City of SCOTTSBLUFF A Place of Opportunity

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

Special Meeting
August 31, 2026
12:00 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. **No other business shall be transacted at the special meeting unless all Council Members are present to consent and the City Council declares the existence of an emergency.**

5. **Public Hearings**

   a) Council to conduct a public hearing set for this date at 12:00 p.m. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the FY 2026-2027 budget.

6. **Adjournment**

City of Scottsbluff, Nebraska

Monday, August 31, 2026

Special Meeting

Item 5.a

Council to conduct a public hearing set for this date at 12:00 p.m. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the FY 2026-2027 budget.

Staff Contact: Kevin E Spencer

CITY OF SCOTTSBLUFF, NEBRASKA

ANNUAL BUDGET

FISCAL YEAR

2026 - 2027

City of SCOTTSBLUFF
A Place of Opportunity

CITY OF SCOTTSBLUFF, NEBRASKA

FISCAL YEAR 2026 - 2027

ANNUAL BUDGET

MAYOR

Betsy Vidlak

COUNCIL MEMBERS

Jeanne McKerrigan

Scott Phillips

Matt Salomon

Jerry Stricker

CITY MANAGER

Kevin Spencer

City of SCOTTSBLUFF A Place of Opportunity

Mayor
Betsy Vidlak

Councilmember
Jeanne McKerrigan

Councilmember
Scott Phillips

Councilmember
Matt Salomon

Councilmember
Jerry Stricker

Title	Name
Mayor	Betsy Vidlak
Councilmember	Jeanne McKerrigan
Councilmember	Scott Phillips
Councilmember	Matt Salomon
Councilmember	Jerry Stricker
City Manager	Kevin Spencer
City Clerk/Risk Manager	Kim Wright
Director of Development Services	Zachary Glaubius
Director of Finance	Lane Kizzire
Director of Human Resources	Cami Kite
Director of Public Works	Doug Gompert
Economic Development Director	Sharaya DeSersa
Fire Chief	Tom Schingle
Library Director	Elaine Bleisch
Parks Director	Matt Carpenter
Police Chief	Krisa Brass

Department	Approved 2026-2027
Administration	9
Development Services	4
Fire	17
Police	38
Library	8
Parks	11
Recreation	1
Streets	14
Cemetery	3
Economic Development	2
Environmental Services	13.5
Wastewater	11
Water	7.5
GIS	1
Total Full-Time Equivalents	**140 FTEs**

BOARD OF ADJUSTMENT

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

Rick Wayman.................................9/30/26
Henry Huber..................................9/30/26
Troy Herman (Vice-Chairman) 9/30/27
Mark Westphal..............................9/30/27
Raul Aguallo (Chairman). 9/30/27
Vacant (Alternate)..........................9/30/27

BUILDING & FIRE CODES EXCEPTIONS BOARD

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

BUSINESS IMPROVEMENT BOARD

The Board shall have 5 members and 1 alternate. The term of office of each member of the board shall be three years commencing on the first day of October.

Krista Baird 9/30/29
Michele Denton 9/30/26
Rebecca Shields (Chairman)...........9/30/25
Cierra Garhart 9/30/28
Lee Floth..9/30/28
Vacant (Alternate)..........................9/30/25

CIVIL SERVICE COMMISSION

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

Jana Bode 9/30/27
Marisa Nicol 9/30/29
Michael Schaff (Chairman) 9/30/31

LIBRARY BOARD

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

Beth Merrigan 9/30/27
Jacqueline dePeyer 9/30/30
Linda King 9/30/29
Vitoria Quezada 9/30/30
Anne Radford 9/30/26

PARK, CEMETERY & TREE BOARD

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

Dan Marshall (Chairman)................9/30/27
Megan Hayward (Vice Chair) 9/30/28
James Guzman 9/30/29
Carolyn Escamilla 9/30/26
Larry Cooper (Sec/Treas) 9/30/26
Eugene Batt....................................9/30/26
Ashlee Wilson.................................9/30/26

PLANNING COMMISSION

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

Dana Weber 9/30/27
Becky Estrada (Chairman) 9/30/26
Callen Wayman (Vice Chair)...........9/30/28
Jacqueline Conrad 9/30/28
Mary Bowman................................9/30/27
Jaime Spath (Alternate)......................9/30/28
Michael Mawhinney.............................9/30/27
David Gompert 9/30/26
Henry Huber...9/30/26
Angie Aguallo.....................................9/30/28

PLUMBERS EXAMINING BOARD

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

Roger Rojas 9/30/27
Mark Sitzman 9/30/28
Larry McCaslin................................9/30/29
Robert McCormick 9/30/29
Jack Satur ....Ex-Off.
Steve Schaneman...........................Ex-Off.

LB 840 APPLICATION REVIEW

Nate Merrigan (Chairman)
David Schaff
Dennis Hadden
Hod Kosman
Jennifer Urdiales
Marla Marx
Selena Lerma (alternate)

LB840 CITIZEN REVIEW

Mark Harris (Chairman)
Diane Vandenberge
Marci Meyer
Sam Mark
Spencer Rien

LIQUOR LICENSE HOLDERS INVESTIGATORY BOARD

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

Jennifer Heggem (Vice Chairman) ..9/30/26
Andrea Margheim (Chairman)........9/30/26
Kelli Larson 9/30/27
Broc Brown....................................9/30/27
Emily Norman................................9/30/27
Libby Stobel...................................9/30/27
Kevin Spencer................................9/30/27
Kim Wright 9/30/27
Vacant 1/31/27
Vacant 1/31/27
Vacant 1/31/27

COMMUNITY REDEVELOPMENT AGENCY

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

Bill Trumbull 9/30/26
Bill Knapper 9/30/29
Katie Camacho 9/30/28
Mary Skiles 9/30/30
Maricia Marquez 9/30/27

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

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

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

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

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

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

Broadway, circa 1900

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

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

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

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

Broadway, circa 1920

Broadway, 2024

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

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

Number of employees:	
Full time permanent	136
Part time casual	8
Seasonal	58

City of Scottsbluff facilities and services:	
Miles of streets	354
Traffic control signals	35

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

Fire Protection:	
Number of stations	1
Number of firefighters:	
Full time	16

Police Protection:	
Number of stations	1
Number of sworn officers	33

Water system:	
Number of customer accounts	6,207
Number of wells operated	12
Number of water towers	5
Pumping capacity (gallons per minute)	14,100
Storage capacity (gallons)	2,750,000
Average annual water consumption (gallons)	1.2 billion
Miles of water main	134
Number of fire hydrants	976

Water reclamation system:	
Number of customer accounts	6,270
Influent flow per day (gallons)	1.7 MGD
Number of sewer lift stations	5
Miles of sanitary sewers	102
Number of manholes	2,099

Stormwater collection:

Miles of storm sewer main	100
Catch basins	1,500

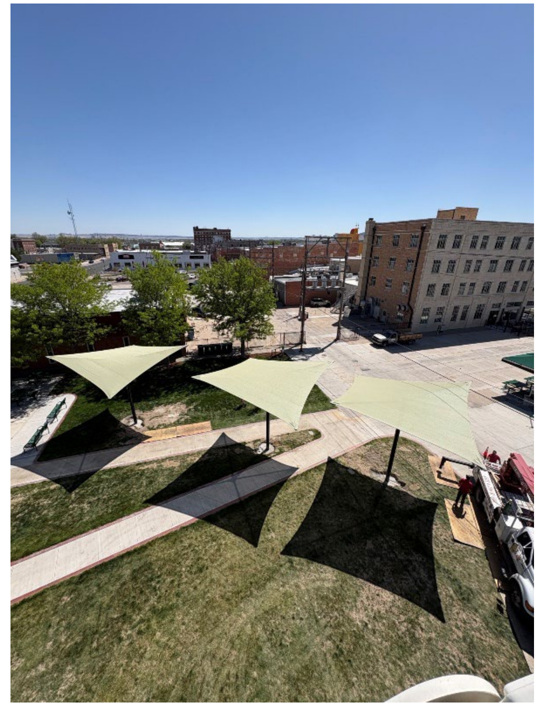
Libraries:	1
Printed and digital materials	65,000+
Cardholders/patrons	33,091
Patrons served annually	130,000+

Facilities and services not included in the reporting entity:

Education:	
Number of schools:	
Elementary (K-5)	5
Middle school (6-8)	1
Senior high (9-12)	1
Community College	1
Number of students:	
Preschool	177
Elementary (K-5)	1,365
Middle school (6-8)	744
Senior high (9-12)	986
Community College:	
Full time students	1,161
Part time students	2,159

Hospitals:

Number of hospitals	1
Number of patient beds	158



Honorable Mayor, City Council and Citizens of Scottsbluff:

I am honored to present you and the citizens of Scottsbluff the complete budget for Fiscal Year 2027. Every year, the City Council adopts a budget that matches the services desired by the community with the financial resources required to adequately provide those services.

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

City staff has worked to ensure openness and transparency in the budget process. Beginning in May 2026, the City's budget and financial team met with each department with the clear objective of increasing the effectiveness of the budget, identifying cost savings, reducing expenditures and improving service delivery. On July 15, 2026, the City Council held a Budget Workshop that indicated trends used to develop departmental budgets, revenue budgets and to update the Capital Improvement Plan.

Staff has reviewed expenditure categories and proposed reductions where possible due to uncertain economic times. This budget presents expenditures which are expected to exceed forecasted revenues for the upcoming 2027 fiscal year. Due to the expenditures exceeding projected revenues, in an effort to maintain service delivery, this budget like the past budget shows a reduction in cash reserves. The projected expenditures for the 2026 budget are lower than originally planned due to supply chain issues for capital expenditure items, open positions and conservative spending by departments, thus a significant portion of the proposed 2027 expenditures are related to the proposed aquatic center. The spend down of cash reserves meets the financial policy requirements of cash on hand, with a long-term focus of keeping debt loads low and adequate cash on hand for emergencies.

The City of Scottsbluff's all funds budget, net of transfers is $94.9 million. Approximately $15.7 million is allocated toward General Fund services.

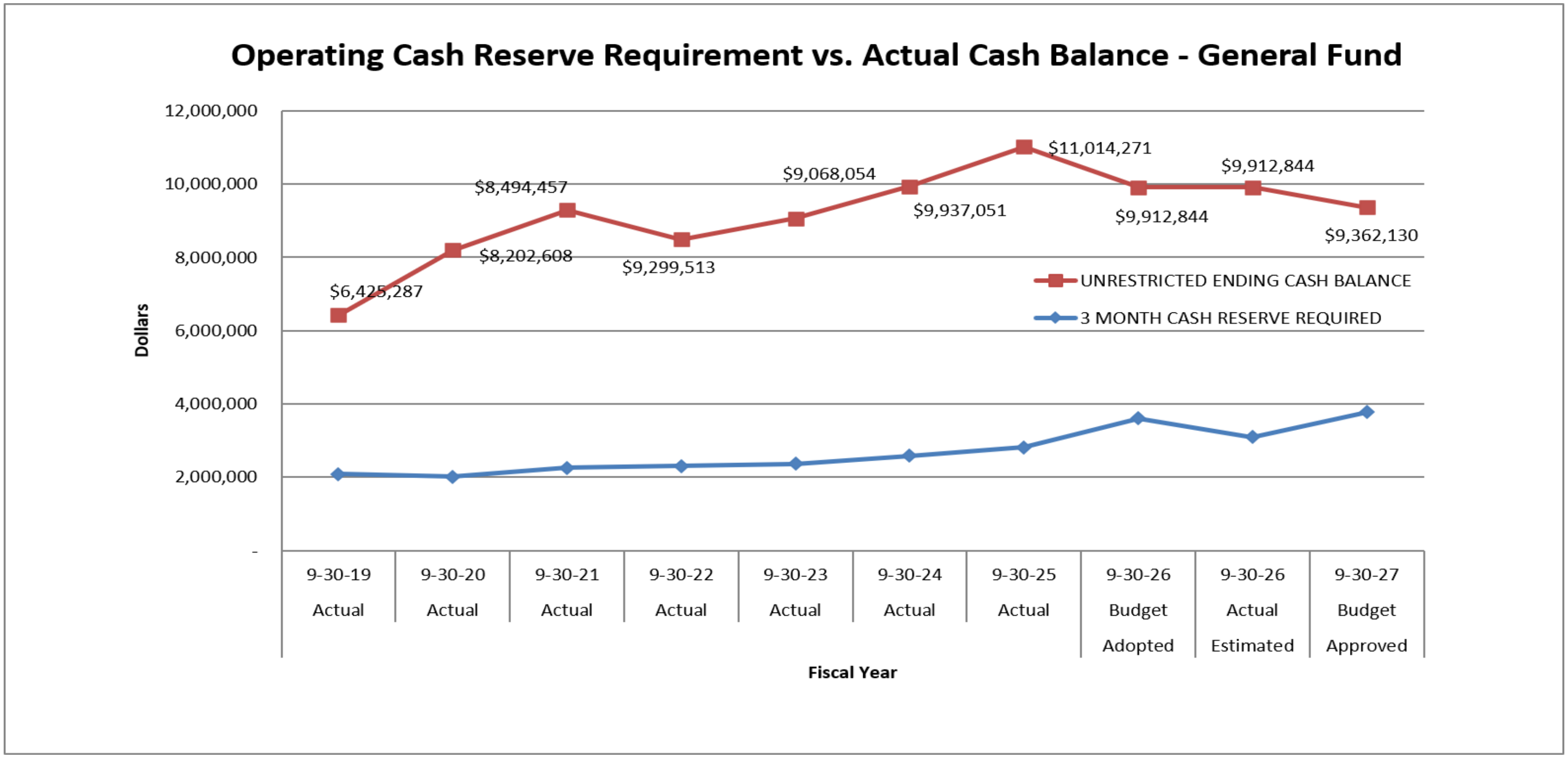
The City continues to identify opportunities to reduce costs and to attract new sources of revenue. To this end, the City is investing in Economic Development efforts and Infrastructure while also looking for creative measures to ensure that effective services are provided.

The City continues to practice prudent fiscal management to ensure its resources are adequate to draw upon during the economic downturns and to meet its future obligations. The Fiscal Year 2027 Budget presents a plan for addressing the goals of City Council within existing resources. The budget supports community services, programs, and infrastructure while promoting the long-term goals and fiscal health of the City.

