deferred Inflows of Resources				
Unavailable revenue - property taxes	-	2,785	-	-
Fund Balances				
Restricted	15,110	361,869	334,244	221,279
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	15,110	361,869	334,244	221,279
Total liabilities, deferred inflow of resouces, and fund balances	$ 15,110	$ 387,410	$ 334,575	$ 463,908

Special Revenue Funds		Capital Project Funds				
CDBG	Leasing Corporation Fund	Business Improvement District	Public Safety Equipment	Industrial Site	Mutual Fire	Total Governmental Funds
$ -	$ -	$ 363,182	$ 252,673	$ 36,527	$ 376,019	$ 2,216,466
-	-	2,351	16,116	-	-	26,078
-	-	532	376	54	543	3,204
-	-	-	-	-	-	1,149
-	-	2,857	20,242	-	-	25,578
18,169	-	-	1,380	-	-	19,549
$ 18,169	$ -	$ 368,922	$ 290,787	$ 36,581	$ 376,562	$ 2,292,024
$ -	$ -	$ 2,320	$ 1,240	$ -	$ 19,084	$ 283,674
46,353	-	-	-	-	-	46,353
-	-	-	-	-	-	4,686
46,353	-	2,320	1,240	-	19,084	334,713
-	-	3,013	22,280	-	-	28,078
-	-	-	-	-	357,478	1,289,980
-	-	363,589	267,267	36,581	-	667,437
(28,184)	-	-	-	-	-	(28,184)
(28,184)	-	363,589	267,267	36,581	357,478	1,929,233
$ 18,169	$ -	$ 368,922	$ 290,787	$ 36,581	$ 376,562	$ 2,292,024

City of Scottsbluff
Combining Statement of Revenues, Expenditures, and Changes
in Fund Balances - Nonmajor Governmental Funds
Year Ended September 30, 2024

	Special Revenue Funds			
	Regional Library	Cemetery and Cemetery Perpetual Care	Keno	CRA
Revenues				
Property taxes	$ -	$ 48,137	$ -	$ -
Tax increments	-	-	-	556,777
Miscellaneous taxes	-	6,928	-	-
Licenses and permits	-	4,300	-	-
Intergovernmental	-	-	-	-
Charges for services	-	127,420	-	-
Miscellaneous				
Interest	710	34,952	16,252	22,770
Other	-	20	77,617	600
Total revenues	710	221,757	93,869	580,147
Expenditures				
Current				
General government	-	-	-	590,990
Public safety	-	-	-	-
Recreation	-	346,059	-	-
Economic development	-	-	7,658	-
Debt service				
Capital outlay	-	63,746	-	-
Total expenditures	-	409,805	7,658	590,990
Excess of revenues over (under) expenditures	710	(188,048)	86,211	(10,843)
Other Financing Uses				
Transfers out	-	-	-	-
Total other financing uses	-	-	-	-
Net change in fund balances	710	(188,048)	86,211	(10,843)
Fund Balances				
Beginning of year	14,400	549,917	248,033	232,122
End of year	$ 15,110	$ 361,869	$ 334,244	$ 221,279

	Special Revenue Funds		Capital Projects Fund				
	CDBG	Leasing Corporation Fund	Business Improvement District	Public Safety Equipment	Industrial Site	Mutual Fire	Total Other Governmental Funds
	$ -	$ -	$ 53,037	$ 369,631	$ -	$ -	$ 470,805
	-	-	-	-	-	-	556,777
	-	-	181	55,426	-	-	62,535
	-	-	-	-	-	-	4,300
	199,085	-	-	5,835	-	105,696	310,616
	-	-	-	-	-	-	127,420
	-	(14)	19,355	10,220	2,067	26,222	132,534
	-	-	-	-	-	-	78,237
	199,085	(14)	72,573	441,112	2,067	131,918	1,743,224
	-	-	-	-	-	-	590,990
	-	-	-	171,877	-	-	171,877
	-	-	-	-	-	-	346,059
	311	-	32,552	-	-	42,140	82,661
	256,899	-	-	173,512	-	182,940	677,097
	257,210	-	32,552	345,389	-	225,080	1,868,684
	(58,125)	(14)	40,021	95,723	2,067	(93,162)	(125,460)
	-	(6,866)	-	-	-	-	(6,866)
	-	(6,866)	-	-	-	-	(6,866)
	(58,125)	(6,880)	40,021	95,723	2,067	(93,162)	(132,326)
	29,941	6,880	323,568	171,544	34,514	450,640	2,061,559
	$ (28,184)	$ -	$ 363,589	$ 267,267	$ 36,581	$ 357,478	$ 1,929,233

City of Scottsbluff
Combining Statement of Net Position - Internal Service Funds
September 30, 2024

	Health Insurance	Unemployment Compensation	Geographic Information System	Totals
Assets				
Current assets				
Cash and investments				
(including cash equivilants)	$ 4,798,352	$ 72,021	$ 45,019	$ 4,915,392
Interest receivable	7,055	105	67	7,227
Total current assets	4,805,407	72,126	45,086	4,922,619
Noncurrent assets				
Capital assets				
Vehicles	-	-	14,961	14,961
Total capital assets	-	-	14,961	14,961
Less accumulated depreciation	-	-	(13,918)	(13,918)
Net capital assets	-	-	1,043	1,043
Total assets	$ 4,805,407	$ 72,126	$ 46,129	$ 4,923,662
Liabilities				
Current liabilities				
Accounts payable	-	-	15,607	15,607
Salaries and benefits payable	-	-	1,292	1,292
Compensated absences	-	-	350	350
Long-term liabilities due within one year	-	-	1,280	1,280
Total current liabilities	-	-	18,529	18,529
Net Position				
Net investment in capital assets	-	-	1,043	1,043
Unrestricted	4,805,407	72,126	26,557	4,904,090
Total net position	4,805,407	72,126	27,600	4,905,133
Total liabilities and net position	$ 4,805,407	$ 72,126	$ 46,129	$ 4,923,662

City of Scottsbluff
Combining Statement of Revenues, Expenses, and Changes
in Net Position - Internal Service Funds
For the Year Ended September 30, 2024

	Health Insurance	Unemployment Compensation	Geographic Information System	Totals
Operating Revenues				
Charges for services	$ 2,846,455	$ -	$ -	$ 2,846,455
Total operating revenues	2,846,455	-	-	2,846,455
Operating Expenses				
Personal services	-	-	67,853	67,853
Employee Benefits	2,190,522	-	-	2,190,522
Other services	-	-	17,414	17,414
Supplies	-	-	4,934	4,934
Repairs and maintenance			15,500	15,500
Depreciation	-	-	1,390	1,390
Total operating expenses	2,190,522	-	107,091	2,297,613
Operating income (loss)	655,933	-	(107,091)	548,842
Nonoperating Revenues (Expenses)				
Investment income	258,020	4,295	2,134	264,449
Miscellaneous revenue	-	-	1,000	1,000
Total nonoperating revenue (expenses)	258,020	4,295	3,134	265,449
Income before capital contributions	913,953	4,295	(103,957)	814,291
Transfers in	-	-	100,000	100,000
Change in net position	913,953	4,295	(3,957)	914,291
Net Assets				
Net position - beginning	3,891,454	67,831	31,557	3,990,842
Net position - ending	$ 4,805,407	$ 72,126	$ 27,600	$ 4,905,133

City of Scottsbluff
Combining Statement of Cash Flows - Internal Service Funds
Year Ended September 30, 2024

	Health Insurance	Unemployment Compensation	Geographic Information System	Totals
Cash Flows - Operating Activities				
Interfund services provided and used	$ 2,846,455	$ -	$ -	$ 2,846,455
Payments to suppliers	-	(182)	(21,712)	(21,894)
Payments to employees	(2,190,522)	-	(69,016)	(2,259,538)
Miscellaneous revenue	-	-	-	-
Net cash flows - operating activities	655,933	(182)	(90,728)	565,023
Cash Flows - Noncapital Financing Activities				
Miscellaneous revenue	-	-	1,000	1,000
Transfer from other funds	-	-	100,000	100,000
Net cash flows - noncapital financing activities	-	-	101,000	101,000
Cash Flows - Investing Activities				
Interest and dividends received	259,953	4,346	2,137	266,436
Net change in cash and cash equivalents	915,886	4,164	12,409	932,459
Cash and cash equivalents, October 1	3,882,466	67,857	32,610	3,982,933
Cash and cash equivalents, September 30	$ 4,798,352	$ 72,021	$ 45,019	$ 4,915,392
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	$ 655,933	$ -	$ (107,091)	$ 548,842
Adjustments to reconcile operating income (loss) to net cash flows - operating activities				
Depreciation expense	-	-	1,390	1,390
Accounts payable	-	(182)	16,136	15,954
Salaries payable	-	-	458	458
Compensated absences payable	-	-	(1,621)	(1,621)
Total adjustments	-	(182)	16,363	16,181
Net cash flows - operating activities	$ 655,933	$ (182)	$ (90,728)	$ 565,023

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 Auditor's Report

Honorable Mayor and Members
of the City Council
City of Scottsbluff
Scottsbluff, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Scottsbluff, Nebraska as of and for the year ended September 30, 2024, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 15, 2025.

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 for 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 City'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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be a material weakness as audit finding 2024-001.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

City's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. The City's response was not subject to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 result 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.

BerganKDV, LLC

St. Cloud, Minnesota
April 15, 2025

FINANCIAL STATEMENT FINDINGS

Audit Finding 2024-001

The City had a lack of segregation of accounting duties due to a limited number of office employees. The lack of adequate segregation of accounting duties could adversely affect the City's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

Management and the City Council are aware of the lack of segregation of accounting duties and have taken certain steps to compensate for the lack of segregation. Due to the number of staff needed to properly segregate all of the accounting duties, the cost of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. Due to this reason, management has determined a complete segregation of accounting duties is impractical to correct. However, management, along with the City Council, must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

During the course of our engagement, we proposed a prior period adjustment and material audit adjustments that would not have been identified as a result of the City's existing internal controls system and, therefore, could have resulted in a material misstatement of the City's financial statements. The material audit adjustments detected as a result of audit procedures were corrected by management.

City's Response:
The City recognizes that there is a lack of segregation of duties due to a limited number of office staff with sufficient knowledge of accounting functions. To address this, the City has implemented internal controls aimed at mitigating this deficiency. Additionally, new controls have been introduced following the audit, including enhanced approval processes within utility billing.

While the City remains committed to consistently applying the internal controls currently in place, we acknowledge that some segregation gaps will persist. This is due to the cost of hiring additional qualified staff outweighing the benefits that would result from achieving full segregation of duties.

As such, City Management and the City Council remain aware of the associated risks and will continue to monitor the situation closely.

City of Scottsbluff
Scotts Bluff County, Nebraska

Communications Letter

September 30, 2024

City of Scottsbluff
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Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

Honorable Mayor and Members
of the City Council
City of Scottsbluff
Scottsbluff, Nebraska

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, as of and for the year ended September 30, 2024, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting (internal control) as a basis for 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 over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.

- *Probable*. The future event or events are likely to occur.

The material weakness identified is stated within this letter.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The purpose of this communication, which is an integral part of our audit, is to describe for the Members of the City Council and management and others within the City and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

BerganKDV, LLC

St. Cloud, Minnesota
April 15, 2025

City of Scottsbluff
Material Weakness

Lack of Segregation of Accounting Duties
The City had a lack of segregation of accounting duties due to a limited number of office employees. The lack of adequate segregation of accounting duties could adversely affect the City's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

Management and the City Council are aware of the lack of segregation of accounting duties and have taken certain steps to compensate for the lack of segregation. Due to the number of staff needed to properly segregate all of the accounting duties, the cost of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. Due to this reason, management has determined a complete segregation of accounting duties is impractical to correct. However, management, along with the City Council, must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

During the course of our engagement, we proposed a prior period adjustment and material audit adjustments that would not have been identified as a result of the City's existing internal controls system and, therefore, could have resulted in a material misstatement of the City's financial statements. The material audit adjustments detected as a result of audit procedures were corrected by management.

City of Scottsbluff
Required Communication

We have audited the basic financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2024. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

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

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

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our Responsibility in Relation to *Government Auditing Standards*
As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

City of Scottsbluff
Required Communication

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- Management Override of Controls – Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- Improper Revenue Recognition – Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the government's operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources.
- LB840 Notes Receivable and Allowance for Uncollectible Accounts Valuation – LB840 notes receivable and related allowance for uncollectible accounts involves significant estimates.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the basic financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimate affecting the basic financial statements relates to:

- LB840 Notes Receivable and Allowance for Uncollectible Accounts – These balances are based on estimates and judgments determined by the City related to the forgivable components of the LB840 Notes Receivable.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements
For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- Subscription based information technology assets and liabilities in accordance with GASB 96 are understated.
- Retainage payable is understated.

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

- Bonds payable
- Taxes receivable
- Deferred inflows of resources
- Occupational tax payable and receivable
- Lease receivable
- Notes receivable
- Prior period adjustment
- Capital assets
- Salaries payable
- Inventory

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

Representations Requested from Management
We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or non-financial, included in the City's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We applied certain limited procedures to the Required Supplementary Information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

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

Existence of a Material Misstatement that Affects the Basic Financial Statements of a Prior Period in Which There Was a Predecessor Auditor

We have identified a prior period adjustment related to deferred inflows of resources related to lease receivables. Beginning fund balance in the Economic Development Fund and beginning net position for governmental activities increased as a result.

City of Scottsbluff
Emerging Issues

Executive Summary
The following is an executive summary of financial related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- **Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences***
  GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.
- **Accounting Standard Update – GASB Statement No. 102 – *Certain Risk Disclosures***
  GASB has issued GASB Statement No. 102 relating to risk disclosures. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact.
- **Accounting Standard Update – GASB Statement No. 103 – *Financial Reporting Model Improvements***
  GASB has issued GASB Statement No. 103 relating to changes in financial reporting requirements. The changes provide clarity, enhance the relevance of information, provide more useful information for decision-making, and provide for greater comparability amongst government entities.
- **Accounting Standard Update – GASB Statement No. 104 – *Disclosure of Certain Capital Assets***
  GASB has issued GASB Statement No. 104 relating to capital asset disclosures. The disclosures required by this Statement provide users of the financial statements with essential information about certain types of capital assets.

The following are extensive summaries of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your City.

Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences*
The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences – including parental leave, military leave, and jury duty leave – not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or non-cash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

Accounting Standard Update – GASB Statement No. 102 – *Certain Risk Disclosures*
The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability.

This Statement provides definitions for concentration and constraint. A concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority.

This Statement requires a government to assess whether a concentration or constraint could present a risk of financial difficulty. The City will need to make a disclosure in the notes to the financial statements if all three of the following criteria are true:

- The City knows about the concentration or constraint prior to financial statement issuance.
- The concentration or constraint makes the City vulnerable to risk of a substantial impact.
- An event or events associated with the concentration or constraint that could cause a substantial impact have either (1) happened; (2) started to happen; or (3) are more likely than not to start happening within 12 months of the financial statements being issued.

If a government determines the above criteria for disclosure have been met, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. Disclosures are required for the government as a whole as well as any opinion unit in the financial statements that includes outstanding revenue debt. Disclosures can be combined to avoid unnecessary duplication (e.g., a subsequent event footnote).

GASB Statement No. 102 is effective for fiscal years beginning after June 15, 2024. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

Accounting Standard Update – GASB Statement No. 103 – *Financial Reporting Model Improvements*

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

This Statement addresses 5 areas of the financial statements (1) Management's Discussion and Analysis (MD&A), (2) Unusual or Infrequent Items, (3) Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position, (4) Major Component Unit Information, and (5) Budgetary Comparison Information.

This Statement continues the requirement that the MD&A precede the basic financial statements as part of the Required Supplementary Information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. The Statement stresses that detailed analyses should explain why balances and results of operations changed, rather than stating amounts and "boilerplate" discussions.

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. The Statement provides clarification regarding operating and nonoperating revenues and expenses. Also, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication - RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

GASB Statement No. 103 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

City of Scottsbluff
Emerging Issues

Accounting Standard Update – GASB Statement No. 104 – *Disclosure of Certain Capital Assets*
The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets continue to be disclosed separately in the capital assets note disclosures including presentation of capital assets by major class and separate disclosure of lease assets, subscription assets, and intangible right-to-use assets.

This Statement requires additional disclosures for capital assets held for sale. A capital asset is held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date.

Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

GASB Statement No. 104 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 9.b

Council to receive the March 2025 Financial Report.

Staff Contact: Lane Kizzire

City of Scottsbluff

FUND EQUITY IN CASH - YEAR TO DATE

FOR THE MONTH ENDED March, 2024 AND 2025

Fund	Fund #	OCTOBER 1, 2023 MARCH 31, 2024 NET CHANGE IN CASH	OCTOBER 1, 2024 MARCH 31, 2025 NET CHANGE IN CASH	
General	111	152,404.00	608,817.21	
Regional Library	211	313.66	530.82	
Transportation	212	2,119,005.17	76,050.81	
Cemetery	213	419,355.99	21,537.56	
Cemetery Perp Care	214	(487,105.51)	(131,337.73)	TRANSFER TO CEMETERY
Special Projects	215	1,126,152.09	(1,108,939.77)	INSURANCE/ARPA
Business Improvement	216	7,238.95	19,265.43	
Public Safety	218	17,667.55	31,673.85	
Scb Industrial Sites	219	2,800.07	1,570.51	
Keno	223	11,642.26	31,982.41	
Economic Development	224	343,659.58	841,505.87	
Mutual Fire Organization	225	(143,889.94)	(23,622.33)	
Debt Service	311	(208,615.20)	(120,899.43)	
TIF	321	(180,791.05)	(209,299.95)	PAYMENTS TO BOND HOLDERS
CDBG	411	(68,288.40)	71,116.15	
Leasing Corporation	412	(6,717.28)	235.81	
Capital Projects	511	239,413.13	278,042.15	
Environmental Services	621	154,602.81	609,884.41	
Wastewater	631	42,554.54	264,648.73	
Water	641	(204,784.07)	(223,904.77)	COLLEGE PARK BOOSTER PUMP
Electric	651	31,882.09	72,056.17	
Stormwater	661	(33,169.23)	42,961.65	
GIS	721	8,267.15	(5,494.53)	
Central Garage	725	112.48	(0.24)	
Unemployment Comp	811	1,311.40	3,296.38	
Health Insurance	812	679,086.79	816,216.17	
TOTAL		$ 4,024,109.03	$ 1,967,893.34	

City of Scottsbluff

Fund Equity in Cash

March 31, 2025

Fund	Fund #	2 YRS PRIOR March 31, 2023	PRIOR YEAR March 31, 2024	PRIOR MONTH February 28, 2025	CURRENT MONTH March 31, 2025	MONTHLY CHANGE IN CASH	
General	111	$ 8,552,377.48	$ 9,003,509.58	$ 10,195,714.37	$ 10,289,151.32	$ 93,436.95	
Regional Library	211	14,087.41	14,629.28	15,139.49	15,139.49	$ -	
Transportation	212	1,802,744.88	4,968,922.32	872,645.45	2,224,360.82	$ 1,351,715.37	Moved Bond Payments to Debt Service
Cemetery	213	225,706.92	178,417.73	269,459.23	230,857.24	$ (38,601.99)	
Cemetery Perp Care	214	444,262.26	270,716.75	14,203.16	17,063.09	$ 2,859.93	
Special Projects	215	2,630,306.36	4,083,034.82	3,071,888.06	2,980,351.75	$ (91,536.31)	
Business Improvement	216	302,996.83	330,448.94	371,555.26	371,534.45	$ (20.81)	
Public Safety	218	448,360.19	160,328.54	263,637.89	280,466.71	$ 16,828.82	
Scb Industrial Sites	219	31,715.58	35,036.00	36,918.37	37,004.21	$ 85.84	
Keno	223	218,765.69	284,228.00	350,489.11	357,032.67	$ 6,543.56	
Economic Development	224	1,800,059.82	2,457,561.04	3,573,868.25	3,679,580.94	$ 105,712.69	
Mutual Fire Organization	225	571,410.48	270,162.97	335,524.09	335,609.99	$ 85.90	
Debt Service	311	4,788,365.79	4,361,551.57	5,229,986.55	4,334,101.89	$ (895,884.66)	
TIF	321	224,697.74	214,547.14	263,370.29	232,800.08	$ (30,570.21)	
CDBG	411	30,566.61	(33,048.71)	6,654.75	24,763.52	$ 18,108.77	Grant Reimbursement
Leasing Corporation	412	6,729.30	99.58	335.57	335.57	$ -	
Capital Projects	511	348,436.83	1,383,529.52	2,307,066.37	2,307,047.13	$ (19.24)	
Environmental Services	621	2,902,168.90	3,443,121.32	4,454,748.18	4,635,007.75	$ 180,259.57	
Wastewater	631	2,995,398.16	3,077,622.19	3,624,802.29	3,764,371.16	$ 139,568.87	
Water	641	5,074,391.00	5,503,708.76	5,962,580.29	6,039,776.24	$ 77,195.95	
Electric	651	1,453,854.67	1,509,287.99	1,603,654.01	1,607,382.91	$ 3,728.90	
Stormwater	661	620,455.00	537,587.57	684,620.42	699,255.11	$ 14,634.69	
GIS	721	40,636.78	31,324.12	44,776.14	38,630.00	$ (6,146.14)	
Central Garage	725	-	0.34	-	-	$ -	
Unemployment Comp	811	66,896.61	68,890.13	72,789.93	72,959.19	$ 169.26	
Health Insurance	812	3,670,386.42	4,627,830.33	5,641,757.71	5,487,683.52	$ (154,074.19)	Claims Expense
TOTAL		$ 39,265,777.71	$ 46,783,047.82	$ 49,268,185.23	$ 50,062,266.75	$ 794,081.52	

Budget to Actual Comparisons, March 2025

EXPENDITURES

FUND	General		Reg. Lib.		Streets		Cemetery		CPCF		Spe. Pro.		BID		Pub. Saf.		Scb Ind.		Keno		Econ Dev.		MFO	
FUND #	111		211		212		213		214		215		216		218		219		223		224		225	
EXPENDITURES	5,595,397		-		1,251,487		179,251		175,000		1,161,040		4,186		94,447		-		12,644		70,528		25,710	
BUDGETED EXP.	12,731,249		14,672		7,146,788		417,688		350,000		4,301,040		237,500		635,169		32,317		100,000		3,149,580		398,000	
REMAINING	7,135,852	44%	14,672	0%	5,895,301	18%	238,437	43%	175,000	50%	3,140,000	27%	233,314	2%	540,722	15%	32,317	0%	87,356	13%	3,079,052	2%	372,290	6%

FUND	Debt Ser.		TIF		CDGB		Cap. Pro.		Env. Servs.		Wastewater		Water		Electric		Stormwater		GIS		Unem.		Health Ins	
FUND #	311		321		411		511		621		631		641		651		661		721		811		812	
EXPENDITURES	882,232		69,174		4,940		64,758		1,283,467		1,412,417		1,311,395		1,622,230		107,409		41,318		-		938,269	
BUDGETED EXP.	2,593,264		840,000		-		609,000		6,598,515		3,873,479		3,139,616		3,486,525		583,961		105,962		60,000		3,150,195	
REMAINING	1,711,032	34%	770,826	8%	(4,940)		544,242	11%	5,315,048	19%	2,461,062	36%	1,828,221	42%	1,864,295	47%	476,552	18%	64,644	39%	60,000	0%	2,211,926	30%

REVENUES

FUND	General		Reg. Lib.		Streets		Cemetery		CPCF		Spe. Pro.		BID		Pub. Saf.		Scb Ind.		Keno		Econ Dev.		MFO	
FUND #	111		211		212		213		214		215		216		218		219		223		224		225	
BUDGETED REV.	11,759,965		-		6,459,787		443,500		77,180		605,000		58,170		450,400		100		68,200		2,061,576		110,000	
REVENUE	5,784,476		34		1,993,900		214,843		23,934		423,533		15,039		123,552		486		36,963		844,149		4,484	
REMAINING	(5,975,489)	49%	34	0%	(4,465,887)	31%	(228,657)	48%	(53,246)	31%	(181,467)	70%	(43,131)	26%	(326,848)	27%	386	486%	(31,237)	54%	(1,217,427)	41%	(105,516)	4%

FUND	Debt Ser.		TIF		CDGB		Cap. Pro.		Env. Servs.		Wastewater		Water		Electric		Stormwater		GIS		Unem.		Health Ins	
FUND #	311		321		411		511		621		631		641		651		661		721		811		812	
BUDGETED REV.	122,462		801,000		100		1,160,934		3,584,917		2,960,418		2,393,210		3,946,525		296,016		100,200		250		2,977,760	
REVENUE	176,128		87,082		76,057		341,063		1,887,435		1,586,583		1,316,961		1,643,323		151,382		50,548		957		1,628,727	
REMAINING	53,666	144%	(713,918)	11%	75,957		(819,871)	29%	(1,697,482)	53%	(1,373,835)	54%	(1,076,249)	55%	(2,303,202)	42%	(144,634)	51%	(49,652)	50%	707	383%	(1,349,033)	55%

