



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

**Regular Meeting
March 16, 2026
6:00 PM**

- 1. Roll Call**
- 2. Pledge of Allegiance**
- 3. For public information, a copy of the Nebraska Open Meetings Act is available for review**
- 4. Notice of changes in the agenda by the city clerk** (Additions may not be made to this agenda less than 24 hours before the beginning of the meeting unless added under Item 5 of this agenda.)
- 5. Citizens with business not scheduled on the agenda** (As required by state law, no matter may be considered under this item unless council determines that the matter requires emergency action.)
- 6. Closed Session**
 - a) Council reserves the right to enter into closed session if deemed necessary if the item is on the agenda as per Section 84-1410 of the Nebraska Revised Statutes.
- 7. Public Comments**
 - a) The purpose of this agenda item is to allow for public comment of items for potential discussion at a future Council Meeting. Comments brought to the Council are for information only. The Council will not take any action on the item except for referring it to staff to address for placement on a future Council Agenda. This comment period will be limited to three (3) minutes per person.
- 8. Consent Calendar (Items in the consent calendar are proposed for adoption by one action for all items unless any member of the council requests that an item be considered separately.)**
 - a) Council to approve the minutes of the March 2, 2026 Regular Meeting.
 - b) Council to excuse the absence of Council Member Stricker from the March 2, 2026 Regular Meeting.

- c) Council to acknowledge and take receipt of a liability claim from Douglas Waterman which has been presented. Council will withdraw and take no action on the claim.
- d) Council to set a public hearing for April 6, 2026 at 6:00 p.m. to consider the Zoning Text Amendment to Chapter 25, Article 3 regarding the Creation of a (P) Public Use District.
- e) Council to consider and take action on claims of the City.

9. Claim Removed From Consent Calendar

- a) Council to consider and take action on the claim to Intralinks in the amount of \$10,184.27.

10. Financial Report

- a) Council to receive the 2025 Annual Audit Report from berganKDV.
- b) Council to receive the February 2026 Financial Report.

11. Petitions, Communications, Public Input

- a) Council to discuss and consider action on a Community Festival Permit for Educational Services Unit #13 on May 1, 2026 for the VALTS for VETS Golf Ball Drop event. Permit will include closing the south bound lane of 1st Avenue, the length of the 18th Street Plaza, for parking a firetruck from 11:30 a.m. to 12:30 p.m.
- b) Council to discuss and consider action on a Community Festival Permit for Aulick Industries, 709 South Beltline W, Scottsbluff, NE, for the Cinco de Mayo Car Show and Craft Fair on May 2, 2026 from 9:00 a.m. to 5:00 p.m. Permit will include the closure of the westbound lane of Beltline.
- c) Council to receive a presentation from Empowering Families.
- d) Council to receive an update from the Riverside Discovery Center.

12. Resolution & Ordinances

- a) Council to discuss and consider action on a Resolution that will amend the cost of water service installations, allowing the City to use current material acquisition costs, equipment use, and labor, and authorize the Mayor to sign the Resolution.
- b) Council to consider and take action on a Resolution placing a lien on unplatted property in Part of the West Half of the Southwest Quarter of Section 12, Township 22 North, Range 55 West of the 6th P.M. for unpaid nuisance abatement, and authorize the Mayor to sign the Resolution.
- c) Council to discuss and consider action on the Preliminary Plat, Final Plat, and Contract for Public Improvements of Blocks 1-3, Know How Addition, and authorize the

Mayor to sign the Resolution and Contract for Public Improvements.

- d) Council to consider action on the first reading of the Ordinance to consider the Creation of Sanitary Sewer District #169 located in the East Half of the Southwest Quarter of Section 19, Township 22 North, Range 54 West of the 6th P.M.
- e) Council to consider action on the first reading of the Ordinance conveying city-owned property in the Orchard Place Addition to Obit Robles for the Purpose of correcting a right-of-way line.

13. Reports from Staff, Boards & Commissions

- a) Council to discuss and consider action on the Community Programming Fund Request from Jennifer Reisig and Alena Haun, with WNCC Foundation, for support of the 2026 Monument Marathon to assist with marketing and event internship.
- b) Council to discuss and consider action on holding the March 30, 2026 Meeting, as two Regular Meetings have been held in the month of March.

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, March 16, 2026

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, March 16, 2026

Regular Meeting

Item 7.a

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

Staff Contact: Kevin E Spencer

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 8.a

Council to approve the minutes of the March 2, 2026 Regular Meeting.

Staff Contact: Kimberley Wright

Regular Meeting
March 2, 2026

The Scottsbluff City Council met in a regular meeting on March 2, 2026 at 6:00 p.m. in the Council Chambers of City Hall, 2525 Circle Drive, Scottsbluff. A notice of the meeting had been published on February 26, 2026 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 February 27, 2026. 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 welcomed everyone in attendance and encouraged all citizens to participate in the Council meeting asking those wishing to speak to come to the microphone and state their name and who they are representing for the record. Mayor 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, and Scott Phillips. Also, present were City Manager Kevin Spencer and City Attorney Kent Hadenfeldt. Absent: Jerry Stricker. 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 Phillips, seconded by Council Member McKerrigan,

- a) The minutes of the February 17, 2026 Regular Meeting be approved,
- b) The bid specifications for the replacement of the light pole arm, fixtures and appurtenances for the Pathway Bridge, and authorizing the city clerk to advertise for bids to be received by 2:00 p.m. on March 24, 2026 be approved,
- c) The bid specifications for Avenue H & 11th Street Water Main Improvements, and authorizing the city clerk to advertise for bids to be received by 2:00 p.m. on March 31, 2026 be approved,
- d) The Downtown Scottsbluff Revitalization Guidelines be approved and the signing of the Financial Management Certification, CEST Checklist, and 24 CFR §58.6-Other Requirements Checklist for the Scottsbluff Downtown Revitalization CDBG Grant, by the Mayor, be authorized,
- e) Receipt of Petition for Annexation, along with Resolution No. 1-1026, from Sanitary Improvement District No. 8 to the City of Scottsbluff be acknowledged,
- f) The claims, be approved and paid as provided by law out of the respective funds designated in the list of claims dated March 2, 2026, 2026 as on file with the City Clerk and submitted to the City Council, "YEAS," Phillips, Salomon, McKerrigan, and Vidlak. "NAYS," None. Absent: Stricker.

CLAIMS

ACCELERATED RECEIVABLES SOLUTIONS, WAGE ATTACHMENT, 399.64; AKAJRV 314, LLC, TIFAULICK 1-31-26, 4376.11; ANDERSON-SHAW CONSTRUCTION, INC, CEMETERY OFFICE BUILDING, 23174.25; ANNA GAMBOA, CONTRACTUAL, 3480; B&H

INVESTMENTS, INC, CONTRACTUAL SVC, 325; BENZEL PEST CONTROL, CONTRACTUAL SVC,525; BERLET JONATHAN,EVID CASH-POL,750; BLACK HILLS GAS DISTRIBUTION LLC,MONTHLY ENERGY BILL,6318.1; BLISS KAREY,LEGAL FEES-POL,20; CAPITAL BUSINESS SYSTEMS INC.,EQUIP MAINT ADM,426.93; CELLCOPARTNERSHIP,CELLPHONESPOL,1488.74;CIPRIANOMIRANDA,DEPARTMENT SUPPLIESSAN,2080;CITYOFGERING,USGSJOINTFUND2025, 1978.9; CLARK PRINTING LLC,PRGRMG.,577; CLAY STEVEN,LEGAL FEES-POL,20; COLLABORATIVE SUMMER LIBRARY PROGRAM,PRGRMG.,883.18; CORNERSTONE BANK,TIF 26 GROUP EAST1 - 31-26, 8117.54; CREDIT MANAGEMENT SERVICES INC., WAGE ATTACHMENT,275.85; CRESCENTELECT.SUPPLYCOMPINC,EQUIP MAINT, 655.66; CROELL INC, DEPT SUP, 860.28;DAS STATE ACCOUNTING CENTRAL FINANCE, MONTHLY LONG DISTANCE, 55.49;DELGADOLUPE,CONSULTINGPOL,25;DOCUSHREDLLC,64GALLONCONTAINER - SHRED AT CITY HALL,80; ENERGY LABORATORIES, INC DEPT 6250,SAMPLES,246; FEDERAL EXPRESS CORPORATION,POSTAGE,97.37; FIRST NATIONAL BANK OF OMAHA,TIF REGANIS 1-31-26,4465.46; FIRST NATL BANK OF OMAHA,TIF KERSCH 1-31-26,1102.43; FIRST STATE BANK - GOTHENBURG,TIF YOLO 1-31-26,2519.77; GALINDO SANTIAGO,EVID CASH-POL,1; GARCIA CHRISTY,EVID CASH-POL,290.12; GERING MULITPURPOSE SENIOR CENTER,CONTRACUAL,1000; GREAT AMERICA FINANCIALSERVICESCORPORATION,CONT.SRVCS.,436.72;GROUNDSOLUTIONS,SPE CIAL PROJECT,4950; HAWKINS, INC.,CHEMICALS,2275.17; INTERNAL REVENUE SERVICE,WITHHOLDINGS,78058.13; JERRY STRICKER, SCHOOL & CONF J STRICKER, 369; JOHN DEERE FINANCIAL,DEPT SUP,49.99; JOHN DEERE FINANCIAL, PORTABLE EQUIPMENT BATTERIES, 2654.99; JOHN DEERE FINANCIAL, EQUIP MAINT PARK,3170.32; M.C. SCHAFF & ASSOCIATES, INC,23 HAILSTORM - OVERPASS LIGHTING,14297.5; MACQUEEN EQUIPMENT INC,EQUIP MAINT,4891.86; MARK CHRISMAN TRUCKING INC,FACILITY REPAIR,28047;MARKETING CONSULTANTS,DEPTSUPPL-POL,350;MATHESONTRIGASINC,RENTMACHINES,52.83; MATTHEW M. HUTT,J HINEBAUCH - POST CON OFFER/ PRE EMP EVAL,450; MENARDS, INC,STATION - SHEVLING, ORGANIZATION HARDWARE,3092.94; MID-STATES ORGANIZED CRIME INFORMATION CENTER,MEMBERSHIP-POL,200; MIDTOWN ANIMAL HOSPITAL P.C.,K9 VET-POL,65.9; MUNIMETRIX SYSTEMS CORP,CONTRACTUAL CC,39.99; NATIONAL SIGN COMPANY LLC,SUPP - POST CAPS, SIGNBLANKS,BREAKAWAYPOSTS,5853.06; NCMA, K SPENCER 2026 MEMBERSHIP, 701.64; NE CHILD SUPPORT PAYMENT CENTER,NE CHILD SUPPORT PYBLE,1664; NE DEPT OF REVENUE,TAXES,19759.07; NEBRASKA BANK,TIF ELITE 1-31-26,16803.27; NEBRASKA MUNICIPAL CLERKS' ASSOCIATION,MEMBERSHIP DUES- ZACH D,50; NEBRASKA PRINTWORKS, LLC,CONTRACTUAL SVC,1188.92; NEBRASKA PUBLIC POWER DISTRICT,ELECTRIC,21743.13;OWEN DEVELOPMENT, LLC,TIF OWEN 1-31-26, 1309.37; PANHANDLE ENVIRONMENTAL SERVICES INC, SAMPLES, 240;

PANHANDLE HUMANE SOCIETY, CONTRACTUAL, 6300.56; PIVO, INC., TIF PIVO 1-31-26, 1802.97; PLATTE VALLEY BANK, HEALTH SAVINGS ACCT, 33914.87; POLYDYNE INC, CHEMICALS, 5641.9; PRO OVERHEAD DOOR, DEPT SUP, 71.5; QUADIENT LEASING USA INC, RENT-MACH-POL, 267.03; RAPID FIRE PROTECTION IN, BLDG MAINT-POL, 1350; REGIONAL CARE INC, CLAIMS, 9749.31; REGISTER OF DEEDS, LEGAL FEES DS, 146; ROCKSTEP SCOTTSBLUFF LLC, CONTRACTUAL, 219443.03; SMEC, EMPLOYEE DEDUCTION, 75.5; SCB FIREFIGHTERS UNION LOCAL 1454, FIRE EE DUES, 280; SCB IBEW 1597 UNION DUES, SCB IBEW 1597 UNION DUES, 406.32; SCB TENT & AWNING, ENGINE 1 HOSE BED VELCRO STAPS AND NET, 69.5; SCOTT WALTON, EQUIP MAINT PARK, 136.5; SCOTTS BLUFF COUNTY COURT, LEGAL FEES-POL, 321; SCOTTSBLUFF POLICE OFFICERS ASSOCIATION, POLICE EE DUES, 975; SIMMONSOLSEN LAW FIRM, P.C., BRUNER BUNCH LLC PD 315, 1350; SIMON CONTRACTORS, CONCRETE FOR EAST PAD REPLACEMENT PSB, 2465.5; SLATER LAURA, LEGAL FEES POL, 20; SNELL SERVICES INC., BLDG. MAIN., 1010.64; SOUNDSLEEPER SECURITY INC., INVESTIGATIONS POL, 104.18; STATE HEALTH LAB, SAMPLES, 127; STATE OF NE., CONTRACTUAL-POL, 735; STERKEL JONATHAN W, SPECIAL PROJECT TREEREMOVAL, 48900; TERRY D SCOTT, VEH MAINT PARK, 219.2; THE PEAVEY CORP, INVESTIGATION SUPPL-POL, 467.41; TWIN CITY ROOFING & SHEETMETAL, INC, INSUR. REP., 1038.93; UNION BANK & TRUST, RETIREMENT, 57555.44; WEST JESSICA, LEGAL FEES-POL, 20; WYOMING CHILD SUPPORT ENFORCEMENT, CHILD SUPPORT, 738.08; WYOMING FIRST AID & SAFETY SUPPLY, LLC, DEPT SUP, 51.47; ZM LUMBER CO CAPITAL ONE TRADE CREDIT, GROUND MAINT PARK, 174.36; REFUNDS; M0081 21ST CENTURY, 185.14; SAUL T ESPARZA, 82.64

Mayor Vidlak then asked those who would be speaking at the public hearings to stand so they could be sworn in. Those standing were sworn in and the meeting continued.

Mayor Vidlak opened the public hearing at 6:02 p.m. to receive information regarding the Class A Liquor License for RBJE, LC d/b/a The Dugout, 17 E. 16th Street, Scottsbluff, NE.

Ms. Jennifer and Mr. Martin Urdiales approached to answer questions. Ms. Urdiales explained they are requesting a Class A Liquor License to offer adult beverages to the over 21 clientele who visit their business and for private parties who request it. She added both she and Mr. Urdiales have taken the TIPS training and will ID everyone who wants to purchase alcohol. They will also keep the canned beverages of beer and selzers, not actively for sale, in a locked cabinet. Their hours of operation are by appointment and they generally are not open before 9:00 a.m. or after 9:00 p.m., however they do adjust the schedule as they can be there because they both work full time jobs. Currently they have two other employees, one who is over 21, who will be asked to take the TIPS training also.

Police Chief Krisa Brass came forward and explained she does a background check on the applicants to make sure they are fit, willing and able to hold a liquor license. Regarding Mr. and Mrs. Urdiales there was nothing of concern or disqualifying to prevent them from obtaining the license. She also added the Liquor License Holders Investigatory Committee met on February 25th and gave them a positive recommendation.

The following exhibits were then presented on behalf of City Council and entered into record: 1) RBJE, LC d/b/a The Dugout Liquor License Application; 2) City Council Check List for section §53-132

cum supp. 2022; 3) written statement of Police Chief Krisa Brass dated February 26, 2026, 4) written statement of City Clerk dated March 2, 2026; 5) written statement of Development Services dated February 3, 2026.

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

Council Member McKerrigan moved, seconded by Council Member Salomon to send a positive recommendation to the Nebraska Liquor Control Commission regarding the Class A Liquor License for RBJE, LC d/b/a The Dugout, and naming Jennifer Urdiales as the Liquor License Manager, "YEAS," Salomon, McKerrigan, Vidlak, and Phillips. "NAYS," None. Absent: Stricker.

RESOLUTION NO. 26-03-01

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

1. On March 2, 2026 the matter of the application of a Class A Liquor license for RBJE, LC d/b/a The Dugout, 17 East 16th Street, Scottsbluff, NE 69361 came on for consideration by the Council. The following exhibits were offered and received:

Exhibit 1 - Application of Class A liquor license for RBJE, LC d/b/a The Dugout, 17 East 16th Street, Scottsbluff, NE

Exhibit 2 - City Council Check List for Section 53-132 (Reissue 2022)

Exhibit 3 - Written statement of Police Chief dated February 26, 2026

Exhibit 4 - Written statement of City Clerk dated March 2, 2026

Exhibit 5 - Written statement of Development Services Department dated February 3, 2026.

2. Witnesses appeared and testimony was received in support of the application at the public hearing on this date from Jennifer Urdiales, Manager; Police Chief Krisa Brass spoke on behalf of the City.
3. Upon consideration of the evidence and the criterion to be considered by the City Council pursuant to law, the City Council finds as follows:
 - a. Applicant has demonstrated a fitness, willingness, and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act.
 - b. Applicant has met its burden with regard to the check list provided by Section 53-132 R.R.S. (2022) and demonstrates a willingness and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act and its management and control appears to be sufficient to insure compliance with such rules and regulations.
4. By reason of the above, the Applicant has met the burden of proof and persuasion in producing evidence pertaining to the criterion prescribed in the Nebraska Statutes.
Based on the above findings, the City Council approves the application and recommends to the Nebraska Liquor Control Commission that a Retail Class A liquor license for RBJE, LC d/b/a The Dugout at the premises described in the application.

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

6. Cost of publication: \$19.63

Passed and approved this 2nd day of March, 2026.

Mayor

ATTEST:

City Clerk

Mayor Vidlak opened the public hearing at 6:11 p.m. to receive information regarding the Class I Liquor License for Great Plains Distillery, LLC, 213 West Railway Street, Bldg. 1, Scottsbluff, NE.

Mr. Phillip Mitchell, Liquor License Manager applicant, approached Council to answer questions. He explained he is applying for the Class I license to be able to expand and sell local products from distributors in the area. He currently holds a ZK license, which is a distillery license with catering endorsement, that allows him to sell his product onsite and wholesale to retailers or distributors. He has been in business for ten years with no violations and sells to the panhandle of Nebraska and parts of Wyoming. Regarding his policies, they have a sign on the door that states no one under 21 can enter the business and they card everyone who enters. They have no other employees, but will have one 1099 employee, Jesse Deines, who will run a beer trailer and do Special Designated Liquor Licenses. In addition, both Phil and his wife Cindy have taken the TIPS training.

Police Chief Krisa Brass came forward and reiterated that Mr. Mitchell has been in business for ten years and has experience in the alcohol industry. They have had no issues concerning the location or with compliance failures; the business does have security cameras throughout as well. The Liquor License Holders Investigatory Board also gave them a positive recommendation at the February 25th meeting.

The following exhibits were then presented on behalf of City Council and entered into record: 1) Great Plains Distillery, LLC Liquor License Application; 2) City Council Check List for section §53-132 cum supp. 2022; 3) written statement of Police Chief Krisa Brass dated February 26, 2026, 4) written statement of City Clerk dated March 2, 2026; 5) written statement of Development Services dated February 5, 2026.

There were no comments from the public or Council. Mayor Vidlak closed the public hearing at 6:17 p.m.

Council Member Phillips made a motion, seconded by Council Member Salomon to send a positive recommendation to the Nebraska Liquor Control Commission regarding the Class I Liquor License for Great Plains Distillery, LLC, and naming Phillip Mitchell as the Liquor License Manager, "YEAS," Vidlak, Salomon, Phillips, and McKerrigan. "NAYS," None. Absent: Stricker.

RESOLUTION NO. 26-03-02

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

1. On March 2, 2026 the matter of the application of a Class I Liquor license for Great Plains Distillery, LLC, 213 W. Railway Street, Bldg. 1, Scottsbluff, NE 69361 came on for consideration by the Council. The following exhibits were offered and received:

Exhibit 1 - Application of Class I liquor license for Great Plains Distillery, LLC, 213 W. Railway Street, Bldg. 1, Scottsbluff, NE

Exhibit 2 - City Council Check List for Section 53-132 (Reissue 2022)

Exhibit 3 - Written statement of Police Chief dated February 26, 2026

Exhibit 4 - Written statement of City Clerk dated March 2, 2026

Exhibit 5 - Written statement of Development Services Department dated February 5, 2026.

2. Witnesses appeared and testimony was received in support of the application at the public hearing on this date from Phillip Mitchell, Manager; Police Chief Krisa Brass spoke on behalf of the City.
3. Upon consideration of the evidence and the criterion to be considered by the City Council pursuant to law, the City Council finds as follows:
 - a. Applicant has demonstrated a fitness, willingness, and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act.
 - b. Applicant has met its burden with regard to the check list provided by Section 53-132 R.R.S. (2022) and demonstrates a willingness and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act and its management and control appears to be sufficient to insure compliance with such rules and regulations.
4. By reason of the above, the Applicant has met the burden of proof and persuasion in producing evidence pertaining to the criterion prescribed in the Nebraska Statutes. Based on the above findings, the City Council approves the application and recommends to the Nebraska Liquor Control Commission that a Retail Class I liquor license for Great Plains Distillery, LLC at the premises described in the application.
5. The City Clerk shall transmit a copy of this Resolution to the Commission.
6. Cost of publication: \$20.18

Passed and approved this 2nd day of March, 2026.

Mayor

ATTEST:

City Clerk

Ms. Sharaya DeSersa, Economic Development Director, approached Council to present an Amended Economic Development Assistance Agreement with Fusion Ranch, Inc. She explained the

applicant as KYS Foods, Inc. has received assistance from the Program pursuant to a previous application and Economic Development Assistance Agreement dated August 15, 2022. She added it is the intention that all prior Agreements, including the 2022 Agreement will be amended to reflect an assignment of ownership of the Applicant and an increase in the amount of Job Credits, for both the Grant and Forgivable Note amount of \$300,000 as well as the Loan and Non-Forgivable Note in the amount of \$200,000. With the Amended Agreement the job credit amount will increase to \$4,000, when the number of employees rises above 30. With this change, it creates an incentive to hire more employees and also allows the ability to make significant improvements to the facilities. In addition, the Application Review Committee did give these changes a positive recommendation at their meeting.

During discussion, Mayor Vidlak asked to receive more information on this business, as this Council was not seated when the first Agreement was approved. Ms. Connie Pennock, with Fusion Ranch, appeared via Zoom and explained they built the plant in Scottsbluff in 2011 and at that time they had around 12 employees. Since then, they have expanded the product to create Fusion Jerky which has allowed them to sell the product to bigger retail chains such as Costco and CVS. Presently they employee close to 35 people.

Council Member McKerrigan made a motion to approve the Amended Economic Development Assistance Agreement with Fusion Ranch, Inc. and authorize the City Manager to sign the Agreement. The motion was seconded by Council Member Phillips, “YEAS,” McKerrigan, Phillips, Vidlak, and Salomon. “NAYS,” None. Absent: Stricker

Regarding choosing an option authorizing the Mayor’s signature on the Buy Back America (BABA) Self Certification Form, a requirement of the Downtown Scottsbluff CDBG Grant, Mr. David Welanko with Panhandle Area Development District (PADD) came forward and explained this is to verify that all iron, steel, manufactured products, and construction materials that will be used in the projects are produced in the United States. Because of this, the Mayor and every participating business is required to sign the form and he would like Council to approve to using a template of the Mayor’s signature rather than coming back for approval each time they receive an application.

Council Member Phillips moved, seconded by Council Member McKerrigan to approve using a template of the Mayor’s signature on the Buy Back America (BABA) Self Certification Form a requirement of the CDBG Grant, “YEAS,” Vidlak, Phillips, McKerrigan, and Salomon. “NAYS,” None. Absent: Stricker.

Ms. Colleen Johnson, representing Old West Balloon Fest approached Council regarding receiving Community Programming Funds for the event. She explained this will be the fifth year hosting the Hot Air US National Balloon Championships, stating the theme for this year is “Dreams in Flight.” She added Old West Balloon Fest is more than a weekend event as it has become one of the strongest community building traditions in our region attracting thousands of residents and visitors to our area. The projected attendance for the 2026 event is over 10,000 with out-of-town visitor spending, on the low end, approximately \$1,344,000. In addition, lodging tax collected at 3%, will amount to approximately \$25,515, and estimated local tax revenue amounts are projected to be between \$96,000 and \$120,000. The funds are utilized though safety and compliance programs, community youth education, marketing, free public events, volunteer support and area tourism promotion. This year she would like to request \$40,000 to help defray the costs of hotel rooms for the 80 pilots and their staff for seven days.

Council Member McKerrigan moved, seconded by Council Member Phillips to give \$40,000 from the Community Programming Fund to Old West Balloon Fest to host the US National Hot Air Balloon Championships, “YEAS,” Salomon, McKerrigan, and Phillips. “NAYS,” Vidlak. Absent: Stricker.

Under Council Reports, Council Member Salomon gave an update on the Zoo. He provided information on a grant they received for trees, the new squirrel monkeys, exhibit sponsors, partnership

with big horn sheep, membership drive, and Easter Egg hunt. City Manager Spencer stated he, Finance Director Kizzire and Council Member Stricker attended the League Conference last week. He also went to a LARM board meeting.

Council Member Phillips moved to adjourn the meeting at 6:58 p.m. The motion was seconded by Council Member Salomon, “YEAS,” Vidlak, Salomon, Phillips, and McKerrigan. “NAYS,” None. Absent: Stricker.

Mayor

Attest:

City Clerk

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 8.b

Council to excuse the absence of Council Member Stricker from the March 2, 2026 Regular Meeting.

Staff Contact: Kimberley Wright

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 8.c

Council to acknowledge and take receipt of a liability claim from Douglas Waterman which has been presented. Council will withdraw and take no action on the claim.

Staff Contact: Kimberley Wright

City of Scottsbluff
CITIZEN INCIDENT REPORT

All tort claims under the Political Subdivisions Tort Claims Act and [sections 16-727, 16-728, 23-175, 39-809](#), and [79-610](#) shall be filed with the clerk, secretary, or other official whose duty it is to maintain the official records of the political subdivision, or the governing body of a political subdivision may provide that such claims may be filed with the duly constituted law department of such subdivision. It shall be the duty of the official with whom the claim is filed to present the claim to the governing body. All such claims shall be in writing and shall set forth the time and place of the occurrence giving rise to the claim and such other facts pertinent to the claim as are known to the claimant.

Date: 3/3/20 *Impounded on 1-21-20*
Date and location of Incident: West Overland police impound
Claimant Name: Douglas Waterman Phone: 779-306-0110
Address: 59 Sycamore terrace City: gering State and Zip: 69341
City Department Contact: Kim Wright
Narrative of what happened: Scotter was stolen from
impound

Estimated amount of damages \$ 1,600 (attach estimates) One cna GT9
-Pro

Attachments: Photos: _____ Estimates: _____ Medical Bills: _____

Witnesses: _____ Contact Information: _____

Citizen insurance information: _____

Reported by (city staff): Kim Wright

Received Date: 3/3/20

Signature of Claimant(s): [Signature]

SUBMIT TO: KIM WRIGHT, CITY CLERK, CITY OF SCOTTSBLUFF
2525 CIRCLE DRIVE, SCOTTSBLUFF, NE 69361

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 8.d

Council to set a public hearing for April 6, 2026 at 6:00 p.m. to consider the Zoning Text Amendment to Chapter 25, Article 3 regarding the Creation of a (P) Public Use District.

Staff Contact: Zachary Glaubius

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 8.e

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

Staff Contact: Lane Kizzire



City of Scottsbluff, NE

Expense Approval Report

By Vendor Name

Post Dates 3/5/2026 - 3/16/2026

Description (Payable)	Account Name	Amount
Vendor: 00743 - 3M COMPANY		
Fund: 212 - STREETS		
13 ROLLS 24" WHITE PAVEME...	STREET REPAIR SUPPLIES	19,968.91
		Fund 212 - STREETS Total:
		19,968.91
		Vendor 00743 - 3M COMPANY Total:
		19,968.91
Vendor: 00460 - ACCELERATED RECEIVABLES SOLUTIONS		
Fund: 713 - CASH & INVESTMENT POOL		
WAGE ATTACHMENT	WAGE ATTACHMENT EE PAY	399.64
		Fund 713 - CASH & INVESTMENT POOL Total:
		399.64
		Vendor 00460 - ACCELERATED RECEIVABLES SOLUTIONS Total:
		399.64
Vendor: 00393 - ACTION COMMUNICATIONS INC.		
Fund: 621 - ENVIRONMENTAL SERVICES		
Equipment-SAN	EQUIPMENT	252.32
		Fund 621 - ENVIRONMENTAL SERVICES Total:
		252.32
		Vendor 00393 - ACTION COMMUNICATIONS INC. Total:
		252.32
Vendor: 00602 - AK BROWN ENTERPRISES LLC		
Fund: 212 - STREETS		
BENCH SERVICE - REPLACE P...	ELECTRICAL MAINTENANCE	150.00
		Fund 212 - STREETS Total:
		150.00
		Vendor 00602 - AK BROWN ENTERPRISES LLC Total:
		150.00
Vendor: 05887 - ALLO COMMUNICATIONS,LLC		
Fund: 111 - GENERAL		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	599.57
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	65.03
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	34.98
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	187.00
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	74.12
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	411.28
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	1,150.38
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	380.90
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	142.89
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	30.83
		Fund 111 - GENERAL Total:
		3,076.98
Fund: 212 - STREETS		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	730.85
		Fund 212 - STREETS Total:
		730.85
Fund: 213 - CEMETERY		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	79.20
		Fund 213 - CEMETERY Total:
		79.20
Fund: 621 - ENVIRONMENTAL SERVICES		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	217.01
		Fund 621 - ENVIRONMENTAL SERVICES Total:
		217.01
Fund: 631 - WASTEWATER		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	438.29
		Fund 631 - WASTEWATER Total:
		438.29
Fund: 641 - WATER		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	317.08
		Fund 641 - WATER Total:
		317.08

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Description (Payable)	Account Name	Amount
Fund: 721 - GIS SERVICES		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	196.00
Fund 721 - GIS SERVICES Total:		196.00
Vendor 05887 - ALLO COMMUNICATIONS,LLC Total:		5,055.41
Vendor: 04575 - AUTOZONE STORES, INC		
Fund: 212 - STREETS		
TRANS. FLUID FOR LOADER	EQUIPMENT MAINTENANCE	32.62
Fund 212 - STREETS Total:		32.62
Vendor 04575 - AUTOZONE STORES, INC Total:		32.62
Vendor: 00295 - B & H INVESTMENTS, INC		
Fund: 111 - GENERAL		
DEPT SUPP ADM	DEPARTMENT SUPPLIES	33.50
BLDG MAINT-POL	BUILDING MAINTENANCE	17.00
BLDG MAINT-POL	BUILDING MAINTENANCE	17.00
DEPT SUPPL-POL	DEPARTMENT SUPPLIES	62.00
DEPT SUPP ADM	DEPARTMENT SUPPLIES	24.00
BLDG MAINT-POL	BUILDING MAINTENANCE	17.00
BLDG MAINT-POL	BUILDING MAINTENANCE	17.00
DEPT SUPP ADM	DEPARTMENT SUPPLIES	24.00
BLDG MAINT-POL	BUILDING MAINTENANCE	17.00
BLDG MAINT-POL	BUILDING MAINTENANCE	17.00
RENT-MACHINES-POL	RENT-MACHINES	15.00
RENTAL	RENT-MACHINES	50.00
Dep. Sup.	DEPARTMENT SUPPLIES	66.50
RENT REVERSE OSMOSIS	RENT-MACHINES	50.00
Fund 111 - GENERAL Total:		427.00
Fund: 212 - STREETS		
SUPP - WATER	DEPARTMENT SUPPLIES	62.00
SUPP - WATER	DEPARTMENT SUPPLIES	14.50
Fund 212 - STREETS Total:		76.50
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUP	DEPARTMENT SUPPLIES	7.25
Contractual Services-SAN	CONTRACTUAL SERVICES	27.19
Fund 621 - ENVIRONMENTAL SERVICES Total:		34.44
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	7.25
Fund 631 - WASTEWATER Total:		7.25
Vendor 00295 - B & H INVESTMENTS, INC Total:		545.19
Vendor: 01176 - BEELINE SERVICE INC		
Fund: 111 - GENERAL		
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	130.00
TOW SERVICE-POL	CONTRACTUAL SERVICES	30.00
Fund 111 - GENERAL Total:		1,590.00
Vendor 01176 - BEELINE SERVICE INC Total:		1,590.00

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Description (Payable)	Account Name	Amount
Vendor: 10623 - BENCHMARK GOVERNMENT SOLUTIONS LLC		
Fund: 111 - GENERAL		
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	594.60
Fund 111 - GENERAL Total:		594.60
Vendor 10623 - BENCHMARK GOVERNMENT SOLUTIONS LLC Total:		594.60
Vendor: 00405 - BLUFFS FACILITY SOLUTIONS		
Fund: 111 - GENERAL		
DEPT/JANIT SUPPL-POL	DEPARTMENT SUPPLIES	171.48
DEPT/JANIT SUPPL-POL	DEPARTMENT SUPPLIES	171.48
DEPT/JANIT SUPPL-POL	JANITORIAL SUPPLIES	24.18
DEPT/JANIT SUPPL-POL	JANITORIAL SUPPLIES	24.17
JANITORIAL SUPP PARK	JANITORIAL SUPPLIES	84.18
Jan. Sup.	JANITORIAL SUPPLIES	62.99
JANITORIAL SUPP PARK	JANITORIAL SUPPLIES	11.00
JANITORIAL SUPP PARK	JANITORIAL SUPPLIES	18.07
Fund 111 - GENERAL Total:		567.55
Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	DEPARTMENT SUPPLIES	42.96
Fund 621 - ENVIRONMENTAL SERVICES Total:		42.96
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	182.12
Fund 631 - WASTEWATER Total:		182.12
Fund: 641 - WATER		
DEPT SUP	DEPARTMENT SUPPLIES	182.11
Fund 641 - WATER Total:		182.11
Vendor 00405 - BLUFFS FACILITY SOLUTIONS Total:		974.74
Vendor: 00735 - CAPITAL BUSINESS SYSTEMS INC.		
Fund: 111 - GENERAL		
CONTRACTUAL-POL	CONTRACTUAL SERVICES	107.12
Fund 111 - GENERAL Total:		107.12
Fund: 212 - STREETS		
COPIER SERVICE	CONTRACTUAL SERVICES	46.35
Fund 212 - STREETS Total:		46.35
Vendor 00735 - CAPITAL BUSINESS SYSTEMS INC. Total:		153.47
Vendor: 07911 - CELLCO PARTNERSHIP		
Fund: 111 - GENERAL		
FEBRUARY CELLULAR DATA	CELLULAR PHONE	160.18
TABLETS, IPAD, CELL PHONES,...	PHONE & INTERNET	30.06
Fund 111 - GENERAL Total:		190.24
Fund: 212 - STREETS		
TABLETS, IPAD, CELL PHONES,...	PHONE & INTERNET	663.51
Fund 212 - STREETS Total:		663.51
Fund: 621 - ENVIRONMENTAL SERVICES		
CELL PHONE/CONTRACTUAL S...	CONTRACTUAL SERVICES	22.51
Fund 621 - ENVIRONMENTAL SERVICES Total:		22.51
Fund: 631 - WASTEWATER		
CELL PHONE/CONTRACTUAL S...	CONTRACTUAL SERVICES	142.54
CELL PHONE/CONTRACTUAL S...	CELLULAR PHONE	39.94
TABLETS, IPAD, CELL PHONES,...	PHONE & INTERNET	30.06
Fund 631 - WASTEWATER Total:		212.54
Fund: 641 - WATER		
CELL PHONE/CONTRACTUAL S...	CONTRACTUAL SERVICES	130.52
CELL PHONE/CONTRACTUAL S...	CELLULAR PHONE	39.94

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Description (Payable)	Account Name	Amount
TABLETS, IPAD, CELL PHONES,...	PHONE & INTERNET	20.04
Fund 641 - WATER Total:		190.50
Vendor 07911 - CELLCO PARTNERSHIP Total:		1,279.30
Vendor: 07250 - CHRIS REYES		
Fund: 111 - GENERAL		
DEPT SUPPL-POL	DEPARTMENT SUPPLIES	218.00
Fund 111 - GENERAL Total:		218.00
Vendor 07250 - CHRIS REYES Total:		218.00
Vendor: 00484 - CITY OF GERING		
Fund: 111 - GENERAL		
GROUND MAINT PARK	GROUNDS MAINTENANCE	43.96
GROUND MAINT PARK	GROUNDS MAINTENANCE	22.48
GROUND MAINT PARK	GROUNDS MAINTENANCE	13.00
GROUND MAIN TPARK	GROUNDS MAINTENANCE	13.00
GROUND MAINT PARK	GROUNDS MAINTENANCE	13.00
Fund 111 - GENERAL Total:		105.44
Fund: 621 - ENVIRONMENTAL SERVICES		
Disposal Fees-SAN	DISPOSAL FEES	37,623.73
Fund 621 - ENVIRONMENTAL SERVICES Total:		37,623.73
Vendor 00484 - CITY OF GERING Total:		37,729.17
Vendor: 10535 - COLUMN SOFTWARE PBC		
Fund: 111 - GENERAL		
PUBLICATIONS	LEGAL PUBLICATIONS	45.27
PUBLICATIONS	LEGAL PUBLICATIONS	621.21
PUBLICATIONS	LEGAL PUBLICATIONS	25.63
PUBLICATIONS	LEGAL PUBLICATIONS	14.73
PUBLICATIONS	LEGAL PUBLICATIONS	65.60
Fund 111 - GENERAL Total:		772.44
Fund: 224 - ECONOMIC DEVELOPMENT		
PUBLICATIONS	PUBLICATIONS	10.91
Fund 224 - ECONOMIC DEVELOPMENT Total:		10.91
Fund: 641 - WATER		
PUBLICATIONS	LEGAL PUBLICATIONS	84.99
Fund 641 - WATER Total:		84.99
Vendor 10535 - COLUMN SOFTWARE PBC Total:		868.34
Vendor: 00706 - COMPUTER CONNECTION INC		
Fund: 111 - GENERAL		
CONTRACTUAL-POL	CONTRACTUAL SERVICES	44.00
Fund 111 - GENERAL Total:		44.00
Vendor 00706 - COMPUTER CONNECTION INC Total:		44.00
Vendor: 07359 - CONSERV FLAG COMPANY		
Fund: 111 - GENERAL		
Dep. Sup.	DEPARTMENT SUPPLIES	248.52
Fund 111 - GENERAL Total:		248.52
Vendor 07359 - CONSERV FLAG COMPANY Total:		248.52
Vendor: 00267 - CONTRACTORS MATERIALS INC.		
Fund: 111 - GENERAL		
GROUND MAINT PARK	GROUNDS MAINTENANCE	176.40
GROUND MAINT PARK	GROUNDS MAINTENANCE	110.25
GROUND MAINT PARK	GROUNDS MAINTENANCE	176.40
VEH MAINT PARK	VEHICLE MAINTENANCE	1,566.04
Fund 111 - GENERAL Total:		2,029.09
Fund: 212 - STREETS		
EXP. JOINT	STREET REPAIR SUPPLIES	392.00
Fund 212 - STREETS Total:		392.00

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Post Dates: 3/5/2026 - 3/16/2026

Description (Payable)	Account Name	Amount
Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	DEPARTMENT SUPPLIES	88.20
Fund 621 - ENVIRONMENTAL SERVICES Total:		88.20
Vendor 00267 - CONTRACTORS MATERIALS INC. Total:		2,509.29
Vendor: 09824 - CORE & MAIN LP		
Fund: 641 - WATER		
METERS	METERS	4,505.57
DEPT SUP	DEPARTMENT SUPPLIES	2,924.07
DEPT SUP	DEPARTMENT SUPPLIES	697.47
Fund 641 - WATER Total:		8,127.11
Vendor 09824 - CORE & MAIN LP Total:		8,127.11
Vendor: 05709 - CREDIT BUREAU OF COUNCIL BLUFFS		
Fund: 111 - GENERAL		
MONTHLY MEM - FEB 2026	CONSULTING SERVICES	65.75
Fund 111 - GENERAL Total:		65.75
Vendor 05709 - CREDIT BUREAU OF COUNCIL BLUFFS Total:		65.75
Vendor: 06564 - CREDIT MANAGEMENT SERVICES INC.		
Fund: 713 - CASH & INVESTMENT POOL		
WAGE ATTACHMENT	WAGE ATTACHMENT EE PAY	275.84
Fund 713 - CASH & INVESTMENT POOL Total:		275.84
Vendor 06564 - CREDIT MANAGEMENT SERVICES INC. Total:		275.84
Vendor: 06739 - DANKO EMERGENCY EQUIPMENT COMPANY		
Fund: 111 - GENERAL		
CONTROL AND COMMUNICAT...	DEPARTMENT SUPPLIES	768.00
Fund 111 - GENERAL Total:		768.00
Vendor 06739 - DANKO EMERGENCY EQUIPMENT COMPANY Total:		768.00
Vendor: 05335 - DAVID M GLENN JR.		
Fund: 111 - GENERAL		
REIMBURSEMENT	TUITION SUPPORT	350.00
Fund 111 - GENERAL Total:		350.00
Vendor 05335 - DAVID M GLENN JR. Total:		350.00
Vendor: 08687 - DELGADO LUPE		
Fund: 111 - GENERAL		
CONSULTING-POL	CONSULTING SERVICES	35.00
Fund 111 - GENERAL Total:		35.00
Vendor 08687 - DELGADO LUPE Total:		35.00
Vendor: 09703 - DOCU-SHRED LLC		
Fund: 111 - GENERAL		
DEPT SUPPL-POL	DEPARTMENT SUPPLIES	40.00
Fund 111 - GENERAL Total:		40.00
Vendor 09703 - DOCU-SHRED LLC Total:		40.00
Vendor: 09692 - DOOLEY OIL INC		
Fund: 621 - ENVIRONMENTAL SERVICES		
EQUIP MAINT	EQUIPMENT MAINTENANCE	218.73
Fund 621 - ENVIRONMENTAL SERVICES Total:		218.73
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	218.73
Fund 631 - WASTEWATER Total:		218.73
Vendor 09692 - DOOLEY OIL INC Total:		437.46
Vendor: 10279 - EAKES INC		
Fund: 111 - GENERAL		
Dep. Sup.	DEPARTMENT SUPPLIES	190.44
Dep. Sup.	DEPARTMENT SUPPLIES	42.57
Fund 111 - GENERAL Total:		233.01

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Description (Payable)	Account Name	Amount
Fund: 224 - ECONOMIC DEVELOPMENT		
DEPT SUPP ED	DEPARTMENT SUPPLIES	21.74
Fund 224 - ECONOMIC DEVELOPMENT Total:		21.74
Vendor 10279 - EAKES INC Total:		254.75
Vendor: 01003 - ELLIOTT EQUIPMENT COMPANY INC.		
Fund: 621 - ENVIRONMENTAL SERVICES		
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	522.28
Fund 621 - ENVIRONMENTAL SERVICES Total:		522.28
Vendor 01003 - ELLIOTT EQUIPMENT COMPANY INC. Total:		522.28
Vendor: 03950 - ENERGY LABORATORIES, INC DEPT 6250		
Fund: 641 - WATER		
SAMPLES	SAMPLES	246.00
Fund 641 - WATER Total:		246.00
Vendor 03950 - ENERGY LABORATORIES, INC DEPT 6250 Total:		246.00
Vendor: 09477 - ENVISIONWARE, INC		
Fund: 111 - GENERAL		
Cont. Svcs.	CONTRACTUAL SERVICES	1,123.75
Fund 111 - GENERAL Total:		1,123.75
Vendor 09477 - ENVISIONWARE, INC Total:		1,123.75
Vendor: 07574 - FAT BOYS TIRE AND AUTO		
Fund: 111 - GENERAL		
VEHMAINT PARK	VEHICLE MAINTENANCE	24.00
VEH MAINT PARK	VEHICLE MAINTENANCE	24.00
Fund 111 - GENERAL Total:		48.00
Vendor 07574 - FAT BOYS TIRE AND AUTO Total:		48.00
Vendor: 00548 - FEDERAL EXPRESS CORPORATION		
Fund: 641 - WATER		
POSTAGE	POSTAGE	72.72
Fund 641 - WATER Total:		72.72
Vendor 00548 - FEDERAL EXPRESS CORPORATION Total:		72.72
Vendor: 00794 - FLOYD'S TRUCK CENTER SCOTTSBLUFF		
Fund: 621 - ENVIRONMENTAL SERVICES		
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	157.91
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	777.96
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	189.95
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	3.03
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	43.00
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	106.39
Vehicle Maintenane-SAN	VEHICLE MAINTENANCE	2,272.17
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	2,288.29
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	7.20
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	16.93
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	208.03
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	131.90
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	16.93
Fund 621 - ENVIRONMENTAL SERVICES Total:		6,219.69
Vendor 00794 - FLOYD'S TRUCK CENTER SCOTTSBLUFF Total:		6,219.69
Vendor: 10386 - FLYOVER BREWING COMPANY		
Fund: 224 - ECONOMIC DEVELOPMENT		
REGIONAL GOVERNANCE LUN...	CONTRACTUAL SERVICES	463.20
Fund 224 - ECONOMIC DEVELOPMENT Total:		463.20
Vendor 10386 - FLYOVER BREWING COMPANY Total:		463.20

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Post Dates: 3/5/2026 - 3/16/2026

Description (Payable)	Account Name	Amount
Vendor: 10675 - FRONT LINE MOBILE HEALTH		
Fund: 111 - GENERAL		
NEW HIRE PHYSICAL - HINEBA...	CONTRACTUAL SERVICES	1,600.00
	Fund 111 - GENERAL Total:	1,600.00
	Vendor 10675 - FRONT LINE MOBILE HEALTH Total:	1,600.00
Vendor: 03133 - FUN EXPRESS, LLC		
Fund: 111 - GENERAL		
Special Events-REC	SPECIAL EVENTS	925.00
	Fund 111 - GENERAL Total:	925.00
	Vendor 03133 - FUN EXPRESS, LLC Total:	925.00
Vendor: 05600 - GALLS PARENT HOLDINGS, LLC		
Fund: 111 - GENERAL		
EQUIP MAINT-POL	EQUIPMENT MAINTENANCE	127.99
	Fund 111 - GENERAL Total:	127.99
	Vendor 05600 - GALLS PARENT HOLDINGS, LLC Total:	127.99
Vendor: 09469 - GI HOSPITALITY		
Fund: 111 - GENERAL		
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	330.00
	Fund 111 - GENERAL Total:	330.00
	Vendor 09469 - GI HOSPITALITY Total:	330.00
Vendor: 10622 - GODINEZ JUAN		
Fund: 111 - GENERAL		
EVID CASH-POL	MISCELLANEOUS	56.25
	Fund 111 - GENERAL Total:	56.25
	Vendor 10622 - GODINEZ JUAN Total:	56.25
Vendor: 04371 - HAWKINS, INC.		
Fund: 641 - WATER		
CHEMICALS	CHEMICALS	2,890.26
	Fund 641 - WATER Total:	2,890.26
	Vendor 04371 - HAWKINS, INC. Total:	2,890.26
Vendor: 10364 - HERITAGE LANDSCAPE SUPPLY GROUP INC		
Fund: 213 - CEMETERY		
DEPT SUPP CEM	DEPARTMENT SUPPLIES	670.04
	Fund 213 - CEMETERY Total:	670.04
	Vendor 10364 - HERITAGE LANDSCAPE SUPPLY GROUP INC Total:	670.04
Vendor: 10732 - HINEBAUCH JARED		
Fund: 111 - GENERAL		
PER DIEM FOR FIRE ACADEMY	SCHOOL & CONFERENCE	1,020.00
	Fund 111 - GENERAL Total:	1,020.00
	Vendor 10732 - HINEBAUCH JARED Total:	1,020.00
Vendor: 05667 - HOA SOLUTIONS, INC		
Fund: 641 - WATER		
EQUIPMENT	EQUIPMENT	6,742.11
	Fund 641 - WATER Total:	6,742.11
	Vendor 05667 - HOA SOLUTIONS, INC Total:	6,742.11
Vendor: 00299 - HULLINGER GLASS & LOCKS INC.		
Fund: 111 - GENERAL		
BLDG MAINT PARK	BUILDING MAINTENANCE	88.00
	Fund 111 - GENERAL Total:	88.00
	Vendor 00299 - HULLINGER GLASS & LOCKS INC. Total:	88.00
Vendor: 00525 - IDEAL LAUNDRY AND CLEANERS, INC.		
Fund: 111 - GENERAL		
DEPT SUPP ADM	DEPARTMENT SUPPLIES	93.54
Jan. Sup.	JANITORIAL SUPPLIES	133.64

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Description (Payable)	Account Name	Amount
DEPT SUPP ADM	DEPARTMENT SUPPLIES	93.54
Jan. Sup.	JANITORIAL SUPPLIES	133.64
Fund 111 - GENERAL Total:		454.36
Fund: 212 - STREETS		
SUPP - TOWELS, MATS	DEPARTMENT SUPPLIES	76.96
SUPP - MATS, TOWELS	DEPARTMENT SUPPLIES	76.96
SUPP - MATS, TOWELS	DEPARTMENT SUPPLIES	76.96
SUPP - MATS, TOWELS	DEPARTMENT SUPPLIES	76.96
Fund 212 - STREETS Total:		307.84
Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	DEPARTMENT SUPPLIES	103.86
CONTRACTUAL SVC	CONTRACTUAL SERVICES	34.65
Department Supplies-SAN	DEPARTMENT SUPPLIES	103.86
Fund 621 - ENVIRONMENTAL SERVICES Total:		242.37
Fund: 631 - WASTEWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	35.02
CONTRACTUAL SVC	CONTRACTUAL SERVICES	34.65
Fund 631 - WASTEWATER Total:		69.67
Fund: 641 - WATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	35.02
Fund 641 - WATER Total:		35.02
Vendor 00525 - IDEAL LAUNDRY AND CLEANERS, INC. Total:		1,109.26
Vendor: 00937 - INDEPENDENT PLUMBING AND HEATING, INC		
Fund: 111 - GENERAL		
BLDG MAINT PARK	BUILDING MAINTENANCE	30.28
Fund 111 - GENERAL Total:		30.28
Vendor 00937 - INDEPENDENT PLUMBING AND HEATING, INC Total:		30.28
Vendor: 02578 - INFINITY CONSTRUCTION, INC.		
Fund: 111 - GENERAL		
HOME DEMO	CONTINGENCY	40,050.00
Fund 111 - GENERAL Total:		40,050.00
Vendor 02578 - INFINITY CONSTRUCTION, INC. Total:		40,050.00
Vendor: 09291 - INGRAM LIBRARY SERVICES INC		
Fund: 111 - GENERAL		
Coll.	COLLECTIONS	272.44
Coll.	COLLECTIONS	265.07
Coll.	COLLECTIONS	738.93
Coll.	COLLECTIONS	512.34
Coll.	COLLECTIONS	226.56
Coll.	COLLECTIONS	234.17
Coll.	COLLECTIONS	43.77
Coll.	COLLECTIONS	892.94
Coll.	COLLECTIONS	212.85
Fund 111 - GENERAL Total:		3,399.07
Vendor 09291 - INGRAM LIBRARY SERVICES INC Total:		3,399.07
Vendor: 00733 - INLAND TRUCK PARTS & SERVICE		
Fund: 111 - GENERAL		
AIR LINE FITTING - TOWER 1	DEPARTMENT SUPPLIES	8.90
Fund 111 - GENERAL Total:		8.90
Vendor 00733 - INLAND TRUCK PARTS & SERVICE Total:		8.90
Vendor: 08154 - INTERNAL REVENUE SERVICE		
Fund: 713 - CASH & INVESTMENT POOL		
FEDERAL WITHHOLDINGS	MEDICARE W/H EE PAYABLE	4.15
FEDERAL WITHHOLDINGS	MEDICARE W/H EE PAYABLE	4.15
FEDERAL WITHHOLDINGS	MEDICARE W/H EE PAYABLE	5,017.62
FEDERAL WITHHOLDINGS	MEDICARE W/H EE PAYABLE	5,017.62

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Post Dates: 3/5/2026 - 3/16/2026

Description (Payable)	Account Name	Amount
FEDERAL WITHHOLDINGS	FICA W/H EE PAYABLE	18,653.85
FEDERAL WITHHOLDINGS	FICA W/H EE PAYABLE	17.75
FEDERAL WITHHOLDINGS	FICA W/H EE PAYABLE	17.75
FEDERAL WITHHOLDINGS	FICA W/H EE PAYABLE	18,653.85
FEDERAL WITHHOLDINGS	FED W/H EE PAYABLE	27,798.78
Fund 713 - CASH & INVESTMENT POOL Total:		75,185.52
Vendor 08154 - INTERNAL REVENUE SERVICE Total:		75,185.52

Vendor: 05696 - INVENTIVE WIRELESS OF NE, LLC

Fund: 111 - GENERAL

Phone & Internet-REC	PHONE & INTERNET	17.95
INTERNET	PHONE & INTERNET	25.95
Fund 111 - GENERAL Total:		43.90
Vendor 05696 - INVENTIVE WIRELESS OF NE, LLC Total:		43.90

Vendor: 09747 - KNOW HOW LLC

Fund: 111 - GENERAL

EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	66.48
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	16.88
Fund 111 - GENERAL Total:		83.36

Fund: 212 - STREETS

SUPP - FITTINGS, EXT. SET-SCR...	DEPARTMENT SUPPLIES	50.00
OIL FILTER - FOR PICKUP	VEHICLE MAINTENANCE	4.09
Fund 212 - STREETS Total:		54.09

Fund: 621 - ENVIRONMENTAL SERVICES

EQUIP MAINT	EQUIPMENT MAINTENANCE	139.95
Department Supplies-SAN	DEPARTMENT SUPPLIES	959.20
EQUIP MAINT	EQUIPMENT MAINTENANCE	8.18
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	111.01
Department Supplies-SAN	DEPARTMENT SUPPLIES	23.27
EQUIP MAINT	EQUIPMENT MAINTENANCE	124.82
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	57.01
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	139.80
EQUIP MAINT	EQUIPMENT MAINTENANCE	138.28
Department Supplies-SAN	DEPARTMENT SUPPLIES	13.98
Fund 621 - ENVIRONMENTAL SERVICES Total:		1,715.50

Fund: 631 - WASTEWATER

EQUIP MAINT	EQUIPMENT MAINTENANCE	139.95
EQUIP MAINT	EQUIPMENT MAINTENANCE	8.18
EQUIP MAINT	EQUIPMENT MAINTENANCE	124.82
EQUIP MAINT	EQUIPMENT MAINTENANCE	138.29
EQUIP MAINT	EQUIPMENT MAINTENANCE	2.48
Fund 631 - WASTEWATER Total:		413.72
Vendor 09747 - KNOW HOW LLC Total:		2,266.67

Vendor: 10714 - LANGER INDUSTRIAL SERVICE LLC

Fund: 111 - GENERAL

INVEST-POL	INVESTIGATIVE EXPENSES	22.40
Fund 111 - GENERAL Total:		22.40
Vendor 10714 - LANGER INDUSTRIAL SERVICE LLC Total:		22.40

Vendor: 03941 - LAWSON PRODUCTS, INC

Fund: 111 - GENERAL

DEPT SUPP PARK	DEPARTMENT SUPPLIES	286.97
Fund 111 - GENERAL Total:		286.97
Vendor 03941 - LAWSON PRODUCTS, INC Total:		286.97

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Description (Payable)	Account Name	Amount
Vendor: 00300 - LEAGUE OF NEBRASKA MUNICIPALITIES		
Fund: 111 - GENERAL		
SCHOOL & CONF J STRICKER M..	SCHOOL & CONFERENCE	476.00
Fund 111 - GENERAL Total:		476.00
Vendor 00300 - LEAGUE OF NEBRASKA MUNICIPALITIES Total:		476.00
Vendor: 09746 - LEAL NOHEMI		
Fund: 111 - GENERAL		
CONSULTING-POL	CONSULTING SERVICES	35.00
CONSULTING-POL	CONSULTING SERVICES	35.00
Fund 111 - GENERAL Total:		70.00
Vendor 09746 - LEAL NOHEMI Total:		70.00
Vendor: 10542 - LEGACY COOPERATIVE		
Fund: 111 - GENERAL		
FUEL-DS LOGAN	GASOLINE	40.96
FUEL DS- ZOE	GASOLINE	35.94
FUEL ADM	GASOLINE	34.42
FEBRUARY DIESEL FUEL	OTHER FUEL	876.21
FEBRUARY GASOLINE	GASOLINE	258.91
FEBRUARY FUEL CREDIT	OTHER FUEL	-176.81
GASOLINE-POL	GASOLINE	4,488.09
FUEL	GASOLINE	1,476.38
FUEL	OTHER FUEL	330.18
FUEL CREDIT	GASOLINE	-94.84
FUEL DS CM- TAX	GASOLINE	-2.65
Fund 111 - GENERAL Total:		7,266.79
Fund: 212 - STREETS		
UNEADED GASOLINE	GASOLINE	871.57
UNEADED GASOLINE	OTHER FUEL	2,170.69
FED EXCISE TAX CREDIT ON U...	GASOLINE	-47.66
FED EXCISE TAX CREDIT ON U...	OTHER FUEL	-133.02
Fund 212 - STREETS Total:		2,861.58
Fund: 621 - ENVIRONMENTAL SERVICES		
Diesel Fuel-SAN	OTHER FUEL	-367.04
FUEL	OTHER FUEL	933.30
Diesel Fuel-SAN	GASOLINE	241.20
Diesel Fuel-SAN	OTHER FUEL	47.79
Diesel Fuel-SAN	OTHER FUEL	5,063.25
Fund 621 - ENVIRONMENTAL SERVICES Total:		5,918.50
Fund: 631 - WASTEWATER		
FUEL	GASOLINE	343.78
FUEL	OTHER FUEL	631.55
FUEL	OTHER FUEL	933.30
FUEL	HEATING FUEL	345.95
Fund 631 - WASTEWATER Total:		2,254.58
Fund: 641 - WATER		
FUEL	GASOLINE	945.18
FUEL	HEATING FUEL	345.95
Fund 641 - WATER Total:		1,291.13
Vendor 10542 - LEGACY COOPERATIVE Total:		19,592.58
Vendor: 09590 - LEXISNEXIS RISK DATA MANAGEMENT		
Fund: 111 - GENERAL		
CONSULTING-POL	CONSULTING SERVICES	206.00
Fund 111 - GENERAL Total:		206.00
Vendor 09590 - LEXISNEXIS RISK DATA MANAGEMENT Total:		206.00