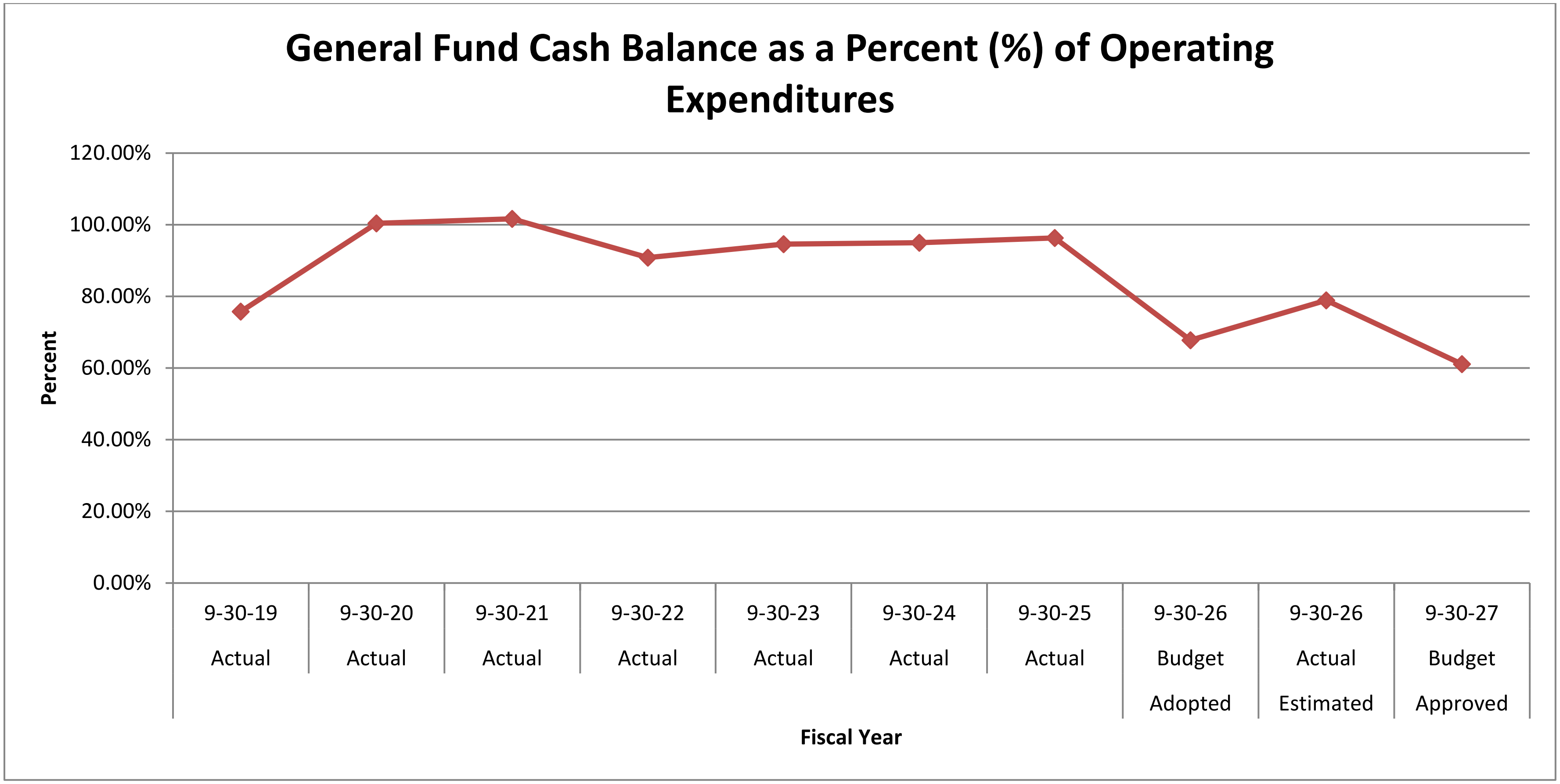
Yours Truly,

Kevin Spencer, City Manager

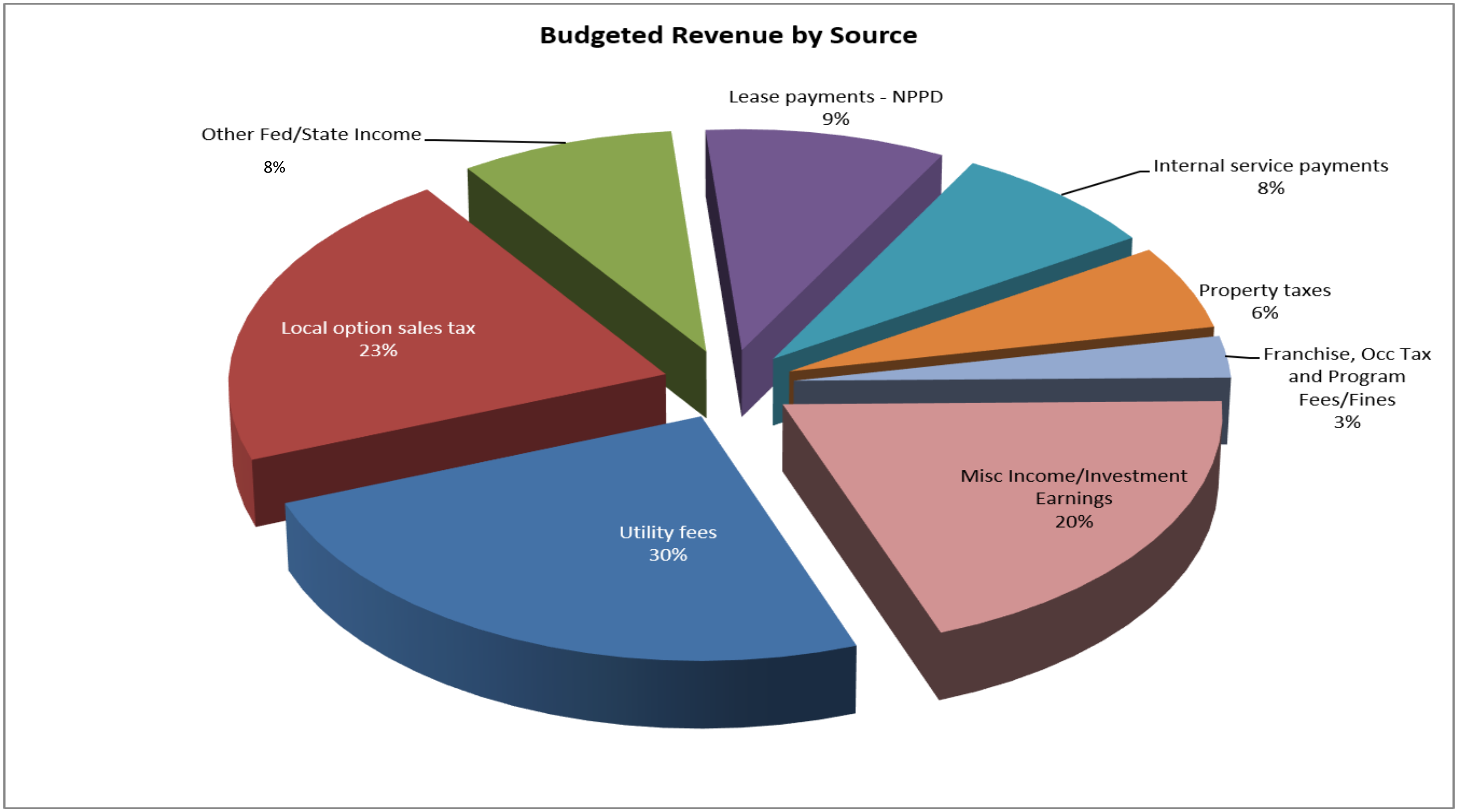
Reserved funds, like savings plans, are mechanisms for accumulating cash for future capital outlays and other allowable purposes. The Scottsbluff City Council implemented a policy of a three-month *operating cash reserve* for the General Fund. A reasonable level of unrestricted funds provides a cushion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



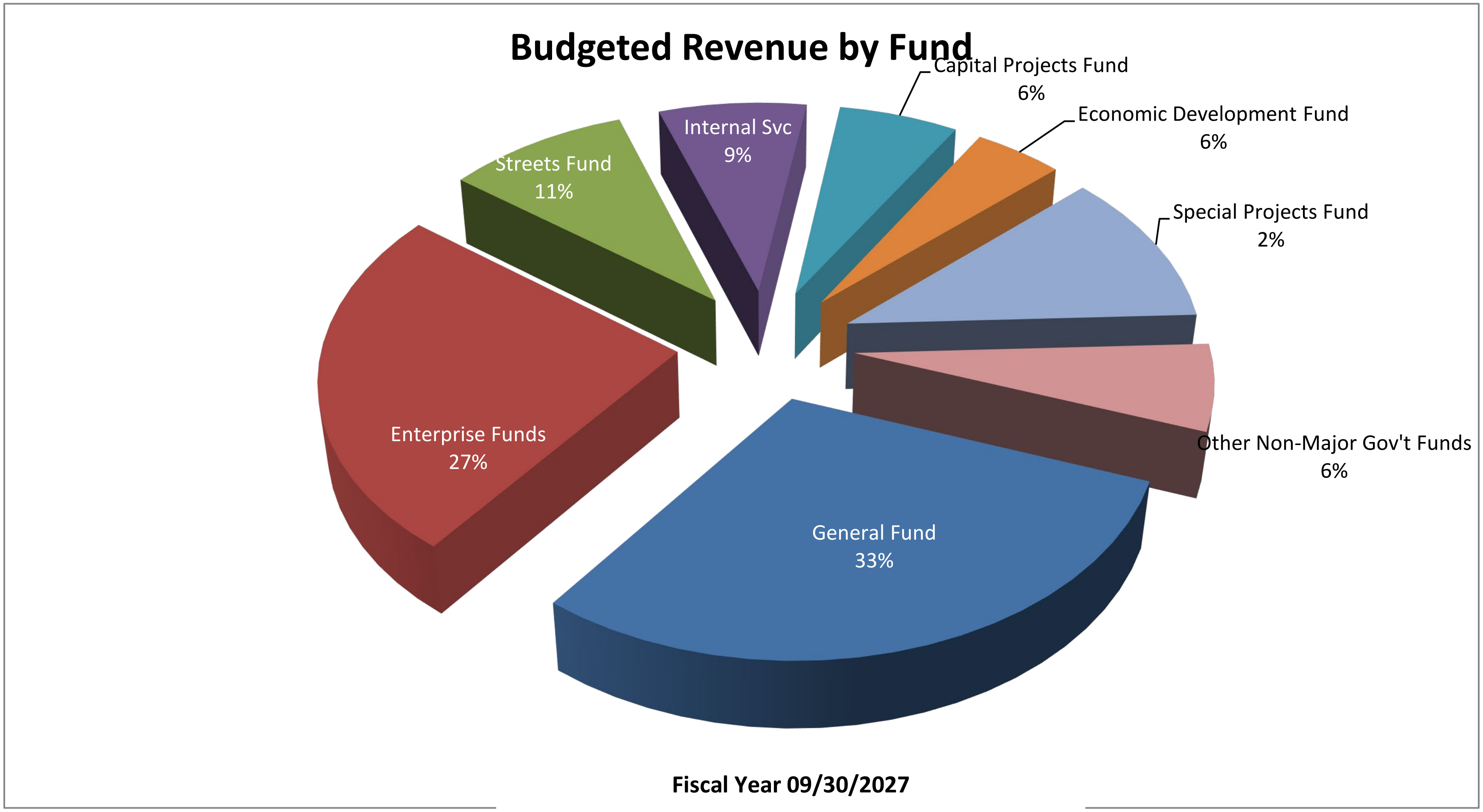
The General Fund's budgeted unrestricted cash balance for the 2026 Budget is $9,362,130 or 61.1% of expenditures (less capital outlay and debt service). A three-month reserve of General Fund cash would require a balance of $3,777,939.



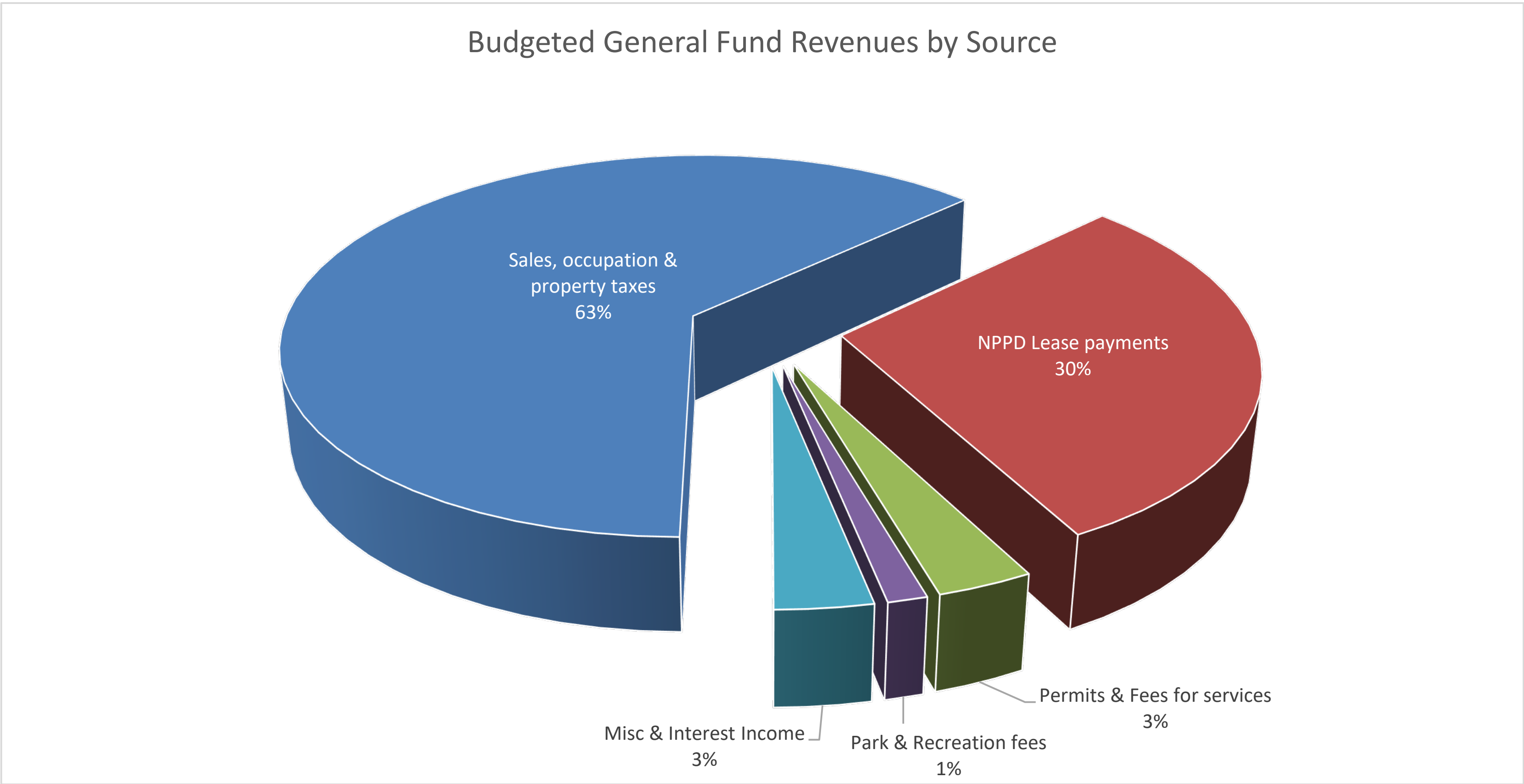
Where does the City get its revenues? The primary sources of revenue for the City of Scottsbluff are retail sales taxes, lease payments from NPPD for the use of the City's electrical infrastructure, real estate and personal property taxes, occupation taxes, program generated fees and fines, other State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