50% of the fiscal year

**Numbers above reflect non-audited numbers*

Revenues vs. Expenditures March 2025

FUND	General	Reg. Lib.	Streets	Cemetery	CPCF	Spe. Pro.	BID	Pub. Saf.	Scb Ind.	Keno	Econ Dev.	MFO
FUND #	**111**	**211**	**212**	**213**	**214**	**215**	**216**	**218**	**219**	**223**	**224**	**225**
EXPENDITURES	5,595,397	-	1,251,487	179,251	175,000	1,161,040	4,186	94,447	-	12,644	70,528	25,710
REVENUE	5,784,476	34	1,993,900	214,843	23,934	423,533	15,039	123,552	486	36,963	844,149	4,484
FUND TOTAL	**189,079**	**34**	**742,413**	**35,592**	**(151,066)**	**(737,507)**	**10,854**	**29,104**	**486**	**24,319**	**773,622**	**(21,226)**

FUND	Debt Ser.	TIF	CDGB	Cap. Pro.	Env. Servs.	Wastewater	Water	Electric	Stormwater	GIS	Unem.	Health Ins
FUND #	**311**	**321**	**411**	**511**	**621**	**631**	**641**	**651**	**661**	**721**	**811**	**812**
EXPENDITURES	882,232	69,174	4,940	64,758	1,283,467	1,412,417	1,311,395	1,622,230	107,409	41,318	-	938,269
REVENUE	176,128	87,082	76,057	341,063	1,887,435	1,586,583	1,316,961	1,643,323	151,382	50,548	957	1,628,727
FUND TOTAL	**(706,104)**	**17,908**	**71,117**	**276,305**	**603,968**	**174,166**	**5,566**	**21,093**	**43,973**	**9,230**	**957**	**690,458**