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Description (Payable)	Account Name	Amount
Vendor: 07607 - LINCOLN JOURNAL STAR		
Fund: 111 - GENERAL		
Sbscrp.	SUBSCRIPTIONS	834.99
Fund 111 - GENERAL Total:		834.99
Vendor 07607 - LINCOLN JOURNAL STAR Total:		834.99
Vendor: 00242 - M.C. SCHAFF & ASSOCIATES, INC		
Fund: 111 - GENERAL		
HOME DEMO PROJECT	CONTRACTUAL SERVICES	7,886.00
PROF SERV - FEB 2026	CONTRACTUAL SERVICES	3,100.00
PROF SERV - FEB 2026	CONTRACTUAL SERVICES	916.00
Fund 111 - GENERAL Total:		11,902.00
Fund: 621 - ENVIRONMENTAL SERVICES		
PROF SERV - FEB 2026	CONTRACTUAL SERVICES	687.00
Fund 621 - ENVIRONMENTAL SERVICES Total:		687.00
Fund: 631 - WASTEWATER		
FACILITY REPAIR	CONTRACTUAL SERVICES	7,282.00
Fund 631 - WASTEWATER Total:		7,282.00
Vendor 00242 - M.C. SCHAFF & ASSOCIATES, INC Total:		19,871.00
Vendor: 08190 - MADISON NATIONAL LIFE		
Fund: 111 - GENERAL		
LIFE INS	DISABILITY INSURANCE	499.86
LIFE INS	DISABILITY INSURANCE	580.94
Fund 111 - GENERAL Total:		1,080.80
Fund: 713 - CASH & INVESTMENT POOL		
LIFE INS	LIFE INS EE PAYABLE	1,167.99
LIFE INS	DIS INC INS EE PAYABLE	540.80
LIFE INS	LIFE INS ER PAYABLE	960.09
Fund 713 - CASH & INVESTMENT POOL Total:		2,668.88
Vendor 08190 - MADISON NATIONAL LIFE Total:		3,749.68
Vendor: 05099 - MARKETING CONSULTANTS		
Fund: 621 - ENVIRONMENTAL SERVICES		
Uniform & Clothing-SAN	UNIFORMS & CLOTHING	82.00
Uniform & Clothing-SAN	UNIFORMS & CLOTHING	132.00
Fund 621 - ENVIRONMENTAL SERVICES Total:		214.00
Vendor 05099 - MARKETING CONSULTANTS Total:		214.00
Vendor: 10582 - MARQUEE BROADCASTING WEST INC		
Fund: 661 - STORMWATER		
TRICITY SW PSA- FEB. 2026	CONTRACTUAL SERVICES	900.00
Fund 661 - STORMWATER Total:		900.00
Vendor 10582 - MARQUEE BROADCASTING WEST INC Total:		900.00
Vendor: 10525 - MASON RYLIE		
Fund: 111 - GENERAL		
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	160.00
Fund 111 - GENERAL Total:		160.00
Vendor 10525 - MASON RYLIE Total:		160.00
Vendor: 07628 - MENARDS, INC		
Fund: 111 - GENERAL		
DEPT SUPP PARK	DEPARTMENT SUPPLIES	137.97
DEPT SUPP PARK	DEPARTMENT SUPPLIES	130.46
DEPT SUPP PARK	DEPARTMENT SUPPLIES	139.07
DEPT SUPP PARK	DEPARTMENT SUPPLIES	9.96
DEPT SUPP PARK	DEPARTMENT SUPPLIES	74.98
STATION MAINTENANCE - BAY...	DEPARTMENT SUPPLIES	59.94
DEPT SUPP PARK	DEPARTMENT SUPPLIES	7.05
DEPT SUPP PARK	DEPARTMENT SUPPLIES	40.50

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Description (Payable)	Account Name	Amount
DEPT SUPP PARK	DEPARTMENT SUPPLIES	2.29
DEPT SUPP PARK	DEPARTMENT SUPPLIES	102.18
BLDG MAINT PARK	BUILDING MAINTENANCE	32.02
BLDG MAINT PARK	BUILDING MAINTENANCE	378.16
DEPT SUPP PARK	DEPARTMENT SUPPLIES	31.64
DEPT SUPP PARK	DEPARTMENT SUPPLIES	69.98
DEPT SUPP PARK	DEPARTMENT SUPPLIES	166.11
DEPT SUPP PARK	DEPARTMENT SUPPLIES	43.97
BLDG MAINT PARK	BUILDING MAINTENANCE	633.46
DEPT SUPP PARK	DEPARTMENT SUPPLIES	54.99
DEPT SUPP PARK	DEPARTMENT SUPPLIES	5.99
BLDG MAINT PARK	BUILDING MAINTENANCE	23.22
BLDG MAINT PARK	BUILDING MAINTENANCE	116.52
BLDG MAINT PARK	BUILDING MAINTENANCE	37.97
BLDG MAINT PARK	BUILDING MAINTENANCE	264.84
DEPT SUPP PARK	DEPARTMENT SUPPLIES	32.95
BLDG MAINT PARK	BUILDING MAINTENANCE	-5.99
DEPT SUPP PARK	DEPARTMENT SUPPLIES	24.96
DEPT SUPP PARK	DEPARTMENT SUPPLIES	46.98
BLDG MAINT PARK	BUILDING MAINTENANCE	105.94
Fund 111 - GENERAL Total:		2,768.11
Fund: 212 - STREETS		
SUPP - BLEACH, GARBAGE BA...	DEPARTMENT SUPPLIES	115.82
SUPP - WATER COOLER, BATT...	DEPARTMENT SUPPLIES	327.57
CREDIT FOR RETURN ON DEFE...	DEPARTMENT SUPPLIES	-149.00
VITAPUR WATER COOLER FOR...	DEPARTMENT SUPPLIES	129.00
TWO GALLON TANK SPRAYER ...	DEPARTMENT SUPPLIES	16.97
Fund 212 - STREETS Total:		440.36
Fund: 213 - CEMETERY		
DEPT SUPP CEM	DEPARTMENT SUPPLIES	62.47
Fund 213 - CEMETERY Total:		62.47
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUP	DEPARTMENT SUPPLIES	127.54
DEPT SUP	DEPARTMENT SUPPLIES	33.78
Department Supplies-SAN	DEPARTMENT SUPPLIES	56.98
EQUIP MAINT	EQUIPMENT MAINTENANCE	47.48
DEPT SUP	DEPARTMENT SUPPLIES	15.98
Department Supplies-SAN	DEPARTMENT SUPPLIES	46.88
Department Supplies-SAN	DEPARTMENT SUPPLIES	-9.92
Department Supplies-SAN	DEPARTMENT SUPPLIES	17.88
Building Maintenance-SAN	BUILDING MAINTENANCE	47.97
Building Maintenance-SAN	BUILDING MAINTENANCE	38.77
Department Supplies-SAN	DEPARTMENT SUPPLIES	3.49
Fund 621 - ENVIRONMENTAL SERVICES Total:		426.83
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	127.55
DEPT SUP	DEPARTMENT SUPPLIES	33.79
EQUIP MAINT	EQUIPMENT MAINTENANCE	47.47
DEPT SUP	DEPARTMENT SUPPLIES	15.98
DEPT SUP	DEPARTMENT SUPPLIES	31.25
Fund 631 - WASTEWATER Total:		256.04
Fund: 641 - WATER		
EQUIP MAINT WTR	EQUIPMENT MAINTENANCE	16.46
DEPT SUP WTR	DEPARTMENT SUPPLIES	33.19
DEPT SUP WTR	DEPARTMENT SUPPLIES	26.69
DEPT SUP	DEPARTMENT SUPPLIES	139.95
Fund 641 - WATER Total:		216.29
Vendor 07628 - MENARDS, INC Total:		4,170.10

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Description (Payable)	Account Name	Amount
Vendor: 10057 - MICHAEL BEEBE		
Fund: 111 - GENERAL		
BLDG MAINT-POL	BUILDING MAINTENANCE	69.20
BLDG MAINT-POL	BUILDING MAINTENANCE	69.20
Fund 111 - GENERAL Total:		138.40
Vendor 10057 - MICHAEL BEEBE Total:		138.40
Vendor: 10380 - MIDTOWN ANIMAL HOSPITAL P.C.		
Fund: 215 - SPECIAL PROJECTS		
K9 DUKE-POL	DEPARTMENT SUPPLIES	200.13
Fund 215 - SPECIAL PROJECTS Total:		200.13
Vendor 10380 - MIDTOWN ANIMAL HOSPITAL P.C. Total:		200.13
Vendor: 07938 - MIDWEST CONNECT, LLC		
Fund: 621 - ENVIRONMENTAL SERVICES		
UB PROCESSING - JAN & FEB 2... CONTRACTUAL SERVICES		2,829.83
Fund 621 - ENVIRONMENTAL SERVICES Total:		2,829.83
Fund: 631 - WASTEWATER		
UB PROCESSING - JAN & FEB 2... CONTRACTUAL SERVICES		2,829.81
Fund 631 - WASTEWATER Total:		2,829.81
Fund: 641 - WATER		
UB PROCESSING - JAN & FEB 2... CONTRACTUAL SERVICES		2,829.81
Fund 641 - WATER Total:		2,829.81
Vendor 07938 - MIDWEST CONNECT, LLC Total:		8,489.45
Vendor: 04082 - NE CHILD SUPPORT PAYMENT CENTER		
Fund: 713 - CASH & INVESTMENT POOL		
NE CHILD SUPPORT PYBLE	CHILD SUPPORT EE PAY	1,664.00
Fund 713 - CASH & INVESTMENT POOL Total:		1,664.00
Vendor 04082 - NE CHILD SUPPORT PAYMENT CENTER Total:		1,664.00
Vendor: 01358 - NE LAW ENFORCEMENT TRAINING CENTER		
Fund: 111 - GENERAL		
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	175.00
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	81.00
Fund 111 - GENERAL Total:		256.00
Vendor 01358 - NE LAW ENFORCEMENT TRAINING CENTER Total:		256.00
Vendor: 04460 - NEBRASKA INTERACTIVE, LLC		
Fund: 111 - GENERAL		
DRIVERS LICENSE REQ	CONSULTING SERVICES	30.00
Fund 111 - GENERAL Total:		30.00
Vendor 04460 - NEBRASKA INTERACTIVE, LLC Total:		30.00
Vendor: 00402 - NEBRASKA MACHINERY CO		
Fund: 621 - ENVIRONMENTAL SERVICES		
EQUIP MAINT	EQUIPMENT MAINTENANCE	173.33
EQUIP MAINT	EQUIPMENT MAINTENANCE	21.06
Fund 621 - ENVIRONMENTAL SERVICES Total:		194.39
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	173.33
EQUIP MAINT	EQUIPMENT MAINTENANCE	21.07
Fund 631 - WASTEWATER Total:		194.40
Vendor 00402 - NEBRASKA MACHINERY CO Total:		388.79
Vendor: 00578 - NEBRASKA PUBLIC POWER DISTRICT		
Fund: 111 - GENERAL		
Electric	ELECTRICITY	388.48
Electric	ELECTRICITY	665.75
Electric	ELECTRICITY	43.21
Electric	ELECTRICITY	126.09
Electric	ELECTRICITY	665.76

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Description (Payable)	Account Name	Amount
Electric	ELECTRICITY	264.23
Electric	ELECTRICITY	3,041.48
Electric	ELECTRICITY	117.41
Electric	ELECTRICITY	3,416.27
Electric	ELECTRICITY	203.22
Electric	STREET LIGHTS	100.40
Fund 111 - GENERAL Total:		9,032.30
Fund: 212 - STREETS		
Electric	ELECTRICITY	779.77
Electric	ELECTRIC POWER	1,839.66
Electric	STREET LIGHTS	31,294.81
Fund 212 - STREETS Total:		33,914.24
Fund: 213 - CEMETERY		
Electric	ELECTRICITY	705.38
Fund 213 - CEMETERY Total:		705.38
Fund: 216 - BUSINESS IMPROVEMENT		
Electric	STREET LIGHTS	85.42
Fund 216 - BUSINESS IMPROVEMENT Total:		85.42
Fund: 621 - ENVIRONMENTAL SERVICES		
Electric	ELECTRICITY	815.00
Fund 621 - ENVIRONMENTAL SERVICES Total:		815.00
Fund: 631 - WASTEWATER		
Electric	ELECTRICITY	1,839.00
Electric	ELECTRIC POWER	422.26
Fund 631 - WASTEWATER Total:		2,261.26
Fund: 641 - WATER		
Electric	ELECTRICITY	416.30
Electric	ELECTRIC POWER	349.47
Electric	ELECTRIC POWER	301.13
Fund 641 - WATER Total:		1,066.90
Vendor 00578 - NEBRASKA PUBLIC POWER DISTRICT Total:		47,880.50
Vendor: 00632 - NEBRASKA RURAL RADIO ASSOCIATION		
Fund: 661 - STORMWATER		
TRICITY SW PSA- FEB. 2026	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: 111 - GENERAL		
VEH MAINT-POL	VEHICLE MAINTENANCE	712.00
Fund 111 - GENERAL Total:		712.00
Fund: 631 - WASTEWATER		
VEHICLE MAINT	VEHICLE MAINTENANCE	495.79
Fund 631 - WASTEWATER Total:		495.79
Vendor 04198 - NEBRASKALAND TIRE, INC Total:		1,207.79
Vendor: 09509 - NEMNICH AUTOMOTIVE		
Fund: 111 - GENERAL		
VEH MAINT-POL	VEHICLE MAINTENANCE	485.55
VEH MAINT-POL	VEHICLE MAINTENANCE	485.55
VEH MAINT-POL	VEHICLE MAINTENANCE	728.33
VEH MAINT-POL	VEHICLE MAINTENANCE	182.60
VEH MAINT-POL	VEHICLE MAINTENANCE	182.60
VEH MAINT-POL	VEHICLE MAINTENANCE	365.20
VEH MAINT-POL	VEHICLE MAINTENANCE	728.33
Fund 111 - GENERAL Total:		3,158.16
Vendor 09509 - NEMNICH AUTOMOTIVE Total:		3,158.16

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Description (Payable)	Account Name	Amount
Vendor: 00139 - NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF		
Fund: 111 - GENERAL		
GROUND MAINT PARK	GROUNDS MAINTENANCE	42.15
GROUND MAINT PARK	GROUNDS MAINTENANCE	76.91
BLDG MAINT PARK	BUILDING MAINTENANCE	29.77
BLDG MAINT PARK	BUILDING MAINTENANCE	109.68
Fund 111 - GENERAL Total:		258.51
Vendor 00139 - NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF Total:		258.51
Vendor: 10322 - NOVOTX LLC		
Fund: 721 - GIS SERVICES		
GIS PROCESSOR UPDATE	CONTRACTUAL SERVICES	2,500.00
Fund 721 - GIS SERVICES Total:		2,500.00
Vendor 10322 - NOVOTX LLC Total:		2,500.00
Vendor: 10231 - NPPD		
Fund: 111 - GENERAL		
LACY PARK LIGHTS	ELECTRICAL MAINTENANCE	4,210.00
Fund 111 - GENERAL Total:		4,210.00
Vendor 10231 - NPPD Total:		4,210.00
Vendor: 08840 - ONE CALL CONCEPTS, INC		
Fund: 212 - STREETS		
CONTRACTUAL	CONTRACTUAL SERVICES	45.72
Fund 212 - STREETS Total:		45.72
Fund: 631 - WASTEWATER		
CONTRACTUAL	CONTRACTUAL SERVICES	45.72
Fund 631 - WASTEWATER Total:		45.72
Fund: 641 - WATER		
CONTRACTUAL	CONTRACTUAL SERVICES	45.72
Fund 641 - WATER Total:		45.72
Vendor 08840 - ONE CALL CONCEPTS, INC Total:		137.16
Vendor: 09172 - O'REILLY AUTO ENTERPRISES, LLC		
Fund: 111 - GENERAL		
VEH MAINT PARK	VEHICLE MAINTENANCE	93.22
Fund 111 - GENERAL Total:		93.22
Fund: 212 - STREETS		
TURN SWITCH FOR PICKUP	VEHICLE MAINTENANCE	49.14
MULTI SWITCH FOR PICKUP	VEHICLE MAINTENANCE	10.51
SUPP - FILTER, BRAKEKLEEN	DEPARTMENT SUPPLIES	173.22
Fund 212 - STREETS Total:		232.87
Vendor 09172 - O'REILLY AUTO ENTERPRISES, LLC Total:		326.09
Vendor: 03282 - ORIGINAL EQUIPMENT CORPORATION		
Fund: 111 - GENERAL		
CHECK BRAKES AND ALIGNM...	VEHICLE MAINTENANCE	1,071.10
Fund 111 - GENERAL Total:		1,071.10
Vendor 03282 - ORIGINAL EQUIPMENT CORPORATION Total:		1,071.10
Vendor: 10483 - PANHANDLE AUTOMOTIVE GROUP LLC		
Fund: 111 - GENERAL		
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	43.64
Fund 111 - GENERAL Total:		43.64
Fund: 213 - CEMETERY		
EQUIP MAINT CEM	EQUIPMENT MAINTENANCE	241.78
EQUIP MAINT CEM	EQUIPMENT MAINTENANCE	241.78
Fund 213 - CEMETERY Total:		483.56
Vendor 10483 - PANHANDLE AUTOMOTIVE GROUP LLC Total:		527.20

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Description (Payable)	Account Name	Amount
Vendor: 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC		
Fund: 641 - WATER		
SAMPLES	SAMPLES	90.00
Fund 641 - WATER Total:		90.00
Vendor 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC Total:		90.00
Vendor: 10259 - PARADISE PUMPERS LLC		
Fund: 111 - GENERAL		
CONTRACTUAL	CONTRACTUAL SERVICES	775.00
Fund 111 - GENERAL Total:		775.00
Vendor 10259 - PARADISE PUMPERS LLC Total:		775.00
Vendor: 01276 - PLATTE VALLEY BANK		
Fund: 713 - CASH & INVESTMENT POOL		
HSA	HSA EE PAYABLE	11,293.12
HSA	HSA ER PAYABLE	6,935.00
Fund 713 - CASH & INVESTMENT POOL Total:		18,228.12
Vendor 01276 - PLATTE VALLEY BANK Total:		18,228.12
Vendor: 10341 - POMPS TIRE SERVICE INC		
Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	DEPARTMENT SUPPLIES	694.80
Department Supplies-SAN	DEPARTMENT SUPPLIES	858.28
Department Supplies-SAN	DEPARTMENT SUPPLIES	886.90
Fund 621 - ENVIRONMENTAL SERVICES Total:		2,439.98
Vendor 10341 - POMPS TIRE SERVICE INC Total:		2,439.98
Vendor: 10691 - POWER EQUIPMENT COMPANY		
Fund: 621 - ENVIRONMENTAL SERVICES		
EQUIP MAINT	EQUIPMENT MAINTENANCE	40.01
Fund 621 - ENVIRONMENTAL SERVICES Total:		40.01
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	40.01
Fund 631 - WASTEWATER Total:		40.01
Vendor 10691 - POWER EQUIPMENT COMPANY Total:		80.02
Vendor: 10218 - POWERTECH LLC		
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	3,384.00
Fund 631 - WASTEWATER Total:		3,384.00
Vendor 10218 - POWERTECH LLC Total:		3,384.00
Vendor: 00471 - PRO OVERHEAD DOOR		
Fund: 212 - STREETS		
REPAIR CABLE ON OVERHEAD...	BUILDING MAINTENANCE	197.75
Fund 212 - STREETS Total:		197.75
Vendor 00471 - PRO OVERHEAD DOOR Total:		197.75
Vendor: 09744 - PT HOSE AND BEARING		
Fund: 641 - WATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	24.26
Fund 641 - WATER Total:		24.26
Vendor 09744 - PT HOSE AND BEARING Total:		24.26
Vendor: 09413 - QUADIENT FINANCE USA INC		
Fund: 111 - GENERAL		
POSTAGE	POSTAGE	1,000.00
Fund 111 - GENERAL Total:		1,000.00
Vendor 09413 - QUADIENT FINANCE USA INC Total:		1,000.00
Vendor: 00266 - QUILL CORPORATION		
Fund: 111 - GENERAL		
DEPT SUPP ADM	DEPARTMENT SUPPLIES	29.56

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Description (Payable)	Account Name	Amount
DEPT SUPP ADM	DEPARTMENT SUPPLIES	407.57
Fund 111 - GENERAL Total:		437.13
Vendor 00266 - QUILL CORPORATION Total:		437.13
Vendor: 10241 - R & R REPAIR		
Fund: 621 - ENVIRONMENTAL SERVICES		
Equipment Maintenance-SAN	EQUIPMENT MAINTENANCE	2,699.55
Fund 621 - ENVIRONMENTAL SERVICES Total:		2,699.55
Vendor 10241 - R & R REPAIR Total:		2,699.55
Vendor: 10645 - RAPID FIRE PROTECTION IN		
Fund: 111 - GENERAL		
BLDG MAINT ADM	BUILDING MAINTENANCE	350.00
CONTRACTUAL-POL	CONTRACTUAL SERVICES	300.00
CONTRACTUAL-POL	CONTRACTUAL SERVICES	300.00
Fund 111 - GENERAL Total:		950.00
Vendor 10645 - RAPID FIRE PROTECTION IN Total:		950.00
Vendor: 10187 - REGION 22 EMERGENCY MGMT		
Fund: 111 - GENERAL		
QUARTERLY EMERGENCY MA...	CONTRACTUAL SERVICES	11,075.59
Fund 111 - GENERAL Total:		11,075.59
Vendor 10187 - REGION 22 EMERGENCY MGMT Total:		11,075.59
Vendor: 04089 - REGIONAL CARE INC		
Fund: 812 - HEALTH INSURANCE		
FLEX FUNDING	FLEXIBLE BENFT EXPENSES	532.00
INSURANCE PREMIUM	PREMIUM EXPENSE	52,559.92
Fund 812 - HEALTH INSURANCE Total:		53,091.92
Vendor 04089 - REGIONAL CARE INC Total:		53,091.92
Vendor: 10731 - RICHTER COREY		
Fund: 111 - GENERAL		
EVID CASH-POL	MISCELLANEOUS	163.10
Fund 111 - GENERAL Total:		163.10
Vendor 10731 - RICHTER COREY Total:		163.10
Vendor: 10730 - RIGGS MAIRLYN		
Fund: 111 - GENERAL		
EVID CASH-POL	MISCELLANEOUS	5.00
Fund 111 - GENERAL Total:		5.00
Vendor 10730 - RIGGS MAIRLYN Total:		5.00
Vendor: 04311 - ROSE DREW, INC		
Fund: 111 - GENERAL		
Dep. Sup.	DEPARTMENT SUPPLIES	137.21
Dep. Sup.	DEPARTMENT SUPPLIES	153.36
Fund 111 - GENERAL Total:		290.57
Vendor 04311 - ROSE DREW, INC Total:		290.57
Vendor: 10235 - RUSSEL'S AUTOMOTIVE		
Fund: 111 - GENERAL		
VEH MAINT-POL	VEHICLE MAINTENANCE	884.24
VEH MAINT-POL	VEHICLE MAINTENANCE	125.90
VEH MAINT-POL	VEHICLE MAINTENANCE	134.58
VEH MAINT-POL	VEHICLE MAINTENANCE	181.30
VEH MAINT-POL	VEHICLE MAINTENANCE	93.36
Fund 111 - GENERAL Total:		1,419.38
Vendor 10235 - RUSSEL'S AUTOMOTIVE Total:		1,419.38

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Description (Payable)	Account Name	Amount
Vendor: 00026 - S M E C		
Fund: 713 - CASH & INVESTMENT POOL		
EMPLOYEE DEDUCTIONS	SMEC EE PAYABLE	75.50
Fund 713 - CASH & INVESTMENT POOL Total:		75.50
Vendor 00026 - S M E C Total:		75.50
Vendor: 00156 - SAFETYLINE CONSULTANTS, INC		
Fund: 111 - GENERAL		
DEPT SUPPL-POL	DEPARTMENT SUPPLIES	23.04
DEPT SUPPL-POL	DEPARTMENT SUPPLIES	23.04
Fund 111 - GENERAL Total:		46.08
Vendor 00156 - SAFETYLINE CONSULTANTS, INC Total:		46.08
Vendor: 00257 - SANDBERG IMPLEMENT, INC		
Fund: 111 - GENERAL		
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	1,127.67
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	185.49
Fund 111 - GENERAL Total:		1,313.16
Vendor 00257 - SANDBERG IMPLEMENT, INC Total:		1,313.16
Vendor: 00841 - SCB COUNTY		
Fund: 111 - GENERAL		
SEPTIC PERMIT & INSPECTION...	CONTRACTUAL SERVICES	75.00
Fund 111 - GENERAL Total:		75.00
Vendor 00841 - SCB COUNTY Total:		75.00
Vendor: 02531 - SCB FIREFIGHTERS UNION LOCAL 1454		
Fund: 713 - CASH & INVESTMENT POOL		
FIRE EE DUES	FIRE UNION DUES EE PAY	280.00
Fund 713 - CASH & INVESTMENT POOL Total:		280.00
Vendor 02531 - SCB FIREFIGHTERS UNION LOCAL 1454 Total:		280.00
Vendor: 10167 - SCB IBEW 1597 UNION DUES		
Fund: 713 - CASH & INVESTMENT POOL		
SCB IBEW 1597 UNION DUES	IBEW UNION DUES EE PAY	406.32
Fund 713 - CASH & INVESTMENT POOL Total:		406.32
Vendor 10167 - SCB IBEW 1597 UNION DUES Total:		406.32
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: 10434 - SHAGGY BUFFALO CARWASH LLC		
Fund: 111 - GENERAL		
VEH MAINT-POL	VEHICLE MAINTENANCE	210.00
Fund 111 - GENERAL Total:		210.00
Vendor 10434 - SHAGGY BUFFALO CARWASH LLC Total:		210.00
Vendor: 00684 - SHERIFF'S OFFICE		
Fund: 111 - GENERAL		
LEGAL FEES-POL	LEGAL FEES	26.76
LEGAL FEES-POL	LEGAL FEES	9.00
LEGAL FEES-POL	LEGAL FEES	22.38
LEGAL FEES-POL	LEGAL FEES	9.00
LEGAL FEES-POL	LEGAL FEES	36.98
LEGAL FEES-POL	LEGAL FEES	32.60
LEGAL FEES-POL	LEGAL FEES	27.49
LEGAL FEES-POL	LEGAL FEES	9.00
LEGAL FEES-POL	LEGAL FEES	9.00
LEGAL FEES-POL	LEGAL FEES	31.14
LEGAL FEES-POL	LEGAL FEES	19.14

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Description (Payable)	Account Name	Amount
LEGAL FEES-POL	LEGAL FEES	19.14
LEGAL FEES-POL	LEGAL FEES	22.38
LEGAL FEES-POL	LEGAL FEES	9.00
LEGAL FEES-POL	LEGAL FEES	22.38
LEGAL FEES-POL	LEGAL FEES	9.00
LEGAL FEES-POL	LEGAL FEES	26.76
Fund 111 - GENERAL Total:		341.15
Vendor 00684 - SHERIFF'S OFFICE Total:		341.15
Vendor: 00786 - SHERWIN WILLIAMS		
Fund: 111 - GENERAL		
BLDG MAINT PARK	BUILDING MAINTENANCE	68.59
BLDG MAINT PARK	BUILDING MAINTENANCE	137.19
BLDG MAINT PARK	BUILDING MAINTENANCE	790.05
Fund 111 - GENERAL Total:		995.83
Fund: 212 - STREETS		
5 GAL. LIQUID YELLOW THER...	STREET REPAIR SUPPLIES	225.00
Fund 212 - STREETS Total:		225.00
Vendor 00786 - SHERWIN WILLIAMS Total:		1,220.83
Vendor: 00021 - SIMMONS OLSEN LAW FIRM, P.C.		
Fund: 111 - GENERAL		
CONTRACTUAL-POL	CONTRACTUAL SERVICES	5,750.00
CONTRACTUAL	CONTRACTUAL SERVICES	367.50
CONTRACTUAL	CONTRACTUAL SERVICES	7,270.00
Fund 111 - GENERAL Total:		13,387.50
Fund: 212 - STREETS		
CONTRACTUAL	CONTRACTUAL SERVICES	567.00
Fund 212 - STREETS Total:		567.00
Fund: 224 - ECONOMIC DEVELOPMENT		
CONTRACTUAL	CONTRACTUAL SERVICES	1,530.00
Fund 224 - ECONOMIC DEVELOPMENT Total:		1,530.00
Fund: 621 - ENVIRONMENTAL SERVICES		
CONTRACTUAL	CONTRACTUAL SERVICES	513.00
Fund 621 - ENVIRONMENTAL SERVICES Total:		513.00
Vendor 00021 - SIMMONS OLSEN LAW FIRM, P.C. Total:		15,997.50
Vendor: 01031 - SIMON CONTRACTORS		
Fund: 111 - GENERAL		
GROUND MAINT PARK	GROUPS MAINTENANCE	1,276.13
GROUND MAINT PARK	GROUPS MAINTENANCE	1,121.00
GROUND MAINT PARK	GROUPS MAINTENANCE	1,121.00
GROUND MAINT PARK	GROUPS MAINTENANCE	135.04
GROUND MAINT PARK	GROUPS MAINTENANCE	198.56
Fund 111 - GENERAL Total:		3,851.73
Fund: 511 - CAPITAL PROJECTS FUND		
CONCRETE FOR EAST APRON ...	STRUCTURES	1,930.50
CONCRETE FOR EAST APRON -...	STRUCTURES	1,930.50
Fund 511 - CAPITAL PROJECTS FUND Total:		3,861.00
Vendor 01031 - SIMON CONTRACTORS Total:		7,712.73
Vendor: 00513 - SNELL SERVICES INC.		
Fund: 111 - GENERAL		
Bldg. Main.	BUILDING MAINTENANCE	348.05
Fund 111 - GENERAL Total:		348.05
Vendor 00513 - SNELL SERVICES INC. Total:		348.05

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Description (Payable)	Account Name	Amount
Vendor: 09663 - SOUNDSLEEPER SECURITY INC.		
Fund: 111 - GENERAL		
CONTRACTUAL-POL	CONTRACTUAL SERVICES	28.95
Fund 111 - GENERAL Total:		28.95
Vendor 09663 - SOUNDSLEEPER SECURITY INC. Total:		28.95
Vendor: 00608 - STATE PATROL		
Fund: 111 - GENERAL		
CONTRACTUAL-POL	CONTRACTUAL SERVICES	841.00
CONTRACTUAL-POL	CONTRACTUAL SERVICES	1,312.50
Fund 111 - GENERAL Total:		2,153.50
Vendor 00608 - STATE PATROL Total:		2,153.50
Vendor: 10628 - STREICHER'S INC		
Fund: 111 - GENERAL		
UNIFORMS-POL	UNIFORMS & CLOTHING	164.97
UNIFORMS-POL	UNIFORMS & CLOTHING	249.96
Fund 111 - GENERAL Total:		414.93
Vendor 10628 - STREICHER'S INC Total:		414.93
Vendor: 10638 - TECHLINE SPORTS LIGHTING		
Fund: 215 - SPECIAL PROJECTS		
LACY PARK LIGHTING PROJECT	GRANT EXPENSE	388,500.00
Fund 215 - SPECIAL PROJECTS Total:		388,500.00
Vendor 10638 - TECHLINE SPORTS LIGHTING Total:		388,500.00
Vendor: 00677 - TERRY D SCOTT		
Fund: 111 - GENERAL		
VEH MAINT PARK	VEHICLE MAINTENANCE	131.22
Fund 111 - GENERAL Total:		131.22
Vendor 00677 - TERRY D SCOTT Total:		131.22
Vendor: 01325 - THE PEAVEY CORP		
Fund: 111 - GENERAL		
INVEST SUPPL-POL	INVESTIGATIVE EXPENSES	24.99
Fund 111 - GENERAL Total:		24.99
Vendor 01325 - THE PEAVEY CORP Total:		24.99
Vendor: 01578 - THOMPSON GLASS, INC		
Fund: 111 - GENERAL		
Bldg. Main.	BUILDING MAINTENANCE	1,800.00
Fund 111 - GENERAL Total:		1,800.00
Vendor 01578 - THOMPSON GLASS, INC Total:		1,800.00
Vendor: 01337 - TWIN CITY ROOFING & SHEETMETAL, INC		
Fund: 641 - WATER		
BUILDING MAINT	BUILDING MAINTENANCE	4,114.00
Fund 641 - WATER Total:		4,114.00
Vendor 01337 - TWIN CITY ROOFING & SHEETMETAL, INC Total:		4,114.00
Vendor: 09865 - UNION BANK & TRUST		
Fund: 713 - CASH & INVESTMENT POOL		
RETIREMENT	REGULAR RETIRE EE PAY	10,587.50
RETIREMENT	REGULAR RETIRE EE PAY	11,333.26
RETIREMENT	DEFERRED COMP EE PAY	2,059.76
RETIREMENT	DEFERRED COMP EE PAY	950.00
RETIREMENT	DEFERRED COMP EE PAY	485.71
RETIREMENT	RETIRE FIRE EE PAYABLE	5,365.32
RETIREMENT	RETIRE FIRE EE PAYABLE	6,696.94
RETIREMENT	RETIRE POLICE EE PAY	9,138.54

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Description (Payable)	Account Name	Amount
RETIREMENT	RETIRE POLICE EE PAY	9,741.28
Fund 713 - CASH & INVESTMENT POOL Total:		56,358.31
Vendor 09865 - UNION BANK & TRUST Total:		56,358.31
Vendor: 09840 - UNITED STATES WELDING		
Fund: 621 - ENVIRONMENTAL SERVICES		
Contractual Services-SAN	CONTRACTUAL SERVICES	144.17
Contractual Services-SAN	CONTRACTUAL SERVICES	33.19
Fund 621 - ENVIRONMENTAL SERVICES Total:		177.36
Vendor 09840 - UNITED STATES WELDING Total:		177.36
Vendor: 08828 - US BANK		
Fund: 111 - GENERAL		
Prgmg.	PROGRAMMING	56.74
POSTAGE-POL	POSTAGE	33.06
FLAGS FOR CITY HALL	DEPARTMENT SUPPLIES	187.84
UNIFORMS FOR FIRE ACADEMY	UNIFORMS & CLOTHING	121.84
RETURN T-SHIRTS - FIRE ACAD...	UNIFORMS & CLOTHING	-20.00
UNIFORMS FOR FIRE ACADEMY	UNIFORMS & CLOTHING	31.92
HELMET SHIELD - RONNE	UNIFORMS & CLOTHING	69.95
DEPT SUPP HR	DEPARTMENT SUPPLIES	29.46
DEPT SUPP HR	DEPARTMENT SUPPLIES	41.92
TEXTBOOK - FIRE ACADEMY, F...	DEPARTMENT SUPPLIES	155.70
EQUIP MANT PARK	EQUIPMENT MAINTENANCE	29.50
UNIFORMS-POL	UNIFORMS & CLOTHING	204.35
POSTAGE-POL	POSTAGE	12.65
Prgmg.	PROGRAMMING	19.89
PRESSURE WASHER REPLACE...	DEPARTMENT SUPPLIES	34.99
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	40.00
MEMBERSHIP HR	MEMBERSHIPS	299.00
NATIONAL REGISTRY OF EMTS ..	MEMBERSHIPS	25.00
EQUIP MAINT-POL	EQUIPMENT MAINTENANCE	68.04
POSTAGE-POL	POSTAGE	70.15
NATIONAL REGISTRY OF EMTS ..	MEMBERSHIPS	25.00
EQUIP MAINT-POL	EQUIPMENT MAINTENANCE	159.98
Prgmg.	PROGRAMMING	33.99
NATIONAL REGISTRY OF EMTS ..	MEMBERSHIPS	25.00
POSTAGE-POL	POSTAGE	46.00
LEGAL	LEGAL FEES	57.00
RECRUITMENT HR	RECRUITMENT	58.21
Prgmg.	PROGRAMMING	42.24
A/V Sup.	AUDIOVISUAL SUPPLIES	152.94
NEWSPAPER SUBSCRIPTION- ...	SUBSCRIPTIONS	36.83
POSTAGE-POL	POSTAGE	20.70
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	820.82
OFFICE SUPPLIES - REPORT FO...	DEPARTMENT SUPPLIES	23.98
DEPT. SUPPLIES- CITY HALL	DEPARTMENT SUPPLIES	125.20
Coll.	COLLECTIONS	23.58
POSTAGE-POL	POSTAGE	20.70
DEPT SUPP HR	DEPARTMENT SUPPLIES	16.99
POSTAGE-POL	POSTAGE	7.70
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	40.00
Prgmg.	PROGRAMMING	98.58
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	268.56
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	730.64
MEMBERSHIP PARK	MEMBERSHIPS	27.00
POSTAGE-POL	POSTAGE	46.00
DEPT SUPP ADM	DEPARTMENT SUPPLIES	73.46
DEPT SUPPL-POL	DEPARTMENT SUPPLIES	132.16
SCHOOLS & CONF-POL	SCHOOL & CONFERENCE	319.00
FIREFIGHTER II TESTING - RO...	SCHOOL & CONFERENCE	51.25

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Description (Payable)	Account Name	Amount
Prgmg.	PROGRAMMING	143.08
DEPT SUPP PARK	BUILDING MAINTENANCE	748.89
DEPT SUPP PARK	DEPARTMENT SUPPLIES	69.98
Prgmg.	PROGRAMMING	15.71
Coll.	COLLECTIONS	73.94
SCHOOL & CONF L KIZZIRE	SCHOOL & CONFERENCE	27.00
CLERK INSTITUTE- ZACH D.	SCHOOL & CONFERENCE	443.00
POSTAGE-POL	POSTAGE	33.35
GASOLINE-POL	GASOLINE	42.12
Special Events-REC	SPECIAL EVENTS	338.06
Sbscrp.	SUBSCRIPTIONS	47.08
Dep. Sup.	DEPARTMENT SUPPLIES	44.97
SCHOOL & CONF L KIZZIRE	SCHOOL & CONFERENCE	26.86
POSTAGE-POL	POSTAGE	20.70
GASOLINE-POL	GASOLINE	35.95
SCHOOL & CONF FUEL	SCHOOL & CONFERENCE	37.06
CLERK INSTITUTE- ZACH D.	SCHOOL & CONFERENCE	975.08
Prgmg.	PROGRAMMING	-1.00
Prgmg.	PROGRAMMING	179.99
Prgmg.	PROGRAMMING	1.00
TAX	DEPARTMENT SUPPLIES	-48.99
Fund 111 - GENERAL Total:		8,249.34

Fund: 215 - SPECIAL PROJECTS

K9 SUPPL-POL	DEPARTMENT SUPPLIES	222.99
Fund 215 - SPECIAL PROJECTS Total:		222.99

Fund: 621 - ENVIRONMENTAL SERVICES

Department Supplies-SAN	DEPARTMENT SUPPLIES	279.99
Fund 621 - ENVIRONMENTAL SERVICES Total:		279.99

Fund: 641 - WATER

ELECTRIC POWER	ELECTRIC POWER	1,980.70
Fund 641 - WATER Total:		1,980.70

Fund: 661 - STORMWATER

DEPT. SUPPLIES-SW	DEPARTMENT SUPPLIES	67.46
MUNICIPAL SW TRAINING 2026	CONTRACTUAL SERVICES	2,480.00
Fund 661 - STORMWATER Total:		2,547.46
Vendor 08828 - US BANK Total:		13,280.48

Vendor: 10504 - VERIZON COMMUNICATIONS INC**Fund: 212 - STREETS**

GPS SERVICE	DEPARTMENT SUPPLIES	127.60
Fund 212 - STREETS Total:		127.60
Vendor 10504 - VERIZON COMMUNICATIONS INC Total:		127.60

Vendor: 04529 - W & R INC**Fund: 621 - ENVIRONMENTAL SERVICES**

STRUCTURES	STRUCTURES	2,014.00
Fund 621 - ENVIRONMENTAL SERVICES Total:		2,014.00

Fund: 631 - WASTEWATER

STRUCTURES	STRUCTURES	2,014.01
ELECTRICAL MAINT	ELECTRICAL MAINTENANCE	928.65
ELECTRICAL MAINT	ELECTRICAL MAINTENANCE	137.50
Fund 631 - WASTEWATER Total:		3,080.16
Vendor 04529 - W & R INC Total:		5,094.16

Vendor: 10630 - WASH-IT LLC**Fund: 641 - WATER**

VEHICLE MAINT	VEHICLE MAINTENANCE	23.75
Fund 641 - WATER Total:		23.75
Vendor 10630 - WASH-IT LLC Total:		23.75

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Description (Payable)	Account Name	Amount
Vendor: 10104 - WEBER TYLER		
Fund: 111 - GENERAL		
VEH MAINT-POL	VEHICLE MAINTENANCE	12.03
Fund 111 - GENERAL Total:		12.03
Vendor 10104 - WEBER TYLER Total:		12.03
Vendor: 10733 - WEST NEBRASKA FIELD OF DREAMS		
Fund: 223 - KENO		
TURF REPLACEMENT PROJECT	COMMUNITY BETTERMENT	20,130.00
Fund 223 - KENO Total:		20,130.00
Vendor 10733 - WEST NEBRASKA FIELD OF DREAMS Total:		20,130.00
Vendor: 00344 - WESTERN PATHOLOGY CONSULTANTS, INC		
Fund: 111 - GENERAL		
DRUG TESTING/DOT - FEB 2026	CONTRACTUAL SERVICES	63.00
Fund 111 - GENERAL Total:		63.00
Vendor 00344 - WESTERN PATHOLOGY CONSULTANTS, INC Total:		63.00
Vendor: 02378 - WESTERN SURETY COMPANY		
Fund: 111 - GENERAL		
BOND S COLSON	BONDING	875.00
Fund 111 - GENERAL Total:		875.00
Vendor 02378 - WESTERN SURETY COMPANY Total:		875.00
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	1,264.00
Fund 713 - CASH & INVESTMENT POOL Total:		1,264.00
Vendor 02057 - YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE Total:		1,264.00
Vendor: 03379 - ZM LUMBER CO CAPITAL ONE TRADE CREDIT		
Fund: 111 - GENERAL		
DEPT SUPP PARK	DEPARTMENT SUPPLIES	69.87
Fund 111 - GENERAL Total:		69.87
Vendor 03379 - ZM LUMBER CO CAPITAL ONE TRADE CREDIT Total:		69.87
Grand Total:		972,437.24

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
111 - GENERAL	155,436.09	1,080.80
212 - STREETS	61,034.79	0.00
213 - CEMETERY	2,000.65	0.00
215 - SPECIAL PROJECTS	388,923.12	0.00
216 - BUSINESS IMPROVEMENT	85.42	0.00
223 - KENO	20,130.00	0.00
224 - ECONOMIC DEVELOPMENT	2,025.85	0.00
511 - CAPITAL PROJECTS FUND	3,861.00	0.00
621 - ENVIRONMENTAL SERVICES	66,449.18	0.00
631 - WASTEWATER	23,666.09	0.00
641 - WATER	30,570.46	0.00
661 - STORMWATER	3,947.46	0.00
713 - CASH & INVESTMENT POOL	158,519.21	158,519.21
721 - GIS SERVICES	2,696.00	0.00
812 - HEALTH INSURANCE	53,091.92	53,091.92
Grand Total:	972,437.24	212,691.93

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-51281-141	DISABILITY INSURANCE	499.86	499.86
111-51281-142	DISABILITY INSURANCE	580.94	580.94
111-52111-111	DEPARTMENT SUPPLIES	1,092.21	0.00
111-52111-112	DEPARTMENT SUPPLIES	88.37	0.00
111-52111-141	DEPARTMENT SUPPLIES	1,246.03	0.00
111-52111-142	DEPARTMENT SUPPLIES	646.68	0.00
111-52111-151	DEPARTMENT SUPPLIES	883.57	0.00
111-52111-171	DEPARTMENT SUPPLIES	1,499.86	0.00
111-52121-141	JANITORIAL SUPPLIES	24.18	0.00
111-52121-142	JANITORIAL SUPPLIES	24.17	0.00
111-52121-151	JANITORIAL SUPPLIES	330.27	0.00
111-52121-171	JANITORIAL SUPPLIES	113.25	0.00
111-52134-172	SPECIAL EVENTS	1,263.06	0.00
111-52163-142	INVESTIGATIVE EXPENSES	47.39	0.00
111-52181-141	UNIFORMS & CLOTHING	203.71	0.00
111-52181-142	UNIFORMS & CLOTHING	619.28	0.00
111-52221-151	AUDIOVISUAL SUPPLIES	152.94	0.00
111-52222-151	COLLECTIONS	3,496.59	0.00
111-52223-151	PROGRAMMING	590.22	0.00
111-52225-112	SUBSCRIPTIONS	36.83	0.00
111-52225-151	SUBSCRIPTIONS	882.07	0.00
111-52311-112	MEMBERSHIPS	299.00	0.00
111-52311-141	MEMBERSHIPS	75.00	0.00
111-52311-171	MEMBERSHIPS	27.00	0.00
111-52411-111	POSTAGE	1,000.00	0.00
111-52411-142	POSTAGE	311.01	0.00
111-52511-111	GASOLINE	34.42	0.00
111-52511-121	GASOLINE	74.25	0.00
111-52511-141	GASOLINE	258.91	0.00
111-52511-142	GASOLINE	4,566.16	0.00
111-52511-171	GASOLINE	1,381.54	0.00
111-52521-141	OTHER FUEL	699.40	0.00
111-52521-171	OTHER FUEL	330.18	0.00
111-52999-142	MISCELLANEOUS	224.35	0.00
111-53111-111	CONTRACTUAL SERVICES	3,100.00	0.00
111-53111-112	CONTRACTUAL SERVICES	63.00	0.00
111-53111-114	CONTRACTUAL SERVICES	7,637.50	0.00
111-53111-121	CONTRACTUAL SERVICES	8,877.00	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-53111-141	CONTRACTUAL SERVICES	1,900.00	0.00
111-53111-142	CONTRACTUAL SERVICES	9,973.57	0.00
111-53111-143	CONTRACTUAL SERVICES	11,075.59	0.00
111-53111-151	CONTRACTUAL SERVICES	1,123.75	0.00
111-53111-171	CONTRACTUAL SERVICES	775.00	0.00
111-53121-112	CONSULTING SERVICES	95.75	0.00
111-53121-142	CONSULTING SERVICES	311.00	0.00
111-53161-112	LEGAL PUBLICATIONS	45.27	0.00
111-53161-115	LEGAL PUBLICATIONS	621.21	0.00
111-53161-121	LEGAL PUBLICATIONS	25.63	0.00
111-53161-151	LEGAL PUBLICATIONS	14.73	0.00
111-53161-171	LEGAL PUBLICATIONS	65.60	0.00
111-53211-114	LEGAL FEES	57.00	0.00
111-53211-142	LEGAL FEES	341.15	0.00
111-53421-111	BUILDING MAINTENANCE	350.00	0.00
111-53421-141	BUILDING MAINTENANCE	120.20	0.00
111-53421-142	BUILDING MAINTENANCE	120.20	0.00
111-53421-151	BUILDING MAINTENANCE	2,148.05	0.00
111-53421-171	BUILDING MAINTENANCE	3,588.59	0.00
111-53431-171	ELECTRICAL MAINTENA...	4,210.00	0.00
111-53441-142	EQUIPMENT MAINTENA...	356.01	0.00
111-53441-171	EQUIPMENT MAINTENA...	1,469.66	0.00
111-53451-141	VEHICLE MAINTENANCE	1,071.10	0.00
111-53451-142	VEHICLE MAINTENANCE	5,511.57	0.00
111-53451-171	VEHICLE MAINTENANCE	1,838.48	0.00
111-53471-171	GROUND MAINTENAN...	4,539.28	0.00
111-53511-111	ELECTRICITY	388.48	0.00
111-53511-141	ELECTRICITY	708.96	0.00
111-53511-142	ELECTRICITY	791.85	0.00
111-53511-143	ELECTRICITY	264.23	0.00
111-53511-151	ELECTRICITY	3,041.48	0.00
111-53511-171	ELECTRICITY	3,533.68	0.00
111-53511-172	ELECTRICITY	203.22	0.00
111-53551-171	STREET LIGHTS	100.40	0.00
111-53561-111	PHONE & INTERNET	599.57	0.00
111-53561-112	PHONE & INTERNET	65.03	0.00
111-53561-114	PHONE & INTERNET	34.98	0.00
111-53561-116	PHONE & INTERNET	187.00	0.00
111-53561-121	PHONE & INTERNET	104.18	0.00
111-53561-141	PHONE & INTERNET	411.28	0.00
111-53561-142	PHONE & INTERNET	1,150.38	0.00
111-53561-151	PHONE & INTERNET	380.90	0.00
111-53561-171	PHONE & INTERNET	168.84	0.00
111-53561-172	PHONE & INTERNET	48.78	0.00
111-53571-141	CELLULAR PHONE	160.18	0.00
111-53631-111	RENT-MACHINES	50.00	0.00
111-53631-142	RENT-MACHINES	15.00	0.00
111-53631-171	RENT-MACHINES	50.00	0.00
111-53711-111	SCHOOL & CONFERENCE	90.92	0.00
111-53711-113	SCHOOL & CONFERENCE	476.00	0.00
111-53711-121	SCHOOL & CONFERENCE	1,418.08	0.00
111-53711-141	SCHOOL & CONFERENCE	1,071.25	0.00
111-53711-142	SCHOOL & CONFERENCE	3,559.62	0.00
111-53741-112	TUITION SUPPORT	350.00	0.00
111-53811-111	BONDING	875.00	0.00
111-53913-112	RECRUITMENT	58.21	0.00
111-58111-113	CONTINGENCY	40,050.00	0.00
212-52111-212	DEPARTMENT SUPPLIES	1,175.52	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
212-52171-212	STREET REPAIR SUPPLIES	20,585.91	0.00
212-52511-212	GASOLINE	823.91	0.00
212-52521-212	OTHER FUEL	2,037.67	0.00
212-53111-212	CONTRACTUAL SERVICES	659.07	0.00
212-53421-212	BUILDING MAINTENANCE	197.75	0.00
212-53431-212	ELECTRICAL MAINTENA...	150.00	0.00
212-53441-212	EQUIPMENT MAINTENA...	32.62	0.00
212-53451-212	VEHICLE MAINTENANCE	63.74	0.00
212-53511-212	ELECTRICITY	779.77	0.00
212-53531-212	ELECTRIC POWER	1,839.66	0.00
212-53551-212	STREET LIGHTS	31,294.81	0.00
212-53561-212	PHONE & INTERNET	1,394.36	0.00
213-52111-213	DEPARTMENT SUPPLIES	732.51	0.00
213-53441-213	EQUIPMENT MAINTENA...	483.56	0.00
213-53511-213	ELECTRICITY	705.38	0.00
213-53561-213	PHONE & INTERNET	79.20	0.00
215-52111-142	DEPARTMENT SUPPLIES	423.12	0.00
215-54991-113	GRANT EXPENSE	388,500.00	0.00
216-53551-000	STREET LIGHTS	85.42	0.00
223-53752-113	COMMUNITY BETTERM...	20,130.00	0.00
224-52111-113	DEPARTMENT SUPPLIES	21.74	0.00
224-52211-114	PUBLICATIONS	10.91	0.00
224-53111-114	CONTRACTUAL SERVICES	1,993.20	0.00
511-54311-141	STRUCTURES	3,861.00	0.00
621-52111-621	DEPARTMENT SUPPLIES	4,355.16	0.00
621-52181-621	UNIFORMS & CLOTHING	214.00	0.00
621-52511-621	GASOLINE	241.20	0.00
621-52521-621	OTHER FUEL	5,677.30	0.00
621-53111-621	CONTRACTUAL SERVICES	4,291.54	0.00
621-53193-621	DISPOSAL FEES	37,623.73	0.00
621-53421-621	BUILDING MAINTENANCE	86.74	0.00
621-53441-621	EQUIPMENT MAINTENA...	3,611.39	0.00
621-53451-621	VEHICLE MAINTENANCE	7,049.79	0.00
621-53511-621	ELECTRICITY	815.00	0.00
621-53561-621	PHONE & INTERNET	217.01	0.00
621-54311-621	STRUCTURES	2,014.00	0.00
621-54411-621	EQUIPMENT	252.32	0.00
631-52111-631	DEPARTMENT SUPPLIES	397.94	0.00
631-52511-631	GASOLINE	343.78	0.00
631-52521-631	OTHER FUEL	1,564.85	0.00
631-53111-631	CONTRACTUAL SERVICES	10,369.74	0.00
631-53431-631	ELECTRICAL MAINTENA...	1,066.15	0.00
631-53441-631	EQUIPMENT MAINTENA...	4,298.33	0.00
631-53451-631	VEHICLE MAINTENANCE	495.79	0.00
631-53511-631	ELECTRICITY	1,839.00	0.00
631-53521-631	HEATING FUEL	345.95	0.00
631-53531-631	ELECTRIC POWER	422.26	0.00
631-53561-631	PHONE & INTERNET	468.35	0.00
631-53571-631	CELLULAR PHONE	39.94	0.00
631-54311-631	STRUCTURES	2,014.01	0.00
641-52111-641	DEPARTMENT SUPPLIES	4,003.48	0.00
641-52116-641	METERS	4,505.57	0.00
641-52117-641	SAMPLES	336.00	0.00
641-52411-641	POSTAGE	72.72	0.00
641-52511-641	GASOLINE	945.18	0.00
641-52611-641	CHEMICALS	2,890.26	0.00
641-53111-641	CONTRACTUAL SERVICES	3,041.07	0.00
641-53161-641	LEGAL PUBLICATIONS	84.99	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
641-53421-641	BUILDING MAINTENANCE	4,114.00	0.00
641-53441-641	EQUIPMENT MAINTENA...	40.72	0.00
641-53451-641	VEHICLE MAINTENANCE	23.75	0.00
641-53511-641	ELECTRICITY	416.30	0.00
641-53521-641	HEATING FUEL	345.95	0.00
641-53531-641	ELECTRIC POWER	2,631.30	0.00
641-53561-641	PHONE & INTERNET	337.12	0.00
641-53571-641	CELLULAR PHONE	39.94	0.00
641-54411-641	EQUIPMENT	6,742.11	0.00
661-52111-661	DEPARTMENT SUPPLIES	67.46	0.00
661-53111-661	CONTRACTUAL SERVICES	3,880.00	0.00
713-21512	MEDICARE W/H EE PAY...	10,043.54	10,043.54
713-21513	FICA W/H EE PAYABLE	37,343.20	37,343.20
713-21514	FED W/H EE PAYABLE	27,798.78	27,798.78
713-21517	POL UNION DUES EE PAY	975.00	975.00
713-21518	FIRE UNION DUES EE PAY	280.00	280.00
713-21519	IBEW UNION DUES EE P...	406.32	406.32
713-21523	LIFE INS EE PAYABLE	1,167.99	1,167.99
713-21524	SMEC EE PAYABLE	75.50	75.50
713-21527	WAGE ATTACHMENT EE ...	675.48	675.48
713-21528	REGULAR RETIRE EE PAY	21,920.76	21,920.76
713-21529	DEFERRED COMP EE PAY	3,495.47	3,495.47
713-21531	RETIRE FIRE EE PAYABLE	12,062.26	12,062.26
713-21533	RETIRE POLICE EE PAY	18,879.82	18,879.82
713-21534	DIS INC INS EE PAYABLE	540.80	540.80
713-21539	CHILD SUPPORT EE PAY	2,402.08	2,402.08
713-21540	YMCA PAY EE	1,264.00	1,264.00
713-21541	HSA EE PAYABLE	11,293.12	11,293.12
713-21723	LIFE INS ER PAYABLE	960.09	960.09
713-21741	HSA ER PAYABLE	6,935.00	6,935.00
721-53111-721	CONTRACTUAL SERVICES	2,500.00	0.00
721-53561-721	PHONE & INTERNET	196.00	0.00
812-53861-112	PREMIUM EXPENSE	52,559.92	52,559.92
812-53863-112	FLEXIBLE BENFT EXPENS...	532.00	532.00
Grand Total:		972,437.24	212,691.93

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	583,289.77	212,691.93
1420152999142	224.35	0.00
2122152111	423.12	0.00
5001054991	388,500.00	0.00
Grand Total:		972,437.24
		212,691.93



Payroll Set: 01-City of Scottsbluff

Pay Code	Description	# of Payments	Units	Pay Amount
100 - REGULAR HOURLY	REGULAR HOURLY	190	13,334.00	392,897.91
101 - FIRE HOURLY	FIRE HOURLY	28	3,136.00	75,691.84
110 - REGULAR SALARIED	REGULAR SALARIED	48	0.00	170,877.48
120 - REGULAR ELECTED	REGULAR ELECTED	10	0.00	1,507.68
130 - PART-TIME HOURLY	PART-TIME HOURLY	29	680.25	11,298.82
200 - OVERTIME (1.5)	OVERTIME (1.5)	49	380.00	19,873.99
205 - OVERTIME (1.5) FIRE	OVERTIME (1.5) FIRE	3	47.00	1,445.66
210 - OVERTIME (1.0)	OVERTIME (1.0)	4	10.00	246.00
220 - OVERTIME (2.0)	OVERTIME (2.0)	2	4.00	298.52
225 - OVERTIME (2.0) FIRE	OVERTIME (2.0) FIRE	4	4.00	167.76
240 - FIRE SHIFT PAY	FIRE SHIFT PAY	28	84.00	2,027.46
245 - ON-CALL INVESTIGATION	ON-CALL INVESTIGATOR	4	16.00	670.52
246 - ON-CALL IBEW	ON-CALL IBEW	11	44.00	1,230.66
247 - K-9 CARE	K-9 CARE	2	16.00	622.40
303 - VACATION LEAVE US	VACATION LEAVE USED	67	608.85	17,235.09
308 - VACATION LEAVE US	VACATION LEAVE USED-FIRE	6	229.00	0.00
313 - SICK LEAVE USED	SICK LEAVE USED	60	450.25	10,958.52
318 - SICK LEAVE USED - P	SICK LEAVE USED - POLICE	12	188.00	7,703.09
333 - PERSONAL LEAVE US	PERSONAL LEAVE USED	22	130.15	2,763.78
342 - COMP TIME EARNED	COMP TIME EARNED POLICE (1.5)	5	63.75	0.00
344 - COMP TIME USED-P	COMP TIME USED-POLICE	1	8.00	360.64
347 - COMP TIME EARNED	COMP TIME EARNED FIRE (1.5)	1	6.00	0.00
368 - TRAINING-FIRE	TRAINING-FIRE	1	48.00	0.00
370 - TRAINING	TRAINING	5	18.50	531.95
371 - BEREAVEMENT LEAV	BEREAVEMENT LEAVE	1	24.00	669.84
374 - WORK COMP - ADJU	WORK COMP - ADJUSTMENT	2	-2.00	-1,559.50
375 - FUNERAL-OTHER	FUNERAL-OTHER	1	5.50	161.21
420 - HOLIDAY	HOLIDAY	118	944.00	22,302.56
422 - HOLIDAY BONUS-FIR	HOLIDAY BONUS-FIRE (1.0)	14	168.00	4,054.92
425 - HOLIDAY BONUS-POI	HOLIDAY BONUS-POLICE (1.5)	10	84.00	4,189.50
426 - HOLIDAY BONUS TO	HOLIDAY BONUS TO COMP POLICE (1.5)	3	30.00	0.00
428 - HOLIDAY BONUS-POI	HOLIDAY BONUS-POLICE (2.5)	4	13.00	1,047.27
430 - OUT OF CLASS PAY	OUT OF CLASS PAY (5%)	2	160.00	258.48
510 - CAR ALLOWANCE	CAR ALLOWANCE	2	0.00	323.08
520 - CELL PHONE REIMBU	CELL PHONE REIMBURSEMENT	14	0.00	420.00
599 - FITNESS POLICE - ER	FITNESS POLICE - ER PAID	1	0.00	45.00
600 - YMCA - ER PAID	YMCA - ER PAID	6	0.00	264.00
601 - YMCA - FIRE	YMCA - FIRE	8	0.00	360.00
900 - RETRO PAY	RETRO PAY	6	472.00	495.36

Pay Code	Description	# of Payments	Units	Pay Amount
901 - RETRO OVERTIME	RETRO OVERTIME	1	20.00	51.60
902 - RETRO PAY - FIRE	RETRO PAY - FIRE	2	246.00	261.48
903 - RETRO OVERTIME PARETRO OVERTIME PAY - FIRE		1	72.00	98.28
920 - EXCUSED ABSENCE VEXCUSED ABSENCE WITHOUT PAY		1	6.25	0.00
CORRECT - PAYROLL CORR PAYROLL CORRECTION		1	0.00	252.87
Report Total:			21,748.50	752,105.72

UTILITY REFUNDS 3-16-26

Account #	Contact	Service Address	Refund Amount
<u>025-1669-02</u>	STEPHENI L PITTS	1426 AVE N SCOTTSBLUFF NE 69361	15.07
<u>040-3227-08</u>	BRENDA FOOS	1210 AVE R SCOTTSBLUFF NE 69361	18.41
<u>075-4519-02</u>	AMBER BRUNNER	2022 5TH AVE SCOTTSBLUFF NE 69361	17.08
3			\$50.56

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 9.a

Council to consider and take action on the claim to Intralinks in the amount of \$10,184.27.