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

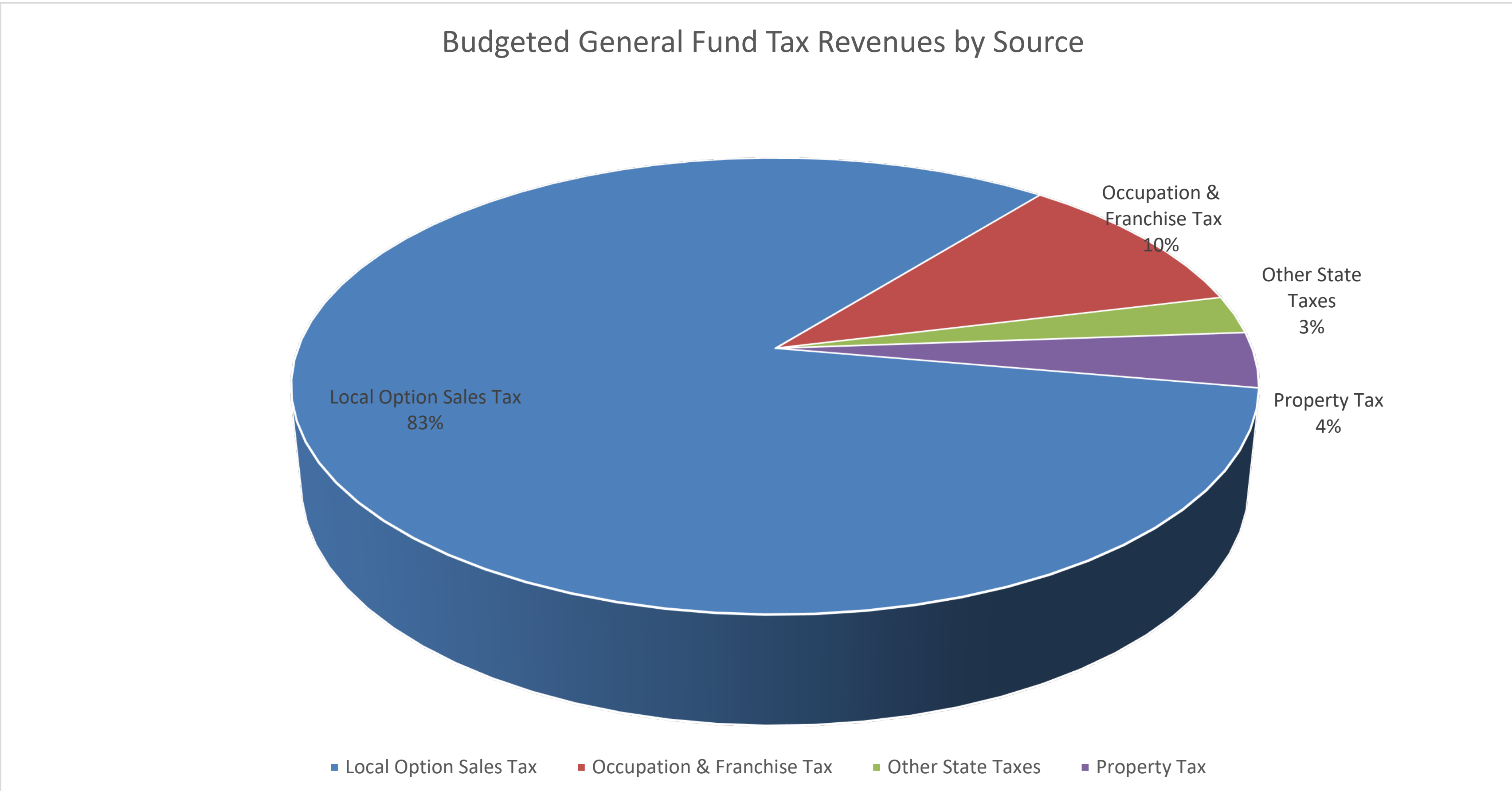


The General Fund revenues which make up 30% of the City's total revenues are mostly attributable to taxes and lease payments from NPPD. A small portion of General Fund revenue is generated from fees related to parks and recreation (pool passes, park shelter rentals, softball and other recreation league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



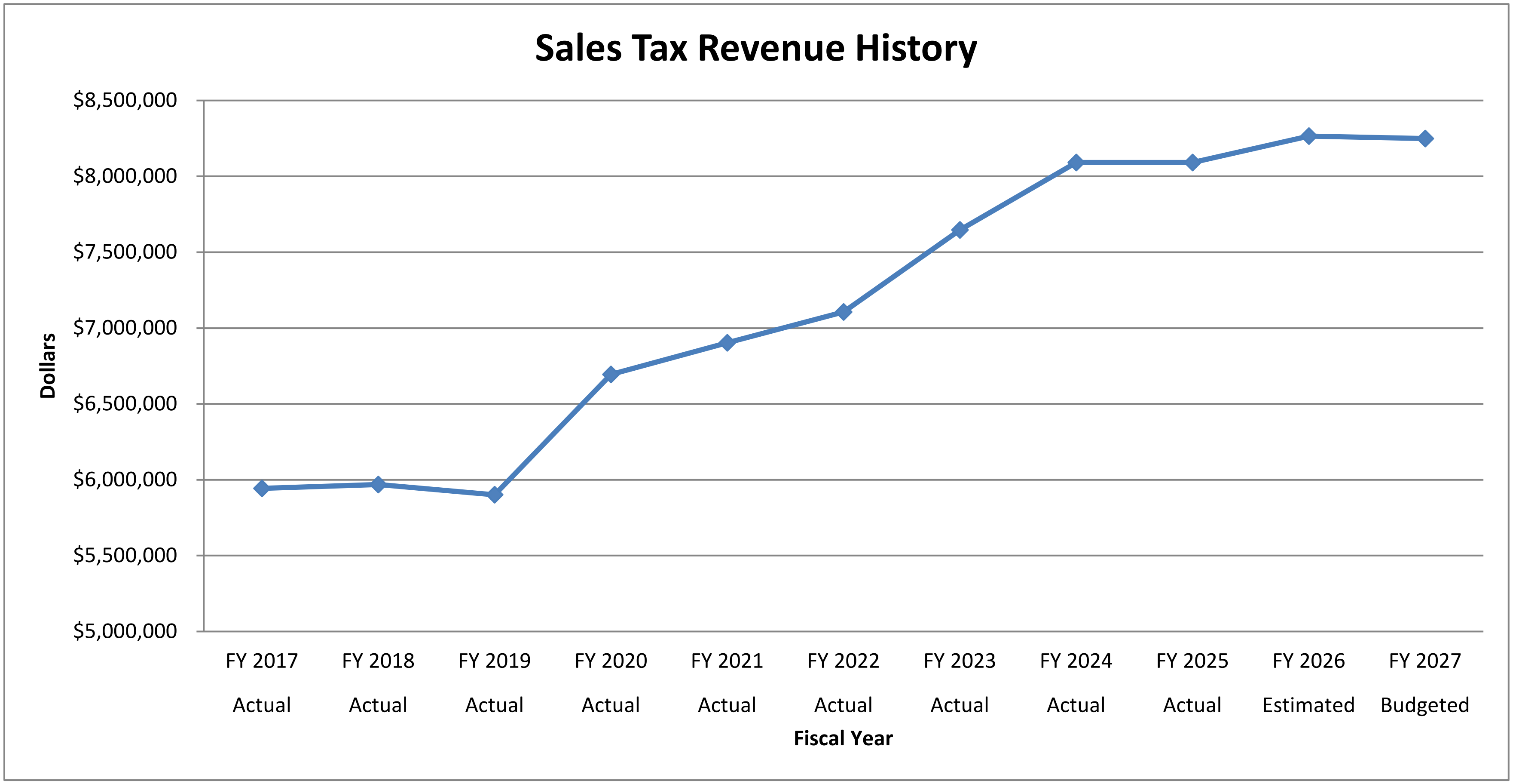
Fiscal Year 09/30/2027

Over half (62%) of the General Fund revenues are attributable to taxes. The majority (83%) of this tax revenue is from local option retail sales tax. The remaining tax revenue is generated by occupation and franchise tax, property tax and other State tax such as motor vehicle tax.



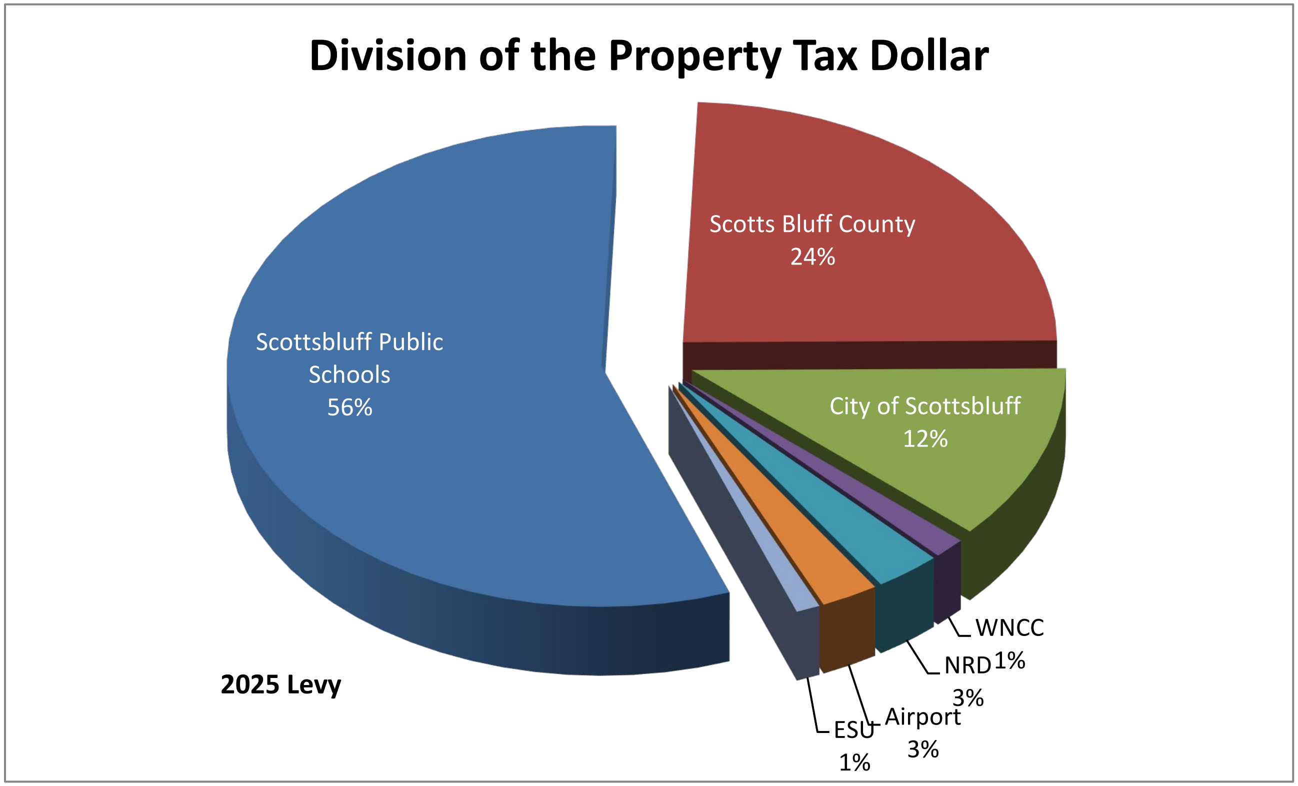
Fiscal Year 09/30/2027

Sales tax revenues that the City receives are based on local consumer spending and are extremely difficult to predict. As a result, the Finance Director reviews historical sales tax receipts and trends. The Finance Team create various forecasts for the current year's budget considering economic indicators such as unemployment, commodity prices, business and industry statistics and other economic factors that affect local spending.

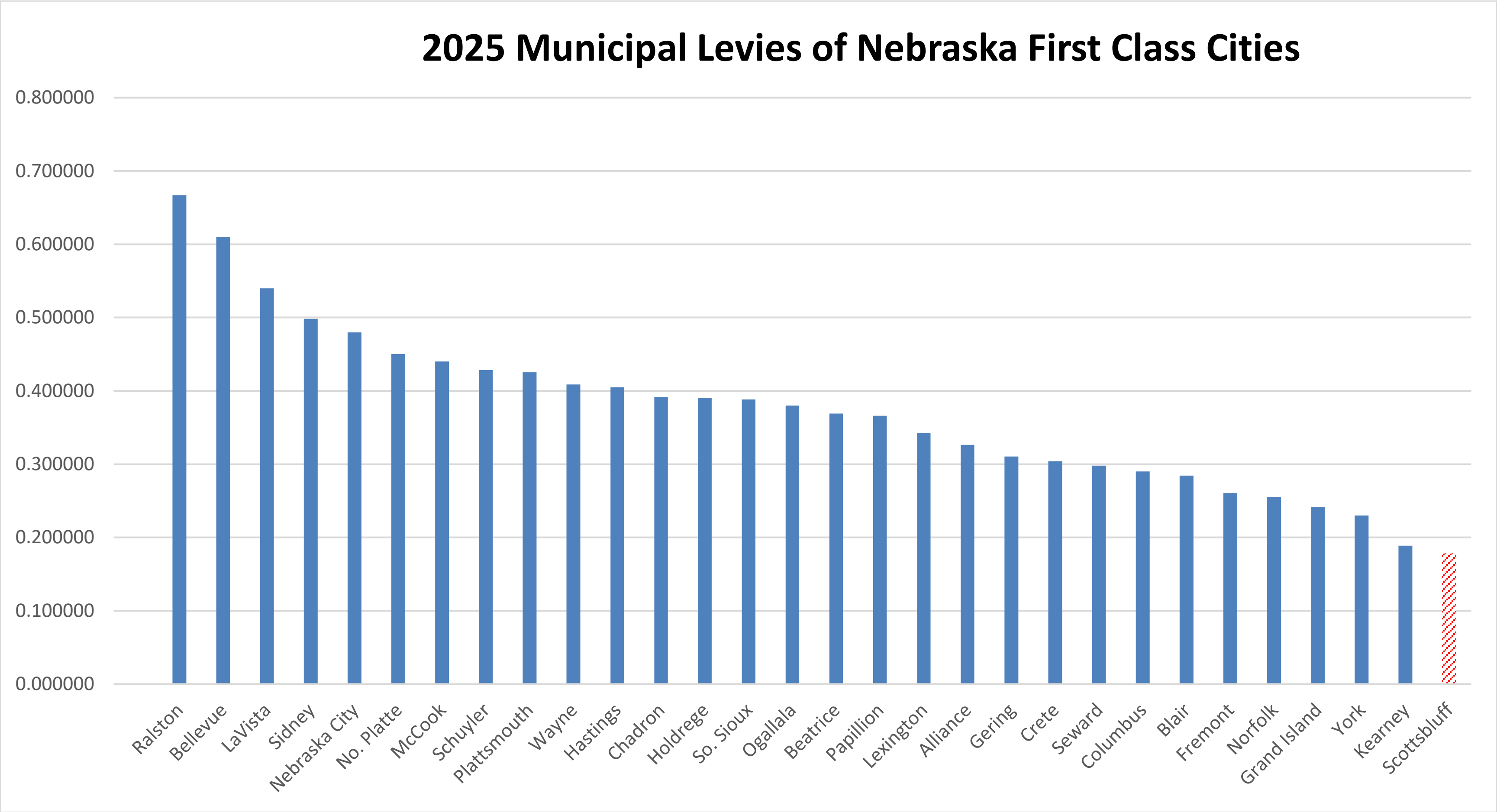


A levy indicates the amount of tax property owners pay for each $100 valuation of their property. Property tax can be calculated by Assessed Valuation divided by 100, then multiplied by the levy. The City's requested levy for the Budget Year 2027 is .16439. A citizen can expect to pay $164.39 in City taxes on a $100,000 home.