50% of the fiscal year

**Numbers above reflect non-audited numbers*

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 111 - GENERAL							
Department: 000 - NULL							
Category: 400 - Taxes							
111-41111-000	PROPERTY TAX-GENERAL	175,000.00	175,000.00	3,994.29	34,539.15	-140,460.85	80.26 %
111-41112-000	CITY SALES TAX	6,208,874.00	6,208,874.00	449,202.10	3,062,224.59	-3,146,649.41	50.68 %
111-41115-000	FRANCHISE TAX	456,000.00	456,000.00	0.00	325,700.73	-130,299.27	28.57 %
111-41116-000	OTHER OCCUPATION TAX	27,000.00	27,000.00	4,100.00	14,450.00	-12,550.00	46.48 %
111-41117-000	HOTEL OCCUPATION TAX	350,000.00	350,000.00	19,325.72	158,810.68	-191,189.32	54.63 %
111-41118-000	HOMESTEAD EXEMPTION	45,000.00	45,000.00	19,188.93	19,188.93	-25,811.07	57.36 %
111-41119-000	PRORATE MTR VEH TAX	4,200.00	4,200.00	0.00	2,589.14	-1,610.86	38.35 %
111-41130-000	STATE PROP. TAX CREDIT	7,000.00	7,000.00	1,676.91	7,545.97	545.97	107.80 %
111-41131-000	IN LIEU OF TAXES	65,000.00	65,000.00	0.00	886.94	-64,113.06	98.64 %
111-41141-000	MOTOR VEHICLE TAX	37,000.00	37,000.00	0.00	10,409.45	-26,590.55	71.87 %
	Category: 400 - Taxes Total:	**7,375,074.00**	**7,375,074.00**	**497,487.95**	**3,636,345.58**	**-3,738,728.42**	**50.69 %**
Category: 412 - Intergovernmental							
111-41120-000	MUNI EQUALIZATION PMT	178,970.00	178,970.00	29,796.96	54,520.78	-124,449.22	69.54 %
	Category: 412 - Intergovernmental Total:	**178,970.00**	**178,970.00**	**29,796.96**	**54,520.78**	**-124,449.22**	**69.54 %**
Category: 460 - Investment Income							
111-47111-000	INTEREST EARNINGS	50,000.00	50,000.00	23,869.30	131,362.54	81,362.54	262.73 %
	Category: 460 - Investment Income Total:	**50,000.00**	**50,000.00**	**23,869.30**	**131,362.54**	**81,362.54**	**162.73 %**
Category: 470 - Miscellaneous Revenues							
111-49111-000	MISCELLANEOUS	0.00	0.00	0.00	80.70	80.70	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**0.00**	**0.00**	**0.00**	**80.70**	**80.70**	**0.00 %**
Category: 480 - Other Financing Uses							
111-45909-000	TRANSFER FROM ELECTRIC	3,486,525.00	3,486,525.00	301,144.77	1,622,230.09	-1,864,294.91	53.47 %
	Category: 480 - Other Financing Uses Total:	**3,486,525.00**	**3,486,525.00**	**301,144.77**	**1,622,230.09**	**-1,864,294.91**	**53.47 %**
Category: 504 - Contract Services							
111-59611-000	BAD DEBT EXPENSE	0.00	0.00	0.00	4.12	-4.12	0.00 %
	Category: 504 - Contract Services Total:	**0.00**	**0.00**	**0.00**	**4.12**	**-4.12**	**0.00 %**
	Department: 000 - NULL Surplus (Deficit):	**11,090,569.00**	**11,090,569.00**	**852,298.98**	**5,444,535.57**	**-5,646,033.43**	**50.91 %**
Department: 111 - FINANCE							
Category: 470 - Miscellaneous Revenues							
111-49111-111	MISCELLANEOUS	120,000.00	120,000.00	228.26	126,895.73	6,895.73	105.75 %
	Category: 470 - Miscellaneous Revenues Total:	**120,000.00**	**120,000.00**	**228.26**	**126,895.73**	**6,895.73**	**5.75 %**
Category: 500 - Personnel							
111-51111-111	REGULAR SALARIES	65,955.00	65,955.00	4,743.09	31,053.96	34,901.04	52.92 %
111-51121-111	OVERTIME SALARIES	0.00	0.00	0.00	36.43	-36.43	0.00 %
111-51211-111	SOCIAL SECURITY	5,062.00	5,062.00	337.35	2,217.53	2,844.47	56.19 %
111-51221-111	RETIREMENT	2,605.00	2,605.00	217.09	1,263.21	1,341.79	51.51 %
111-51231-111	HEALTH INSURANCE	17,736.00	17,736.00	1,840.03	10,946.13	6,789.87	38.28 %
111-51241-111	LIFE INSURANCE	94.00	94.00	8.23	50.42	43.58	46.36 %
111-51261-111	WORKERS COMPENSATION	645.00	645.00	0.00	37.91	607.09	94.12 %
	Category: 500 - Personnel Total:	**92,097.00**	**92,097.00**	**7,145.79**	**45,605.59**	**46,491.41**	**50.48 %**
Category: 503 - Supplies							
111-52111-111	DEPARTMENT SUPPLIES	12,000.00	12,000.00	1,954.35	6,464.50	5,535.50	46.13 %
111-52311-111	MEMBERSHIPS	1,350.00	1,350.00	0.00	150.00	1,200.00	88.89 %
111-52411-111	POSTAGE	3,000.00	3,000.00	0.00	1,000.00	2,000.00	66.67 %
111-52511-111	GASOLINE	0.00	0.00	40.96	82.54	-82.54	0.00 %
	Category: 503 - Supplies Total:	**16,350.00**	**16,350.00**	**1,995.31**	**7,697.04**	**8,652.96**	**52.92 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 504 - Contract Services							
111-53111-111	CONTRACTUAL SERVICES	25,166.00	25,166.00	2,425.67	6,946.14	18,219.86	72.40 %
111-53161-111	LEGAL PUBLICATIONS	250.00	250.00	0.00	0.00	250.00	100.00 %
111-53311-111	AUDIT	7,500.00	7,500.00	0.00	3,000.00	4,500.00	60.00 %
111-53421-111	BUILDING MAINTENANCE	10,000.00	10,000.00	0.00	256.87	9,743.13	97.43 %
111-53441-111	EQUIPMENT MAINTENANCE	3,000.00	3,000.00	164.94	1,708.44	1,291.56	43.05 %
111-53451-111	VEHICLE MAINTENANCE	1,000.00	1,000.00	5.00	75.01	924.99	92.50 %
111-53471-111	GROUNDS MAINTENANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
111-53511-111	ELECTRICITY	5,900.00	5,900.00	355.39	2,198.26	3,701.74	62.74 %
111-53521-111	HEATING FUEL	2,800.00	2,800.00	657.49	2,284.38	515.62	18.42 %
111-53561-111	PHONE & INTERNET	3,000.00	3,000.00	604.74	2,562.93	437.07	14.57 %
111-53631-111	RENT-MACHINES	0.00	0.00	50.00	250.00	-250.00	0.00 %
111-53711-111	SCHOOL & CONFERENCE	6,000.00	6,000.00	723.00	1,266.00	4,734.00	78.90 %
111-53811-111	BONDING	2,500.00	2,500.00	0.00	1,750.00	750.00	30.00 %
111-53821-111	PROP & EQUIP INSURANCE	8,900.00	8,900.00	0.00	10,156.68	-1,256.68	-14.12 %
111-53831-111	LIABILITY INSURANCE	26,231.00	26,231.00	0.00	19,775.32	6,455.68	24.61 %
111-53841-111	VEHICLE INSURANCE	550.00	550.00	0.00	562.30	-12.30	-2.24 %
111-59611-111	BAD DEBT EXPENSE	1,000.00	1,000.00	0.00	887.73	112.27	11.23 %
	Category: 504 - Contract Services Total:	**113,797.00**	**113,797.00**	**4,986.23**	**53,680.06**	**60,116.94**	**52.83 %**
Category: 550 - Capital Outlay							
111-54311-111	STRUCTURES	400,000.00	400,000.00	1,919.00	63,619.17	336,380.83	84.10 %
	Category: 550 - Capital Outlay Total:	**400,000.00**	**400,000.00**	**1,919.00**	**63,619.17**	**336,380.83**	**84.10 %**
	Department: 111 - FINANCE Surplus (Deficit):	**-502,244.00**	**-502,244.00**	**-15,818.07**	**-43,706.13**	**458,537.87**	**91.30 %**
Department: 112 - PERSONNEL							
Category: 500 - Personnel							
111-51111-112	REGULAR SALARIES	14,360.00	14,360.00	1,145.52	7,596.40	6,763.60	47.10 %
111-51211-112	SOCIAL SECURITY	1,103.00	1,103.00	84.48	567.35	535.65	48.56 %
111-51221-112	RETIREMENT	865.00	865.00	68.72	455.72	409.28	47.32 %
111-51231-112	HEALTH INSURANCE	3,130.00	3,130.00	279.00	1,636.50	1,493.50	47.72 %
111-51241-112	LIFE INSURANCE	17.00	17.00	1.23	7.38	9.62	56.59 %
	Category: 500 - Personnel Total:	**19,475.00**	**19,475.00**	**1,578.95**	**10,263.35**	**9,211.65**	**47.30 %**
Category: 503 - Supplies							
111-52111-112	DEPARTMENT SUPPLIES	1,000.00	1,000.00	67.90	355.56	644.44	64.44 %
111-52225-112	SUBSCRIPTIONS	1,000.00	1,000.00	29.46	208.82	791.18	79.12 %
111-52311-112	MEMBERSHIPS	800.00	800.00	264.00	314.00	486.00	60.75 %
111-52411-112	POSTAGE	100.00	100.00	34.23	34.23	65.77	65.77 %
111-52999-112	MISCELLANEOUS	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
	Category: 503 - Supplies Total:	**10,400.00**	**10,400.00**	**395.59**	**912.61**	**9,487.39**	**91.22 %**
Category: 504 - Contract Services							
111-53111-112	CONTRACTUAL SERVICES	15,000.00	15,000.00	126.00	15,373.98	-373.98	-2.49 %
111-53121-112	CONSULTING SERVICES	1,500.00	1,500.00	65.75	908.74	591.26	39.42 %
111-53161-112	LEGAL PUBLICATIONS	400.00	400.00	21.27	253.34	146.66	36.67 %
111-53561-112	PHONE & INTERNET	1,000.00	1,000.00	66.12	233.56	766.44	76.64 %
111-53711-112	SCHOOL & CONFERENCE	6,000.00	6,000.00	0.00	20.00	5,980.00	99.67 %
111-53741-112	TUITION SUPPORT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
111-53913-112	RECRUITMENT	18,000.00	18,000.00	128.58	1,609.30	16,390.70	91.06 %
	Category: 504 - Contract Services Total:	**45,900.00**	**45,900.00**	**407.72**	**18,398.92**	**27,501.08**	**59.92 %**
	Department: 112 - PERSONNEL Total:	**75,775.00**	**75,775.00**	**2,382.26**	**29,574.88**	**46,200.12**	**60.97 %**
Department: 113 - COUNCIL							
Category: 500 - Personnel							
111-51111-113	REGULAR SALARIES	0.00	0.00	953.84	3,815.36	-3,815.36	0.00 %
111-51131-113	PART-TIME SALARIES	19,600.00	19,600.00	553.84	5,984.56	13,615.44	69.47 %
111-51211-113	SOCIAL SECURITY	1,500.00	1,500.00	115.32	749.58	750.42	50.03 %
	Category: 500 - Personnel Total:	**21,100.00**	**21,100.00**	**1,623.00**	**10,549.50**	**10,550.50**	**50.00 %**
Category: 503 - Supplies							
111-52111-113	DEPARTMENT SUPPLIES	1,000.00	1,000.00	77.75	97.73	902.27	90.23 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-52311-113	MEMBERSHIPS	2,200.00	2,200.00	0.00	1,752.00	448.00	20.36 %
	Category: 503 - Supplies Total:	**3,200.00**	**3,200.00**	**77.75**	**1,849.73**	**1,350.27**	**42.20 %**
Category: 504 - Contract Services							
111-53711-113	SCHOOL & CONFERENCE	3,500.00	3,500.00	1,298.85	1,338.85	2,161.15	61.75 %
111-53811-113	BONDING	1,500.00	1,500.00	0.00	780.00	720.00	48.00 %
	Category: 504 - Contract Services Total:	**5,000.00**	**5,000.00**	**1,298.85**	**2,118.85**	**2,881.15**	**57.62 %**
Category: 570 - Other Financing Uses							
111-58111-113	CONTINGENCY	250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**250,000.00**	**250,000.00**	**0.00**	**0.00**	**250,000.00**	**100.00 %**
	Department: 113 - COUNCIL Total:	**279,300.00**	**279,300.00**	**2,999.60**	**14,518.08**	**264,781.92**	**94.80 %**
Department: 114 - CITY MANAGER							
Category: 500 - Personnel							
111-51111-114	REGULAR SALARIES	9,939.00	9,939.00	1,250.62	6,357.65	3,581.35	36.03 %
111-51211-114	SOCIAL SECURITY	770.00	770.00	91.35	465.50	304.50	39.55 %
111-51221-114	RETIREMENT	1,307.00	1,307.00	125.06	635.77	671.23	51.36 %
111-51231-114	HEALTH INSURANCE	1,252.00	1,252.00	196.01	875.63	376.37	30.06 %
111-51241-114	LIFE INSURANCE	7.00	7.00	0.82	3.60	3.40	48.57 %
	Category: 500 - Personnel Total:	**13,275.00**	**13,275.00**	**1,663.86**	**8,338.15**	**4,936.85**	**37.19 %**
Category: 503 - Supplies							
111-52111-114	DEPARTMENT SUPPLIES	1,000.00	1,000.00	329.99	364.85	635.15	63.52 %
111-52311-114	MEMBERSHIPS	75,000.00	75,000.00	0.00	25,986.64	49,013.36	65.35 %
	Category: 503 - Supplies Total:	**76,000.00**	**76,000.00**	**329.99**	**26,351.49**	**49,648.51**	**65.33 %**
Category: 504 - Contract Services							
111-53111-114	CONTRACTUAL SERVICES	110,000.00	110,000.00	7,270.00	34,907.01	75,092.99	68.27 %
111-53561-114	PHONE & INTERNET	750.00	750.00	35.35	149.25	600.75	80.10 %
111-53711-114	SCHOOL & CONFERENCE	5,000.00	5,000.00	227.43	872.20	4,127.80	82.56 %
111-53752-114	COMMUNITY PROGRAMMING	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
111-53811-114	BONDING	875.00	875.00	0.00	0.00	875.00	100.00 %
	Category: 504 - Contract Services Total:	**216,625.00**	**216,625.00**	**7,532.78**	**35,928.46**	**180,696.54**	**83.41 %**
	Department: 114 - CITY MANAGER Total:	**305,900.00**	**305,900.00**	**9,526.63**	**70,618.10**	**235,281.90**	**76.91 %**
Department: 115 - CITY CLERK							
Category: 470 - Miscellaneous Revenues							
111-49121-115	REFUND MISCELLANEOUS	0.00	0.00	35.00	186.57	186.57	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**0.00**	**0.00**	**35.00**	**186.57**	**186.57**	**0.00 %**
Category: 500 - Personnel							
111-51111-115	REGULAR SALARIES	13,573.00	13,573.00	989.54	6,495.01	7,077.99	52.15 %
111-51211-115	SOCIAL SECURITY	1,043.00	1,043.00	70.54	461.13	581.87	55.79 %
111-51221-115	RETIREMENT	818.00	818.00	59.36	389.62	428.38	52.37 %
111-51231-115	HEALTH INSURANCE	3,129.00	3,129.00	279.00	1,636.50	1,492.50	47.70 %
111-51241-115	LIFE INSURANCE	17.00	17.00	1.23	7.38	9.62	56.59 %
	Category: 500 - Personnel Total:	**18,580.00**	**18,580.00**	**1,399.67**	**8,989.64**	**9,590.36**	**51.62 %**
Category: 503 - Supplies							
111-52111-115	DEPARTMENT SUPPLIES	2,000.00	2,000.00	21.98	1,168.61	831.39	41.57 %
111-52311-115	MEMBERSHIPS	550.00	550.00	0.00	240.00	310.00	56.36 %
	Category: 503 - Supplies Total:	**2,550.00**	**2,550.00**	**21.98**	**1,408.61**	**1,141.39**	**44.76 %**
Category: 504 - Contract Services							
111-53111-115	CONTRACTUAL SERVICES	14,000.00	14,000.00	159.98	3,091.49	10,908.51	77.92 %
111-53161-115	LEGAL PUBLICATIONS	7,000.00	7,000.00	1,174.58	4,091.31	2,908.69	41.55 %
111-53561-115	PHONE & INTERNET	700.00	700.00	0.47	82.68	617.32	88.19 %
111-53711-115	SCHOOL & CONFERENCE	3,000.00	3,000.00	0.00	20.00	2,980.00	99.33 %
111-53811-115	BONDING	1,350.00	1,350.00	875.00	915.00	435.00	32.22 %
	Category: 504 - Contract Services Total:	**26,050.00**	**26,050.00**	**2,210.03**	**8,200.48**	**17,849.52**	**68.52 %**
	Department: 115 - CITY CLERK Surplus (Deficit):	**-47,180.00**	**-47,180.00**	**-3,596.68**	**-18,412.16**	**28,767.84**	**60.97 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 116 - IT							
Category: 503 - Supplies							
111-52111-116	DEPARTMENT SUPPLIES	58,000.00	58,000.00	25.94	3,651.48	54,348.52	93.70 %
	Category: 503 - Supplies Total:	**58,000.00**	**58,000.00**	**25.94**	**3,651.48**	**54,348.52**	**93.70 %**
Category: 504 - Contract Services							
111-53111-116	CONTRACTUAL SERVICES	125,000.00	125,000.00	10,967.25	87,483.99	37,516.01	30.01 %
111-53561-116	PHONE & INTERNET	2,000.00	2,000.00	163.00	673.00	1,327.00	66.35 %
	Category: 504 - Contract Services Total:	**127,000.00**	**127,000.00**	**11,130.25**	**88,156.99**	**38,843.01**	**30.59 %**
Category: 550 - Capital Outlay							
111-54411-116	EQUIPMENT	22,000.00	22,000.00	0.00	0.00	22,000.00	100.00 %
	Category: 550 - Capital Outlay Total:	**22,000.00**	**22,000.00**	**0.00**	**0.00**	**22,000.00**	**100.00 %**
	Department: 116 - IT Total:	**207,000.00**	**207,000.00**	**11,156.19**	**91,808.47**	**115,191.53**	**55.65 %**
Department: 121 - DEVELOPMENT SERVICES							
Category: 420 - Charges for Services							
111-42301-121	FILING FEES	2,500.00	2,500.00	300.00	2,335.00	-165.00	6.60 %
111-42302-121	PERMITS	95,000.00	95,000.00	-150.00	38,020.59	-56,979.41	59.98 %
	Category: 420 - Charges for Services Total:	**97,500.00**	**97,500.00**	**150.00**	**40,355.59**	**-57,144.41**	**58.61 %**
Category: 500 - Personnel							
111-51111-121	REGULAR SALARIES	205,531.00	205,531.00	15,643.24	87,324.74	118,206.26	57.51 %
111-51211-121	SOCIAL SECURITY	15,753.00	15,753.00	1,095.64	6,141.29	9,611.71	61.02 %
111-51221-121	RETIREMENT	10,503.00	10,503.00	738.24	4,958.96	5,544.04	52.79 %
111-51231-121	HEALTH INSURANCE	53,207.00	53,207.00	6,538.00	30,402.49	22,804.51	42.86 %
111-51241-121	LIFE INSURANCE	281.00	281.00	24.57	106.72	174.28	62.02 %
111-51261-121	WORKERS COMPENSATION	3,713.00	3,713.00	0.00	1,773.23	1,939.77	52.24 %
	Category: 500 - Personnel Total:	**288,988.00**	**288,988.00**	**24,039.69**	**130,707.43**	**158,280.57**	**54.77 %**
Category: 503 - Supplies							
111-52111-121	DEPARTMENT SUPPLIES	5,000.00	5,000.00	1,070.44	1,791.90	3,208.10	64.16 %
111-52222-121	BOOKS	1,000.00	1,000.00	0.00	49.98	950.02	95.00 %
111-52311-121	MEMBERSHIPS	1,800.00	1,800.00	0.00	777.62	1,022.38	56.80 %
111-52511-121	GASOLINE	1,000.00	1,000.00	132.15	295.52	704.48	70.45 %
	Category: 503 - Supplies Total:	**8,800.00**	**8,800.00**	**1,202.59**	**2,915.02**	**5,884.98**	**66.87 %**
Category: 504 - Contract Services							
111-53111-121	CONTRACTUAL SERVICES	60,000.00	60,000.00	1,575.24	19,456.26	40,543.74	67.57 %
111-53161-121	LEGAL PUBLICATIONS	1,700.00	1,700.00	18.00	207.45	1,492.55	87.80 %
111-53211-121	LEGAL FEES	700.00	700.00	16.00	252.44	447.56	63.94 %
111-53441-121	EQUIPMENT MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
111-53451-121	VEHICLE MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
111-53561-121	PHONE & INTERNET	2,500.00	2,500.00	95.14	711.27	1,788.73	71.55 %
111-53711-121	SCHOOL & CONFERENCE	5,000.00	5,000.00	104.00	1,014.80	3,985.20	79.70 %
111-53831-121	LIABILITY INSURANCE	23,626.00	23,626.00	0.00	25,318.44	-1,692.44	-7.16 %
111-53841-121	VEHICLE INSURANCE	1,521.00	1,521.00	0.00	1,556.91	-35.91	-2.36 %
111-54991-121	GRANT EXPENSE	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
	Category: 504 - Contract Services Total:	**157,047.00**	**157,047.00**	**1,808.38**	**48,517.57**	**108,529.43**	**69.11 %**
	Department: 121 - DEVELOPMENT SERVICES Surplus (Deficit):	**-357,335.00**	**-357,335.00**	**-26,900.66**	**-141,784.43**	**215,550.57**	**60.32 %**
Department: 141 - FIRE							
Category: 420 - Charges for Services							
111-42501-141	FIRE INSPECTIONS	1,500.00	1,500.00	0.00	580.00	-920.00	61.33 %
	Category: 420 - Charges for Services Total:	**1,500.00**	**1,500.00**	**0.00**	**580.00**	**-920.00**	**61.33 %**
Category: 500 - Personnel							
111-51111-141	REGULAR SALARIES	1,232,633.00	1,232,633.00	91,619.82	611,460.26	621,172.74	50.39 %
111-51121-141	OVERTIME SALARIES	100,000.00	100,000.00	3,182.34	29,964.76	70,035.24	70.04 %
111-51211-141	SOCIAL SECURITY	22,765.00	22,765.00	1,593.79	10,672.68	12,092.32	53.12 %
111-51221-141	RETIREMENT	169,831.00	169,831.00	11,827.14	80,344.86	89,486.14	52.69 %
111-51231-141	HEALTH INSURANCE	354,710.00	354,710.00	31,520.00	181,300.00	173,410.00	48.89 %
111-51241-141	LIFE INSURANCE	1,870.00	1,870.00	139.23	819.00	1,051.00	56.20 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-51261-141	WORKERS COMPENSATION	53,859.00	53,859.00	0.00	40,852.72	13,006.28	24.15 %
111-51281-141	DISABILITY INSURANCE	15,000.00	15,000.00	508.25	2,887.88	12,112.12	80.75 %
	Category: 500 - Personnel Total:	**1,950,668.00**	**1,950,668.00**	**140,390.57**	**958,302.16**	**992,365.84**	**50.87 %**
Category: 503 - Supplies							
111-52111-141	DEPARTMENT SUPPLIES	32,000.00	32,000.00	908.94	10,487.91	21,512.09	67.23 %
111-52121-141	JANITORIAL SUPPLIES	600.00	600.00	173.55	513.26	86.74	14.46 %
111-52181-141	UNIFORMS & CLOTHING	9,000.00	9,000.00	0.00	1,475.75	7,524.25	83.60 %
111-52211-141	PUBLICATIONS	250.00	250.00	0.00	0.00	250.00	100.00 %
111-52311-141	MEMBERSHIPS	2,000.00	2,000.00	760.00	965.00	1,035.00	51.75 %
111-52411-141	POSTAGE	200.00	200.00	0.00	0.00	200.00	100.00 %
111-52511-141	GASOLINE	3,500.00	3,500.00	355.06	1,618.02	1,881.98	53.77 %
111-52521-141	OTHER FUEL	18,000.00	18,000.00	970.76	4,956.91	13,043.09	72.46 %
	Category: 503 - Supplies Total:	**65,550.00**	**65,550.00**	**3,168.31**	**20,016.85**	**45,533.15**	**69.46 %**
Category: 504 - Contract Services							
111-53111-141	CONTRACTUAL SERVICES	122,604.00	122,604.00	5,199.66	21,038.54	101,565.46	82.84 %
111-53161-141	LEGAL PUBLICATIONS	100.00	100.00	0.00	0.00	100.00	100.00 %
111-53211-141	LEGAL FEES	100.00	100.00	0.00	0.00	100.00	100.00 %
111-53421-141	BUILDING MAINTENANCE	6,500.00	6,500.00	177.41	1,451.28	5,048.72	77.67 %
111-53441-141	EQUIPMENT MAINTENANCE	5,000.00	5,000.00	0.00	5,358.80	-358.80	-7.18 %
111-53451-141	VEHICLE MAINTENANCE	30,000.00	30,000.00	568.43	4,699.20	25,300.80	84.34 %
111-53511-141	ELECTRICITY	10,000.00	10,000.00	723.66	4,367.00	5,633.00	56.33 %
111-53521-141	HEATING FUEL	2,000.00	2,000.00	509.09	1,592.03	407.97	20.40 %
111-53561-141	PHONE & INTERNET	4,100.00	4,100.00	390.92	1,627.92	2,472.08	60.29 %
111-53571-141	CELLULAR PHONE	3,600.00	3,600.00	280.00	1,398.50	2,201.50	61.15 %
111-53711-141	SCHOOL & CONFERENCE	25,000.00	25,000.00	232.31	3,317.64	21,682.36	86.73 %
111-53821-141	PROP & EQUIP INSURANCE	5,600.00	5,600.00	0.00	6,434.63	-834.63	-14.90 %
111-53831-141	LIABILITY INSURANCE	13,335.00	13,335.00	0.00	23,958.92	-10,623.92	-79.67 %
111-53841-141	VEHICLE INSURANCE	22,000.00	22,000.00	0.00	24,203.07	-2,203.07	-10.01 %
	Category: 504 - Contract Services Total:	**249,939.00**	**249,939.00**	**8,081.48**	**99,447.53**	**150,491.47**	**60.21 %**
	Department: 141 - FIRE Surplus (Deficit):	**-2,264,657.00**	**-2,264,657.00**	**-151,640.36**	**-1,077,186.54**	**1,187,470.46**	**52.43 %**
Department: 142 - POLICE							
Category: 420 - Charges for Services							
111-42111-142	PHOTOCOPIES	3,000.00	3,000.00	302.00	1,358.00	-1,642.00	54.73 %
111-42401-142	VEHICLE IMPOUNDING FEES	20,000.00	20,000.00	1,245.00	6,195.00	-13,805.00	69.03 %
111-42403-142	FINGER PRINTS	500.00	500.00	60.00	277.50	-222.50	44.50 %
111-42404-142	HANDGUN PERMITS	1,000.00	1,000.00	162.50	880.50	-119.50	11.95 %
111-42405-142	ALCOHOL TESTS	4,000.00	4,000.00	250.00	2,892.00	-1,108.00	27.70 %
111-42406-142	ALARMS	1,000.00	1,000.00	0.00	250.00	-750.00	75.00 %
111-42407-142	WITNESS FEES	250.00	250.00	74.00	223.94	-26.06	10.42 %
111-42410-142	POLICE SERV-TERRYTOWN	136,500.00	136,500.00	11,461.67	57,308.35	-79,191.65	58.02 %
111-42412-142	ATV PERMITS	200.00	200.00	75.00	200.00	0.00	0.00 %
111-43153-142	SCHOOL SRO MATCH	120,000.00	120,000.00	0.00	49,668.84	-70,331.16	58.61 %
	Category: 420 - Charges for Services Total:	**286,450.00**	**286,450.00**	**13,630.17**	**119,254.13**	**-167,195.87**	**58.37 %**
Category: 470 - Miscellaneous Revenues							
111-46131-142	SALE OF ASSETS	0.00	0.00	0.00	7,065.27	7,065.27	0.00 %
111-49111-142	MISCELLANEOUS	0.00	0.00	2,000.00	8,215.79	8,215.79	0.00 %
111-49224-142	REIMBURSEMENT-SCHOOL	0.00	0.00	0.00	6,802.50	6,802.50	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**0.00**	**0.00**	**2,000.00**	**22,083.56**	**22,083.56**	**0.00 %**
Category: 500 - Personnel							
111-51111-142	REGULAR SALARIES	2,739,793.00	2,739,793.00	189,230.12	1,270,085.97	1,469,707.03	53.64 %
111-51121-142	OVERTIME SALARIES	300,000.00	300,000.00	16,879.87	159,052.71	140,947.29	46.98 %
111-51131-142	PART-TIME SALARIES	37,500.00	37,500.00	2,490.00	16,965.00	20,535.00	54.76 %
111-51211-142	SOCIAL SECURITY	239,681.00	239,681.00	14,794.99	103,677.46	136,003.54	56.74 %
111-51221-142	RETIREMENT	212,142.00	212,142.00	13,904.49	95,257.61	116,884.39	55.10 %
111-51231-142	HEALTH INSURANCE	772,016.00	772,016.00	61,170.00	363,669.00	408,347.00	52.89 %
111-51241-142	LIFE INSURANCE	4,070.00	4,070.00	270.27	1,642.93	2,427.07	59.63 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-51261-142	WORKERS COMPENSATION	110,887.00	110,887.00	0.00	133,875.07	-22,988.07	-20.73 %
111-51281-142	DISABILITY INSURANCE	6,309.00	6,309.00	477.45	3,145.36	3,163.64	50.14 %
	Category: 500 - Personnel Total:	**4,422,398.00**	**4,422,398.00**	**299,217.19**	**2,147,371.11**	**2,275,026.89**	**51.44 %**
Category: 503 - Supplies							
111-52111-142	DEPARTMENT SUPPLIES	16,500.00	16,500.00	811.75	5,880.77	10,619.23	64.36 %