Staff Contact: Lane Kizzire



City of Scottsbluff, NE

Expense Approval Report

By Vendor Name

Post Dates 3/5/2026 - 3/16/2026

Description (Payable)	Account Name	Amount
Vendor: 08525 - INTRALINKS, INC		
Fund: 111 - GENERAL		
DEPT SUPPLIES - FEB 2026	DEPARTMENT SUPPLIES	14.98
DEPT SUPPLIES - FEB 2026	DEPARTMENT SUPPLIES	108.29
PROF SERV - MARCH 2026	CONTRACTUAL SERVICES	9,823.00
DATTO ALTO - MARCH 2026 - L..	CONTRACTUAL SERVICES	238.00
Fund 111 - GENERAL Total:		10,184.27
Vendor 08525 - INTRALINKS, INC Total:		10,184.27
Grand Total:		10,184.27

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
111 - GENERAL	10,184.27	0.00
Grand Total:	10,184.27	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-52111-116	DEPARTMENT SUPPLIES	123.27	0.00
111-53111-116	CONTRACTUAL SERVICES	10,061.00	0.00
Grand Total:		10,184.27	0.00

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	10,184.27	0.00
Grand Total:	10,184.27	0.00

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 10.a

Council to receive the 2025 Annual Audit Report from berganKDV.

Staff Contact: Lane Kizzire

**City of Scottsbluff
Scottsbluff, Nebraska**

Basic Financial Statements

September 30, 2025

City of Scottsbluff

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City of Scottsbluff
Elected Officials and Administration
September 30, 2025

Elected Officials	Position	Term Expires
Betsy Vidlak	Mayor	December 31, 2026
Jeanne McKerrigan	Council Member	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, 2025, 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, 2025, 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 (GAS)*, 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.

Emphasis of Matter

The City has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. Our opinion is not modified with respect to this matter.

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.

Responsibilities of Management for the Financial Statements (Continued)

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 GAS 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 GAS, 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 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 and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are 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 and the Schedule of Expenditures of Federal Awards are 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 March 9, 2026, 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.

Bergan KDV, LLC

St. Cloud, Minnesota
March 9, 2026

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City of Scottsbluff, Nebraska
Management's Discussion and Analysis
(Unaudited)

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, 2025. 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, 2025, by \$113,732,198 (net position). Of this amount, \$43,866,095 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of September 30, 2025, the City's governmental funds reported combined ending fund balances of \$31,992,948. This is an increase of \$270,134 in comparison with the prior year.
- As of September 30, 2025, unassigned fund balance for the general fund was \$11,541,578, or 102% 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, 2025. 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.

**City of Scottsbluff, Nebraska
Management's Discussion and Analysis
(Unaudited)**

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 fifteen 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 Economic Development Fund, the Debt Service Fund, the Special Projects Fund, the Streets Fund, and the Capital Projects 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.

City of Scottsbluff, Nebraska
Management's Discussion and Analysis
(Unaudited)

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 \$113,732,198 at September 30, 2025.

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 40,751,012	\$ 38,678,300	\$ 21,865,865	\$ 19,192,031	\$ 62,616,877	\$ 57,870,331
Capital assets	38,308,036	40,773,377	21,164,620	21,350,791	59,472,656	62,124,168
Total assets	79,059,048	79,451,677	43,030,485	40,542,822	122,089,533	119,994,499
Current liabilities	3,146,328	2,584,169	1,552,785	1,299,187	4,699,113	3,883,356
Long-term liabilities outstanding	2,841,434	3,227,565	215,348	60,225	3,056,782	3,287,790
Total liabilities	5,987,762	5,811,734	1,768,133	1,359,412	7,755,895	7,171,146
Deferred inflow of resources	138,071	166,460	463,369	173,182	601,440	339,642
Net Assets						
Net investment in capital assets	35,126,540	36,782,848	21,164,620	21,273,182	56,291,160	58,056,030
Restricted	12,587,037	13,111,115	987,906	855,939	13,574,943	13,967,054
Unrestricted	25,219,638	23,579,520	18,646,457	16,881,107	43,866,095	40,460,627
Total net position	\$ 72,933,215	\$ 73,473,483	\$ 40,798,983	\$ 39,010,228	\$ 113,732,198	\$ 112,483,711

**City of Scottsbluff, Nebraska
Management's Discussion and Analysis
(Unaudited)**

Government-Wide Financial Analysis (Continued)

By far the largest portion of the City's net position (49%) 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, 2025, the City is able to report positive balances in all three categories of net position, for the government as a whole.

City of Scottsbluff, Nebraska
Management's Discussion and Analysis
(Unaudited)

Government-Wide Financial Analysis (Continued)

Statement of Activities and Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues						
Charges for services	\$ 745,755	\$ 1,051,938	\$ 12,974,289	\$ 12,452,515	\$ 13,720,044	\$ 13,504,453
Operating grants and contributions	425,912	343,584	-	4,200	425,912	347,784
Capital grants and contributions	902,391	363,389	-	-	902,391	363,389
General revenues						
Property taxes	2,394,658	2,250,084	-	-	2,394,658	2,250,084
Sales and use tax	8,069,251	7,919,501	-	-	8,069,251	7,919,501
Franchise taxes	316,783	350,261	-	-	316,783	350,261
Tax increments	482,967	556,777	-	-	482,967	556,777
Miscellaneous taxes	3,681,405	3,111,540	-	-	3,681,405	3,111,540
Unrestricted grants and state aids	223,736	177,758	-	-	223,736	177,758
Unrestricted investment earnings	1,351,456	1,981,648	599,967	881,660	1,951,423	2,863,308
Other general revenue	182,946	1,425,021	98,877	145,880	281,823	1,570,901
Gain (loss) on sale of Capital Asset	24,750	-	375	-	25,125	-
Total revenues	18,802,010	19,531,501	13,673,508	13,484,255	32,475,518	33,015,756
Expenses						
General government	938,821	662,303	-	-	938,821	662,303
Public safety	10,381,176	7,701,244	-	-	10,381,176	7,701,244
Public works	4,190,130	4,093,509	-	-	4,190,130	4,093,509
Culture and Recreation	2,135,658	3,959,109	-	-	2,135,658	3,959,109
Economic development	1,471,685	2,450,787	-	-	1,471,685	2,450,787
Interest on long-term debt	432,379	190,527	-	-	432,379	190,527
Environmental services	-	-	3,025,316	2,792,737	3,025,316	2,792,737
Wastewater	-	-	3,139,685	2,938,458	3,139,685	2,938,458
Water	-	-	2,116,442	1,866,606	2,116,442	1,866,606
Electric	-	-	30,889	30,888	30,889	30,888
Stormwater	-	-	164,357	171,397	164,357	171,397
Geographic information systems	-	-	110,439	107,091	110,439	107,091
Total expenses	19,549,849	19,057,479	8,587,128	7,907,177	28,136,977	26,964,656
Increase (Decrease) in Net Assets Before Transfers	(747,839)	474,022	5,086,380	5,577,078	4,338,541	6,051,100
Transfers in (out)	3,260,997	3,252,491	(3,260,997)	(3,252,491)	-	-
Change in net position	2,513,158	3,726,513	1,825,383	2,324,587	4,338,541	6,051,100
Net position - beginning of year previously stated	73,473,483	64,954,385	39,010,228	36,685,641	112,483,711	101,640,026
Change in Accounting Principal	(655,097)	-	(688,254)	-	(1,343,351)	-
Error correction (see Note 15)	(2,398,329)	4,792,585	651,626	-	(1,746,703)	4,792,585
Net position, October 1	70,420,057	69,746,970	38,973,600	36,685,641	109,393,657	106,432,611
Net position, September 30	\$ 72,933,215	\$ 73,473,483	\$ 40,798,983	\$ 39,010,228	\$ 113,732,198	\$ 112,483,711

**City of Scottsbluff, Nebraska
Management's Discussion and Analysis
(Unaudited)**

Government-Wide Financial Analysis (Continued)

Governmental Activities

Governmental activities increased the City's net position by a total of \$2,513,158. Key elements in this increase follows:

- Sales tax revenue receipts 1.9% higher than the prior year's receipts.
- Miscellaneous taxes increased by \$569,865 from the prior year
- General government expenditures were \$276,518 more than in the prior year.

Business-Type Activities

Business-type activities increased the city's net position by \$1,825,383. 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, 2025, the City's governmental funds reported combined ending fund balances of \$31,992,948, an increase of \$270,134 in comparison with the prior year. This increase was largely due to slightly higher sales tax revenues and interest income, and miscellaneous tax receipts than in the previous year.

The general fund is the chief operating fund of the City. At September 30, 2025, the unassigned fund balance of the general fund was \$11,541,578. 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 102% of total general fund expenditures.

The fund balance of the City's general fund increased by \$572,307 during fiscal year 2025. 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 \$4,875,244, \$3,987,182, \$7,008,731, \$1,964,265, and \$792,129 respectively, at September 30, 2025. Factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

City of Scottsbluff, Nebraska
Management's Discussion and Analysis
(Unaudited)

Budgetary Highlights

General Fund

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

- \$112,576 positive variance in property taxes. Interest income receipts were \$225,342 over budget.
- \$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, 2025, was \$59,472,656 (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	
	2025	2024	2025	2024	2025	2024
Land	\$ 633,063	\$ 633,063	\$ 1,544,339	\$ 1,544,339	\$ 2,177,402	\$ 2,177,402
Construction in progress	324,502	387,160	337,568	742,759	662,070	1,129,919
Buildings and improvements	10,110,602	8,808,415	3,351,286	2,122,505	13,461,888	10,930,920
Inventory	220,855	2,629,113	-	-	220,855	2,629,113
Equipment and vehicles	4,677,849	4,069,846	3,604,043	3,752,420	8,281,892	7,822,266
Plant in service	-	-	2,418,025	2,771,902	2,418,025	2,771,902
Infrastructure	22,341,165	24,245,780	9,909,359	10,416,866	32,250,524	34,662,646
Total	<u>\$ 38,308,036</u>	<u>\$ 40,773,377</u>	<u>\$ 21,164,620</u>	<u>\$ 21,350,791</u>	<u>\$ 59,472,656</u>	<u>\$ 62,124,168</u>

City of Scottsbluff, Nebraska
Management's Discussion and Analysis
(Unaudited)

Budgetary Highlights (Continued)

Capital Assets (Continued)

Major capital asset events during 2025 included the following:

- Streets Fund -42nd St Mill & Overlay \$607,502.
- Streets Fund - Case Tractor - \$54,545.
- Streets Fund - Skid Steer - \$67,477.
- Streets Fund - Pickup - \$44,331.
- Public Safety Fund - Police Department - 2 Patrol Vehicles \$114,279.
- Public Safety Fund - Police Department - 2 Captain Vehicles \$120,893.
- Public Safety Fund - Fire/Police - Public Safety Building EOC upgrade \$20,172.
- Capital Projects Fund - Fire - Exhaust System Upgrade - \$41,420.
- Capital Projects Fund - Cemetery - Building update - \$23,174 (in progress).
- Capital Projects Fund - General - Admin Vehicle - \$38,966.
- Capital Project Fund - Parks - Mowers (2) - \$194,242.16.
- Sanitation & Wastewater Funds - Compost Facility Equipment Building \$243,402 (in progress).
- Sanitation - Transfer Station \$118,000 (in progress).
- Sanitation - Sanitation Truck - \$224,645.
- Wastewater Fund - Treatment Plant Upgrades \$165,239.
- Wastewater Fund - Loader \$230,000.
- Wastewater Fund - 2 UTVs \$58,300.
- Water Fund - 2 Water Main Replacements \$324,612.
- Water Fund - College Park Booster Station \$403,739.
- Water Fund - Utility Service Truck - \$77,890.
- Water Fund - Metering and Monitoring Technology - \$56,864.

Additional information on the City's capital assets can be found in Note 6 of the notes to the financial statements.

Long-Term Debt

At September 30, 2025, the City of Scottsbluff had total bonded debt outstanding of \$3,181,496. 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	
	2025	2024	2025	2024	2025	2024
General Obligation Bonds	\$ 3,181,496	\$ 3,990,529	\$ -	\$ 77,609	\$ 3,181,496	\$ 4,068,138

Additional information on the City's long-term debt can be found in Note 7 of the notes to the financial statements.

**City of Scottsbluff, Nebraska
Management's Discussion and Analysis
(Unaudited)**

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 .96%. with an actual increase in valuation from the prior year of approximately \$128 million.
- For the 2026 budget, the projection for sales tax was budgeted at the same amount as 2025 more align with actual receipts in the most recent years and inflationary costs projected.
- NPPD lease revenues projections were anticipated to be approximately 3% 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 stayed the same at \$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 2026 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, 2025

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments (including cash equivalents)	\$ 35,037,055	\$ 18,331,955	\$ 53,369,010
Cash held by county treasurer	145,588	-	145,588
Restricted cash for landfill	-	987,906	987,906
Accrued interest	55,243	20,097	75,340
Accounts receivable	133,983	1,548,972	1,682,955
Delinquent taxes receivable	115,851	-	115,851
Special assessments receivable	761,873	-	761,873
Due from other governments	1,701,645	8,650	1,710,295
Lease receivable - due within one year	24,696	17,061	41,757
Lease receivable - due in more than one year	114,177	463,831	578,008
Inventory	-	487,393	487,393
Notes receivable	2,660,901	-	2,660,901
Capital assets, not being depreciated			
Land	633,063	1,544,339	2,177,402
Construction in progress	324,502	337,568	662,070
Capital assets (net of accumulated depreciation/amortization)			
Buildings and improvements	10,110,602	3,351,286	13,461,888
Inventory	220,855	-	220,855
Equipment and vehicles	4,677,849	3,604,043	8,281,892
Plant in service	-	2,418,025	2,418,025
Infrastructure	22,341,165	9,909,359	32,250,524
Total assets	<u>79,059,048</u>	<u>43,030,485</u>	<u>122,089,533</u>
Liabilities			
Accounts and contracts payable	1,163,150	663,067	1,826,217
Salaries and benefits payable	210,770	78,617	289,387
Interest payable	41,262	-	41,262
Deposit payable	-	95,374	95,374
Noncurrent liabilities			
Due within one year	1,731,146	715,727	2,446,873
Due in more than one year	2,841,434	215,348	3,056,782
Total liabilities	<u>5,987,762</u>	<u>1,768,133</u>	<u>7,755,895</u>
Deferred Inflows of Resources			
Deferred inflows of resources related to lease receivable	138,071	463,369	601,440
Total deferred inflows of resources	<u>138,071</u>	<u>463,369</u>	<u>601,440</u>
Net Position			
Net investment in capital assets	35,126,540	21,164,620	56,291,160
Restricted for			
Community improvements	400,911	-	400,911
Debt service	2,176,941	-	2,176,941
Economic development	7,687,667	-	7,687,667
Public safety	431,310	-	431,310
Other purposes	1,890,208	-	1,890,208
New landfill	-	987,906	987,906
Unrestricted	25,219,638	18,646,457	43,866,095
Total net position	<u>\$ 72,933,215</u>	<u>\$ 40,798,983</u>	<u>\$ 113,732,198</u>

See notes to basic financial statements.

City of Scottsbluff
Statement of Activities
Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities							
General government	\$ 938,821	\$ 11,041	\$ 8,673	\$ -	\$ (919,107)	\$ -	\$ (919,107)
Public safety	10,381,176	283,003	291,939	-	(9,806,234)	-	(9,806,234)
Public works	4,190,130	-	-	902,391	(3,287,739)	-	(3,287,739)
Culture and Recreation	2,135,658	316,618	125,300	-	(1,693,740)	-	(1,693,740)
Economic development	1,471,685	135,093	-	-	(1,336,592)	-	(1,336,592)
Interest on long-term debt	432,379	-	-	-	(432,379)	-	(432,379)
Total governmental activities	19,549,849	745,755	425,912	902,391	(17,475,791)	-	(17,475,791)
Business-type activities							
Environmental services	3,025,316	3,690,698	-	-	-	665,382	665,382
Wastewater	3,139,685	3,136,159	-	-	-	(3,526)	(3,526)
Water	2,116,442	2,674,631	-	-	-	558,189	558,189
Electric	30,889	3,279,721	-	-	-	3,248,832	3,248,832
Stormwater	164,357	193,080	-	-	-	28,723	28,723
Geographic information systems	110,439	-	-	-	-	(110,439)	(110,439)
Total business-type activities	8,587,128	12,974,289	-	-	-	4,387,161	4,387,161
Total primary government	\$ 28,136,977	\$ 13,720,044	\$ 425,912	\$ 902,391	(17,475,791)	4,387,161	(13,088,630)
General revenues							
Property taxes					2,394,658	-	2,394,658
Sales tax					8,069,251	-	8,069,251
Franchise taxes					316,783	-	316,783
Tax increments					482,967	-	482,967
Miscellaneous taxes					3,681,405	-	3,681,405
Unrestricted grants and state aids					223,736	-	223,736
Unrestricted investment earnings					1,351,456	599,967	1,951,423
Other general revenue					182,946	98,877	281,823
Gain on sale of capital assets					24,750	375	25,125
Transfers					3,260,997	(3,260,997)	-
Total general revenues and transfers					19,988,949	(2,561,778)	17,427,171
Change in net position					2,513,158	1,825,383	4,338,541
Net position - beginning, as previously stated					73,473,483	39,010,228	112,483,711
Error Correction (See Note 15)					(2,398,329)	651,626	(1,746,703)
Change in accounting principle (See Note 15)					(655,097)	(688,254)	(1,343,351)
Net position - beginning					70,420,057	38,973,600	109,393,657
Net position - ending					\$ 72,933,215	\$ 40,798,983	\$ 113,732,198

See notes to basic financial statements.

City of Scottsbluff
Balance Sheet - Governmental Funds
September 30, 2025

	General Fund	Special Revenue Funds		
		Economic Development Fund	Special Projects Fund	Debt Service Fund
Assets				
Cash and investments	\$ 10,760,170	\$ 4,517,699	\$ 1,859,454	\$ 1,707,079
Cash held by county treasurer	20,704	-	-	-
Taxes receivable	8,872	-	-	-
Special assessments receivable	-	-	-	761,873
Accounts receivable	31,548	39,639	55,617	-
Accrued interest	17,015	7,156	2,852	2,629
Due from other funds	-	-	-	-
Due from other governments	1,100,426	237,750	48,027	-
Notes receivable, net	-	2,660,901	-	-
Lease receivable	138,873	-	-	-
Total assets	\$ 12,077,608	\$ 7,463,145	\$ 1,965,950	\$ 2,471,581
Liabilities				
Accounts and contracts payable	\$ 214,172	\$ 1,710	\$ 483,257	\$ -
Salaries and benefits payable	174,915	3,322	-	-
Due to other funds	-	-	-	253,378
Total liabilities	389,087	5,032	483,257	253,378
Deferred Inflows of Resources				
Unavailable revenue - property taxes	8,872	-	-	-
Unavailable revenue - special assessments	-	-	-	761,873
Deferred inflows of resources related to lease receivable	138,071	-	-	-
Unavailable revenue - notes receivable	-	250,000	-	-
Total deferred inflows of resources	146,943	250,000	-	761,873
Fund Balances				
Restricted	-	7,208,113	1,482,693	1,456,330
Assigned	-	-	-	-
Unassigned	11,541,578	-	-	-
Total fund balances	11,541,578	7,208,113	1,482,693	1,456,330
Total liabilities, deferred inflows of resources, and fund balances	\$ 12,077,608	\$ 7,463,145	\$ 1,965,950	\$ 2,471,581

See notes to basic financial statements.

Capital Project Funds			
Streets Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 4,870,949	\$ 2,750,419	\$ 2,283,041	\$ 28,748,811
34,603	52,271	38,010	145,588
27,910	53,511	25,558	115,851
-	-	-	761,873
882	-	6,297	133,983
7,736	4,350	3,562	45,300
253,378	-	-	253,378
314,062	-	1,380	1,701,645
-	-	-	2,660,901
-	-	-	138,873
<u>\$ 5,509,520</u>	<u>\$ 2,860,551</u>	<u>\$ 2,357,848</u>	<u>\$ 34,706,203</u>
\$ 53,944	\$ 18,818	\$ 211,853	\$ 983,754
25,694	-	6,839	210,770
-	-	-	253,378
<u>79,638</u>	<u>18,818</u>	<u>218,692</u>	<u>1,447,902</u>
27,910	53,511	25,116	115,409
-	-	-	761,873
-	-	-	138,071
-	-	-	250,000
<u>27,910</u>	<u>53,511</u>	<u>25,116</u>	<u>1,265,353</u>
-	-	1,466,755	11,613,891
5,401,972	2,788,222	647,285	8,837,479
-	-	-	11,541,578
<u>5,401,972</u>	<u>2,788,222</u>	<u>2,114,040</u>	<u>31,992,948</u>
<u>\$ 5,509,520</u>	<u>\$ 2,860,551</u>	<u>\$ 2,357,848</u>	<u>\$ 34,706,203</u>

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City of Scottsbluff
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
September 30, 2025

Total fund balances - governmental funds	\$ 31,992,948
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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	88,063,678
Less accumulated depreciation/amortization	(49,755,642)

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	115,409
Special assessments	761,873
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	(3,205,000)
Discount on debt	23,504
Interest payable	(41,262)
Compensated absences payable	(1,391,084)

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.

	6,118,791
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Total net position - governmental activities	<u>\$ 72,933,215</u>
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City of Scottsbluff
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended September 30, 2025

		Special Revenue Fund		
	General Fund	Economic Development Fund	Special Projects Fund	Debt Service Fund
Revenues				
Property taxes	\$ 415,644	\$ -	\$ -	\$ 1,222
Tax increments	-	-	-	-
Sales taxes	6,200,245	1,344,337	-	-
Franchise taxes	380,401	-	-	-
Miscellaneous taxes	408,380	-	731,344	-
Special assessments	-	-	-	124,498
Licenses and permits	81,425	-	-	-
Intergovernmental	312,244	-	186,243	-
Charges for services	470,740	-	-	-
Interest	392,658	132,282	123,648	138,600
Miscellaneous	59,542	49,384	19,354	-
Total revenues	<u>8,721,279</u>	<u>1,526,003</u>	<u>1,060,589</u>	<u>264,320</u>
Expenditures				
Current				
General government	757,649	-	-	-
Public safety	7,045,884	-	3,213,627	-
Public works	-	-	-	-
Culture and recreation	3,074,654	-	-	-
Economic development	375,595	382,275	-	-
Debt service				
Principal	-	-	-	814,135
Interest and other charges	-	-	-	131,242
Capital outlay	75,931	-	117,545	-
Total expenditures	<u>11,329,713</u>	<u>382,275</u>	<u>3,331,172</u>	<u>945,377</u>
Excess of revenues over (under) expenditures	<u>(2,608,434)</u>	<u>1,143,728</u>	<u>(2,270,583)</u>	<u>(681,057)</u>
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	24,744	-	-	-
Insurance recoveries	-	-	34,936	-
Transfers in	3,285,997	-	-	-
Transfers out	(175,000)	-	-	-
Total other financing sources (uses)	<u>3,135,741</u>	<u>-</u>	<u>34,936</u>	<u>-</u>
Net change in fund balances	527,307	1,143,728	(2,235,647)	(681,057)
Fund Balances				
Beginning of year	11,014,271	6,064,385	3,718,340	2,137,387
Error Correction (See Note 15)	-	-	-	-
Beginning of year, as restated	<u>11,014,271</u>	<u>6,064,385</u>	<u>3,718,340</u>	<u>2,137,387</u>
End of year	<u>\$ 11,541,578</u>	<u>\$ 7,208,113</u>	<u>\$ 1,482,693</u>	<u>\$ 1,456,330</u>

See notes to basic financial statements.

Capital Project Funds			
Streets Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 531,034	\$ 971,390	\$ 487,235	\$ 2,406,525
-	-	482,967	482,967
524,669	-	-	8,069,251
-	-	-	380,401
2,326,622	154,358	60,701	3,681,405
-	-	-	124,498
-	-	6,065	87,490
373,961	-	8,673	881,121
2,211	-	127,100	600,051
184,637	93,318	80,250	1,145,393
3,251	-	180,389	311,920
3,946,385	1,219,066	1,433,380	18,171,022
-	-	12,720	770,369
-	-	260,846	10,520,357
2,365,677	-	-	2,365,677
-	-	337,939	3,412,593
-	-	71,809	829,679
-	-	183,191	997,326
-	-	299,664	430,906
883,571	502,281	315,336	1,894,664
3,249,248	502,281	1,481,505	21,221,571
697,137	716,785	(48,125)	(3,050,549)
6	-	-	24,750
-	-	-	34,936
-	-	175,000	3,460,997
(25,000)	-	-	(200,000)
(24,994)	-	175,000	3,320,683
672,143	716,785	126,875	270,134
4,729,829	2,071,437	1,929,233	31,664,882
-	-	57,932	57,932
4,729,829	2,071,437	1,987,165	31,722,814
\$ 5,401,972	\$ 2,788,222	\$ 2,114,040	\$ 31,992,948

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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, 2025

Net change in fund balances - governmental funds	\$ 270,134
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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	3,436,949
Depreciation expense	(3,633,080)

Compensated absences are recognized as paid in the governmental funds but recognized as the Expense is incurred in the statement of activities.	(165,311)
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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.	365,239
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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:	
Bond principal payments	812,391

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	1,885

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.	1,428,309
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Change in net position - governmental activities	\$ 2,513,158
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City of Scottsbluff
Statement of Net Position - Proprietary Funds
September 30, 2025

	Business-Type Activities			
	Environmental Services	Wastewater	Water	Electric
Assets				
Current assets				
Cash and investments (including cash equivalents)	\$ 5,077,841	\$ 4,053,409	\$ 6,740,089	\$ 1,647,402
Accounts receivable	461,049	383,988	374,955	314,265
Accrued interest	8,024	6,399	1,792	2,598
Lease receivable - due within one year	-	-	17,061	-
Due from other governments	-	7,464	1,186	-
Inventories	-	-	487,393	-
Total current assets	<u>5,546,914</u>	<u>4,451,260</u>	<u>7,622,476</u>	<u>1,964,265</u>
Noncurrent assets				
Lease receivable - due within more than one year	-	-	463,831	-
Restricted cash for landfill	987,906	-	-	-
Capital assets				
Land	34,008	199,831	595,561	300,000
Construction in progress	215,867	121,701	-	-
Buildings and improvements	533,326	15,877,873	8,649,741	5,041,710
Equipment and vehicles	4,184,911	5,071,945	1,762,076	-
Infrastructure	787,186	8,036,337	5,668,879	-
Total capital assets	<u>5,755,298</u>	<u>29,307,687</u>	<u>16,676,257</u>	<u>5,341,710</u>
Less accumulated depreciation	<u>(3,550,233)</u>	<u>(20,178,513)</u>	<u>(8,728,704)</u>	<u>(4,963,058)</u>
Net capital assets	<u>2,205,065</u>	<u>9,129,174</u>	<u>7,947,553</u>	<u>378,652</u>
Total noncurrent assets	<u>3,192,971</u>	<u>9,129,174</u>	<u>8,411,384</u>	<u>378,652</u>
Total assets	<u>\$ 8,739,885</u>	<u>\$ 13,580,434</u>	<u>\$ 16,033,860</u>	<u>\$ 2,342,917</u>
Liabilities				
Current liabilities				
Accounts and contracts payable	\$ 317,026	\$ 99,024	\$ 240,431	\$ -
Salaries and benefits payable	29,810	27,059	20,146	-
Deposits payable	-	-	95,374	-
Current compensated absences	252,073	258,797	198,194	-
Total current liabilities	<u>598,909</u>	<u>384,880</u>	<u>554,145</u>	<u>-</u>
Noncurrent liabilities				
Compensated absences	72,761	79,198	60,062	-
Total noncurrent liabilities	<u>72,761</u>	<u>79,198</u>	<u>60,062</u>	<u>-</u>
Total liabilities	<u>\$ 671,670</u>	<u>\$ 464,078</u>	<u>\$ 614,207</u>	<u>\$ -</u>
Deferred Inflows of Resources				
Deferred inflows of resources related to lease receivables	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 463,369</u>	<u>\$ -</u>
Net Position				
Net investment in capital assets	2,205,065	9,129,174	7,947,553	378,652
Restricted	987,906	-	-	-
Unrestricted	4,875,244	3,987,182	7,008,731	1,964,265
Total net position	<u>8,068,215</u>	<u>13,116,356</u>	<u>14,956,284</u>	<u>2,342,917</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 8,739,885</u>	<u>\$ 13,580,434</u>	<u>\$ 16,033,860</u>	<u>\$ 2,342,917</u>

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		Governmental Activities - Internal Service Funds
Stormwater	Totals	
\$ 782,579	\$ 18,301,320	\$ 6,318,879
14,715	1,548,972	-
1,236	20,049	9,991
-	17,061	-
-	8,650	-
-	487,393	-
<u>798,530</u>	<u>20,383,445</u>	<u>6,328,870</u>
-	463,831	-
-	987,906	-
414,939	1,544,339	-
-	337,568	-
-	30,102,650	-
40,686	11,059,618	14,961
2,746,024	17,238,426	-
3,201,649	60,282,601	14,961
(1,697,473)	(39,117,981)	(14,961)
1,504,176	21,164,620	-
1,504,176	21,628,451	-
<u>\$ 2,302,706</u>	<u>\$ 42,999,802</u>	<u>\$ 6,328,870</u>
\$ 6,401	\$ 662,882	\$ 179,581
-	77,015	1,602
-	95,374	-
-	709,064	6,663
<u>6,401</u>	<u>1,544,335</u>	<u>187,846</u>
-	212,021	3,327
-	212,021	3,327
<u>\$ 6,401</u>	<u>\$ 1,756,356</u>	<u>\$ 191,173</u>
\$ -	\$ 463,369	\$ -
1,504,176	21,164,620	-
-	987,906	-
792,129	18,627,551	6,137,697
<u>2,296,305</u>	<u>40,780,077</u>	<u>6,137,697</u>
<u>\$ 2,302,706</u>	<u>\$ 42,999,802</u>	<u>\$ 6,328,870</u>
	<u>\$ 18,906</u>	
	<u>\$ 40,798,983</u>	

City of Scottsbluff
Statement of Revenues, Expenses, and Changes
in Net Position - Proprietary Funds
Year Ended September 30, 2025

	Business-Type Activities			
	Environmental Services	Wastewater	Water	Electric
Operating Revenues				
Charges for services	\$ 3,690,698	\$ 3,136,159	\$ 2,674,631	\$ 3,279,721
Operating Expenses				
Personal services	1,015,328	794,163	797,399	-
Employee benefits	506,055	364,878	372,842	-
Other services	620,947	395,701	203,636	-
Supplies	249,349	95,550	46,976	-
Insurance	93,227	172,512	74,568	-
Sewage disposal charges	-	129,661	-	-
Electric service	15,865	189,096	131,823	-
Depreciation	421,415	986,090	398,775	30,889
Bad debt expense	6,483	6,852	10,389	-
Equipment	7,911	-	23,940	-
Repairs and Maintenance	85,856	-	50,659	-
Miscellaneous	2,880	5,182	5,435	-
Total operating expenses	3,025,316	3,139,685	2,116,442	30,889
Operating income (loss)	665,382	(3,526)	558,189	3,248,832
Nonoperating Revenues (Expenses)				
Investment income	193,250	125,403	191,840	60,967
Miscellaneous	14,674	5,683	64,824	-
Interest expense	-	-	-	-
Gain on sale of capital assets	-	375	-	-
Total nonoperating revenue	207,924	131,461	256,664	60,967
Income before transfers	873,306	127,935	814,853	3,309,799
Transfers in	-	-	-	-
Transfers out	-	(87,500)	(37,500)	(3,285,997)
Change in net position	873,306	40,435	777,353	23,802
Net Position				
Net position - beginning of year	6,784,874	13,323,661	14,377,854	2,319,115
Error Correction (See Note 15)	651,626	-	-	-
Change in accounting principle (See Note 15)	(241,591)	(247,740)	(198,923)	-
Net position - beginning, as restated	7,194,909	13,075,921	14,178,931	2,319,115
Net position - end of year	\$ 8,068,215	\$ 13,116,356	\$ 14,956,284	\$ 2,342,917

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

Change in net position of business-type activities

See notes to basic financial statements.

Business-Type Activities		Governmental Activities - Internal Service Funds
Stormwater	Totals	
\$ 193,080	\$ 12,974,289	\$ 3,157,445
-	2,606,890	83,451
-	1,243,775	1,935,199
73,480	1,293,764	16,869
1,474	393,349	4,672
241	340,548	-
-	129,661	-
78	336,862	-
81,306	1,918,475	1,043
608	24,332	-
-	31,851	-
4,909	141,424	-
1,752	15,249	4,404
163,848	8,476,180	2,045,638
29,232	4,498,109	1,111,807
26,762	598,222	207,808
13,696	98,877	-
(509)	(509)	-
-	375	-
39,949	696,965	207,808
69,181	5,195,074	1,319,615
50,000	50,000	100,000
-	(3,410,997)	-
119,181	1,834,077	1,419,615
2,177,124	38,982,628	4,905,133
-	651,626	(187,051)
-	(688,254)	-
2,177,124	38,946,000	4,718,082
\$ 2,296,305	\$ 40,780,077	\$ 6,137,697
	\$ (8,694)	
	\$ 1,825,383	

City of Scottsbluff
Statement of Cash Flows - Proprietary Funds
Year Ended September 30, 2025

	Environmental Services	Wastewater	Water	Electric
Cash Flows - Operating Activities				
Receipts from customers	\$ 3,656,466	\$ 3,113,387	\$ 2,970,840	\$ 3,285,996
Interfund services provided and used	-	-	-	-
Payments to suppliers	(846,983)	(980,984)	(702,440)	-
Payments to employees	(1,514,487)	(1,145,114)	(1,155,498)	-
Net cash flows - operating activities	1,294,996	987,289	1,112,902	3,285,996
Cash Flows - Noncapital Financing Activities				
Miscellaneous revenue	14,674	5,683	(225,124)	-
Transfer from other funds	-	-	-	-
Transfer to other funds	-	(87,500)	(37,500)	(3,285,997)
Net cash flows - noncapital financing activities	14,674	(81,817)	(262,624)	(3,285,997)
Cash Flows - Capital and Related Financing Activities				
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Proceeds from disposal of capital assets	-	375	-	-
Acquisition of capital assets	(417,837)	(743,403)	(572,107)	-
Net cash flows - capital and related financing activities	(417,837)	(743,028)	(572,107)	-
Cash Flows - Investing Activities				
Interest and dividends received	191,306	124,289	201,299	60,688
Net change in cash and cash equivalents	1,083,139	286,733	479,470	60,687
Cash and cash equivalents, October 1	4,982,608	3,766,676	6,260,619	1,586,715
Cash and cash equivalents, September 30 (including restricted cash for landfill)	\$ 6,065,747	\$ 4,053,409	\$ 6,740,089	\$ 1,647,402
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	\$ 665,382	\$ (3,526)	\$ 558,189	\$ 3,248,832
Adjustments to reconcile operating income (loss) to net cash flows - operating activities				
Depreciation expense	421,415	986,090	398,775	30,889
Accounts receivable	(34,232)	(20,960)	6,022	6,275
Due from other governments	-	(1,812)	290,187	-
Inventory	-	-	(20,422)	-
Accounts payable	235,535	13,570	(128,653)	-
Salaries payable	5,122	5,269	4,047	-
Deposits payable	-	-	(5,939)	-
Compensated absences payable	1,774	8,658	10,696	-
Total adjustments	629,614	990,815	554,713	37,164
Net cash flows - operating activities	\$ 1,294,996	\$ 987,289	\$ 1,112,902	\$ 3,285,996

See notes to basic financial statements.

Stormwater	Totals	Internal Service Funds
\$ 184,910	\$ 13,211,599	\$ -
-	-	3,157,445
(99,754)	(2,630,161)	(49,022)
-	(3,815,099)	(2,009,980)
<u>85,156</u>	<u>6,766,339</u>	<u>1,098,443</u>
13,696	(191,071)	-
50,000	50,000	100,000
-	(3,410,997)	-
<u>63,696</u>	<u>(3,552,068)</u>	<u>100,000</u>
(77,609)	(77,609)	-
(1,164)	(1,164)	-
-	375	-
-	(1,733,347)	-
<u>(78,773)</u>	<u>(1,811,745)</u>	<u>-</u>
26,517	604,099	205,044
96,596	2,006,625	1,403,487
685,983	17,282,601	4,915,392
<u>\$ 782,579</u>	<u>\$ 19,289,226</u>	<u>\$ 6,318,879</u>
<u>\$ 29,232</u>	<u>\$ 4,498,109</u>	<u>\$ 1,111,807</u>
81,306	1,918,475	1,043
(8,170)	(51,065)	-
-	288,375	-
-	(20,422)	-
(17,212)	103,240	(23,077)
-	14,438	310
-	(5,939)	-
-	21,128	8,360
<u>55,924</u>	<u>2,268,230</u>	<u>(13,364)</u>
<u>\$ 85,156</u>	<u>\$ 6,766,339</u>	<u>\$ 1,098,443</u>

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City of Scottsbluff
Notes to Basic Financial Statements

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, 2025.

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.

1. 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.

2. 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.

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.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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.

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. Major revenues susceptible to accrual include property taxes, special assessments, intergovernmental revenues, charges for services, and investment earnings. Major revenues not susceptible to accrual include licenses, permits, inspection fees, and miscellaneous revenues. Such revenues are recorded only as received because they are not measurable until collected. Issuance of bonds and proceeds from sale of property and equipment are reported as other financing sources.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 Fund - 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.

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.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Description of Funds: (Continued)

The government reports the following major proprietary funds: (Continued)

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 Fund Balance

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, cash held by the County Treasurer, demand deposits, 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 2 - Deposits and Investments). 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. 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.

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.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 Utility Revenue

Billings for sanitation, water and sewer revenues are rendered on a semi-monthly basis, Unbilled 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,

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 funds, 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.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

6. Capital Assets (Continued)

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 notes receivable. 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.

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.

The liability for compensated absences reported in the Statement of Net Position consists of leave that has not been used that is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.
- **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.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 - 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: In the case of deposits, this is the risk that in the event of a bank failure, the deposits may be lost. 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).

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

A. Deposits (Continued)

Custodial Credit Risk - Deposits: At September 30, 2025 the City's bank balance 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 \$987,906.

B. Investments

As of September 30, 2025, the City had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities		
		Less than One Year	1-2 Years	2-5 Years
Brokered Certificates of Deposit	\$ 27,796,323	\$ 10,428,258	\$ 7,598,693	\$ 9,769,372
U.S. Treasury	1,954,900	1,954,900	-	-
Government Agency	3,935,680	3,935,680	-	-
Brokered Cash	271,018	271,018	-	-
Money Market Accounts - Nonpooled	1,115,341	1,115,341	-	-
Money Market Accounts - Pooled	11,646,571	11,646,571	-	-
NPAIT Trust Investment Pool	121,547	121,547	-	-
Total	<u>\$ 46,841,380</u>	<u>\$ 29,473,315</u>	<u>\$ 7,598,693</u>	<u>\$ 9,769,372</u>

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, 2025, the City's investments in U.S. Treasury and Government Agency bonds are rated AA+ by S&P.

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 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.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

The City has the following recurring fair value measurements as of September 30, 2025:

- \$12,761,912 of investments are valued using a quoted market price (Level 1 inputs)
- \$33,686,903 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	\$ 145,588
Cash at SMEC	16,910
Petty Cash	1,654
Deposits - pooled	6,509,066
Deposits - nonpooled	987,906
Investments - pooled	45,726,039
Investments - nonpooled	1,115,341
Total	\$ 54,502,504
Statement of Net Position	
Cash and investments	\$ 53,369,010
Cash held by county treasurer	145,588
Restricted cash for landfill	987,906
Total deposits and investments	\$ 54,502,504

NOTE 3 - Due to/from Other Funds

Balances as of September 30, 2025, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Streets Fund	Debt Service Fund	\$ 253,378

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.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2025, are as follows:

Transfers Out	Transfers In				Total
	General	Other Governmental Funds	Stormwater	Internal Service Funds	
General Fund	\$ -	\$ 175,000	\$ -	\$ -	\$ 175,000
Streets Fund	-	-	-	25,000	25,000
Wastewater Fund	-	-	50,000	37,500	87,500
Water Fund	-	-	-	37,500	37,500
Electric Fund	3,285,997	-	-	-	3,285,997
Total	<u>\$ 3,285,997</u>	<u>\$ 175,000</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>	<u>\$ 3,610,997</u>

Transfers are used to; 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and, 2) transfer related to Nebraska Public Power District agreement.

NOTE 5 - NOTES RECEIVABLE AND LEASE RECEIVABLE

The City has LB840 Economic Development Program notes receivable and forgivable grants at September 30, 2025, consisting of the following:

	Beginning Balance	Credits and Refinancing	Principal Payments	Ending Balance
Notes receivable				
Eligible for job credits	\$ 4,125,305	\$ (246,723)	\$ (197,391)	\$ 3,681,191
Not eligible for job credits	258,135	-	(83,623)	174,512
Allowance for uncollectible accounts	(1,470,402)	-	25,600	(1,444,802)
Grants				
Eligible for job credits	1,750,000	-	-	1,750,000
Allowance for uncollectible accounts	(1,500,000)	-	-	(1,500,000)
Total LB840 notes receivable	<u>\$ 3,163,038</u>	<u>\$ (246,723)</u>	<u>\$ (255,414)</u>	<u>\$ 2,660,901</u>
Forgivable Grants				
Eligible for job credits	<u>\$ 1,649,310</u>	<u>\$ (696,947)</u>	<u>\$ -</u>	<u>\$ 952,363</u>

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.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 5 - NOTES RECEIVABLE AND LEASE RECEIVABLE (CONTINUED)

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 \$3,279,721 in lease payments during the year ended September 30, 2025.

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	\$ 10,841	\$ 7,933	\$ 3,799
WNCC - Landers Field	8/1/2023	7/31/2028	8.50	\$4,500 annually	4,500	10,841	7,933	3,799
WNCC- Cleveland Field	8/1/2024	7/31/2028	8.50	\$3,000 annually	3,000	7,519	5,289	2,533
WNCC - Volunteer Field	8/1/2008	7/31/2028	5.00	\$1,500 annually	1,500	2,756	2,785	1,358
SBPS - Landers Field	8/1/2023	7/31/2028	8.50	\$4,500 annually	4,500	10,841	7,933	3,799
23 Club	4/1/2021	3/30/2023	3.25	\$3,000 annually	3,000	1,407	-	-
Western Meadowlark Solar	11/5/2018	10/30/1943	5.25	\$100 annually	100	1,035	1,135	39
American Tower	9/1/2014	8/31/1934	3.25	\$9,600 annually	12,205	92,831	105,865	9,369
Total governmental activities					33,305	138,071	138,873	24,696
Business-type activities								
Verizon (Coke Tower)	10/1/2021	9/30/2060	5.00	\$1,399 monthly, 2% increase annually	16,791	351,950	352,859	872
Verizon (Well Field)	10/1/2021	12/1/2034	5.00	\$955 monthly, 3% increase annually	12,465	94,061	109,631	7,921
Vistabeam (Airport Tower)	2/1/2024	1/1/2029	5.00	\$150 monthly	1,800	5,321	5,516	1,560
Vistabeam (Cemetery Tower)	10/1/2021	2/7/2027	5.00	\$300 monthly	3,600	4,478	4,914	3,432
Vistabeam (Coke Tower)	10/1/2021	2/7/2027	5.00	\$150 monthly	1,800	2,238	2,456	1,716
Vistabeam (Hydropillar)	2/1/2024	1/1/2029	5.00	\$150 monthly	1,800	5,321	5,516	1,560
Total business-type activities					38,256	463,369	480,892	17,061
Total lease receivables					\$ 71,561	\$ 601,440	\$ 619,765	\$ 41,757

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025, was as follows:

	Beginning Balance, Restated	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 633,063	\$ -	\$ -	\$ 633,063
Construction in progress	387,160	427,413	(490,071)	324,502
Total capital assets not being depreciated	<u>1,020,223</u>	<u>427,413</u>	<u>(490,071)</u>	<u>957,565</u>
Other capital assets				
Buildings and improvements	15,310,120	1,718,922	-	17,029,042
Inventory	2,816,314	175,000	-	2,991,314
Equipment and vehicles	11,873,259	1,605,685	(117,354)	13,361,590
Infrastructure	53,724,167	-	-	53,724,167
Total other capital assets at historical cost	<u>83,723,860</u>	<u>3,499,607</u>	<u>(117,354)</u>	<u>87,106,113</u>
Less accumulated depreciation for				
Buildings and improvements	6,501,705	416,735	-	6,918,440
Inventory	2,456,411	314,048	-	2,770,459
Equipment and vehicles	7,803,413	997,682	(117,354)	8,683,741
Infrastructure	29,478,387	1,904,615	-	31,383,002
Total accumulated depreciation	<u>46,239,916</u>	<u>3,633,080</u>	<u>(117,354)</u>	<u>49,755,642</u>
Total other capital assets, net	<u>37,483,944</u>	<u>(133,473)</u>	<u>-</u>	<u>37,350,471</u>
Governmental activities capital assets, net	<u><u>\$ 38,504,167</u></u>	<u><u>\$ 293,940</u></u>	<u><u>\$ (490,071)</u></u>	<u><u>\$ 38,308,036</u></u>

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Capital asset activity for the year ended September 30, 2025, 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	742,759	933,633	(1,338,824)	337,568
Total capital assets not being depreciated	<u>2,287,098</u>	<u>933,633</u>	<u>(1,338,824)</u>	<u>1,881,907</u>
Other capital assets				
Buildings and improvements	7,093,525	1,332,928	-	8,426,453
Equipment and vehicles	10,432,311	805,610	(163,342)	11,074,579
Plant in service	21,676,197	-	-	21,676,197
Infrastructure	17,238,426	-	-	17,238,426
Total capital assets being depreciated	<u>56,440,459</u>	<u>2,138,538</u>	<u>(163,342)</u>	<u>58,415,655</u>
Less accumulated depreciation for				
Buildings and improvements	4,971,020	104,148	-	5,075,168
Equipment and vehicles	6,679,891	953,987	(163,342)	7,470,536
Plant in service	18,904,295	353,876	-	19,258,171
Infrastructure	6,821,560	507,507	-	7,329,067
Total accumulated depreciation	<u>37,376,766</u>	<u>1,919,518</u>	<u>(163,342)</u>	<u>39,132,942</u>
Total other capital assets, net	<u>19,063,693</u>	<u>219,020</u>	<u>-</u>	<u>19,282,713</u>
Business-type activities capital assets, net	<u>\$ 21,350,791</u>	<u>\$ 1,152,653</u>	<u>\$ (1,338,824)</u>	<u>\$ 21,164,620</u>

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

Governmental activities	
General government	\$ 188,447
Public safety	434,460
Public works	2,036,413
Culture and recreation	965,250
Economic development	<u>8,510</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 3,633,080</u>

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 7 - 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.

B. Components of Long-Term Liabilities

	Issue Date	Interest Rates	Original Issue	Final Maturity	Balance End of Year
Governmental activities					
General Obligation Bonds					
2020 General Obligation Hwy Allocation Bonds	06/18/20	0.85%-1.10%	\$ 2,240,000	12/01/25	\$ 455,000
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					<u>3,205,000</u>
Unamortized bond discounts					(23,504)
Compensated absences payable					<u>1,391,084</u>
Total governmental activities					<u>\$ 4,572,580</u>
Business-type activities					
Compensated absences payable					<u>\$ 931,075</u>
Total business-type activities					<u>\$ 931,075</u>

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

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 7 - LONG-TERM DEBT (CONTINUED)

C. Changes of Long-Term Liabilities (Continued)

Long-term liability activity for the year ended September 30, 2025, was as follows:

	Beginning Balance, Restated	Additions	Retirements and Other Reductions	Ending Balance	Due Within One Year
Governmental activities					
G.O. Bonds payable	\$ 4,017,391	\$ -	\$ (812,391)	\$ 3,205,000	\$ 800,000
Unamortized bond discount	(26,862)	-	3,358	(23,504)	-
Subtotal	<u>3,990,529</u>	<u>-</u>	<u>(809,033)</u>	<u>3,181,496</u>	<u>800,000</u>
Compensated absences payable	<u>1,225,773</u>	<u>854,256</u>	<u>(688,945)</u>	<u>1,391,084</u>	<u>931,146</u>
Governmental activity long-term liabilities	<u>\$ 5,216,302</u>	<u>\$ 854,256</u>	<u>\$ (1,497,978)</u>	<u>\$ 4,572,580</u>	<u>\$ 1,731,146</u>
Business-type activities					
G.O. Bonds payable	\$ 77,609	\$ -	\$ (77,609)	\$ -	\$ -
Compensated absences payable	<u>906,512</u>	<u>406,123</u>	<u>(381,560)</u>	<u>931,075</u>	<u>715,727</u>
Total business-type activity long-term liabilities	<u>\$ 984,121</u>	<u>\$ 406,123</u>	<u>\$ (459,169)</u>	<u>\$ 931,075</u>	<u>\$ 715,727</u>

D. Minimum Debt Payments

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

Year Ending December 31,	Governmental Activities	
	General Obligation Bonds Principal	Interest
2026	\$ 800,000	\$ 115,939
2027	360,000	97,397
2028	375,000	80,676
2029	390,000	63,273
2030	410,000	45,687
2031-2032	<u>870,000</u>	<u>37,400</u>
Total	<u>\$ 3,205,000</u>	<u>\$ 440,372</u>

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 8 - 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.

1. 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 \$244,014 and \$263,507 by the City and plan participants, respectively. There are 81 active participants in the plan.

2. Firefighters

Firefighters are covered by a defined contribution plan sponsored by the City. Eligible employees are required to contribute 8.7% 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 \$160,798 and \$107,611 by the City and plan participants, respectively. There are 16 active participants in the plan.

3. 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 7.1% contribution from the City. Employees are fully vested after 7 whole years of service. Contributions to the police retirement plan were \$188,236 and \$185,296 by the City and plan participants, respectively. There are 32 active participants in the plan.

NOTE 9 - RISK MANAGEMENT

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

Due to the Affordable Care Act, the coverage lifetime maximum is unlimited. Re-insurance is covered by a policy which provided insurance above the City's participation of \$55,000 per person and \$1,742,116 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.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 10 - 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 has in process various multi-year construction projects which were not completed in the current fiscal year. As of September 30, 2025, outstanding commitments for these multi-year projects total approximately \$513,352.

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, 2025, will not have a material adverse effect on the financial condition of the City.

NOTE 11 - FUND BALANCES

Classifications

A summary of governmental fund balance classifications at September 30, 2025, is as follows:

	Major Funds							Total
	General	Economic Development	Special Projects	Debt Service	Streets	Capital Projects	Other	
Fund Balances								
Restricted								
Debt service	\$ -	\$ -	\$ -	\$ 1,456,330	\$ -	\$ -	\$ -	\$ 1,456,330
Community improvements	-	-	1,021,529	-	-	-	446,251	1,467,780
Economic development	-	7,208,113	-	-	-	-	229,554	7,437,667
Public safety	-	-	-	-	-	-	431,310	431,310
Cemetery operations and improvements	-	-	-	-	-	-	359,640	359,640
American rescue plan	-	-	461,164	-	-	-	-	461,164
Total restricted	-	7,208,113	1,482,693	1,456,330	-	-	1,466,755	11,613,891
Assigned								
Community improvements	-	-	-	-	-	2,788,222	446,548	3,234,770
Public safety	-	-	-	-	-	-	200,737	200,737
Road maintenance and improvements	-	-	-	-	5,401,972	-	-	5,401,972
Total assigned	-	-	-	-	5,401,972	2,788,222	647,285	8,837,479
Unassigned	11,541,578	-	-	-	-	-	-	11,541,578
Total fund balances	<u>\$11,541,578</u>	<u>\$ 7,208,113</u>	<u>\$ 1,482,693</u>	<u>\$ 1,456,330</u>	<u>\$ 5,401,972</u>	<u>\$ 2,788,222</u>	<u>\$ 2,114,040</u>	<u>\$31,992,948</u>

NOTE 12 - 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.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 12 - PROPERTY TAXES (CONTINUED)

Property taxes levied for 2024-2025 are recorded as revenue when expected to be collected within 60 days after September 30, 2025. Prior-year levies were recorded using these same principles, and remaining receivables are evaluated annually. Property taxes expected to be collected after 60 days are recorded as unavailable revenue on the fund balance sheets.

NOTE 13 - TAX ABATEMENTS

As of September 30, 2025, 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, 2025, the City abated \$74,684 in property tax revenue under the tax increment financing program.

NOTE 14 - AMERICAN RESCUE PLAN

The City received American Rescue Plan funds in the amount of \$2,576,234 to cover necessary expenditures due to the public health emergency with respect to the pandemic. As of September 30, 2025, the City has spent \$2,115,070 of these funds and has restricted the remaining balance of \$461,164 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 15 - CHANGE IN ACCOUNTING PRINCIPLE AND ERROR CORRECTION

During the fiscal year ended September 30, 2025, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. GASB Statement No. 101 updates the recognition and measurement guidance for liabilities related to compensated absences, including vacation leave, sick leave, and other paid time off.

City of Scottsbluff
Notes to Basic Financial Statements

NOTE 15 - CHANGE IN ACCOUNTING PRINCIPLE AND ERROR CORRECTION (CONTINUED)

The implementation of GASB Statement No. 101 was applied retroactively by restating beginning net position as of October 1, 2024. The effect of this restatement is as follows:

Governmental activities net position	\$ (655,097)
Business-type funds net position	
Environmental services	(241,591)
Wastewater	(247,740)
Water	<u>(198,923)</u>
Total business-type net position	<u>\$ (688,254)</u>

During the fiscal year ended September 30, 2025, the City identified errors in the previously issued financial statements for the year ended September 30, 2024.

In accordance with accounting principles generally accepted in the United States of America, the errors have been corrected by restating the beginning net position and fund balance as of October 1, 2024.

The correction of the errors in the City's financial statements is summarized as follows:

Certain capital assets included in the governmental net position were not being properly tracked and depreciated which caused a change in balance in the asset account and accumulated depreciation in the amount of \$187,201 and (\$2,456,411), respectively. The net change in governmental activities net position as of October 1, 2024, was (\$2,269,210).

During the year certain grant revenue was deemed to have been earned in a prior period which caused a change in the accounts receivable in the amount of \$57,932. The change in accounts receivable changed governmental activities net position and the CDBG fund balance by \$57,932 as of October 1, 2024.

The Environmental Services Fund restated beginning net position for a correction of an error relating to the recognition of unearned revenue. This change decreased unearned revenue by (\$325,813) and increased accounts receivable by \$325,813. The overall change in net position was \$651,626 as of October 1, 2024.

During the year, it was noted that the prior year Incurred But Not Reported (IBNR) liability had not been recorded in the Internal Service Fund at year-end. To correct this error, the beginning net position of the Internal Service Fund was restated to reflect an additional \$187,051 in payables as of October 1, 2024.