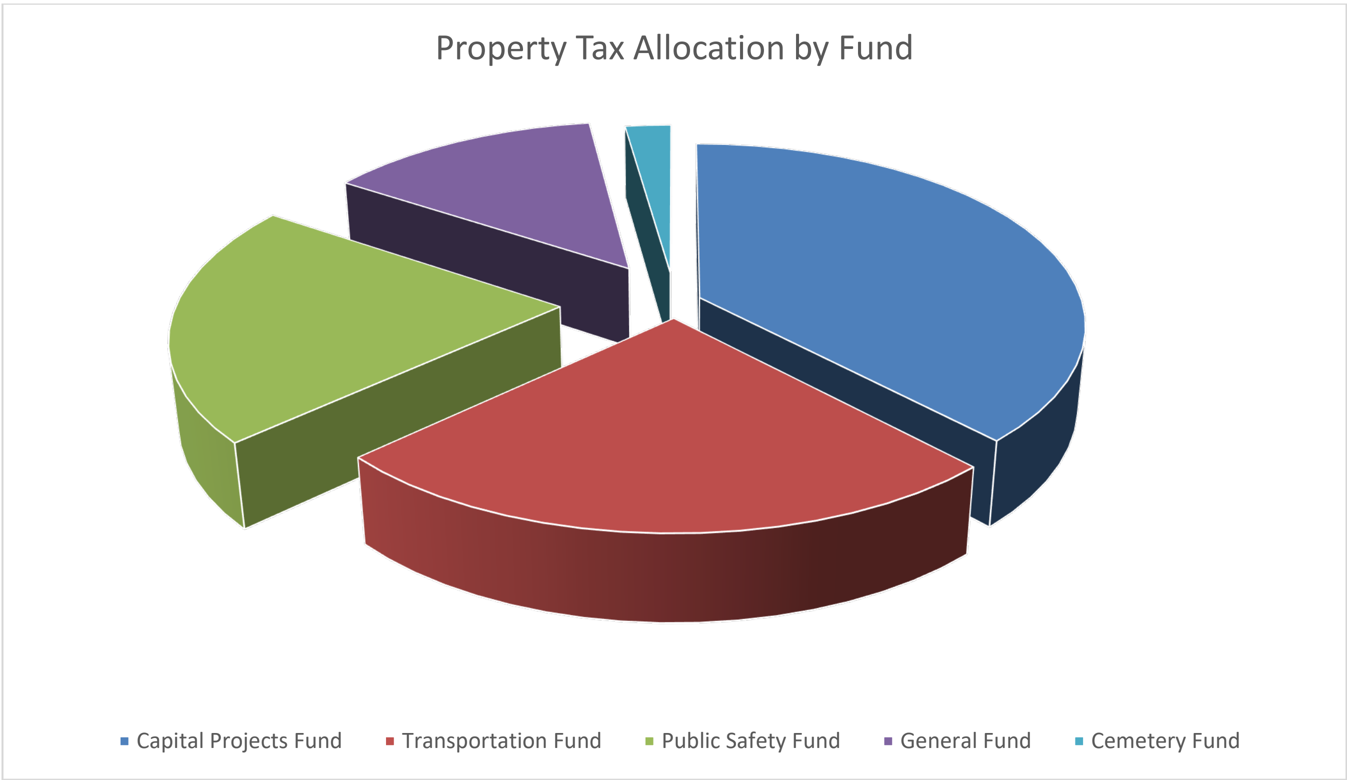
Total property tax revenue is budgeted to increase without a rate increase due to an increase in property valuations. Valuations increased from $1,247,390,189 in 2025 to $1,357,096,584 in 2026, an increase of 109,706,395 or 8.8%. Actual valuation of property is determined by the Scotts Bluff County Assessor.



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

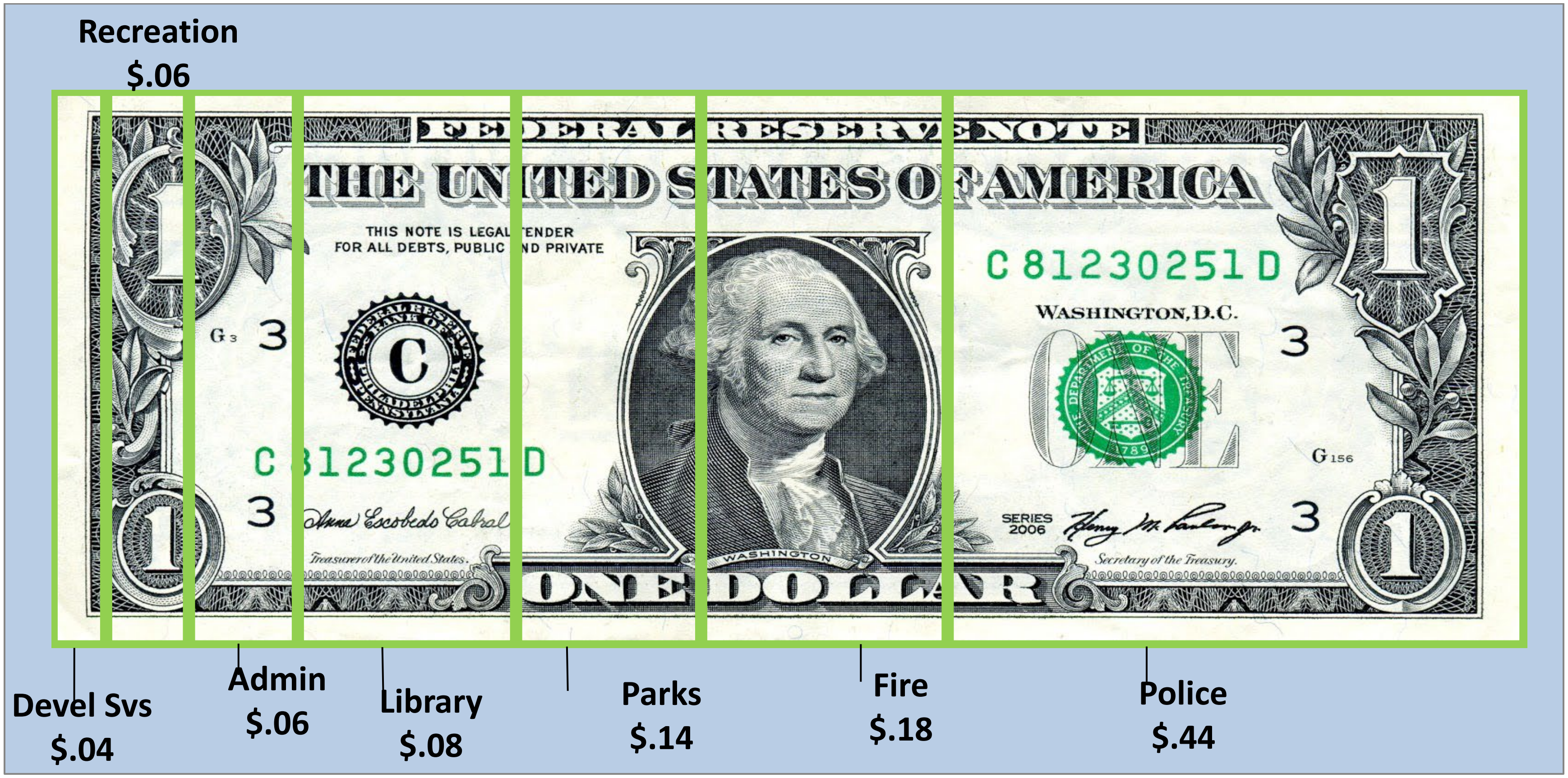


Where do my property taxes go? Property taxes are allocated to various funds for the City of Scottsbluff. The General Fund allocation is 13.45%, the Capital Projects fund takes the largest swath of property tax allocation of 37.92%. The Capital Project fund is used for departments such as parks, cemetery, police, fire and library for capital purchases, while the General Fund is responsible for operating costs.



Fiscal Year 09/30/2027

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

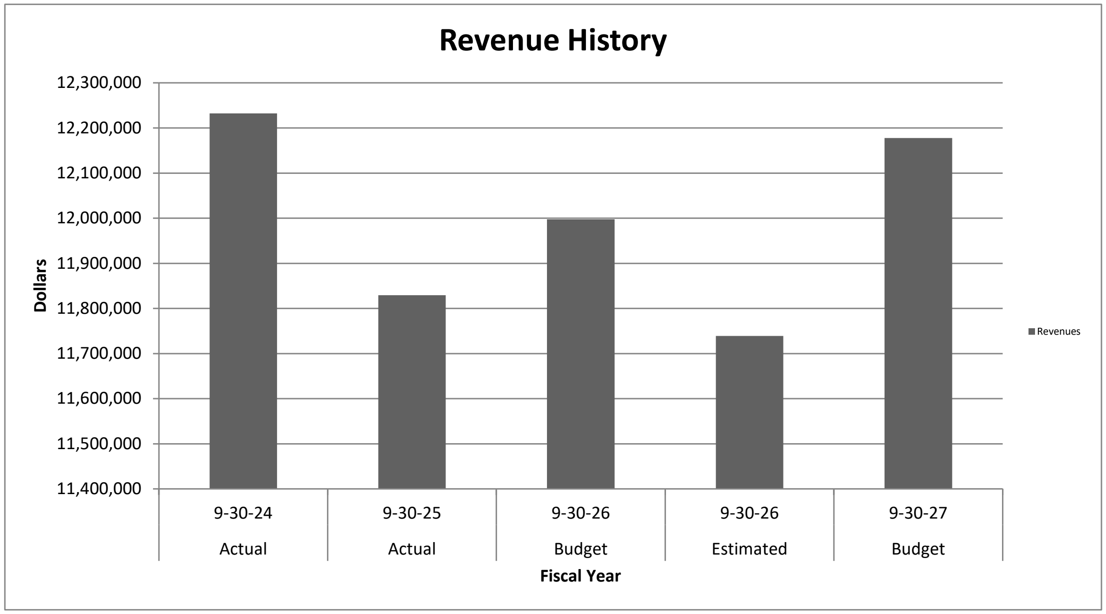


	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
UNENCUMBERED CASH BALANCE OCT. 1	**8,925,528**	**10,297,700**	**10,659,835**		**10,659,835**	**9,788,831**
RECEIPTS	12,232,041	11,829,390	11,997,719	5,784,959	11,739,145	12,177,575
REVENUES	**21,157,569**	**22,127,090**	**22,657,554**	**5,784,959**	**22,398,980**	**21,966,406**
ADMINISTRATIVE SERVICES DEPT	736,351	1,007,034	1,807,136	722,474	1,289,862	1,759,762
DEVELOPMENT SERVICES DEPT	404,370	375,597	557,747	245,512	446,074	856,627
FIRE DEPARTMENT	2,056,644	2,171,627	2,526,970	1,149,969	2,252,454	2,554,439
POLICE & EMERGENCY MANAGEMENT DEPARTMENT	4,566,430	4,843,808	5,927,425	2,649,895	5,175,705	5,929,578
PARKS AND RECREATION DEPT	2,458,896	2,232,765	2,751,924	1,118,858	2,512,956	2,818,472
SCOTTSBLUFF PUBLIC LIBRARY	868,612	844,556	1,115,644	469,581	893,048	1,217,061
CONTINGENCY	-	-	350,000	-	40,050	500,000
TOTAL EXPENDITURES	**11,091,302**	**11,475,387**	**15,036,846**	**6,356,290**	**12,610,149**	**15,635,939**
ACCRUAL ADJUSTMENT	(231,433)	(8,131)	-	-	-	-
TOTAL EXPENDITURES AFTER ACCRUAL	10,859,870	11,467,255	15,036,846	6,356,290	12,610,149	15,635,939
Assigned fund balance	-	-	-		-	-
UNENCUMBERED FUND BALANCE SEP. 30	**10,297,700**	**10,659,835**	**7,620,708**		**9,788,831**	**6,330,467**
TOTAL FUND BALANCE	**10,297,700**	**10,659,835**	**7,620,708**		**9,788,831**	**6,330,467**
	-					

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	85	85	88	88	88
Part - Time	4	4	4	4	4