111-52121-142	JANITORIAL SUPPLIES	700.00	700.00	173.53	536.16	163.84	23.41 %
111-52161-142	FIREARMS RANGE SUPPLIES	2,000.00	2,000.00	0.00	115.60	1,884.40	94.22 %
111-52162-142	FIREARMS SUPPLIES	9,000.00	9,000.00	39.96	3,225.16	5,774.84	64.16 %
111-52163-142	INVESTIGATIVE EXPENSES	10,000.00	10,000.00	573.72	3,267.63	6,732.37	67.32 %
111-52181-142	UNIFORMS & CLOTHING	16,500.00	16,500.00	508.19	8,039.22	8,460.78	51.28 %
111-52211-142	PUBLICATIONS	650.00	650.00	0.00	288.08	361.92	55.68 %
111-52311-142	MEMBERSHIPS	1,250.00	1,250.00	200.00	798.00	452.00	36.16 %
111-52411-142	POSTAGE	6,000.00	6,000.00	831.70	2,485.61	3,514.39	58.57 %
111-52511-142	GASOLINE	70,000.00	70,000.00	5,050.58	21,618.72	48,381.28	69.12 %
111-52999-142	MISCELLANEOUS	0.00	0.00	263.00	5,648.00	-5,648.00	0.00 %
	Category: 503 - Supplies Total:	**132,600.00**	**132,600.00**	**8,452.43**	**51,902.95**	**80,697.05**	**60.86 %**
Category: 504 - Contract Services							
111-53111-142	CONTRACTUAL SERVICES	197,604.00	197,604.00	17,501.67	82,357.81	115,246.19	58.32 %
111-53121-142	CONSULTING SERVICES	2,250.00	2,250.00	235.00	1,996.90	253.10	11.25 %
111-53161-142	LEGAL PUBLICATIONS	1,000.00	1,000.00	79.42	160.88	839.12	83.91 %
111-53211-142	LEGAL FEES	6,500.00	6,500.00	985.92	2,823.74	3,676.26	56.56 %
111-53421-142	BUILDING MAINTENANCE	8,000.00	8,000.00	273.38	1,457.33	6,542.67	81.78 %
111-53441-142	EQUIPMENT MAINTENANCE	12,000.00	12,000.00	2,605.21	11,008.54	991.46	8.26 %
111-53451-142	VEHICLE MAINTENANCE	65,000.00	65,000.00	10,961.87	33,614.82	31,385.18	48.28 %
111-53511-142	ELECTRICITY	12,000.00	12,000.00	794.25	4,716.44	7,283.56	60.70 %
111-53521-142	HEATING FUEL	5,000.00	5,000.00	673.54	2,088.73	2,911.27	58.23 %
111-53561-142	PHONE & INTERNET	35,000.00	35,000.00	2,593.92	13,801.82	21,198.18	60.57 %
111-53631-142	RENT-MACHINES	1,000.00	1,000.00	282.03	594.06	405.94	40.59 %
111-53711-142	SCHOOL & CONFERENCE	30,000.00	30,000.00	6,706.64	17,004.77	12,995.23	43.32 %
111-53811-142	BONDING	850.00	850.00	0.00	370.00	480.00	56.47 %
111-53821-142	PROP & EQUIP INSURANCE	10,125.00	10,125.00	0.00	11,571.03	-1,446.03	-14.28 %
111-53831-142	LIABILITY INSURANCE	66,333.00	66,333.00	0.00	60,335.91	5,997.09	9.04 %
111-53841-142	VEHICLE INSURANCE	12,850.00	12,850.00	0.00	15,384.15	-2,534.15	-19.72 %
111-59611-142	BAD DEBT EXPENSE	250.00	250.00	0.00	0.00	250.00	100.00 %
	Category: 504 - Contract Services Total:	**465,762.00**	**465,762.00**	**43,692.85**	**259,286.93**	**206,475.07**	**44.33 %**
	Department: 142 - POLICE Surplus (Deficit):	**-4,734,310.00**	**-4,734,310.00**	**-335,732.30**	**-2,317,223.30**	**2,417,086.70**	**51.05 %**
Department: 143 - EMERGENCY MANAGEMENT							
Category: 503 - Supplies							
111-52111-143	DEPARTMENT SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
	Category: 503 - Supplies Total:	**5,000.00**	**5,000.00**	**0.00**	**0.00**	**5,000.00**	**100.00 %**
Category: 504 - Contract Services							
111-53111-143	CONTRACTUAL SERVICES	68,700.00	68,700.00	0.00	13,789.68	54,910.32	79.93 %
111-53511-143	ELECTRICITY	3,000.00	3,000.00	234.46	1,369.54	1,630.46	54.35 %
111-53821-143	PROP & EQUIP INSURANCE	100.00	100.00	0.00	70.46	29.54	29.54 %
	Category: 504 - Contract Services Total:	**71,800.00**	**71,800.00**	**234.46**	**15,229.68**	**56,570.32**	**78.79 %**
	Department: 143 - EMERGENCY MANAGEMENT Total:	**76,800.00**	**76,800.00**	**234.46**	**15,229.68**	**61,570.32**	**80.17 %**
Department: 151 - LIBRARY							
Category: 420 - Charges for Services							
111-42111-151	PHOTOCOPIES	5,000.00	5,000.00	596.58	3,387.18	-1,612.82	32.26 %
111-42112-151	LOST BOOKS & FINES	2,000.00	2,000.00	165.50	1,066.04	-933.96	46.70 %
	Category: 420 - Charges for Services Total:	**7,000.00**	**7,000.00**	**762.08**	**4,453.22**	**-2,546.78**	**36.38 %**
Category: 470 - Miscellaneous Revenues							
111-49111-151	MISCELLANEOUS	0.00	0.00	57.54	2,530.29	2,530.29	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**0.00**	**0.00**	**57.54**	**2,530.29**	**2,530.29**	**0.00 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 500 - Personnel							
111-51111-151	REGULAR SALARIES	411,591.00	411,591.00	22,195.77	171,947.39	239,643.61	58.22 %
111-51131-151	PART-TIME SALARIES	76,000.00	76,000.00	6,733.97	44,547.14	31,452.86	41.39 %
111-51211-151	SOCIAL SECURITY	36,930.00	36,930.00	2,126.79	15,573.43	21,356.57	57.83 %
111-51221-151	RETIREMENT	22,982.00	22,982.00	1,151.58	8,380.69	14,601.31	63.53 %
111-51231-151	HEALTH INSURANCE	151,959.00	151,959.00	10,700.00	68,300.00	83,659.00	55.05 %
111-51241-151	LIFE INSURANCE	770.00	770.00	44.64	292.41	477.59	62.02 %
111-51261-151	WORKERS COMPENSATION	515.00	515.00	0.00	547.91	-32.91	-6.39 %
	Category: 500 - Personnel Total:	**700,747.00**	**700,747.00**	**42,952.75**	**309,588.97**	**391,158.03**	**55.82 %**
Category: 503 - Supplies							
111-52111-151	DEPARTMENT SUPPLIES	14,000.00	14,000.00	198.42	4,307.54	9,692.46	69.23 %
111-52121-151	JANITORIAL SUPPLIES	6,500.00	6,500.00	578.34	2,569.36	3,930.64	60.47 %
111-52221-151	AUDIOVISUAL SUPPLIES	2,000.00	2,000.00	0.00	480.65	1,519.35	75.97 %
111-52222-151	COLLECTIONS	42,000.00	42,000.00	827.51	16,558.13	25,441.87	60.58 %
111-52223-151	PROGRAMMING	12,500.00	12,500.00	1,210.10	4,265.83	8,234.17	65.87 %
111-52225-151	SUBSCRIPTIONS	18,000.00	18,000.00	0.00	451.90	17,548.10	97.49 %
111-52311-151	MEMBERSHIPS	500.00	500.00	0.00	395.00	105.00	21.00 %
111-52411-151	POSTAGE	4,000.00	4,000.00	500.00	3,390.35	609.65	15.24 %
	Category: 503 - Supplies Total:	**99,500.00**	**99,500.00**	**3,314.37**	**32,418.76**	**67,081.24**	**67.42 %**
Category: 504 - Contract Services							
111-53111-151	CONTRACTUAL SERVICES	81,646.00	81,646.00	3,942.55	26,738.76	54,907.24	67.25 %
111-53161-151	LEGAL PUBLICATIONS	300.00	300.00	16.36	89.69	210.31	70.10 %
111-53421-151	BUILDING MAINTENANCE	20,000.00	20,000.00	1,118.50	7,448.05	12,551.95	62.76 %
111-53441-151	EQUIPMENT MAINTENANCE	20,000.00	20,000.00	313.93	2,329.02	17,670.98	88.35 %
111-53511-151	ELECTRICITY	34,000.00	34,000.00	3,472.44	15,536.55	18,463.45	54.30 %
111-53521-151	HEATING FUEL	5,500.00	5,500.00	690.36	2,278.95	3,221.05	58.56 %
111-53561-151	PHONE & INTERNET	6,000.00	6,000.00	375.59	2,151.67	3,848.33	64.14 %
111-53711-151	SCHOOL & CONFERENCE	5,000.00	5,000.00	0.00	20.00	4,980.00	99.60 %
111-53721-151	BUSINESS TRAVEL	3,500.00	3,500.00	0.00	1,012.76	2,487.24	71.06 %
111-53821-151	PROP & EQUIP INSURANCE	29,925.00	29,925.00	0.00	34,494.35	-4,569.35	-15.27 %
111-53831-151	LIABILITY INSURANCE	4,862.00	4,862.00	0.00	7,807.87	-2,945.87	-60.59 %
	Category: 504 - Contract Services Total:	**210,733.00**	**210,733.00**	**9,929.73**	**99,907.67**	**110,825.33**	**52.59 %**
Category: 550 - Capital Outlay							
111-54311-151	STRUCTURES	0.00	0.00	30,220.53	32,125.53	-32,125.53	0.00 %
	Category: 550 - Capital Outlay Total:	**0.00**	**0.00**	**30,220.53**	**32,125.53**	**-32,125.53**	**0.00 %**
	Department: 151 - LIBRARY Surplus (Deficit):	**-1,003,980.00**	**-1,003,980.00**	**-85,597.76**	**-467,057.42**	**536,922.58**	**53.48 %**
Department: 171 - PARKS							
Category: 420 - Charges for Services							
111-42201-171	CAMPGROUND FEES	60,000.00	60,000.00	3,575.00	10,515.91	-49,484.09	82.47 %
111-42206-171	PARK RENTAL FEES	2,500.00	2,500.00	25.00	125.00	-2,375.00	95.00 %
111-49231-171	BALLFIELD LEASE REVENUE	23,000.00	23,000.00	3,000.00	3,000.00	-20,000.00	86.96 %
	Category: 420 - Charges for Services Total:	**85,500.00**	**85,500.00**	**6,600.00**	**13,640.91**	**-71,859.09**	**84.05 %**
Category: 470 - Miscellaneous Revenues							
111-46112-171	LEASE PAYMENTS	11,946.00	11,946.00	1,033.99	6,203.94	-5,742.06	48.07 %
111-49111-171	MISCELLANEOUS	0.00	0.00	53.00	1,782.69	1,782.69	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**11,946.00**	**11,946.00**	**1,086.99**	**7,986.63**	**-3,959.37**	**33.14 %**
Category: 500 - Personnel							
111-51111-171	REGULAR SALARIES	641,189.00	641,189.00	48,705.03	308,875.76	332,313.24	51.83 %
111-51121-171	OVERTIME SALARIES	2,100.00	2,100.00	0.00	488.01	1,611.99	76.76 %
111-51131-171	PART-TIME SALARIES	105,300.00	105,300.00	2,400.00	8,025.00	97,275.00	92.38 %
111-51211-171	SOCIAL SECURITY	57,440.00	57,440.00	3,674.36	22,886.26	34,553.74	60.16 %
111-51221-171	RETIREMENT	29,739.00	29,739.00	2,347.24	13,119.35	16,619.65	55.89 %
111-51231-171	HEALTH INSURANCE	242,711.00	242,711.00	21,180.01	119,403.37	123,307.63	50.80 %
111-51241-171	LIFE INSURANCE	1,265.00	1,265.00	94.20	542.73	722.27	57.10 %
111-51261-171	WORKERS COMPENSATION	10,874.00	10,874.00	0.00	15,412.64	-4,538.64	-41.74 %
	Category: 500 - Personnel Total:	**1,090,618.00**	**1,090,618.00**	**78,400.84**	**488,753.12**	**601,864.88**	**55.19 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 503 - Supplies							
111-52111-171	DEPARTMENT SUPPLIES	67,000.00	67,000.00	2,344.65	24,628.21	42,371.79	63.24 %
111-52121-171	JANITORIAL SUPPLIES	6,000.00	6,000.00	0.00	666.30	5,333.70	88.90 %
111-52181-171	UNIFORMS & CLOTHING	5,000.00	5,000.00	3,674.00	4,250.99	749.01	14.98 %
111-52311-171	MEMBERSHIPS	300.00	300.00	0.00	70.00	230.00	76.67 %
111-52411-171	POSTAGE	200.00	200.00	0.00	0.00	200.00	100.00 %
111-52511-171	GASOLINE	25,000.00	25,000.00	1,289.01	7,308.01	17,691.99	70.77 %
111-52521-171	OTHER FUEL	30,000.00	30,000.00	435.91	3,233.12	26,766.88	89.22 %
	Category: 503 - Supplies Total:	**133,500.00**	**133,500.00**	**7,743.57**	**40,156.63**	**93,343.37**	**69.92 %**
Category: 504 - Contract Services							
111-53111-171	CONTRACTUAL SERVICES	37,000.00	37,000.00	1,029.54	10,086.10	26,913.90	72.74 %
111-53161-171	LEGAL PUBLICATIONS	1,500.00	1,500.00	82.00	310.80	1,189.20	79.28 %
111-53211-171	LEGAL FEES	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
111-53421-171	BUILDING MAINTENANCE	26,000.00	26,000.00	2,016.55	7,742.22	18,257.78	70.22 %
111-53431-171	ELECTRICAL MAINTENANCE	36,000.00	36,000.00	1,134.17	1,966.09	34,033.91	94.54 %
111-53441-171	EQUIPMENT MAINTENANCE	65,000.00	65,000.00	10,712.75	31,927.47	33,072.53	50.88 %
111-53451-171	VEHICLE MAINTENANCE	40,000.00	40,000.00	1,316.35	9,657.94	30,342.06	75.86 %
111-53471-171	GROUNDS MAINTENANCE	100,000.00	100,000.00	4,725.71	22,450.25	77,549.75	77.55 %
111-53511-171	ELECTRICITY	55,000.00	55,000.00	3,727.78	21,634.43	33,365.57	60.66 %
111-53521-171	HEATING FUEL	5,000.00	5,000.00	756.96	2,526.64	2,473.36	49.47 %
111-53551-171	STREET LIGHTS	2,000.00	2,000.00	100.40	602.40	1,397.60	69.88 %
111-53561-171	PHONE & INTERNET	4,000.00	4,000.00	192.60	1,044.59	2,955.41	73.89 %
111-53571-171	CELLULAR PHONE	600.00	600.00	42.94	214.70	385.30	64.22 %
111-53631-171	RENT-MACHINES	0.00	0.00	0.00	50.00	-50.00	0.00 %
111-53711-171	SCHOOL & CONFERENCE	2,000.00	2,000.00	0.00	305.00	1,695.00	84.75 %
111-53821-171	PROP & EQUIP INSURANCE	57,500.00	57,500.00	0.00	65,893.24	-8,393.24	-14.60 %
111-53831-171	LIABILITY INSURANCE	8,500.00	8,500.00	0.00	9,396.91	-896.91	-10.55 %
111-53841-171	VEHICLE INSURANCE	7,100.00	7,100.00	0.00	8,060.24	-960.24	-13.52 %
	Category: 504 - Contract Services Total:	**449,700.00**	**449,700.00**	**25,837.75**	**193,869.02**	**255,830.98**	**56.89 %**
Category: 550 - Capital Outlay							
111-54411-171	EQUIPMENT	0.00	0.00	0.00	38,649.39	-38,649.39	0.00 %
	Category: 550 - Capital Outlay Total:	**0.00**	**0.00**	**0.00**	**38,649.39**	**-38,649.39**	**0.00 %**
	Department: 171 - PARKS Surplus (Deficit):	**-1,576,372.00**	**-1,576,372.00**	**-104,295.17**	**-739,800.62**	**836,571.38**	**53.07 %**
Department: 172 - RECREATION							
Category: 420 - Charges for Services							
111-42202-172	RECREATION FEES	0.00	0.00	0.00	1,740.00	1,740.00	0.00 %
111-42203-172	POOL REVENUES	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
111-42205-172	POOL PASSES	3,500.00	3,500.00	0.00	0.00	-3,500.00	100.00 %
111-42207-172	CONCESSION STAND SALES	8,000.00	8,000.00	0.00	0.00	-8,000.00	100.00 %
	Category: 420 - Charges for Services Total:	**56,500.00**	**56,500.00**	**0.00**	**1,740.00**	**-54,760.00**	**96.92 %**
Category: 470 - Miscellaneous Revenues							
111-49111-172	MISCELLANEOUS	0.00	0.00	0.00	229.41	229.41	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**0.00**	**0.00**	**0.00**	**229.41**	**229.41**	**0.00 %**
Category: 500 - Personnel							
111-51111-172	REGULAR SALARIES	60,650.00	60,650.00	4,688.32	32,491.64	28,158.36	46.43 %
111-51121-172	OVERTIME SALARIES	0.00	0.00	0.00	187.83	-187.83	0.00 %
111-51131-172	PART-TIME SALARIES	110,000.00	110,000.00	0.00	0.00	110,000.00	100.00 %
111-51211-172	SOCIAL SECURITY	8,364.00	8,364.00	358.66	2,498.09	5,865.91	70.13 %
111-51221-172	RETIREMENT	1,819.00	1,819.00	0.00	5.64	1,813.36	99.69 %
111-51231-172	HEALTH INSURANCE	20,196.00	20,196.00	1,740.00	10,534.22	9,661.78	47.84 %
111-51241-172	LIFE INSURANCE	110.00	110.00	8.19	49.14	60.86	55.33 %
111-51261-172	WORKERS COMPENSATION	1,461.00	1,461.00	0.00	3,257.77	-1,796.77	-122.98 %
	Category: 500 - Personnel Total:	**202,600.00**	**202,600.00**	**6,795.17**	**49,024.33**	**153,575.67**	**75.80 %**
Category: 503 - Supplies							
111-52111-172	DEPARTMENT SUPPLIES	27,000.00	27,000.00	0.00	422.43	26,577.57	98.44 %
111-52114-172	CONCESSION SUPPLIES	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-52134-172	SPECIAL EVENTS	5,500.00	5,500.00	2,314.80	2,861.35	2,638.65	47.98 %
111-52181-172	UNIFORMS & CLOTHING	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
111-52311-172	MEMBERSHIPS	300.00	300.00	0.00	0.00	300.00	100.00 %
	Category: 503 - Supplies Total:	**46,300.00**	**46,300.00**	**2,314.80**	**3,283.78**	**43,016.22**	**92.91 %**
Category: 504 - Contract Services							
111-53111-172	CONTRACTUAL SERVICES	350,000.00	350,000.00	1,033.34	171,213.24	178,786.76	51.08 %
111-53421-172	BUILDING MAINTENANCE	50,000.00	50,000.00	0.00	891.93	49,108.07	98.22 %
111-53441-172	EQUIPMENT MAINTENANCE	15,000.00	15,000.00	0.00	162.00	14,838.00	98.92 %
111-53511-172	ELECTRICITY	8,500.00	8,500.00	100.96	953.53	7,546.47	88.78 %
111-53521-172	HEATING FUEL	11,000.00	11,000.00	112.39	733.93	10,266.07	93.33 %
111-53561-172	PHONE & INTERNET	1,000.00	1,000.00	51.05	248.43	751.57	75.16 %
111-53711-172	SCHOOL & CONFERENCE	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
111-53831-172	LIABILITY INSURANCE	3,600.00	3,600.00	0.00	3,915.38	-315.38	-8.76 %
111-59211-172	LICENSE/PERMITS	1,000.00	1,000.00	80.00	80.00	920.00	92.00 %
	Category: 504 - Contract Services Total:	**441,600.00**	**441,600.00**	**1,377.74**	**178,198.44**	**263,401.56**	**59.65 %**
	Department: 172 - RECREATION Surplus (Deficit):	**-634,000.00**	**-634,000.00**	**-10,487.71**	**-228,537.14**	**405,462.86**	**63.95 %**
	Fund: 111 - GENERAL Surplus (Deficit):	**-974,284.00**	**-974,284.00**	**91,931.13**	**189,078.62**	**1,163,362.62**	**119.41 %**
	Report Surplus (Deficit):	**-974,284.00**	**-974,284.00**	**91,931.13**	**189,078.62**	**1,163,362.62**	**119.41 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 211 - REGIONAL LIBRARY							
Revenue							
Category: 460 - Investment Income							
211-47111-000	INTEREST EARNINGS	0.00	0.00	0.00	33.73	33.73	0.00 %
	Category: 460 - Investment Income Total:	**0.00**	**0.00**	**0.00**	**33.73**	**33.73**	**0.00 %**
	Revenue Total:	**0.00**	**0.00**	**0.00**	**33.73**	**33.73**	**0.00 %**
Expense							
Category: 503 - Supplies							
211-52111-151	DEPARTMENT SUPPLIES	14,672.00	14,672.00	0.00	0.00	14,672.00	100.00 %
	Category: 503 - Supplies Total:	**14,672.00**	**14,672.00**	**0.00**	**0.00**	**14,672.00**	**100.00 %**
	Expense Total:	**14,672.00**	**14,672.00**	**0.00**	**0.00**	**14,672.00**	**100.00 %**
	Fund: 211 - REGIONAL LIBRARY Surplus (Deficit):	**-14,672.00**	**-14,672.00**	**0.00**	**33.73**	**14,705.73**	**100.23 %**
Fund: 212 - STREETS							
Revenue							
Category: 400 - Taxes							
212-41111-000	PROPERTY TAX-GENERAL	560,000.00	560,000.00	12,720.72	110,126.37	-449,873.63	80.33 %
212-41112-000	CITY SALES TAX	550,000.00	550,000.00	44,677.29	249,944.41	-300,055.59	54.56 %
212-41130-000	STATE PROP. TAX CREDIT	0.00	0.00	0.00	18,781.00	18,781.00	0.00 %
212-41141-000	MOTOR VEHICLE TAX	65,000.00	65,000.00	5,366.10	38,676.37	-26,323.63	40.50 %
212-41142-212	MOTOR VEHICLE FEES	110,000.00	110,000.00	0.00	0.00	-110,000.00	100.00 %
	Category: 400 - Taxes Total:	**1,285,000.00**	**1,285,000.00**	**62,764.11**	**417,528.15**	**-867,471.85**	**67.51 %**
Category: 412 - Intergovernmental							
212-41122-212	HIGHWAY USER TAX	2,185,826.00	2,185,826.00	187,845.41	1,142,999.42	-1,042,826.58	47.71 %
212-43105-000	GRANT	337,169.00	337,169.00	337,168.78	337,168.78	-0.22	0.00 %
	Category: 412 - Intergovernmental Total:	**2,522,995.00**	**2,522,995.00**	**525,014.19**	**1,480,168.20**	**-1,042,826.80**	**41.33 %**
Category: 420 - Charges for Services							
212-43149-212	REIMBURSEMENT-STATE	36,792.00	36,792.00	0.00	36,792.00	0.00	0.00 %
212-46111-000	SALES & SERVICE	0.00	0.00	0.00	1,230.00	1,230.00	0.00 %
	Category: 420 - Charges for Services Total:	**36,792.00**	**36,792.00**	**0.00**	**38,022.00**	**1,230.00**	**3.34 %**
Category: 460 - Investment Income							
212-47111-000	INTEREST EARNINGS	15,000.00	15,000.00	42,888.59	57,857.66	42,857.66	385.72 %
	Category: 460 - Investment Income Total:	**15,000.00**	**15,000.00**	**42,888.59**	**57,857.66**	**42,857.66**	**285.72 %**
Category: 470 - Miscellaneous Revenues							
212-49111-212	MISCELLANEOUS	0.00	0.00	106.20	196.20	196.20	0.00 %
212-49227-000	DAMAGE REIMBURSEMENT	0.00	0.00	0.00	128.20	128.20	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**0.00**	**0.00**	**106.20**	**324.40**	**324.40**	**0.00 %**
Category: 480 - Other Financing Uses							
212-49301-000	BOND PROCEEDS	2,600,000.00	2,600,000.00	0.00	0.00	-2,600,000.00	100.00 %
	Category: 480 - Other Financing Uses Total:	**2,600,000.00**	**2,600,000.00**	**0.00**	**0.00**	**-2,600,000.00**	**100.00 %**
	Revenue Total:	**6,459,787.00**	**6,459,787.00**	**630,773.09**	**1,993,900.41**	**-4,465,886.59**	**69.13 %**
Expense							
Category: 500 - Personnel							
212-51111-111	REGULAR SALARIES	16,502.00	16,502.00	1,567.30	10,207.95	6,294.05	38.14 %
212-51111-112	REGULAR SALARIES	9,574.00	9,574.00	763.68	5,064.26	4,509.74	47.10 %
212-51111-114	REGULAR SALARIES	9,969.00	9,969.00	1,250.62	6,357.65	3,611.35	36.23 %
212-51111-115	REGULAR SALARIES	9,048.00	9,048.00	659.70	4,330.05	4,717.95	52.14 %
212-51111-121	REGULAR SALARIES	12,737.00	12,737.00	989.54	6,219.97	6,517.03	51.17 %
212-51111-212	REGULAR SALARIES	831,212.00	831,212.00	57,495.02	393,334.32	437,877.68	52.68 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
212-51121-212	OVERTIME SALARIES	15,000.00	15,000.00	42.69	10,099.46	4,900.54	32.67 %
212-51211-111	SOCIAL SECURITY	1,265.00	1,265.00	108.92	716.22	548.78	43.38 %
212-51211-112	SOCIAL SECURITY	735.00	735.00	56.32	378.22	356.78	48.54 %
212-51211-114	SOCIAL SECURITY	769.00	769.00	91.35	465.50	303.50	39.47 %
212-51211-115	SOCIAL SECURITY	695.00	695.00	47.04	307.43	387.57	55.77 %
212-51211-121	SOCIAL SECURITY	975.00	975.00	61.72	384.61	590.39	60.55 %
212-51211-212	SOCIAL SECURITY	64,889.00	64,889.00	4,068.40	28,633.17	36,255.83	55.87 %
212-51221-111	RETIREMENT	993.00	993.00	94.04	516.28	476.72	48.01 %
212-51221-112	RETIREMENT	577.00	577.00	45.84	303.98	273.02	47.32 %
212-51221-114	RETIREMENT	1,307.00	1,307.00	125.06	635.77	671.23	51.36 %
212-51221-115	RETIREMENT	545.00	545.00	39.60	259.92	285.08	52.31 %
212-51221-121	RETIREMENT	764.00	764.00	59.36	373.24	390.76	51.15 %
212-51221-212	RETIREMENT	41,906.00	41,906.00	2,965.72	21,229.17	20,676.83	49.34 %
212-51231-111	HEALTH INSURANCE	4,173.00	4,173.00	568.01	3,308.08	864.92	20.73 %
212-51231-112	HEALTH INSURANCE	2,087.00	2,087.00	186.00	1,091.01	995.99	47.72 %
212-51231-114	HEALTH INSURANCE	1,252.00	1,252.00	196.01	875.63	376.37	30.06 %
212-51231-115	HEALTH INSURANCE	2,087.00	2,087.00	186.00	1,091.01	995.99	47.72 %
212-51231-121	HEALTH INSURANCE	3,130.00	3,130.00	294.00	1,679.17	1,450.83	46.35 %
212-51231-212	HEALTH INSURANCE	289,193.00	289,193.00	23,110.02	141,310.07	147,882.93	51.14 %
212-51241-111	LIFE INSURANCE	22.00	22.00	2.46	14.74	7.26	33.00 %
212-51241-112	LIFE INSURANCE	11.00	11.00	0.82	4.92	6.08	55.27 %
212-51241-114	LIFE INSURANCE	7.00	7.00	0.82	3.60	3.40	48.57 %
212-51241-115	LIFE INSURANCE	11.00	11.00	0.82	4.92	6.08	55.27 %
212-51241-121	LIFE INSURANCE	17.00	17.00	1.23	7.30	9.70	57.06 %
212-51241-212	LIFE INSURANCE	1,525.00	1,525.00	102.38	636.79	888.21	58.24 %
212-51261-212	WORKERS COMPENSATION	20,000.00	20,000.00	0.00	25,381.26	-5,381.26	-26.91 %
	Category: 500 - Personnel Total:	**1,342,977.00**	**1,342,977.00**	**95,180.49**	**665,225.67**	**677,751.33**	**50.47 %**
Category: 503 - Supplies							
212-52111-212	DEPARTMENT SUPPLIES	120,000.00	120,000.00	1,776.53	11,796.66	108,203.34	90.17 %
212-52171-212	STREET REPAIR SUPPLIES	170,000.00	170,000.00	1,206.24	1,869.60	168,130.40	98.90 %
212-52181-212	UNIFORMS & CLOTHING	6,000.00	6,000.00	0.00	3,500.61	2,499.39	41.66 %
212-52211-212	PUBLICATIONS	300.00	300.00	0.00	0.00	300.00	100.00 %
212-52311-212	MEMBERSHIPS	400.00	400.00	0.00	0.00	400.00	100.00 %
212-52411-212	POSTAGE	100.00	100.00	0.00	0.00	100.00	100.00 %
212-52511-212	GASOLINE	18,000.00	18,000.00	933.16	4,997.38	13,002.62	72.24 %
212-52521-212	OTHER FUEL	60,000.00	60,000.00	5,757.20	16,164.28	43,835.72	73.06 %
212-52531-212	OIL & ANTIFREEZE	4,000.00	4,000.00	95.59	1,281.39	2,718.61	67.97 %
212-52999-212	MISCELLANEOUS	300.00	300.00	0.00	16.00	284.00	94.67 %
	Category: 503 - Supplies Total:	**379,100.00**	**379,100.00**	**9,768.72**	**39,625.92**	**339,474.08**	**89.55 %**
Category: 504 - Contract Services							
212-53111-212	CONTRACTUAL SERVICES	45,000.00	45,000.00	-805.15	4,133.10	40,866.90	90.82 %
212-53121-212	CONSULTING SERVICES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
212-53152-212	BOND ISSUANCE COSTS	38,300.00	38,300.00	0.00	0.00	38,300.00	100.00 %
212-53161-212	LEGAL PUBLICATIONS	500.00	500.00	0.00	22.07	477.93	95.59 %
212-53195-212	ADMIN COSTS & FEES	1,000.00	1,000.00	0.00	450.00	550.00	55.00 %
212-53311-212	AUDIT	8,500.00	8,500.00	0.00	3,400.00	5,100.00	60.00 %
212-53421-212	BUILDING MAINTENANCE	15,000.00	15,000.00	0.00	1,468.69	13,531.31	90.21 %