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, 2025

	Budgeted Amounts		
	Original and Final	Actual Amounts	Variance with Final Budget
Revenues			
Property taxes	\$ 292,000	\$ 404,576	\$ 112,576
Sales taxes	6,208,874	6,031,126	(177,748)
Franchise taxes	456,000	380,401	(75,599)
Miscellaneous taxes	418,200	405,705	(12,495)
Licenses and permits	95,000	81,425	(13,575)
Intergovernmental	178,970	189,244	10,274
Charges for services	451,396	477,605	26,209
Interest	50,000	275,342	225,342
Miscellaneous	120,000	286,342	166,342
Total revenues	<u>8,270,440</u>	<u>8,531,766</u>	<u>261,326</u>
Expenditures			
Current			
General government	1,115,399	756,454	(358,945)
Public safety	7,363,717	7,020,394	(343,323)
Recreation	3,375,298	3,079,314	(295,984)
Economic development	453,835	373,239	(80,596)
Capital outlay	423,000	75,931	(347,069)
Total expenditures	<u>12,731,249</u>	<u>11,305,332</u>	<u>(1,425,917)</u>
Excess of revenues over (under) expenditures	(4,460,809)	(2,773,566)	1,687,243
Other Financing Sources (Uses)			
Proceeds from sale of capital asset	-	24,744	24,744
Transfers in	3,486,525	3,285,997	(200,528)
Transfers out	-	(175,000)	(175,000)
Total other financing sources (uses)	<u>3,486,525</u>	<u>3,135,741</u>	<u>(350,784)</u>
Net change in fund balances	<u>\$ (974,284)</u>	362,175	<u>\$ 1,336,459</u>
Fund Balance			
Beginning of year		<u>10,260,570</u>	
End of year		<u>\$ 10,622,745</u>	

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, 2025

	Budgeted Amounts		
	Original and Final	Actual Amounts	Variance with Final Budget
Revenues			
Sales taxes	\$ 1,351,126	\$ 1,321,789	\$ (29,337)
Interest	28,000	103,778	75,778
Miscellaneous	682,450	330,398	(352,052)
Total revenues	<u>2,061,576</u>	<u>1,755,965</u>	<u>(305,611)</u>
Expenditures			
Current			
Economic development	3,149,580	160,448	(2,989,132)
Total expenditures	<u>- 3,149,580</u>	<u>160,448</u>	<u>(2,989,132)</u>
Net change in fund balances	<u>\$ (1,088,004)</u>	1,595,517	<u>\$ 2,683,521</u>
Fund Balance			
Beginning of year		<u>2,894,095</u>	
End of year		<u>\$ 4,489,612</u>	

City of Scottsbluff
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual (Budget Basis) - Special Projects Fund
Year Ended September 30, 2025

	Budgeted Amounts		
	Original and Final	Actual Amounts	Variance with Final Budget
Revenues			
Miscellaneous taxes	\$ 100,000	\$ 654,465	\$ 554,465
Intergovernmental	-	135,534	135,534
Interest	5,000	74,484	69,484
Miscellaneous	500,000	19,354	(480,646)
Total revenues	<u>605,000</u>	<u>883,837</u>	<u>278,837</u>
Expenditures			
Current			
Public safety	4,271,040	3,007,014	(1,264,026)
Capital outlay	-	117,545	117,545
Total expenditures	<u>4,271,040</u>	<u>3,124,559</u>	<u>(1,146,481)</u>
Excess of revenues over (under) expenditures	(3,666,040)	(2,240,722)	1,425,318
Other Financing Sources (Uses)			
Insurance recoveries	-	34,936	34,936
Transfers out	(30,000)	-	30,000
Total other financing sources (uses)	<u>(30,000)</u>	<u>34,936</u>	<u>64,936</u>
Net change in fund balances	<u>\$ (3,696,040)</u>	(2,205,786)	<u>\$ 1,490,254</u>
Fund Balance			
Beginning of year		<u>3,895,207</u>	
End of year		<u>\$ 1,689,421</u>	

City of Scottsbluff
Notes to Required Supplementary Information

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, 2025, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

	<u>General Fund</u>	<u>Economic Development Fund</u>	<u>Special Projects Fund</u>
Net change in fund balances			
Balance on a GAAP basis	\$ 527,307	\$ 1,143,728	\$ (2,235,647)
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)	<u>165,132</u>	<u>(451,789)</u>	<u>29,861</u>
Balance on a budget basis	<u><u>\$ 362,175</u></u>	<u><u>\$ 1,595,517</u></u>	<u><u>\$ (2,205,786)</u></u>

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SUPPLEMENTARY INFORMATION

City of Scottsbluff
Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2025

	Special Revenue Funds			
	Regional Library	Cemetery and Cemetery Perpetual Care	Keno	CRA
Assets				
Cash and investments	\$ 15,348	\$ 383,013	\$ 393,992	\$ 387,052
Cash held by county treasurer	-	3,089	-	3,999
Accrued interest	-	603	622	609
Accounts receivable	-	-	6,297	-
Taxes receivable	-	2,535	-	-
Due from other governments	-	-	-	-
Total assets	<u>\$ 15,348</u>	<u>\$ 389,240</u>	<u>\$ 400,911</u>	<u>\$ 391,660</u>
Liabilities				
Accounts payable	\$ -	\$ 20,226	\$ -	\$ 162,106
Salaries and benefits payable	-	6,839	-	-
Total liabilities	<u>-</u>	<u>27,065</u>	<u>-</u>	<u>162,106</u>
Deferred Inflows of Resources				
Unavailable revenue - property taxes	-	2,535	-	-
Fund Balances				
Restricted	15,348	359,640	400,911	229,554
Assigned	-	-	-	-
Total fund balances	<u>15,348</u>	<u>359,640</u>	<u>400,911</u>	<u>229,554</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 15,348</u>	<u>\$ 389,240</u>	<u>\$ 400,911</u>	<u>\$ 391,660</u>

Special Revenue Funds		Capital Project Funds			
CDBG	Business Improvement District	Public Safety Equipment	Industrial Site	Mutual Fire	Total Other Governmental Funds
\$ 29,958	\$ 406,552	\$ 197,973	\$ 37,926	\$ 431,227	\$ 2,283,041
-	3,116	27,806	-	-	38,010
34	642	311	60	681	3,562
-	-	-	-	-	6,297
-	2,743	20,280	-	-	25,558
-	-	1,380	-	-	1,380
<u>\$ 29,992</u>	<u>\$ 413,053</u>	<u>\$ 247,750</u>	<u>\$ 37,986</u>	<u>\$ 431,908</u>	<u>\$ 2,357,848</u>
\$ -	\$ 2,190	\$ 26,733	\$ -	\$ 598	\$ 211,853
-	-	-	-	-	6,839
-	2,190	26,733	-	598	218,692
-	2,301	20,280	-	-	25,116
29,992	-	-	-	431,310	1,466,755
-	408,562	200,737	37,986	-	647,285
<u>29,992</u>	<u>408,562</u>	<u>200,737</u>	<u>37,986</u>	<u>431,310</u>	<u>2,114,040</u>
<u>\$ 29,992</u>	<u>\$ 413,053</u>	<u>\$ 247,750</u>	<u>\$ 37,986</u>	<u>\$ 431,908</u>	<u>\$ 2,357,848</u>

City of Scottsbluff
Combining Statement of Revenues, Expenditures, and Changes
in Fund Balances - Nonmajor Governmental Funds
Year Ended September 30, 2025

	Special Revenue Funds			
	Regional Library	Cemetery and Cemetery Perpetual Care	Keno	CRA
Revenues				
Property taxes	\$ -	\$ 50,662	\$ -	\$ -
Tax increments	-	-	-	482,967
Miscellaneous taxes	-	12,014	-	-
Licenses and permits	-	6,065	-	-
Intergovernmental	-	-	-	-
Charges for services	-	127,100	-	-
Miscellaneous				
Interest	238	13,511	13,462	12,053
Other	-	14	65,849	8,830
Total revenues	<u>238</u>	<u>209,366</u>	<u>79,311</u>	<u>503,850</u>
Expenditures				
Current				
General government	-	-	-	12,720
Public safety	-	-	-	-
Recreation	-	337,939	-	-
Economic development	-	-	12,644	-
Debt service				
Principal	-	-	-	183,191
Interest and other charges	-	-	-	299,664
Capital outlay	-	48,656	-	-
Total expenditures	<u>-</u>	<u>386,595</u>	<u>12,644</u>	<u>495,575</u>
Excess of revenues over (under) expenditures	238	(177,229)	66,667	8,275
Other Financing Sources				
Transfers in	-	175,000	-	-
Net change in fund balances	<u>238</u>	<u>(2,229)</u>	<u>66,667</u>	<u>8,275</u>
Fund Balances				
Beginning of year	<u>15,110</u>	<u>361,869</u>	<u>334,244</u>	<u>221,279</u>
Correction of error (See Note 15)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning of year, as restated	<u>15,110</u>	<u>361,869</u>	<u>334,244</u>	<u>221,279</u>
End of year	<u>\$ 15,348</u>	<u>\$ 359,640</u>	<u>\$ 400,911</u>	<u>\$ 229,554</u>

Special Revenue Funds	Capital Projects Fund				
CDBG	Business Improvement District	Public Safety Equipment	Industrial Site	Mutual Fire	Total Other Governmental Funds
\$ -	\$ 54,477	\$ 382,096	\$ -	\$ -	\$ 487,235
-	-	-	-	-	482,967
-	93	48,594	-	-	60,701
-	-	-	-	-	6,065
8,673	-	-	-	-	8,673
-	-	-	-	-	127,100
362	14,271	10,951	1,405	13,997	80,250
-	-	-	-	105,696	180,389
9,035	68,841	441,641	1,405	119,693	1,433,380
-	-	-	-	-	12,720
-	-	250,282	-	10,564	260,846
-	-	-	-	-	337,939
-	23,868	-	-	35,297	71,809
-	-	-	-	-	183,191
-	-	-	-	-	299,664
8,791	-	257,889	-	-	315,336
8,791	23,868	508,171	-	45,861	1,481,505
244	44,973	(66,530)	1,405	73,832	(48,125)
-	-	-	-	-	175,000
244	44,973	(66,530)	1,405	73,832	126,875
(28,184)	363,589	267,267	36,581	357,478	1,929,233
57,932	-	-	-	-	57,932
29,748	363,589	267,267	36,581	357,478	1,987,165
\$ 29,992	\$ 408,562	\$ 200,737	\$ 37,986	\$ 431,310	\$ 2,114,040

City of Scottsbluff
Combining Statement of Net Position - Internal Service Funds
September 30, 2025

	Health Insurance	Unemployment Compensation	Geographic Information System	Totals
Assets				
Current assets				
Cash and investments (including cash equivalents)	\$ 6,213,469	\$ 74,775	\$ 30,635	\$ 6,318,879
Interest receivable	9,825	118	48	9,991
Total current assets	<u>6,223,294</u>	<u>74,893</u>	<u>30,683</u>	<u>6,328,870</u>
Noncurrent assets				
Capital assets				
Vehicles	-	-	14,961	14,961
Total capital assets	-	-	14,961	14,961
Less accumulated depreciation	-	-	(14,961)	(14,961)
Net capital assets	-	-	-	-
Total assets	<u>\$ 6,223,294</u>	<u>\$ 74,893</u>	<u>\$ 30,683</u>	<u>\$ 6,328,870</u>
Liabilities				
Current liabilities				
Accounts payable	179,396	-	185	179,581
Salaries and benefits payable	-	-	1,602	1,602
Compensated absences	-	-	6,663	6,663
Noncurrent liabilities				
Long-term liabilities due within more than one year	-	-	3,327	3,327
Total liabilities	<u>179,396</u>	<u>-</u>	<u>11,777</u>	<u>191,173</u>
Net Position				
Unrestricted	6,043,898	74,893	18,906	6,137,697
Total net position	<u>6,043,898</u>	<u>74,893</u>	<u>18,906</u>	<u>6,137,697</u>
Total liabilities and net position	<u>\$ 6,223,294</u>	<u>\$ 74,893</u>	<u>\$ 30,683</u>	<u>\$ 6,328,870</u>

City of Scottsbluff
Combining Statement of Revenues, Expenses, and Changes
in Net Position - Internal Service Funds
For the Year Ended September 30, 2025

	Health Insurance	Unemployment Compensation	Geographic Information System	Totals
Operating Revenues				
Charges for services	\$ 3,157,445	\$ -	\$ -	\$ 3,157,445
Total operating revenues	<u>3,157,445</u>	<u>-</u>	<u>-</u>	<u>3,157,445</u>
Operating Expenses				
Personal services	-	-	83,451	83,451
Employee Benefits	1,935,199	-	-	1,935,199
Other services	-	-	16,869	16,869
Supplies	-	-	4,672	4,672
Depreciation	-	-	1,043	1,043
Miscellaneous	-	-	4,404	4,404
Total operating expenses	<u>1,935,199</u>	<u>-</u>	<u>110,439</u>	<u>2,045,638</u>
Operating income (loss)	<u>1,222,246</u>	<u>-</u>	<u>(110,439)</u>	<u>1,111,807</u>
Nonoperating Revenues (Expenses)				
Investment income	203,296	2,767	1,745	207,808
Total nonoperating revenue (expenses)	<u>203,296</u>	<u>2,767</u>	<u>1,745</u>	<u>207,808</u>
Income before transfers	1,425,542	2,767	(108,694)	1,319,615
Transfers in	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Change in net position	1,425,542	2,767	(8,694)	1,419,615
Net Assets				
Net position - beginning	4,805,407	72,126	27,600	4,905,133
Correction of error (See Note 15)	(187,051)	-	-	(187,051)
Net position - beginning, as restated	<u>4,618,356</u>	<u>72,126</u>	<u>27,600</u>	<u>4,718,082</u>
Net position - ending	<u>\$ 6,043,898</u>	<u>\$ 74,893</u>	<u>\$ 18,906</u>	<u>\$ 6,137,697</u>

City of Scottsbluff
Combining Statement of Cash Flows - Internal Service Funds
Year Ended September 30, 2025

	Health Insurance	Unemployment Compensation	Geographic Information System	Totals
Cash Flows - Operating Activities				
Interfund services provided and used	\$ 3,157,445	\$ -	\$ -	\$ 3,157,445
Payments to suppliers	(7,655)	-	(41,367)	(49,022)
Payments to employees	(1,935,199)	-	(74,781)	(2,009,980)
Net cash flows - operating activities	<u>1,214,591</u>	<u>-</u>	<u>(116,148)</u>	<u>1,098,443</u>
Cash Flows - Noncapital Financing Activities				
Transfer from other funds	-	-	100,000	100,000
Net cash flows - noncapital financing activities	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Cash Flows - Investing Activities				
Interest and dividends received	<u>200,526</u>	<u>2,754</u>	<u>1,764</u>	<u>205,044</u>
Net change in cash and cash equivalents	1,415,117	2,754	(14,384)	1,403,487
Cash and cash equivalents, October 1	<u>4,798,352</u>	<u>72,021</u>	<u>45,019</u>	<u>4,915,392</u>
Cash and cash equivalents, September 30	<u>\$ 6,213,469</u>	<u>\$ 74,775</u>	<u>\$ 30,635</u>	<u>\$ 6,318,879</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	<u>\$ 1,222,246</u>	<u>\$ -</u>	<u>\$ (110,439)</u>	<u>\$ 1,111,807</u>
Adjustments to reconcile operating income (loss) to net cash flows - operating activities				
Depreciation expense	-	-	1,043	1,043
Accounts payable	(7,655)	-	(15,422)	(23,077)
Salaries payable	-	-	310	310
Compensated absences payable	-	-	8,360	8,360
Total adjustments	<u>(7,655)</u>	<u>-</u>	<u>(5,709)</u>	<u>(13,364)</u>
Net cash flows - operating activities	<u>\$ 1,214,591</u>	<u>\$ -</u>	<u>\$ (116,148)</u>	<u>\$ 1,098,443</u>

City of Scottsbluff
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2025

<u>Federal Agency/Pass Through Agency/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>
U.S. Department of Transportation		
Passed Through the Nebraska Highway Safety State and Community Highway Safety Grant	20.600	\$ 85,782
U.S. Department of Treasury		
Passed Through the State of Nebraska		
Coronavirus State and Local Fiscal Recovery Funds	21.027	1,750,744
Safe Streets and Roads for All Discretionary Grant Program	20.939	117,545
U.S. Department of Housing and Urban Development		
Passed Through the Nebraska Department of Economic Development		
Community Development Block Grants/State's Program	14.228	<u>8,791</u>
 Total Federal Expenditures		 <u><u>\$ 1,962,862</u></u>

City of Scottsbluff
Notes to the Schedule of Expenditures of Federal Awards
Year Ended September 30, 2025

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City of Scottsbluff, Nebraska under programs of the federal government for the year ended September 30, 2025. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Scottsbluff, Nebraska, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Scottsbluff, Nebraska.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 - PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same Assistance Listing Numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

NOTE 4 - INDIRECT COST RATE

The City of Scottsbluff, Nebraska has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.



**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, 2025, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 9, 2026.

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 Questioned Costs that we consider to be a material weakness as audit finding 2025-001.

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 Questioned Costs. 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.

Bergan KDV, LLC

St. Cloud, Minnesota
March 9, 2026



**Report on Compliance for the Major Federal Program
and Report on Internal Control over Compliance in Accordance with
the Uniform Guidance**

Independent Auditor's Report

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

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the City of Scottsbluff, Nebraska's (the City's) compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget* (OMB) Compliance Supplement that could have a direct and material effect on the City's major federal program for the year ended September 30, 2025. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Report on Internal Control Over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bergan KDV, LLC.

St. Cloud, Minnesota
March 9, 2026

City of Scottsbluff, Nebraska
Schedule of Findings and Questioned Costs
Year Ended September 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).
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Internal control over financial reporting:	
• Material weakness(es) identified?	Yes, Audit finding 2025-001
• Significant deficiency(ies) identified?	No

Noncompliance material to financial statement noted?	No
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Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
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Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No
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Identification of Major Programs

Assistance Listing No:	21.027
Name of Federal Program:	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	\$1,000,000
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Auditee qualified as low risk auditee?	No
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City of Scottsbluff, Nebraska
Schedule of Findings and Questioned Costs
Year Ended September 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

2025-001 Material Weakness

Segregation of Duties

Criteria:

Proper internal accounting controls require segregation of duties so that no one individual has access to both the accounting records and cash items or handles a transaction from inception to completion.

Condition:

The City utilizes its office and accounting personnel to segregate duties where feasible but due to the size of the accounting and office staff during the year the City did not have appropriate segregation of duties in all areas. There are instances where individuals responsible for performing or overseeing accounting functions also have access to cash and cash items.

Additionally, during the course of our audit, we proposed material audit adjustments and prior period 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. These adjustments detected as a result of audit procedures were corrected by management.

Effect or Potential Effect:

Intentional or unintentional errors could be made and not be detected within a timely period by the City's management in the normal course of performing their assigned functions.

Recommendation:

A remedy for this situation would be for the City to reassign duties to other personnel, accounting staff or an outsourced accountant to allow for improved internal accounting control and segregation of duties.

Views of Responsible Officials:

The City continues to evaluate its processes and controls and will implement changes to improve its internal control structure where feasible.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

City of Scottsbluff, Nebraska
Schedule of Prior Audit Findings
Year Ended September 30, 2025

SECTION IV - SCHEDULE OF PRIOR AUDIT FINDINGS

Summary of Finding	Status
Segregation of accounting duties	Current year finding 2025-001



**City of Scottsbluff
Scotts Bluff County, Nebraska**

Communications Letter

September 30, 2025

**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, 2025, 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.

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.

Bergan KDV, LLC.

St. Cloud, Minnesota
March 9, 2026

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 material audit adjustments and prior period 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 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, 2025. 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.

City of Scottsbluff Required Communication

Our Responsibility in Relation to *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the City's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the City's compliance with those requirements.

In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks

We addressed the following significant risks of material misstatement identified in our planning procedures:

- **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.
- **Lack of Segregation of Accounting Duties** - If duties cannot be appropriately segregated within the accounting and finance department, there is generally a risk of less review taking place as transactions are recorded in the financial statements.
- **LB840 Notes Receivable and Allowance for Uncollectible Accounts Valuation** - LB840 notes receivable and related allowance for uncollectible accounts involves significant estimates.
- **Compensated Absences Valuation** - Compensated absence balances are generally material to the financial statements and involve significant estimates.

City of Scottsbluff Required Communication

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 2025. 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.
- Compensated Absences - GASB 101 is a significant audit risk because it changes the timing and measurement of compensated absences, requiring the City to recognize larger and more complex liabilities. This standard relies heavily on management estimates and accurate leave-balance data, both of which are prone to error. Since compensated absences are material in the City, even small mistakes in assumptions, data quality, or implementation can lead to material misstatements.

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.

City of Scottsbluff Required Communication

Uncorrected and Corrected Misstatements (Continued)

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.

- 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.

- Taxes receivable
- Special assessments receivable
- Lease receivable and deferred inflow of resources related to leases
- Allowance for bad debt and bad debt expense
- Notes receivable
- Loan repayment - LB840
- Capital assets and accumulated depreciation
- Accounts receivable and unearned revenue
- Grant receivable
- Incurred but not reported liability

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.

**City of Scottsbluff
Required Communication**

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.

Other Information Included in Annual Reports (Continued)

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.

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. 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.

City of Scottsbluff Emerging Issues

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, March 16, 2026

Regular Meeting

Item 10.b

Council to receive the February 2026 Financial Report.

Staff Contact: Lane Kizzire

City of Scottsbluff

FUND EQUITY IN CASH - YEAR TO DATE

FOR THE MONTH ENDED February 2025 and 2026

Fund	Fund #	OCTOBER 1, 2024		OCTOBER 1, 2025	
		February 28, 2025		February 28, 2026	
		NET CHANGE IN CASH		NET CHANGE IN CASH	
General	111	\$	9,638.76	\$	(414,548.34)
Regional Library	211		33.73	\$	204.33
Transportation	212		(1,090,377.42)	\$	177,307.24
Cemetery	213		96,692.63	\$	80,338.44
Cemetery Perp Care	214		(165,644.99)	\$	23,449.57
Special Projects	215		(623,708.25)	\$	(93,131.86)
Business Improvement	216		995.32	\$	14,156.23
Public Safety	218		8,930.13	\$	(285,632.81)
Scb Industrial Sites	219		243.10	\$	832.84
Keno	223		4,446.34	\$	(19,440.83)
Economic Development	224		392,110.94	\$	499,209.19
Mutual Fire Organization	225		(35,174.18)	\$	5,675.28
Debt Service	311		83,578.78	\$	(655,668.00)
TIF	321		(244,164.19)	\$	(96,691.22)
CDBG	411		-	\$	8,982.33
Leasing Corporation	412		(99.76)	\$	-
Capital Projects	511		79,077.43	\$	31,951.24
Environmental Services	621		210,591.46	\$	(508,377.57)
Wastewater	631		(236,215.42)	\$	(187,740.67)
Water	641		25,895.92	\$	171,540.06
Electric	651		10,532.97	\$	36,122.92
Stormwater	661		(21,558.02)	\$	94,222.04
GIS	721		16,915.87	\$	23,123.86
Central Garage	725		(0.24)	\$	-
Unemployment Comp	811		477.91	\$	1,639.27
Health Insurance	812		489,443.81	\$	623,119.78
TOTAL		\$	(987,337.37)	\$	(469,356.68)

CEP/CIP

Capital Equipment Purchases - ES & Compost Facility
Capital Equipment Purchases - Compost Facility

City of Scottsbluff

Fund Equity in Cash

February 28, 2026

Fund	Fund #	2 YRS PRIOR February 29, 2024	PRIOR YEAR February 28, 2025	PRIOR MONTH January 31, 2026	CURRENT MONTH February 28, 2026	MONTHLY CHANGE IN CASH	
General	111	\$ 9,077,795.45	\$ 10,195,714.37	\$ 9,938,050.54	\$ 10,245,287.13	\$ 307,236.59	Sales Tax
Regional Library	211	14,583.73	15,139.49	15,143.53	15,347.86	\$ 204.33	
Transportation	212	4,673,331.17	872,645.45	4,927,324.43	5,030,627.12	\$ 103,302.69	
Cemetery	213	222,783.19	269,459.23	387,184.78	381,161.26	\$ (6,023.52)	
Cemetery Perp Care	214	266,800.64	14,203.16	93,816.06	101,477.05	\$ 7,660.99	
Special Projects	215	4,047,236.36	3,071,888.06	1,586,374.71	1,696,373.29	\$ 109,998.58	
Business Improvement	216	328,330.26	371,555.26	409,853.15	416,820.10	\$ 6,966.95	
Public Safety	218	170,203.29	263,637.89	(106,557.49)	(90,633.42)	\$ 15,924.07	
Scb Industrial Sites	219	34,926.91	36,918.37	37,862.76	38,360.90	\$ 498.14	
Keno	223	266,891.51	350,489.11	369,437.69	371,011.17	\$ 1,573.48	
Economic Development	224	2,226,128.87	3,573,868.25	4,819,439.06	4,988,821.22	\$ 169,382.16	Sales Tax
Mutual Fire Organization	225	297,050.73	335,524.09	427,932.49	432,979.13	\$ 5,046.64	
Debt Service	311	4,438,006.00	5,229,986.55	856,059.47	993,463.31	\$ 137,403.84	
TIF	321	258,376.35	263,370.29	220,402.21	285,166.69	\$ 64,764.48	
CDBG	411	(97,062.08)	6,654.75	21,410.57	30,203.63	\$ 8,793.06	
Leasing Corporation	412	99.27	335.57	-	-	\$ -	
Capital Projects	511	1,344,842.36	2,307,066.37	2,686,402.97	2,761,016.91	\$ 74,613.94	
Environmental Services	621	3,315,614.80	4,454,748.18	4,740,762.93	4,525,893.89	\$ (214,869.04)	Capital Purchase - New Sanitation Truck
Wastewater	631	3,001,337.62	3,624,802.29	3,791,333.43	3,827,169.95	\$ 35,836.52	
Water	641	5,426,119.08	5,962,580.29	6,753,080.26	6,841,223.80	\$ 88,143.54	
Electric	651	1,504,588.74	1,603,654.01	1,644,675.19	1,666,259.82	\$ 21,584.63	
Stormwater	661	522,732.25	684,620.42	862,969.96	869,619.93	\$ 6,649.97	
GIS	721	36,690.07	44,776.14	60,301.09	53,214.01	\$ (7,087.08)	
Central Garage	725	0.34	-	-	-	\$ -	
Unemployment Comp	811	68,675.64	72,789.93	74,651.88	75,631.26	\$ 979.38	
Health Insurance	812	4,567,228.23	5,641,757.71	6,531,642.84	6,787,121.89	\$ 255,479.05	
TOTAL		\$ 46,013,310.78	\$ 49,268,185.23	\$ 51,149,554.51	\$ 52,343,617.90	\$ 1,194,063.39	

Budget to Actual Comparisons February 2026

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	5,355,617				1,157,046		113,795		-		191,810		1,980		390,659		-		52,929		291,441		2,562	
BUDGETED EXP.	15,118,549		-		5,128,890		414,580		-		3,424,110		32,317		859,000		32,317		100,000		4,351,255		147,000	
REMAINING	9,762,932	35%	-		3,971,844	23%	300,785	27%	-		3,232,300	6%	30,337	6%	468,341	45%	32,317	0%	47,071	53%	4,059,814	7%	144,438	2%

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	863,145		5,359		-		246,370		1,811,957		1,414,423		901,998		1,355,527		29,264		37,767		-		897,814	
BUDGETED EXP.	2,129,489		840,000		300,000		942,000		8,066,649		4,121,487		3,566,960		4,265,839		688,130		116,377		60,000		3,825,850	
REMAINING	1,266,344	41%	834,641	1%	300,000		695,630	26%	6,254,692	22%	2,707,064	34%	2,664,962	25%	2,910,312	32%	658,866	4%	78,610	32%	60,000	0%	2,928,036	23%

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.	11,997,719		-		3,806,225		444,000		81,100		1,571,110		59,870		514,400		1,000		67,000		1,843,126		110,000	
REVENUE	5,015,094		-		1,379,012		212,167		21,578		529,430		14,523		128,785		434		29,948		785,648		4,912	
REMAINING	(6,982,625)	42%	-	0%	(2,427,213)	36%	(231,833)	48%	(59,522)	27%	(1,041,680)	34%	(45,347)	24%	(385,615)	25%	(566)	43%	(37,052)	45%	(1,057,478)	43%	(105,088)	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.	111,305		808,500		301,500		1,022,434		3,703,564		3,027,497		2,515,035		3,600,839		260,916		120,200		200		3,120,000	
REVENUE	149,529		65,579		245		275,787		1,624,650		1,369,663		1,116,546		1,374,384		121,163		60,531		856		1,471,467	
REMAINING	38,224	134%	(742,921)	8%	(301,255)		(746,647)	27%	(2,078,914)	44%	(1,657,834)	45%	(1,398,489)	44%	(2,226,455)	38%	(139,753)	46%	(59,669)	50%	656	428%	(1,648,533)	47%

41% of the fiscal year

*Numbers above reflect non-audited numbers

Revenues vs. Expenditures February 2026

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	5,355,617	-	1,157,046	113,795	-	191,810	1,980	390,659	-	52,929	291,441	2,562
REVENUE	5,015,094	-	1,379,012	212,167	21,578	529,430	14,523	128,785	434	29,948	785,648	4,912
FUND TOTAL	(340,523)	-	221,967	98,372	21,578	337,620	12,543	(261,874)	434	(22,981)	494,207	2,350

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	863,145	5,359	-	246,370	1,811,957	1,414,423	901,998	1,355,527	29,264	37,767	-	897,814
REVENUE	149,529	65,579	245	275,787	1,624,650	1,369,663	1,116,546	1,374,384	121,163	60,531	856	1,471,467
FUND TOTAL	(713,616)	60,220	245	29,416	(187,307)	(44,760)	214,547	18,857	91,899	22,764	856	573,653

41% 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	325,000.00	325,000.00	8,943.83	60,414.22	-264,585.78	81.41 %
111-41112-000	CITY SALES TAX	6,208,874.00	6,208,874.00	584,746.28	2,691,362.19	-3,517,511.81	56.65 %
111-41115-000	FRANCHISE TAX	425,000.00	425,000.00	14,970.90	249,390.32	-175,609.68	41.32 %
111-41116-000	OTHER OCCUPATION TAX	27,000.00	27,000.00	4,800.00	8,255.00	-18,745.00	69.43 %
111-41117-000	HOTEL OCCUPATION TAX	350,000.00	350,000.00	21,391.63	153,769.20	-196,230.80	56.07 %
111-41118-000	HOMESTEAD EXEMPTION	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
111-41119-000	PRORATE MTR VEH TAX	4,200.00	4,200.00	0.00	2,323.48	-1,876.52	44.68 %
111-41130-000	STATE PROP. TAX CREDIT	12,000.00	12,000.00	11,544.62	11,544.62	-455.38	3.79 %
111-41131-000	IN LIEU OF TAXES	65,000.00	65,000.00	0.00	0.00	-65,000.00	100.00 %
111-41141-000	MOTOR VEHICLE TAX	22,000.00	22,000.00	4,462.87	19,877.96	-2,122.04	9.65 %
Category: 400 - Taxes Total:		7,484,074.00	7,484,074.00	650,860.13	3,196,936.99	-4,287,137.01	57.28 %
Category: 412 - Intergovernmental							
111-41120-000	MUNI EQUALIZATION PMT	198,056.00	198,056.00	0.00	31,382.00	-166,674.00	84.15 %
Category: 412 - Intergovernmental Total:		198,056.00	198,056.00	0.00	31,382.00	-166,674.00	84.15 %
Category: 420 - Charges for Services							
111-42301-000	FILING FEES	0.00	0.00	36.00	72.00	72.00	0.00 %
Category: 420 - Charges for Services Total:		0.00	0.00	36.00	72.00	72.00	0.00 %
Category: 460 - Investment Income							
111-47111-000	INTEREST EARNINGS	50,000.00	50,000.00	26,368.58	114,356.68	64,356.68	228.71 %
Category: 460 - Investment Income Total:		50,000.00	50,000.00	26,368.58	114,356.68	64,356.68	128.71 %
Category: 470 - Miscellaneous Revenues							
111-49111-000	MISCELLANEOUS	0.00	0.00	161.09	-82.74	-82.74	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	161.09	-82.74	-82.74	0.00 %
Category: 480 - Other Financing Uses							
111-45909-000	TRANSFER FROM ELECTRIC	3,590,839.00	3,590,839.00	285,503.16	1,355,526.68	-2,235,312.32	62.25 %
Category: 480 - Other Financing Uses Total:		3,590,839.00	3,590,839.00	285,503.16	1,355,526.68	-2,235,312.32	62.25 %
Department: 000 - NULL Total:		11,322,969.00	11,322,969.00	962,928.96	4,698,191.61	-6,624,777.39	58.51 %
Department: 111 - FINANCE							
Category: 470 - Miscellaneous Revenues							
111-49111-111	MISCELLANEOUS	120,000.00	120,000.00	27,044.15	39,124.13	-80,875.87	67.40 %
Category: 470 - Miscellaneous Revenues Total:		120,000.00	120,000.00	27,044.15	39,124.13	-80,875.87	67.40 %
Category: 500 - Personnel							
111-51111-111	REGULAR SALARIES	66,190.00	66,190.00	5,065.92	27,852.86	38,337.14	57.92 %
111-51121-111	OVERTIME SALARIES	200.00	200.00	0.00	0.00	200.00	100.00 %
111-51211-111	SOCIAL SECURITY	5,063.00	5,063.00	356.37	1,969.86	3,093.14	61.09 %
111-51221-111	RETIREMENT	2,741.00	2,741.00	273.02	1,500.76	1,240.24	45.25 %
111-51231-111	HEALTH INSURANCE	19,154.00	19,154.00	2,028.06	10,122.89	9,031.11	47.15 %
111-51241-111	LIFE INSURANCE	94.00	94.00	8.20	40.99	53.01	56.39 %
111-51261-111	WORKERS COMPENSATION	300.00	300.00	0.00	1,116.99	-816.99	-272.33 %
Category: 500 - Personnel Total:		93,742.00	93,742.00	7,731.57	42,604.35	51,137.65	54.55 %
Category: 503 - Supplies							
111-52111-111	DEPARTMENT SUPPLIES	16,000.00	16,000.00	450.83	3,399.19	12,600.81	78.76 %
111-52311-111	MEMBERSHIPS	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
111-52411-111	POSTAGE	5,000.00	5,000.00	0.00	1,000.00	4,000.00	80.00 %
111-52511-111	GASOLINE	150.00	150.00	0.00	-2.27	152.27	101.51 %
Category: 503 - Supplies Total:		22,650.00	22,650.00	450.83	4,396.92	18,253.08	80.59 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 504 - Contract Services							
111-53111-111	CONTRACTUAL SERVICES	32,000.00	32,000.00	980.00	4,020.00	27,980.00	87.44 %
111-53161-111	LEGAL PUBLICATIONS	250.00	250.00	0.00	36.00	214.00	85.60 %
111-53311-111	AUDIT	20,000.00	20,000.00	7,500.00	7,500.00	12,500.00	62.50 %
111-53421-111	BUILDING MAINTENANCE	10,000.00	10,000.00	200.00	515.91	9,484.09	94.84 %
111-53441-111	EQUIPMENT MAINTENANCE	3,000.00	3,000.00	1,366.25	2,730.71	269.29	8.98 %
111-53451-111	VEHICLE MAINTENANCE	1,000.00	1,000.00	0.00	75.61	924.39	92.44 %
111-53471-111	GROUNDS MAINTENANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
111-53511-111	ELECTRICITY	6,300.00	6,300.00	433.44	2,208.66	4,091.34	64.94 %
111-53521-111	HEATING FUEL	3,600.00	3,600.00	585.39	1,722.55	1,877.45	52.15 %
111-53561-111	PHONE & INTERNET	6,000.00	6,000.00	602.92	2,411.68	3,588.32	59.81 %
111-53631-111	RENT-MACHINES	300.00	300.00	50.00	200.00	100.00	33.33 %
111-53711-111	SCHOOL & CONFERENCE	6,000.00	6,000.00	3,551.00	4,071.00	1,929.00	32.15 %
111-53811-111	BONDING	2,800.00	2,800.00	0.00	875.00	1,925.00	68.75 %
111-53821-111	PROP & EQUIP INSURANCE	12,696.00	12,696.00	0.00	11,831.27	864.73	6.81 %
111-53831-111	LIABILITY INSURANCE	23,730.00	23,730.00	0.00	22,349.81	1,380.19	5.82 %
111-53841-111	VEHICLE INSURANCE	750.00	750.00	0.00	1,304.66	-554.66	-73.95 %
111-59611-111	BAD DEBT EXPENSE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
Category: 504 - Contract Services Total:		139,426.00	139,426.00	15,269.00	61,852.86	77,573.14	55.64 %
Category: 550 - Capital Outlay							
111-54311-111	STRUCTURES	400,000.00	400,000.00	339.98	16,349.34	383,650.66	95.91 %
Category: 550 - Capital Outlay Total:		400,000.00	400,000.00	339.98	16,349.34	383,650.66	95.91 %
Department: 111 - FINANCE Surplus (Deficit):		-535,818.00	-535,818.00	3,252.77	-86,079.34	449,738.66	83.93 %
Department: 112 - PERSONNEL							
Category: 500 - Personnel							
111-51111-112	REGULAR SALARIES	16,293.00	16,293.00	1,238.88	6,876.84	9,416.16	57.79 %
111-51211-112	SOCIAL SECURITY	1,246.00	1,246.00	91.60	509.64	736.36	59.10 %
111-51221-112	RETIREMENT	931.00	931.00	74.32	412.54	518.46	55.69 %
111-51231-112	HEALTH INSURANCE	3,380.00	3,380.00	299.70	1,506.00	1,874.00	55.44 %
111-51241-112	LIFE INSURANCE	17.00	17.00	1.23	6.15	10.85	63.82 %
Category: 500 - Personnel Total:		21,867.00	21,867.00	1,705.73	9,311.17	12,555.83	57.42 %
Category: 503 - Supplies							
111-52111-112	DEPARTMENT SUPPLIES	2,000.00	2,000.00	412.58	577.18	1,422.82	71.14 %
111-52211-112	PUBLICATIONS	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
111-52225-112	SUBSCRIPTIONS	1,000.00	1,000.00	36.83	147.32	852.68	85.27 %
111-52311-112	MEMBERSHIPS	1,000.00	1,000.00	0.00	50.00	950.00	95.00 %
111-52411-112	POSTAGE	100.00	100.00	0.00	0.00	100.00	100.00 %
111-52999-112	MISCELLANEOUS	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
Category: 503 - Supplies Total:		12,600.00	12,600.00	449.41	774.50	11,825.50	93.85 %
Category: 504 - Contract Services							
111-53111-112	CONTRACTUAL SERVICES	50,000.00	50,000.00	1,195.98	14,498.98	35,501.02	71.00 %
111-53121-112	CONSULTING SERVICES	2,000.00	2,000.00	50.00	793.00	1,207.00	60.35 %
111-53161-112	LEGAL PUBLICATIONS	650.00	650.00	46.36	120.54	529.46	81.46 %
111-53561-112	PHONE & INTERNET	1,200.00	1,200.00	66.00	264.27	935.73	77.98 %
111-53711-112	SCHOOL & CONFERENCE	6,500.00	6,500.00	3,655.00	3,834.90	2,665.10	41.00 %
111-53741-112	TUITION SUPPORT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
111-53913-112	RECRUITMENT	15,000.00	15,000.00	0.00	59.82	14,940.18	99.60 %
Category: 504 - Contract Services Total:		79,350.00	79,350.00	5,013.34	19,571.51	59,778.49	75.34 %
Department: 112 - PERSONNEL Total:		113,817.00	113,817.00	7,168.48	29,657.18	84,159.82	73.94 %
Department: 113 - COUNCIL							
Category: 500 - Personnel							
111-51131-113	PART-TIME SALARIES	19,600.00	19,600.00	1,507.68	8,292.24	11,307.76	57.69 %
111-51211-113	SOCIAL SECURITY	1,500.00	1,500.00	115.32	634.26	865.74	57.72 %
Category: 500 - Personnel Total:		21,100.00	21,100.00	1,623.00	8,926.50	12,173.50	57.69 %
Category: 503 - Supplies							
111-52111-113	DEPARTMENT SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-52311-113	MEMBERSHIPS	2,500.00	2,500.00	150.00	1,955.00	545.00	21.80 %
	Category: 503 - Supplies Total:	3,500.00	3,500.00	150.00	1,955.00	1,545.00	44.14 %
	Category: 504 - Contract Services						
111-53711-113	SCHOOL & CONFERENCE	3,500.00	3,500.00	0.00	1,024.00	2,476.00	70.74 %
111-53811-113	BONDING	1,500.00	1,500.00	0.00	100.00	1,400.00	93.33 %
	Category: 504 - Contract Services Total:	5,000.00	5,000.00	0.00	1,124.00	3,876.00	77.52 %
	Category: 570 - Other Financing Uses						
111-58111-113	CONTINGENCY	350,000.00	350,000.00	0.00	0.00	350,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	350,000.00	350,000.00	0.00	0.00	350,000.00	100.00 %
	Department: 113 - COUNCIL Total:	379,600.00	379,600.00	1,773.00	12,005.50	367,594.50	96.84 %
	Department: 114 - CITY MANAGER						
	Category: 500 - Personnel						
111-51111-114	REGULAR SALARIES	18,594.00	18,594.00	1,384.74	7,366.47	11,227.53	60.38 %
111-51211-114	SOCIAL SECURITY	1,422.00	1,422.00	101.62	540.99	881.01	61.96 %
111-51221-114	RETIREMENT	2,417.00	2,417.00	138.48	736.71	1,680.29	69.52 %
111-51231-114	HEALTH INSURANCE	2,253.00	2,253.00	209.80	1,059.03	1,193.97	52.99 %
111-51241-114	LIFE INSURANCE	11.00	11.00	0.82	4.10	6.90	62.73 %
	Category: 500 - Personnel Total:	24,697.00	24,697.00	1,835.46	9,707.30	14,989.70	60.69 %
	Category: 503 - Supplies						
111-52111-114	DEPARTMENT SUPPLIES	1,000.00	1,000.00	0.00	40.97	959.03	95.90 %
111-52311-114	MEMBERSHIPS	135,000.00	135,000.00	0.00	17,900.64	117,099.36	86.74 %
	Category: 503 - Supplies Total:	136,000.00	136,000.00	0.00	17,941.61	118,058.39	86.81 %
	Category: 504 - Contract Services						
111-53111-114	CONTRACTUAL SERVICES	110,000.00	110,000.00	7,777.50	29,587.50	80,412.50	73.10 %
111-53561-114	PHONE & INTERNET	750.00	750.00	35.48	141.92	608.08	81.08 %
111-53711-114	SCHOOL & CONFERENCE	5,000.00	5,000.00	1,676.00	3,367.88	1,632.12	32.64 %
111-53752-114	COMMUNITY PROGRAMMING	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
111-53811-114	BONDING	900.00	900.00	0.00	0.00	900.00	100.00 %
	Category: 504 - Contract Services Total:	216,650.00	216,650.00	9,488.98	33,097.30	183,552.70	84.72 %
	Department: 114 - CITY MANAGER Total:	377,347.00	377,347.00	11,324.44	60,746.21	316,600.79	83.90 %
	Department: 115 - CITY CLERK						
	Category: 470 - Miscellaneous Revenues						
111-49121-115	REFUND MISCELLANEOUS	0.00	0.00	70.18	155.17	155.17	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	0.00	0.00	70.18	155.17	155.17	0.00 %
	Category: 500 - Personnel						
111-51111-115	REGULAR SALARIES	14,609.00	14,609.00	1,070.18	5,916.00	8,693.00	59.50 %
111-51211-115	SOCIAL SECURITY	1,068.00	1,068.00	76.60	424.74	643.26	60.23 %
111-51221-115	RETIREMENT	880.00	880.00	64.20	354.92	525.08	59.67 %
111-51231-115	HEALTH INSURANCE	3,380.00	3,380.00	299.70	1,506.00	1,874.00	55.44 %
111-51241-115	LIFE INSURANCE	17.00	17.00	1.23	6.15	10.85	63.82 %
	Category: 500 - Personnel Total:	19,954.00	19,954.00	1,511.91	8,207.81	11,746.19	58.87 %
	Category: 503 - Supplies						
111-52111-115	DEPARTMENT SUPPLIES	2,000.00	2,000.00	333.04	519.18	1,480.82	74.04 %
111-52311-115	MEMBERSHIPS	850.00	850.00	0.00	150.00	700.00	82.35 %
	Category: 503 - Supplies Total:	2,850.00	2,850.00	333.04	669.18	2,180.82	76.52 %
	Category: 504 - Contract Services						
111-53111-115	CONTRACTUAL SERVICES	14,000.00	14,000.00	74.99	2,331.93	11,668.07	83.34 %
111-53161-115	LEGAL PUBLICATIONS	7,500.00	7,500.00	644.66	1,881.06	5,618.94	74.92 %
111-53561-115	PHONE & INTERNET	750.00	750.00	0.47	1.88	748.12	99.75 %
111-53711-115	SCHOOL & CONFERENCE	3,000.00	3,000.00	0.00	293.00	2,707.00	90.23 %
111-53811-115	BONDING	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
	Category: 504 - Contract Services Total:	26,750.00	26,750.00	720.12	4,507.87	22,242.13	83.15 %
	Department: 115 - CITY CLERK Surplus (Deficit):	-49,554.00	-49,554.00	-2,494.89	-13,229.69	36,324.31	73.30 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		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	62,000.00	62,000.00	173.58	2,227.77	59,772.23	96.41 %
	Category: 503 - Supplies Total:	62,000.00	62,000.00	173.58	2,227.77	59,772.23	96.41 %
Category: 504 - Contract Services							
111-53111-116	CONTRACTUAL SERVICES	145,000.00	145,000.00	12,697.33	80,495.24	64,504.76	44.49 %
111-53561-116	PHONE & INTERNET	2,000.00	2,000.00	187.00	676.00	1,324.00	66.20 %
	Category: 504 - Contract Services Total:	147,000.00	147,000.00	12,884.33	81,171.24	65,828.76	44.78 %
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:	231,000.00	231,000.00	13,057.91	83,399.01	147,600.99	63.90 %
Department: 121 - DEVELOPMENT SERVICES							
Category: 420 - Charges for Services							
111-42301-121	FILING FEES	2,500.00	2,500.00	0.00	500.00	-2,000.00	80.00 %
111-42302-121	PERMITS	95,000.00	95,000.00	2,391.00	66,596.55	-28,403.45	29.90 %
	Category: 420 - Charges for Services Total:	97,500.00	97,500.00	2,391.00	67,096.55	-30,403.45	31.18 %
Category: 500 - Personnel							
111-51111-121	REGULAR SALARIES	265,367.00	265,367.00	19,086.48	104,999.60	160,367.40	60.43 %
111-51211-121	SOCIAL SECURITY	20,301.00	20,301.00	1,331.82	7,408.72	12,892.28	63.51 %
111-51221-121	RETIREMENT	12,332.00	12,332.00	1,027.48	5,843.46	6,488.54	52.62 %
111-51231-121	HEALTH INSURANCE	80,850.00	80,850.00	7,147.90	35,885.60	44,964.40	55.61 %
111-51241-121	LIFE INSURANCE	446.00	446.00	24.57	122.85	323.15	72.46 %
111-51261-121	WORKERS COMPENSATION	2,500.00	2,500.00	0.00	2,845.34	-345.34	-13.81 %
	Category: 500 - Personnel Total:	381,796.00	381,796.00	28,618.25	157,105.57	224,690.43	58.85 %
Category: 503 - Supplies							
111-52111-121	DEPARTMENT SUPPLIES	7,500.00	7,500.00	56.19	1,041.58	6,458.42	86.11 %
111-52222-121	BOOKS	1,000.00	1,000.00	69.99	69.99	930.01	93.00 %
111-52311-121	MEMBERSHIPS	1,800.00	1,800.00	0.00	0.00	1,800.00	100.00 %
111-52511-121	GASOLINE	1,500.00	1,500.00	0.00	200.97	1,299.03	86.60 %
	Category: 503 - Supplies Total:	11,800.00	11,800.00	126.18	1,312.54	10,487.46	88.88 %
Category: 504 - Contract Services							
111-53111-121	CONTRACTUAL SERVICES	60,000.00	60,000.00	6,874.99	18,563.42	41,436.58	69.06 %
111-53161-121	LEGAL PUBLICATIONS	1,700.00	1,700.00	220.34	420.53	1,279.47	75.26 %
111-53211-121	LEGAL FEES	700.00	700.00	0.00	135.84	564.16	80.59 %
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	24.15	716.79	283.21	28.32 %
111-53561-121	PHONE & INTERNET	2,500.00	2,500.00	106.53	457.11	2,042.89	81.72 %
111-53711-121	SCHOOL & CONFERENCE	5,000.00	5,000.00	0.00	590.00	4,410.00	88.20 %
111-53831-121	LIABILITY INSURANCE	30,382.00	30,382.00	0.00	22,595.50	7,786.50	25.63 %
111-53841-121	VEHICLE INSURANCE	1,869.00	1,869.00	0.00	2,071.23	-202.23	-10.82 %
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:	164,151.00	164,151.00	7,226.01	45,550.42	118,600.58	72.25 %
	Department: 121 - DEVELOPMENT SERVICES Surplus (Deficit):	-460,247.00	-460,247.00	-33,579.44	-136,871.98	323,375.02	70.26 %
Department: 141 - FIRE							
Category: 420 - Charges for Services							
111-42501-141	FIRE INSPECTIONS	1,500.00	1,500.00	295.00	345.00	-1,155.00	77.00 %
	Category: 420 - Charges for Services Total:	1,500.00	1,500.00	295.00	345.00	-1,155.00	77.00 %
Category: 470 - Miscellaneous Revenues							
111-46131-141	SALE OF ASSETS	0.00	0.00	10,046.40	10,046.40	10,046.40	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	0.00	0.00	10,046.40	10,046.40	10,046.40	0.00 %
Category: 500 - Personnel							
111-51111-141	REGULAR SALARIES	1,431,391.00	1,431,391.00	96,777.34	534,095.78	897,295.22	62.69 %
111-51121-141	OVERTIME SALARIES	100,000.00	100,000.00	1,324.05	34,286.39	65,713.61	65.71 %
111-51211-141	SOCIAL SECURITY	24,913.00	24,913.00	1,669.35	9,515.76	15,397.24	61.80 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-51221-141	RETIREMENT	194,253.00	194,253.00	13,145.95	76,559.33	117,693.67	60.59 %
111-51231-141	HEALTH INSURANCE	383,087.00	383,087.00	31,888.00	159,770.00	223,317.00	58.29 %
111-51241-141	LIFE INSURANCE	1,870.00	1,870.00	131.04	655.20	1,214.80	64.96 %
111-51261-141	WORKERS COMPENSATION	46,981.00	46,981.00	0.00	35,215.07	11,765.93	25.04 %
111-51281-141	DISABILITY INSURANCE	15,000.00	15,000.00	499.86	2,464.24	12,535.76	83.57 %
Category: 500 - Personnel Total:		2,197,495.00	2,197,495.00	145,435.59	852,561.77	1,344,933.23	61.20 %
Category: 503 - Supplies							
111-52111-141	DEPARTMENT SUPPLIES	32,000.00	32,000.00	1,626.45	6,398.68	25,601.32	80.00 %
111-52121-141	JANITORIAL SUPPLIES	1,100.00	1,100.00	69.61	270.61	829.39	75.40 %
111-52181-141	UNIFORMS & CLOTHING	9,000.00	9,000.00	640.00	2,438.98	6,561.02	72.90 %
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	0.00	100.00	1,900.00	95.00 %
111-52411-141	POSTAGE	200.00	200.00	0.00	0.00	200.00	100.00 %
111-52511-141	GASOLINE	4,000.00	4,000.00	351.58	1,106.17	2,893.83	72.35 %
111-52521-141	OTHER FUEL	18,000.00	18,000.00	930.32	4,084.81	13,915.19	77.31 %
Category: 503 - Supplies Total:		66,550.00	66,550.00	3,617.96	14,399.25	52,150.75	78.36 %
Category: 504 - Contract Services							
111-53111-141	CONTRACTUAL SERVICES	80,000.00	80,000.00	1,331.98	13,617.48	66,382.52	82.98 %
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	7,500.00	7,500.00	1,155.63	2,154.18	5,345.82	71.28 %
111-53441-141	EQUIPMENT MAINTENANCE	10,000.00	10,000.00	1,137.50	4,249.94	5,750.06	57.50 %
111-53451-141	VEHICLE MAINTENANCE	55,000.00	55,000.00	31,553.00	40,008.91	14,991.09	27.26 %
111-53511-141	ELECTRICITY	10,000.00	10,000.00	837.24	3,874.79	6,125.21	61.25 %
111-53521-141	HEATING FUEL	2,000.00	2,000.00	338.86	932.87	1,067.13	53.36 %
111-53561-141	PHONE & INTERNET	4,100.00	4,100.00	415.50	1,597.11	2,502.89	61.05 %
111-53571-141	CELLULAR PHONE	3,600.00	3,600.00	160.18	641.08	2,958.92	82.19 %
111-53711-141	SCHOOL & CONFERENCE	25,000.00	25,000.00	465.30	3,653.16	21,346.84	85.39 %
111-53821-141	PROP & EQUIP INSURANCE	7,730.00	7,730.00	0.00	8,725.19	-995.19	-12.87 %
111-53831-141	LIABILITY INSURANCE	28,750.00	28,750.00	0.00	15,416.21	13,333.79	46.38 %
111-53841-141	VEHICLE INSURANCE	29,045.00	29,045.00	0.00	23,981.51	5,063.49	17.43 %
Category: 504 - Contract Services Total:		262,925.00	262,925.00	37,395.19	118,852.43	144,072.57	54.80 %
Department: 141 - FIRE Surplus (Deficit):		-2,525,470.00	-2,525,470.00	-176,107.34	-975,422.05	1,550,047.95	61.38 %
Department: 142 - POLICE							
Category: 420 - Charges for Services							
111-42111-142	PHOTOCOPIES	3,000.00	3,000.00	442.00	1,150.00	-1,850.00	61.67 %
111-42147-142	SECURITY	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
111-42401-142	VEHICLE IMPOUNDING FEES	20,000.00	20,000.00	972.00	6,772.00	-13,228.00	66.14 %
111-42403-142	FINGER PRINTS	500.00	500.00	70.00	120.00	-380.00	76.00 %
111-42404-142	HANDGUN PERMITS	1,000.00	1,000.00	140.00	367.50	-632.50	63.25 %
111-42405-142	ALCOHOL TESTS	4,000.00	4,000.00	625.00	1,892.00	-2,108.00	52.70 %
111-42406-142	ALARMS	1,000.00	1,000.00	100.00	575.00	-425.00	42.50 %
111-42407-142	WITNESS FEES	250.00	250.00	0.00	20.00	-230.00	92.00 %
111-42410-142	POLICE SERV-TERRYTOWN	137,500.00	137,500.00	22,923.34	57,308.35	-80,191.65	58.32 %
111-42412-142	ATV PERMITS	200.00	200.00	75.00	175.00	-25.00	12.50 %
111-43153-142	SCHOOL SRO MATCH	120,000.00	120,000.00	0.00	48,287.39	-71,712.61	59.76 %
Category: 420 - Charges for Services Total:		288,450.00	288,450.00	25,347.34	116,667.24	-171,782.76	59.55 %
Category: 470 - Miscellaneous Revenues							
111-46131-142	SALE OF ASSETS	0.00	0.00	19,331.12	32,240.65	32,240.65	0.00 %
111-49111-142	MISCELLANEOUS	0.00	0.00	3,635.87	10,015.77	10,015.77	0.00 %
111-49224-142	REIMBURSEMENT-SCHOOL	0.00	0.00	0.00	7,558.50	7,558.50	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	22,966.99	49,814.92	49,814.92	0.00 %
Category: 500 - Personnel							
111-51111-142	REGULAR SALARIES	3,374,088.00	3,374,088.00	208,210.32	1,142,008.14	2,232,079.86	66.15 %
111-51121-142	OVERTIME SALARIES	300,000.00	300,000.00	21,408.87	144,287.39	155,712.61	51.90 %
111-51131-142	PART-TIME SALARIES	45,000.00	45,000.00	3,978.00	18,576.00	26,424.00	58.72 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-51211-142	SOCIAL SECURITY	256,971.00	256,971.00	16,631.50	94,037.04	162,933.96	63.41 %
111-51221-142	RETIREMENT	293,113.00	293,113.00	19,323.31	109,512.91	183,600.09	62.64 %
111-51231-142	HEALTH INSURANCE	833,778.00	833,778.00	70,480.00	347,142.00	486,636.00	58.37 %
111-51241-142	LIFE INSURANCE	4,070.00	4,070.00	286.65	1,400.49	2,669.51	65.59 %
111-51261-142	WORKERS COMPENSATION	155,000.00	155,000.00	0.00	116,063.00	38,937.00	25.12 %
111-51281-142	DISABILITY INSURANCE	6,750.00	6,750.00	580.94	2,875.34	3,874.66	57.40 %
Category: 500 - Personnel Total:		5,268,770.00	5,268,770.00	340,899.59	1,975,902.31	3,292,867.69	62.50 %
Category: 503 - Supplies							
111-52111-142	DEPARTMENT SUPPLIES	18,000.00	18,000.00	837.20	5,594.23	12,405.77	68.92 %
111-52121-142	JANITORIAL SUPPLIES	1,200.00	1,200.00	69.60	270.57	929.43	77.45 %
111-52161-142	FIREARMS RANGE SUPPLIES	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
111-52162-142	FIREARMS SUPPLIES	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
111-52163-142	INVESTIGATIVE EXPENSES	10,000.00	10,000.00	844.65	2,035.86	7,964.14	79.64 %
111-52181-142	UNIFORMS & CLOTHING	17,500.00	17,500.00	544.02	7,605.51	9,894.49	56.54 %
111-52211-142	PUBLICATIONS	650.00	650.00	308.30	596.38	53.62	8.25 %
111-52311-142	MEMBERSHIPS	1,500.00	1,500.00	0.00	598.00	902.00	60.13 %
111-52411-142	POSTAGE	6,000.00	6,000.00	723.45	2,229.51	3,770.49	62.84 %
111-52511-142	GASOLINE	70,000.00	70,000.00	4,803.96	17,444.61	52,555.39	75.08 %
111-52999-142	MISCELLANEOUS	10,000.00	10,000.00	120.00	2,032.24	7,967.76	79.68 %
Category: 503 - Supplies Total:		147,350.00	147,350.00	8,251.18	38,406.91	108,943.09	73.93 %
Category: 504 - Contract Services							
111-53111-142	CONTRACTUAL SERVICES	197,604.00	197,604.00	23,457.68	80,757.30	116,846.70	59.13 %
111-53121-142	CONSULTING SERVICES	2,250.00	2,250.00	311.00	1,563.47	686.53	30.51 %
111-53161-142	LEGAL PUBLICATIONS	1,000.00	1,000.00	117.83	282.77	717.23	71.72 %
111-53211-142	LEGAL FEES	7,500.00	7,500.00	1,108.76	3,063.92	4,436.08	59.15 %
111-53421-142	BUILDING MAINTENANCE	8,000.00	8,000.00	1,162.13	3,718.43	4,281.57	53.52 %
111-53441-142	EQUIPMENT MAINTENANCE	16,000.00	16,000.00	617.49	2,981.16	13,018.84	81.37 %
111-53451-142	VEHICLE MAINTENANCE	85,000.00	85,000.00	11,585.06	17,421.64	67,578.36	79.50 %
111-53511-142	ELECTRICITY	12,000.00	12,000.00	908.43	4,179.41	7,820.59	65.17 %
111-53521-142	HEATING FUEL	5,000.00	5,000.00	459.84	1,273.71	3,726.29	74.53 %
111-53561-142	PHONE & INTERNET	35,000.00	35,000.00	2,573.58	10,340.38	24,659.62	70.46 %
111-53631-142	RENT-MACHINES	1,100.00	1,100.00	15.00	327.03	772.97	70.27 %
111-53711-142	SCHOOL & CONFERENCE	35,000.00	35,000.00	3,117.22	20,894.83	14,105.17	40.30 %
111-53811-142	BONDING	850.00	850.00	0.00	0.00	850.00	100.00 %
111-53821-142	PROP & EQUIP INSURANCE	13,885.00	13,885.00	0.00	15,136.03	-1,251.03	-9.01 %
111-53831-142	LIABILITY INSURANCE	72,404.00	72,404.00	0.00	71,332.80	1,071.20	1.48 %
111-53841-142	VEHICLE INSURANCE	18,462.00	18,462.00	0.00	21,596.62	-3,134.62	-16.98 %
111-59611-142	BAD DEBT EXPENSE	250.00	250.00	0.00	0.00	250.00	100.00 %
Category: 504 - Contract Services Total:		511,305.00	511,305.00	45,434.02	254,869.50	256,435.50	50.15 %
Department: 142 - POLICE Surplus (Deficit):		-5,638,975.00	-5,638,975.00	-346,270.46	-2,102,696.56	3,536,278.44	62.71 %
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	73,603.00	73,603.00	0.00	10,294.32	63,308.68	86.01 %
111-53511-143	ELECTRICITY	3,000.00	3,000.00	234.59	1,173.02	1,826.98	60.90 %
111-53821-143	PROP & EQUIP INSURANCE	100.00	100.00	0.00	0.00	100.00	100.00 %
Category: 504 - Contract Services Total:		76,703.00	76,703.00	234.59	11,467.34	65,235.66	85.05 %
Department: 143 - EMERGENCY MANAGEMENT Total:		81,703.00	81,703.00	234.59	11,467.34	70,235.66	85.96 %
Department: 151 - LIBRARY							
Category: 412 - Intergovernmental							
111-43105-151	GRANT	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00 %
Category: 412 - Intergovernmental Total:		0.00	0.00	10,000.00	10,000.00	10,000.00	0.00 %
Category: 420 - Charges for Services							
111-42111-151	PHOTOCOPIES	7,000.00	7,000.00	867.85	3,385.42	-3,614.58	51.64 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-42112-151	LOST BOOKS & FINES	2,300.00	2,300.00	137.45	598.19	-1,701.81	73.99 %
Category: 420 - Charges for Services Total:		9,300.00	9,300.00	1,005.30	3,983.61	-5,316.39	57.17 %
Category: 470 - Miscellaneous Revenues							
111-49111-151	MISCELLANEOUS	0.00	0.00	15.62	323.47	323.47	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	15.62	323.47	323.47	0.00 %
Category: 500 - Personnel							
111-51111-151	REGULAR SALARIES	455,498.00	455,498.00	28,655.16	156,876.26	298,621.74	65.56 %
111-51131-151	PART-TIME SALARIES	96,000.00	96,000.00	7,201.46	42,280.30	53,719.70	55.96 %
111-51211-151	SOCIAL SECURITY	34,846.00	34,846.00	2,648.39	14,783.73	20,062.27	57.57 %
111-51221-151	RETIREMENT	22,987.00	22,987.00	1,047.58	5,723.95	17,263.05	75.10 %
111-51231-151	HEALTH INSURANCE	162,249.00	162,249.00	13,326.00	66,610.00	95,639.00	58.95 %
111-51241-151	LIFE INSURANCE	770.00	770.00	57.33	286.65	483.35	62.77 %
111-51261-151	WORKERS COMPENSATION	630.00	630.00	0.00	499.30	130.70	20.75 %
Category: 500 - Personnel Total:		772,980.00	772,980.00	52,935.92	287,060.19	485,919.81	62.86 %
Category: 503 - Supplies							
111-52111-151	DEPARTMENT SUPPLIES	16,000.00	16,000.00	568.94	2,473.01	13,526.99	84.54 %
111-52121-151	JANITORIAL SUPPLIES	8,000.00	8,000.00	855.89	2,538.25	5,461.75	68.27 %
111-52221-151	AUDIOVISUAL SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
111-52222-151	COLLECTIONS	44,000.00	44,000.00	3,086.04	11,958.20	32,041.80	72.82 %
111-52223-151	PROGRAMMING	13,000.00	13,000.00	319.13	1,117.50	11,882.50	91.40 %
111-52225-151	SUBSCRIPTIONS	18,000.00	18,000.00	0.00	1,568.12	16,431.88	91.29 %
111-52311-151	MEMBERSHIPS	500.00	500.00	0.00	0.00	500.00	100.00 %
111-52411-151	POSTAGE	5,000.00	5,000.00	500.00	2,000.00	3,000.00	60.00 %
Category: 503 - Supplies Total:		106,000.00	106,000.00	5,330.00	21,655.08	84,344.92	79.57 %
Category: 504 - Contract Services							
111-53111-151	CONTRACTUAL SERVICES	81,600.00	81,600.00	1,713.59	19,897.44	61,702.56	75.62 %
111-53161-151	LEGAL PUBLICATIONS	300.00	300.00	16.36	48.00	252.00	84.00 %
111-53421-151	BUILDING MAINTENANCE	30,000.00	30,000.00	1,572.53	5,096.61	24,903.39	83.01 %
111-53441-151	EQUIPMENT MAINTENANCE	20,000.00	20,000.00	0.00	52.00	19,948.00	99.74 %
111-53511-151	ELECTRICITY	34,000.00	34,000.00	2,728.54	10,290.22	23,709.78	69.73 %
111-53521-151	HEATING FUEL	5,500.00	5,500.00	585.39	1,715.02	3,784.98	68.82 %
111-53561-151	PHONE & INTERNET	6,000.00	6,000.00	384.49	1,507.47	4,492.53	74.88 %
111-53711-151	SCHOOL & CONFERENCE	5,000.00	5,000.00	285.00	367.85	4,632.15	92.64 %
111-53721-151	BUSINESS TRAVEL	3,500.00	3,500.00	0.00	1,217.49	2,282.51	65.21 %
111-53821-151	PROP & EQUIP INSURANCE	41,394.00	41,394.00	0.00	40,291.35	1,102.65	2.66 %
111-53831-151	LIABILITY INSURANCE	9,370.00	9,370.00	0.00	8,866.95	503.05	5.37 %
Category: 504 - Contract Services Total:		236,664.00	236,664.00	7,285.90	89,350.40	147,313.60	62.25 %
Department: 151 - LIBRARY Surplus (Deficit):		-1,106,344.00	-1,106,344.00	-54,530.90	-383,758.59	722,585.41	65.31 %
Department: 171 - PARKS							
Category: 420 - Charges for Services							
111-42201-171	CAMPGROUND FEES	60,000.00	60,000.00	1,432.80	2,502.10	-57,497.90	95.83 %
111-42206-171	PARK RENTAL FEES	3,000.00	3,000.00	0.00	0.00	-3,000.00	100.00 %
111-49231-171	BALLFIELD LEASE REVENUE	23,000.00	23,000.00	0.00	0.00	-23,000.00	100.00 %
Category: 420 - Charges for Services Total:		86,000.00	86,000.00	1,432.80	2,502.10	-83,497.90	97.09 %
Category: 470 - Miscellaneous Revenues							
111-46112-171	LEASE PAYMENTS	12,000.00	12,000.00	2,109.34	7,727.23	-4,272.77	35.61 %
111-49111-171	MISCELLANEOUS	0.00	0.00	342.20	3,728.43	3,728.43	0.00 %
Category: 470 - Miscellaneous Revenues Total:		12,000.00	12,000.00	2,451.54	11,455.66	-544.34	4.54 %
Category: 500 - Personnel							
111-51111-171	REGULAR SALARIES	802,919.00	802,919.00	56,832.38	315,571.95	487,347.05	60.70 %
111-51121-171	OVERTIME SALARIES	2,000.00	2,000.00	0.00	499.55	1,500.45	75.02 %
111-51131-171	PART-TIME SALARIES	105,300.00	105,300.00	0.00	11,739.75	93,560.25	88.85 %
111-51211-171	SOCIAL SECURITY	61,303.00	61,303.00	4,065.71	23,648.68	37,654.32	61.42 %
111-51221-171	RETIREMENT	31,120.00	31,120.00	2,841.94	15,585.53	15,534.47	49.92 %
111-51231-171	HEALTH INSURANCE	259,147.00	259,147.00	24,795.04	122,277.32	136,869.68	52.82 %
111-51241-171	LIFE INSURANCE	1,265.00	1,265.00	102.40	495.59	769.41	60.82 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-51261-171	WORKERS COMPENSATION	17,725.00	17,725.00	0.00	13,236.56	4,488.44	25.32 %
	Category: 500 - Personnel Total:	1,280,779.00	1,280,779.00	88,637.47	503,054.93	777,724.07	60.72 %
	Category: 503 - Supplies						
111-52111-171	DEPARTMENT SUPPLIES	67,000.00	67,000.00	4,317.07	10,895.14	56,104.86	83.74 %
111-52121-171	JANITORIAL SUPPLIES	6,000.00	6,000.00	88.46	622.48	5,377.52	89.63 %
111-52181-171	UNIFORMS & CLOTHING	5,000.00	5,000.00	1,047.00	4,741.96	258.04	5.16 %
111-52311-171	MEMBERSHIPS	300.00	300.00	70.00	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	1,009.95	5,911.24	19,088.76	76.36 %
111-52521-171	OTHER FUEL	30,000.00	30,000.00	72.37	2,519.10	27,480.90	91.60 %
111-52999-171	MISCELLANEOUS	350.00	350.00	0.00	0.00	350.00	100.00 %
	Category: 503 - Supplies Total:	133,850.00	133,850.00	6,604.85	24,759.92	109,090.08	81.50 %
	Category: 504 - Contract Services						
111-53111-171	CONTRACTUAL SERVICES	37,000.00	37,000.00	750.00	22,468.53	14,531.47	39.27 %
111-53161-171	LEGAL PUBLICATIONS	1,500.00	1,500.00	0.00	31.71	1,468.29	97.89 %
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	28,000.00	28,000.00	475.10	1,155.59	26,844.41	95.87 %
111-53431-171	ELECTRICAL MAINTENANCE	36,000.00	36,000.00	0.00	234.00	35,766.00	99.35 %
111-53441-171	EQUIPMENT MAINTENANCE	67,000.00	67,000.00	13,536.35	24,627.21	42,372.79	63.24 %
111-53451-171	VEHICLE MAINTENANCE	30,000.00	30,000.00	3,120.26	5,321.99	24,678.01	82.26 %
111-53471-171	GROUPS MAINTENANCE	115,000.00	115,000.00	5,828.72	34,492.97	80,507.03	70.01 %
111-53511-171	ELECTRICITY	55,000.00	55,000.00	3,633.35	16,888.57	38,111.43	69.29 %
111-53521-171	HEATING FUEL	5,000.00	5,000.00	1,004.29	2,507.86	2,492.14	49.84 %
111-53551-171	STREET LIGHTS	2,000.00	2,000.00	100.40	502.00	1,498.00	74.90 %
111-53561-171	PHONE & INTERNET	4,000.00	4,000.00	171.34	685.36	3,314.64	82.87 %
111-53571-171	CELLULAR PHONE	600.00	600.00	39.94	159.76	440.24	73.37 %
111-53631-171	RENT-MACHINES	0.00	0.00	50.00	200.00	-200.00	0.00 %
111-53711-171	SCHOOL & CONFERENCE	2,000.00	2,000.00	0.00	285.00	1,715.00	85.75 %
111-53821-171	PROP & EQUIP INSURANCE	79,072.00	79,072.00	0.00	79,294.48	-222.48	-0.28 %
111-53831-171	LIABILITY INSURANCE	11,276.00	11,276.00	0.00	10,841.60	434.40	3.85 %
111-53841-171	VEHICLE INSURANCE	9,672.00	9,672.00	0.00	10,284.56	-612.56	-6.33 %
	Category: 504 - Contract Services Total:	485,620.00	485,620.00	28,709.75	209,981.19	275,638.81	56.76 %
	Department: 171 - PARKS Surplus (Deficit):	-1,802,249.00	-1,802,249.00	-120,067.73	-723,838.28	1,078,410.72	59.84 %
	Department: 172 - RECREATION						
	Category: 420 - Charges for Services						
111-42202-172	RECREATION FEES	2,500.00	2,500.00	0.00	1,080.00	-1,420.00	56.80 %
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	125.00	-3,375.00	96.43 %
111-42207-172	CONCESSION STAND SALES	9,000.00	9,000.00	492.80	492.80	-8,507.20	94.52 %
	Category: 420 - Charges for Services Total:	60,000.00	60,000.00	492.80	1,697.80	-58,302.20	97.17 %
	Category: 470 - Miscellaneous Revenues						
111-49111-172	MISCELLANEOUS	0.00	0.00	0.00	3,690.00	3,690.00	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	0.00	0.00	0.00	3,690.00	3,690.00	0.00 %
	Category: 500 - Personnel						
111-51111-172	REGULAR SALARIES	67,571.00	67,571.00	5,070.40	28,307.20	39,263.80	58.11 %
111-51131-172	PART-TIME SALARIES	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00 %
111-51211-172	SOCIAL SECURITY	14,282.00	14,282.00	387.88	2,165.47	12,116.53	84.84 %
111-51221-172	RETIREMENT	1,930.00	1,930.00	152.12	849.26	1,080.74	56.00 %
111-51231-172	HEALTH INSURANCE	22,535.00	22,535.00	1,878.00	9,390.00	13,145.00	58.33 %
111-51241-172	LIFE INSURANCE	110.00	110.00	8.19	40.95	69.05	62.77 %
111-51261-172	WORKERS COMPENSATION	3,747.00	3,747.00	0.00	2,772.27	974.73	26.01 %
	Category: 500 - Personnel Total:	225,175.00	225,175.00	7,496.59	43,525.15	181,649.85	80.67 %
	Category: 503 - Supplies						
111-52111-172	DEPARTMENT SUPPLIES	30,000.00	30,000.00	0.00	1,774.43	28,225.57	94.09 %
111-52114-172	CONCESSION SUPPLIES	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
111-52134-172	SPECIAL EVENTS	6,500.00	6,500.00	0.00	9,976.57	-3,476.57	-53.49 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-52181-172	UNIFORMS & CLOTHING	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
111-52311-172	MEMBERSHIPS	300.00	300.00	0.00	0.00	300.00	100.00 %
Category: 503 - Supplies Total:		50,800.00	50,800.00	0.00	11,751.00	39,049.00	76.87 %
Category: 504 - Contract Services							
111-53111-172	CONTRACTUAL SERVICES	450,000.00	450,000.00	1,080.34	180,727.51	269,272.49	59.84 %
111-53411-172	JANITORIAL SERVICE	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
111-53421-172	BUILDING MAINTENANCE	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
111-53441-172	EQUIPMENT MAINTENANCE	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
111-53511-172	ELECTRICITY	15,000.00	15,000.00	255.27	1,085.16	13,914.84	92.77 %
111-53521-172	HEATING FUEL	16,000.00	16,000.00	197.44	670.48	15,329.52	95.81 %
111-53561-172	PHONE & INTERNET	2,500.00	2,500.00	51.16	208.80	2,291.20	91.65 %
111-53711-172	SCHOOL & CONFERENCE	1,500.00	1,500.00	0.00	20.00	1,480.00	98.67 %
111-53821-172	PROP & EQUIP INSURANCE	8,000.00	8,000.00	0.00	7,500.00	500.00	6.25 %
111-53831-172	LIABILITY INSURANCE	4,700.00	4,700.00	0.00	4,350.67	349.33	7.43 %
111-59211-172	LICENSE/PERMITS	1,000.00	1,000.00	80.00	80.00	920.00	92.00 %
Category: 504 - Contract Services Total:		575,700.00	575,700.00	1,664.21	194,642.62	381,057.38	66.19 %
Department: 172 - RECREATION Surplus (Deficit):		-791,675.00	-791,675.00	-8,668.00	-244,530.97	547,144.03	69.11 %
Department: 213 - CEMETERY							
Category: 570 - Other Financing Uses							
111-55201-213	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 %
Department: 213 - CEMETERY Total:		350,000.00	350,000.00	0.00	175,000.00	175,000.00	50.00 %
Fund: 111 - GENERAL Surplus (Deficit):		-3,120,830.00	-3,120,830.00	190,904.55	-340,511.09	2,780,318.91	89.09 %
Report Surplus (Deficit):		-3,120,830.00	-3,120,830.00	190,904.55	-340,511.09	2,780,318.91	89.09 %