Scotts Bluff National Monument & North Platte River

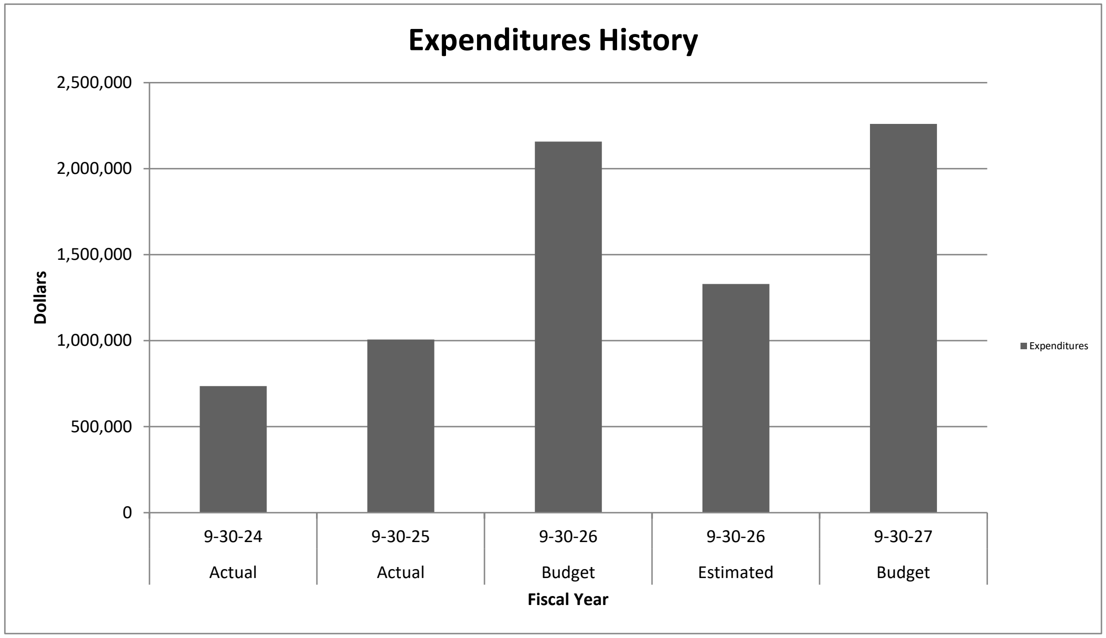
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
LOCAL OPTION SALES TAX	6,136,349	6,108,339	6,208,874	3,155,781	6,311,561	6,350,000
PROPERTY TAX	154,404	150,704	325,000	68,700	300,000	300,000
OTHER TAX (FRANCHISE, OCCUPATION)	1,072,348	1,041,048	950,200	490,649	939,744	1,002,700
INTERGOVERNMENTAL (GRANTS)	143,066	186,944	198,056	77,402	198,056	182,182
CHARGES FOR SERVICES	590,322	531,012	542,750	214,327	511,200	544,800
MISCELLANEOUS REVENUES	569,157	249,993	132,000	277,016	345,733	157,000
INTEREST INCOME	245,789	275,353	50,000	145,558	170,000	50,000
TRANSFERS FROM OTHER FUNDS	3,320,607	3,285,997	3,590,839	1,355,527	2,962,851	3,590,893
Total General Fund Revenues	**12,232,041**	**11,829,390**	**11,997,719**	**5,784,959**	**11,739,145**	**12,177,575**



City Hall - August 2026

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	186,575	170,701	181,360	93,160	185,192	200,092
OPERATIONS & MAINTENANCE	538,518	761,943	1,203,776	612,965	979,670	1,259,670
CAPITAL OUTLAY	11,258	74,390	422,000	16,349	125,000	300,000
COUNCIL CONTINGENCY	-	-	350,000	-	40,050	500,000
Total Administrative Services Department Expenditures	**736,351**	**1,007,034**	**2,157,136**	**722,474**	**1,329,912**	**2,259,762**

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	10	10	10	10	10
Part - Time	-	-	-	-	-



Administrative Services Department

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

City Hall decorations for Old West Balloon Fest 2026

The Development Services Department is a consolidation of planning, zoning, building permit services and inspections, GIS, nuisance code enforcement, and stormwater outreach/administration into a single department with the mission to provide professional and equitable administration of the City of Scottsbluff's codes, while fostering creative and diverse design and uses for an exceptional, safe, and livable built environment.
The department administers the Comprehensive Plan and serves in a staff advisor capacity to the Planning Commission, Board of Adjustment, Business Improvement Board, Plumbers Examining Board, City Council, and other City departments.
The department is responsible for providing planning and zoning services for the City of Scottsbluff and its extra-territorial jurisdiction. Additionally, the department administers zoning code for the City of Terrytown. Another duty of the Development Services Department is providing building services for the City and its ETJ as well as Terrytown and its ETJ. The department has a variety of permits and applications, which staff review to ensure life safety.
Another duty of the department is the administration and enforcement of nuisance code, unsafe building code, and zoning code. Nuisance violations cover a wide range from overgrown vegetation, hazardous trees, vermin harborage, and excessive junk. Unsafe building code pertains to dilapidated structures, whereas zoning violations typically pertain to improper use of a property.

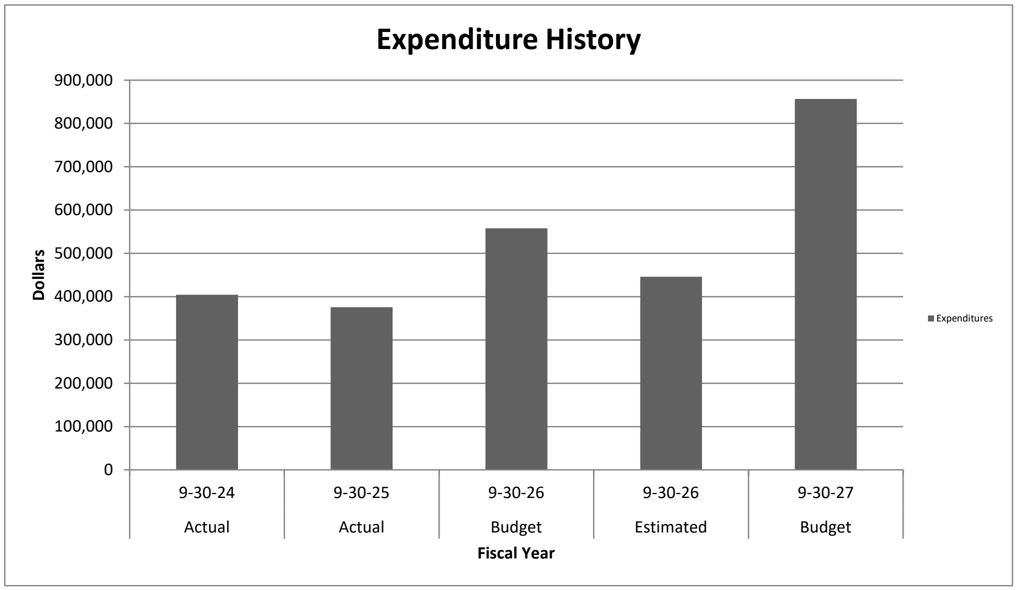
The Development Services Department houses the City's GIS division and Stormwater Outreach/Administration division, which are funded elsewhere in the budget.

Demolition of uninhabitable homes

Les Schwab building

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	250,076	305,478	381,796	185,726	368,607	478,777
OPERATIONS & MAINTENANCE	57,513	70,119	175,951	59,786	77,467	327,850
CAPITAL OUTLAY	96,781	-	-	-	-	50,000
Total Development Services Department Expenditures	**404,370**	**375,597**	**557,747**	**245,512**	**446,074**	**856,627**

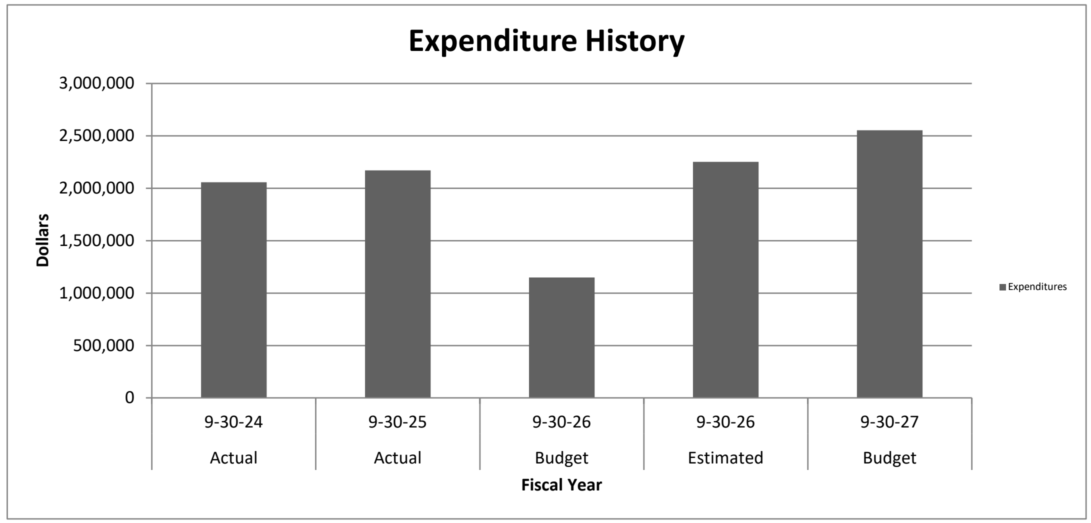
	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	3	3	4	4	4
Part - Time	-	-	-	-	-



New Boomgaars building

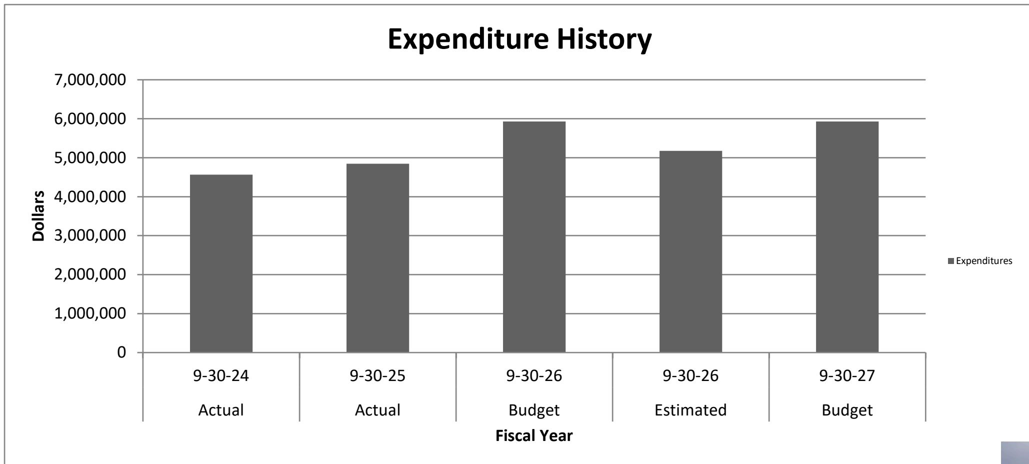
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	1,802,639	1,910,821	2,197,495	1,003,942	1,971,381	2,205,189
OPERATIONS & MAINTENANCE	254,005	260,806	329,475	146,027	281,073	349,250
TRANSFERS	-		-	-		
Total Fire Department Expenditures	**2,056,644**	**2,171,627**	**2,526,970**	**1,149,969**	**2,252,454**	**2,554,439**

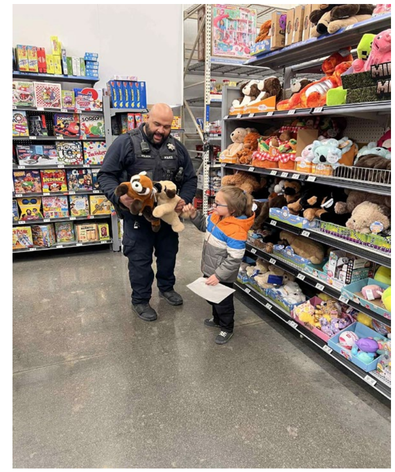
	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	17	17	17	17	17
Part - Time	-	-	-	-	-



	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	3,948,872	4,256,213	5,268,770	2,314,947	4,504,279	5,232,378
OPERATIONS & MAINTENANCE	617,558	587,595	658,655	334,949	671,426	697,200
TRANSFERS	-	-	-	-	-	-
Total Police Department Expenditures	**4,566,430**	**4,843,808**	**5,927,425**	**2,649,895**	**5,175,705**	**5,929,578**

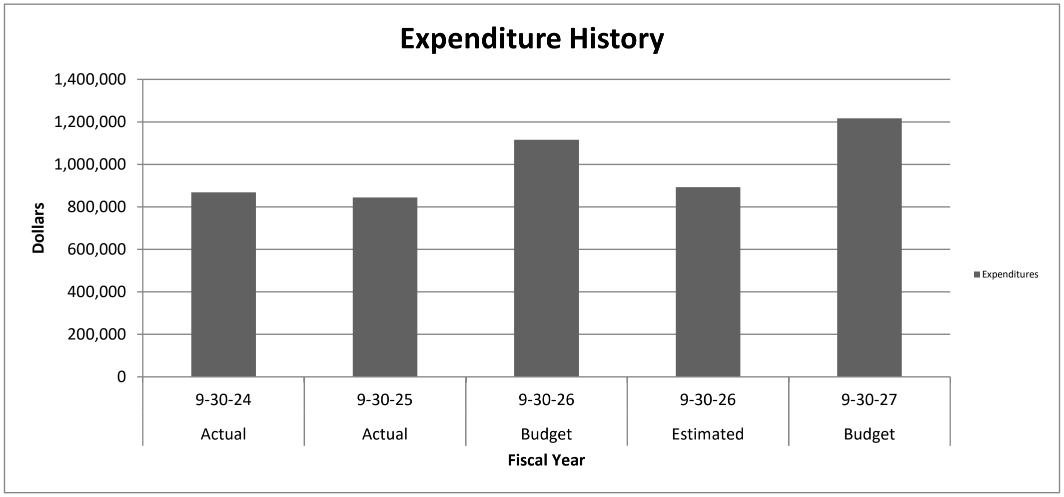
	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	38	40	40	40	40
Part - Time	-	-	-	-	-





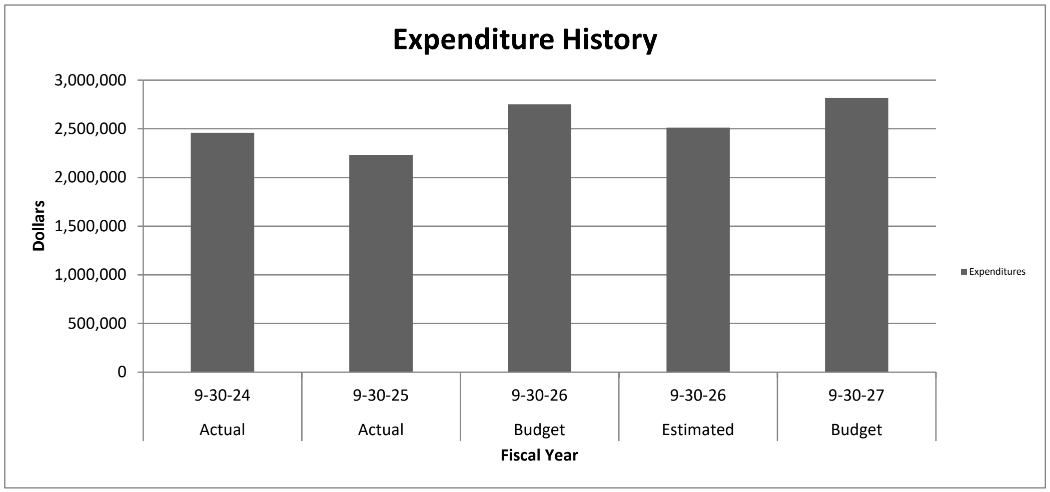
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	639,735	619,273	772,980	340,770	615,734	798,099
OPERATIONS & MAINTENANCE	228,877	223,742	342,664	128,811	277,314	318,962
CAPITAL OUTLAY	-	1,541		-	-	100,000
Total Library Expenditures	**868,612**	**844,556**	**1,115,644**	**469,581**	**893,048**	**1,217,061**