212-53431-212	ELECTRICAL MAINTENANCE	75,000.00	75,000.00	850.00	41,193.00	33,807.00	45.08 %
212-53441-212	EQUIPMENT MAINTENANCE	40,000.00	40,000.00	1,008.32	15,684.91	24,315.09	60.79 %
212-53451-212	VEHICLE MAINTENANCE	60,000.00	60,000.00	1,698.44	8,019.33	51,980.67	86.63 %
212-53491-212	STREET MAINTENANCE	200,000.00	200,000.00	0.00	19,338.25	180,661.75	90.33 %
212-53511-212	ELECTRICITY	10,000.00	10,000.00	962.08	4,795.50	5,204.50	52.05 %
212-53521-212	HEATING FUEL	17,000.00	17,000.00	2,511.53	7,518.35	9,481.65	55.77 %
212-53531-212	ELECTRIC POWER	28,000.00	28,000.00	1,683.75	10,021.84	17,978.16	64.21 %
212-53551-212	STREET LIGHTS	355,000.00	355,000.00	28,667.20	169,123.16	185,876.84	52.36 %
212-53561-212	PHONE & INTERNET	15,000.00	15,000.00	1,361.05	6,727.17	8,272.83	55.15 %
212-53711-212	SCHOOL & CONFERENCE	1,500.00	1,500.00	760.00	3,129.94	-1,629.94	-108.66 %
212-53721-212	BUSINESS TRAVEL	480.00	480.00	0.00	0.00	480.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
212-53821-212	PROP & EQUIP INSURANCE	27,505.00	27,505.00	0.00	31,166.98	-3,661.98	-13.31 %
212-53831-212	LIABILITY INSURANCE	18,537.00	18,537.00	0.00	16,044.02	2,492.98	13.45 %
212-53841-212	VEHICLE INSURANCE	18,389.00	18,389.00	0.00	26,367.07	-7,978.07	-43.39 %
212-59611-212	BAD DEBT EXPENSE	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
	Category: 504 - Contract Services Total:	**980,711.00**	**980,711.00**	**38,697.22**	**368,603.38**	**612,107.62**	**62.41 %**
Category: 550 - Capital Outlay							
212-54211-212	BUILDINGS	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
212-54212-212	ENGINEERING/DESIGN	260,000.00	260,000.00	0.00	0.00	260,000.00	100.00 %
212-54322-212	STREET PROJECTS	2,600,000.00	2,600,000.00	0.00	0.00	2,600,000.00	100.00 %
212-54411-212	EQUIPMENT	447,000.00	447,000.00	9,795.00	165,532.05	281,467.95	62.97 %
	Category: 550 - Capital Outlay Total:	**3,312,000.00**	**3,312,000.00**	**9,795.00**	**165,532.05**	**3,146,467.95**	**95.00 %**
Category: 560 - Debt Service							
212-57110-212	DEBT SERVICE-PRINCIPAL	805,000.00	805,000.00	-814,135.16	0.00	805,000.00	100.00 %
212-57115-212	DEBT SERVICE-INTEREST	102,000.00	102,000.00	-60,248.55	0.00	102,000.00	100.00 %
	Category: 560 - Debt Service Total:	**907,000.00**	**907,000.00**	**-874,383.71**	**0.00**	**907,000.00**	**100.00 %**
Category: 570 - Other Financing Uses							
212-55600-212	TRANSFER TO GIS	25,000.00	25,000.00	0.00	12,500.00	12,500.00	50.00 %
212-58111-212	CONTINGENCY	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**225,000.00**	**225,000.00**	**0.00**	**12,500.00**	**212,500.00**	**94.44 %**
	Expense Total:	**7,146,788.00**	**7,146,788.00**	**-720,942.28**	**1,251,487.02**	**5,895,300.98**	**82.49 %**
	Fund: 212 - STREETS Surplus (Deficit):	**-687,001.00**	**-687,001.00**	**1,351,715.37**	**742,413.39**	**1,429,414.39**	**208.07 %**
Fund: 213 - CEMETERY							
Revenue							
Category: 420 - Charges for Services							
213-42302-213	PERMITS	4,000.00	4,000.00	1,415.00	2,915.00	-1,085.00	27.13 %
213-42601-213	RECORDINGS	2,000.00	2,000.00	100.00	700.00	-1,300.00	65.00 %
213-42602-213	OPENINGS	40,000.00	40,000.00	2,800.00	17,200.00	-22,800.00	57.00 %
	Category: 420 - Charges for Services Total:	**46,000.00**	**46,000.00**	**4,315.00**	**20,815.00**	**-25,185.00**	**54.75 %**
Category: 460 - Investment Income							
213-47111-000	INTEREST EARNINGS	2,500.00	2,500.00	535.56	3,228.00	728.00	129.12 %
	Category: 460 - Investment Income Total:	**2,500.00**	**2,500.00**	**535.56**	**3,228.00**	**728.00**	**29.12 %**
Category: 470 - Miscellaneous Revenues							
213-42603-213	FOUNDATION FEE	5,000.00	5,000.00	0.00	1,650.00	-3,350.00	67.00 %
213-46131-213	SALE OF PLOTS	40,000.00	40,000.00	900.00	14,150.00	-25,850.00	64.63 %
	Category: 470 - Miscellaneous Revenues Total:	**45,000.00**	**45,000.00**	**900.00**	**15,800.00**	**-29,200.00**	**64.89 %**
Category: 480 - Other Financing Uses							
213-45904-213	TRANS FROM CEM PERP	350,000.00	350,000.00	0.00	175,000.00	-175,000.00	50.00 %
	Category: 480 - Other Financing Uses Total:	**350,000.00**	**350,000.00**	**0.00**	**175,000.00**	**-175,000.00**	**50.00 %**
	Revenue Total:	**443,500.00**	**443,500.00**	**5,750.56**	**214,843.00**	**-228,657.00**	**51.56 %**
Expense							
Category: 500 - Personnel							
213-51111-213	REGULAR SALARIES	163,261.00	163,261.00	12,339.34	81,096.14	82,164.86	50.33 %
213-51121-213	OVERTIME SALARIES	1,500.00	1,500.00	283.27	496.98	1,003.02	66.87 %
213-51131-213	PART-TIME SALARIES	25,000.00	25,000.00	585.00	2,805.00	22,195.00	88.78 %
213-51211-213	SOCIAL SECURITY	14,575.00	14,575.00	929.96	5,964.45	8,610.55	59.08 %
213-51221-213	RETIREMENT	6,825.00	6,825.00	521.43	2,816.39	4,008.61	58.73 %
213-51231-213	HEALTH INSURANCE	62,596.00	62,596.00	5,380.00	32,030.00	30,566.00	48.83 %
213-51241-213	LIFE INSURANCE	330.00	330.00	24.57	147.42	182.58	55.33 %
213-51261-213	WORKERS COMPENSATION	4,051.00	4,051.00	0.00	6,563.29	-2,512.29	-62.02 %
	Category: 500 - Personnel Total:	**278,138.00**	**278,138.00**	**20,063.57**	**131,919.67**	**146,218.33**	**52.57 %**
Category: 503 - Supplies							
213-52111-213	DEPARTMENT SUPPLIES	33,000.00	33,000.00	713.73	3,268.47	29,731.53	90.10 %
213-52121-213	JANITORIAL SUPPLIES	0.00	0.00	0.00	43.41	-43.41	0.00 %
213-52181-213	UNIFORMS & CLOTHING	900.00	900.00	0.00	0.00	900.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
213-52225-213	SUBSCRIPTIONS	400.00	400.00	0.00	0.00	400.00	100.00 %
213-52311-213	MEMBERSHIPS	200.00	200.00	0.00	0.00	200.00	100.00 %
213-52411-213	POSTAGE	50.00	50.00	0.00	0.00	50.00	100.00 %
213-52511-213	GASOLINE	2,500.00	2,500.00	0.00	79.69	2,420.31	96.81 %
213-52521-213	OTHER FUEL	7,500.00	7,500.00	0.00	834.68	6,665.32	88.87 %
213-52999-213	MISCELLANEOUS	2,000.00	2,000.00	0.00	350.00	1,650.00	82.50 %
	Category: 503 - Supplies Total:	**46,550.00**	**46,550.00**	**713.73**	**4,576.25**	**41,973.75**	**90.17 %**
Category: 504 - Contract Services							
213-53111-213	CONTRACTUAL SERVICES	2,900.00	2,900.00	134.99	3,864.93	-964.93	-33.27 %
213-53161-213	LEGAL PUBLICATIONS	0.00	0.00	0.00	99.74	-99.74	0.00 %
213-53211-213	LEGAL FEES	600.00	600.00	10.00	130.00	470.00	78.33 %
213-53421-213	BUILDING MAINTENANCE	5,000.00	5,000.00	0.00	58.82	4,941.18	98.82 %
213-53431-213	ELECTRICAL MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
213-53441-213	EQUIPMENT MAINTENANCE	6,500.00	6,500.00	461.97	1,931.29	4,568.71	70.29 %
213-53451-213	VEHICLE MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
213-53511-213	ELECTRICITY	9,000.00	9,000.00	691.77	3,423.46	5,576.54	61.96 %
213-53561-213	PHONE & INTERNET	2,500.00	2,500.00	226.53	1,182.34	1,317.66	52.71 %
213-53711-213	SCHOOL & CONFERENCE	600.00	600.00	0.00	195.00	405.00	67.50 %
213-53821-213	PROP & EQUIP INSURANCE	4,800.00	4,800.00	0.00	5,544.18	-744.18	-15.50 %
213-53831-213	LIABILITY INSURANCE	2,100.00	2,100.00	0.00	2,349.23	-249.23	-11.87 %
213-53841-213	VEHICLE INSURANCE	1,000.00	1,000.00	233.77	2,160.18	-1,160.18	-116.02 %
	Category: 504 - Contract Services Total:	**38,000.00**	**38,000.00**	**1,759.03**	**20,939.17**	**17,060.83**	**44.90 %**
Category: 550 - Capital Outlay							
213-54411-213	EQUIPMENT	55,000.00	55,000.00	21,816.22	21,816.22	33,183.78	60.33 %
	Category: 550 - Capital Outlay Total:	**55,000.00**	**55,000.00**	**21,816.22**	**21,816.22**	**33,183.78**	**60.33 %**
	Expense Total:	**417,688.00**	**417,688.00**	**44,352.55**	**179,251.31**	**238,436.69**	**57.08 %**
	Fund: 213 - CEMETERY Surplus (Deficit):	**25,812.00**	**25,812.00**	**-38,601.99**	**35,591.69**	**9,779.69**	**-37.89 %**
Fund: 214 - CEMETERY PERPETUAL CARE							
Revenue							
Category: 400 - Taxes							
214-41111-000	PROPERTY TAX-GENERAL	50,000.00	50,000.00	1,141.23	9,872.31	-40,127.69	80.26 %
214-41130-000	STATE PROP. TAX CREDIT	0.00	0.00	0.00	1,676.87	1,676.87	0.00 %
214-41141-000	MOTOR VEHICLE TAX	5,680.00	5,680.00	479.12	3,453.26	-2,226.74	39.20 %
	Category: 400 - Taxes Total:	**55,680.00**	**55,680.00**	**1,620.35**	**15,002.44**	**-40,677.56**	**73.06 %**
Category: 420 - Charges for Services							
214-42604-213	PERPETUAL CARE CHARGES	20,000.00	20,000.00	1,200.00	8,200.00	-11,800.00	59.00 %
	Category: 420 - Charges for Services Total:	**20,000.00**	**20,000.00**	**1,200.00**	**8,200.00**	**-11,800.00**	**59.00 %**
Category: 460 - Investment Income							
214-47111-000	INTEREST EARNINGS	1,500.00	1,500.00	39.58	731.82	-768.18	51.21 %
	Category: 460 - Investment Income Total:	**1,500.00**	**1,500.00**	**39.58**	**731.82**	**-768.18**	**51.21 %**
	Revenue Total:	**77,180.00**	**77,180.00**	**2,859.93**	**23,934.26**	**-53,245.74**	**68.99 %**
Expense							
Category: 570 - Other Financing Uses							
214-55201-213	TRANSFER TO CEMETERY	350,000.00	350,000.00	0.00	175,000.00	175,000.00	50.00 %
	Category: 570 - Other Financing Uses Total:	**350,000.00**	**350,000.00**	**0.00**	**175,000.00**	**175,000.00**	**50.00 %**
	Expense Total:	**350,000.00**	**350,000.00**	**0.00**	**175,000.00**	**175,000.00**	**50.00 %**
	Fund: 214 - CEMETERY PERPETUAL CARE Surplus (Deficit):	**-272,820.00**	**-272,820.00**	**2,859.93**	**-151,065.74**	**121,754.26**	**44.63 %**
Fund: 215 - SPECIAL PROJECTS							
Revenue							
Category: 400 - Taxes							
215-41500-000	RETAIL BUSINESS OCC TAX	100,000.00	100,000.00	33,804.06	307,033.49	207,033.49	307.03 %
	Category: 400 - Taxes Total:	**100,000.00**	**100,000.00**	**33,804.06**	**307,033.49**	**207,033.49**	**207.03 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 412 - Intergovernmental							
215-43105-142	GRANT	0.00	0.00	0.00	30,146.15	30,146.15	0.00 %
	Category: 412 - Intergovernmental Total:	**0.00**	**0.00**	**0.00**	**30,146.15**	**30,146.15**	**0.00 %**
Category: 450 - Contributions & Donations							
215-44413-141	DONATIONS/GIFTS	0.00	0.00	0.00	990.61	990.61	0.00 %
215-44413-142	DONATIONS/GIFTS	0.00	0.00	0.00	4,577.11	4,577.11	0.00 %
	Category: 450 - Contributions & Donations Total:	**0.00**	**0.00**	**0.00**	**5,567.72**	**5,567.72**	**0.00 %**
Category: 460 - Investment Income							
215-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	6,914.00	45,850.06	40,850.06	917.00 %
	Category: 460 - Investment Income Total:	**5,000.00**	**5,000.00**	**6,914.00**	**45,850.06**	**40,850.06**	**817.00 %**
Category: 470 - Miscellaneous Revenues							
215-49111-000	MISCELLANEOUS	500,000.00	500,000.00	0.00	0.00	-500,000.00	100.00 %
215-49119-111	INSURANCE CLAIMS	0.00	0.00	0.00	34,935.72	34,935.72	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**500,000.00**	**500,000.00**	**0.00**	**34,935.72**	**-465,064.28**	**93.01 %**
	Revenue Total:	**605,000.00**	**605,000.00**	**40,718.06**	**423,533.14**	**-181,466.86**	**29.99 %**
Expense							
Category: 503 - Supplies							
215-52111-142	DEPARTMENT SUPPLIES	3,500.00	3,500.00	272.00	342.96	3,157.04	90.20 %
215-52931-111	INSURED REPAIRS/REPLACE	1,096,306.00	1,096,306.00	0.00	327,285.14	769,020.86	70.15 %
215-52999-000	MISCELLANEOUS	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00 %
	Category: 503 - Supplies Total:	**1,599,806.00**	**1,599,806.00**	**272.00**	**327,628.10**	**1,272,177.90**	**79.52 %**
Category: 504 - Contract Services							
215-53111-111	CONTRACTUAL SERVICES	95,000.00	95,000.00	0.00	185,876.92	-90,876.92	-95.66 %
215-53711-142	SCHOOL & CONFERENCE	0.00	0.00	0.00	121.81	-121.81	0.00 %
215-54991-113	GRANT EXPENSE	2,576,234.00	2,576,234.00	115,038.56	597,416.22	1,978,817.78	76.81 %
	Category: 504 - Contract Services Total:	**2,671,234.00**	**2,671,234.00**	**115,038.56**	**783,414.95**	**1,887,819.05**	**70.67 %**
Category: 550 - Capital Outlay							
215-54311-171	STRUCTURES	0.00	0.00	49,069.34	82,122.34	-82,122.34	0.00 %
	Category: 550 - Capital Outlay Total:	**0.00**	**0.00**	**49,069.34**	**82,122.34**	**-82,122.34**	**0.00 %**
Category: 570 - Other Financing Uses							
215-55900-000	TRANSFER TO OTHER FUNDS	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**30,000.00**	**30,000.00**	**0.00**	**0.00**	**30,000.00**	**100.00 %**
	Expense Total:	**4,301,040.00**	**4,301,040.00**	**164,379.90**	**1,193,165.39**	**3,107,874.61**	**72.26 %**
	Fund: 215 - SPECIAL PROJECTS Surplus (Deficit):	**-3,696,040.00**	**-3,696,040.00**	**-123,661.84**	**-769,632.25**	**2,926,407.75**	**79.18 %**
Fund: 216 - BUSINESS IMPROVEMENT							
Revenue							
Category: 400 - Taxes							
216-41111-000	PROPERTY TAX-GENERAL	54,100.00	54,100.00	698.44	8,950.70	-45,149.30	83.46 %
216-41119-000	PRORATE MTR VEH TAX	70.00	70.00	0.00	62.77	-7.23	10.33 %
216-41130-000	STATE PROP. TAX CREDIT	0.00	0.00	0.00	1,170.22	1,170.22	0.00 %
	Category: 400 - Taxes Total:	**54,170.00**	**54,170.00**	**698.44**	**10,183.69**	**-43,986.31**	**81.20 %**
Category: 460 - Investment Income							
216-47111-000	INTEREST EARNINGS	4,000.00	4,000.00	861.91	4,855.67	855.67	121.39 %
	Category: 460 - Investment Income Total:	**4,000.00**	**4,000.00**	**861.91**	**4,855.67**	**855.67**	**21.39 %**
	Revenue Total:	**58,170.00**	**58,170.00**	**1,560.35**	**15,039.36**	**-43,130.64**	**74.15 %**
Expense							
Category: 500 - Personnel							
216-51111-171	REGULAR SALARIES	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
216-51111-212	REGULAR SALARIES	5,000.00	5,000.00	605.74	605.74	4,394.26	87.89 %
	Category: 500 - Personnel Total:	**13,000.00**	**13,000.00**	**605.74**	**605.74**	**12,394.26**	**95.34 %**
Category: 503 - Supplies							
216-52111-171	DEPARTMENT SUPPLIES	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
	Category: 503 - Supplies Total:	**10,000.00**	**10,000.00**	**0.00**	**0.00**	**10,000.00**	**100.00 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 504 - Contract Services							
216-53111-121	CONTRACTUAL SERVICES	0.00	0.00	2,177.50	4,355.00	-4,355.00	0.00 %
216-53111-171	CONTRACTUAL SERVICES	54,000.00	54,000.00	-2,177.50	-2,177.50	56,177.50	104.03 %
216-53111-212	CONTRACTUAL SERVICES	9,000.00	9,000.00	890.00	890.00	8,110.00	90.11 %
216-53551-000	STREET LIGHTS	1,500.00	1,500.00	85.42	512.52	987.48	65.83 %
	Category: 504 - Contract Services Total:	**64,500.00**	**64,500.00**	**975.42**	**3,580.02**	**60,919.98**	**94.45 %**
Category: 550 - Capital Outlay							
216-54311-121	STRUCTURES	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
	Category: 550 - Capital Outlay Total:	**150,000.00**	**150,000.00**	**0.00**	**0.00**	**150,000.00**	**100.00 %**
	Expense Total:	**237,500.00**	**237,500.00**	**1,581.16**	**4,185.76**	**233,314.24**	**98.24 %**
	Fund: 216 - BUSINESS IMPROVEMENT Surplus (Deficit):	**-179,330.00**	**-179,330.00**	**-20.81**	**10,853.60**	**190,183.60**	**106.05 %**
Fund: 218 - PUBLIC SAFETY							
Revenue							
Category: 400 - Taxes							
218-41111-000	PROPERTY TAX-GENERAL	400,000.00	400,000.00	9,129.81	78,936.16	-321,063.84	80.27 %
218-41130-000	STATE PROP. TAX CREDIT	0.00	0.00	0.00	13,415.00	13,415.00	0.00 %
218-41141-000	MOTOR VEHICLE TAX	45,400.00	45,400.00	3,832.93	27,625.98	-17,774.02	39.15 %
	Category: 400 - Taxes Total:	**445,400.00**	**445,400.00**	**12,962.74**	**119,977.14**	**-325,422.86**	**73.06 %**
Category: 460 - Investment Income							
218-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	650.64	3,574.43	-1,425.57	28.51 %
	Category: 460 - Investment Income Total:	**5,000.00**	**5,000.00**	**650.64**	**3,574.43**	**-1,425.57**	**28.51 %**
	Revenue Total:	**450,400.00**	**450,400.00**	**13,613.38**	**123,551.57**	**-326,848.43**	**72.57 %**
Expense							
Category: 503 - Supplies							
218-52111-141	DEPARTMENT SUPPLIES	19,000.00	19,000.00	0.00	0.00	19,000.00	100.00 %
218-52111-142	DEPARTMENT SUPPLIES	88,000.00	88,000.00	-5,885.64	45,442.83	42,557.17	48.36 %
	Category: 503 - Supplies Total:	**107,000.00**	**107,000.00**	**-5,885.64**	**45,442.83**	**61,557.17**	**57.53 %**
Category: 504 - Contract Services							
218-53111-141	CONTRACTUAL SERVICES	56,000.00	56,000.00	0.00	0.00	56,000.00	100.00 %
218-53111-142	CONTRACTUAL SERVICES	78,169.00	78,169.00	0.00	5,282.22	72,886.78	93.24 %
	Category: 504 - Contract Services Total:	**134,169.00**	**134,169.00**	**0.00**	**5,282.22**	**128,886.78**	**96.06 %**
Category: 550 - Capital Outlay							
218-54411-141	EQUIPMENT	0.00	0.00	0.00	10,086.65	-10,086.65	0.00 %
218-54411-142	EQUIPMENT	220,000.00	220,000.00	2,670.20	33,635.78	186,364.22	84.71 %
218-54411-143	EQUIPMENT	24,000.00	24,000.00	0.00	0.00	24,000.00	100.00 %
	Category: 550 - Capital Outlay Total:	**244,000.00**	**244,000.00**	**2,670.20**	**43,722.43**	**200,277.57**	**82.08 %**
Category: 570 - Other Financing Uses							
218-58111-142	CONTINGENCY	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**150,000.00**	**150,000.00**	**0.00**	**0.00**	**150,000.00**	**100.00 %**
	Expense Total:	**635,169.00**	**635,169.00**	**-3,215.44**	**94,447.48**	**540,721.52**	**85.13 %**
	Fund: 218 - PUBLIC SAFETY Surplus (Deficit):	**-184,769.00**	**-184,769.00**	**16,828.82**	**29,104.09**	**213,873.09**	**115.75 %**
Fund: 219 - INDUSTRIAL SITES							
Revenue							
Category: 460 - Investment Income							
219-47111-000	INTEREST EARNINGS	100.00	100.00	85.84	486.36	386.36	486.36 %
	Category: 460 - Investment Income Total:	**100.00**	**100.00**	**85.84**	**486.36**	**386.36**	**386.36 %**
	Revenue Total:	**100.00**	**100.00**	**85.84**	**486.36**	**386.36**	**386.36 %**
Expense							
Category: 504 - Contract Services							
219-53111-111	CONTRACTUAL SERVICES	500.00	500.00	0.00	0.00	500.00	100.00 %
219-53111-116	CONTRACTUAL SERVICES	500.00	500.00	0.00	0.00	500.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
219-59112-116	DEVELOPMENT	31,317.00	31,317.00	0.00	0.00	31,317.00	100.00 %
	Category: 504 - Contract Services Total:	**32,317.00**	**32,317.00**	**0.00**	**0.00**	**32,317.00**	**100.00 %**
	Expense Total:	**32,317.00**	**32,317.00**	**0.00**	**0.00**	**32,317.00**	**100.00 %**
	Fund: 219 - INDUSTRIAL SITES Surplus (Deficit):	**-32,217.00**	**-32,217.00**	**85.84**	**486.36**	**32,703.36**	**101.51 %**
Fund: 223 - KENO							
Revenue							
Category: 460 - Investment Income							
223-47111-000	INTEREST EARNINGS	2,000.00	2,000.00	828.27	4,572.90	2,572.90	228.65 %
	Category: 460 - Investment Income Total:	**2,000.00**	**2,000.00**	**828.27**	**4,572.90**	**2,572.90**	**128.65 %**
Category: 470 - Miscellaneous Revenues							
223-48217-000	LOAN REPAYMENT	1,200.00	1,200.00	0.00	900.00	-300.00	25.00 %
223-49115-000	KENO PROCEEDS	65,000.00	65,000.00	5,715.29	31,490.12	-33,509.88	51.55 %
	Category: 470 - Miscellaneous Revenues Total:	**66,200.00**	**66,200.00**	**5,715.29**	**32,390.12**	**-33,809.88**	**51.07 %**
	Revenue Total:	**68,200.00**	**68,200.00**	**6,543.56**	**36,963.02**	**-31,236.98**	**45.80 %**
Expense							
Category: 504 - Contract Services							
223-53752-113	COMMUNITY BETTERMENT	100,000.00	100,000.00	0.00	12,643.75	87,356.25	87.36 %
	Category: 504 - Contract Services Total:	**100,000.00**	**100,000.00**	**0.00**	**12,643.75**	**87,356.25**	**87.36 %**
	Expense Total:	**100,000.00**	**100,000.00**	**0.00**	**12,643.75**	**87,356.25**	**87.36 %**
	Fund: 223 - KENO Surplus (Deficit):	**-31,800.00**	**-31,800.00**	**6,543.56**	**24,319.27**	**56,119.27**	**176.48 %**
Fund: 224 - ECONOMIC DEVELOPMENT							
Revenue							
Category: 400 - Taxes							
224-41112-000	CITY SALES TAX	1,351,126.00	1,351,126.00	98,728.47	659,963.45	-691,162.55	51.15 %
	Category: 400 - Taxes Total:	**1,351,126.00**	**1,351,126.00**	**98,728.47**	**659,963.45**	**-691,162.55**	**51.15 %**
Category: 460 - Investment Income							
224-47111-000	INTEREST EARNINGS	28,000.00	28,000.00	8,536.11	44,316.69	16,316.69	158.27 %
	Category: 460 - Investment Income Total:	**28,000.00**	**28,000.00**	**8,536.11**	**44,316.69**	**16,316.69**	**58.27 %**
Category: 470 - Miscellaneous Revenues							
224-48217-000	LOAN REPAYMENT-LB840	682,450.00	682,450.00	16,174.13	139,869.20	-542,580.80	79.50 %
	Category: 470 - Miscellaneous Revenues Total:	**682,450.00**	**682,450.00**	**16,174.13**	**139,869.20**	**-542,580.80**	**79.50 %**
	Revenue Total:	**2,061,576.00**	**2,061,576.00**	**123,438.71**	**844,149.34**	**-1,217,426.66**	**59.05 %**
Expense							
Category: 500 - Personnel							
224-51111-113	REGULAR SALARIES	103,983.00	103,983.00	6,908.10	44,016.98	59,966.02	57.67 %
224-51211-113	SOCIAL SECURITY	7,986.00	7,986.00	463.87	3,151.46	4,834.54	60.54 %
224-51221-113	RETIREMENT	4,114.00	4,114.00	439.49	2,768.11	1,345.89	32.71 %
224-51231-113	HEALTH INSURANCE	24,621.00	24,621.00	2,058.00	11,697.80	12,923.20	52.49 %
224-51241-113	LIFE INSURANCE	130.00	130.00	8.60	50.93	79.07	60.82 %
224-51261-113	WORKERS COMPENSATION	211.00	211.00	0.00	111.76	99.24	47.03 %
	Category: 500 - Personnel Total:	**141,045.00**	**141,045.00**	**9,878.06**	**61,797.04**	**79,247.96**	**56.19 %**
Category: 503 - Supplies							
224-52111-113	DEPARTMENT SUPPLIES	5,000.00	5,000.00	195.16	227.52	4,772.48	95.45 %
224-52211-114	PUBLICATIONS	500.00	500.00	0.00	58.73	441.27	88.25 %
224-52311-114	MEMBERSHIPS	1,000.00	1,000.00	0.00	385.00	615.00	61.50 %
224-52511-113	GASOLINE	250.00	250.00	0.00	0.00	250.00	100.00 %
	Category: 503 - Supplies Total:	**6,750.00**	**6,750.00**	**195.16**	**671.25**	**6,078.75**	**90.06 %**
Category: 504 - Contract Services							
224-53111-113	CONTRACTUAL SERVICES	0.00	0.00	0.00	2,161.90	-2,161.90	0.00 %
224-53111-114	CONTRACTUAL SERVICES	150,000.00	150,000.00	75.00	2,214.36	147,785.64	98.52 %
224-53311-111	AUDIT	8,500.00	8,500.00	0.00	3,400.00	5,100.00	60.00 %
224-53561-113	PHONE & INTERNET	2,000.00	2,000.00	0.47	263.16	1,736.84	86.84 %
224-53711-113	SCHOOL & CONFERENCE	10,000.00	10,000.00	0.00	20.00	9,980.00	99.80 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
224-59111-114	ECONOMIC DEVELOPMENT	2,831,285.00	2,831,285.00	0.00	0.00	2,831,285.00	100.00 %
	Category: 504 - Contract Services Total:	**3,001,785.00**	**3,001,785.00**	**75.47**	**8,059.42**	**2,993,725.58**	**99.73 %**
	Expense Total:	**3,149,580.00**	**3,149,580.00**	**10,148.69**	**70,527.71**	**3,079,052.29**	**97.76 %**
	Fund: 224 - ECONOMIC DEVELOPMENT Surplus (Deficit):	**-1,088,004.00**	**-1,088,004.00**	**113,290.02**	**773,621.63**	**1,861,625.63**	**171.10 %**
Fund: 225 - MUTUAL FIRE							