City of Scottsbluff, NE

Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 212 - STREETS							
Revenue							
Category: 400 - Taxes							
212-41111-000	PROPERTY TAX-GENERAL	560,000.00	560,000.00	16,381.33	106,421.35	-453,578.65	81.00 %
212-41112-000	CITY SALES TAX	520,000.00	520,000.00	37,109.96	211,979.65	-308,020.35	59.23 %
212-41130-000	STATE PROP. TAX CREDIT	20,000.00	20,000.00	19,892.27	19,892.27	-107.73	0.54 %
212-41141-000	MOTOR VEHICLE TAX	65,000.00	65,000.00	7,689.87	34,251.26	-30,748.74	47.31 %
212-41142-212	MOTOR VEHICLE FEES	135,000.00	135,000.00	0.00	0.00	-135,000.00	100.00 %
Category: 400 - Taxes Total:		1,300,000.00	1,300,000.00	81,073.43	372,544.53	-927,455.47	71.34 %
Category: 412 - Intergovernmental							
212-41122-212	HIGHWAY USER TAX	2,104,266.00	2,104,266.00	161,901.43	932,349.30	-1,171,916.70	55.69 %
212-43105-000	GRANT	348,667.00	348,667.00	0.00	0.00	-348,667.00	100.00 %
Category: 412 - Intergovernmental Total:		2,452,933.00	2,452,933.00	161,901.43	932,349.30	-1,520,583.70	61.99 %
Category: 420 - Charges for Services							
212-43149-212	REIMBURSEMENT-STATE	36,792.00	36,792.00	0.00	0.00	-36,792.00	100.00 %
212-46111-000	SALES & SERVICE	1,500.00	1,500.00	0.00	4,050.95	2,550.95	270.06 %
Category: 420 - Charges for Services Total:		38,292.00	38,292.00	0.00	4,050.95	-34,241.05	89.42 %
Category: 460 - Investment Income							
212-47111-000	INTEREST EARNINGS	15,000.00	15,000.00	13,129.71	69,829.62	54,829.62	465.53 %
Category: 460 - Investment Income Total:		15,000.00	15,000.00	13,129.71	69,829.62	54,829.62	365.53 %
Category: 470 - Miscellaneous Revenues							
212-49111-212	MISCELLANEOUS	0.00	0.00	0.00	237.80	237.80	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	0.00	237.80	237.80	0.00 %
Revenue Total:		3,806,225.00	3,806,225.00	256,104.57	1,379,012.20	-2,427,212.80	63.77 %
Expense							
Category: 500 - Personnel							
212-51111-111	REGULAR SALARIES	22,400.00	22,400.00	1,694.90	9,382.92	13,017.08	58.11 %
212-51111-112	REGULAR SALARIES	10,880.00	10,880.00	825.92	4,584.56	6,295.44	57.86 %
212-51111-114	REGULAR SALARIES	18,610.00	18,610.00	1,384.74	7,366.47	11,243.53	60.42 %
212-51111-115	REGULAR SALARIES	9,296.00	9,296.00	713.46	3,944.03	5,351.97	57.57 %
212-51111-121	REGULAR SALARIES	13,708.00	13,708.00	1,070.18	5,656.67	8,051.33	58.73 %
212-51111-212	REGULAR SALARIES	896,416.00	896,416.00	57,513.17	329,565.59	566,850.41	63.24 %
212-51121-212	OVERTIME SALARIES	18,155.00	18,155.00	139.32	2,520.21	15,634.79	86.12 %
212-51211-111	SOCIAL SECURITY	1,914.00	1,914.00	117.44	657.90	1,256.10	65.63 %
212-51211-112	SOCIAL SECURITY	1,035.00	1,035.00	61.08	339.83	695.17	67.17 %
212-51211-114	SOCIAL SECURITY	1,422.00	1,422.00	101.62	540.99	881.01	61.96 %
212-51211-115	SOCIAL SECURITY	711.00	711.00	51.06	283.17	427.83	60.17 %
212-51211-121	SOCIAL SECURITY	1,049.00	1,049.00	65.52	352.19	696.81	66.43 %
212-51211-212	SOCIAL SECURITY	68,430.00	68,430.00	3,970.81	23,259.35	45,170.65	66.01 %
212-51221-111	RETIREMENT	1,171.00	1,171.00	101.74	563.18	607.82	51.91 %
212-51221-112	RETIREMENT	621.00	621.00	49.56	275.10	345.90	55.70 %
212-51221-114	RETIREMENT	2,417.00	2,417.00	138.48	736.71	1,680.29	69.52 %
212-51221-115	RETIREMENT	587.00	587.00	42.80	236.60	350.40	59.69 %
212-51221-121	RETIREMENT	822.00	822.00	32.10	215.58	606.42	73.77 %
212-51221-212	RETIREMENT	44,996.00	44,996.00	2,876.98	16,248.31	28,747.69	63.89 %
212-51231-111	HEALTH INSURANCE	4,507.00	4,507.00	619.40	3,097.12	1,409.88	31.28 %
212-51231-112	HEALTH INSURANCE	2,253.00	2,253.00	199.80	1,004.00	1,249.00	55.44 %
212-51231-114	HEALTH INSURANCE	2,253.00	2,253.00	209.80	1,059.03	1,193.97	52.99 %
212-51231-115	HEALTH INSURANCE	2,253.00	2,253.00	199.80	1,004.02	1,248.98	55.44 %
212-51231-121	HEALTH INSURANCE	3,380.00	3,380.00	314.70	1,588.13	1,791.87	53.01 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
212-51231-212	HEALTH INSURANCE	313,230.00	313,230.00	24,640.50	125,814.56	187,415.44	59.83 %
212-51241-111	LIFE INSURANCE	22.00	22.00	2.46	12.28	9.72	44.18 %
212-51241-112	LIFE INSURANCE	11.00	11.00	0.82	4.10	6.90	62.73 %
212-51241-114	LIFE INSURANCE	11.00	11.00	0.82	4.10	6.90	62.73 %
212-51241-115	LIFE INSURANCE	11.00	11.00	0.82	4.10	6.90	62.73 %
212-51241-121	LIFE INSURANCE	17.00	17.00	1.23	6.15	10.85	63.82 %
212-51241-212	LIFE INSURANCE	1,529.00	1,529.00	100.33	518.03	1,010.97	66.12 %
212-51261-212	WORKERS COMPENSATION	30,000.00	30,000.00	0.00	19,293.02	10,706.98	35.69 %
Category: 500 - Personnel Total:		1,474,117.00	1,474,117.00	97,241.36	560,138.00	913,979.00	62.00 %
Category: 503 - Supplies							
212-52111-212	DEPARTMENT SUPPLIES	120,000.00	120,000.00	2,113.78	9,479.03	110,520.97	92.10 %
212-52171-212	STREET REPAIR SUPPLIES	190,000.00	190,000.00	15,778.31	16,535.64	173,464.36	91.30 %
212-52181-212	UNIFORMS & CLOTHING	6,000.00	6,000.00	249.95	4,511.92	1,488.08	24.80 %
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	965.74	4,309.76	13,690.24	76.06 %
212-52521-212	OTHER FUEL	60,000.00	60,000.00	2,186.31	8,996.26	51,003.74	85.01 %
212-52531-212	OIL & ANTIFREEZE	6,000.00	6,000.00	0.00	65.94	5,934.06	98.90 %
212-52999-212	MISCELLANEOUS	300.00	300.00	0.00	62.00	238.00	79.33 %
Category: 503 - Supplies Total:		401,100.00	401,100.00	21,294.09	43,960.55	357,139.45	89.04 %
Category: 504 - Contract Services							
212-53111-212	CONTRACTUAL SERVICES	45,000.00	45,000.00	682.07	25,977.44	19,022.56	42.27 %
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	38,000.00	38,000.00	0.00	0.00	38,000.00	100.00 %
212-53161-212	LEGAL PUBLICATIONS	500.00	500.00	0.00	126.04	373.96	74.79 %
212-53195-212	ADMIN COSTS & FEES	1,000.00	1,000.00	0.00	500.00	500.00	50.00 %
212-53311-212	AUDIT	20,000.00	20,000.00	8,500.00	8,500.00	11,500.00	57.50 %
212-53421-212	BUILDING MAINTENANCE	15,000.00	15,000.00	0.00	3,233.49	11,766.51	78.44 %
212-53431-212	ELECTRICAL MAINTENANCE	80,000.00	80,000.00	0.00	27,979.60	52,020.40	65.03 %
212-53441-212	EQUIPMENT MAINTENANCE	60,000.00	60,000.00	5,094.32	14,797.26	45,202.74	75.34 %
212-53451-212	VEHICLE MAINTENANCE	45,000.00	45,000.00	239.16	1,148.80	43,851.20	97.45 %
212-53491-212	STREET MAINTENANCE	200,000.00	200,000.00	0.00	15,467.14	184,532.86	92.27 %
212-53511-212	ELECTRICITY	10,000.00	10,000.00	1,229.05	3,818.94	6,181.06	61.81 %
212-53521-212	HEATING FUEL	17,000.00	17,000.00	1,817.30	4,675.70	12,324.30	72.50 %
212-53531-212	ELECTRIC POWER	28,000.00	28,000.00	1,767.04	8,737.48	19,262.52	68.79 %
212-53551-212	STREET LIGHTS	355,000.00	355,000.00	29,775.71	144,580.20	210,419.80	59.27 %
212-53561-212	PHONE & INTERNET	15,000.00	15,000.00	1,401.94	6,065.36	8,934.64	59.56 %
212-53611-212	RENT-LAND	400.00	400.00	0.00	0.00	400.00	100.00 %
212-53711-212	SCHOOL & CONFERENCE	4,000.00	4,000.00	1,224.88	2,235.58	1,764.42	44.11 %
212-53721-212	BUSINESS TRAVEL	480.00	480.00	0.00	0.00	480.00	100.00 %
212-53821-212	PROP & EQUIP INSURANCE	37,400.00	37,400.00	0.00	47,513.52	-10,113.52	-27.04 %
212-53831-212	LIABILITY INSURANCE	19,253.00	19,253.00	0.00	19,383.86	-130.86	-0.68 %
212-53841-212	VEHICLE INSURANCE	31,640.00	31,640.00	0.00	24,444.09	7,195.91	22.74 %
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:		1,028,673.00	1,028,673.00	51,731.47	359,184.50	669,488.50	65.08 %
Category: 550 - Capital Outlay							
212-54212-212	ENGINEERING/DESIGN	90,000.00	90,000.00	0.00	25,546.50	64,453.50	71.62 %
212-54333-212	CHIP SEAL	950,000.00	950,000.00	0.00	0.00	950,000.00	100.00 %
212-54411-212	EQUIPMENT	555,000.00	555,000.00	0.00	153,216.00	401,784.00	72.39 %
Category: 550 - Capital Outlay Total:		1,595,000.00	1,595,000.00	0.00	178,762.50	1,416,237.50	88.79 %
Category: 570 - Other Financing Uses							
212-55600-212	TRANSFER TO GIS	30,000.00	30,000.00	0.00	15,000.00	15,000.00	50.00 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
212-58111-212	CONTINGENCY	600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
Category: 570 - Other Financing Uses Total:		630,000.00	630,000.00	0.00	15,000.00	615,000.00	97.62 %
Expense Total:		5,128,890.00	5,128,890.00	170,266.92	1,157,045.55	3,971,844.45	77.44 %
Fund: 212 - STREETS Surplus (Deficit):		-1,322,665.00	-1,322,665.00	85,837.65	221,966.65	1,544,631.65	116.78 %
Fund: 213 - CEMETERY							
Revenue							
Category: 420 - Charges for Services							
213-42302-213	PERMITS	4,000.00	4,000.00	0.00	1,500.00	-2,500.00	62.50 %
213-42601-213	RECORDINGS	2,000.00	2,000.00	150.00	800.00	-1,200.00	60.00 %
213-42602-213	OPENINGS	40,000.00	40,000.00	2,600.00	13,300.00	-26,700.00	66.75 %
Category: 420 - Charges for Services Total:		46,000.00	46,000.00	2,750.00	15,600.00	-30,400.00	66.09 %
Category: 460 - Investment Income							
213-47111-000	INTEREST EARNINGS	2,500.00	2,500.00	992.57	3,867.48	1,367.48	154.70 %
Category: 460 - Investment Income Total:		2,500.00	2,500.00	992.57	3,867.48	1,367.48	54.70 %
Category: 470 - Miscellaneous Revenues							
213-42603-213	FOUNDATION FEE	5,500.00	5,500.00	600.00	1,650.00	-3,850.00	70.00 %
213-46131-213	SALE OF PLOTS	40,000.00	40,000.00	4,500.00	16,050.00	-23,950.00	59.88 %
Category: 470 - Miscellaneous Revenues Total:		45,500.00	45,500.00	5,100.00	17,700.00	-27,800.00	61.10 %
Category: 480 - Other Financing Uses							
213-45904-213	TRANSFER IN	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:		444,000.00	444,000.00	8,842.57	212,167.48	-231,832.52	52.21 %
Expense							
Category: 500 - Personnel							
213-51111-213	REGULAR SALARIES	166,567.00	166,567.00	8,681.60	48,839.51	117,727.49	70.68 %
213-51121-213	OVERTIME SALARIES	1,500.00	1,500.00	0.00	67.71	1,432.29	95.49 %
213-51131-213	PART-TIME SALARIES	25,000.00	25,000.00	0.00	5,104.50	19,895.50	79.58 %
213-51211-213	SOCIAL SECURITY	14,775.00	14,775.00	639.96	4,010.99	10,764.01	72.85 %
213-51221-213	RETIREMENT	7,642.00	7,642.00	520.92	2,934.54	4,707.46	61.60 %
213-51231-213	HEALTH INSURANCE	67,604.00	67,604.00	3,776.00	18,880.00	48,724.00	72.07 %
213-51241-213	LIFE INSURANCE	330.00	330.00	16.38	81.90	248.10	75.18 %
213-51261-213	WORKERS COMPENSATION	7,600.00	7,600.00	0.00	5,422.61	2,177.39	28.65 %
Category: 500 - Personnel Total:		291,018.00	291,018.00	13,634.86	85,341.76	205,676.24	70.67 %
Category: 503 - Supplies							
213-52111-213	DEPARTMENT SUPPLIES	35,000.00	35,000.00	694.10	6,911.43	28,088.57	80.25 %
213-52121-213	JANITORIAL SUPPLIES	300.00	300.00	0.00	0.00	300.00	100.00 %
213-52181-213	UNIFORMS & CLOTHING	900.00	900.00	0.00	0.00	900.00	100.00 %
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	336.25	310.80	2,189.20	87.57 %
213-52521-213	OTHER FUEL	7,500.00	7,500.00	436.25	436.25	7,063.75	94.18 %
213-52999-213	MISCELLANEOUS	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
Category: 503 - Supplies Total:		48,850.00	48,850.00	1,466.60	7,658.48	41,191.52	84.32 %
Category: 504 - Contract Services							
213-53111-213	CONTRACTUAL SERVICES	4,000.00	4,000.00	50.00	3,275.99	724.01	18.10 %
213-53161-213	LEGAL PUBLICATIONS	100.00	100.00	0.00	0.00	100.00	100.00 %
213-53211-213	LEGAL FEES	600.00	600.00	0.00	120.00	480.00	80.00 %
213-53421-213	BUILDING MAINTENANCE	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
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	538.36	568.00	5,932.00	91.26 %
213-53451-213	VEHICLE MAINTENANCE	1,000.00	1,000.00	332.08	816.36	183.64	18.36 %
213-53511-213	ELECTRICITY	9,000.00	9,000.00	637.57	2,610.83	6,389.17	70.99 %
213-53561-213	PHONE & INTERNET	2,500.00	2,500.00	118.46	699.12	1,800.88	72.04 %
213-53711-213	SCHOOL & CONFERENCE	600.00	600.00	0.00	0.00	600.00	100.00 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
213-53821-213	PROP & EQUIP INSURANCE	8,000.00	8,000.00	0.00	7,873.14	126.86	1.59 %
213-53831-213	LIABILITY INSURANCE	2,820.00	2,820.00	0.00	2,563.51	256.49	9.10 %
213-53841-213	VEHICLE INSURANCE	2,592.00	2,592.00	0.00	2,268.11	323.89	12.50 %
Category: 504 - Contract Services Total:		44,712.00	44,712.00	1,676.47	20,795.06	23,916.94	53.49 %
Category: 550 - Capital Outlay							
213-54411-213	EQUIPMENT	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
Category: 550 - Capital Outlay Total:		30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
Expense Total:		414,580.00	414,580.00	16,777.93	113,795.30	300,784.70	72.55 %
Fund: 213 - CEMETERY Surplus (Deficit):		29,420.00	29,420.00	-7,935.36	98,372.18	68,952.18	-234.37 %
Fund: 214 - CEMETERY PERPETUAL CARE							
Revenue							
Category: 400 - Taxes							
214-41111-000	PROPERTY TAX-GENERAL	50,000.00	50,000.00	1,465.93	9,510.54	-40,489.46	80.98 %
214-41130-000	STATE PROP. TAX CREDIT	4,000.00	4,000.00	1,776.10	1,776.10	-2,223.90	55.60 %
214-41141-000	MOTOR VEHICLE TAX	5,600.00	5,600.00	686.60	3,058.16	-2,541.84	45.39 %
Category: 400 - Taxes Total:		59,600.00	59,600.00	3,928.63	14,344.80	-45,255.20	75.93 %
Category: 420 - Charges for Services							
214-42604-213	PERPETUAL CARE CHARGES	20,000.00	20,000.00	1,600.00	6,200.00	-13,800.00	69.00 %
Category: 420 - Charges for Services Total:		20,000.00	20,000.00	1,600.00	6,200.00	-13,800.00	69.00 %
Category: 460 - Investment Income							
214-47111-000	INTEREST EARNINGS	1,500.00	1,500.00	260.88	1,033.29	-466.71	31.11 %
Category: 460 - Investment Income Total:		1,500.00	1,500.00	260.88	1,033.29	-466.71	31.11 %
Revenue Total:		81,100.00	81,100.00	5,789.51	21,578.09	-59,521.91	73.39 %
Fund: 214 - CEMETERY PERPETUAL CARE Total:		81,100.00	81,100.00	5,789.51	21,578.09	-59,521.91	73.39 %
Fund: 215 - SPECIAL PROJECTS							
Revenue							
Category: 400 - Taxes							
215-41500-000	RETAIL BUSINESS OCC TAX	550,000.00	550,000.00	48,186.48	277,997.07	-272,002.93	49.46 %
Category: 400 - Taxes Total:		550,000.00	550,000.00	48,186.48	277,997.07	-272,002.93	49.46 %
Category: 412 - Intergovernmental							
215-43105-113	GRANT	240,000.00	240,000.00	0.00	106,400.00	-133,600.00	55.67 %
215-43105-142	GRANT	35,000.00	35,000.00	9,442.32	66,343.90	31,343.90	189.55 %
215-43105-171	GRANT	0.00	0.00	1,315.00	1,355.00	1,355.00	0.00 %
215-43105-213	GRANT	225,110.00	225,110.00	0.00	0.00	-225,110.00	100.00 %
Category: 412 - Intergovernmental Total:		500,110.00	500,110.00	10,757.32	174,098.90	-326,011.10	65.19 %
Category: 450 - Contributions & Donations							
215-44413-141	DONATIONS/GIFTS	1,000.00	1,000.00	0.00	25,000.00	24,000.00	2,500.00 %
215-44413-142	DONATIONS/GIFTS	5,000.00	5,000.00	0.00	4,993.00	-7.00	0.14 %
Category: 450 - Contributions & Donations Total:		6,000.00	6,000.00	0.00	29,993.00	23,993.00	399.88 %
Category: 460 - Investment Income							
215-47111-000	INTEREST EARNINGS	15,000.00	15,000.00	4,305.54	17,087.79	2,087.79	113.92 %
Category: 460 - Investment Income Total:		15,000.00	15,000.00	4,305.54	17,087.79	2,087.79	13.92 %
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	812.00	30,253.33	30,253.33	0.00 %
Category: 470 - Miscellaneous Revenues Total:		500,000.00	500,000.00	812.00	30,253.33	-469,746.67	93.95 %
Revenue Total:		1,571,110.00	1,571,110.00	64,061.34	529,430.09	-1,041,679.91	66.30 %
Expense							
Category: 503 - Supplies							
215-52111-142	DEPARTMENT SUPPLIES	4,000.00	4,000.00	274.48	960.38	3,039.62	75.99 %
215-52931-111	INSURED REPAIRS/REPLACE	600,000.00	600,000.00	2,235.94	48,046.35	551,953.65	91.99 %
215-52999-000	MISCELLANEOUS	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00 %
Category: 503 - Supplies Total:		1,104,000.00	1,104,000.00	2,510.42	49,006.73	1,054,993.27	95.56 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 504 - Contract Services							
215-53111-111	CONTRACTUAL SERVICES	550,000.00	550,000.00	0.00	0.00	550,000.00	100.00 %
215-53111-171	CONTRACTUAL SERVICES	0.00	0.00	0.00	22,859.00	-22,859.00	0.00 %
215-53711-142	SCHOOL & CONFERENCE	0.00	0.00	0.00	108.47	-108.47	0.00 %
215-54991-111	GRANT EXPENSE	300,000.00	300,000.00	0.00	99,000.00	201,000.00	67.00 %
215-54991-113	GRANT EXPENSE	1,245,000.00	1,245,000.00	4,040.76	14,601.31	1,230,398.69	98.83 %
215-54991-213	GRANT EXPENSE	225,110.00	225,110.00	0.00	6,234.97	218,875.03	97.23 %
Category: 504 - Contract Services Total:		2,320,110.00	2,320,110.00	4,040.76	142,803.75	2,177,306.25	93.84 %
Expense Total:		3,424,110.00	3,424,110.00	6,551.18	191,810.48	3,232,299.52	94.40 %
Fund: 215 - SPECIAL PROJECTS Surplus (Deficit):		-1,853,000.00	-1,853,000.00	57,510.16	337,619.61	2,190,619.61	118.22 %
Fund: 216 - BUSINESS IMPROVEMENT							
Revenue							
Category: 400 - Taxes							
216-41111-000	PROPERTY TAX-GENERAL	54,100.00	54,100.00	896.49	8,600.57	-45,499.43	84.10 %
216-41119-000	PRORATE MTR VEH TAX	70.00	70.00	0.00	41.27	-28.73	41.04 %
216-41130-000	STATE PROP. TAX CREDIT	1,700.00	1,700.00	1,185.83	1,200.92	-499.08	29.36 %
Category: 400 - Taxes Total:		55,870.00	55,870.00	2,082.32	9,842.76	-46,027.24	82.38 %
Category: 460 - Investment Income							
216-47111-000	INTEREST EARNINGS	4,000.00	4,000.00	1,081.52	4,679.99	679.99	117.00 %
Category: 460 - Investment Income Total:		4,000.00	4,000.00	1,081.52	4,679.99	679.99	17.00 %
Revenue Total:		59,870.00	59,870.00	3,163.84	14,522.75	-45,347.25	75.74 %
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	0.00	23.26	4,976.74	99.53 %
Category: 500 - Personnel Total:		13,000.00	13,000.00	0.00	23.26	12,976.74	99.82 %
Category: 503 - Supplies							
216-52111-121	DEPARTMENT SUPPLIES	0.00	0.00	0.00	47.45	-47.45	0.00 %
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	47.45	9,952.55	99.53 %
Category: 504 - Contract Services							
216-53111-171	CONTRACTUAL SERVICES	54,000.00	54,000.00	0.00	1,365.00	52,635.00	97.47 %
216-53111-212	CONTRACTUAL SERVICES	9,000.00	9,000.00	0.00	117.24	8,882.76	98.70 %
216-53551-000	STREET LIGHTS	1,500.00	1,500.00	85.42	427.10	1,072.90	71.53 %
Category: 504 - Contract Services Total:		64,500.00	64,500.00	85.42	1,909.34	62,590.66	97.04 %
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	85.42	1,980.05	235,519.95	99.17 %
Fund: 216 - BUSINESS IMPROVEMENT Surplus (Deficit):		-177,630.00	-177,630.00	3,078.42	12,542.70	190,172.70	107.06 %
Fund: 218 - PUBLIC SAFETY							
Revenue							
Category: 400 - Taxes							
218-41111-000	PROPERTY TAX-GENERAL	450,000.00	450,000.00	12,998.46	85,120.04	-364,879.96	81.08 %
218-41130-000	STATE PROP. TAX CREDIT	14,000.00	14,000.00	15,984.86	15,984.86	1,984.86	114.18 %
218-41141-000	MOTOR VEHICLE TAX	45,400.00	45,400.00	6,179.36	27,523.33	-17,876.67	39.38 %
Category: 400 - Taxes Total:		509,400.00	509,400.00	35,162.68	128,628.23	-380,771.77	74.75 %
Category: 460 - Investment Income							
218-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	0.00	157.20	-4,842.80	96.86 %
Category: 460 - Investment Income Total:		5,000.00	5,000.00	0.00	157.20	-4,842.80	96.86 %
Revenue Total:		514,400.00	514,400.00	35,162.68	128,785.43	-385,614.57	74.96 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
Category: 503 - Supplies							
218-52111-141	DEPARTMENT SUPPLIES	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
218-52111-142	DEPARTMENT SUPPLIES	278,000.00	278,000.00	3,000.00	102,899.11	175,100.89	62.99 %
Category: 503 - Supplies Total:		298,000.00	298,000.00	3,000.00	102,899.11	195,100.89	65.47 %
Category: 504 - Contract Services							
218-53111-141	CONTRACTUAL SERVICES	85,000.00	85,000.00	0.00	42,027.21	42,972.79	50.56 %
218-53111-142	CONTRACTUAL SERVICES	90,000.00	90,000.00	0.00	63,668.65	26,331.35	29.26 %
Category: 504 - Contract Services Total:		175,000.00	175,000.00	0.00	105,695.86	69,304.14	39.60 %
Category: 550 - Capital Outlay							
218-54411-141	EQUIPMENT	64,000.00	64,000.00	109.48	54,052.74	9,947.26	15.54 %
218-54411-142	EQUIPMENT	148,000.00	148,000.00	19,103.14	128,011.53	19,988.47	13.51 %
218-54411-143	EQUIPMENT	24,000.00	24,000.00	0.00	0.00	24,000.00	100.00 %
Category: 550 - Capital Outlay Total:		236,000.00	236,000.00	19,212.62	182,064.27	53,935.73	22.85 %
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:		859,000.00	859,000.00	22,212.62	390,659.24	468,340.76	54.52 %
Fund: 218 - PUBLIC SAFETY Surplus (Deficit):		-344,600.00	-344,600.00	12,950.06	-261,873.81	82,726.19	24.01 %
Fund: 219 - INDUSTRIAL SITES							
Revenue							
Category: 460 - Investment Income							
219-47111-000	INTEREST EARNINGS	1,000.00	1,000.00	99.43	434.13	-565.87	56.59 %
Category: 460 - Investment Income Total:		1,000.00	1,000.00	99.43	434.13	-565.87	56.59 %
Revenue Total:		1,000.00	1,000.00	99.43	434.13	-565.87	56.59 %
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 %
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):		-31,317.00	-31,317.00	99.43	434.13	31,751.13	101.39 %
Fund: 223 - KENO							
Revenue							
Category: 460 - Investment Income							
223-47111-000	INTEREST EARNINGS	2,000.00	2,000.00	962.45	4,266.18	2,266.18	213.31 %
Category: 460 - Investment Income Total:		2,000.00	2,000.00	962.45	4,266.18	2,266.18	113.31 %
Category: 470 - Miscellaneous Revenues							
223-49115-000	KENO PROCEEDS	65,000.00	65,000.00	0.00	25,681.96	-39,318.04	60.49 %
Category: 470 - Miscellaneous Revenues Total:		65,000.00	65,000.00	0.00	25,681.96	-39,318.04	60.49 %
Revenue Total:		67,000.00	67,000.00	962.45	29,948.14	-37,051.86	55.30 %
Expense							
Category: 504 - Contract Services							
223-53752-113	COMMUNITY BETTERMENT	100,000.00	100,000.00	2,928.89	52,928.89	47,071.11	47.07 %
Category: 504 - Contract Services Total:		100,000.00	100,000.00	2,928.89	52,928.89	47,071.11	47.07 %
Expense Total:		100,000.00	100,000.00	2,928.89	52,928.89	47,071.11	47.07 %
Fund: 223 - KENO Surplus (Deficit):		-33,000.00	-33,000.00	-1,966.44	-22,980.75	10,019.25	30.36 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 224 - ECONOMIC DEVELOPMENT							
Revenue							
Category: 400 - Taxes							
224-41112-000	CITY SALES TAX	1,315,126.00	1,315,126.00	124,311.55	580,389.65	-734,736.35	55.87 %
	Category: 400 - Taxes Total:	1,315,126.00	1,315,126.00	124,311.55	580,389.65	-734,736.35	55.87 %
Category: 460 - Investment Income							
224-47111-000	INTEREST EARNINGS	28,000.00	28,000.00	12,992.78	55,534.13	27,534.13	198.34 %
	Category: 460 - Investment Income Total:	28,000.00	28,000.00	12,992.78	55,534.13	27,534.13	98.34 %
Category: 470 - Miscellaneous Revenues							
224-48217-000	LOAN REPAYMENT-LB840	500,000.00	500,000.00	26,665.83	149,724.10	-350,275.90	70.06 %
	Category: 470 - Miscellaneous Revenues Total:	500,000.00	500,000.00	26,665.83	149,724.10	-350,275.90	70.06 %
	Revenue Total:	1,843,126.00	1,843,126.00	163,970.16	785,647.88	-1,057,478.12	57.37 %
Expense							
Category: 500 - Personnel							
224-51111-113	REGULAR SALARIES	116,300.00	116,300.00	8,788.04	40,142.23	76,157.77	65.48 %
224-51211-113	SOCIAL SECURITY	8,890.00	8,890.00	595.45	2,683.37	6,206.63	69.82 %
224-51221-113	RETIREMENT	4,932.00	4,932.00	554.98	2,555.87	2,376.13	48.18 %
224-51231-113	HEALTH INSURANCE	27,041.00	27,041.00	2,517.59	11,643.98	15,397.02	56.94 %
224-51241-113	LIFE INSURANCE	132.00	132.00	9.83	40.96	91.04	68.97 %
224-51261-113	WORKERS COMPENSATION	210.00	210.00	0.00	126.79	83.21	39.62 %
	Category: 500 - Personnel Total:	157,505.00	157,505.00	12,465.89	57,193.20	100,311.80	63.69 %
Category: 503 - Supplies							
224-52111-113	DEPARTMENT SUPPLIES	5,000.00	5,000.00	0.00	59.00	4,941.00	98.82 %
224-52211-114	PUBLICATIONS	500.00	500.00	24.54	43.08	456.92	91.38 %
224-52311-114	MEMBERSHIPS	1,000.00	1,000.00	-150.00	35.00	965.00	96.50 %
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	-125.46	137.08	6,612.92	97.97 %
Category: 504 - Contract Services							
224-53111-113	CONTRACTUAL SERVICES	5,000.00	5,000.00	135.00	1,260.00	3,740.00	74.80 %
224-53111-114	CONTRACTUAL SERVICES	150,000.00	150,000.00	2,121.50	4,349.00	145,651.00	97.10 %
224-53311-111	AUDIT	20,000.00	20,000.00	8,500.00	8,500.00	11,500.00	57.50 %
224-53561-113	PHONE & INTERNET	2,000.00	2,000.00	0.47	1.88	1,998.12	99.91 %
224-53711-113	SCHOOL & CONFERENCE	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
224-59111-114	ECONOMIC DEVELOPMENT	4,000,000.00	4,000,000.00	0.00	220,000.00	3,780,000.00	94.50 %
	Category: 504 - Contract Services Total:	4,187,000.00	4,187,000.00	10,756.97	234,110.88	3,952,889.12	94.41 %
	Expense Total:	4,351,255.00	4,351,255.00	23,097.40	291,441.16	4,059,813.84	93.30 %
	Fund: 224 - ECONOMIC DEVELOPMENT Surplus (Deficit):	-2,508,129.00	-2,508,129.00	140,872.76	494,206.72	3,002,335.72	119.70 %
Fund: 225 - MUTUAL FIRE							
Revenue							
Category: 460 - Investment Income							
225-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	1,123.75	4,911.87	-88.13	1.76 %
	Category: 460 - Investment Income Total:	5,000.00	5,000.00	1,123.75	4,911.87	-88.13	1.76 %
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	1,123.75	4,911.87	-105,088.13	95.53 %
Expense							
Category: 503 - Supplies							
225-52111-141	DEPARTMENT SUPPLIES	36,000.00	36,000.00	0.00	2,561.86	33,438.14	92.88 %
	Category: 503 - Supplies Total:	36,000.00	36,000.00	0.00	2,561.86	33,438.14	92.88 %
Category: 504 - Contract Services							
225-53111-000	CONTRACTUAL SERVICES	11,000.00	11,000.00	0.00	0.00	11,000.00	100.00 %
	Category: 504 - Contract Services Total:	11,000.00	11,000.00	0.00	0.00	11,000.00	100.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
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:		147,000.00	147,000.00	0.00	2,561.86	144,438.14	98.26 %
Fund: 225 - MUTUAL FIRE Surplus (Deficit):		-37,000.00	-37,000.00	1,123.75	2,350.01	39,350.01	106.35 %
Fund: 311 - DEBT SERVICE							
Revenue							
Category: 400 - Taxes							
311-41111-111	PROPERTY TAX-GENERAL	0.00	0.00	0.00	5.83	5.83	0.00 %
Category: 400 - Taxes Total:		0.00	0.00	0.00	5.83	5.83	0.00 %
Category: 460 - Investment Income							
311-47111-000	INTEREST EARNINGS	3,000.00	3,000.00	2,450.23	12,571.81	9,571.81	419.06 %
Category: 460 - Investment Income Total:		3,000.00	3,000.00	2,450.23	12,571.81	9,571.81	319.06 %
Category: 470 - Miscellaneous Revenues							
311-48311-000	SPEC ASSESS-PRINCIPAL	76,305.00	76,305.00	38,540.94	85,087.95	8,782.95	111.51 %
311-48313-000	SPEC ASSESS-INTEREST	32,000.00	32,000.00	38,464.88	51,863.62	19,863.62	162.07 %
Category: 470 - Miscellaneous Revenues Total:		108,305.00	108,305.00	77,005.82	136,951.57	28,646.57	26.45 %
Revenue Total:		111,305.00	111,305.00	79,456.05	149,529.21	38,224.21	34.34 %
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	800,000.00	800,000.00	0.00	800,000.00	0.00	0.00 %
311-57115-111	DEBT SERVICE-INTEREST	104,489.00	104,489.00	0.00	63,145.00	41,344.00	39.57 %
Category: 560 - Debt Service Total:		904,489.00	904,489.00	0.00	863,145.00	41,344.00	4.57 %
Category: 570 - Other Financing Uses							
311-58111-111	CONTINGENCY	1,200,000.00	1,200,000.00	0.00	0.00	1,200,000.00	100.00 %
Category: 570 - Other Financing Uses Total:		1,200,000.00	1,200,000.00	0.00	0.00	1,200,000.00	100.00 %
Expense Total:		2,129,489.00	2,129,489.00	0.00	863,145.00	1,266,344.00	59.47 %
Fund: 311 - DEBT SERVICE Surplus (Deficit):		-2,018,184.00	-2,018,184.00	79,456.05	-713,615.79	1,304,568.21	64.64 %
Fund: 321 - CRA							
Revenue							
Category: 400 - Taxes							
321-41111-111	TIF PROPERTY TAX	650,000.00	650,000.00	58,836.49	62,835.80	-587,164.20	90.33 %
Category: 400 - Taxes Total:		650,000.00	650,000.00	58,836.49	62,835.80	-587,164.20	90.33 %
Category: 460 - Investment Income							
321-47111-111	INTEREST EARNINGS	1,000.00	1,000.00	733.28	2,693.12	1,693.12	269.31 %
Category: 460 - Investment Income Total:		1,000.00	1,000.00	733.28	2,693.12	1,693.12	169.31 %
Category: 470 - Miscellaneous Revenues							
321-48215-111	PROGRAM INCOME	7,500.00	7,500.00	0.00	50.00	-7,450.00	99.33 %
Category: 470 - Miscellaneous Revenues Total:		7,500.00	7,500.00	0.00	50.00	-7,450.00	99.33 %
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:		808,500.00	808,500.00	59,569.77	65,578.92	-742,921.08	91.89 %
Expense							
Category: 504 - Contract Services							
321-53111-111	CONTRACTUAL SERVICES	40,000.00	40,000.00	0.00	1,360.00	38,640.00	96.60 %
Category: 504 - Contract Services Total:		40,000.00	40,000.00	0.00	1,360.00	38,640.00	96.60 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 560 - Debt Service							
321-57221-111	TIF PASS THRU - PRINCIPAL	280,000.00	280,000.00	0.00	0.00	280,000.00	100.00 %
321-57222-111	TIF PASS THRU - INTEREST	370,000.00	370,000.00	0.00	3,999.31	366,000.69	98.92 %
Category: 560 - Debt Service Total:		650,000.00	650,000.00	0.00	3,999.31	646,000.69	99.38 %
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	0.00	5,359.31	834,640.69	99.36 %
Fund: 321 - CRA Surplus (Deficit):		-31,500.00	-31,500.00	59,569.77	60,219.61	91,719.61	291.17 %
Fund: 411 - CDBG							
Revenue							
Category: 412 - Intergovernmental							
411-43151-411	CDBG GRANT GENERAL	300,000.00	300,000.00	0.00	0.00	-300,000.00	100.00 %
Category: 412 - Intergovernmental Total:		300,000.00	300,000.00	0.00	0.00	-300,000.00	100.00 %
Category: 460 - Investment Income							
411-47111-000	INTEREST EARNINGS	1,500.00	1,500.00	56.22	245.49	-1,254.51	83.63 %
Category: 460 - Investment Income Total:		1,500.00	1,500.00	56.22	245.49	-1,254.51	83.63 %
Revenue Total:		301,500.00	301,500.00	56.22	245.49	-301,254.51	99.92 %
Expense							
Category: 504 - Contract Services							
411-54991-411	GRANT EXPENSE	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
Category: 504 - Contract Services Total:		300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
Expense Total:		300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
Fund: 411 - CDBG Surplus (Deficit):		1,500.00	1,500.00	56.22	245.49	-1,254.51	83.63 %
Fund: 511 - CAPITAL PROJECTS FUND							
Revenue							
Category: 400 - Taxes							
511-41111-111	PROPERTY TAX-GENERAL	845,934.00	845,934.00	25,398.50	162,314.76	-683,619.24	80.81 %
511-41130-111	STATE PROP. TAX CREDIT	60,000.00	60,000.00	30,049.19	51,436.76	-8,563.24	14.27 %
511-41141-111	MOTOR VEHICLE TAXES	110,000.00	110,000.00	11,616.28	30,352.25	-79,647.75	72.41 %
Category: 400 - Taxes Total:		1,015,934.00	1,015,934.00	67,063.97	244,103.77	-771,830.23	75.97 %
Category: 460 - Investment Income							
511-47111-111	INTEREST EARNINGS	6,500.00	6,500.00	7,175.52	31,682.83	25,182.83	487.43 %
Category: 460 - Investment Income Total:		6,500.00	6,500.00	7,175.52	31,682.83	25,182.83	387.43 %
Revenue Total:		1,022,434.00	1,022,434.00	74,239.49	275,786.60	-746,647.40	73.03 %
Expense							
Category: 550 - Capital Outlay							
511-54311-141	STRUCTURES	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
511-54311-213	STRUCTURES	400,000.00	400,000.00	0.00	1,725.00	398,275.00	99.57 %
511-54411-121	EQUIPMENT	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
511-54411-151	EQUIPMENT	20,000.00	20,000.00	3,135.73	20,757.90	-757.90	-3.79 %
511-54411-171	EQUIPMENT	362,000.00	362,000.00	17,843.10	223,887.34	138,112.66	38.15 %
Category: 550 - Capital Outlay Total:		942,000.00	942,000.00	20,978.83	246,370.24	695,629.76	73.85 %
Expense Total:		942,000.00	942,000.00	20,978.83	246,370.24	695,629.76	73.85 %
Fund: 511 - CAPITAL PROJECTS FUND Surplus (Deficit):		80,434.00	80,434.00	53,260.66	29,416.36	-51,017.64	63.43 %
Fund: 621 - ENVIRONMENTAL SERVICES							
Revenue							
Category: 420 - Charges for Services							
621-46111-621	SALES & SERVICE	3,558,564.00	3,558,564.00	304,601.90	1,525,308.42	-2,033,255.58	57.14 %
621-46118-000	UTILITY PENALTIES	38,000.00	38,000.00	2,179.12	12,643.36	-25,356.64	66.73 %
621-46211-621	COMPACTR/DUMSPTR LEASE	12,000.00	12,000.00	974.40	5,591.90	-6,408.10	53.40 %
621-46321-621	RECYCLING SERVICE CHARG	60,000.00	60,000.00	5,454.53	27,161.80	-32,838.20	54.73 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
621-46322-621	SALE OF RECYCL MATERIAL	10,000.00	10,000.00	0.00	521.35	-9,478.65	94.79 %
Category: 420 - Charges for Services Total:		3,678,564.00	3,678,564.00	313,209.95	1,571,226.83	-2,107,337.17	57.29 %
Category: 460 - Investment Income							
621-47111-000	INTEREST EARNINGS	25,000.00	25,000.00	11,740.55	53,318.16	28,318.16	213.27 %
Category: 460 - Investment Income Total:		25,000.00	25,000.00	11,740.55	53,318.16	28,318.16	113.27 %
Category: 470 - Miscellaneous Revenues							
621-49111-621	MISCELLANEOUS	0.00	0.00	0.00	105.00	105.00	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	0.00	105.00	105.00	0.00 %
Revenue Total:		3,703,564.00	3,703,564.00	324,950.50	1,624,649.99	-2,078,914.01	56.13 %
Expense							
Category: 500 - Personnel							
621-51111-111	REGULAR SALARIES	84,195.00	84,195.00	6,723.82	36,942.70	47,252.30	56.12 %
621-51111-112	REGULAR SALARIES	27,165.00	27,165.00	2,064.80	11,461.40	15,703.60	57.81 %
621-51111-114	REGULAR SALARIES	46,475.00	46,475.00	3,461.88	18,416.31	28,058.69	60.37 %
621-51111-115	REGULAR SALARIES	24,348.00	24,348.00	1,783.64	9,860.06	14,487.94	59.50 %
621-51111-212	REGULAR SALARIES	25,816.00	25,816.00	1,981.46	10,970.59	14,845.41	57.50 %
621-51111-621	REGULAR SALARIES	989,324.00	989,324.00	63,306.14	350,984.60	638,339.40	64.52 %
621-51121-621	OVERTIME SALARIES	12,000.00	12,000.00	0.00	863.34	11,136.66	92.81 %
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	5,565.00	5,565.00	472.44	2,611.22	2,953.78	53.08 %
621-51211-112	SOCIAL SECURITY	2,075.00	2,075.00	152.68	849.46	1,225.54	59.06 %
621-51211-114	SOCIAL SECURITY	3,555.00	3,555.00	254.01	1,352.42	2,202.58	61.96 %
621-51211-115	SOCIAL SECURITY	1,870.00	1,870.00	127.66	707.96	1,162.04	62.14 %
621-51211-212	SOCIAL SECURITY	1,975.00	1,975.00	136.74	761.22	1,213.78	61.46 %
621-51211-621	SOCIAL SECURITY	75,770.00	75,770.00	4,492.57	25,172.96	50,597.04	66.78 %
621-51221-111	RETIREMENT	3,722.00	3,722.00	362.22	1,989.48	1,732.52	46.55 %
621-51221-112	RETIREMENT	1,551.00	1,551.00	123.88	687.64	863.36	55.66 %
621-51221-114	RETIREMENT	6,042.00	6,042.00	346.20	1,841.68	4,200.32	69.52 %
621-51221-115	RETIREMENT	1,467.00	1,467.00	107.04	591.68	875.32	59.67 %
621-51221-212	RETIREMENT	2,458.00	2,458.00	0.00	0.00	2,458.00	100.00 %
621-51221-621	RETIREMENT	58,612.00	58,612.00	3,465.26	19,274.70	39,337.30	67.11 %
621-51231-111	HEALTH INSURANCE	24,788.00	24,788.00	2,742.40	13,684.65	11,103.35	44.79 %
621-51231-112	HEALTH INSURANCE	5,634.00	5,634.00	499.50	2,510.01	3,123.99	55.45 %
621-51231-114	HEALTH INSURANCE	5,634.00	5,634.00	524.52	2,647.58	2,986.42	53.01 %
621-51231-115	HEALTH INSURANCE	5,634.00	5,634.00	499.50	2,510.00	3,124.00	55.45 %
621-51231-212	HEALTH INSURANCE	5,634.00	5,634.00	524.50	2,647.56	2,986.44	53.01 %
621-51231-621	HEALTH INSURANCE	362,806.00	362,806.00	26,793.03	133,800.32	229,005.68	63.12 %
621-51241-111	LIFE INSURANCE	121.00	121.00	11.07	55.43	65.57	54.19 %
621-51241-112	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
621-51241-114	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
621-51241-115	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
621-51241-212	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
621-51241-621	LIFE INSURANCE	1,771.00	1,771.00	102.39	512.00	1,259.00	71.09 %
621-51261-621	WORKERS COMPENSATION	37,060.00	37,060.00	0.00	26,404.14	10,655.86	28.75 %
Category: 500 - Personnel Total:		1,841,154.00	1,841,154.00	121,067.55	680,152.11	1,161,001.89	63.06 %
Category: 503 - Supplies							
621-52111-621	DEPARTMENT SUPPLIES	135,000.00	135,000.00	14,024.86	24,631.88	110,368.12	81.75 %
621-52181-621	UNIFORMS & CLOTHING	5,500.00	5,500.00	0.00	2,483.80	3,016.20	54.84 %
621-52511-621	GASOLINE	3,750.00	3,750.00	77.50	519.54	3,230.46	86.15 %
621-52521-621	OTHER FUEL	162,000.00	162,000.00	4,809.74	26,363.98	135,636.02	83.73 %
Category: 503 - Supplies Total:		306,250.00	306,250.00	18,912.10	53,999.20	252,250.80	82.37 %
Category: 504 - Contract Services							
621-53111-621	CONTRACTUAL SERVICES	110,000.00	110,000.00	5,344.42	62,333.69	47,666.31	43.33 %
621-53151-621	BANK FEES	68,000.00	68,000.00	5,108.12	26,546.29	41,453.71	60.96 %
621-53161-621	LEGAL PUBLICATIONS	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
621-53193-621	DISPOSAL FEES	585,000.00	585,000.00	39,399.34	169,914.46	415,085.54	70.95 %