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	7	7	7	7	8
Part - Time	4	4	4	4	4

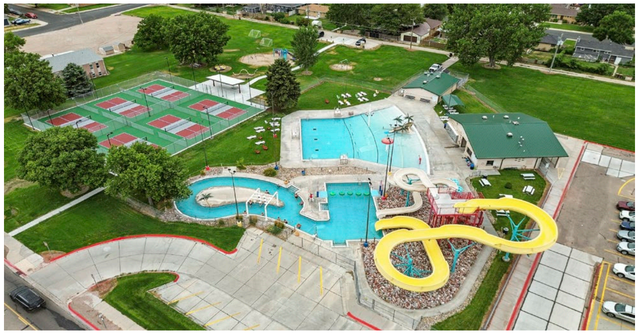


	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	1,078,446	1,250,275	1,505,954	644,427	1,481,530	1,543,312
OPERATIONS & MAINTENANCE	923,739	982,490	1,245,970	474,431	1,031,426	1,275,160
TRANSFERS	-	-	-	-	-	-
CAPITAL OUTLAY	456,711	-	-	-	-	-
Total Parks & Recreation Department Expenditures	2,458,896	2,232,765	2,751,924	1,118,858	2,512,956	2,818,472

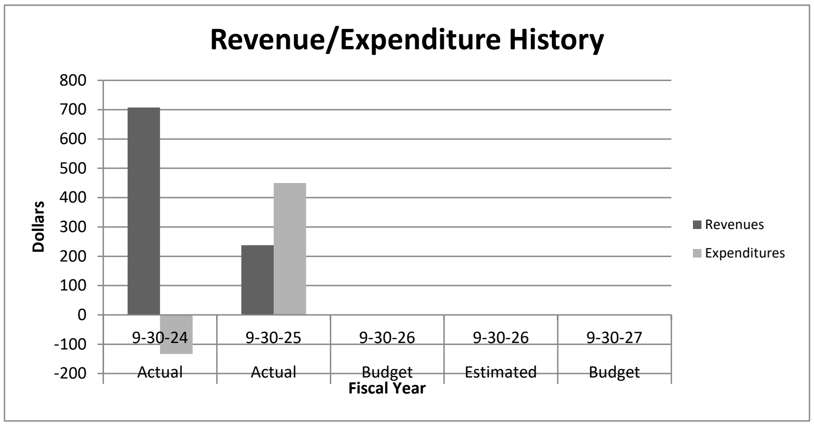
	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	10	10	12	12	12
Part - Time	-	-	-	-	-




Centennial Park


Westmoor Pool and Pickball Courts

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	14,269	15,110	15,144		15,144	15,144
INTEREST EARNINGS	708	238	-	-	-	-
GRANT	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
Total Available	14,977	15,348	15,144	-	15,144	15,144
OPERATIONS & MAINTENANCE	-	-		-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
Total Regional Library Expenditures	-	-	-	-	-	-
Accrual Adjustment	(133)	204				
Total Adjusted Expenditures	(133)	204	-	-	-	-
Cash Balance, September 30	15,110	15,144	15,144		15,144	15,144



Regional Library Fund

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

Lied Scottsbluff Public Library

<u>Mission Statement</u>

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

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

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

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

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

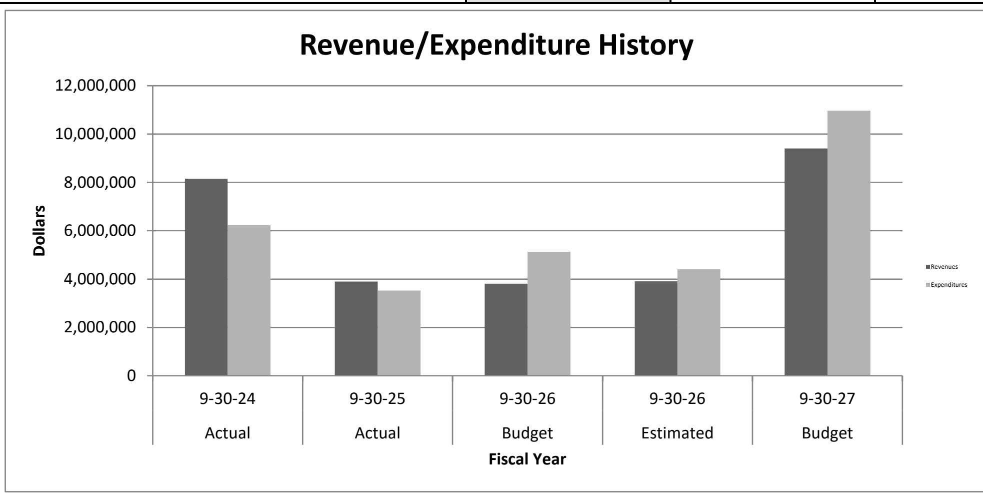
<u>Traffic Control</u> - the Streets Division also oversees public roadway signs and 35 traffic control signals throughout the City. Of note, the State controls all traffic signals along Highway 26. The City assists the State of Nebraska in maintaining those traffic signals through changing light bulbs.

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

We will continue to chip seal residential streets and work on mill and overlay of mains throughout the City in 5 year increments. 14

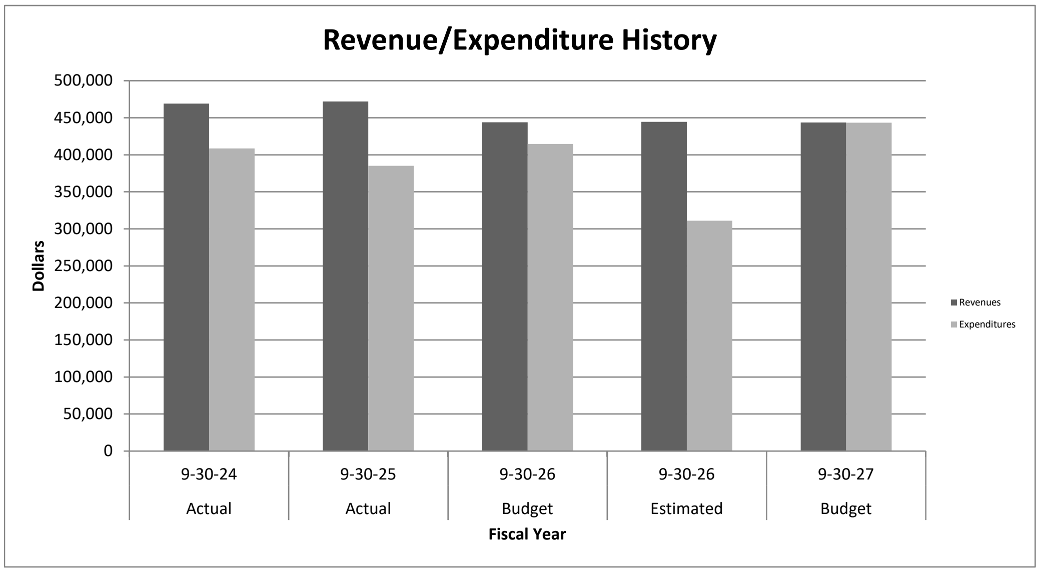
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**2,554,223**	**4,480,180**	**4,853,320**		**4,853,320**	**4,360,526**
HIGHWAY USER TAX	2,102,689	2,105,513	2,104,266	1,122,962	2,104,266	2,111,461
PROPERTY TAX	485,975	493,472	560,000	122,029	500,000	560,000
LOCAL OPTION SALES TAX	607,113	474,923	520,000	254,964	590,000	550,000
OTHER TAXES	291,364	258,672	220,000	59,704	228,892	215,000
INTERGOVERNMENTAL & GRANTS	352,903	373,961	348,667	486,167	385,459	385,459
BOND ISSUANCE	3,959,780	-	-		-	5,572,870
SALES & SERVICE	1,823	2,211	38,292	4,051	4,500	-
INTEREST INCOME	338,245	184,639	15,000	87,238	95,000	15,000
MISCELLANEOUS REVENUES	16,880	3,257	-	298	-	-
Total Available	**10,710,995**	**8,376,828**	**8,659,545**	**2,137,413**	**8,761,437**	**13,770,316**
PERSONNEL SERVICES	1,209,736	1,310,375	1,474,117	660,443	1,300,994	1,417,801
OPERATIONS & MAINTENANCE	1,005,944	1,055,304	1,429,773	473,074	1,305,917	1,504,230
CAPITAL OUTLAY	4,002,993	883,571	1,595,000	178,763	1,764,000	3,824,720
TRANSFERS	31,250	25,000	30,000	30,000	30,000	30,000
DEBT SERVICE	-	-	-	-	-	95,000
CONTINGENCY	-	-	600,000	-	-	4,100,000
Total Transportation Expenditures	**6,249,924**	**3,274,250**	**5,128,890**	**1,342,280**	**4,400,911**	**10,971,751**
Accrual Adjustment	(19,109)	249,258				
Total Adjusted Expenditures	6,230,815	3,523,508	5,128,890	1,342,280	4,400,911	10,971,751
Cash Balance, September 30	**4,480,180**	**4,853,320**	**3,530,655**		**4,360,526**	**2,798,565**
	-	-				

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	15	15	15	15	15
Part - Time	-	-	-	-	-



	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**153,449**	**213,907**	**300,823**		**300,823**	**434,214**
PERMITS	4,300	6,065	4,000	1,700	3,400	4,000
RECORDINGS	2,350	2,400	2,000	1,200	2,500	2,000
OPENINGS	44,150	45,500	40,000	17,050	36,000	40,000
TRANSFER FROM GENERAL FUND	350,000	350,000	350,000	350,000	350,000	350,000
SALES OF PLOTS	49,920	50,500	40,000	21,900	43,200	40,000
FOUNDATION FEE	7,800	7,500	5,500	2,100	4,800	5,000
INTEREST EARNINGS	10,481	9,929	2,500	5,031	4,600	2,500
MISCELLANEOUS	20	14	-	-	-	-
Total Available	**622,469**	**685,814**	**744,823**	**398,981**	**745,323**	**877,714**
PERSONNEL SERVICES	288,233	282,570	291,018	100,582	214,084	319,215
OPERATIONS & MAINTENANCE	57,826	55,368	93,562	30,623	72,025	94,100
CAPITAL OUTLAY	63,746	48,656	30,000	-	25,000	30,000
Total Cemetery Expenditures	**409,805**	**386,595**	**414,580**	**131,205**	**311,109**	**443,315**
Accrual Adjustment	(1,243)	(1,603)				
Total Adjusted Expenditures	408,562	384,992	414,580	131,205	311,109	443,315
Cash Balance, September 30	**213,907**	**300,823**	**330,243**		**434,214**	**434,399**
	-	-				

	9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
Full - Time	3	3	3	3	3
Part - Time	-	-	-	-	-

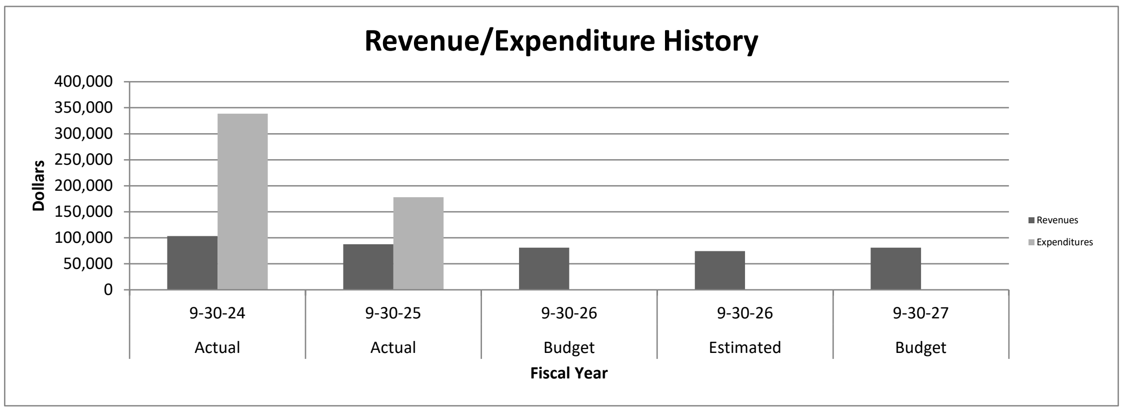


CEMETERY FUND

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

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

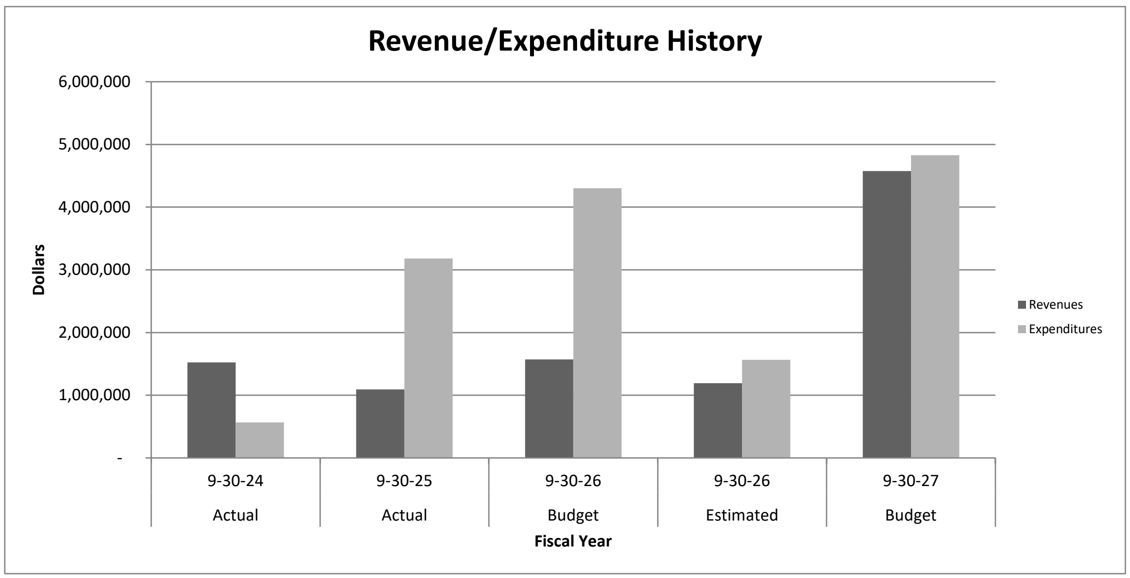
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**403,883**	**168,720**	**78,027**		**78,027**	**152,403**
PROPERTY TAX	46,119	45,012	50,000	10,910	45,000	50,000
OTHER TAXES	9,496	17,665	9,600	5,331	7,376	9,600
PERPETUAL CARE CHARGE	23,200	21,200	20,000	8,400	20,000	20,000
INTEREST EARNINGS	24,475	3,584	1,500	1,361	2,000	1,500
Total Available	**507,173**	**256,181**	**159,127**	**26,002**	**152,403**	**233,503**
TRANSFER TO CEMETERY	350,000	175,000	-			-
Total Cemetery Perpetual Care Expenditures	**350,000**	**175,000**	**-**	**-**	**-**	**-**
Accrual Adjustment	(11,547)	3,154				
Total Adjusted Expenditures	338,453	178,154	-	-	-	-
Cash Balance, September 30	**168,720**	**78,027**	**159,127**		**152,403**	**233,503**