Revenue							
Category: 460 - Investment Income							
225-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	778.57	4,483.80	-516.20	10.32 %
	Category: 460 - Investment Income Total:	**5,000.00**	**5,000.00**	**778.57**	**4,483.80**	**-516.20**	**10.32 %**
Category: 470 - Miscellaneous Revenues							
225-49111-141	MISCELLANEOUS	105,000.00	105,000.00	0.00	0.00	-105,000.00	100.00 %
	Category: 470 - Miscellaneous Revenues Total:	**105,000.00**	**105,000.00**	**0.00**	**0.00**	**-105,000.00**	**100.00 %**
	Revenue Total:	**110,000.00**	**110,000.00**	**778.57**	**4,483.80**	**-105,516.20**	**95.92 %**
Expense							
Category: 503 - Supplies							
225-52111-141	DEPARTMENT SUPPLIES	55,000.00	55,000.00	692.67	20,427.98	34,572.02	62.86 %
	Category: 503 - Supplies Total:	**55,000.00**	**55,000.00**	**692.67**	**20,427.98**	**34,572.02**	**62.86 %**
Category: 504 - Contract Services							
225-53111-000	CONTRACTUAL SERVICES	11,000.00	11,000.00	0.00	5,282.22	5,717.78	51.98 %
	Category: 504 - Contract Services Total:	**11,000.00**	**11,000.00**	**0.00**	**5,282.22**	**5,717.78**	**51.98 %**
Category: 550 - Capital Outlay							
225-54411-141	EQUIPMENT	232,000.00	232,000.00	0.00	0.00	232,000.00	100.00 %
	Category: 550 - Capital Outlay Total:	**232,000.00**	**232,000.00**	**0.00**	**0.00**	**232,000.00**	**100.00 %**
Category: 570 - Other Financing Uses							
225-58111-141	CONTINGENCY	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**100,000.00**	**100,000.00**	**0.00**	**0.00**	**100,000.00**	**100.00 %**
	Expense Total:	**398,000.00**	**398,000.00**	**692.67**	**25,710.20**	**372,289.80**	**93.54 %**
	Fund: 225 - MUTUAL FIRE Surplus (Deficit):	**-288,000.00**	**-288,000.00**	**85.90**	**-21,226.40**	**266,773.60**	**92.63 %**
Fund: 311 - DEBT SERVICE							
Revenue							
Category: 400 - Taxes							
311-41111-111	PROPERTY TAX-GENERAL	0.00	0.00	0.00	19.09	19.09	0.00 %
	Category: 400 - Taxes Total:	**0.00**	**0.00**	**0.00**	**19.09**	**19.09**	**0.00 %**
Category: 460 - Investment Income							
311-47111-000	INTEREST EARNINGS	50,000.00	50,000.00	-21,500.95	62,042.46	12,042.46	124.08 %
	Category: 460 - Investment Income Total:	**50,000.00**	**50,000.00**	**-21,500.95**	**62,042.46**	**12,042.46**	**24.08 %**
Category: 470 - Miscellaneous Revenues							
311-48311-000	SPEC ASSESS-PRINCIPAL	53,462.00	53,462.00	0.00	73,130.17	19,668.17	136.79 %
311-48313-000	SPEC ASSESS-INTEREST	19,000.00	19,000.00	0.00	40,935.87	21,935.87	215.45 %
	Category: 470 - Miscellaneous Revenues Total:	**72,462.00**	**72,462.00**	**0.00**	**114,066.04**	**41,604.04**	**57.41 %**
	Revenue Total:	**122,462.00**	**122,462.00**	**-21,500.95**	**176,127.59**	**53,665.59**	**43.82 %**
Expense							
Category: 504 - Contract Services							
311-53152-111	BOND ISSUANCE COSTS	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
311-53195-111	ADMIN COSTS & FEES	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
	Category: 504 - Contract Services Total:	**25,000.00**	**25,000.00**	**0.00**	**0.00**	**25,000.00**	**100.00 %**
Category: 560 - Debt Service							
311-57110-111	DEBT SERVICE-PRINCIPAL	450,000.00	450,000.00	814,135.16	814,135.16	-364,135.16	-80.92 %
311-57115-111	DEBT SERVICE-INTEREST	118,264.00	118,264.00	60,248.55	68,096.80	50,167.20	42.42 %
	Category: 560 - Debt Service Total:	**568,264.00**	**568,264.00**	**874,383.71**	**882,231.96**	**-313,967.96**	**-55.25 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 570 - Other Financing Uses							
311-58111-111	CONTINGENCY	2,000,000.00	2,000,000.00	0.00	0.00	2,000,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**2,000,000.00**	**2,000,000.00**	**0.00**	**0.00**	**2,000,000.00**	**100.00 %**
	Expense Total:	**2,593,264.00**	**2,593,264.00**	**874,383.71**	**882,231.96**	**1,711,032.04**	**65.98 %**
	Fund: 311 - DEBT SERVICE Surplus (Deficit):	**-2,470,802.00**	**-2,470,802.00**	**-895,884.66**	**-706,104.37**	**1,764,697.63**	**71.42 %**
Fund: 321 - CRA							
Revenue							
Category: 400 - Taxes							
321-41111-111	TIF PROPERTY TAX	650,000.00	650,000.00	24,587.34	84,091.59	-565,908.41	87.06 %
	Category: 400 - Taxes Total:	**650,000.00**	**650,000.00**	**24,587.34**	**84,091.59**	**-565,908.41**	**87.06 %**
Category: 460 - Investment Income							
321-47111-111	INTEREST EARNINGS	1,000.00	1,000.00	540.06	2,940.55	1,940.55	294.06 %
	Category: 460 - Investment Income Total:	**1,000.00**	**1,000.00**	**540.06**	**2,940.55**	**1,940.55**	**194.06 %**
Category: 470 - Miscellaneous Revenues							
321-48215-111	PROGRAM INCOME	0.00	0.00	0.00	50.00	50.00	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**0.00**	**0.00**	**0.00**	**50.00**	**50.00**	**0.00 %**
Category: 480 - Other Financing Uses							
321-49302-000	LOAN/BOND PROCEEDS	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00 %
	Category: 480 - Other Financing Uses Total:	**150,000.00**	**150,000.00**	**0.00**	**0.00**	**-150,000.00**	**100.00 %**
	Revenue Total:	**801,000.00**	**801,000.00**	**25,127.40**	**87,082.14**	**-713,917.86**	**89.13 %**
Expense							
Category: 504 - Contract Services							
321-53111-111	CONTRACTUAL SERVICES	40,000.00	40,000.00	1,790.00	9,670.00	30,330.00	75.83 %
	Category: 504 - Contract Services Total:	**40,000.00**	**40,000.00**	**1,790.00**	**9,670.00**	**30,330.00**	**75.83 %**
Category: 560 - Debt Service							
321-57221-111	TIF PASS THRU - PRINCIPAL	221,000.00	221,000.00	877.98	877.98	220,122.02	99.60 %
321-57222-111	TIF PASS THRU - INTEREST	429,000.00	429,000.00	53,029.63	58,626.24	370,373.76	86.33 %
	Category: 560 - Debt Service Total:	**650,000.00**	**650,000.00**	**53,907.61**	**59,504.22**	**590,495.78**	**90.85 %**
Category: 570 - Other Financing Uses							
321-57311-111	LOAN/BOND EXPENSE	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**150,000.00**	**150,000.00**	**0.00**	**0.00**	**150,000.00**	**100.00 %**
	Expense Total:	**840,000.00**	**840,000.00**	**55,697.61**	**69,174.22**	**770,825.78**	**91.76 %**
	Fund: 321 - CRA Surplus (Deficit):	**-39,000.00**	**-39,000.00**	**-30,570.21**	**17,907.92**	**56,907.92**	**145.92 %**
Fund: 411 - CDBG							
Revenue							
Category: 412 - Intergovernmental							
411-43151-411	CDBG GRANT GENERAL	0.00	0.00	18,051.32	75,983.15	75,983.15	0.00 %
	Category: 412 - Intergovernmental Total:	**0.00**	**0.00**	**18,051.32**	**75,983.15**	**75,983.15**	**0.00 %**
Category: 460 - Investment Income							
411-47111-000	INTEREST EARNINGS	100.00	100.00	57.45	73.90	-26.10	26.10 %
	Category: 460 - Investment Income Total:	**100.00**	**100.00**	**57.45**	**73.90**	**-26.10**	**26.10 %**
	Revenue Total:	**100.00**	**100.00**	**18,108.77**	**76,057.05**	**75,957.05**	**75,957.05 %**
Expense							
Category: 504 - Contract Services							
411-54991-411	GRANT EXPENSE	0.00	0.00	0.00	4,940.90	-4,940.90	0.00 %
	Category: 504 - Contract Services Total:	**0.00**	**0.00**	**0.00**	**4,940.90**	**-4,940.90**	**0.00 %**
	Expense Total:	**0.00**	**0.00**	**0.00**	**4,940.90**	**-4,940.90**	**0.00 %**
	Fund: 411 - CDBG Surplus (Deficit):	**100.00**	**100.00**	**18,108.77**	**71,116.15**	**71,016.15**	**71,016.15 %**
Fund: 511 - CAPITAL PROJECTS FUND							
Revenue							
Category: 400 - Taxes							
511-41111-111	PROPERTY TAX-GENERAL	1,045,934.00	1,045,934.00	23,572.26	174,643.18	-871,290.82	83.30 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
511-41130-111	STATE PROP. TAX CREDIT	0.00	0.00	10,022.47	55,944.11	55,944.11	0.00 %
511-41141-111	MOTOR VEHICLE TAXES	110,000.00	110,000.00	0.00	81,150.05	-28,849.95	26.23 %
	Category: 400 - Taxes Total:	**1,155,934.00**	**1,155,934.00**	**33,594.73**	**311,737.34**	**-844,196.66**	**73.03 %**
Category: 460 - Investment Income							
511-47111-111	INTEREST EARNINGS	5,000.00	5,000.00	5,352.03	29,325.89	24,325.89	586.52 %
	Category: 460 - Investment Income Total:	**5,000.00**	**5,000.00**	**5,352.03**	**29,325.89**	**24,325.89**	**486.52 %**
	Revenue Total:	**1,160,934.00**	**1,160,934.00**	**38,946.76**	**341,063.23**	**-819,870.77**	**70.62 %**
Expense							
Category: 550 - Capital Outlay							
511-54311-141	STRUCTURES	34,000.00	34,000.00	0.00	0.00	34,000.00	100.00 %
511-54311-213	STRUCTURES	250,000.00	250,000.00	0.00	223.00	249,777.00	99.91 %
511-54411-111	EQUIPMENT	40,000.00	40,000.00	38,966.00	38,966.00	1,034.00	2.59 %
511-54411-151	EQUIPMENT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
511-54411-171	EQUIPMENT	265,000.00	265,000.00	0.00	25,569.05	239,430.95	90.35 %
	Category: 550 - Capital Outlay Total:	**609,000.00**	**609,000.00**	**38,966.00**	**64,758.05**	**544,241.95**	**89.37 %**
	Expense Total:	**609,000.00**	**609,000.00**	**38,966.00**	**64,758.05**	**544,241.95**	**89.37 %**
	Fund: 511 - CAPITAL PROJECTS FUND Surplus (Deficit):	**551,934.00**	**551,934.00**	**-19.24**	**276,305.18**	**-275,628.82**	**49.94 %**
Fund: 621 - ENVIRONMENTAL SERVICES							
Revenue							
Category: 420 - Charges for Services							
621-46111-621	SALES & SERVICE	3,454,917.00	3,454,917.00	294,387.96	1,766,073.23	-1,688,843.77	48.88 %
621-46118-000	UTILITY PENALTIES	35,000.00	35,000.00	2,362.31	17,164.94	-17,835.06	50.96 %
621-46211-621	COMPACTR/DUMSPTER LEASE	10,000.00	10,000.00	1,035.30	7,201.20	-2,798.80	27.99 %
621-46321-621	RECYCLING SERVICE CHARG	50,000.00	50,000.00	5,426.17	32,439.47	-17,560.53	35.12 %
621-46322-621	SALE OF RECYCL MATERIAL	10,000.00	10,000.00	15.50	6,558.00	-3,442.00	34.42 %
	Category: 420 - Charges for Services Total:	**3,559,917.00**	**3,559,917.00**	**303,227.24**	**1,829,436.84**	**-1,730,480.16**	**48.61 %**
Category: 460 - Investment Income							
621-47111-000	INTEREST EARNINGS	25,000.00	25,000.00	10,752.57	57,998.14	32,998.14	231.99 %
	Category: 460 - Investment Income Total:	**25,000.00**	**25,000.00**	**10,752.57**	**57,998.14**	**32,998.14**	**131.99 %**
	Revenue Total:	**3,584,917.00**	**3,584,917.00**	**313,979.81**	**1,887,434.98**	**-1,697,482.02**	**47.35 %**
Expense							
Category: 500 - Personnel							
621-51111-111	REGULAR SALARIES	71,731.00	71,731.00	6,676.06	43,668.25	28,062.75	39.12 %
621-51111-112	REGULAR SALARIES	23,934.00	23,934.00	1,909.20	12,660.66	11,273.34	47.10 %
621-51111-114	REGULAR SALARIES	24,921.00	24,921.00	3,126.54	15,894.09	9,026.91	36.22 %
621-51111-115	REGULAR SALARIES	22,621.00	22,621.00	1,649.24	10,825.06	11,795.94	52.15 %
621-51111-212	REGULAR SALARIES	37,110.00	37,110.00	3,863.09	16,735.98	20,374.02	54.90 %
621-51111-621	REGULAR SALARIES	991,971.00	991,971.00	60,890.57	398,003.76	593,967.24	59.88 %
621-51121-621	OVERTIME SALARIES	0.00	0.00	5.08	132.98	-132.98	0.00 %
621-51131-621	PART-TIME SALARIES	17,975.00	17,975.00	0.00	0.00	17,975.00	100.00 %
621-51211-111	SOCIAL SECURITY	5,508.00	5,508.00	473.61	3,108.53	2,399.47	43.56 %
621-51211-112	SOCIAL SECURITY	1,838.00	1,838.00	140.78	945.54	892.46	48.56 %
621-51211-114	SOCIAL SECURITY	1,923.00	1,923.00	228.36	1,163.71	759.29	39.48 %
621-51211-115	SOCIAL SECURITY	1,737.00	1,737.00	117.56	768.46	968.54	55.76 %
621-51211-212	SOCIAL SECURITY	2,846.00	2,846.00	267.95	1,225.16	1,620.84	56.95 %
621-51211-621	SOCIAL SECURITY	77,372.00	77,372.00	4,302.12	28,355.91	49,016.09	63.35 %
621-51221-111	RETIREMENT	3,505.00	3,505.00	323.61	1,855.83	1,649.17	47.05 %
621-51221-112	RETIREMENT	1,442.00	1,442.00	114.56	759.70	682.30	47.32 %
621-51221-114	RETIREMENT	3,268.00	3,268.00	312.65	1,589.41	1,678.59	51.36 %
621-51221-115	RETIREMENT	1,363.00	1,363.00	98.96	649.54	713.46	52.34 %
621-51221-212	RETIREMENT	2,232.00	2,232.00	146.66	919.06	1,312.94	58.82 %
621-51221-621	RETIREMENT	53,999.00	53,999.00	2,830.93	18,689.65	35,309.35	65.39 %
621-51231-111	HEALTH INSURANCE	22,952.00	22,952.00	2,584.08	15,337.48	7,614.52	33.18 %
621-51231-112	HEALTH INSURANCE	5,216.00	5,216.00	465.00	2,727.50	2,488.50	47.71 %
621-51231-114	HEALTH INSURANCE	3,130.00	3,130.00	490.00	2,189.01	940.99	30.06 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
621-51231-115	HEALTH INSURANCE	5,216.00	5,216.00	465.00	2,727.50	2,488.50	47.71 %
621-51231-212	HEALTH INSURANCE	5,216.00	5,216.00	930.02	3,130.07	2,085.93	39.99 %
621-51231-621	HEALTH INSURANCE	333,845.00	333,845.00	24,870.08	146,257.64	187,587.36	56.19 %
621-51241-111	LIFE INSURANCE	121.00	121.00	11.49	70.45	50.55	41.78 %
621-51241-112	LIFE INSURANCE	27.00	27.00	2.05	12.30	14.70	54.44 %
621-51241-114	LIFE INSURANCE	17.00	17.00	2.05	9.03	7.97	46.88 %
621-51241-115	LIFE INSURANCE	28.00	28.00	2.05	12.30	15.70	56.07 %
621-51241-212	LIFE INSURANCE	28.00	28.00	4.10	14.35	13.65	48.75 %
621-51241-621	LIFE INSURANCE	1,760.00	1,760.00	102.39	614.44	1,145.56	65.09 %
621-51261-621	WORKERS COMPENSATION	24,432.00	24,432.00	0.00	32,225.05	-7,793.05	-31.90 %
	Category: 500 - Personnel Total:	**1,749,284.00**	**1,749,284.00**	**117,405.84**	**763,278.40**	**986,005.60**	**56.37 %**
Category: 503 - Supplies							
621-52111-621	DEPARTMENT SUPPLIES	135,000.00	135,000.00	1,893.13	44,633.55	90,366.45	66.94 %
621-52181-621	UNIFORMS & CLOTHING	3,900.00	3,900.00	0.00	1,527.81	2,372.19	60.83 %
621-52511-621	GASOLINE	4,000.00	4,000.00	147.63	754.31	3,245.69	81.14 %
621-52521-621	OTHER FUEL	160,000.00	160,000.00	5,540.91	35,351.61	124,648.39	77.91 %
	Category: 503 - Supplies Total:	**302,900.00**	**302,900.00**	**7,581.67**	**82,267.28**	**220,632.72**	**72.84 %**
Category: 504 - Contract Services							
621-53111-621	CONTRACTUAL SERVICES	95,000.00	95,000.00	2,847.55	48,199.06	46,800.94	49.26 %
621-53151-621	BANK FEES	25,000.00	25,000.00	6,681.19	43,167.13	-18,167.13	-72.67 %
621-53161-621	LEGAL PUBLICATIONS	1,000.00	1,000.00	31.31	31.31	968.69	96.87 %
621-53193-621	DISPOSAL FEES	585,000.00	585,000.00	36,623.10	202,725.50	382,274.50	65.35 %
621-53194-621	POST CLOSURE CARE	5,000.00	5,000.00	0.00	3,587.50	1,412.50	28.25 %
621-53211-621	LEGAL FEES	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
621-53311-621	AUDIT	8,500.00	8,500.00	0.00	3,400.00	5,100.00	60.00 %
621-53421-621	BUILDING MAINTENANCE	6,000.00	6,000.00	0.00	1,588.48	4,411.52	73.53 %
621-53431-621	ELECTRICAL MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
621-53441-621	EQUIPMENT MAINTENANCE	30,000.00	30,000.00	409.81	6,392.88	23,607.12	78.69 %
621-53451-621	VEHICLE MAINTENANCE	70,000.00	70,000.00	2,754.73	24,770.53	45,229.47	64.61 %
621-53511-621	ELECTRICITY	14,000.00	14,000.00	913.67	3,793.29	10,206.71	72.91 %
621-53521-621	HEATING FUEL	9,000.00	9,000.00	1,075.28	3,526.77	5,473.23	60.81 %
621-53561-621	PHONE & INTERNET	4,800.00	4,800.00	206.45	931.01	3,868.99	80.60 %
621-53711-621	SCHOOL & CONFERENCE	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
621-53821-621	PROP & EQUIP INSURANCE	39,601.00	39,601.00	0.00	45,187.78	-5,586.78	-14.11 %
621-53831-621	LIABILITY INSURANCE	16,000.00	16,000.00	0.00	14,663.71	1,336.29	8.35 %
621-53841-621	VEHICLE INSURANCE	30,380.00	30,380.00	0.00	32,853.31	-2,473.31	-8.14 %
621-59211-621	LICENSES/PERMITS	1,050.00	1,050.00	0.00	0.00	1,050.00	100.00 %
621-59611-621	BAD DEBT EXPENSE	15,000.00	15,000.00	0.00	3,103.51	11,896.49	79.31 %
	Category: 504 - Contract Services Total:	**964,331.00**	**964,331.00**	**51,543.09**	**437,921.77**	**526,409.23**	**54.59 %**
Category: 550 - Capital Outlay							
621-54311-621	STRUCTURES	2,740,000.00	2,740,000.00	0.00	0.00	2,740,000.00	100.00 %
621-54411-621	EQUIPMENT	642,000.00	642,000.00	0.00	0.00	642,000.00	100.00 %
	Category: 550 - Capital Outlay Total:	**3,382,000.00**	**3,382,000.00**	**0.00**	**0.00**	**3,382,000.00**	**100.00 %**
Category: 570 - Other Financing Uses							
621-58111-621	CONTINGENCY	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**200,000.00**	**200,000.00**	**0.00**	**0.00**	**200,000.00**	**100.00 %**
	Expense Total:	**6,598,515.00**	**6,598,515.00**	**176,530.60**	**1,283,467.45**	**5,315,047.55**	**80.55 %**
	Fund: 621 - ENVIRONMENTAL SERVICES Surplus (Deficit):	**-3,013,598.00**	**-3,013,598.00**	**137,449.21**	**603,967.53**	**3,617,565.53**	**120.04 %**
Fund: 631 - WASTEWATER							
Revenue							
Category: 420 - Charges for Services							
631-42122-631	CONNECTION CHARGES	1,000.00	1,000.00	0.00	34.00	-966.00	96.60 %
631-42302-631	PERMITS	100.00	100.00	0.00	0.00	-100.00	100.00 %
631-46111-631	SALES & SERVICE	2,904,318.00	2,904,318.00	250,310.31	1,523,403.26	-1,380,914.74	47.55 %
631-46118-000	UTILITY PENALTIES	25,000.00	25,000.00	2,239.06	15,723.41	-9,276.59	37.11 %
	Category: 420 - Charges for Services Total:	**2,930,418.00**	**2,930,418.00**	**252,549.37**	**1,539,160.67**	**-1,391,257.33**	**47.48 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 440 - Rents							
631-46117-631	RENT	0.00	0.00	0.00	500.00	500.00	0.00 %
	Category: 440 - Rents Total:	**0.00**	**0.00**	**0.00**	**500.00**	**500.00**	**0.00 %**
Category: 460 - Investment Income							
631-47111-000	INTEREST EARNINGS	30,000.00	30,000.00	8,732.81	46,747.58	16,747.58	155.83 %
	Category: 460 - Investment Income Total:	**30,000.00**	**30,000.00**	**8,732.81**	**46,747.58**	**16,747.58**	**55.83 %**
Category: 470 - Miscellaneous Revenues							
631-49111-631	MISCELLANEOUS	0.00	0.00	0.00	175.00	175.00	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**0.00**	**0.00**	**0.00**	**175.00**	**175.00**	**0.00 %**
	Revenue Total:	**2,960,418.00**	**2,960,418.00**	**261,282.18**	**1,586,583.25**	**-1,373,834.75**	**46.41 %**
Expense							
Category: 500 - Personnel							
631-51111-111	REGULAR SALARIES	71,731.00	71,731.00	6,676.06	43,668.25	28,062.75	39.12 %
631-51111-112	REGULAR SALARIES	23,934.00	23,934.00	1,909.20	12,660.66	11,273.34	47.10 %
631-51111-114	REGULAR SALARIES	24,921.00	24,921.00	3,126.54	15,894.09	9,026.91	36.22 %
631-51111-115	REGULAR SALARIES	22,621.00	22,621.00	1,649.24	10,825.06	11,795.94	52.15 %
631-51111-116	REGULAR SALARIES	10,127.00	10,127.00	775.34	5,039.71	5,087.29	50.23 %
631-51111-121	REGULAR SALARIES	12,737.00	12,737.00	989.54	6,219.97	6,517.03	51.17 %
631-51111-212	REGULAR SALARIES	37,110.00	37,110.00	3,863.09	16,735.98	20,374.02	54.90 %
631-51111-631	REGULAR SALARIES	667,762.00	667,762.00	40,269.60	258,710.66	409,051.34	61.26 %
631-51121-631	OVERTIME SALARIES	20,000.00	20,000.00	920.62	8,571.29	11,428.71	57.14 %
631-51131-631	PART-TIME SALARIES	17,118.00	17,118.00	0.00	2,801.64	14,316.36	83.63 %
631-51211-111	SOCIAL SECURITY	5,508.00	5,508.00	473.61	3,108.53	2,399.47	43.56 %
631-51211-112	SOCIAL SECURITY	1,838.00	1,838.00	140.78	945.54	892.46	48.56 %
631-51211-114	SOCIAL SECURITY	1,923.00	1,923.00	228.36	1,163.71	759.29	39.48 %
631-51211-115	SOCIAL SECURITY	1,738.00	1,738.00	117.56	768.46	969.54	55.78 %
631-51211-116	SOCIAL SECURITY	779.00	779.00	50.72	332.29	446.71	57.34 %
631-51211-121	SOCIAL SECURITY	974.00	974.00	61.72	384.61	589.39	60.51 %
631-51211-212	SOCIAL SECURITY	2,846.00	2,846.00	267.95	1,225.16	1,620.84	56.95 %
631-51211-631	SOCIAL SECURITY	54,053.00	54,053.00	2,891.95	19,032.65	35,020.35	64.79 %
631-51221-111	RETIREMENT	3,505.00	3,505.00	323.61	1,855.83	1,649.17	47.05 %
631-51221-112	RETIREMENT	1,442.00	1,442.00	114.56	759.70	682.30	47.32 %
631-51221-114	RETIREMENT	3,268.00	3,268.00	312.65	1,589.41	1,678.59	51.36 %
631-51221-115	RETIREMENT	1,362.00	1,362.00	98.96	649.54	712.46	52.31 %
631-51221-116	RETIREMENT	611.00	611.00	46.52	302.38	308.62	50.51 %
631-51221-121	RETIREMENT	764.00	764.00	59.36	373.24	390.76	51.15 %
631-51221-212	RETIREMENT	2,232.00	2,232.00	146.66	919.06	1,312.94	58.82 %
631-51221-631	RETIREMENT	38,443.00	38,443.00	2,097.57	14,625.86	23,817.14	61.95 %
631-51231-111	HEALTH INSURANCE	22,952.00	22,952.00	2,584.08	15,337.48	7,614.52	33.18 %
631-51231-112	HEALTH INSURANCE	5,216.00	5,216.00	465.00	2,727.50	2,488.50	47.71 %
631-51231-114	HEALTH INSURANCE	3,130.00	3,130.00	490.00	2,189.01	940.99	30.06 %
631-51231-115	HEALTH INSURANCE	5,216.00	5,216.00	465.00	2,727.50	2,488.50	47.71 %
631-51231-116	HEALTH INSURANCE	3,130.00	3,130.00	294.00	1,668.45	1,461.55	46.69 %
631-51231-121	HEALTH INSURANCE	3,130.00	3,130.00	294.00	1,679.17	1,450.83	46.35 %
631-51231-212	HEALTH INSURANCE	5,216.00	5,216.00	930.02	3,130.07	2,085.93	39.99 %
631-51231-631	HEALTH INSURANCE	239,951.00	239,951.00	16,639.97	93,787.79	146,163.21	60.91 %
631-51241-111	LIFE INSURANCE	121.00	121.00	11.49	70.45	50.55	41.78 %
631-51241-112	LIFE INSURANCE	28.00	28.00	2.05	12.30	15.70	56.07 %
631-51241-114	LIFE INSURANCE	17.00	17.00	2.05	9.03	7.97	46.88 %
631-51241-115	LIFE INSURANCE	28.00	28.00	2.05	12.30	15.70	56.07 %
631-51241-116	LIFE INSURANCE	17.00	17.00	1.23	7.21	9.79	57.59 %
631-51241-121	LIFE INSURANCE	17.00	17.00	1.23	7.30	9.70	57.06 %
631-51241-212	LIFE INSURANCE	28.00	28.00	4.10	14.35	13.65	48.75 %
631-51241-631	LIFE INSURANCE	1,265.00	1,265.00	73.72	417.93	847.07	66.96 %
631-51261-631	WORKERS COMPENSATION	15,484.00	15,484.00	0.00	16,817.90	-1,333.90	-8.61 %
	Category: 500 - Personnel Total:	**1,334,293.00**	**1,334,293.00**	**89,871.76**	**569,779.02**	**764,513.98**	**57.30 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 503 - Supplies							
631-52111-631	DEPARTMENT SUPPLIES	78,620.00	78,620.00	168.61	8,909.49	69,710.51	88.67 %
631-52181-631	UNIFORMS & CLOTHING	3,750.00	3,750.00	0.00	2,483.41	1,266.59	33.78 %
631-52311-631	MEMBERSHIPS	3,355.00	3,355.00	0.00	275.00	3,080.00	91.80 %
631-52411-631	POSTAGE	3,360.00	3,360.00	0.00	399.18	2,960.82	88.12 %
631-52511-631	GASOLINE	12,650.00	12,650.00	338.20	3,108.63	9,541.37	75.43 %
631-52521-631	OTHER FUEL	39,350.00	39,350.00	290.41	7,528.15	31,821.85	80.87 %
631-52611-631	CHEMICALS	35,850.00	35,850.00	5,379.93	5,379.93	30,470.07	84.99 %
	Category: 503 - Supplies Total:	**176,935.00**	**176,935.00**	**6,177.15**	**28,083.79**	**148,851.21**	**84.13 %**
Category: 504 - Contract Services							
631-53111-631	CONTRACTUAL SERVICES	118,108.00	118,108.00	2,191.24	53,111.27	64,996.73	55.03 %
631-53151-631	BANK FEES	30,000.00	30,000.00	6,681.19	43,167.13	-13,167.13	-43.89 %
631-53161-631	LEGAL PUBLICATIONS	100.00	100.00	0.00	99.78	0.22	0.22 %
631-53211-631	LEGAL FEES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
631-53311-631	AUDIT	8,500.00	8,500.00	0.00	3,400.00	5,100.00	60.00 %
631-53421-631	BUILDING MAINTENANCE	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