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621-53194-621	POST CLOSURE CARE	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
621-53211-621	LEGAL FEES	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
621-53311-621	AUDIT	20,000.00	20,000.00	8,500.00	8,500.00	11,500.00	57.50 %
621-53421-621	BUILDING MAINTENANCE	6,000.00	6,000.00	0.00	351.48	5,648.52	94.14 %
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	20,000.00	20,000.00	200.54	6,118.90	13,881.10	69.41 %
621-53451-621	VEHICLE MAINTENANCE	60,000.00	60,000.00	7,312.13	21,252.17	38,747.83	64.58 %
621-53511-621	ELECTRICITY	14,000.00	14,000.00	832.02	3,410.29	10,589.71	75.64 %
621-53521-621	HEATING FUEL	9,000.00	9,000.00	656.04	1,606.40	7,393.60	82.15 %
621-53561-621	PHONE & INTERNET	4,000.00	4,000.00	217.02	836.22	3,163.78	79.09 %
621-53711-621	SCHOOL & CONFERENCE	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
621-53821-621	PROP & EQUIP INSURANCE	54,225.00	54,225.00	0.00	61,525.24	-7,300.24	-13.46 %
621-53831-621	LIABILITY INSURANCE	17,595.00	17,595.00	0.00	17,440.77	154.23	0.88 %
621-53841-621	VEHICLE INSURANCE	39,425.00	39,425.00	0.00	42,773.47	-3,348.47	-8.49 %
621-59211-621	LICENSES/PERMITS	1,000.00	1,000.00	0.00	22.00	978.00	97.80 %
621-59611-621	BAD DEBT EXPENSE	15,000.00	15,000.00	1,401.46	6,352.10	8,647.90	57.65 %
Category: 504 - Contract Services Total:		1,044,245.00	1,044,245.00	68,971.09	428,983.48	615,261.52	58.92 %
Category: 550 - Capital Outlay							
621-54212-621	ENGINEERING/DESIGN	350,000.00	350,000.00	0.00	2,309.50	347,690.50	99.34 %
621-54311-621	STRUCTURES	3,530,000.00	3,530,000.00	7,915.20	62,040.20	3,467,959.80	98.24 %
621-54411-621	EQUIPMENT	395,000.00	395,000.00	317,945.00	584,472.30	-189,472.30	-47.97 %
Category: 550 - Capital Outlay Total:		4,275,000.00	4,275,000.00	325,860.20	648,822.00	3,626,178.00	84.82 %
Category: 570 - Other Financing Uses							
621-58111-621	CONTINGENCY	600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
Category: 570 - Other Financing Uses Total:		600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
Expense Total:		8,066,649.00	8,066,649.00	534,810.94	1,811,956.79	6,254,692.21	77.54 %
Fund: 621 - ENVIRONMENTAL SERVICES Surplus (Deficit):		-4,363,085.00	-4,363,085.00	-209,860.44	-187,306.80	4,175,778.20	95.71 %
Fund: 631 - WASTEWATER							
Revenue							
Category: 420 - Charges for Services							
631-42122-631	CONNECTION CHARGES	1,000.00	1,000.00	0.00	400.00	-600.00	60.00 %
631-42302-631	PERMITS	50.00	50.00	0.00	20.00	-30.00	60.00 %
631-46111-631	SALES & SERVICE	2,971,447.00	2,971,447.00	258,233.84	1,311,819.71	-1,659,627.29	55.85 %
631-46118-000	UTILITY PENALTIES	25,000.00	25,000.00	1,826.73	12,014.68	-12,985.32	51.94 %
Category: 420 - Charges for Services Total:		2,997,497.00	2,997,497.00	260,060.57	1,324,254.39	-1,673,242.61	55.82 %
Category: 440 - Rents							
631-46117-631	RENT	0.00	0.00	0.00	1,375.00	1,375.00	0.00 %
Category: 440 - Rents Total:		0.00	0.00	0.00	1,375.00	1,375.00	0.00 %
Category: 460 - Investment Income							
631-47111-000	INTEREST EARNINGS	30,000.00	30,000.00	9,923.00	43,451.33	13,451.33	144.84 %
Category: 460 - Investment Income Total:		30,000.00	30,000.00	9,923.00	43,451.33	13,451.33	44.84 %
Category: 470 - Miscellaneous Revenues							
631-49111-631	MISCELLANEOUS	0.00	0.00	582.00	582.00	582.00	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	582.00	582.00	582.00	0.00 %
Revenue Total:		3,027,497.00	3,027,497.00	270,565.57	1,369,662.72	-1,657,834.28	54.76 %
Expense							
Category: 500 - Personnel							
631-51111-111	REGULAR SALARIES	87,422.00	87,422.00	6,723.82	36,942.70	50,479.30	57.74 %
631-51111-112	REGULAR SALARIES	27,110.00	27,110.00	2,064.80	11,461.40	15,648.60	57.72 %
631-51111-114	REGULAR SALARIES	46,475.00	46,475.00	3,461.88	18,416.31	28,058.69	60.37 %
631-51111-115	REGULAR SALARIES	24,348.00	24,348.00	1,783.64	9,860.06	14,487.94	59.50 %
631-51111-116	REGULAR SALARIES	11,100.00	11,100.00	838.52	4,611.86	6,488.14	58.45 %
631-51111-121	REGULAR SALARIES	13,708.00	13,708.00	1,070.18	5,656.67	8,051.33	58.73 %
631-51111-212	REGULAR SALARIES	25,790.00	25,790.00	1,981.46	10,970.59	14,819.41	57.46 %
631-51111-631	REGULAR SALARIES	606,910.00	606,910.00	43,018.95	237,611.74	369,298.26	60.85 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
631-51121-631	OVERTIME SALARIES	24,752.00	24,752.00	566.76	4,770.22	19,981.78	80.73 %
631-51131-631	PART-TIME SALARIES	17,118.00	17,118.00	0.00	0.00	17,118.00	100.00 %
631-51211-111	SOCIAL SECURITY	6,198.00	6,198.00	472.44	2,611.22	3,586.78	57.87 %
631-51211-112	SOCIAL SECURITY	1,978.00	1,978.00	152.68	849.46	1,128.54	57.05 %
631-51211-114	SOCIAL SECURITY	3,555.00	3,555.00	254.01	1,352.42	2,202.58	61.96 %
631-51211-115	SOCIAL SECURITY	1,870.00	1,870.00	127.66	707.96	1,162.04	62.14 %
631-51211-116	SOCIAL SECURITY	838.00	838.00	55.54	307.78	530.22	63.27 %
631-51211-121	SOCIAL SECURITY	1,049.00	1,049.00	65.52	352.19	696.81	66.43 %
631-51211-212	SOCIAL SECURITY	3,133.00	3,133.00	136.74	761.22	2,371.78	75.70 %
631-51211-631	SOCIAL SECURITY	72,088.00	72,088.00	3,060.62	17,040.63	55,047.37	76.36 %
631-51221-111	RETIREMENT	3,722.00	3,722.00	362.22	1,989.48	1,732.52	46.55 %
631-51221-112	RETIREMENT	1,551.00	1,551.00	123.88	687.64	863.36	55.66 %
631-51221-114	RETIREMENT	6,042.00	6,042.00	346.20	1,841.68	4,200.32	69.52 %
631-51221-115	RETIREMENT	1,467.00	1,467.00	107.04	591.68	875.32	59.67 %
631-51221-116	RETIREMENT	657.00	657.00	50.32	276.76	380.24	57.88 %
631-51221-121	RETIREMENT	822.00	822.00	32.10	215.58	606.42	73.77 %
631-51221-212	RETIREMENT	2,458.00	2,458.00	0.00	0.00	2,458.00	100.00 %
631-51221-631	RETIREMENT	53,460.00	53,460.00	1,920.82	10,633.23	42,826.77	80.11 %
631-51231-111	HEALTH INSURANCE	24,788.00	24,788.00	2,742.40	13,684.65	11,103.35	44.79 %
631-51231-112	HEALTH INSURANCE	5,634.00	5,634.00	499.50	2,510.01	3,123.99	55.45 %
631-51231-114	HEALTH INSURANCE	5,634.00	5,634.00	524.52	2,647.58	2,986.42	53.01 %
631-51231-115	HEALTH INSURANCE	5,634.00	5,634.00	499.50	2,510.00	3,124.00	55.45 %
631-51231-116	HEALTH INSURANCE	3,380.00	3,380.00	314.70	1,586.54	1,793.46	53.06 %
631-51231-121	HEALTH INSURANCE	3,380.00	3,380.00	314.70	1,588.13	1,791.87	53.01 %
631-51231-212	HEALTH INSURANCE	5,634.00	5,634.00	524.50	2,647.56	2,986.44	53.01 %
631-51231-631	HEALTH INSURANCE	313,230.00	313,230.00	17,952.00	90,511.93	222,718.07	71.10 %
631-51241-111	LIFE INSURANCE	176.00	176.00	11.07	55.43	120.57	68.51 %
631-51241-112	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
631-51241-114	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
631-51241-115	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
631-51241-116	LIFE INSURANCE	17.00	17.00	1.23	6.15	10.85	63.82 %
631-51241-121	LIFE INSURANCE	17.00	17.00	1.23	6.15	10.85	63.82 %
631-51241-212	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
631-51241-631	LIFE INSURANCE	1,529.00	1,529.00	73.72	368.60	1,160.40	75.89 %
631-51261-631	WORKERS COMPENSATION	19,340.00	19,340.00	0.00	15,459.11	3,880.89	20.07 %
Category: 500 - Personnel Total:		1,434,126.00	1,434,126.00	92,245.07	514,143.32	919,982.68	64.15 %
Category: 503 - Supplies							
631-52111-631	DEPARTMENT SUPPLIES	78,620.00	78,620.00	3,126.79	7,278.84	71,341.16	90.74 %
631-52181-631	UNIFORMS & CLOTHING	5,150.00	5,150.00	1,191.00	2,296.71	2,853.29	55.40 %
631-52311-631	MEMBERSHIPS	2,970.00	2,970.00	0.00	275.00	2,695.00	90.74 %
631-52411-631	POSTAGE	3,360.00	3,360.00	0.00	337.28	3,022.72	89.96 %
631-52511-631	GASOLINE	14,900.00	14,900.00	544.67	2,635.94	12,264.06	82.31 %
631-52521-631	OTHER FUEL	39,900.00	39,900.00	291.71	4,789.86	35,110.14	88.00 %
631-52611-631	CHEMICALS	35,850.00	35,850.00	0.00	0.00	35,850.00	100.00 %
Category: 503 - Supplies Total:		180,750.00	180,750.00	5,154.17	17,613.63	163,136.37	90.26 %
Category: 504 - Contract Services							
631-53111-631	CONTRACTUAL SERVICES	123,045.00	123,045.00	7,293.92	63,981.75	59,063.25	48.00 %
631-53151-631	BANK FEES	68,000.00	68,000.00	5,108.12	26,546.29	41,453.71	60.96 %
631-53161-631	LEGAL PUBLICATIONS	100.00	100.00	0.00	0.00	100.00	100.00 %
631-53211-631	LEGAL FEES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
631-53311-631	AUDIT	20,000.00	20,000.00	8,500.00	8,500.00	11,500.00	57.50 %
631-53421-631	BUILDING MAINTENANCE	14,500.00	14,500.00	0.00	0.00	14,500.00	100.00 %
631-53431-631	ELECTRICAL MAINTENANCE	11,000.00	11,000.00	125.00	609.49	10,390.51	94.46 %
631-53441-631	EQUIPMENT MAINTENANCE	112,000.00	112,000.00	732.79	27,901.42	84,098.58	75.09 %
631-53451-631	VEHICLE MAINTENANCE	10,750.00	10,750.00	0.00	709.73	10,040.27	93.40 %
631-53461-631	FACILITY REPAIRS	102,500.00	102,500.00	0.00	0.00	102,500.00	100.00 %
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	20,000.00	20,000.00	1,922.10	5,672.19	14,327.81	71.64 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
631-53521-631	HEATING FUEL	4,200.00	4,200.00	0.00	225.13	3,974.87	94.64 %
631-53531-631	ELECTRIC POWER	220,500.00	220,500.00	13,554.11	51,324.54	169,175.46	76.72 %
631-53561-631	PHONE & INTERNET	4,968.00	4,968.00	786.30	3,115.26	1,852.74	37.29 %
631-53571-631	CELLULAR PHONE	1,540.00	1,540.00	39.94	159.76	1,380.24	89.63 %
631-53611-631	RENT-LAND	1,300.00	1,300.00	0.00	1,334.57	-34.57	-2.66 %
631-53631-631	RENT-MACHINES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
631-53711-631	SCHOOL & CONFERENCE	5,815.00	5,815.00	95.00	1,895.00	3,920.00	67.41 %
631-53821-631	PROP & EQUIP INSURANCE	151,498.00	151,498.00	0.00	159,607.71	-8,109.71	-5.35 %
631-53831-631	LIABILITY INSURANCE	35,050.00	35,050.00	0.00	29,305.63	5,744.37	16.39 %
631-53841-631	VEHICLE INSURANCE	20,470.00	20,470.00	0.00	15,175.89	5,294.11	25.86 %
631-59211-631	LICENSE/PERMITS	3,375.00	3,375.00	0.00	1,625.00	1,750.00	51.85 %
631-59611-631	BAD DEBT EXPENSE	15,000.00	15,000.00	1,126.09	5,137.00	9,863.00	65.75 %
Category: 504 - Contract Services Total:		958,611.00	958,611.00	39,283.37	402,826.36	555,784.64	57.98 %
Category: 550 - Capital Outlay							
631-54212-631	ENGINEERING/DESIGN	25,000.00	25,000.00	0.00	2,309.50	22,690.50	90.76 %
631-54311-631	STRUCTURES	156,000.00	156,000.00	7,915.20	38,306.96	117,693.04	75.44 %
631-54411-631	EQUIPMENT	672,000.00	672,000.00	76,901.53	391,722.84	280,277.16	41.71 %
Category: 550 - Capital Outlay Total:		853,000.00	853,000.00	84,816.73	432,339.30	420,660.70	49.32 %
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	45,000.00	45,000.00	0.00	22,500.00	22,500.00	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:		695,000.00	695,000.00	0.00	47,500.00	647,500.00	93.17 %
Expense Total:		4,121,487.00	4,121,487.00	221,499.34	1,414,422.61	2,707,064.39	65.68 %
Fund: 631 - WASTEWATER Surplus (Deficit):		-1,093,990.00	-1,093,990.00	49,066.23	-44,759.89	1,049,230.11	95.91 %
Fund: 641 - WATER							
Revenue							
Category: 420 - Charges for Services							
641-42302-121	PERMITS	0.00	0.00	200.00	200.00	200.00	0.00 %
641-46111-641	SALES & SERVICE	2,315,263.00	2,315,263.00	165,714.66	1,000,183.16	-1,315,079.84	56.80 %
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	827.00	1,941.00	-890.00	31.44 %
641-46118-000	UTILITY PENALTIES	25,000.00	25,000.00	1,217.79	9,387.88	-15,612.12	62.45 %
Category: 420 - Charges for Services Total:		2,344,094.00	2,344,094.00	167,959.45	1,011,712.04	-1,332,381.96	56.84 %
Category: 440 - Rents							
641-46117-641	RENT	40,791.00	40,791.00	3,219.54	15,417.17	-25,373.83	62.20 %
Category: 440 - Rents Total:		40,791.00	40,791.00	3,219.54	15,417.17	-25,373.83	62.20 %
Category: 460 - Investment Income							
641-47111-000	INTEREST EARNINGS	93,150.00	93,150.00	17,733.61	77,290.45	-15,859.55	17.03 %
Category: 460 - Investment Income Total:		93,150.00	93,150.00	17,733.61	77,290.45	-15,859.55	17.03 %
Category: 470 - Miscellaneous Revenues							
641-46314-641	BAD DEBT COLLECTIONS	5,000.00	5,000.00	253.11	1,128.07	-3,871.93	77.44 %
641-49111-641	MISCELLANEOUS	32,000.00	32,000.00	2,478.00	10,998.00	-21,002.00	65.63 %
Category: 470 - Miscellaneous Revenues Total:		37,000.00	37,000.00	2,731.11	12,126.07	-24,873.93	67.23 %
Revenue Total:		2,515,035.00	2,515,035.00	191,643.71	1,116,545.73	-1,398,489.27	55.61 %
Expense							
Category: 500 - Personnel							
641-51111-111	REGULAR SALARIES	89,000.00	89,000.00	6,723.80	36,942.67	52,057.33	58.49 %
641-51111-112	REGULAR SALARIES	25,761.00	25,761.00	2,064.76	11,461.18	14,299.82	55.51 %
641-51111-114	REGULAR SALARIES	46,115.00	46,115.00	3,461.86	18,416.32	27,698.68	60.06 %
641-51111-115	REGULAR SALARIES	24,348.00	24,348.00	1,783.66	9,860.11	14,487.89	59.50 %
641-51111-116	REGULAR SALARIES	7,775.00	7,775.00	559.02	3,074.61	4,700.39	60.46 %
641-51111-121	REGULAR SALARIES	13,708.00	13,708.00	1,070.20	5,656.78	8,051.22	58.73 %
641-51111-212	REGULAR SALARIES	25,815.00	25,815.00	1,981.48	10,970.70	14,844.30	57.50 %
641-51111-641	REGULAR SALARIES	459,689.00	459,689.00	41,679.07	238,860.12	220,828.88	48.04 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
641-51121-641	OVERTIME SALARIES	25,752.00	25,752.00	2,172.58	9,100.02	16,651.98	64.66 %
641-51131-641	PART-TIME SALARIES	13,000.00	13,000.00	0.00	0.00	13,000.00	100.00 %
641-51211-111	SOCIAL SECURITY	6,105.00	6,105.00	472.22	2,609.60	3,495.40	57.25 %
641-51211-112	SOCIAL SECURITY	1,978.00	1,978.00	152.70	849.52	1,128.48	57.05 %
641-51211-114	SOCIAL SECURITY	3,555.00	3,555.00	253.97	1,352.05	2,202.95	61.97 %
641-51211-115	SOCIAL SECURITY	1,870.00	1,870.00	127.62	707.81	1,162.19	62.15 %
641-51211-116	SOCIAL SECURITY	559.00	559.00	37.02	205.15	353.85	63.30 %
641-51211-121	SOCIAL SECURITY	1,049.00	1,049.00	65.50	352.27	696.73	66.42 %
641-51211-212	SOCIAL SECURITY	3,133.00	3,133.00	136.76	761.29	2,371.71	75.70 %
641-51211-641	SOCIAL SECURITY	53,320.00	53,320.00	3,102.79	17,617.62	35,702.38	66.96 %
641-51221-111	RETIREMENT	3,686.00	3,686.00	362.02	1,987.94	1,698.06	46.07 %
641-51221-112	RETIREMENT	1,551.00	1,551.00	123.92	687.86	863.14	55.65 %
641-51221-114	RETIREMENT	6,042.00	6,042.00	346.12	1,841.32	4,200.68	69.52 %
641-51221-115	RETIREMENT	1,467.00	1,467.00	107.00	591.54	875.46	59.68 %
641-51221-116	RETIREMENT	438.00	438.00	33.56	184.58	253.42	57.86 %
641-51221-121	RETIREMENT	822.00	822.00	32.12	215.48	606.52	73.79 %
641-51221-212	RETIREMENT	2,458.00	2,458.00	0.00	0.00	2,458.00	100.00 %
641-51221-641	RETIREMENT	38,832.00	38,832.00	2,342.51	12,785.16	26,046.84	67.08 %
641-51231-111	HEALTH INSURANCE	24,788.00	24,788.00	2,742.00	13,681.87	11,106.13	44.80 %
641-51231-112	HEALTH INSURANCE	5,634.00	5,634.00	499.50	2,509.98	3,124.02	55.45 %
641-51231-114	HEALTH INSURANCE	5,634.00	5,634.00	524.47	2,647.30	2,986.70	53.01 %
641-51231-115	HEALTH INSURANCE	5,634.00	5,634.00	499.50	2,509.98	3,124.02	55.45 %
641-51231-116	HEALTH INSURANCE	2,253.00	2,253.00	209.80	1,057.69	1,195.31	53.05 %
641-51231-121	HEALTH INSURANCE	3,380.00	3,380.00	314.70	1,588.14	1,791.86	53.01 %
641-51231-212	HEALTH INSURANCE	5,634.00	5,634.00	524.50	2,647.32	2,986.68	53.01 %
641-51231-641	HEALTH INSURANCE	210,698.00	210,698.00	18,101.97	93,863.02	116,834.98	55.45 %
641-51241-111	LIFE INSURANCE	121.00	121.00	10.99	54.85	66.15	54.67 %
641-51241-112	LIFE INSURANCE	28.00	28.00	2.04	10.20	17.80	63.57 %
641-51241-114	LIFE INSURANCE	28.00	28.00	2.04	10.20	17.80	63.57 %
641-51241-115	LIFE INSURANCE	28.00	28.00	2.04	10.20	17.80	63.57 %
641-51241-116	LIFE INSURANCE	11.00	11.00	0.82	4.10	6.90	62.73 %
641-51241-121	LIFE INSURANCE	17.00	17.00	1.23	6.15	10.85	63.82 %
641-51241-212	LIFE INSURANCE	28.00	28.00	2.04	10.20	17.80	63.57 %
641-51241-641	LIFE INSURANCE	1,029.00	1,029.00	69.59	380.66	648.34	63.01 %
641-51261-641	WORKERS COMPENSATION	16,274.00	16,274.00	0.00	10,727.63	5,546.37	34.08 %
Category: 500 - Personnel Total:		1,139,047.00	1,139,047.00	92,699.49	518,811.19	620,235.81	54.45 %
Category: 503 - Supplies							
641-52111-641	DEPARTMENT SUPPLIES	140,000.00	140,000.00	1,799.47	12,446.97	127,553.03	91.11 %
641-52116-641	METERS	65,000.00	65,000.00	1,219.46	13,033.33	51,966.67	79.95 %
641-52117-641	SAMPLES	20,345.00	20,345.00	1,038.00	4,334.00	16,011.00	78.70 %
641-52181-641	UNIFORMS & CLOTHING	4,625.00	4,625.00	0.00	2,241.93	2,383.07	51.53 %
641-52311-641	MEMBERSHIPS	2,720.00	2,720.00	0.00	523.00	2,197.00	80.77 %
641-52411-641	POSTAGE	7,960.00	7,960.00	124.76	806.39	7,153.61	89.87 %
641-52511-641	GASOLINE	19,500.00	19,500.00	934.53	4,132.97	15,367.03	78.81 %
641-52521-641	OTHER FUEL	2,700.00	2,700.00	189.50	600.04	2,099.96	77.78 %
641-52611-641	CHEMICALS	90,500.00	90,500.00	5,274.35	21,160.56	69,339.44	76.62 %
641-52931-641	INSURED REPAIRS/REPLACE	0.00	0.00	0.00	22,190.66	-22,190.66	0.00 %
Category: 503 - Supplies Total:		353,350.00	353,350.00	10,580.07	81,469.85	271,880.15	76.94 %
Category: 504 - Contract Services							
641-53111-641	CONTRACTUAL SERVICES	141,464.00	141,464.00	7,419.37	72,482.22	68,981.78	48.76 %
641-53151-641	BANK FEES	68,000.00	68,000.00	5,108.12	26,546.29	41,453.71	60.96 %
641-53161-641	LEGAL PUBLICATIONS	100.00	100.00	0.00	31.31	68.69	68.69 %
641-53211-641	LEGAL FEES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
641-53311-641	AUDIT	20,000.00	20,000.00	8,500.00	8,500.00	11,500.00	57.50 %
641-53421-641	BUILDING MAINTENANCE	2,000.00	2,000.00	0.00	165.88	1,834.12	91.71 %
641-53431-641	ELECTRICAL MAINTENANCE	4,000.00	4,000.00	47.72	450.04	3,549.96	88.75 %
641-53441-641	EQUIPMENT MAINTENANCE	17,000.00	17,000.00	449.24	2,419.30	14,580.70	85.77 %
641-53451-641	VEHICLE MAINTENANCE	7,500.00	7,500.00	178.12	1,656.72	5,843.28	77.91 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
641-53461-641	FACILITY REPAIRS	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
641-53511-641	ELECTRICITY	4,320.00	4,320.00	408.48	1,617.66	2,702.34	62.55 %
641-53521-641	HEATING FUEL	5,160.00	5,160.00	196.61	1,019.43	4,140.57	80.24 %
641-53531-641	ELECTRIC POWER	170,000.00	170,000.00	10,127.70	36,046.29	133,953.71	78.80 %
641-53561-641	PHONE & INTERNET	3,132.00	3,132.00	22.60	111.47	3,020.53	96.44 %
641-53571-641	CELLULAR PHONE	1,612.00	1,612.00	39.94	159.76	1,452.24	90.09 %
641-53611-641	RENT-LAND	1,250.00	1,250.00	0.00	875.81	374.19	29.94 %
641-53631-641	RENT-MACHINES	1,400.00	1,400.00	52.83	181.95	1,218.05	87.00 %
641-53711-641	SCHOOL & CONFERENCE	4,800.00	4,800.00	0.00	1,525.00	3,275.00	68.23 %
641-53821-641	PROP & EQUIP INSURANCE	69,356.00	69,356.00	0.00	70,301.34	-945.34	-1.36 %
641-53831-641	LIABILITY INSURANCE	13,784.00	13,784.00	0.00	13,331.69	452.31	3.28 %
641-53841-641	VEHICLE INSURANCE	6,185.00	6,185.00	0.00	11,890.79	-5,705.79	-92.25 %
641-59211-641	LICENSE/PERMITS	1,500.00	1,500.00	86.25	1,495.00	5.00	0.33 %
641-59611-641	BAD DEBT EXPENSE	15,000.00	15,000.00	953.00	4,362.16	10,637.84	70.92 %
Category: 504 - Contract Services Total:		659,563.00	659,563.00	33,589.98	255,170.11	404,392.89	61.31 %
Category: 550 - Capital Outlay							
641-54212-641	ENGINEERING/DESIGN	85,000.00	85,000.00	24,047.25	24,047.25	60,952.75	71.71 %
641-54311-641	STRUCTURES	535,000.00	535,000.00	0.00	0.00	535,000.00	100.00 %
641-54411-641	EQUIPMENT	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
Category: 550 - Capital Outlay Total:		770,000.00	770,000.00	24,047.25	24,047.25	745,952.75	96.88 %
Category: 570 - Other Financing Uses							
641-55600-641	TRANSFER TO GIS	45,000.00	45,000.00	0.00	22,500.00	22,500.00	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:		645,000.00	645,000.00	0.00	22,500.00	622,500.00	96.51 %
Expense Total:		3,566,960.00	3,566,960.00	160,916.79	901,998.40	2,664,961.60	74.71 %
Fund: 641 - WATER Surplus (Deficit):		-1,051,925.00	-1,051,925.00	30,726.92	214,547.33	1,266,472.33	120.40 %
Fund: 651 - ELECTRIC							
Revenue							
Category: 460 - Investment Income							
651-47111-000	INTEREST EARNINGS	10,000.00	10,000.00	4,318.92	18,857.21	8,857.21	188.57 %
Category: 460 - Investment Income Total:		10,000.00	10,000.00	4,318.92	18,857.21	8,857.21	88.57 %
Category: 470 - Miscellaneous Revenues							
651-46112-000	LEASE PAYMENTS	3,590,839.00	3,590,839.00	285,503.16	1,355,526.68	-2,235,312.32	62.25 %
Category: 470 - Miscellaneous Revenues Total:		3,590,839.00	3,590,839.00	285,503.16	1,355,526.68	-2,235,312.32	62.25 %
Revenue Total:		3,600,839.00	3,600,839.00	289,822.08	1,374,383.89	-2,226,455.11	61.83 %
Expense							
Category: 550 - Capital Outlay							
651-54311-000	STRUCTURES	675,000.00	675,000.00	0.00	0.00	675,000.00	100.00 %
Category: 550 - Capital Outlay Total:		675,000.00	675,000.00	0.00	0.00	675,000.00	100.00 %
Category: 570 - Other Financing Uses							
651-55100-111	TRANSFER TO GENERAL	3,590,839.00	3,590,839.00	285,503.16	1,355,526.68	2,235,312.32	62.25 %
Category: 570 - Other Financing Uses Total:		3,590,839.00	3,590,839.00	285,503.16	1,355,526.68	2,235,312.32	62.25 %
Expense Total:		4,265,839.00	4,265,839.00	285,503.16	1,355,526.68	2,910,312.32	68.22 %
Fund: 651 - ELECTRIC Surplus (Deficit):		-665,000.00	-665,000.00	4,318.92	18,857.21	683,857.21	102.84 %
Fund: 661 - STORMWATER							
Revenue							
Category: 420 - Charges for Services							
661-42302-121	PERMITS	900.00	900.00	0.00	0.00	-900.00	100.00 %
661-46120-000	STORMWATER SURCHARGE	191,416.00	191,416.00	16,113.32	80,556.44	-110,859.56	57.92 %
Category: 420 - Charges for Services Total:		192,316.00	192,316.00	16,113.32	80,556.44	-111,759.56	58.11 %
Category: 460 - Investment Income							
661-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	2,258.84	9,606.10	4,606.10	192.12 %
Category: 460 - Investment Income Total:		5,000.00	5,000.00	2,258.84	9,606.10	4,606.10	92.12 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 470 - Miscellaneous Revenues							
661-49111-000	MISCELLANEOUS	13,600.00	13,600.00	0.00	6,000.00	-7,600.00	55.88 %
Category: 470 - Miscellaneous Revenues Total:		13,600.00	13,600.00	0.00	6,000.00	-7,600.00	55.88 %
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:		260,916.00	260,916.00	18,372.16	121,162.54	-139,753.46	53.56 %
Expense							
Category: 503 - Supplies							
661-52111-661	DEPARTMENT SUPPLIES	12,000.00	12,000.00	9.30	41.30	11,958.70	99.66 %
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	150.00	350.00	70.00 %
661-52411-661	POSTAGE	200.00	200.00	0.00	0.00	200.00	100.00 %
661-52511-661	GASOLINE	200.00	200.00	0.00	0.00	200.00	100.00 %
Category: 503 - Supplies Total:		13,900.00	13,900.00	9.30	191.30	13,708.70	98.62 %
Category: 504 - Contract Services							
661-53111-661	CONTRACTUAL SERVICES	101,600.00	101,600.00	2,059.08	14,134.70	87,465.30	86.09 %
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	0.00	15,000.00	100.00 %
661-53561-661	PHONE & INTERNET	500.00	500.00	0.47	1.88	498.12	99.62 %
661-53611-661	RENT-LAND	830.00	830.00	0.00	835.68	-5.68	-0.68 %
661-53711-661	SCHOOL & CONFERENCE	2,000.00	2,000.00	0.00	450.00	1,550.00	77.50 %
661-53841-661	VEHICLE INSURANCE	400.00	400.00	0.00	0.00	400.00	100.00 %
661-59611-661	BAD DEBT EXPENSE	600.00	600.00	111.41	476.33	123.67	20.61 %
Category: 504 - Contract Services Total:		126,230.00	126,230.00	2,170.96	15,898.59	110,331.41	87.41 %
Category: 550 - Capital Outlay							
661-54212-661	ENGINEERING/DESIGN	33,000.00	33,000.00	0.00	0.00	33,000.00	100.00 %
661-54311-661	STRUCTURES	265,000.00	265,000.00	13,174.00	13,174.00	251,826.00	95.03 %
Category: 550 - Capital Outlay Total:		298,000.00	298,000.00	13,174.00	13,174.00	284,826.00	95.58 %
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:		688,130.00	688,130.00	15,354.26	29,263.89	658,866.11	95.75 %
Fund: 661 - STORMWATER Surplus (Deficit):		-427,214.00	-427,214.00	3,017.90	91,898.65	519,112.65	121.51 %
Fund: 721 - GIS SERVICES							
Revenue							
Category: 460 - Investment Income							
721-47111-000	INTEREST EARNINGS	200.00	200.00	137.95	531.37	331.37	265.69 %
Category: 460 - Investment Income Total:		200.00	200.00	137.95	531.37	331.37	165.69 %
Category: 480 - Other Financing Uses							
721-45901-721	TRANS FROM OTHER FUNDS	120,000.00	120,000.00	0.00	60,000.00	-60,000.00	50.00 %
Category: 480 - Other Financing Uses Total:		120,000.00	120,000.00	0.00	60,000.00	-60,000.00	50.00 %
Revenue Total:		120,200.00	120,200.00	137.95	60,531.37	-59,668.63	49.64 %
Expense							
Category: 500 - Personnel							
721-51111-721	REGULAR SALARIES	55,149.00	55,149.00	4,192.58	23,374.19	31,774.81	57.62 %
721-51211-721	SOCIAL SECURITY	4,192.00	4,192.00	277.70	1,561.49	2,630.51	62.75 %
721-51221-721	RETIREMENT	3,287.00	3,287.00	251.52	1,402.26	1,884.74	57.34 %
721-51231-721	HEALTH INSURANCE	16,901.00	16,901.00	1,573.50	7,942.50	8,958.50	53.01 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
721-51241-721	LIFE INSURANCE	83.00	83.00	6.14	30.70	52.30	63.01 %
721-51261-721	WORKERS COMPENSATION	65.00	65.00	0.00	60.83	4.17	6.42 %
Category: 500 - Personnel Total:		79,677.00	79,677.00	6,301.44	34,371.97	45,305.03	56.86 %
Category: 503 - Supplies							
721-52111-721	DEPARTMENT SUPPLIES	5,000.00	5,000.00	1,272.44	1,272.44	3,727.56	74.55 %
Category: 503 - Supplies Total:		5,000.00	5,000.00	1,272.44	1,272.44	3,727.56	74.55 %
Category: 504 - Contract Services							
721-53111-721	CONTRACTUAL SERVICES	25,000.00	25,000.00	0.00	1,176.67	23,823.33	95.29 %
721-53441-721	EQUIPMENT MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
721-53561-721	PHONE & INTERNET	700.00	700.00	196.47	752.88	-52.88	-7.55 %
721-53711-721	SCHOOL & CONFERENCE	4,000.00	4,000.00	0.00	193.40	3,806.60	95.17 %
Category: 504 - Contract Services Total:		31,700.00	31,700.00	196.47	2,122.95	29,577.05	93.30 %
Expense Total:		116,377.00	116,377.00	7,770.35	37,767.36	78,609.64	67.55 %
Fund: 721 - GIS SERVICES Surplus (Deficit):		3,823.00	3,823.00	-7,632.40	22,764.01	18,941.01	-495.45 %
Fund: 811 - UNEMPLOYMENT COMP							
Revenue							
Category: 460 - Investment Income							
811-47111-000	INTEREST EARNINGS	200.00	200.00	196.04	855.93	655.93	427.97 %
Category: 460 - Investment Income Total:		200.00	200.00	196.04	855.93	655.93	327.97 %
Revenue Total:		200.00	200.00	196.04	855.93	655.93	327.97 %
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):		-59,800.00	-59,800.00	196.04	855.93	60,655.93	101.43 %
Fund: 812 - HEALTH INSURANCE							
Revenue							
Category: 460 - Investment Income							
812-47111-000	INTEREST EARNINGS	20,000.00	20,000.00	17,646.75	73,669.41	53,669.41	368.35 %
Category: 460 - Investment Income Total:		20,000.00	20,000.00	17,646.75	73,669.41	53,669.41	268.35 %
Category: 470 - Miscellaneous Revenues							
812-45001-000	REVENUE FROM EMPLOYEES	375,000.00	375,000.00	26,225.00	129,588.24	-245,411.76	65.44 %
812-45002-000	REVENUE FROM EMPLOYER	2,700,000.00	2,700,000.00	251,005.00	1,043,248.00	-1,656,752.00	61.36 %
812-45003-000	FLEX REV. FROM EMPLOYEE	20,000.00	20,000.00	1,703.84	214,898.20	194,898.20	1,074.49 %
812-45004-000	COBRA PYMTS - EMPLOYEES	1,000.00	1,000.00	0.00	330.96	-669.04	66.90 %
812-49111-000	MISCELLANEOUS	0.00	0.00	0.00	12.04	12.04	0.00 %
812-49114-000	REVENUE-RE-INS CARRIER	4,000.00	4,000.00	3,204.96	9,720.47	5,720.47	243.01 %
Category: 470 - Miscellaneous Revenues Total:		3,100,000.00	3,100,000.00	282,138.80	1,397,797.91	-1,702,202.09	54.91 %
Revenue Total:		3,120,000.00	3,120,000.00	299,785.55	1,471,467.32	-1,648,532.68	52.84 %
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	580,000.00	580,000.00	53,775.21	249,768.27	330,231.73	56.94 %
812-53862-112	CLAIMS EXPENSE	3,200,000.00	3,200,000.00	47,597.90	648,198.77	2,551,801.23	79.74 %
812-53863-112	FLEXIBLE BENFT EXPENSES	25,000.00	25,000.00	4,373.34	6,820.45	18,179.55	72.72 %
812-59913-112	TAX EXPENSE	850.00	850.00	0.00	0.00	850.00	100.00 %
Category: 504 - Contract Services Total:		3,825,850.00	3,825,850.00	105,746.45	909,787.49	2,916,062.51	76.22 %
Expense Total:		3,825,850.00	3,825,850.00	105,746.45	909,787.49	2,916,062.51	76.22 %
Fund: 812 - HEALTH INSURANCE Surplus (Deficit):		-705,850.00	-705,850.00	194,039.10	561,679.83	1,267,529.83	179.57 %
Report Surplus (Deficit):		-16,527,612.00	-16,527,612.00	553,574.91	959,017.47	17,486,629.47	105.80 %

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 11.a

Council to discuss and consider action on a Community Festival Permit for Educational Services Unit #13 on May 1, 2026 for the VALTS for VETS Golf Ball Drop event. Permit will include closing the south bound lane of 1st Avenue, the length of the 18th Street Plaza, for parking a firetruck from 11:30 a.m. to 12:30 p.m.

Staff Contact: Kimberley Wright

**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. **Educational Services Unit #13**

(name of sponsoring organization)

4215 Ave I Scottsbluff NE 308-635-3696

(street)

(city)

(state)

(telephone number)

Derek Peil

308-635-0206

(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**

VALTS for VETS Golf Ball Drop

(name of event)

May 1st, 2026

NOON

(date(s) of event)

(time(s) of event)

18th Street Plaza, Downtown Scottsbluff

(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.)

Golf ball drop from fire truck bucket.

Music will be playing on a loudspeaker

Student will play national anthem from an electric guitar.

*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**

Requesting obstruction permit for fire truck on 1st ave. South bound lane from south end of plaza to the north end of plaza. Fire truck needs 20ft into south bound lane to properly operate. From 11:30am -12:30pm

Please note any streets to be closed and the times required for closure

6. **Flags/Banners/Signs**

Event will have signs and banners of local sponsors along the sidewalks.

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 _____ No _____

Community Festival/Business Promotion

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

Street Carnival

\$ 800,000 for one person
\$ 2,000,000 for any one accident
\$ 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 _____ No _____

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

Dated: 2/24/26

Signed:

Educational Services Unit #13

(name of sponsoring organization)

(signature of authorized representative of
sponsoring organization)

(name of co-sponsoring organization)

(signature of authorized representative of
co-sponsoring organization)



2026 VALTS FOR VETERANS GOLF BALL DROP



2ND PRIZE \$100 GIFT CARD
3RD PRIZE-\$50 GIFT CARD

MAY 1ST, 2026
FRIDAY @ 12 NOON

**HELPING VETERANS, NO IFS, ANDS,
OR PUTTS ABOUT IT!**

**DONATE USED OR UNWANTED
GOLF BALLS HERE**

308-635-0206

OR

**SCAN THE CODE TO
PARTICIPATE**



Location::
18th Street Plaza 
@12:00 PM



City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 11.b

Council to discuss and consider action on a Community Festival Permit for Aulick Industries, 709 South Beltline W, Scottsbluff, NE, for the Cinco de Mayo Car Show and Craft Fair on May 2, 2026 from 9:00 a.m. to 5:00 p.m. Permit will include the closure of the westbound lane of Beltline.

Staff Contact: Kevin E Spencer

**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. Aulick Industires

(name of sponsoring organization)

709 South Beltline W Scottsbluff NE 308-672-1989

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

Austin Aulick

308-672-1989

(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

Cinco De Mayo Car Show and Craft Fair

(name of event)

May 2nd 2026

9am-5pm

(date(s) of event)

(time(s) of event)

Aulick Truck Shop 709 nSouth Beltline W, Scottsbluff, NE 69361

(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.)

Event has music DJ/Announcer, Car Show, Craft Fair, and Food Trucks

No Alcohol

*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

Would prefer to close one lane west bound on Beltline. Open for other ideas of slowing traffic.

Please note any streets to be closed and the times required for closure

6. Flags/Banners/Signs

We have all of the above posted day of event around the event

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 _____ No _____

Community Festival/Business Promotion

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

Street Carnival

\$ 800,000 for one person
\$ 2,000,000 for any one accident
\$ 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 _____ No _____

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

Dated: 2/19/26

Signed:

Alick Industries
(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, March 16, 2026

Regular Meeting

Item 11.c

Council to receive a presentation from Empowering Families.

Staff Contact: Kevin E Spencer

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 11.d

Council to receive an update from the Riverside Discovery Center.

Staff Contact: Kevin E Spencer

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 12.a

Council to discuss and consider action on a Resolution that will amend the cost of water service installations, allowing the City to use current material acquisition costs, equipment use, and labor, and authorize the Mayor to sign the Resolution.

Staff Contact: Doug Gompert

Agenda Statement

Item No.

For Meeting of: March 16, 2026

AGENDA TITLE: Council to consider revisions to Resolution 18-08-03 regarding the cost of water service installations that will allow the City to use current material acquisition costs, equipment use and labor.

SUBMITTED BY DEPARTMENT/ORGANIZATION: Public Works

PRESENTATION BY: Doug Gompert, Director of Public Works

SUMMARY EXPLANATION: Water service installation costs have notably increased over the last couple years, and we need to be able to charge accordingly. For instance, under the existing resolution the fee to install a 1" service with a ¾" meter is \$718.00. The current day acquisition cost for materials, equipment use and labor total \$1,311.27. The greatest increase in cost is for water metering equipment and cement.

Rather than charging a flat rate, the proposed revision will allow the City to charge for the acquisition cost of named materials, and use current equipment and labor fees provided for in Section 6-6-34 going forward.

Additionally, on page 2, the after-hour cost has been corrected, and we've put in writing what happens for reconnection payments made between 3:45 p.m. and 4:00 p.m.

BOARD/COMMISSION/STAFF RECOMMENDATION: Staff recommends that Council approve the proposed Resolution for Water Installation Costs, that will allow charging for current material acquisition costs, equipment use and labor.

Does this item require the expenditure of funds?

☐ yes ☒ no

Are funds budgeted?

☐ yes ☐ no

EXHIBITS

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

Other (specify) Proposed Resolution

NOTIFICATION LIST: Yes ☐ No ☐ Further Instructions ☐

Please list names and addresses required for notification.

APPROVAL FOR SUBMITTAL: _____

City Manager

RESOLUTION_____

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

1. The City Council reaffirms its previous statements in prior resolutions and finds pursuant to Section 23-1-21 of the Scottsbluff Municipal Code as follows:

a. The reasonable cost to the City of labor, material, equipment and equipment use to be furnished in tapping a main, installing the part of the connection situated within any street, alley or strip of land subject to an easement for purposes of a public water main and installing the meter and radio read, shall be the acquisition cost to the City for the following materials, along with equipment use and labor rates established in Section 6-6-34.

Service Connection Fee, Section 6-6-7 (1)

Water Meter with meter wiring, and accessories

Radio Read unit

Corporation Stop Ball Valve

Curb Stop Ball Valve

Stiffners

Pure Core water line

2" Curb Box with bushing

Unexpected parts where applicable

Backhoe use

Tapping Machine use

Truck use

Dump Truck use

Backfill Sand where applicable

Sod replacement where applicable

Cement replacement where applicable

Boring costs where applicable

Labor

The reasonable cost of the City for installations outside city limits is an additional \$150.00, Section 6-6-7 (3).

b. The City installs services up to 2" in size. The reasonable cost to the City for metering equipment alone, where all other material, equipment and labor are furnished by someone other than the City, shall be the acquisition cost to the City for the water meter with meter wiring, spuds or flanges, gaskets, and a radio read unit.

For metering equipment larger than 2" in size, the reasonable cost shall be the acquisition cost to the City plus a handling cost in the amount of 10 percent of the acquisition cost.

2. The City Council finds and determines pursuant to Section 23-2-12 of the Scottsbluff Municipal Code, that the reasonable cost to the City for equipment, equipment use, and labor required to make a water shutoff or disconnection and to turn on or reconnect water service, and the fee to be charged for such service, is as follows:

<u>Time</u>	<u>Amount</u>
7:30 a.m. to 4:00 p.m., all days except Saturdays, Sundays, and holidays.	\$30.00
All other times (after hour fee)	\$66.00

3. Before water service is disconnected, the customer shall be given by first class mail or in person a written notice advising the customer that water service will be disconnected unless the bill is paid in full by a designated date. The designated date shall not be less than seven days after notice was sent or given. Holidays and weekends shall be excluded from the seven days. If the customer has not paid the bill in full by 4:00 p.m. on the designated date, the customer will be liable for the charges specified in this Resolution without regard to whether service is actually disconnected.

After disconnection, a customer paying for service to be reconnected between 3:45 p.m. and 4:00 p.m., will be subject to an after hour fee of \$66.00 in addition to the reconnection fee of \$30.00.

4. This Resolution will become effective following its passage and approval as provided by law. Resolution 18-8-03 is repealed effective immediately.

PASSED AND APPROVED ON _____, 2026.

Mayor Betsy Vidlak

ATTEST:

City Clerk Kimberley Wright

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 12.b

Council to consider and take action on a Resolution placing a lien on unplatted property in Part of the West Half of the Southwest Quarter of Section 12, Township 22 North, Range 55 West of the 6th P.M. for unpaid nuisance abatement, and authorize the Mayor to sign the Resolution.

Staff Contact: Zachary Glaubius

Agenda Statement

Item No. DS26-08

For Meeting of: 3-16-26

AGENDA TITLE: Council to consider and take action on a resolution placing a lien on unplatted property in Part of the West Half of the Southwest Quarter of Section 12, Township 22 North, Range 55 West of the 6th P.M. for unpaid nuisance abatement.

SUBMITTED BY DEPARTMENT/ORGANIZATION: Development Services

PRESENTATION BY: Zachary Glaubius, Development Services Director

SUMMARY EXPLANATION: During the summer of 2025, Code Compliance received multiple concerns and complaints from neighboring property owners about the overgrown vegetation of Parcel 010159738, owned by Carole King of Hilton Head, South Carolina, . Warning letters were mailed in July and August 2025 with no response from the property owner. Additionally, voicemails were left with the phone number associated with the property owner's former utility accounts. The voicemails were not responded to either. In September 2025, official notice of abatement was sent, and no response or effort to abate occurred. A notice that city staff would enter the property to bring the property into compliance was sent in early October with the deadline of October 27, 2025. No response was received nor an effort to abate the nuisance occurred by October 27, 2025. On October 28, Public Works Department entered the property and mowed/trimmed the vegetation. Kling left a voicemail with Code Compliance on October 29 after the deadline regarding the notice. An invoice for the labor and equipment was sent to Kling on November 10, 2025. As two months have passed, per 12-1-9 (B), the City may assess the costs to the property via a lien.

BOARD/COMMISSION/STAFF RECOMMENDATION: Positive recommendation by staff and Planning Commission

Does this item require the expenditure of funds? yes x no

Are funds budgeted? yes x no

EXHIBITS

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

Other (specify)

Exhibit 1: Map

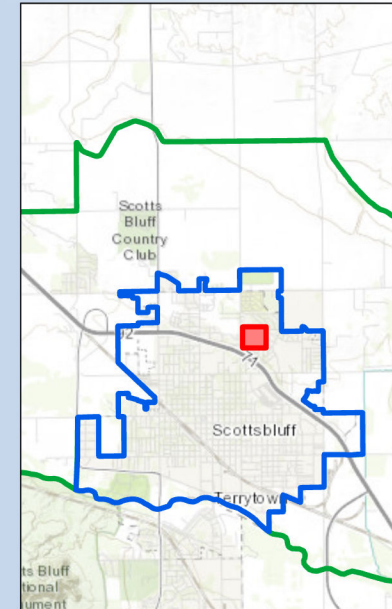
Exhibit 2: Invoice

NOTIFICATION LIST: Yes ☐ No ☒ Further Instructions ☐

Please list names and addresses required for notification.

APPROVAL FOR SUBMITTAL: _____

City Manager



Concerning Property

Street Centerlines

CLASS

- Highway
- Main Road
- Residential/Rural

Parcels

Zoning Boundaries

- Scottsbluff Corporate Limits
- Scottsbluff ETJ

Taylor Stephens
City of Scottsbluff GIS
Created on 3/12/2026
Coordinate System: NAD 1983 (2011)
StatePlane Nebraska FIPS 2600 Feet
Lambert Conformal Conic

The City makes no representation or warranty as to the accuracy, timeliness, or completeness, and in particular, its accuracy in labeling or displaying dimensions, contours, property boundaries, or placement or location of any map features thereon.

Transportation Department Work Sheet

Address: Carole Kling & Rebecca Morgan, PO Box 4812, Hilton Head Island, SC 29938-4812

Date: October 30, 2025

Description of Work: Charges for labor and equipment to mow Parcel

ID 010159738, Scottsbluff, NE 69361 on October 28 & 29, 2025.

Costs of Labor, Equipment and Parts Used:

Amount	Size	Description of Item	Unit \$	Total
		October 28, 2025	\$ -	\$ -
8	hrs.	Labor	\$ 55.00	\$ 440.00
4	hrs.	Tractor w/mower	\$ 60.00	\$ 240.00
4	hrs.	Weed eaters	\$ 10.00	\$ 40.00
			\$ -	\$ -
		October 29, 2025	\$ -	\$ -
6	hrs.	Labor	\$ 55.00	\$ 330.00
3	hrs.	Skid Steer W/mower	\$ 45.00	\$ 135.00
3	hrs.	Weed eater	\$ 10.00	\$ 30.00
				\$ -
				\$ -
				\$ -
				\$ -
		Total		\$ 1,215.00
		Administrative Fee		\$ 182.25
		Tax on Parts		
		Total Cost		\$ 1,397.25

Comments: Mow and trim lot: Parcel ID 010159738

October 28, 2025 - Jerry Pierce, Ricardo Hernandez, Ryan Weatherman

Work Done By: October 29, 2025 - Robert Garza, Steve Stands Date: Oct. 28 & 29, 2025

KOIS EQUIPMENT CO. BROTHERS

5200 Colorado Blvd.
Commerce City, CO 80022
Phone: 303-298-7370
Fax: 303-298-8527

2107 Harnish Blvd.
Billings, MT 59101
Phone: 406-652-3975
Fax: 406-552-3744

1610 River Drive North
Great Falls, MT 59401
Phone: 406-652-2757
Fax: 406-452-2799

~~25th~~

mowing lot for billing
10-28-25

Jerry Pierce - 4

Ricardo Hernandez - 2

Ryan Weatherman - 2

435/435A - 4

4147 - 2

4136 - 2

10-29-25

Robert Garza - 3

Steve Stands - 3

4136 - 3

480/480B - 3

MAKING EVERYDAY LIFE BETTER FOR PEOPLE
QUALITY EQUIPMENT FOR PROFESSIONALS

RESOLUTION NO. ___

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

1. The Mayor and the City Council find and determine the property owner of property located within the City of Scottsbluff, Nebraska, which has no address assigned, and is unplatted real estate, has failed and refused to remove and abate a nuisance on the property, after notice and an opportunity for hearing, and has failed and refused to pay to costs and expenses incurred to remove and abate the nuisance pursuant to §12-1-9 of the Scottsbluff Municipal Code.

2. The Mayor and the City Council find and determine that pursuant to §12-1-9 of the Scottsbluff Municipal Code, the Invoice and Account Statements for the cost and expenses to mow, trim, remove and abate the nuisance are now unpaid, delinquent and subject to a fee for late payment.

3. The Mayor and the City Council find and determine the Invoice and Account Statement in the amount of \$1,676.71, are owed including a late payment penalty, along with the cost to mow, trim, remove and abate the nuisance.

4. The Mayor and the City Council find and determine that §12-1-9 of the Scottsbluff Municipal Code provides if the owner does not pay the costs and expenses of work to mow, trim, remove and abate a nuisance, the City of Scottsbluff, Nebraska may do so and the City Council may pass a resolution and assess the unpaid costs and expenses against the real estate as a special assessment. The special assessment will be a lien upon the real estate.

5. There is now levied and assessed a special assessment of \$1676.71 upon the following described real estate:

Part of the West Half of the Southwest Quarter of Section Thirteen, Township Twenty-Two North, Range Fifty-five West of the 6th P.M., in Scotts Bluff County, Nebraska, lying North of the platted area of Willana Park Second Addition and Willana Park Fourth Addition to the City of Scottsbluff, Nebraska, except that land platted as Willana Park Third Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska

More commonly known as: Parcel ID – 010159738

6. This special assessment shall be a lien on the real estate upon which it is levied from the date of passage of this Resolution and shall be certified by the City Clerk to the Scotts Bluff County Clerk for collection.

7. This special assessment shall be payable upon the passage of this Resolution and shall become delinquent sixty days after the date of passage. After the same becomes delinquent, the special assessment shall draw interest at a rate specified by law for delinquent special assessments.

Passed and approved on _____, 20____

Betsy Vidlak, Mayor

Attest:

Kimberley Wright, City Clerk

(Seal)

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 12.c

Council to discuss and consider action on the Preliminary Plat, Final Plat, and Contract for Public Improvements of Blocks 1-3, Know How Addition, and authorize the Mayor to sign the Resolution and Contract for Public Improvements.

Staff Contact: Zachary Glaubius

Agenda Statement

Item No. DS26-07

For Meeting of: March 16, 2026

AGENDA TITLE: Council to discuss and consider action on the Preliminary Plat, Final Plat, and Contract for Public Improvements of Blocks 1-3, Know How Addition, and authorize the Mayor to sign the Resolution and Contract for Public Improvements

SUBMITTED BY DEPARTMENT/ORGANIZATION: Development Services

PRESENTATION BY: Zachary Glaubius, Development Services Director

SUMMARY EXPLANATION: At the February 9, 2026 Planning Commission meeting, the Planning Commission made a positive recommendation on the approval of the plats on the condition the City Council finds the Contract for Public Improvements acceptable. The current property is unplatted. Due to the lack of a sewer main serving the proposed Blocks 2 and 3, a contract for public improvements is needed. The property owner has agreed to the contract for public improvements and is requesting a sanitary sewer improvement district.

The Planning Commission assigned one condition on the positive recommendation: City Council finds the contract for public improvements acceptable

BOARD/COMMISSION/STAFF RECOMMENDATION: Positive recommendation by Planning Commission

Does this item require the expenditure of funds? _____yes _____x____no
Are funds budgeted? _____yes _____x____no

EXHIBITS

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

Other :

Exhibit 1: Preliminary and Final Plats

Exhibit 2: Contract for Public Improvements and Memorandum of Contract

Exhibit 3: February 9, 2026 Planning Commission Agenda Packet Section

NOTIFICATION LIST: Yes ☐ No ☒ Further Instructions ☐

Please list names and addresses required for notification.