The Cemetery Perpetual Care Fund

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

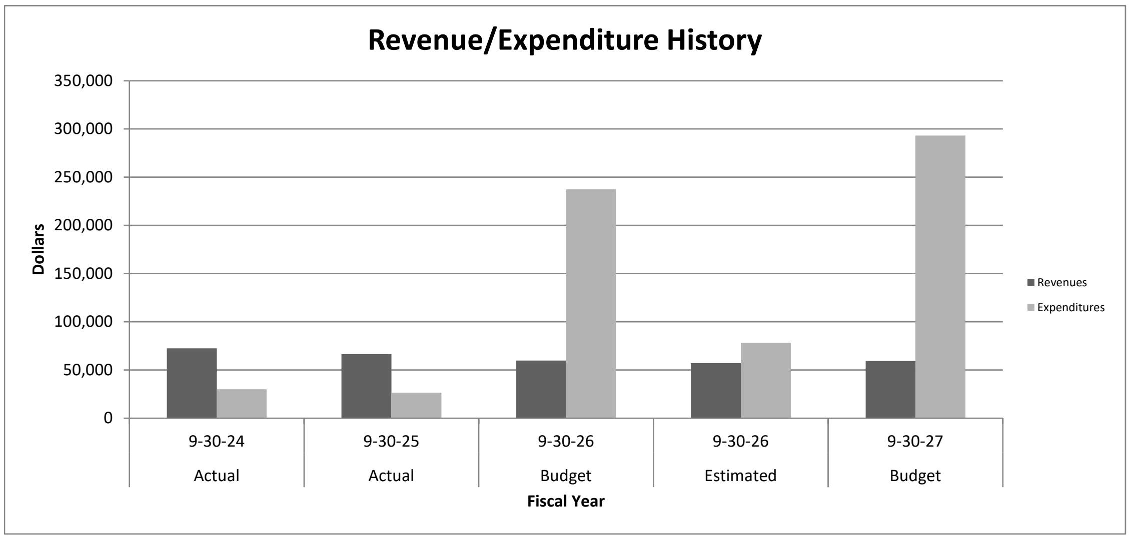
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**2,921,835**	**3,878,086**	**1,789,505**		**1,789,505**	**1,419,139**
INTERGOVERNMENTAL & GRANTS	30,868	135,535	500,110	232,450	516,355	3,500,110
RETAIL BUSINESS OCCUPATION TAX	140,120	780,452	550,000	327,738	550,000	550,000
INSURANCE PROCEEDS	1,117,517	34,936	-	30,253	45,000	10,000
MISCELLANEOUS SPECIAL PROJECT REVENUES	36,508	19,354	506,000	30,493	47,000	506,000
INTEREST EARNINGS	196,754	123,649	15,000	20,553	35,000	10,000
Total Available	**4,443,602**	**4,972,012**	**3,360,615**	**641,487**	**2,982,860**	**5,995,249**
RETAIL BUSINESS OCCUPATION TAX	101,519	674,032	95,000	218,320	550,000	550,000
INSURANCE REPAIRS/REPLACE	195,579	782,242	1,096,306	59,126	300,000	50,000
SPECIAL PROJECTS EXPENDITURES	13,431	6,694	500,000	47,276	10,620	4,000
GRANT EXPENSE	364,326	1,817,495	2,576,234	557,236	703,101	4,225,110
OTHER	-		33,500	-	-	
CAPITAL OUTLAY	30,000				-	
Total Special Projects Expenditures	**704,854**	**3,280,464**	**4,301,040**	**881,958**	**1,563,721**	**4,829,110**
Accrual Adjustment	(139,338)	(97,957)				
Total Adjusted Expenditures	565,516	3,182,507	4,301,040	881,958	1,563,721	4,829,110
Cash Balance, September 30	**3,878,086**	**1,789,505**	**(940,425)**		**1,419,139**	**1,166,139**



Special Projects Fund

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

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**320,156**	**362,633**	**402,664**		**402,664**	**381,584**
PROPERTY TAX	53,111	49,732	54,100	8,605	48,000	54,100
OTHER TAXES	-	2,487	1,770	1,247	1,270	1,270
MISCELLANEOUS	-	-	-	-	-	
INTEREST EARNINGS	19,359	14,271	4,000	5,975	8,000	4,000
Total Available	**392,625**	**429,123**	**462,534**	**15,827**	**459,934**	**440,954**
PERSONNEL SERVICES	3,807	1,292	13,000	318	1,200	13,200
OPERATIONS & MAINTENANCE	28,745	22,576	74,500	2,697	17,150	80,000
CAPITAL OUTLAY	-	-	150,000	-	60,000	200,000
CONTINGENCY	-	-	-	-	-	-
Total Business Improvement District Expenditures	**32,552**	**23,867**	**237,500**	**3,016**	**78,350**	**293,200**
Accrual Adjustment	(2,559)	2,592				
Total Adjusted Expenditures	29,993	26,460	237,500	3,016	78,350	293,200
Cash Balance, September 30	**362,633**	**402,664**	**225,034**		**381,584**	**147,754**

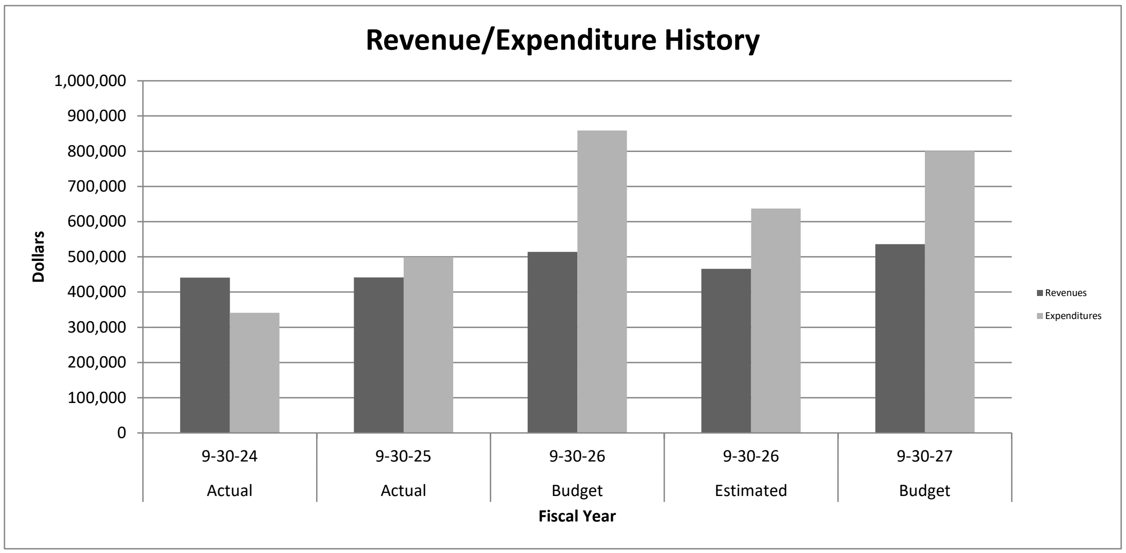


Business Improvement District Fund

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

Broadway, downtown Scottsbluff

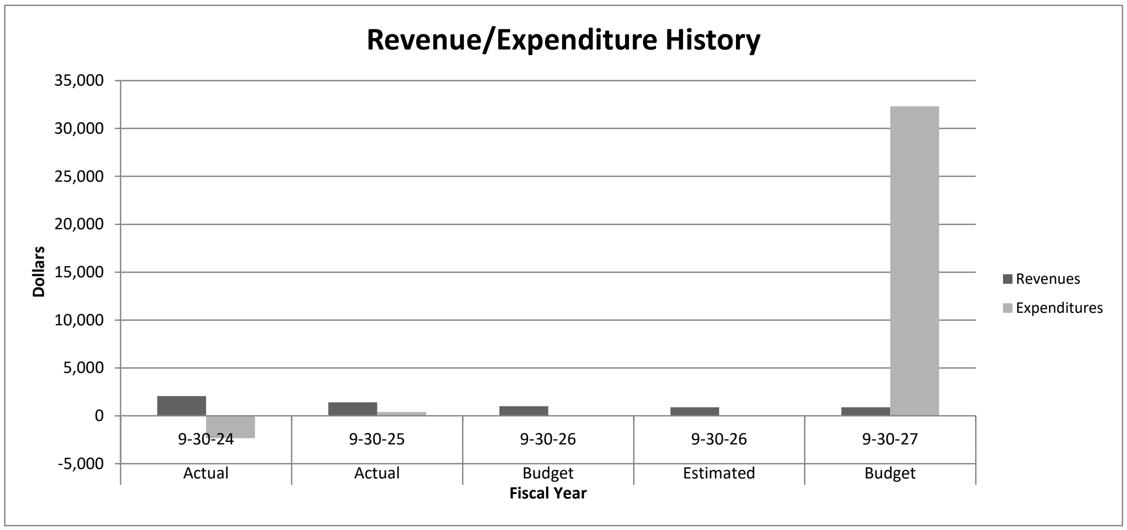
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**152,527**	**252,672**	**194,999**		**194,999**	**23,931**
PROPERTY TAX	349,090	355,265	450,000	97,431	400,000	475,000
OTHER TAXES	75,968	75,425	59,400	47,977	64,985	59,400
INTERGOVERNMENTAL & GRANTS	5,835		-	-	-	-
INSURANCE PROCEEDS	-	-	-	-		-
INTEREST EARNINGS	10,219	10,952	5,000	157	1,000	2,000
Total Available	**593,639**	**694,315**	**709,399**	**145,565**	**660,984**	**560,331**
FIRE DEPARTMENT	91,083	99,086	169,000	96,080	144,053	147,000
POLICE DEPARTMENT	254,308	409,085	516,000	294,579	493,000	503,509
EMERGENCY MANAGEMENT DEPARTMENT			24,000			-
CONTINGENCY	-		150,000			150,000
Total Public Safety Expenditures	**345,391**	**508,170**	**859,000**	**390,659**	**637,053**	**800,509**
Accrual Adjustment	(4,424)	(8,855)				
Total Adjusted Expenditures	340,967	499,315	859,000	390,659	637,053	800,509
Cash Balance, September 30	**252,672**	**194,999**	**(149,601)**		**23,931**	**(240,178)**



Public Safety Fund

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

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**32,125**	**36,528**	**37,528**		**37,528**	**38,428**
SALE OF ASSETS	-	-	-	-	-	-
SALE OF FARM ASSETS	-	-	-	-	-	-
INTEREST EARNINGS	2,065	1,405	1,000	553	900	900
Total Available	**34,190**	**37,934**	**38,528**	**553**	**38,428**	**39,328**
CONTRACTUAL SERVICES	-	-		-	-	1,000
DEVELOPMENT/CAPITAL OUTLAY	-	-		-	-	31,317
TRANSFERS TO OTHER FUNDS	-		-	-	-	
Total Industrial Sites Expenditures	-	-	-	-	-	32,317
Accrual Adjustment	(2,339)	406				
Total Adjusted Expenditures	(2,339)	406	-	-	-	32,317
Cash Balance, September 30	**36,528**	**37,528**	**38,528**		**38,428**	**7,011**

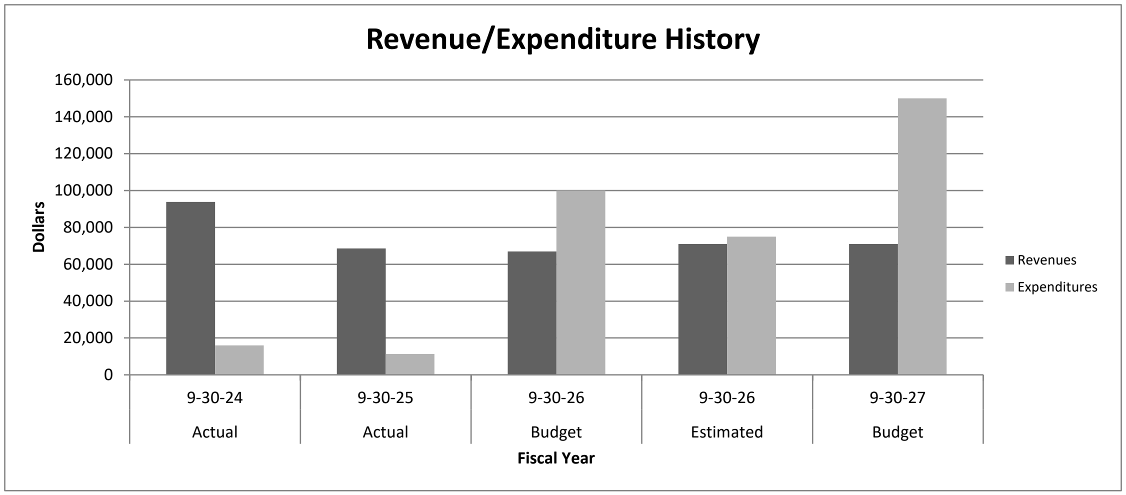


Industrial Sites Fund

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

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

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**255,225**	**333,134**	**390,452**		**390,452**	**386,452**
KENO PROCEEDS	77,617	55,153	65,000	39,077	65,000	65,000
INTEREST EARNINGS	16,249	13,463	2,000	5,382	6,000	6,000
MISCELLANEOUS	-	-		900	-	-
Total Available	**349,091**	**401,750**	**457,452**	**45,359**	**461,452**	**457,452**
PARKS	-		-	-		
RECREATION	-	12,644	-	-		
FIRE PREVENTION	-	-	-	-		
COMMUNITY BETTERMENT PROJECTS	7,658	-	100,000	73,059	75,000	150,000
Total Keno Expenditures	**7,658**	**12,644**	**100,000**	**73,059**	**75,000**	**150,000**
Accrual Adjustment	8,299	(1,345)				
Total Adjusted Expenditures	15,957	11,299	100,000	73,059	75,000	150,000
Cash Balance, September 30	**333,134**	**390,452**	**357,452**		**386,452**	**307,452**