631-53431-631	ELECTRICAL MAINTENANCE	16,000.00	16,000.00	0.00	600.72	15,399.28	96.25 %
631-53441-631	EQUIPMENT MAINTENANCE	142,500.00	142,500.00	4,785.71	44,329.63	98,170.37	68.89 %
631-53451-631	VEHICLE MAINTENANCE	10,050.00	10,050.00	1,382.93	5,676.04	4,373.96	43.52 %
631-53461-631	FACILITY REPAIRS	52,500.00	52,500.00	0.00	37,742.77	14,757.23	28.11 %
631-53466-631	SEWER BACKUP CLAIMS	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
631-53511-631	ELECTRICITY	19,000.00	19,000.00	2,455.99	8,853.73	10,146.27	53.40 %
631-53521-631	HEATING FUEL	6,000.00	6,000.00	294.41	1,300.85	4,699.15	78.32 %
631-53531-631	ELECTRIC POWER	220,500.00	220,500.00	15,021.60	65,879.34	154,620.66	70.12 %
631-53561-631	PHONE & INTERNET	4,110.00	4,110.00	139.58	920.13	3,189.87	77.61 %
631-53571-631	CELLULAR PHONE	1,540.00	1,540.00	42.94	214.70	1,325.30	86.06 %
631-53611-631	RENT-LAND	1,160.00	1,160.00	0.00	1,213.24	-53.24	-4.59 %
631-53631-631	RENT-MACHINES	1,000.00	1,000.00	332.70	332.70	667.30	66.73 %
631-53711-631	SCHOOL & CONFERENCE	5,065.00	5,065.00	0.00	1,650.00	3,415.00	67.42 %
631-53821-631	PROP & EQUIP INSURANCE	109,703.00	109,703.00	0.00	126,247.74	-16,544.74	-15.08 %
631-53831-631	LIABILITY INSURANCE	18,900.00	18,900.00	0.00	29,207.36	-10,307.36	-54.54 %
631-53841-631	VEHICLE INSURANCE	11,275.00	11,275.00	0.00	17,057.41	-5,782.41	-51.29 %
631-59211-631	LICENSE/PERMITS	3,240.00	3,240.00	0.00	82.00	3,158.00	97.47 %
631-59611-631	BAD DEBT EXPENSE	15,000.00	15,000.00	0.00	3,705.27	11,294.73	75.30 %
	Category: 504 - Contract Services Total:	**810,751.00**	**810,751.00**	**33,328.29**	**444,791.81**	**365,959.19**	**45.14 %**
Category: 550 - Capital Outlay							
631-54212-631	ENGINEERING/DESIGN	81,600.00	81,600.00	0.00	0.00	81,600.00	100.00 %
631-54311-631	STRUCTURES	442,400.00	442,400.00	0.00	0.00	442,400.00	100.00 %
631-54411-631	EQUIPMENT	340,000.00	340,000.00	12,421.75	326,012.37	13,987.63	4.11 %
	Category: 550 - Capital Outlay Total:	**864,000.00**	**864,000.00**	**12,421.75**	**326,012.37**	**537,987.63**	**62.27 %**
Category: 570 - Other Financing Uses							
631-55502-631	TRANSFER TO STORMWATER	50,000.00	50,000.00	0.00	25,000.00	25,000.00	50.00 %
631-55600-631	TRANSFER TO GIS	37,500.00	37,500.00	0.00	18,750.00	18,750.00	50.00 %
631-58111-631	CONTINGENCY	600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**687,500.00**	**687,500.00**	**0.00**	**43,750.00**	**643,750.00**	**93.64 %**
	Expense Total:	**3,873,479.00**	**3,873,479.00**	**141,798.95**	**1,412,416.99**	**2,461,062.01**	**63.54 %**
	Fund: 631 - WASTEWATER Surplus (Deficit):	**-913,061.00**	**-913,061.00**	**119,483.23**	**174,166.26**	**1,087,227.26**	**119.07 %**
Fund: 641 - WATER							
Revenue							
Category: 420 - Charges for Services							
641-42302-121	PERMITS	100.00	100.00	0.00	0.00	-100.00	100.00 %
641-46111-641	SALES & SERVICE	2,271,279.00	2,271,279.00	162,361.96	1,171,374.60	-1,099,904.40	48.43 %
641-46114-641	WATER MAINS	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
641-46115-641	METERS & REMOTES	2,831.00	2,831.00	336.00	4,937.48	2,106.48	174.41 %
641-46118-000	UTILITY PENALTIES	25,000.00	25,000.00	1,415.04	12,926.80	-12,073.20	48.29 %
	Category: 420 - Charges for Services Total:	**2,300,210.00**	**2,300,210.00**	**164,113.00**	**1,189,238.88**	**-1,110,971.12**	**48.30 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 440 - Rents							
641-46117-641	RENT	38,000.00	38,000.00	3,399.21	20,395.26	-17,604.74	46.33 %
	Category: 440 - Rents Total:	**38,000.00**	**38,000.00**	**3,399.21**	**20,395.26**	**-17,604.74**	**46.33 %**
Category: 460 - Investment Income							
641-47111-000	INTEREST EARNINGS	50,000.00	50,000.00	14,011.43	83,742.56	33,742.56	167.49 %
	Category: 460 - Investment Income Total:	**50,000.00**	**50,000.00**	**14,011.43**	**83,742.56**	**33,742.56**	**67.49 %**
Category: 470 - Miscellaneous Revenues							
641-46314-641	BAD DEBT COLLECTIONS	5,000.00	5,000.00	342.24	4,123.90	-876.10	17.52 %
641-49111-641	MISCELLANEOUS	0.00	0.00	1,992.00	15,136.03	15,136.03	0.00 %
641-49227-000	DAMAGE REIMBURSEMENT	0.00	0.00	0.00	4,324.20	4,324.20	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**5,000.00**	**5,000.00**	**2,334.24**	**23,584.13**	**18,584.13**	**371.68 %**
	Revenue Total:	**2,393,210.00**	**2,393,210.00**	**183,857.88**	**1,316,960.83**	**-1,076,249.17**	**44.97 %**
Expense							
Category: 500 - Personnel							
641-51111-111	REGULAR SALARIES	70,692.00	70,692.00	6,675.98	43,667.81	27,024.19	38.23 %
641-51111-112	REGULAR SALARIES	23,934.00	23,934.00	1,909.18	12,660.53	11,273.47	47.10 %
641-51111-114	REGULAR SALARIES	24,921.00	24,921.00	3,126.56	15,894.19	9,026.81	36.22 %
641-51111-115	REGULAR SALARIES	22,621.00	22,621.00	1,649.22	10,824.93	11,796.07	52.15 %
641-51111-116	REGULAR SALARIES	6,752.00	6,752.00	516.88	3,359.72	3,392.28	50.24 %
641-51111-121	REGULAR SALARIES	12,736.00	12,736.00	989.54	6,219.97	6,516.03	51.16 %
641-51111-212	REGULAR SALARIES	37,110.00	37,110.00	3,863.05	16,735.72	20,374.28	54.90 %
641-51111-641	REGULAR SALARIES	441,825.00	441,825.00	38,501.26	257,341.61	184,483.39	41.75 %
641-51121-641	OVERTIME SALARIES	21,000.00	21,000.00	1,349.81	8,626.39	12,373.61	58.92 %
641-51211-111	SOCIAL SECURITY	5,428.00	5,428.00	473.43	3,106.74	2,321.26	42.76 %
641-51211-112	SOCIAL SECURITY	1,838.00	1,838.00	140.76	945.37	892.63	48.57 %
641-51211-114	SOCIAL SECURITY	1,923.00	1,923.00	228.32	1,163.67	759.33	39.49 %
641-51211-115	SOCIAL SECURITY	1,730.00	1,730.00	117.56	768.37	961.63	55.59 %
641-51211-116	SOCIAL SECURITY	519.00	519.00	33.80	221.44	297.56	57.33 %
641-51211-121	SOCIAL SECURITY	971.00	971.00	61.74	384.60	586.40	60.39 %
641-51211-212	SOCIAL SECURITY	2,846.00	2,846.00	267.89	1,224.86	1,621.14	56.96 %
641-51211-641	SOCIAL SECURITY	35,870.00	35,870.00	2,873.61	19,218.85	16,651.15	46.42 %
641-51221-111	RETIREMENT	3,539.00	3,539.00	323.49	1,855.41	1,683.59	47.57 %
641-51221-112	RETIREMENT	1,442.00	1,442.00	114.52	759.40	682.60	47.34 %
641-51221-114	RETIREMENT	3,268.00	3,268.00	312.67	1,589.39	1,678.61	51.37 %
641-51221-115	RETIREMENT	1,363.00	1,363.00	98.92	649.28	713.72	52.36 %
641-51221-116	RETIREMENT	407.00	407.00	31.00	201.50	205.50	50.49 %
641-51221-121	RETIREMENT	764.00	764.00	59.40	373.14	390.86	51.16 %
641-51221-212	RETIREMENT	2,232.00	2,232.00	146.62	918.92	1,313.08	58.83 %
641-51221-641	RETIREMENT	23,242.00	23,242.00	2,157.25	14,602.54	8,639.46	37.17 %
641-51231-111	HEALTH INSURANCE	22,953.00	22,953.00	2,583.79	15,336.28	7,616.72	33.18 %
641-51231-112	HEALTH INSURANCE	5,216.00	5,216.00	465.00	2,727.49	2,488.51	47.71 %
641-51231-114	HEALTH INSURANCE	3,130.00	3,130.00	489.98	2,188.92	941.08	30.07 %
641-51231-115	HEALTH INSURANCE	5,216.00	5,216.00	465.00	2,727.49	2,488.51	47.71 %
641-51231-116	HEALTH INSURANCE	2,087.00	2,087.00	196.00	1,112.30	974.70	46.70 %
641-51231-121	HEALTH INSURANCE	3,130.00	3,130.00	294.00	1,679.17	1,450.83	46.35 %
641-51231-212	HEALTH INSURANCE	5,216.00	5,216.00	929.94	3,129.79	2,086.21	40.00 %
641-51231-641	HEALTH INSURANCE	156,489.00	156,489.00	15,609.95	93,205.78	63,283.22	40.44 %
641-51241-111	LIFE INSURANCE	121.00	121.00	11.36	70.10	50.90	42.07 %
641-51241-112	LIFE INSURANCE	28.00	28.00	2.04	12.24	15.76	56.29 %
641-51241-114	LIFE INSURANCE	17.00	17.00	2.04	8.97	8.03	47.24 %
641-51241-115	LIFE INSURANCE	28.00	28.00	2.04	12.24	15.76	56.29 %
641-51241-116	LIFE INSURANCE	11.00	11.00	0.82	4.81	6.19	56.27 %
641-51241-121	LIFE INSURANCE	17.00	17.00	1.23	7.29	9.71	57.12 %
641-51241-212	LIFE INSURANCE	28.00	28.00	4.08	14.28	13.72	49.00 %
641-51241-641	LIFE INSURANCE	825.00	825.00	69.59	417.65	407.35	49.38 %
641-51261-641	WORKERS COMPENSATION	15,357.00	15,357.00	0.00	14,150.66	1,206.34	7.86 %
	Category: 500 - Personnel Total:	**968,842.00**	**968,842.00**	**87,149.32**	**560,119.81**	**408,722.19**	**42.19 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 503 - Supplies							
641-52111-641	DEPARTMENT SUPPLIES	140,000.00	140,000.00	8,136.73	24,959.00	115,041.00	82.17 %
641-52116-641	METERS	64,732.00	64,732.00	9,241.75	19,916.77	44,815.23	69.23 %
641-52117-641	SAMPLES	27,992.00	27,992.00	608.00	13,026.60	14,965.40	53.46 %
641-52181-641	UNIFORMS & CLOTHING	3,925.00	3,925.00	0.00	2,624.13	1,300.87	33.14 %
641-52311-641	MEMBERSHIPS	2,515.00	2,515.00	0.00	515.00	2,000.00	79.52 %
641-52411-641	POSTAGE	11,925.00	11,925.00	64.60	623.46	11,301.54	94.77 %
641-52511-641	GASOLINE	22,200.00	22,200.00	927.01	6,237.37	15,962.63	71.90 %
641-52521-641	OTHER FUEL	2,700.00	2,700.00	125.72	521.70	2,178.30	80.68 %
641-52611-641	CHEMICALS	90,500.00	90,500.00	4,900.86	30,533.04	59,966.96	66.26 %
	Category: 503 - Supplies Total:	**366,489.00**	**366,489.00**	**24,004.67**	**98,957.07**	**267,531.93**	**73.00 %**
Category: 504 - Contract Services							
641-53111-641	CONTRACTUAL SERVICES	130,906.00	130,906.00	1,090.87	66,420.50	64,485.50	49.26 %
641-53151-641	BANK FEES	26,000.00	26,000.00	6,681.19	43,167.13	-17,167.13	-66.03 %
641-53161-641	LEGAL PUBLICATIONS	100.00	100.00	0.00	32.87	67.13	67.13 %
641-53211-641	LEGAL FEES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
641-53311-641	AUDIT	8,500.00	8,500.00	0.00	3,400.00	5,100.00	60.00 %
641-53421-641	BUILDING MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
641-53431-641	ELECTRICAL MAINTENANCE	2,000.00	2,000.00	0.00	137.50	1,862.50	93.13 %
641-53441-641	EQUIPMENT MAINTENANCE	15,400.00	15,400.00	5,557.43	12,918.60	2,481.40	16.11 %
641-53451-641	VEHICLE MAINTENANCE	7,500.00	7,500.00	176.08	384.97	7,115.03	94.87 %
641-53461-641	FACILITY REPAIRS	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
641-53511-641	ELECTRICITY	4,320.00	4,320.00	551.15	2,050.50	2,269.50	52.53 %
641-53521-641	HEATING FUEL	5,160.00	5,160.00	476.13	1,865.59	3,294.41	63.85 %
641-53531-641	ELECTRIC POWER	170,000.00	170,000.00	9,770.59	47,582.79	122,417.21	72.01 %
641-53561-641	PHONE & INTERNET	3,132.00	3,132.00	123.56	837.51	2,294.49	73.26 %
641-53571-641	CELLULAR PHONE	1,612.00	1,612.00	42.94	214.70	1,397.30	86.68 %
641-53611-641	RENT-LAND	1,140.00	1,140.00	0.00	796.19	343.81	30.16 %
641-53631-641	RENT-MACHINES	1,400.00	1,400.00	49.44	396.45	1,003.55	71.68 %
641-53711-641	SCHOOL & CONFERENCE	4,800.00	4,800.00	0.00	2,208.75	2,591.25	53.98 %
641-53821-641	PROP & EQUIP INSURANCE	50,212.00	50,212.00	0.00	57,796.93	-7,584.93	-15.11 %
641-53831-641	LIABILITY INSURANCE	14,315.00	14,315.00	0.00	11,485.93	2,829.07	19.76 %
641-53841-641	VEHICLE INSURANCE	5,088.00	5,088.00	0.00	5,153.79	-65.79	-1.29 %
641-59211-641	LICENSE/PERMITS	1,200.00	1,200.00	0.00	115.00	1,085.00	90.42 %
641-59611-641	BAD DEBT EXPENSE	10,000.00	10,000.00	0.00	8,790.39	1,209.61	12.10 %
	Category: 504 - Contract Services Total:	**496,785.00**	**496,785.00**	**24,519.38**	**265,756.09**	**231,028.91**	**46.50 %**
Category: 550 - Capital Outlay							
641-54212-641	ENGINEERING/DESIGN	25,000.00	25,000.00	0.00	24,202.00	798.00	3.19 %
641-54311-641	STRUCTURES	375,000.00	375,000.00	0.00	252,838.41	122,161.59	32.58 %
641-54411-641	EQUIPMENT	270,000.00	270,000.00	8,737.69	90,771.43	179,228.57	66.38 %
	Category: 550 - Capital Outlay Total:	**670,000.00**	**670,000.00**	**8,737.69**	**367,811.84**	**302,188.16**	**45.10 %**
Category: 570 - Other Financing Uses							
641-55600-641	TRANSFER TO GIS	37,500.00	37,500.00	0.00	18,750.00	18,750.00	50.00 %
641-58111-641	CONTINGENCY	600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**637,500.00**	**637,500.00**	**0.00**	**18,750.00**	**618,750.00**	**97.06 %**
	Expense Total:	**3,139,616.00**	**3,139,616.00**	**144,411.06**	**1,311,394.81**	**1,828,221.19**	**58.23 %**
	Fund: 641 - WATER Surplus (Deficit):	**-746,406.00**	**-746,406.00**	**39,446.82**	**5,566.02**	**751,972.02**	**100.75 %**
Fund: 651 - ELECTRIC							
Revenue							
Category: 460 - Investment Income							
651-47111-000	INTEREST EARNINGS	10,000.00	10,000.00	3,728.90	21,092.75	11,092.75	210.93 %
	Category: 460 - Investment Income Total:	**10,000.00**	**10,000.00**	**3,728.90**	**21,092.75**	**11,092.75**	**110.93 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 470 - Miscellaneous Revenues							
651-46112-000	LEASE PAYMENTS	3,486,525.00	3,486,525.00	301,144.77	1,622,230.09	-1,864,294.91	53.47 %
	Category: 470 - Miscellaneous Revenues Total:	**3,486,525.00**	**3,486,525.00**	**301,144.77**	**1,622,230.09**	**-1,864,294.91**	**53.47 %**
	Revenue Total:	**3,496,525.00**	**3,496,525.00**	**304,873.67**	**1,643,322.84**	**-1,853,202.16**	**53.00 %**
Expense							
Category: 570 - Other Financing Uses							
651-55100-111	TRANSFER TO GENERAL	3,486,525.00	3,486,525.00	301,144.77	1,622,230.09	1,864,294.91	53.47 %
	Category: 570 - Other Financing Uses Total:	**3,486,525.00**	**3,486,525.00**	**301,144.77**	**1,622,230.09**	**1,864,294.91**	**53.47 %**
	Expense Total:	**3,486,525.00**	**3,486,525.00**	**301,144.77**	**1,622,230.09**	**1,864,294.91**	**53.47 %**
	Fund: 651 - ELECTRIC Surplus (Deficit):	**10,000.00**	**10,000.00**	**3,728.90**	**21,092.75**	**11,092.75**	**-110.93 %**
Fund: 661 - STORMWATER							
Revenue							
Category: 420 - Charges for Services							
661-46120-000	STORMWATER SURCHARGE	191,416.00	191,416.00	16,086.23	96,285.40	-95,130.60	49.70 %
	Category: 420 - Charges for Services Total:	**191,416.00**	**191,416.00**	**16,086.23**	**96,285.40**	**-95,130.60**	**49.70 %**
Category: 460 - Investment Income							
661-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	1,622.17	8,937.21	3,937.21	178.74 %
	Category: 460 - Investment Income Total:	**5,000.00**	**5,000.00**	**1,622.17**	**8,937.21**	**3,937.21**	**78.74 %**
Category: 470 - Miscellaneous Revenues							
661-49111-000	MISCELLANEOUS	13,600.00	13,600.00	0.00	6,000.00	-7,600.00	55.88 %
661-49111-661	MISCELLANEOUS	36,000.00	36,000.00	0.00	15,159.06	-20,840.94	57.89 %
	Category: 470 - Miscellaneous Revenues Total:	**49,600.00**	**49,600.00**	**0.00**	**21,159.06**	**-28,440.94**	**57.34 %**
Category: 480 - Other Financing Uses							
661-45901-661	TRANS FROM OTHER FUNDS	0.00	0.00	0.00	25,000.00	25,000.00	0.00 %
661-45907-000	TRANSFER FROM SEWER	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
	Category: 480 - Other Financing Uses Total:	**50,000.00**	**50,000.00**	**0.00**	**25,000.00**	**-25,000.00**	**50.00 %**
	Revenue Total:	**296,016.00**	**296,016.00**	**17,708.40**	**151,381.67**	**-144,634.33**	**48.86 %**
Expense							
Category: 503 - Supplies							
661-52111-661	DEPARTMENT SUPPLIES	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
661-52117-661	SAMPLES	500.00	500.00	0.00	0.00	500.00	100.00 %
661-52181-661	UNIFORMS & CLOTHING	500.00	500.00	0.00	0.00	500.00	100.00 %
661-52311-661	MEMBERSHIPS	500.00	500.00	0.00	170.00	330.00	66.00 %
661-52411-661	POSTAGE	400.00	400.00	0.00	0.00	400.00	100.00 %
661-52511-661	GASOLINE	225.00	225.00	0.00	41.17	183.83	81.70 %
	Category: 503 - Supplies Total:	**14,125.00**	**14,125.00**	**0.00**	**211.17**	**13,913.83**	**98.50 %**
Category: 504 - Contract Services							
661-53111-661	CONTRACTUAL SERVICES	101,600.00	101,600.00	3,731.50	26,555.04	75,044.96	73.86 %
661-53121-661	CONSULTING SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
661-53211-661	LEGAL FEES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
661-53441-661	EQUIPMENT MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
661-53451-661	VEHICLE MAINTENANCE	300.00	300.00	0.00	0.00	300.00	100.00 %
661-53461-661	FACILITY REPAIRS	15,000.00	15,000.00	0.00	321.24	14,678.76	97.86 %
661-53561-661	PHONE & INTERNET	500.00	500.00	0.47	74.31	425.69	85.14 %
661-53611-661	RENT-LAND	830.00	830.00	0.00	811.34	18.66	2.25 %
661-53711-661	SCHOOL & CONFERENCE	2,000.00	2,000.00	0.00	117.00	1,883.00	94.15 %
661-53841-661	VEHICLE INSURANCE	400.00	400.00	0.00	241.25	158.75	39.69 %
661-59611-661	BAD DEBT EXPENSE	600.00	600.00	0.00	304.56	295.44	49.24 %
	Category: 504 - Contract Services Total:	**126,230.00**	**126,230.00**	**3,731.97**	**28,424.74**	**97,805.26**	**77.48 %**
Category: 550 - Capital Outlay							
661-54311-661	STRUCTURES	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00 %
	Category: 550 - Capital Outlay Total:	**115,000.00**	**115,000.00**	**0.00**	**0.00**	**115,000.00**	**100.00 %**
Category: 560 - Debt Service							
661-57110-661	DEBT SERVICE-PRINCIPAL	77,616.00	77,616.00	0.00	75,864.84	1,751.16	2.26 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
661-57115-661	DEBT SERVICE-INTEREST	990.00	990.00	0.00	2,908.20	-1,918.20	-193.76 %
	Category: 560 - Debt Service Total:	**78,606.00**	**78,606.00**	**0.00**	**78,773.04**	**-167.04**	**-0.21 %**
Category: 570 - Other Financing Uses							
661-58111-661	CONTINGENCY	250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	**250,000.00**	**250,000.00**	**0.00**	**0.00**	**250,000.00**	**100.00 %**
	Expense Total:	**583,961.00**	**583,961.00**	**3,731.97**	**107,408.95**	**476,552.05**	**81.61 %**
	Fund: 661 - STORMWATER Surplus (Deficit):	**-287,945.00**	**-287,945.00**	**13,976.43**	**43,972.72**	**331,917.72**	**115.27 %**
Fund: 721 - GIS SERVICES							
Revenue							
Category: 460 - Investment Income							
721-47111-000	INTEREST EARNINGS	200.00	200.00	89.62	547.56	347.56	273.78 %
	Category: 460 - Investment Income Total:	**200.00**	**200.00**	**89.62**	**547.56**	**347.56**	**173.78 %**
Category: 480 - Other Financing Uses							
721-45901-721	TRANS FROM OTHER FUNDS	100,000.00	100,000.00	0.00	50,000.00	-50,000.00	50.00 %
	Category: 480 - Other Financing Uses Total:	**100,000.00**	**100,000.00**	**0.00**	**50,000.00**	**-50,000.00**	**50.00 %**
	Revenue Total:	**100,200.00**	**100,200.00**	**89.62**	**50,547.56**	**-49,652.44**	**49.55 %**
Expense							
Category: 500 - Personnel							
721-51111-721	REGULAR SALARIES	50,634.00	50,634.00	3,876.66	25,513.29	25,120.71	49.61 %
721-51211-721	SOCIAL SECURITY	3,896.00	3,896.00	253.54	1,682.14	2,213.86	56.82 %
721-51221-721	RETIREMENT	3,055.00	3,055.00	232.60	1,530.80	1,524.20	49.89 %
721-51231-721	HEALTH INSURANCE	15,649.00	15,649.00	1,470.00	8,445.00	7,204.00	46.03 %
721-51241-721	LIFE INSURANCE	83.00	83.00	6.14	36.84	46.16	55.61 %
721-51261-721	WORKERS COMPENSATION	45.00	45.00	0.00	57.93	-12.93	-28.73 %
	Category: 500 - Personnel Total:	**73,362.00**	**73,362.00**	**5,838.94**	**37,266.00**	**36,096.00**	**49.20 %**
Category: 503 - Supplies							
721-52111-721	DEPARTMENT SUPPLIES	5,000.00	5,000.00	22.67	1,520.10	3,479.90	69.60 %
	Category: 503 - Supplies Total:	**5,000.00**	**5,000.00**	**22.67**	**1,520.10**	**3,479.90**	**69.60 %**
Category: 504 - Contract Services							
721-53111-721	CONTRACTUAL SERVICES	7,500.00	7,500.00	0.00	1,176.67	6,323.33	84.31 %
721-53441-721	EQUIPMENT MAINTENANCE	15,500.00	15,500.00	0.00	0.00	15,500.00	100.00 %
721-53561-721	PHONE & INTERNET	600.00	600.00	195.49	676.29	-76.29	-12.72 %
721-53711-721	SCHOOL & CONFERENCE	4,000.00	4,000.00	178.66	678.66	3,321.34	83.03 %
	Category: 504 - Contract Services Total:	**27,600.00**	**27,600.00**	**374.15**	**2,531.62**	**25,068.38**	**90.83 %**
	Expense Total:	**105,962.00**	**105,962.00**	**6,235.76**	**41,317.72**	**64,644.28**	**61.01 %**
	Fund: 721 - GIS SERVICES Surplus (Deficit):	**-5,762.00**	**-5,762.00**	**-6,146.14**	**9,229.84**	**14,991.84**	**260.18 %**
Fund: 811 - UNEMPLOYMENT COMP							
Revenue							
Category: 460 - Investment Income							
811-47111-000	INTEREST EARNINGS	250.00	250.00	169.26	957.17	707.17	382.87 %
	Category: 460 - Investment Income Total:	**250.00**	**250.00**	**169.26**	**957.17**	**707.17**	**282.87 %**
	Revenue Total:	**250.00**	**250.00**	**169.26**	**957.17**	**707.17**	**282.87 %**
Expense							
Category: 504 - Contract Services							
811-53851-112	PAYMENT TO STATE	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
	Category: 504 - Contract Services Total:	**60,000.00**	**60,000.00**	**0.00**	**0.00**	**60,000.00**	**100.00 %**
	Expense Total:	**60,000.00**	**60,000.00**	**0.00**	**0.00**	**60,000.00**	**100.00 %**
	Fund: 811 - UNEMPLOYMENT COMP Surplus (Deficit):	**-59,750.00**	**-59,750.00**	**169.26**	**957.17**	**60,707.17**	**101.60 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 812 - HEALTH INSURANCE							
Revenue							
Category: 460 - Investment Income							
812-47111-000	INTEREST EARNINGS	20,000.00	20,000.00	12,730.66	70,012.77	50,012.77	350.06 %
	Category: 460 - Investment Income Total:	**20,000.00**	**20,000.00**	**12,730.66**	**70,012.77**	**50,012.77**	**250.06 %**
Category: 470 - Miscellaneous Revenues							
812-45001-000	REVENUE FROM EMPLOYEES	350,000.00	350,000.00	25,387.50	172,361.00	-177,639.00	50.75 %
812-45002-000	REVENUE FROM EMPLOYER	2,586,760.00	2,586,760.00	229,160.00	1,337,389.00	-1,249,371.00	48.30 %
812-45003-000	FLEX REV. FROM EMPLOYEE	20,000.00	20,000.00	1,161.20	7,622.20	-12,377.80	61.89 %
812-45004-000	COBRA PYMTS - EMPLOYEES	1,000.00	1,000.00	577.56	2,096.50	1,096.50	209.65 %
812-49114-000	REVENUE-RE-INS CARRIER	0.00	0.00	11,567.52	39,245.54	39,245.54	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	**2,957,760.00**	**2,957,760.00**	**267,853.78**	**1,558,714.24**	**-1,399,045.76**	**47.30 %**
	Revenue Total:	**2,977,760.00**	**2,977,760.00**	**280,584.44**	**1,628,727.01**	**-1,349,032.99**	**45.30 %**
Expense							
Category: 504 - Contract Services							
812-53111-112	CONTRACTUAL SERVICES	20,000.00	20,000.00	0.00	5,000.00	15,000.00	75.00 %
812-53861-112	PREMIUM EXPENSE	528,757.00	528,757.00	48,896.76	276,019.40	252,737.60	47.80 %
812-53862-112	CLAIMS EXPENSE	2,580,658.00	2,580,658.00	184,765.19	650,501.99	1,930,156.01	74.79 %
812-53863-112	FLEXIBLE BENFT EXPENSES	20,000.00	20,000.00	0.00	6,747.70	13,252.30	66.26 %
812-59913-112	TAX EXPENSE	780.00	780.00	0.00	0.00	780.00	100.00 %
	Category: 504 - Contract Services Total:	**3,150,195.00**	**3,150,195.00**	**233,661.95**	**938,269.09**	**2,211,925.91**	**70.22 %**
	Expense Total:	**3,150,195.00**	**3,150,195.00**	**233,661.95**	**938,269.09**	**2,211,925.91**	**70.22 %**
	Fund: 812 - HEALTH INSURANCE Surplus (Deficit):	**-172,435.00**	**-172,435.00**	**46,922.49**	**690,457.92**	**862,892.92**	**500.42 %**
	Report Surplus (Deficit):	**-13,595,566.00**	**-13,595,566.00**	**775,789.66**	**1,883,134.46**	**15,478,700.46**	**113.85 %**