APPROVAL FOR SUBMITTAL: _____
City Manager



City of Scottsbluff
Subdivision Application
Permit Identifier 2025-67SD

Type: Preliminary Plat

Applicant Name Survey Dept MC Schaff Applicant Address 818 S BELTLINE HWY
E SCOTTSBLUFF,
Nebraska

Applicant Email [REDACTED] Applicant Phone [REDACTED]

Contact Name Bryan Frank Contact Address
Contact Email Contact Phone

Subdivision Information

Proposed Name of Subdivision Know How Addition

General Location/Address 230340 HIGHLAND RD

Legal Description PT E1/2 SW 19-22-54 (9.12)

Current Zoning District(s) C-3 HEAVY COMMERCIAL

Total Area (square feet or acre) 9.30 Acres

Number of Past Replat/Plat Amendments 0

Describe the reason for the subdivision

Subdividing unplatted land into 3 lots



City of Scottsbluff
Subdivision Application
Permit Identifier 2026-68SD

Type: Final Plat

Applicant Name Survey Dept MC Schaff Applicant Address 818 S BELTLINE HWY
E SCOTTSBLUFF,
Nebraska

Applicant Email [REDACTED] Applicant Phone [REDACTED]

Contact Name Bryan Frank (KNOW
HOW LLC) Contact Address 230340 Highland Road

Contact Email [REDACTED] Contact Phone [REDACTED]

Subdivision Information

Proposed Name of Subdivision Blocks 1, 2 and 3, Know How Addition

General Location/Address 230340 HIGHLAND RD

Legal Description PT E1/2 SW 19-22-54 (9.12)

Current Zoning District(s) C-3

Total Area (square feet or acre) ±9.30

Number of Past Replat/Plat Amendments 0

Describe the reason for the subdivision

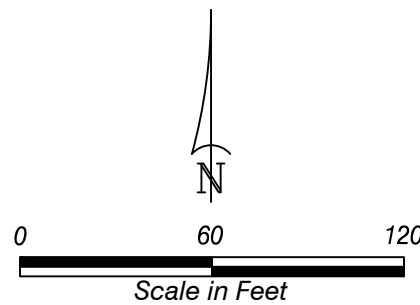
Would like to sell off some of the buildings

PRELIMINARY PLAT

BLOCKS 1, 2 AND 3, KNOW HOW ADDITION

TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA

SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER
OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST
OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA

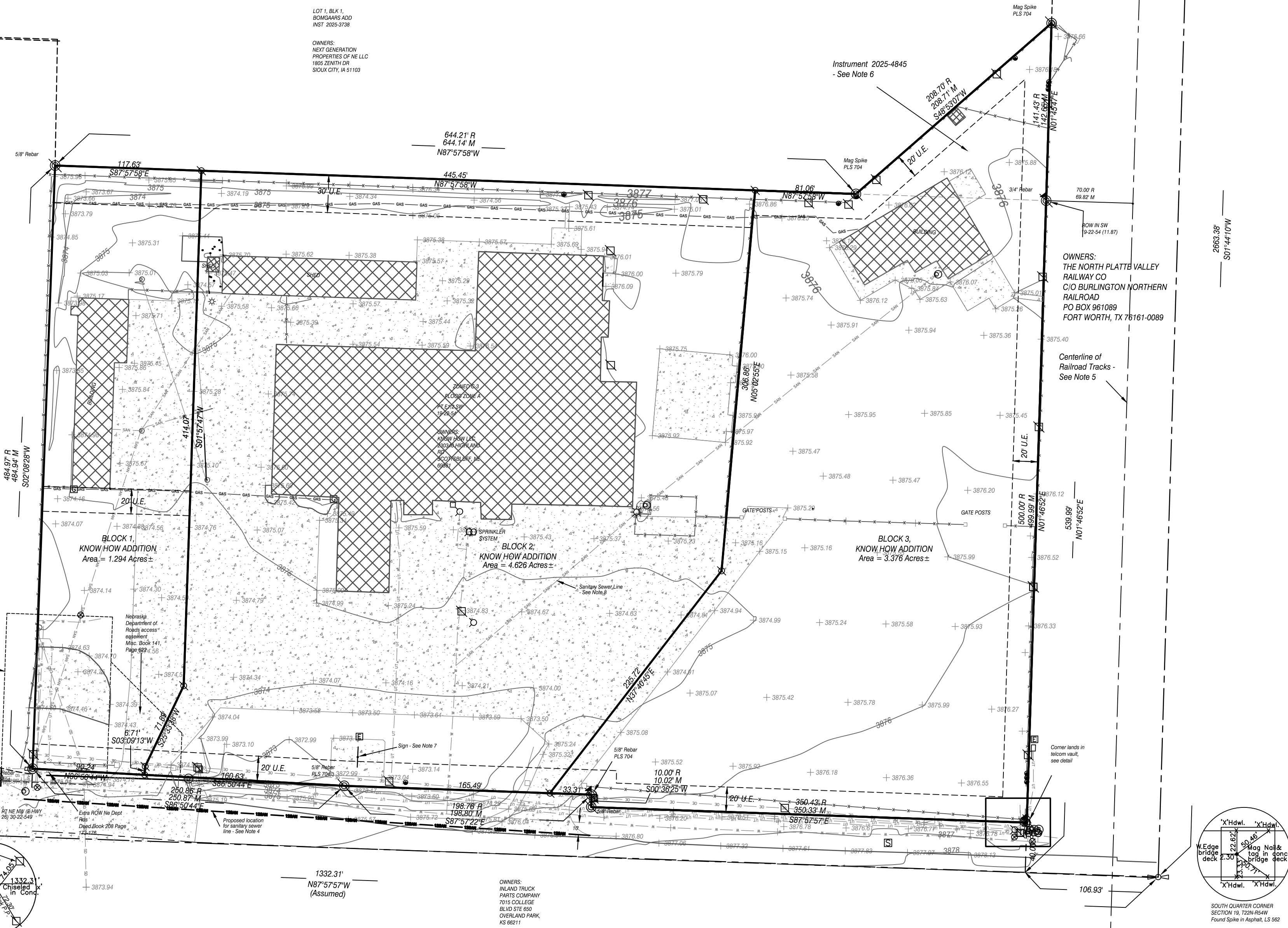


LOT 1, BLK 1,
BOMGAARS ADD
INST 2025-3738

OWNERS:
NEXT GENERATION
PROPERTIES OF NE LLC
1805 ZENITH DR
SIOUX CITY, IA 51103

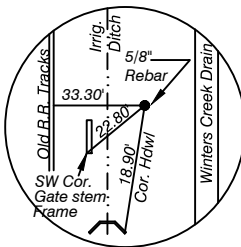
LT 2, BLK 1,
BOMGAARS ADD
19-22-54
INST 2025-3738

OWNERS:
NEXT GENERATION
PROPERTIES OF
NE LLC
1805 ZENITH DR
SIOUX CITY, IA
51103



ZONED M-1
BLOCK 1,
COUNTRY COMMERCIAL BUSINESS PARK

OWNERS:
MOUNTAIN TOWER & LAND LLC
1224 W PLATTE AVE
FORT MORGAN, CO 80701



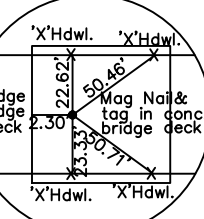
CENTER QUARTER CORNER
SECTION 19, T22N-R54W
Found 5/8" Rebar

Instrument 2025-4845
- See Note 6

OWNERS:
THE NORTH PLATTE VALLEY
RAILWAY CO
C/O BURLINGTON NORTHERN
RAILROAD
PO BOX 961089
FORT WORTH, TX 76161-0089

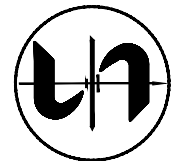
Centerline of
Railroad Tracks -
See Note 5

2683.38'
S07°44'10"W



SOUTH QUARTER CORNER
SECTION 19, T22N-R54W
Found Spike in Asphalt, LS 562

M. C. SCHAFF & ASSOCIATES, INC.
818 SOUTH BELTLINE HIGHWAY EAST
SCOTTSBLUFF, NEBRASKA 69361



ENGINEERS ♦ PLANNERS ♦ DESIGNERS ♦ LAND SURVEYORS
PH: 308-635-1926 FAX: 308-635-7807 INTERNET: WWW.MCSCHAFF.COM

PROJECT: PROPOSED LOTS 1, 2 AND 3,
KNOW HOW ADDITION
E1/2 OF SW1/4
SECTION 19, T22N-R54W
SCOTTS BLUFF COUNTY
NEBRASKA
CLIENT: BRYAN FRANK
KNOW HOW LLC

PROJECT NUMBER:
RM250110-00
PROJECT DATE:
10-17-2025
PROJECT MGR:
DPS
PROJECT TEAM:
GS-TD

SEAL

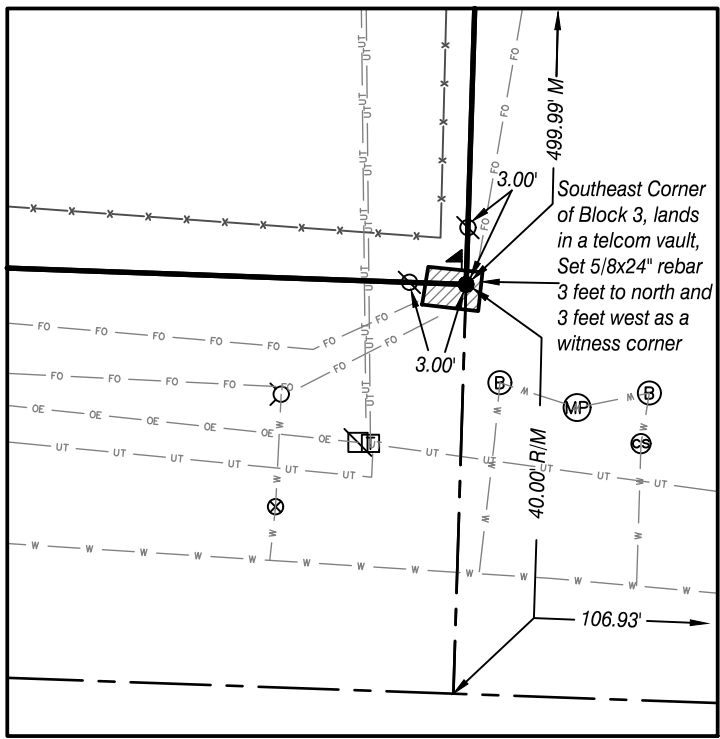
DATE	REVISION

SHEET 1 OF 2
PRE - 1

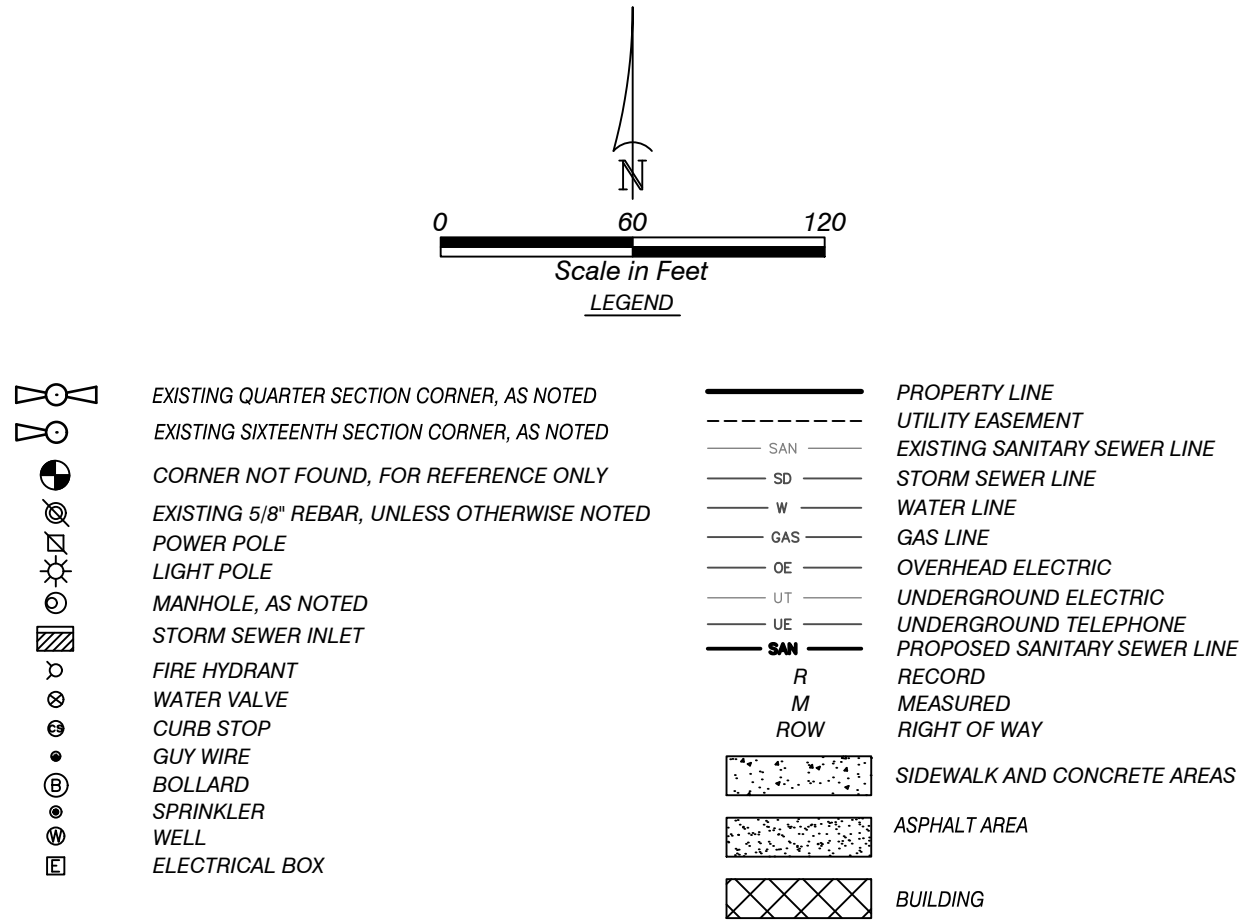
LEGAL DESCRIPTION

A TRACT OF LAND SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 19, THENCE WESTERLY ON THE SOUTH LINE OF SAID SOUTHWEST QUARTER, ON AN ASSUMED BEARING OF N87°57'57"W, A DISTANCE OF 106.93 FEET, THENCE NORTHERLY, BEARING N01°46'52"E, A DISTANCE OF 40.00 FEET, TO THE POINT OF INTERSECTION WITH THE SOUTHEAST CORNER OF A TRACT OF LAND DESCRIBED IN INSTRUMENT 2017-484, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, SAID POINT BEING 70.00 FEET WEST OF AS MEASURED PERPENDICULAR TO THE CENTER LINE OF THE (SO CALLED) BELT SPUR MAIN TRACK OF THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, AND SAID POINT ALSO BEING ON THE NORTH RIGHT OF WAY LINE OF HIGHLAND ROAD AND SAID POINT ALSO BEING THE **TRUE POINT OF BEGINNING**, THENCE WESTERLY ON SAID SOUTH LINE OF SAID TRACT OF LAND AND RUNNING PARALLEL WITH THE SOUTH LINE OF SAID SOUTHWEST QUARTER, BEARING N87°57'57"W, A DISTANCE OF 350.33 FEET AS MEASURED (350.43 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE EAST RIGHT-OF-WAY LINE OF HIGHWAY 26 AS DESCRIBED IN DEED BOOK 111, PAGE 97, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, THENCE NORTHERLY ON THE EAST LINE OF SAID HIGHWAY 26 RIGHT-OF-WAY, BEARING N00°36'25"E, A DISTANCE OF 10.02 FEET AS MEASURED (10.00 FEET RECORDED), THENCE WESTERLY ON THE NORTH LINE OF SAID HIGHWAY 26 RIGHT-OF-WAY, BEARING N87°57'22"W, A DISTANCE OF 198.80 FEET AS MEASURED (198.76 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE NORTH RIGHT-OF-WAY LINE OF HIGHWAY 26 AS DESCRIBED IN DEED BOOK 208, PAGE 173, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, THENCE WESTERLY ON SAID NORTH LINE OF HIGHWAY 26 RIGHT-OF-WAY, BEARING N86°50'44"W, A DISTANCE OF 250.87 FEET AS MEASURED (250.86 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE SOUTHEAST CORNER OF LOT 2, BLOCK 1, BOMGAARS ADDITION, TO THE CITY OF SCOTTSBLUFF, AS RECORDED IN INSTRUMENT 2025-3738, IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, THENCE NORTHERLY ON THE EAST LINE OF SAID LOT 2, BLOCK 1, BOMGAARS ADDITION, BEARING N02°08'28"E, A DISTANCE OF 484.94 FEET AS MEASURED (484.97 RECORDED), TO THE POINT OF INTERSECTION WITH THE SOUTHERN MOST SOUTHWEST CORNER OF LOT 1, BLOCK 1, BOMGAARS ADDITION, THENCE EASTERLY ON THE SOUTH LINE OF SAID LOT 1, BLOCK 1, BOMGAARS ADDITION, BEARING S87°57'58"E, A DISTANCE OF 644.14 FEET AS MEASURED (644.21 RECORDED), THENCE NORTHEASTERLY ON THE SOUTHEASTERLY LINE OF SAID LOT 1, BLOCK 1, BOMGAARS ADDITION, BEARING N48°53'07"E, A DISTANCE OF 208.71 FEET AS MEASURED (208.70 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE NORTHERLY CORNER OF A TRIANGULAR TRACT OF LAND AS DESCRIBED IN INSTRUMENT 2025-4845, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, SAID POINT BEING 70.00 FEET WEST OF AS MEASURED PERPENDICULAR TO THE CENTER LINE OF THE (SO CALLED) BELT SPUR MAIN TRACK OF THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, THENCE SOUTHERLY ON THE EAST LINE OF SAID TRIANGULAR TRACT OF LAND AND PARALLEL WITH SAID BELT SPUR TRACK, BEARING S01°45'47"W, A DISTANCE OF 142.65 FEET AS MEASURED (141.43 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE NORTHEAST CORNER OF A TRACT OF LAND DESCRIBED IN INSTRUMENT 2017-484 RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, SAID POINT ALSO BEING 70.00 FEET WEST OF AS MEASURED PERPENDICULAR TO THE CENTER LINE OF THE (SO CALLED) BELT SPUR MAIN TRACK, THENCE CONTINUING SOUTHERLY ON THE EAST LINE OF SAID TRACT OF LAND AND PARALLEL WITH THE (SO CALLED) BELT SPUR MAIN TRACK, BEARING S01°46'52"W, A DISTANCE OF 499.99 FEET AS MEASURED (500.00 FEET RECORDED), TO THE POINT OF BEGINNING, CONTAINING AN AREA OF 9.30 ACRES, MORE OR LESS



SOUTHEAST CORNER OF BLOCK 3 DETAIL



PLAT PREPARED FOR:
BRYAN FRANK,
BY M.C. SCHAFF AND ASSOCIATES, INC

GENERAL NOTES

- Underground utilities shown are based on utility locates to the Nebraska One-Call System, information from City GIS maps, and on-site observations and may or may not represent the true location of shown utility, or the presence of all buried existing utilities.
- Flood Plain Information: This property is located in the Flood Plain Zone A, as shown on FIRM Map, Community Panel No. 310206-0010-C, effective date June 15, 1979, Zone A refers to areas of 100 year flood, base flood elevations and flood hazard factors not determined.
- Zoning Information: This property is zoned C-3 (HEAVY COMMERCIAL) in the City of Scottsbluff, Nebraska. The Building Setback requirements as per zoning designation is as follows:

SETBACK REQUIREMENTS FOR ZONE C-3 (HEAVY COMMERCIAL)
Front yard setback - None
Side street setback - 12.5 feet
Rear yard setback - None
Side yard setback - None

The minimum height of building allowed - 35 feet
(source: Scottsbluff Municipal Code Section 25-3-15)
- Proposed Sanitary Sewer Line Location, situated 10 feet south of existing water main
- Centerline of Rail Road Spur Track - Most rails have been removed. The Rail centerline was established from existing rails found to the north of the Project Area, and rail ties with rail clamps still in place to the south of the project area. Verified distance from old surveys by KAB LS476.
- Triangular tract of land described in Instrument 2025-4845. An Attorney's opinion has been provided to the City.
- The sign for the business on Block 2 is a rotating sign which enters the 20 foot Utility Easement as it rotates.
- Sanitary sewer line was located using Ground Penetrating Radar, the point of connection is unknown, location is approximate.
- All Easements, Restrictions and other documents that may effect these platted Blocks that are of record or not of record may not be shown on this plat.

PRELIMINARY PLAT

BLOCKS 1, 2 AND 3, KNOW HOW ADDITION

TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA

SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER
OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST
OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA



VICINITY MAP

M. C. SCHAFF & ASSOCIATES, INC.
818 SOUTH BELTLINE HIGHWAY EAST
SCOTTSBLUFF, NEBRASKA 69361

ENGINEERS ♦ **PLANNERS** ♦ **DESIGNERS** ♦ **LAND SURVEYORS**
PH: 308-635-1926 FAX: 308-635-7807 INTERNET: WWW.MCSCHAFF.COM

**PROJECT: PROPOSED LOTS 1, 2 AND 3,
KNOW HOW ADDITION
E1/2 OF SW 1/4
SECTION 19, T22N-R54W
SCOTTS BLUFF COUNTY
NEBRASKA
BRYAN FRANK
KNOW HOW LLC**

CLIENT:

PROJECT NUMBER:
RM250110-00
PROJECT DATE:
10-17-2025
PROJECT MGR:
DPS
PROJECT TEAM:
GS-TD

SEAL

DATE	REVISION
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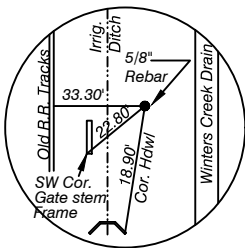
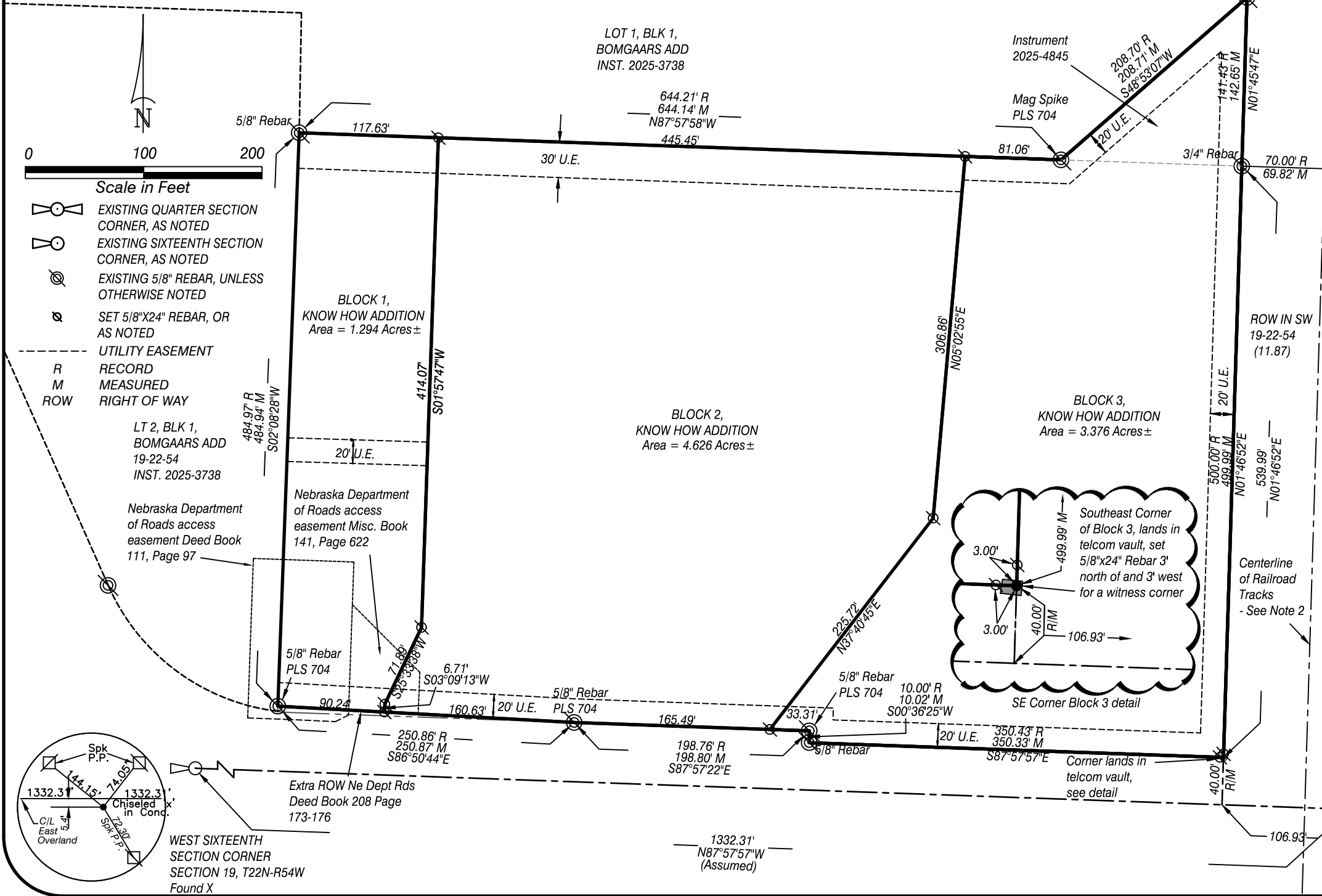
SHEET 2 OF 2
PRE-2

FINAL PLAT

BLOCKS 1, 2 AND 3, KNOW HOW ADDITION

TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA

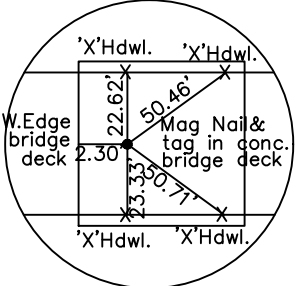
SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER
OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST
OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA



CENTER QUARTER CORNER
SECTION 19, T22N-R54W
Found 5/8" Rebar

Note 1: All Easements, Restrictions and other documents that may effect these platted Blocks that are of record or not of record may not be shown on this plat.

Note 2: Centerline of Rail Road Spur Track - Most rails have been removed. The Rail centerline was established from existing rails found to the north of the Project Area, and rail ties with rail clamps still in place to the south of the project area. Verified distance from old surveys by KAB LS476.



SOUTH QUARTER CORNER
SECTION 19, T22N-R54W
Found Spike in Asphalt, LS 562

LEGAL DESCRIPTION

I, GREGG M. SCHILZ, NEBRASKA PROFESSIONAL LAND SURVEYOR NO. 785, DULY REGISTERED UNDER THE LAND SURVEYOR'S REGULATION ACT, HEREBY CERTIFY I, OR UNDER MY DIRECT SUPERVISION, HAVE SURVEYED BLOCKS 1, 2 AND 3, KNOW HOW ADDITION TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA, SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

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THAT THE ACCOMPANYING PLAT IS A TRUE DELINEATION OF SAID SURVEY DRAWN TO A SCALE OF 100 FEET TO THE INCH. THAT ALL DIMENSIONS ARE IN FEET AND DECIMALS OF A FOOT. THAT ALL MONUMENTS FOUND OR SET ARE MARKED AS SHOWN. THAT SAID SURVEY, TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND IN ACCORDANCE WITH THE LAND SURVEYOR'S REGULATION ACT IN EFFECT AT THE TIME OF THIS SURVEY.

WITNESS MY HAND AND SEAL THIS _____ DAY OF _____, 2026.
FOR THE FIRM OF M. C. SCHAFF AND ASSOCIATES, INC.

GREGG M. SCHILZ, NEBRASKA PROFESSIONAL LAND SURVEYOR, P.L.S. 785

BLOCKS 1, 2 AND 3
KNOW HOW ADDITION
SCOTTSBLUFF, NE
JOB# RM250110-00
SHEET 2 OF 2

OWNER'S STATEMENT

WE, THE UNDERSIGNED, BEING THE OWNERS OF UNPLATTED LANDS SITUATED IN PART OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA, AS DESCRIBED IN THE FOREGOING 'SURVEYOR'S CERTIFICATE' AND SHOWN ON THE ACCOMPANYING PLAT HAVE CAUSED SUCH REAL ESTATE TO BE PLATTED AS **BLOCKS 1, 2, AND 3 KNOW HOW ADDITION**, AN ADDITION TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA, SITUATED IN PART OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA THAT THE FOREGOING PLAT IS MADE WITH THE FREE CONSENT AND IN ACCORDANCE WITH THE DESIRES OF THE UNDERSIGNED OWNERS. WE HEREBY DEDICATE THE EASEMENTS SHOWN FOR THE USE AND BENEFIT OF THE PUBLIC.

DATED THIS _____ DAY OF _____, 2026.

OWNERS: KNOW HOW, LLC

BY: BRYAN FRANK, MEMBER

ACKNOWLEDGEMENTS

STATE OF NEBRASKA)
COUNTY OF SCOTTS BLUFF)

BEFORE ME, A NOTARY PUBLIC, QUALIFIED AND ACTING IN SAID COUNTY, PERSONALLY CAME BRYAN FRANK, MEMBER OF KNOW HOW, LLC, TO ME KNOWN TO BE THE IDENTICAL PERSON WHOSE SIGNATURE IS AFFIXED TO THE FOREGOING 'OWNER'S STATEMENT' AND ACKNOWLEDGED THE EXECUTION THEREOF TO BE HIS VOLUNTARY ACT AND DEED AND THE VOLUNTARY ACT AND DEED OF KNOW HOW, LLC.

WITNESS MY HAND AND SEAL THIS _____ DAY OF _____, 2026.

NOTARY PUBLIC

MY COMMISSION EXPIRES _____

APPROVAL

THE FOREGOING PLAT OF **BLOCKS 1, 2, AND 3 KNOW HOW ADDITION**, AN ADDITION TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA, SITUATED IN PART OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA IS HEREBY APPROVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA,

BY RESOLUTION DULY PASSED THIS _____ DAY OF _____, 2026.

MAYOR: BETSY VIDLAK

ATTEST: CITY CLERK

City of Scottsbluff Planning Commission

Development Services Staff Report – Zachary Glaubius

Prepared on: February 3, 2026

For Hearing of: February 9, 2026



I. GENERAL INFORMATION

- A. Applicant:** MC Schaff & Associates
818 S Beltline Highway
Scottsbluff, NE 69361
- B. Property**
Owner: Know How LLC
230340 Highland Road
Scottsbluff, NE 69361
- C. Proposal:** Preliminary Plat and Final Plat, Blocks 1-3, Know How Addition
- D. Legal Description:** Blocks 1-3, Know How Addition
- E. Location:** 230330, 230340, and 230394 Highland Road
- F. Existing Zoning & Land Use:** C-3 Heavy Commercial – Car Repair, Auto Parts Store, Farm Equipment Implement
- G. Size of Site:** Approximately 9.29 acres

II. BACKGROUND INFORMATION

A. General Neighborhood/Area Land Uses and Zoning:

Direction From Subject Site	Future Land Use Designation	Current Zoning Designation	Surrounding Development
North	Auto Commercial	C-3 Heavy Commercial	New Bomgaars Store
East	Automobile Commercial	A Agricultural	BNSF ROW / Winters Creek
South	Southeast Industrial and Commercial	M-1 Light Manufacturing & Industrial	Inland Truck Parts
West	Automobile Commercial	C-3 Heavy Commercial	Old Bomgaars Store

III. ANALYSIS

A. Comprehensive Plan: The Future Land Use Map of the Comprehensive Plan currently shows the site as Automobile Commercial.

1. The subdivision is currently zoned C-3

B. Traffic & Access:

1. Access is via Highland Road
2. No sidewalk is present. Sidewalks are not required at this time.
3. Existing driveways are split between Block 1 and Block 2 as well as Block 2 and 3.
 - i. Access easements may be in property owner's best interest in future with ownership changes.
4. Existing access easements and ROW easements for NDOT are located in the southwestern corner of the subdivision.

C. Utilities:

1. A water main is located in the ROW of Highland Road.
2. Current sewer main access is the far southwest corner of the property.
 - i. With platting, Blocks 2 and 3 will not have sewer service.
 - ii. A developer's agreement is necessary for the sewer main extension.
 - iii. The new sewer main will be in Highland Road ROW.
3. A 20' utility easement will be dedicated along the southern property lines for the existing overhead electric line.
4. A 20' utility easement which bisects Block 1 will be dedicated for the gas line serving Block 2.
5. A 30' utility easement will be dedicated along the northern property lines of Blocks 1 and 3.
6. A 20' utility easement will be dedicated along the northern property line of Block 2.
7. A 20' utility easement will be dedicated along the eastern property line of Block 3.

IV. STAFF COMMENTS

A. As the property is unplatted, a preliminary and final plat are needed.

B. The C-3 District does not have lot minimum areas or minimum lot widths.

C. A developer's agreement will be created for the extension of the sanitary sewer main to Blocks 2 and 3.

- a. The developer has requested a sanitary sewer improvement district. Staff is currently considering the request.

D. The subdivision was annexed into the City in 2025.

E. The City will retain the Highland Road name for the street rather than rename it to East Overland Drive.

- a. Address numbers will change in the future to match the four digit addresses inside corporate limits rather than 6 digit addresses in the county.

V. FINDINGS OF FACT

A. Findings of Fact to Recommend Its Approval May Include:

1. The Comprehensive Plan identifies the area as Automobile Commercial and the subdivision will continue to comply with the plan.

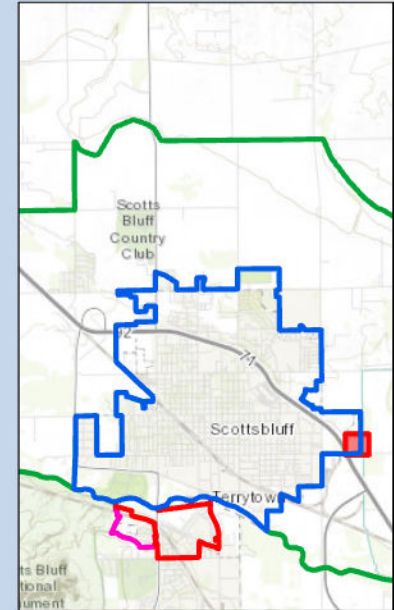
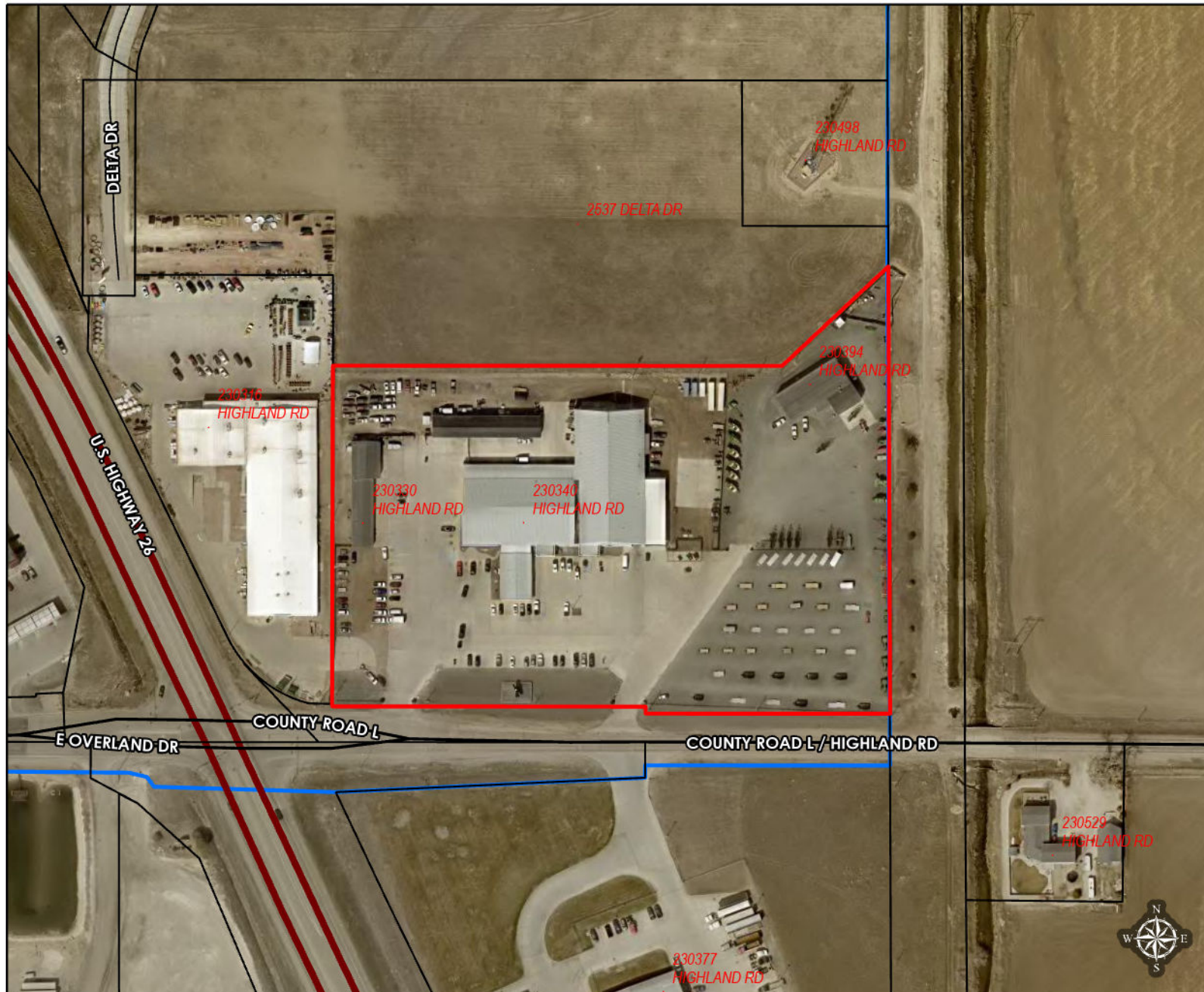
2. All blocks abut a public street for the minimum width of 20 feet.
3. A developer's agreement will ensure sanitary sewer service is provided to all blocks.

B. Findings of Fact to Not Recommend Approval May Include:

1. None

VI. STAFF RECCOMENDATION

- A. Staff recommends Planning Commission make a positive recommendation to City Council to approve of the preliminary plat and final plat for Blocks 1-3, Know How Addition with the following condition:
 - B. City Council review and agree to the developer's agreement for the sanitary sewer main extension.



Proposed Changes

Street Centerlines

CLASS

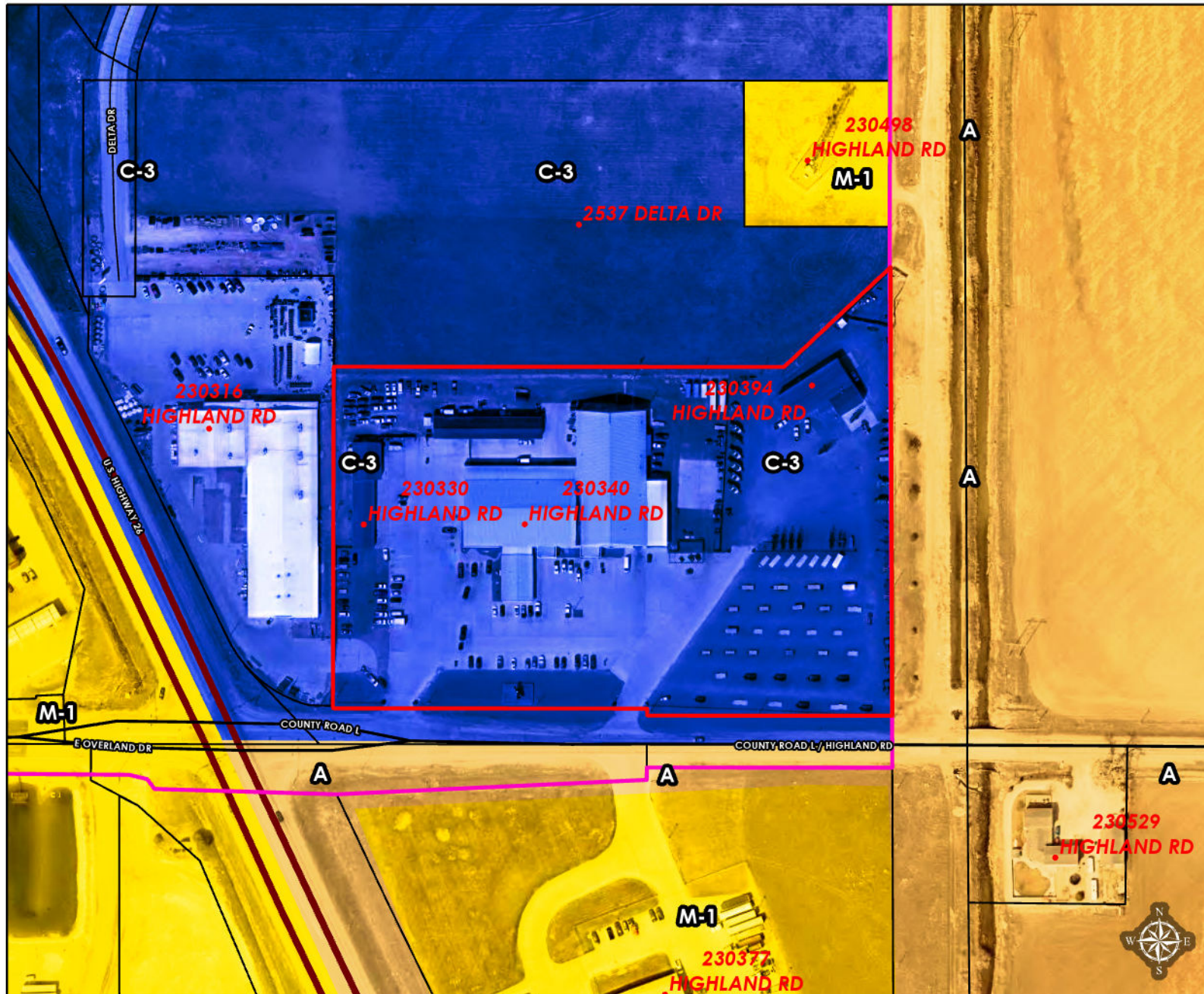
- Highway
- Main Road
- Residential/Rural
- Parcels
- Address

Zoning Boundaries

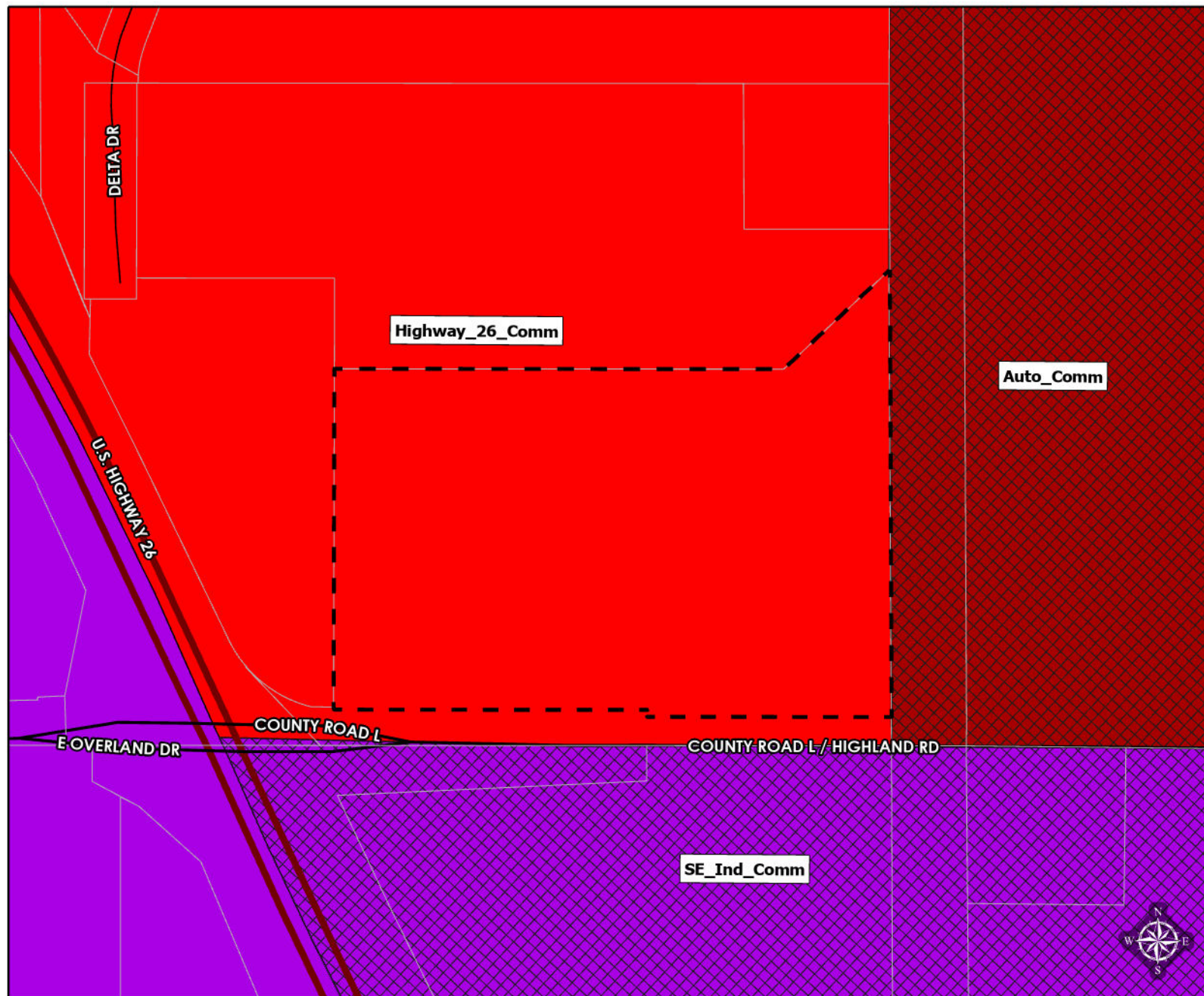
Scottsbluff Corporate Limits

Taylor Stephens
City of Scottsbluff GIS
Created on 1/12/2026
Coordinate System: NAD 1983 (2011)
StatePlane Nebraska FIPS 2600 Feet
Lambert Conformal Conic

The City makes no representation or warranty as to the accuracy, timeliness, or completeness, and in particular, its accuracy in labeling or displaying dimensions, contours, property boundaries, or placement or location of any map features thereon.



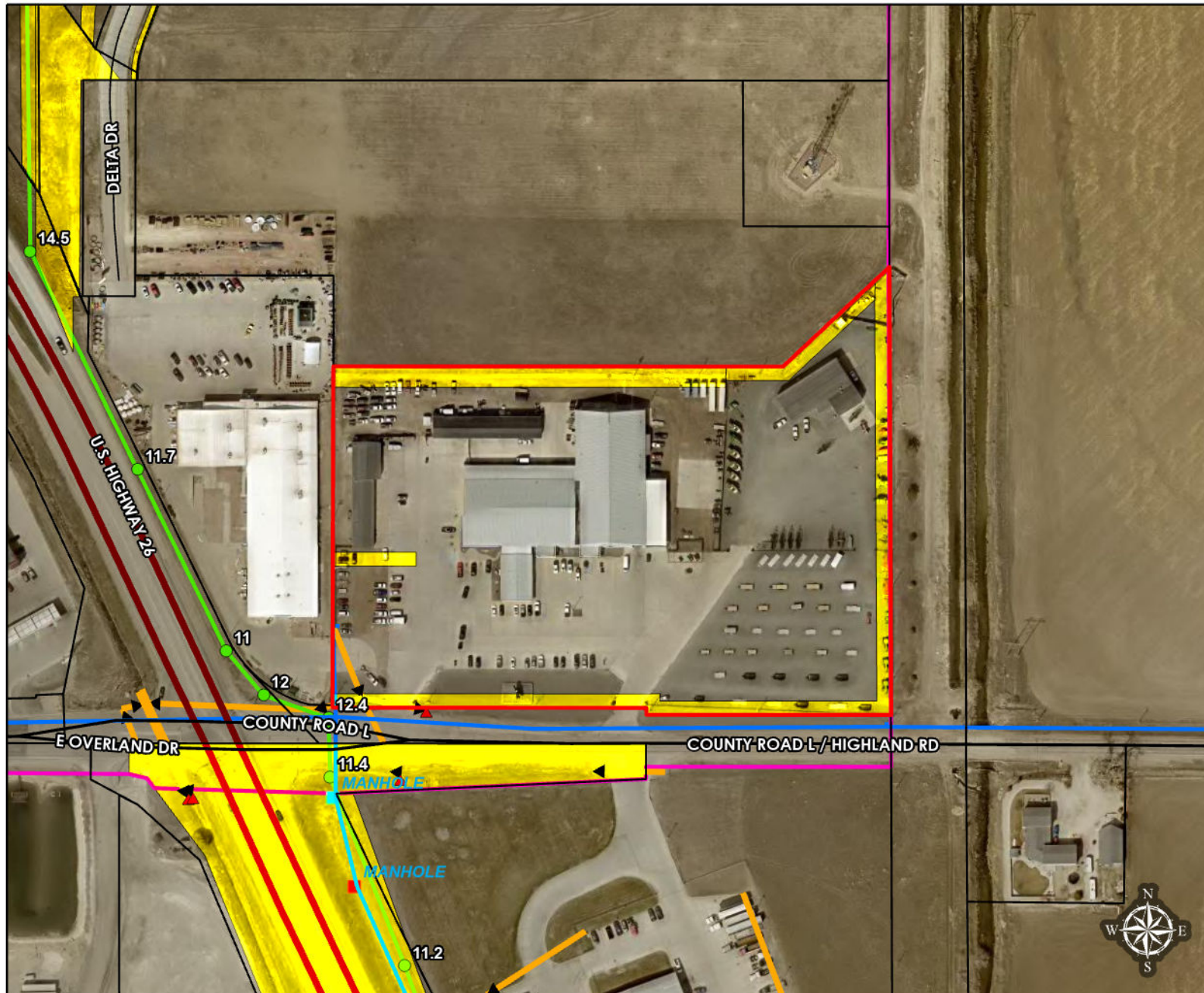
- Property Location(s)
- Street Centerlines
 - Highway
 - Main Road
 - Residential/Rural
- Official City Zoning
 - (A) Agriculture
 - (AR) Agriculture Residential
 - (C-1) Central Business District
 - (C-2) Neighborhood Commercial
 - (C-3) Heavy Commercial
 - (M-1) Light Manufacturing & Industrial
 - (M-2) Heavy Manufacturing and Industrial
 - (O-P) Office and Professional
 - (PBC) Planned Business Center
 - (R-1) Single Family
 - (R-1A) Single Family Medium Density
 - (R-1B) Rural Residential Estate
 - (R-4) Heavy Density Multiple Family
 - (R-6) Mobile Home
- Parcels
- Zoning Boundaries
 - Scottsbluff Corporate Limits
 - Scottsbluff ETJ
 - Address



- Proposed Changes
- Parcel Boundaries
- 2016 Comp. Plan Land Use**
 - Automobile Commercial
 - Avenue B and Hospital Campus
 - Central Business District
 - East Overland
 - Highway 26 Commercial
 - Northwest Commercial
 - Residential
 - Rural
 - Rural Residential
 - SE Industrial and Commercial
 - South Broadway
 - WNCC and Surrounding Area
- Street Centerlines**
 - Highway
 - Main Road
 - Residential/Rural
- 2016 Comp. Plan Development**
 - LTD (10 - 20 yrs)
 - NTD (Less than 5 yrs)
 - STD (5 - 10 yrs)

Taylor Stephens
City of Scottsbluff GIS
Created on 1/12/2026
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- Highway
- Main Road
- Residential/Rural
- Wastewater MH
- Wastewater Lines
- ▲ Outfall
- Stormwater Inlet
- Stormwater Manhole
- Stormwater Arc
- Concerning Parcel(s)
- Water_Lines
- Easements
- Parcels
- Zoning Boundaries
- Scottsbluff Corporate Limits
- Scottsbluff ETJ

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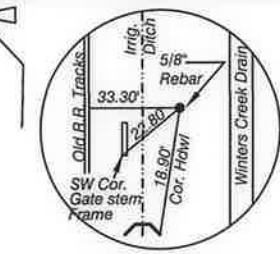
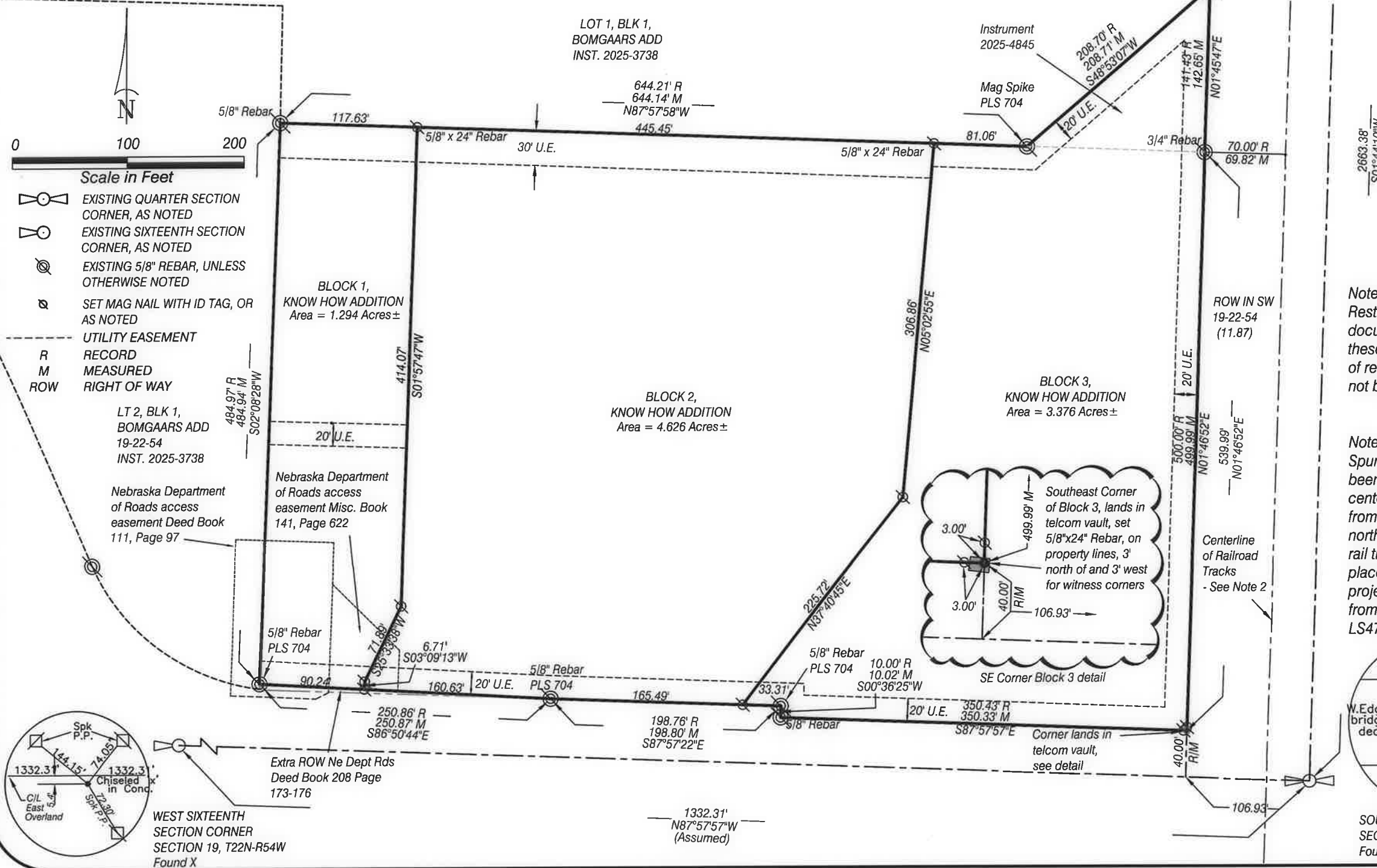
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FINAL PLAT

BLOCKS 1, 2 AND 3, KNOW HOW ADDITION

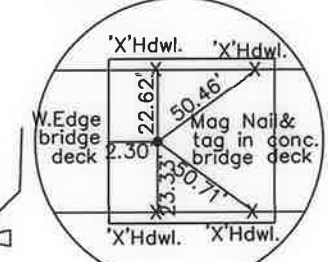
TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA

SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER
OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST
OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA



Note 1: All Easements, Restrictions and other documents that may effect these platted Blocks that are of record or not of record may not be shown on this plat.

Note 2: Centerline of Rail Road Spur Track - Most rails have been removed. The Rail centerline was established from existing rails found to the north of the Project Area, and rail ties with rail clamps still in place to the south of the project area. Verified distance from old surveys by KAB LS476.



LEGAL DESCRIPTION

I, GREGG M. SCHILZ, NEBRASKA PROFESSIONAL LAND SURVEYOR NO. 785, DULY REGISTERED UNDER THE LAND SURVEYOR'S REGULATION ACT, HEREBY CERTIFY I, OR UNDER MY DIRECT SUPERVISION, HAVE SURVEYED BLOCKS 1, 2 AND 3, KNOW HOW ADDITION TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA, SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 19, THENCE WESTERLY ON THE SOUTH LINE OF SAID SOUTHWEST QUARTER, ON AN ASSUMED BEARING OF N87°57'57"W, A DISTANCE OF 106.93 FEET, THENCE NORTHERLY, BEARING N01°46'52"E, A DISTANCE OF 40.00 FEET, TO THE POINT OF INTERSECTION WITH THE SOUTHEAST CORNER OF A TRACT OF LAND DESCRIBED IN INSTRUMENT 2017-484, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, SAID POINT BEING 70.00 FEET WEST OF AS MEASURED PERPENDICULAR TO THE CENTER LINE OF THE (SO CALLED) BELT SPUR MAIN TRACK OF THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, AND SAID POINT ALSO BEING ON THE NORTH RIGHT OF WAY LINE OF HIGHLAND ROAD AND SAID POINT ALSO BEING THE TRUE POINT OF BEGINNING, THENCE WESTERLY ON SAID SOUTH LINE OF SAID TRACT OF LAND AND RUNNING PARALLEL WITH THE SOUTH LINE OF SAID SOUTHWEST QUARTER, BEARING N87°57'57"W, A DISTANCE OF 350.33 FEET AS MEASURED (350.43 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE EAST RIGHT-OF-WAY LINE OF HIGHWAY 26 AS DESCRIBED IN DEED BOOK 111, PAGE 97, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, THENCE NORTHERLY ON THE EAST LINE OF SAID HIGHWAY 26 RIGHT-OF-WAY, BEARING N00°36'25"E, A DISTANCE OF 10.02 FEET AS MEASURED (10.00 FEET RECORDED), THENCE WESTERLY ON THE NORTH LINE OF SAID HIGHWAY 26 RIGHT-OF-WAY, BEARING N87°57'22"W, A DISTANCE OF 198.80 FEET AS MEASURED (198.76 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE NORTH RIGHT-OF-WAY LINE OF HIGHWAY 26 AS DESCRIBED IN DEED BOOK 208, PAGE 173, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, THENCE WESTERLY ON SAID NORTH LINE OF HIGHWAY 26 RIGHT-OF-WAY, BEARING N86°50'44"W, A DISTANCE OF 250.87 FEET AS MEASURED (250.86 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE SOUTHEAST CORNER OF LOT 2, BLOCK 1, BOMGAARS ADDITION, TO THE CITY OF SCOTTSBLUFF, AS RECORDED IN INSTRUMENT 2025-3738, IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, THENCE NORTHERLY ON THE EAST LINE OF SAID LOT 2, BLOCK 1, BOMGAARS ADDITION, BEARING N02°08'28"E, A DISTANCE OF 484.94 FEET AS MEASURED (484.97 RECORDED), TO THE POINT OF INTERSECTION WITH THE SOUTHERN MOST SOUTHWEST CORNER OF LOT 1, BLOCK 1, BOMGAARS ADDITION, THENCE EASTERLY ON THE SOUTH LINE OF SAID LOT 1, BLOCK 1, BOMGAARS ADDITION, BEARING S87°57'58"E, A DISTANCE OF 644.14 FEET AS MEASURED (644.21 RECORDED), THENCE NORTHEASTERLY ON THE SOUTHEASTERLY LINE OF SAID LOT 1, BLOCK 1, BOMGAARS ADDITION, BEARING N48°53'07"E, A DISTANCE OF 208.71 FEET AS MEASURED (208.70 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE NORTHERLY CORNER OF A TRIANGULAR TRACT OF LAND AS DESCRIBED IN INSTRUMENT 2025-4845, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, SAID POINT BEING 70.00 FEET WEST OF AS MEASURED PERPENDICULAR TO THE CENTER LINE OF THE (SO CALLED) BELT SPUR MAIN TRACK OF THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, THENCE SOUTHERLY ON THE EAST LINE OF SAID TRIANGULAR TRACT OF LAND AND PARALLEL WITH SAID BELT SPUR TRACK, BEARING S01°45'47"W, A DISTANCE OF 142.65 FEET AS MEASURED (141.43 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE NORTHEAST CORNER OF A TRACT OF LAND DESCRIBED IN INSTRUMENT 2017-484 RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, SAID POINT ALSO BEING 70.00 FEET WEST OF AS MEASURED PERPENDICULAR TO THE CENTER LINE OF THE (SO CALLED) BELT SPUR MAIN TRACK, THENCE CONTINUING SOUTHERLY ON THE EAST LINE OF SAID TRACT OF LAND AND PARALLEL WITH THE (SO CALLED) BELT SPUR MAIN TRACK, BEARING S01°46'52"W, A DISTANCE OF 499.99 FEET AS MEASURED (500.00 FEET RECORDED), TO THE POINT OF BEGINNING, CONTAINING AN AREA OF 9.30 ACRES, MORE OR LESS.

THAT THE ACCOMPANYING PLAT IS A TRUE DELINEATION OF SAID SURVEY DRAWN TO A SCALE OF 100 FEET TO THE INCH. THAT ALL DIMENSIONS ARE IN FEET AND DECIMALS OF A FOOT. THAT ALL MONUMENTS FOUND OR SET ARE MARKED AS SHOWN. THAT SAID SURVEY, TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND IN ACCORDANCE WITH THE LAND SURVEYOR'S REGULATION ACT IN EFFECT AT THE TIME OF THIS SURVEY.

WITNESS MY HAND AND SEAL THIS 9TH DAY OF January, 2026.
FOR THE FIRM OF M. C. SCHAFF AND ASSOCIATES, INC.

GREGG M. SCHILZ, NEBRASKA PROFESSIONAL LAND SURVEYOR, P.L.S. 785



BLOCKS 1, 2 AND 3
KNOW HOW ADDITION
SCOTTSBLUFF, NE
JOB# RM250110-00
SHEET 2 OF 2

OWNER'S STATEMENT

WE, THE UNDERSIGNED, BEING THE OWNERS OF UNPLATTED LANDS SITUATED IN PART OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA, AS DESCRIBED IN THE FOREGOING 'SURVEYOR'S CERTIFICATE' AND SHOWN ON THE ACCOMPANYING PLAT HAVE CAUSED SUCH REAL ESTATE TO BE PLATTED AS **BLOCKS 1, 2, AND 3 KNOW HOW ADDITION**, AN ADDITION TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA, SITUATED IN PART OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA THAT THE FOREGOING PLAT IS MADE WITH THE FREE CONSENT AND IN ACCORDANCE WITH THE DESIRES OF THE UNDERSIGNED OWNERS.

DATED THIS 23 DAY OF FEB, 2026.

OWNERS: KNOW HOW, LLC

BY: BRYAN FRANK, MEMBER

ACKNOWLEDGEMENTS

STATE OF NEBRASKA)
COUNTY OF SCOTTS BLUFF)

BEFORE ME, A NOTARY PUBLIC, QUALIFIED AND ACTING IN SAID COUNTY, PERSONALLY CAME BRYAN FRANK, MEMBER OF KNOW HOW, LLC, TO ME KNOWN TO BE THE IDENTICAL PERSON WHOSE SIGNATURE IS AFFIXED TO THE FOREGOING 'OWNER'S STATEMENT' AND ACKNOWLEDGED THE EXECUTION THEREOF TO BE HIS VOLUNTARY ACT AND DEED AND THE VOLUNTARY ACT AND DEED OF KNOW HOW, LLC.

WITNESS MY HAND AND SEAL THIS 23rd DAY OF February, 2026.



NOTARY PUBLIC

MY COMMISSION EXPIRES Nov. 9, 2026

APPROVAL

THE FOREGOING PLAT OF **BLOCKS 1, 2, AND 3 KNOW HOW ADDITION**, AN ADDITION TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA, SITUATED IN PART OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA IS HEREBY APPROVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA,

BY RESOLUTION DULY PASSED THIS _____ DAY OF _____, 2026.

MAYOR: BETSY VIDLAK

ATTEST: CITY CLERK

CONTRACT FOR PUBLIC IMPROVEMENTS

This contract is made this 16th day of March, 2026, between City of Scottsbluff, Nebraska, a Municipal Corporation, hereafter called "City", and Know How, LLC, a **Nebraska limited liability company** hereafter called "Developer"

RECITALS

1. Developer owns real estate described as follows:

Blocks 1, 2, & 3, Know How Addition, an addition to the City of Scottsbluff, Scotts Bluff County, Nebraska.

This real estate will hereafter be called Developer Tract.

2. Certain improvements in the area which are required by the Scottsbluff Municipal Code to be constructed by the Developer have not been constructed. The parties desire to memorialize their agreement with respect to the construction of these improvements. For that purpose, Developer, desires to bind itself and its successors in interest to construct the improvements in accordance with the Scottsbluff Municipal Code as hereinafter provided.

AGREEMENTS OF THE PARTIES

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

3. By February 9, 2028, Developer shall cause to be constructed, all in accordance with the plans and specifications to be approved by the City, which approval will not be unreasonably withheld, the following:

Sanitary Sewer Improvements listed on Exhibit A and shown on the approved Preliminary Plat

The parties recite their understanding that the quantities described above may change when the final plans and specifications are approved.

4. All improvements described in this contract shall be constructed in accordance with plans and specifications approved by the City and in accordance with all ordinances and codes adopted by the City. All the improvements shall become the property of the City immediately upon acceptance of the improvements by the City Council. Developer warrants such

improvements for a period of one year from the date of the acceptance of the improvements.

5. Should Developer fail to construct the improvements, the City may construct the improvements. Developer shall reimburse the City for all costs expended by the City in constructing such improvements. The City may at its option, assess all or any part of the unreimbursed cost of the improvements against the Developer Tract benefited by the improvements. When any installment of special assessments is unpaid for a period of six (6) months after the same is delinquent, the City may mail written notice to the Developer of that fact and demand that Developer pay such installment. If Developer fails to do so within thirty (30) days after such notice is mailed, the City may proceed by appropriate action to enforced Developer's liability as described in this paragraph. In any such action the City shall not be limited to the installments which are currently due but shall be entitled to collect the entire cost of the improvements, plus interest, less sums previously paid. Any forbearance by the City to exercise any right granted to it in this contract shall not be considered a waiver of the City's rights. Any notice under this paragraph shall be deemed properly sent if sent by certified U.S. mail, postage prepaid, to the Developer at the following address:

Know How, LLC
C/O Bryan Frank
230340 Highland Road
Scottsbluff, Nebraska 69361

6. To secure Developer's liability, Developer agrees to provide a letter of credit from Platte Valley Bank consistent with the policies established by the City. The estimated cost of the improvements contemplated by Developer are agreed to be \$152,984. The parties recite their understanding that this is an estimate only and that the actual cost of the improvements may differ from the estimate. The security furnished by Developer will be in the amount of the actual cost of the improvements. It is contemplated that Developer will enter into a contract for the construction of the improvements. The provisions of such contract will determine the actual cost of the improvements. If the security furnished by the Developer is a letter of credit, the letter of credit shall provide that upon demand by the City the City shall be paid all sums, which the City is entitled to collect from Developer under this contract. If the sums collected by the City under the letter of credit are not sufficient to satisfy Developers' liability to the City, Developer will remain liable for the balance. The City may, at its option, assess all or any part of the amounts owed for the improvements described in paragraph 3 hereof and not covered by the letter of credit and not paid for by Developer.

7. Developer agrees to participate in and not object to the creation of any special improvement district that may be subsequently created to construct and improve the Developer Tract with sanitary sewer. This paragraph will not be deemed a waiver of Developer's right to contest the extent to which it is benefited by such special improvement district, or to contest the amount of any assessments levied against the Developer's Tract.

8. This contract shall bind, in addition to the parties, the successors and assigns of the respective parties.

9. The parties agree to execute a Memorandum of Contract suitable for filing in the Office of the Register of Deeds of Scotts Bluff County, Nebraska, to give notice of the fact that this Contract has been executed. Developer shall reimburse the City for the costs of filing this Memorandum of Contract via the final plat filing fee.

IN WITNESS WHEREOF, the parties have set their hands the day and year first herein written.

CITY OF SCOTTSBLUFF, NEBRASKA

By _____
Mayor

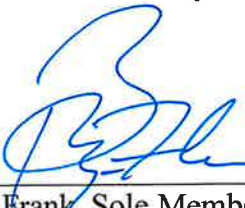
Dated _____

Attest:

City Clerk

Know How, LLC, a Nebraska
limited liability company

Seal

By  _____
Bryan Frank, Sole Member

Dated 3/12/26

MEMORANDUM OF CONTRACT

The City of Scottsbluff, Nebraska and Know How, LLC, a Nebraska limited liability company, hereafter called Owner, give notice that they have executed a contract dated March 16, 2026 This contract involves the following described real estate:

Blocks 1, 2, and 3, Know How Addition, an addition to the City of Scottsbluff, Scotts Bluff County, Nebraska.

The contract generally provides for the development of the real estate described above including the construction of appropriate public improvements. It describes the improvements to be constructed, contains other provisions regarding the development, and describes the rights and duties of the parties.

Parties interested in the real estate described above should inform themselves concerning the details of this contract.

CITY OF SCOTTSBLUFF, NEBRASKA

Know How, LLC, A
NEBRASKA LIMITED LIABILITY
COMPANY

By _____
Mayor

By *[Signature]* MEMBER
(Title)

Dated _____

Dated 3/12/26

Attest:

City Clerk Seal

RESOLUTION NO. 26-__

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

WHEREAS, BE IT RESOLVED, the Final Plat of Blocks 1-3, Know How Addition, in Scotts Bluff County, Nebraska, and more particularly described in the Final Plat signed on the date of January 9, 2026, duly made, acknowledged and certified, is approved. Approval is made on the condition that a Contract for Public Improvements be signed by the Owner and approved by City Council for construction of sanitary sewer improvements more particularly described in the Contract for Public Improvements and the Owner providing a letter of credit to secure the cost of the construction for the improvements. The Mayor is authorized to sign the Final Plat on behalf of the City of Scottsbluff, Nebraska. Such Final Plat and related documents are ordered to be filed and recorded in the office of the Register of Deeds, Scotts Bluff County, Nebraska.

Passed and approved this ____ day of March, 2026.

Betsy Vidlak, Mayor

ATTEST:

Kimberley Wright, City Clerk

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 12.d

Council to consider action on the first reading of the Ordinance to consider the Creation of Sanitary Sewer District #169 located in the East Half of the Southwest Quarter of Section 19, Township 22 North, Range 54 West of the 6th P.M.

Staff Contact: Zachary Glaubius

Agenda Statement

Item No. DS26-09

For Meeting of: 2-2-26

AGENDA TITLE: Council to consider action on the first reading of the Ordinance to consider the Creation of Sanitary Sewer District #169 located in the East Half of the Southwest Quarter of Section 19, Township 22 North, Range 54 West of the 6th P.M.

SUBMITTED BY DEPARTMENT/ORGANIZATION: Development Services

PRESENTATION BY: Zachary Glaubius, Development Services Director

SUMMARY EXPLANATION: Know How, LLC is requesting the creation of a sanitary sewer improvement district to install the required improvements in the Know How Addition. Attached is a letter from the legal representative of Know How, LLC requesting a waiver of public notice as Know How, LLC is the only affected property owner.

BOARD/COMMISSION/STAFF RECOMMENDATION: Positive recommendation by BIB
Does this item require the expenditure of funds? _____yes ____x____no
Are funds budgeted? _____yes ____x____no

EXHIBITS

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

Other (specify) ☒

Exhibit 1: Map of Sanitary Sewer District #169

Exhibit 2: Projected Costs Spreadsheet

Exhibit 3: Public Notice Waiver Request Letter

Exhibit 4: Preliminary Plat of Know How Addition

NOTIFICATION LIST: Yes ☐ No ☒ Further Instructions ☐

Please list names and addresses required for notification.

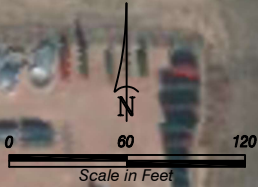
APPROVAL FOR SUBMITTAL: _____
City Manager

SANITARY SEWER DISTRICT

BLOCKS 1, 2 AND 3, KNOW HOW ADDITION
TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA

A TRACT OF LAND SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 19, THENCE WESTERLY ON THE SOUTH LINE OF SAID SECTION 19, ON AN ASSUMED BEARING OF N87°57'57"W, A DISTANCE OF 456.44 FEET, TO THE TRUE POINT OF BEGINNING, THENCE CONTINUING WESTERLY ON THE SOUTH LINE OF SAID SECTION 19, BEARING N87°57'57"W, A DISTANCE OF 460.00 FEET, THENCE NORTHERLY BEARING N02°02'03"E, A DISTANCE OF 55.14 FEET, THENCE EASTERLY BEARING S86°50'44"E, A DISTANCE OF 9.14 FEET TO THE POINT OF INTERSECTION WITH THE SOUTHWEST CORNER OF KNOW HOW ADDITION, SAID POINT ALSO BEING ON THE NORTH RIGHT-OF-WAY LINE OF HIGHLAND ROAD, THENCE CONTINUING EASTERLY ON SAID SOUTH LINE OF KNOW HOW ADDITION AND SAID NORTH RIGHT-OF-WAY LINE BEARING S86°50'44"E, A DISTANCE OF 250.87 FEET, THENCE EASTERLY ON SAID SOUTH LINE OF KNOW HOW ADDITION AND SAID NORTH RIGHT-OF-WAY LINE, BEARING S87°57'22"E, A DISTANCE OF 198.80 FEET, THENCE SOUTHERLY BEARING S00°36'25"W, A DISTANCE OF 50.04 FEET TO THE POINT OF BEGINNING CONTAINING AN AREA OF ±0.54 ACRES MORE OR LESS



BLOCK 1,
KNOW HOW ADDITION
Area = 1.294 Acres±

BLOCK 2,
KNOW HOW ADDITION
Area = 4.626 Acres±

BLOCK 3,
KNOW HOW ADDITION
Area = 3.376 Acres±

SOUTH 1/4 CORNER
S19 T22N R54W

M. C. SCHAFF & ASSOCIATES, INC.
818 SOUTH BELTLINE HIGHWAY EAST
SCOTTSBLUFF, NEBRASKA 69361



ENGINEERS ♦ PLANNERS ♦ DESIGNERS ♦ LAND SURVEYORS
PH: 308-635-1926 FAX: 308-635-7807 INTERNET: WWW.MCSCHAFF.COM

PROJECT: SANITARY SEWER DISTRICT

KNOW HOW ADDITION

E1/2 OF SW 1/4

SECTION 19, T22N-R54W

SCOTTS BLUFF COUNTY

NEBRASKA

BRYAN FRANK

KNOW HOW LLC

CLIENT:

PROJECT NUMBER:

PROJECT DATE:

PROJECT MGR:

PROJECT TEAM:

SEAL

DATE	REVISION

LEGAL DESCRIPTION – SANITARY SEWER DISTRICT

A TRACT OF LAND SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 19, THENCE WESTERLY ON THE SOUTH LINE OF SAID SECTION 19, ON AN ASSUMED BEARING OF N87°57'57"W, A DISTANCE OF 456.44 FEET, TO THE **TRUE POINT OF BEGINNING**, THENCE CONTINUING WESTERLY ON THE SOUTH LINE OF SAID SECTION 19, BEARING N87°57'57"W, A DISTANCE OF 460.00 FEET, THENCE NORTHERLY BEARING N02°02'03"E, A DISTANCE OF 55.14 FEET, THENCE EASTERLY BEARING S86°50'44"E, A DISTANCE OF 9.14 FEET TO THE POINT OF INTERSECTION WITH THE SOUTHWEST CORNER OF KNOW HOW ADDITION, SAID POINT ALSO BEING ON THE NORTH RIGHT-OF-WAY LINE OF HIGHLAND ROAD, THENCE CONTINUING EASTERLY ON SAID SOUTH LINE OF KNOW HOW ADDITION AND SAID NORTH RIGHT-OF-WAY LINE BEARING S86°50'44"E, A DISTANCE OF 250.87 FEET, THENCE EASTERLY ON SAID SOUTH LINE OF KNOW HOW ADDITION AND SAID NORTH RIGHT-OF-WAY LINE, BEARING S87°57'22"E, A DISTANCE OF 198.80 FEET, THENCE SOUTHERLY BEARING S00°36'25"W, A DISTANCE OF 50.04 FEET TO THE POINT OF BEGINNING CONTAINING AN AREA OF ±0.54 ACRES MORE OR LESS

THE SANITARY SEWER DISTRICT WILL INCLUDE 8-INCH SANITARY SEWER AND APPURTENANCES TO SERVE BLOCKS 1-3 KNOW HOW ADDITION.

THE FOLLOWING PARCELS OF LAND ARE INCLUDED IN SAID DISTRICT AND ARE SUBJECT TO ASSESSMENT;

BLOCKS 1-3 KNOW HOW ADDITION, LOCATED IN THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., BEING IN THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA

Sewer Extension - Know How Addition

Item Description	Quantity	Unit Price	Extension
1 Mobilization	1 LS	\$15,000.00 / LS	\$15,000.00
2 8" PVC Sanitary Sewer Pipe	460 LF	\$90.00 / LF	\$41,400.00
3 Sanitary Sewer Manhole	2 EA	\$8,500.00 / EA	\$17,000.00
4 Connect to Existing Sanitary Sewer Manhole	1 EA	\$5,500.00 / EA	\$5,500.00
5 Remove Existing Pavement	1900 SF	\$3.00 / SF	\$5,700.00
6 Construct 8-Inch PC Pavement	212 SY	\$90.00 / SY	\$19,080.00
7 Restore Gravel Surfacing	2800 SF	\$5.00 / SF	\$14,000.00
Estimated Construction Cost			\$117,680.00
10% Contingency			\$11,768.00
Engineering, Inspection, Testing			\$23,536.00
Total Estimated Cost			\$152,984.00

Exhibit A

HOLYOKE
SNYDER
LONGORIA
& RICE
PC, LLO

Attorneys At Law
1714 Second Avenue
Post Office Box 2424
Scottsbluff, NE 69363-2424

Telephone: (308) 635-5000
Facsimile: (308) 635-8000
www.panhandlejustice.com

Andrew W. Snyder
Jonas I. Longoria
Brendan J. Rice*

Thomas T. Holyoke, Of Counsel

*Licensed in Nebraska & Wyoming

March 8, 2026

Via E-Mail Only

Mr. Zach Glaubius

zglaubius@scottsbluff.org

RE: Know How, LLC
Re-Plat & Creation of Sanitary Improvement District

Dear Mr. Glaubius:

As you are aware, Know How LLC, a Nebraska limited liability company, is the owner of a certain tract of land located in the E1/2SW1/4 of Section 19, Township 22 North, Range, 54 West, and is presently seeking a re-plat of said property to create Blocks 1, 2, and 3, Know How Addition to the City of Scottsbluff, Scotts County, Nebraska,. This request also includes the creation of a Sanitary Improvement District.

In connection with the re-plat and request to create an improvement district, Know How respectfully requests a waiver of any public notice that may be required in connection with Resolution No. 07-6-2. I note that Know How LLC is the sole owner of the property affected by the creation of the Sanitary Improvement District.

Please let me know if you have any comments or questions in connection with this request. Thank you.

Sincerely,



Brendan J. Rice

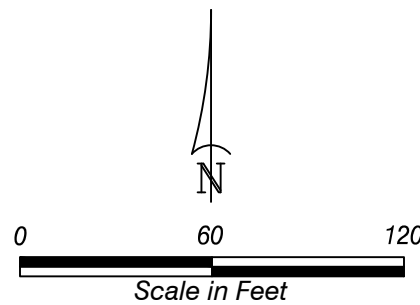
BJR:yg

PRELIMINARY PLAT

BLOCKS 1, 2 AND 3, KNOW HOW ADDITION

TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA

SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER
OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST
OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA

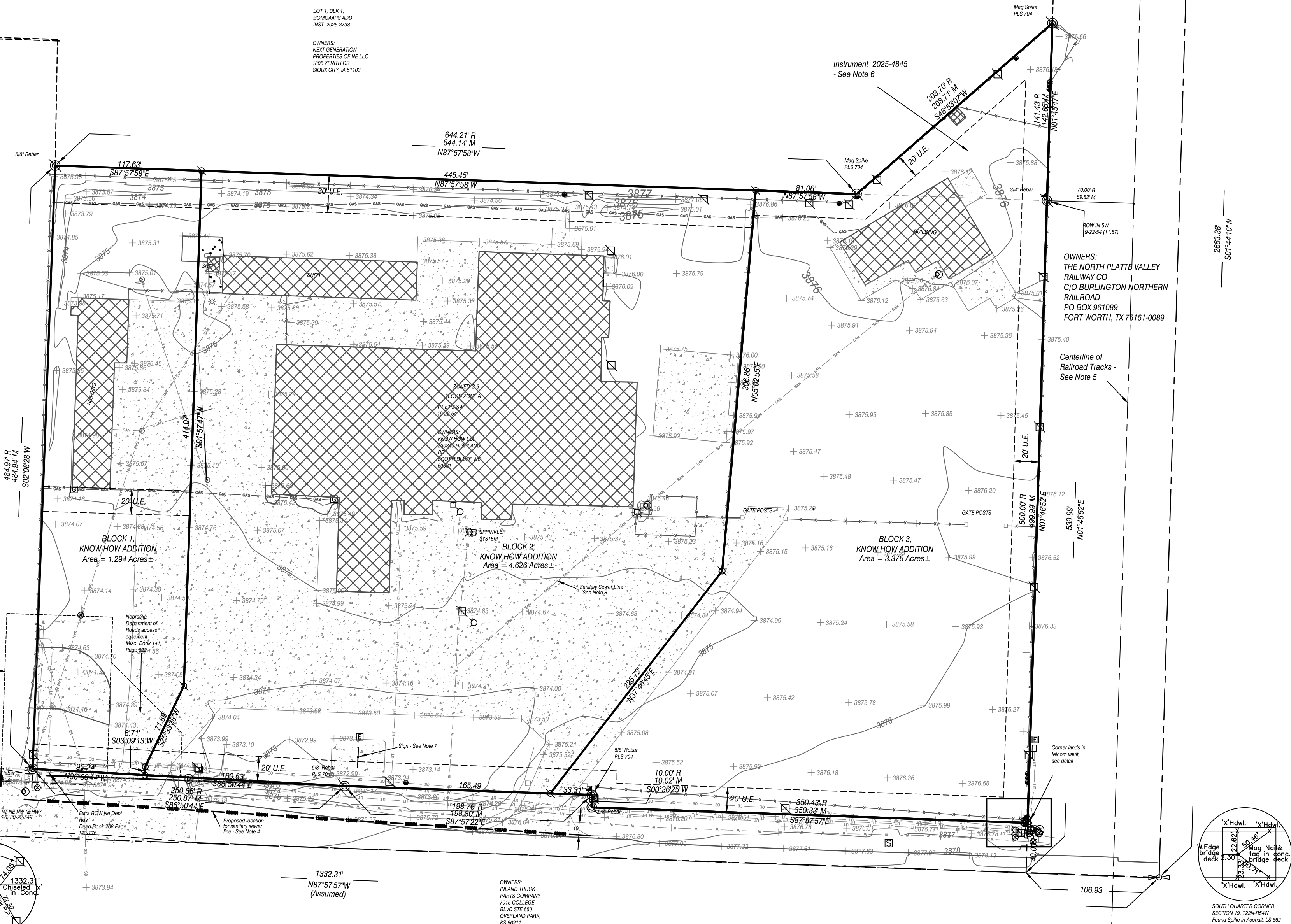


LOT 1, BLK 1,
BOMGAARS ADD
INST 2025-3738

OWNERS:
NEXT GENERATION
PROPERTIES OF NE LLC
1805 ZENITH DR
SIOUX CITY, IA 51103

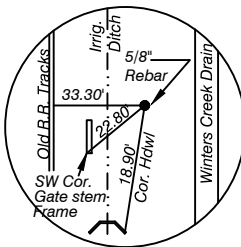
LT 2, BLK 1,
BOMGAARS ADD
19-22-54
INST 2025-3738

OWNERS:
NEXT GENERATION
PROPERTIES OF
NE LLC
1805 ZENITH DR
SIOUX CITY, IA
51103



ZONED M-1
BLOCK 1,
COUNTRY COMMERCIAL BUSINESS PARK

OWNERS:
MOUNTAIN TOWER & LAND LLC
1224 W PLATTE AVE
FORT MORGAN, CO 80701



CENTER QUARTER CORNER
SECTION 19, T22N-R54W
Found 5/8\"/>

OWNERS:
THE NORTH PLATTE VALLEY
RAILWAY CO
C/O BURLINGTON NORTHERN
RAILROAD
PO BOX 961089
FORT WORTH, TX 76161-0089

M. C. SCHAFF & ASSOCIATES, INC.
818 SOUTH BELTLINE HIGHWAY EAST
SCOTTSBLUFF, NEBRASKA 69361



ENGINEERS ♦ PLANNERS ♦ DESIGNERS ♦ LAND SURVEYORS
PH: 308-635-1926 FAX: 308-635-7807 INTERNET: WWW.MCSCHAFF.COM

PROJECT: PROPOSED LOTS 1, 2 AND 3,
KNOW HOW ADDITION
E1/2 OF SW1/4
SECTION 19, T22N-R54W
SCOTTS BLUFF COUNTY
NEBRASKA
CLIENT: BRYAN FRANK
KNOW HOW LLC

PROJECT NUMBER:
RM250110-00
PROJECT DATE:
10-17-2025
PROJECT MGR:
DPS
PROJECT TEAM:
GS-TD

SEAL

DATE REVISION

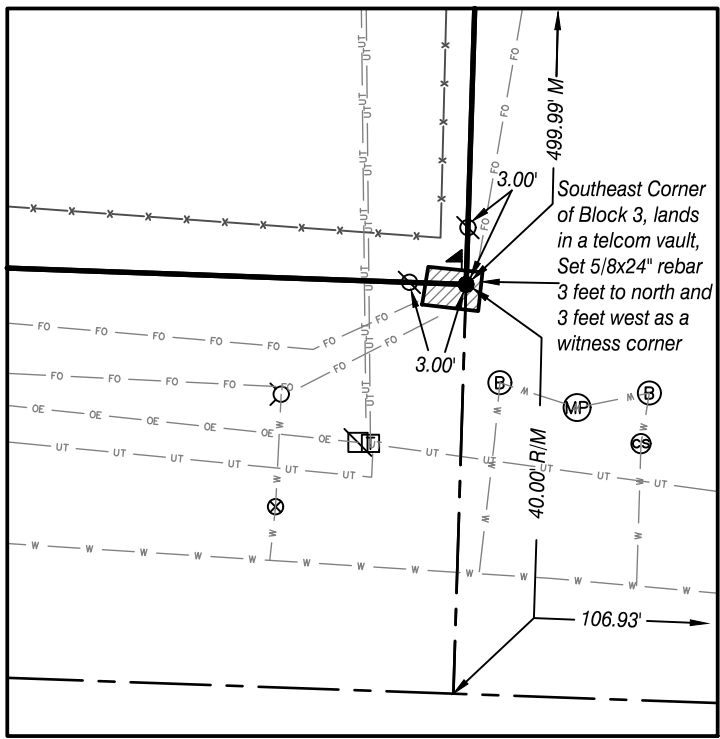
SHEET 1 OF 2

PRE - 1

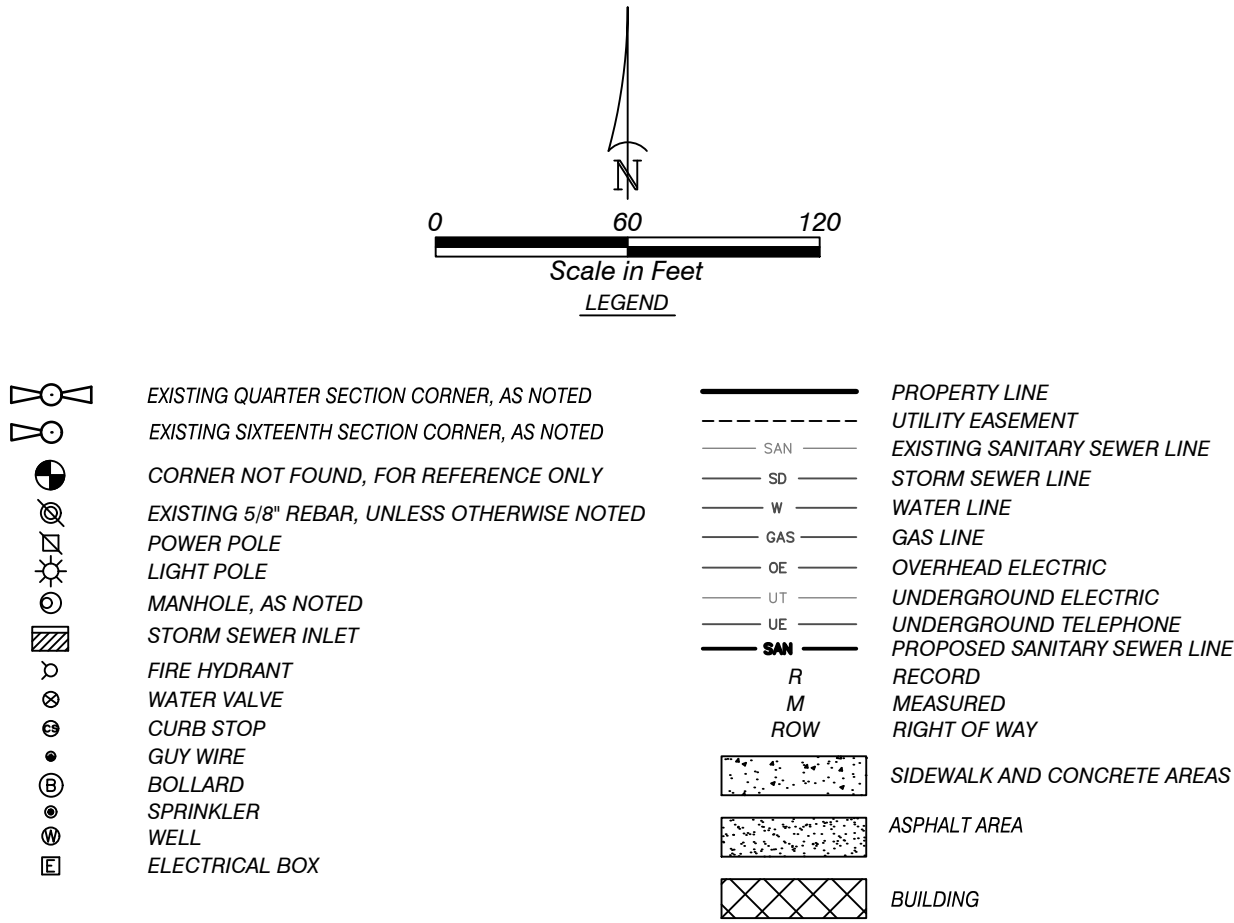
LEGAL DESCRIPTION

A TRACT OF LAND SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 19, THENCE WESTERLY ON THE SOUTH LINE OF SAID SOUTHWEST QUARTER, ON AN ASSUMED BEARING OF N87°57'57"W, A DISTANCE OF 106.93 FEET, THENCE NORTHERLY, BEARING N01°46'52"E, A DISTANCE OF 40.00 FEET, TO THE POINT OF INTERSECTION WITH THE SOUTHEAST CORNER OF A TRACT OF LAND DESCRIBED IN INSTRUMENT 2017-484, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, SAID POINT BEING 70.00 FEET WEST OF AS MEASURED PERPENDICULAR TO THE CENTER LINE OF THE (SO CALLED) BELT SPUR MAIN TRACK OF THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, AND SAID POINT ALSO BEING ON THE NORTH RIGHT OF WAY LINE OF HIGHLAND ROAD AND SAID POINT ALSO BEING THE **TRUE POINT OF BEGINNING**, THENCE WESTERLY ON SAID SOUTH LINE OF SAID TRACT OF LAND AND RUNNING PARALLEL WITH THE SOUTH LINE OF SAID SOUTHWEST QUARTER, BEARING N87°57'57"W, A DISTANCE OF 350.33 FEET AS MEASURED (350.43 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE EAST RIGHT-OF-WAY LINE OF HIGHWAY 26 AS DESCRIBED IN DEED BOOK 111, PAGE 97, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, THENCE NORTHERLY ON THE EAST LINE OF SAID HIGHWAY 26 RIGHT-OF-WAY, BEARING N00°36'25"E, A DISTANCE OF 10.02 FEET AS MEASURED (10.00 FEET RECORDED), THENCE WESTERLY ON THE NORTH LINE OF SAID HIGHWAY 26 RIGHT-OF-WAY, BEARING N87°57'22"W, A DISTANCE OF 198.80 FEET AS MEASURED (198.76 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE NORTH RIGHT-OF-WAY LINE OF HIGHWAY 26 AS DESCRIBED IN DEED BOOK 208, PAGE 173, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, THENCE WESTERLY ON SAID NORTH LINE OF HIGHWAY 26 RIGHT-OF-WAY, BEARING N86°50'44"W, A DISTANCE OF 250.87 FEET AS MEASURED (250.86 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE SOUTHEAST CORNER OF LOT 2, BLOCK 1, BOMGAARS ADDITION, TO THE CITY OF SCOTTSBLUFF, AS RECORDED IN INSTRUMENT 2025-3738, IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, THENCE NORTHERLY ON THE EAST LINE OF SAID LOT 2, BLOCK 1, BOMGAARS ADDITION, BEARING N02°08'28"E, A DISTANCE OF 484.94 FEET AS MEASURED (484.97 RECORDED), TO THE POINT OF INTERSECTION WITH THE SOUTHERN MOST SOUTHWEST CORNER OF LOT 1, BLOCK 1, BOMGAARS ADDITION, THENCE EASTERLY ON THE SOUTH LINE OF SAID LOT 1, BLOCK 1, BOMGAARS ADDITION, BEARING S87°57'58"E, A DISTANCE OF 644.14 FEET AS MEASURED (644.21 RECORDED), THENCE NORTHEASTERLY ON THE SOUTHEASTERLY LINE OF SAID LOT 1, BLOCK 1, BOMGAARS ADDITION, BEARING N48°53'07"E, A DISTANCE OF 208.71 FEET AS MEASURED (208.70 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE NORTHERLY CORNER OF A TRIANGULAR TRACT OF LAND AS DESCRIBED IN INSTRUMENT 2025-4845, RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, SAID POINT BEING 70.00 FEET WEST OF AS MEASURED PERPENDICULAR TO THE CENTER LINE OF THE (SO CALLED) BELT SPUR MAIN TRACK OF THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, THENCE SOUTHERLY ON THE EAST LINE OF SAID TRIANGULAR TRACT OF LAND AND PARALLEL WITH SAID BELT SPUR TRACK, BEARING S01°45'47"W, A DISTANCE OF 142.65 FEET AS MEASURED (141.43 FEET RECORDED), TO THE POINT OF INTERSECTION WITH THE NORTHEAST CORNER OF A TRACT OF LAND DESCRIBED IN INSTRUMENT 2017-484 RECORDED IN THE SCOTTS BLUFF COUNTY REGISTER OF DEEDS OFFICE, SAID POINT ALSO BEING 70.00 FEET WEST OF AS MEASURED PERPENDICULAR TO THE CENTER LINE OF THE (SO CALLED) BELT SPUR MAIN TRACK, THENCE CONTINUING SOUTHERLY ON THE EAST LINE OF SAID TRACT OF LAND AND PARALLEL WITH THE (SO CALLED) BELT SPUR MAIN TRACK, BEARING S01°46'52"W, A DISTANCE OF 499.99 FEET AS MEASURED (500.00 FEET RECORDED), TO THE POINT OF BEGINNING, CONTAINING AN AREA OF 9.30 ACRES, MORE OR LESS



SOUTHEAST CORNER OF BLOCK 3 DETAIL



PLAT PREPARED FOR:
BRYAN FRANK,
BY M.C. SCHAFF AND ASSOCIATES, INC

GENERAL NOTES

- Underground utilities shown are based on utility locates to the Nebraska One-Call System, information from City GIS maps, and on-site observations and may or may not represent the true location of shown utility, or the presence of all buried existing utilities.
- Flood Plain Information: This property is located in the Flood Plain Zone A, as shown on FIRM Map, Community Panel No. 310206-0010-C, effective date June 15, 1979, Zone A refers to areas of 100 year flood, base flood elevations and flood hazard factors not determined.
- Zoning Information: This property is zoned C-3 (HEAVY COMMERCIAL) in the City of Scottsbluff, Nebraska. The Building Setback requirements as per zoning designation is as follows:

SETBACK REQUIREMENTS FOR ZONE C-3 (HEAVY COMMERCIAL)
Front yard setback - None
Side street setback - 12.5 feet
Rear yard setback - None
Side yard setback - None

The minimum height of building allowed - 35 feet
(source: Scottsbluff Municipal Code Section 25-3-15)
- Proposed Sanitary Sewer Line Location, situated 10 feet south of existing water main
- Centerline of Rail Road Spur Track - Most rails have been removed. The Rail centerline was established from existing rails found to the north of the Project Area, and rail ties with rail clamps still in place to the south of the project area. Verified distance from old surveys by KAB LS476.
- Triangular tract of land described in Instrument 2025-4845. An Attorney's opinion has been provided to the City.
- The sign for the business on Block 2 is a rotating sign which enters the 20 foot Utility Easement as it rotates.
- Sanitary sewer line was located using Ground Penetrating Radar, the point of connection is unknown, location is approximate.
- All Easements, Restrictions and other documents that may effect these platted Blocks that are of record or not of record may not be shown on this plat.

PRELIMINARY PLAT

BLOCKS 1, 2 AND 3, KNOW HOW ADDITION

TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA

SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER
OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST
OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA



VICINITY MAP

M. C. SCHAFF & ASSOCIATES, INC.
818 SOUTH BELTLINE HIGHWAY EAST
SCOTTSBLUFF, NEBRASKA 69361

ENGINEERS ♦ **PLANNERS** ♦ **DESIGNERS** ♦ **LAND SURVEYORS**
PH: 308-635-1926 FAX: 308-635-7807 INTERNET: WWW.MCSCHAFF.COM

**PROJECT: PROPOSED LOTS 1, 2 AND 3,
KNOW HOW ADDITION
E1/2 OF SW 1/4
SECTION 19, T22N-R54W
SCOTTS BLUFF COUNTY
NEBRASKA
BRYAN FRANK
KNOW HOW LLC**

CLIENT:

PROJECT NUMBER:
RM250110-00
PROJECT DATE:
10-17-2025
PROJECT MGR:
DPS
PROJECT TEAM:
GS-TD

SEAL

DATE	REVISION
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SHEET 2 OF 2
PRE-2

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA CREATING SANITARY SEWER DISTRICT NO. 169; DEFINING THE SAME AND THE LIMITS THEREOF; PROVIDING FOR THE CONSTRUCTION OF NECESSARY IMPROVEMENTS AND SUCH OTHER WORK AS IS NECESSARY AND INCIDENTAL THERETO; PROVIDING FOR PLANS, SPECIFICATIONS, ESTIMATES OF COST AND SECURING OF BIDS; PROVIDING FOR THE PAYMENT OF SUCH WORK AND OTHER EXPENSES INCIDENTAL THERETO; PROVIDING FOR ASSESSMENT OF THE COST OF SAID IMPROVEMENTS AGAINST THE PROPERTY IN SAID DISTRICT ESPECIALLY BENEFITTED THEREBY IN PROPORTION TO SAID BENEFITS; PROVIDING FOR THE ISSUANCE OF DISTRICT IMPROVEMENT WARRANTS AND DISTRICT IMPROVEMENT BONDS AND FOR THE LEVY OF SPECIAL ASSESSMENTS AND GENERAL TAXES TO PAY FOR SAID IMPROVEMENTS; PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM AND THE TIME WHEN THIS ORDINANCE SHALL TAKE EFFECT.

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

Section 1. The City does hereby resolve to act pursuant to the provisions of Section 18-401 to 18-411, Reissue Revised Statutes of Nebraska, as amended, in creating a sanitary sewer district. Sanitary Sewer District No. 169 (the "District") of the City of Scottsbluff, Nebraska (the "City") is hereby created.

Section 2. The outer boundaries of such district are as follows:

A TRACT OF LAND SITUATED IN THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., SCOTTS BLUFF COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTH QUARTER CORNER OF SAID SECTION 19, THENCE WESTERLY ON THE SOUTH LINE OF SAID SECTION 19, ON AN ASSUMED BEARING OF N87°57'57"W, A DISTANCE OF 456.44 FEET, TO THE **TRUE POINT OF BEGINNING**, THENCE CONTINUING WESTERLY ON THE SOUTH LINE OF SAID SECTION 19, BEARING N87°57'57"W, A DISTANCE OF 460.00 FEET, THENCE NORTHERLY BEARING N02°02'03"E, A DISTANCE OF 55.14 FEET, THENCE EASTERLY BEARING S86°50'44"E, A DISTANCE OF 9.14 FEET TO THE POINT OF INTERSECTION WITH THE SOUTHWEST CORNER OF KNOW HOW ADDITION, SAID POINT ALSO BEING ON THE NORTH RIGHT-OF-WAY LINE OF HIGHLAND ROAD, THENCE CONTINUING EASTERLY ON SAID SOUTH LINE OF KNOW HOW ADDITION AND SAID NORTH RIGHT-OF-WAY LINE BEARING S86°50'44"E, A DISTANCE OF 250.87 FEET, THENCE EASTERLY ON SAID SOUTH LINE OF KNOW HOW ADDITION AND SAID NORTH RIGHT-OF-WAY LINE, BEARING S87°57'22"E, A DISTANCE OF 198.80 FEET, THENCE SOUTHERLY BEARING S00°36'25"W, A DISTANCE OF 50.04 FEET TO THE POINT OF BEGINNING CONTAINING AN AREA OF ±0.54 ACRES MORE OR LESS.

THE SANITARY SEWER DISTRICT WILL INCLUDE 8-INCH SANITARY SEWER AND APPURTENANCES TO SERVE BLOCKS 1-3 KNOW HOW ADDITION.

THE FOLLOWING PARCELS OF LAND ARE INCLUDED IN SAID DISTRICT AND ARE SUBJECT TO ASSESSMENT:

BLOCKS 1-3 KNOW HOW ADDITION, LOCATED IN THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 19, TOWNSHIP 22 NORTH, RANGE 54 WEST OF THE 6TH P.M., BEING IN THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA

Section 3. The City's special engineers, M.C. Schaff & Associates, shall make detailed plans and specifications for said improvements and an estimate of the cost thereof, and shall submit the same to the City Council. Upon approval of the same by the City Council, bids for construction of said work shall be provided by advertisement. On acceptance of any bid therefor, the Mayor and City Clerk are authorized to enter into a contract on behalf of the City for such work, and such contract shall be executed by said Mayor and attested by said City Clerk. The City Council shall have and hereby reserves the right to reject any and all bids received.

Section 4. The work and improvements shall be made at public cost, but special assessments on the properties especially benefitted thereby shall be levied to reimburse the City to the extent provided by law. Property included within the boundaries and limits of said District as hereinbefore described and defined is hereby declared to be benefitted by said work and improvements to the extent as will be determined by the City Council as provided by law and special assessments against the same to be made as hereinafter prescribed.

Section 5. For the purpose of paying for such improvements, the Mayor and City Council may borrow funds or issue district improvement warrants or bond anticipation notes of the City in the form and manner provided by law.

Section 6. To effect the final payment and retirement of said loan, warrants and bond anticipation notes, and to pay for the cost of such sanitary sewer improvements, the Mayor and City Council shall issue bonds in the form and manner provided by law, and may assess the cost of said work to the property in said District in proportion to the benefits derived therefrom.

Section 7. After the passage and publication of this Ordinance as in Section 10 provided, there shall be published as provided by law in the Scottsbluff Star-Herald, a newspaper of general circulation in the City, a notice with respect to the District created by the terms of this Ordinance, which notice shall be addressed generally to the owners of the real estate within the District, notifying them of the creation of the District and of the ordering of the creation. The notice shall further provide that if owners of record title representing a majority of the front footage of taxable property in such District file with the City Clerk within thirty (30) days after the first publication of said Notice, written protest to the creation of such District, the improvements in such District shall not be made as provided in this Ordinance of sanitary sewer improvements.

Section 8. The project described in this Ordinance is subject to limited referendum for a period of thirty days from the date of passage of this Ordinance. After the expiration of this thirty-day period, the project and measures related to it will not be subject to any further right of referendum.

Section 9. All provisions of any ordinance adopted prior hereto by the City and in conflict herewith are hereby repealed.

Section 10. This Ordinance shall take effect and be in full force from and after its passage, approval and publication, which shall be in pamphlet form.

PASSED AND ADOPTED THIS ____ DAY OF _____, 2026.

Betsy Vidlak, Mayor

ATTEST:

Kimberly Wright, City Clerk

Approved:

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 12.e

Council to consider action on the first reading of the Ordinance conveying city-owned property in the Orchard Place Addition to Obit Robles for the Purpose of correcting a right-of-way line.

Staff Contact: Zachary Glaubius

Agenda Statement

Item No. DS26-06

For Meeting of: 3-16-26

AGENDA TITLE: Council to discuss and consider action on an ordinance conveying city-owned property in the Orchard Place Addition to Obit Robles for the purpose of correcting a right-of-way line

SUBMITTED BY DEPARTMENT/ORGANIZATION: Development Services

PRESENTATION BY: Zachary Glaubius, Development Services Director

SUMMARY EXPLANATION: In 2025, the Development Services Department identified a dilapidated fence at 520 E 9th Street. Upon reviewing the property, staff realized part of the dilapidated fence was located on city-owned property. Staff reviewed the situation and did not see a reason for the City to retain the property located north of the alley, which Robles and his father had thought was part of their property for many years. Staff approached Robles regarding the property and he agreed he would like the portion north of the alley right-of-way. The attached ordinance authorizes a quitclaim deed of the 22.5' to Robles. The City will retain the rest of the city owned property and alley right-of-way to ensure the alley can be accessed from the southwest.

BOARD/COMMISSION/STAFF RECOMMENDATION: Positive recommendation by staff
Does this item require the expenditure of funds? _____yes ____x____no
Are funds budgeted? _____yes ____x____no

EXHIBITS

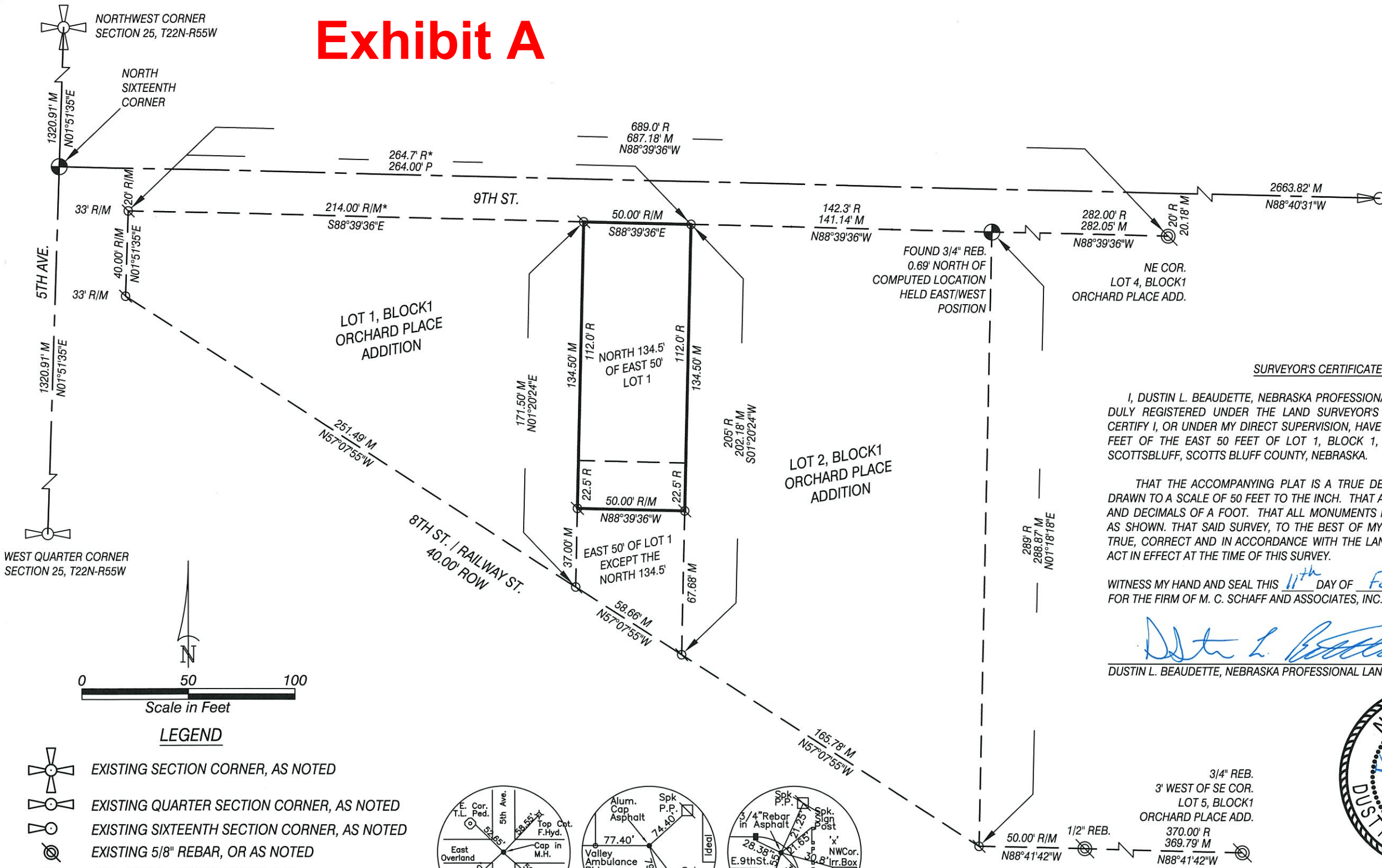
Resolution ☐ Ordinance ☒ Contract ☐ Minutes ☐ Plan/Map ☐
Other (specify)
Exhibit 1: Exhibit A, survey

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

APPROVAL FOR SUBMITTAL: _____
City Manager

Exhibit A

NORTH 134.5' OF THE EAST 50'
LOT 1, BLOCK 1
ORCHARD PLACE ADD.
SCOTTSBLUFF, NEBRASKA
JOB# 1SB100002



SURVEYOR'S CERTIFICATE

I, DUSTIN L. BEAUDETTE, NEBRASKA PROFESSIONAL LAND SURVEYOR NO. 799, DULY REGISTERED UNDER THE LAND SURVEYOR'S REGULATION ACT, HEREBY CERTIFY I, OR UNDER MY DIRECT SUPERVISION, HAVE SURVEYED THE NORTH 134.5 FEET OF THE EAST 50 FEET OF LOT 1, BLOCK 1, ORCHARD PLACE ADDITION, SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA.

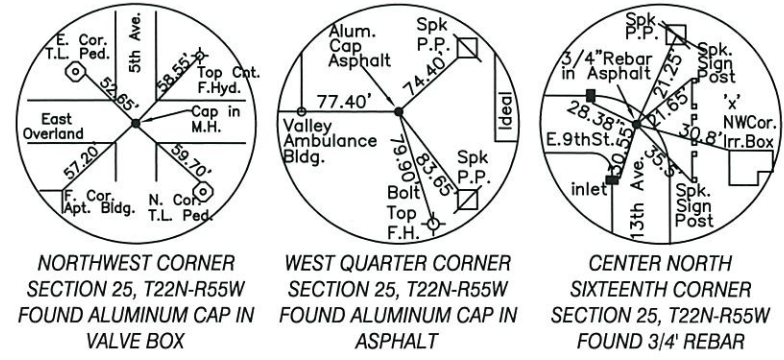
THAT THE ACCOMPANYING PLAT IS A TRUE DELINEATION OF SAID SURVEY DRAWN TO A SCALE OF 50 FEET TO THE INCH. THAT ALL DIMENSIONS ARE IN FEET AND DECIMALS OF A FOOT. THAT ALL MONUMENTS FOUND OR SET ARE MARKED AS SHOWN. THAT SAID SURVEY, TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND IN ACCORDANCE WITH THE LAND SURVEYOR'S REGULATION ACT IN EFFECT AT THE TIME OF THIS SURVEY.

WITNESS MY HAND AND SEAL THIS 11th DAY OF FEBRUARY, 2026.
FOR THE FIRM OF M. C. SCHAFF AND ASSOCIATES, INC.

Dustin L. Beaudette
DUSTIN L. BEAUDETTE, NEBRASKA PROFESSIONAL LAND SURVEYOR, P.L. S. 799



- LEGEND**
- EXISTING SECTION CORNER, AS NOTED
 - EXISTING QUARTER SECTION CORNER, AS NOTED
 - EXISTING SIXTEENTH SECTION CORNER, AS NOTED
 - EXISTING 5/8" REBAR, OR AS NOTED
 - SET 5/8" X 24" REBAR W/ PVC CAP
 - COMPUTED LOCATION
 - ROW RIGHT OF WAY
 - R RECORD DISTANCE
 - M MEASURED DISTANCE
 - P PROPORTIONED DISTANCE



NOTES:
* THE NORTH LINE OF LOT 1, AS SHOWN ON THE PLAT, IS 264.7'. THE NORTH LINE OF LOT 1, ACCORDING TO THE DEEDS OF THE OWNERS OF LOT 1, IS 264.00'.

EASEMENTS OF RECORD, IF ANY, ARE NOT SHOWN ON THIS SURVEY PLAT.

M. C. SCHAFF & ASSOCIATES, INC.
818 SOUTH BELTLINE HIGHWAY EAST
SCOTTSBLUFF, NEBRASKA 69361

ENGINEERS ♦ PLANNERS ♦ DESIGNERS ♦ LAND SURVEYORS
PH: 308-635-1926 FAX: 308-635-7807
WWW.MCSFAMILYOFCOMPANIES.COM

ORDINANCE NO. ____

AN ORDINANCE AUTHORIZING THE CONVEYANCE OF THE SOUTHERN 22.5 FEET OF NORTH 134.5 FEET OF THE EAST 50 FEET OF LOT 1, BLOCK 1, ORCHARD PLACE ADDITION TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA.

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

Section 1. The City of Scottsbluff (“City”) owns the following described real estate:

The South 22.5’ of the North 134.5’ of the East 50’ of Lot 1, Block 1, Orchard Place Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska.

Section 2. The City has discovered the Scotts Bluff County records show it owns real estate and a portion of their right of way to be mistakenly attached to real estate owned by Obit Robles (“Mr. Robles”). The City has agreed to quit claim the portion of real estate to Mr. Robles and Mr. Robles has agreed to accept a quit claim deed for the real estate to conform the alley and right of way to the surrounding real estate.

Section 3. The new legal description for the real estate retained by the City will be:

The East 50’ of Lot 1, Block 1, Orchard Place Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska, except the North 134.5’ thereof.

Section 4. The new legal description for the real estate owned by Mr. Robles will be:

The North 134.5’ of the East 50’ of Lot 1, Block 1, Orchard Place Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska.

A copy of the survey setting forth both lots is attached hereto, marked as Exhibit A, and incorporated by this reference.

Section 5. The Clerk shall, immediately after the passage and publication of this Ordinance, publish notice of the conveyance and its terms for three consecutive weeks in the Star-Herald.

Section 6. This Ordinance shall become effective upon its passage, approval and publication shall be in pamphlet form.

PASSED AND APPROVED ON _____, 2026.

Betsy Vidlak, Mayor

ATTEST:

Kimberley Wright, City Clerk

Approved as to form:

City Attorney

City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 13.a

Council to discuss and consider action on the Community Programming Fund Request from Jennifer Reisig and Alena Haun, with WNCC Foundation, for support of the 2026 Monument Marathon to assist with marketing and event internship.

Staff Contact: Kevin E Spencer



REQUEST FOR FUTURE AGENDA ITEM

If you have a specific topic that you would like the City Council to discuss at a future meeting, please list your name, address, telephone number, and the specific topic. The item will be reviewed and possibly scheduled for a future meeting or forwarded to City staff for appropriate action.

Name: Jennifer Reisig / Alena Haun

Address: WNCC Foundation

1601 E. 27th Street

Telephone #: 308-630-6550

Date of Request: March 2 or March 16

Description of Requested Topic: Community funding request in support of the 2026 Monument Marathon. Funding is being requested to assist with marketing and event internship.

»»»» MISSION

To provide a quality, challenging, scenic and safe running event, in order to:

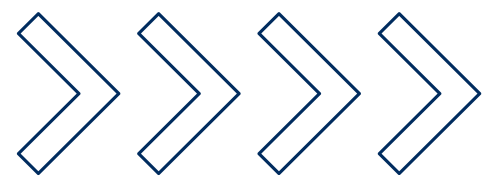
- promote healthy lifestyles
- highlight the beauty of western Nebraska
- promote tourism to the community
- support the Western Nebraska Community College Foundation.
 - The Monument Marathon is the signature event for the Western Nebraska Community College Foundation, a 501(c)3 organization charged with raising funds to support students, programs, and facilities through local support for WNCC.
 - The Monument Marathon began in 2012 and takes year-round planning and preparation.



REGIONAL ECONOMIC IMPACT

- Lodging - 58% of participants stayed at least one night
- Local tourism industry sees a positive financial impact!
- 45% of runners brought family with them
- 77% came from outside Scotts Bluff County
- Over 66% of runners are new
- The Monument Marathon averages 600 runners each year
- Most runners bring 2-5 others with them for the event
- Proceeds benefit the Western Nebraska Community College Foundation in support of student success





EVENT MARKETING



- An important benefit of becoming a sponsor is the association of your business or product with a positive, health related community event.
- Nationally, distance running has become one of the most popular pastimes for people of all ages and abilities.
- All sponsorship opportunities provide for a free table at the pre-race Expo. If you're interested in becoming an Expo Vendor only, please contact us at 630-6550.

SPONSOR IMPACT

*“Every year we see more and more people stay with us for the marathon, but they also bring their families and use this as a jumping off place for seeing other historic sights nearby. One runner stayed with his family for over a week and did The Run Crazy Horse Marathon the next weekend.”***Bekah Gorsuch - The Hampton Inn, Aid Station Sponsor since 2012**

“We’re proud to be a sponsor of the Corporate Challenge and the corporate challenge and the corporate relay.”
Jim Trumbull - Carr-Trumbull Lumber, 2025 Relay Sponsor



City of Scottsbluff, Nebraska

Monday, March 16, 2026

Regular Meeting

Item 13.b

Council to discuss and consider action on holding the March 30, 2026 Meeting, as two Regular Meetings have been held in the month of March.

Staff Contact: Kevin E Spencer