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 10.a

Council to consider action on the first reading of the Ordinance removing certain term requirements of members serving on the Economic Development Citizen Advisory Commission.

Staff Contact: Sharaya Toof, Kevin E Spencer

ORDINANCE NO. ______

AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA AMENDING THE SCOTTSBLUFF MUNICIPAL CODE AT SECTION 6-2-98 RELATING TO THE ECONOMIC DEVELOPMENT CITIZEN ADVISORY COMMISSION BY REMOVING CERTAIN TERM REQUIREMENTS, 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 6-2-98 of the Scottsbluff Municipal Code is now amended to provide as follows:
"**§ 6-2-98 ECONOMIC DEVELOPMENT CITIZEN ADVISORY COMMISSION; ESTABLISHED; MEMBERSHIP:**

An Economic Development Citizen Advisory Commission is established. This Commission shall consist of five registered voters of the city. At least one member of the Commission shall have expertise or experience in the field of business finance or accounting. No member of the Commission shall be an elected or appointed city official, an employee of the city, a participant in a decision-making position regarding expenditures of program funds, or an official or employee of any qualifying business receiving financial assistance under the city economic development program or any financial institution participating directly in the program. Provided, the City Manager or his or her designee shall serve as Program Liaison Officer and shall be an ex-officio member of the Commission with responsibility for assisting the Commission and providing it with necessary information and advice on the program. In addition, the City Manager is designated as the Program Administrator for the program with duties and responsibilities as provided for in the economic development plan."

Section 2: Any prior section 6-2-98 and all other Ordinances and parts of Ordinances in conflict with this Ordinance, are repealed. Provided, however, 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 ___________________, 2025.

____
Mayor

ATTEST:

____
City Clerk (Seal)

Approved as to form:

____
City Attorney

City of Scottsbluff, Nebraska
Monday, April 21, 2025
Regular Meeting

Item 11.a

Council introduction to Library Director, Elaine Bleisch.

Staff Contact: Elaine Bleisch

City of Scottsbluff, Nebraska
Monday, April 21, 2025
Regular Meeting

Item 11.b

Council to receive an update on Riverside Discovery Center.

Staff Contact: Kevin E Spencer

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 11.c

Council to discuss and consider action on ten Special Designated Liquor Licenses for P.R.E.S., Inc. d/b/a Rosita's to serve distilled spirits at the Bands on Broadway Summer Series 6/5; 6/12; 6/19; 6/26;/ 7/3; 7/10; 7/17; 7/24; 7/31 & 8//7 from 5:30 to 9:30 p.m. at the 18th Street Plaza.

Staff Contact: Kimberley Wright

SDL – LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
EMAIL: lcc.sdl.licensing@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

025711 — License #
PRES Inc DBA Rosita's Restaurant — Licensee Name/Non-Profit Organization

Event location name: Bands on Broadway 18th Street Downtown Plaza

Event address/location: 1801 Broadway Scottsbluff, Ne 69361

Event Type: Live music

Event date(s): 6/5/25

Event start time(s): 5:30

Event end time(s): 9:30

Indoor area to be licensed in length & width: ______ X ______

Outdoor area to be licensed in length & width: 300 X 145 (Must submit a diagram)

Estimated number of attendees: 500

Alternate dates/times: –

Alternate location name/location: –

Type of alcohol to be served: Beer ______ Wine ______ Distilled Spirits X

Event contact name: Rosemary Florez Event contact phone number: 308-641-0038

Event contact Email: Rosyflrz@gmail.com

*Signature Authorized Representative: RF

Local Governing Body completes below:

The local governing body for the City of ______________________ OR County of ______________________ approves the issuance of a Special Designated License as requested above.

______________________ Local Governing Body Authorized Signature

______________________ Date

SDL – LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
EMAIL: lcc.sdl.licensing@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

025711 — PRES Inc DBA Rosita's Restaurant
License # — Licensee Name/Non-Profit Organization

Event location name: 18th Street Plaza

Event address/location: 1801 Broadway Scottsbluff, Ne 69361

Event Type: live music

Event date(s): 6/12/25

Event start time(s): 5:30

Event end time(s): 9:30

Indoor area to be licensed in length & width: ______ X ______

Outdoor area to be licensed in length & width: 300 X 145 (Must submit a diagram)

Estimated number of attendees: 500

Alternate dates/times: —

Alternate location name/location: —

Type of alcohol to be served: Beer ______ Wine ______ Distilled Spirits X

Event contact name: Rosemary Florez Event contact phone number: 308-765-1291

Event contact Email: Rosyflrz@gmail.com

*Signature Authorized Representative: [signature]

Local Governing Body completes below:

The local governing body for the City of ______________________ OR County of ______________________ approves the issuance of a Special Designated License as requested above.

______________________ Local Governing Body Authorized Signature

______________________ Date

SDL – LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
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FAX: (402) 471-2814
EMAIL: lcc.sdl.licensing@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

025711 — PRES Inc DBA Rositas Restaurant
License # — Licensee Name/Non-Profit Organization

Event location name: 18th Street Plaza

Event address/location: 1801 Broadway Scottsbluff, NE 69361

Event Type: Live music

Event date(s): 6/19/25

Event start time(s): 5:30

Event end time(s): 9:30

Indoor area to be licensed in length & width: ______ X ______

Outdoor area to be licensed in length & width: 300 X 145 (Must submit a diagram)

Estimated number of attendees: 500

Alternate dates/times: —

Alternate location name/location: —

Type of alcohol to be served: Beer ______ Wine ______ Distilled Spirits X

Event contact name: Rosemary Florez Event contact phone number: 308-641-0038

Event contact Email: Rosyflrz@gmail.com

*Signature Authorized Representative: [signature]

Local Governing Body completes below:

The local governing body for the City of ______________________ OR
County of ______________________ approves the issuance of a Special Designated License as requested above.

______________________ Local Governing Body Authorized Signature

______________________ Date

SDL – LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION
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EMAIL: lcc.sdl.licensing@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

025711 PRES Inc DBA Rosita's Restaurant
License # Licensee Name/Non-Profit Organization

Event location name: 18th Street Plaza

Event address/location: 1801 Broadway Scottsbluff, Ne 69361

Event Type: live music

Event date(s): 6/26/25

Event start time(s): 5:30

Event end time(s): 9:30

Indoor area to be licensed in length & width: ____ X ____

Outdoor area to be licensed in length & width: 300 X 145 (Must submit a diagram)

Estimated number of attendees: 500

Alternate dates/times: –

Alternate location name/location: –

Type of alcohol to be served: Beer ____ Wine ____ Distilled Spirits X

Event contact name: Rosemary Florez Event contact phone number: 308-641-0038

Event contact Email: ~~Rosemaryflorez@gmail.com~~ Rosyflrz@gmail.com

*Signature Authorized Representative: RF

Local Governing Body completes below:

The local governing body for the City of ______________________ OR
County of ______________________ approves the issuance of a Special Designated License as requested above.

______________________ ______________
Local Governing Body Authorized Signature Date

SDL – LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
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025711 — PRES Inc DBA Rositas Restaurant
License # — Licensee Name/Non-Profit Organization

Event location name: 18th Street Plaza

Event address/location: 1801 Broadway Scottsbluff, Ne 69361

Event Type: Live music

Event date(s): 9/3/25

Event start time(s): 5:30

Event end time(s): 9:30

Indoor area to be licensed in length & width: ______ X ______

Outdoor area to be licensed in length & width: 300 X 145 (Must submit a diagram)

Estimated number of attendees: 500

Alternate dates/times: –

Alternate location name/location: –

Type of alcohol to be served: Beer ______ Wine ______ Distilled Spirits X

Event contact name: Rosemary Florez Event contact phone number: 308-641-0038

Event contact Email: Rosyflrz@gmail.com

*Signature Authorized Representative: [signature]

Local Governing Body completes below:

The local governing body for the City of ______________________ OR County of ______________________ approves the issuance of a Special Designated License as requested above.

______________________ ______________
Local Governing Body Authorized Signature Date

SDL – LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
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EMAIL: lcc.sdl.licensing@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

028711 PRES Inc DBA Rosita's Restaurant
License # Licensee Name/Non-Profit Organization

Event location name: 18th Street plaza

Event address/location: 1801 Broadway, Scottsbluff, Ne 69361

Event Type: Live music

Event date(s): 7/10/25

Event start time(s): 5:30

Event end time(s): 9:30

Indoor area to be licensed in length & width: ______ X ______

Outdoor area to be licensed in length & width: 300 X 145 (Must submit a diagram)

Estimated number of attendees: 500

Alternate dates/times: —

Alternate location name/location: —

Type of alcohol to be served: Beer ______ Wine ______ Distilled Spirits X

Event contact name: Rosemary Flores Event contact phone number: 308-641-0038

Event contact Email: Rosyflrs@gmail.com

*Signature Authorized Representative: RF

Local Governing Body completes below:

The local governing body for the City of ______________________ OR
County of ______________________ approves the issuance of a Special Designated License as requested above.

______________________ ______________
Local Governing Body Authorized Signature Date

SDL – LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION
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025711 — PRES Inc DBA Rosita's Restaurant
License # — Licensee Name/Non-Profit Organization

Event location name: 18th Street Plaza

Event address/location: 1801 Broadway Scottsbluff, NE 69361

Event Type: Live Music

Event date(s): 7/17/25

Event start time(s): 5:30

Event end time(s): 9:30

Indoor area to be licensed in length & width: ______ X ______

Outdoor area to be licensed in length & width: 300 X 145 (Must submit a diagram)

Estimated number of attendees: 500

Alternate dates/times: —

Alternate location name/location: —

Type of alcohol to be served: Beer ______ Wine ______ Distilled Spirits X

Event contact name: Rosemary Florez Event contact phone number: 308-641-0038

Event contact Email: Rosyflrz@gmail.com

*Signature Authorized Representative: [signature]

Local Governing Body completes below:

The local governing body for the City of ______________________ **OR**
County of ______________________ approves the issuance of a Special Designated License as requested above.

______________________ ______________
Local Governing Body Authorized Signature — Date

SDL – LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
EMAIL: lcc.sdl.licensing@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

025711 — PRES Inc DBA Nosita's Restaurant
License # — Licensee Name/Non-Profit Organization

Event location name: 18th Street Plaza

Event address/location: 1801 Broadway Scottsbluff, NE 69361

Event Type: Live Music

Event date(s): 7/24/25

Event start time(s): 5:30

Event end time(s): 9:30

Indoor area to be licensed in length & width: ______ X ______

Outdoor area to be licensed in length & width: 300 X 145 (Must submit a diagram)

Estimated number of attendees: 500

Alternate dates/times: ______

Alternate location name/location: ______

Type of alcohol to be served: Beer ______ Wine ______ Distilled Spirits X

Event contact name: Rosemary Florez Event contact phone number: 308-641-0038

Event contact Email: Rosyflrz@gmail.com

*Signature Authorized Representative: RF

Local Governing Body completes below:

The local governing body for the City of ______ OR
County of ______ approves the issuance of a Special Designated License as requested above.

______
Local Governing Body Authorized Signature

______
Date

SDL – LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
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WEBSITE: www.lcc.nebraska.gov

025711 — PRES Inc DBA Rosita's Restaurant
License # — Licensee Name/Non-Profit Organization

Event location name: 18th Street Plaza

Event address/location: 1801 Broadway Scottsbluff, NE 69361

Event Type: live music

Event date(s): 7/31/25

Event start time(s): 5:30

Event end time(s): 9:30

Indoor area to be licensed in length & width: ______ X ______

Outdoor area to be licensed in length & width: 300 X 145 (Must submit a diagram)

Estimated number of attendees: 500

Alternate dates/times: —

Alternate location name/location: —

Type of alcohol to be served: Beer ______ Wine ______ Distilled Spirits X

Event contact name: Rosemary Flores Event contact phone number: 308-641-0038

Event contact Email: Rossflre@gmail.com

*Signature Authorized Representative: [signature]

Local Governing Body completes below:

The local governing body for the City of ______________________ OR
County of ______________________ approves the issuance of a Special Designated License as requested above.

____
Local Governing Body Authorized Signature

____
Date

SDL – LOCAL RECOMMENDATION

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
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EMAIL: lcc.sdl.licensing@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

025711 — License #
Rosita's Restaurant - PRES Inc — Licensee Name/Non-Profit Organization

Event location name: 18th Street Plaza

Event address/location: 1801 Broadway Scottsbluff, Ne 69361

Event Type: live music

Event date(s): 8/17/25

Event start time(s): 5:30

Event end time(s): 9:30

Indoor area to be licensed in length & width: ______ X ______

Outdoor area to be licensed in length & width: 300 X 145 (Must submit a diagram)

Estimated number of attendees: 500

Alternate dates/times: —

Alternate location name/location: —

Type of alcohol to be served: Beer ______ Wine ______ Distilled Spirits X

Event contact name: Rosemary Florez Event contact phone number: 308-641-0058

Event contact Email: Rosyflrz@gmail.com

*Signature Authorized Representative: RF

Local Governing Body completes below:

The local governing body for the City of ______________________ OR
County of ______________________ approves the issuance of a Special Designated License as requested above.

______________________ Local Governing Body Authorized Signature

______________ Date

City of Scottsbluff, Nebraska
Monday, April 21, 2025
Regular Meeting

Item 11.d

Council to discuss and consider action on a Community Festival Permit for Bands on Broadway to block off parking stalls on the east side of the 18th Street Plaza every Thursday from June 5th to August 7, 2025 from 12:00 p.m. to 12:00 a.m. to allow for musician and vendor access.

Staff Contact: Tevia Daly

APPLICATION
COMMUNITY FESTIVAL, BUSINESS PROMOTIONAL EVENT, CARNIVAL PERMIT

To be filed with the city Clerk at least 14 days, but no more than one year before proposed event.

1.__Bands on Broadway____
(name of sponsoring organization)

____
(street) (city) (state) (telephone number)

__Debby Wagner 308-641-9943__________________ ____________________________
(chairperson responsible for event) (day telephone number)

2.____
_ (name of co-sponsoring organization)

____ ____________________________
(street) (city) (state) (telephone number)

____ ____________________________
(contact person) (day telephone number)

3. **Event Information**

___ Bands on Broadway ____
(name of event)

__Every Thursday Jun 5th - Aug 7th 2025 3 PM - 10 PM ___________________________
(date(s) of event) (time(s) of event)

_18th Street Plaza ____
(location of event)

4. Activity Information

Describe general activities including whether there will be any vendors, music, loudspeakers. Serving or selling of alcoholic beverages*, etc.)

_Live music, speakers, lights, food and drink vendors (non-alcoholic and alcoholic)_____________
____
____

*If alcoholic beverages will be sold or served, a special permit will be required. The applicant should contact the City Clerk for more information.

5. Street Closure

___No street closure requested, but request for street parking on East side of the plaza to be blocked off for our use 12 PM - 12 AM____
Please note any streets to be closed and the times required for closure

6. Flags/Banners/Signs

_ **7. Carnivals - If event includes a carnival, the next sheet should be completed.**

8. Have you provided for a public liability insurance policy naming the City as additional insured?
Yes____x_______ No ____________

Community Festival/Business Promotion Street Carnival

$200,000 for one person $ 800,000 for one person $500,000 for any one accident $ 2,000,000 for any one accident $ 50,000 for injuries to property $ 200,000 for injuries to property

9. Have you provided either a $2,500.00 cash deposit or surety bond for clean up. (This will be returned after it is determined that no repairs or clean up is required by City).

Yes _____x____________ No ___________________

I (We) agree to abide by all regulations as stated in the Scottsbluff Municipal code regulating this permit.

Dated:___4/15/2025_____________________________

Signed:

___Bands on Broadway ____Debby Wagner____
(name of sponsoring organization) (signature of authorized representative of sponsoring organization)

______________________ ______________________
(name of co-sponsoring organization) (signature of authorized representative of co-sponsoring organization)

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 11.e

Mayor to read the Proclamation naming April 25, 2025 as Arbor Day in the City of Scottsbluff.

Staff Contact: Betsy Vidlak

City of
SCOTTSBLUFF

Proclamation

"ARBOR DAY"

WHEREAS, In 1872 J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees, and

WHEREAS, this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, and Arbor Day is now observed throughout the nation and the world, and

WHEREAS, trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife, and

WHEREAS, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires and countless other wood products, and

WHEREAS, trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community, and

WHEREAS, trees, wherever they are planted, are a source of joy and spiritual renewal, and

WHEREAS, Scottsbluff strives to be recognized as a Tree City USA by The National Arbor Day Foundation and desires to continue its tree-planting practices,

NOW, THEREFORE, I, **Betsy Vidlak**, Mayor of the City of Scottsbluff, Nebraska, do hereby proclaim **April 25, 2025** as the day of celebration of **"ARBOR DAY"** in the City of Scottsbluff and urge all citizens to plant a tree and to support efforts to protect our trees and woodlands.

Dated this 21st day of April 2025.

In witness whereof I have hereunto set by hand and caused this seal to be affixed.

Betsy Vidlak, Mayor

City of Scottsbluff, Nebraska
Monday, April 21, 2025
Regular Meeting

Item 12.a

Council to discuss and consider action on awarding the bid for Westmoor Park Pickleball Courts Paving Improvement Project to Mark Chrisman Trucking in the amount of $85,000.

Staff Contact: Matthew Carpenter

A g e n d a   S t a t e m e n t

Item No.

For Meeting of: April 21, 2025

AGENDA TITLE: Council to consider awarding the bid for the Westmoor Park Pickleball Courts Paving Improvement project to Mark Chrisman Trucking in the amount of $85,000.00

SUBMITTED BY DEPARTMENT/ORGANIZATION: Parks & Recreation Department

PRESENTATION BY: Kevin Spencer, City Manager

SUMMARY EXPLANATION: One contractor provided a closed bid for the work around the new pickleball courts at Westmoor Park. The bid includes all paving improvements around the new pickleball courts to include ADA compliant parking spots in the alley parking area, ADA compliant sidewalk to and from the courts, a 30x60 ft concrete pad with shade structure and erecting the shade structure. A breakdown of the bid was requested and is as follows:

Mobilization:	$9,300.00
Concrete Work:	$46,264.50
Building Erection:	$12,000.00
Remaining Work:	$26,435.50
Sub Total:	$94,000.00
Bid Reduction:	-$9,000.00
TOTAL BID:	**$85,000.00**

BOARD/COMMISSION/STAFF RECOMMENDATION: Staff recommends that Council award the bid for the paving improvements to Mark Chrisman Trucking in the amount of $85,000.00.

Does this item require the expenditure of funds? __X__ **yes** _____ **no**
Are funds budgeted? ____ **yes** __X__ **no**

If no, comments:	Project will utilize ARPA funds
Amount Budgeted	
Department	Parks & Recreation Department
Account Description	ARPA Funds

Approval of funds available ______________________________________
City Finance Director

EXHIBITS

Resolution ☐ Ordinance ☐ Contract ☐ Minutes ☐ Plan/Map ☐

Other (specify) Bid Proposal

NOTIFICATION LIST: Yes ☐ No ☐ Further Instructions ☐
Please list names and addresses required for notification.

APPROVAL FOR SUBMITTAL: ______________________________
City Manager

Rev: 11/15/12 City Clerk

April 10, 2025

Matthew Carpenter
Parks and Recreation Supervisor
City of Scottsbluff
2525 Circle Drive
Scottsbluff, NE 69361

RE: Westmoor Park Pickleball Courts Paving Improvement
Scottsbluff, NE 69361
JEO Project No. 241810.00

Dear Mr. Carpenter:

On April 10, 2025, at 2:00 PM, bids were received and opened for the above referenced project.

There was one bidder on the project from:

Mark Chrisman Trucking for $94,000.00

The engineer's estimate was $55,000. A copy of the bid tabulation is enclosed.

The bid received was higher than anticipated and so we requested a breakdown from the contractor as well as any voluntary deductions they might be able to offer to reduce the overall project cost. They did provide the following breakdown by category:

○ **Mobilization-**	**$9,300.00**
○ **Concrete work-**	**$46,264.50**
○ **Building erection**	**$12,000.00**
○ **Remaining work-**	**$26,435.50**
	$94,000.00

In addition to this they offered a reduction in the bid of $9,000 and as part of this they would rather provide the grading work along the side of the court areas to better reduce their liability for any paving work. This would make the proposed contract $85,000. With this size of project the scale of work is relatively small and there is more cost per area than we typically see. Based on these factors, and the limited availability of contractors and laborers in the area, we can understand how the costs are higher than anticipated. JEO has worked with Mark Chrisman Trucking on multiple projects of similar size. We recommend awarding the project to the bidder in the amount of $85,000.00.

If you have any questions and/or concerns, please feel free to contact me at 308.632.3123 or jbaker@jeo.com.

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Sincerely,

Jack Baker, PE
Principal

Bid Tab

PROJECT | Westmoor Park Pickleball Courts Paving Improvements

JEO PROJECT NO. | 241810.00

LOCATION | Scottsbluff, NE

LETTING | April 10, 2025 2:00 PM

OPINION OF PROBABLE COST | $45,000

Bidder	Base Bid	Bid Security
Eric Reichert Insulation & Construction Scottsbluff, NE		
Mark Chrisman Trucking, Inc. Gering, NE	$94,000.00	Yes
Simon Ready Mix		

(JEO Form Rev. 10/2021)

City of Scottsbluff, Nebraska

Monday, April 21, 2025
Regular Meeting

Item 13.a

Council to discuss and consider action on the Memorandum of Agreement between the Scotts Bluff County Sheriff's Office and the Scottsbluff Police Department and authorize the Mayor to sign the Agreement.

Staff Contact: Krisa Brass

Memorandum of Agreement
Between
Scotts Bluff County Sheriff's Office
And
Scottsbluff Police Department

The Scotts Bluff County Sheriff's Office (hereinafter known as SBCSO) and the Scottsbluff Police Department (hereinafter known as SPD) agree to the following responsibilities relating to the WING Drug Task Force operation and funding.

1. The term of this agreement shall be the period of July 1, 2025 through June 30, 2027.

2. The SBCSO will serve as the primary fiduciary for the WING Drug Task Force, partially funded by the Nebraska Crime Commission.

3. The SBCSO will reimburse SPD for the salary expenses in overtime for the officer(s) assigned to the WING Drug Task Force.

4. SPD will submit an invoice, including time sheets and payroll documentation to the SBCSO on a monthly basis. Invoices received by the 10th of the month will be included in that month's submission to the Crime Commission. Invoices received after that date will be included in the following month's submission.

5. The SPD will remain responsible for establishing the salary and benefits, including overtime, of the officer assigned to the Task Force, and for making all payments due them. SBCSO will, subject to availability of funds, reimburse the SPD for a percentage of the overtime.

6. The SPD shall maintain on a current basis complete and accurate records and accounts of all obligations and expenditures and funds under this agreement in accordance with generally accepted accounting principles and practices.

7. This MOU may be terminated by any of the parties by written notice to the other parties ten (10) business days prior to the termination.

______________________________	______________________________
Scottsbluff County Commissioner	City of Scottsbluff Mayor