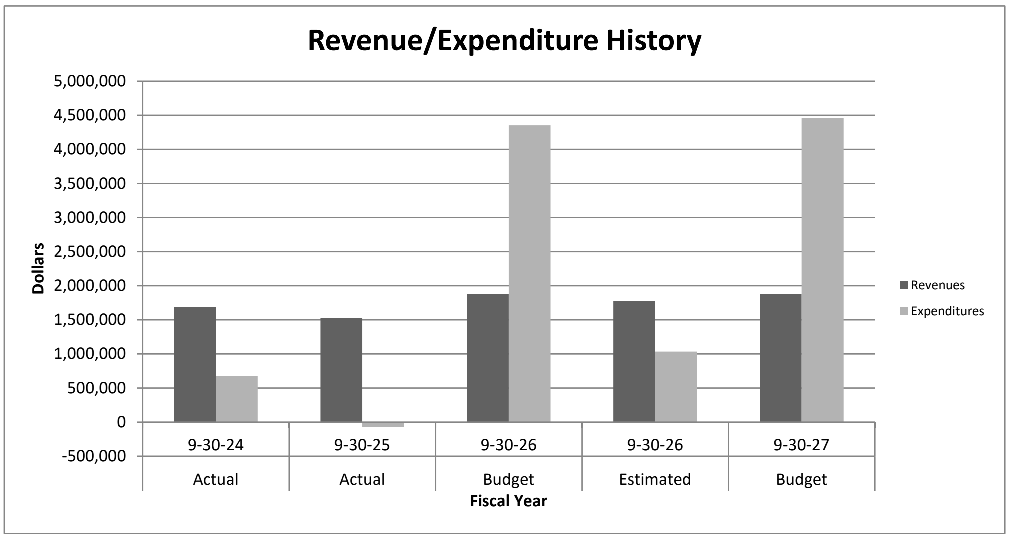


KENO Fund

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

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**1,882,595**	**2,894,096**	**4,489,612**		**4,489,612**	**5,229,223**
LOCAL OPTION SALES TAX	1,348,045	1,344,337	1,351,126	681,822	1,363,642	1,350,000
PROGRAM INCOME	220,777	49,384	500,000	154,930	309,858	500,000
INTEREST EARNINGS	117,727	132,281	28,000	71,331	100,000	28,000
Total Available	**3,569,144**	**4,420,098**	**6,368,738**	**908,082**	**6,263,112**	**7,107,223**
PERSONNEL COSTS	113,966	131,641	157,505	69,660	139,189	260,150
OPERATIONS & MAINTENANCE	27,578	29,511	193,750	16,274	44,700	195,750
ECONOMIC DEVELOPMENT	400,000	-	4,000,000	220,000	850,000	4,000,000
Total Economic Development Expenditures	**541,544**	**161,152**	**4,351,255**	**305,934**	**1,033,889**	**4,455,900**
Accrual Adjustment	133,504	(230,666)				
Total Adjusted Expenditures	675,048	(69,514)	4,351,255	305,934	1,033,889	4,455,900
UNASSIGNED CASH BALANCE			2,017,483		5,229,223	-
Cash Balance, September 30	**2,894,096**	**4,489,612**	**2,017,483**		**5,229,223**	**2,651,323**

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	2	1	1	1	2
Part - Time	-	-	-	-	-



NEBRASKA Economic Development Certified Community

Economic Development Fund

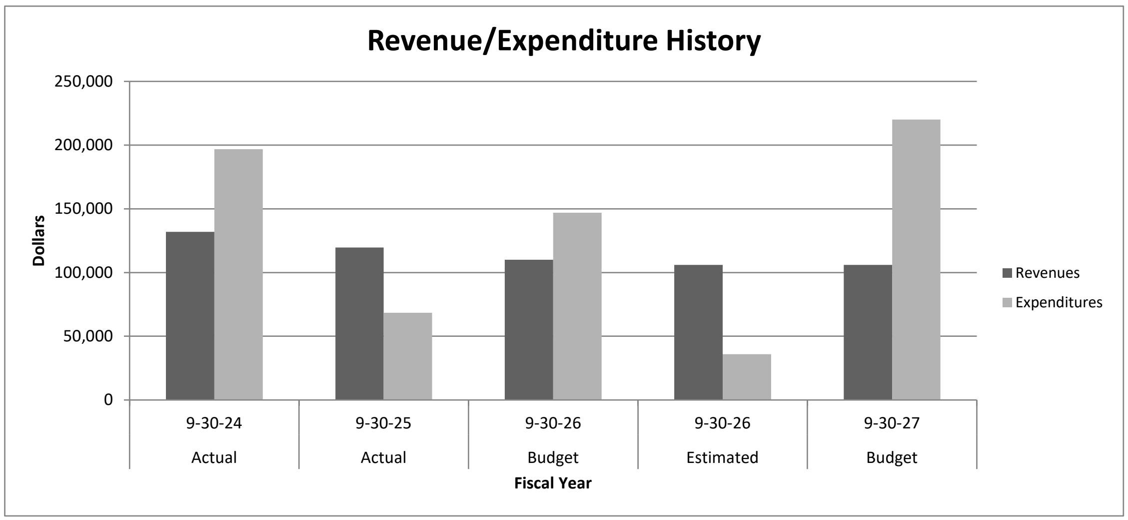
The Economic Development Fund receives revenues and funds projects as part of the City's LB840 Economic Development Program. This program, authorized under the Nebraska Local Option Municipal Economic Development Act of 1991, allows sales tax receipts to be specifically earmarked for economic development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

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

To date the City of Scottsbluff has funded over $15 million in grants and loans via the LB840 Economic Development Program to promote growth and development in and around Scottsbluff.

The LB840 program is administered by the City Manager, who receives guidance and oversight from two citizen committees. The City Council retains the final authority for disbursement of funds. In November, 2024, Citizen voted to renew the plan for another 10 years.

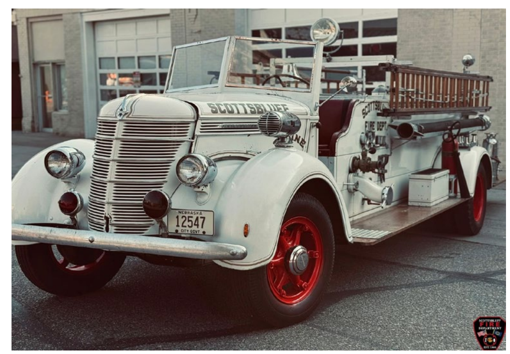
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**440,916**	**376,020**	**427,304**		**427,304**	**497,304**
MUTUAL AID - FIRE	105,696	105,696	105,000	-	105,000	105,000
INTEREST EARNINGS	26,223	13,997	5,000	6,258	1,000	1,000
GRANT	-	-	-		-	-
Total Available	**572,835**	**495,713**	**537,304**	**6,258**	**533,304**	**603,304**
SUPPLIES	42,139	35,296	36,000	2,562	36,000	40,000
CONTRACTUAL SERVICES		10,564	11,000	-	-	-
EQUIPMENT	182,940	-	-	-	-	80,000
CONTINGENCY	-	-	100,000	-	-	100,000
Total Mutual Fire Organization Expenditures	**225,079**	**45,861**	**147,000**	**2,562**	**36,000**	**220,000**
Accrual Adjustment	(28,265)	22,549				
Total Adjusted Expenditures	196,814	68,410	147,000	2,562	36,000	220,000
Cash Balance, September 30	**376,020**	**427,304**	**390,304**		**497,304**	**383,304**



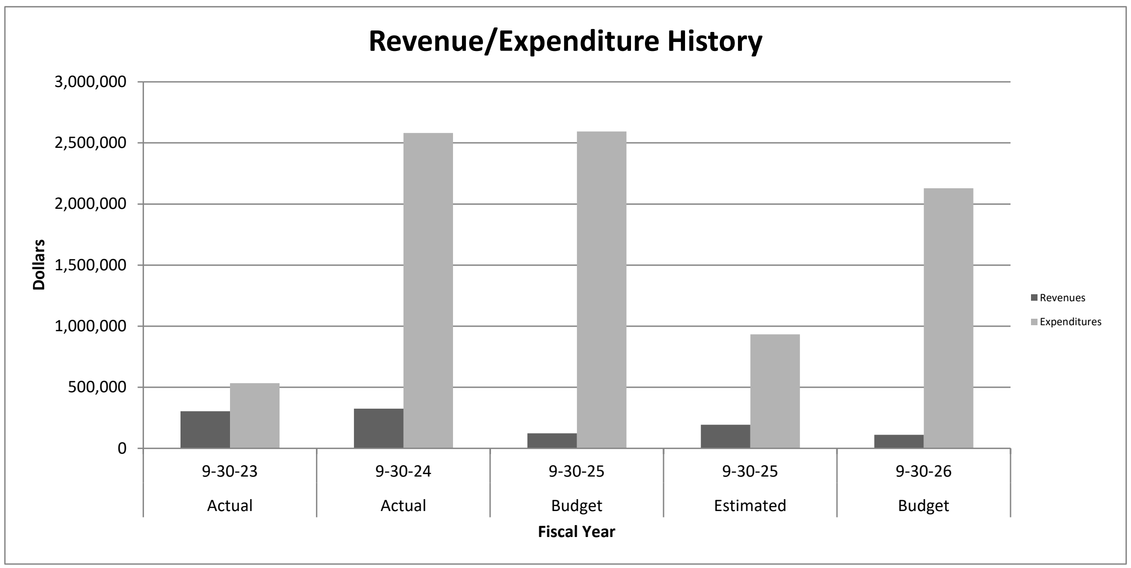
Mutual Fire Organization Fund

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

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



	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	**4,876,491**	**4,646,359**	**2,390,374**		**2,390,374**	**1,650,606**
PROPERTY TAX	37,901	1,069	-	1,222	1,339	-
OTHER TAXES	637		-		-	-
SPECIAL ASSESSMENTS	99,142	37,411	72,462	114,066	121,000	108,305
DEBT ISSUANCE/MISCELLANEOUS REVENUES	-	-	-	-	-	-
INTEREST INCOME	165,768	286,829	50,000	65,552	71,000	3,000
Total Available	**5,179,937**	**4,971,668**	**2,512,836**	**180,840**	**2,583,713**	**1,761,911**
MATERIALS & SERVICES	-	-	25,000	-	-	25,000
CAPITAL OUTLAY	245,748	546,184	-	-	-	-
TRANSFERS & BONDING/LOANS	-	-	-	-	-	-
DEBT SERVICE	-	2,153,693	568,246	945,377	933,107	904,489
CONTINGENCY	-	-	2,000,000	-	-	1,200,000
Total Debt Service Expenditures	**245,748**	**2,699,877**	**2,593,246**	**945,377**	**933,107**	**2,129,489**
Accrual Adjustment	287,830	(118,584)				
Total Adjusted Expenditures	533,578	2,581,293	2,593,246	945,377	933,107	2,129,489
Cash Balance, September 30	**4,646,359**	**2,390,374**	**(80,410)**		**1,650,606**	**(367,578)**



Debt Service Fund

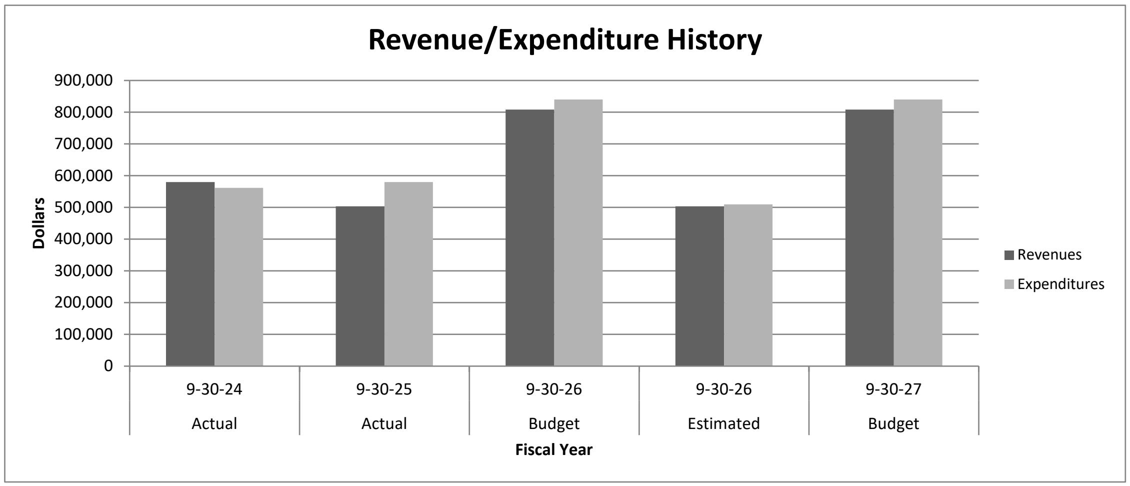
The Debt Service Fund is used to retire the long-term debt obligations of the City. This fund is used to service general obligation and special assessment debt.

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

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

Lied Scottsbluff Public Library

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**439,142**	**457,644**	**381,858**		**381,858**	**375,358**
PROPERTY TAX PASS THROUGH - TIF	556,777	482,968	650,000	71,210	500,000	650,000
PROGRAM INCOME	600	8,830	7,500	50	500	7,500
BOND PROCEEDS	-	-	150,000	-	-	150,000
INTEREST	22,768	12,054	1,000	3,427	3,000	1,000
Total Available	**1,019,287**	**961,496**	**1,190,358**	**74,687**	**885,358**	**1,183,858**
OPERATIONS & MAINTENANCE	39,811	12,270	40,000	1,360	10,000	40,000
BOND PAYMENTS	-		150,000	-	-	150,000
TIF PASS THROUGH PAYMENTS	551,180	482,855	650,000	61,406	500,000	650,000
Total TIF Project Expenditures	**590,991**	**495,125**	**840,000**	**62,766**	**510,000**	**840,000**
Accrual Adjustment	(29,348)	84,512				
Total Adjusted Expenditures	561,643	579,637	840,000	62,766	510,000	840,000
Cash Balance, September 30	**457,644**	**381,858**	**350,358**		**375,358**	**343,858**



TIF/CRA Fund

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

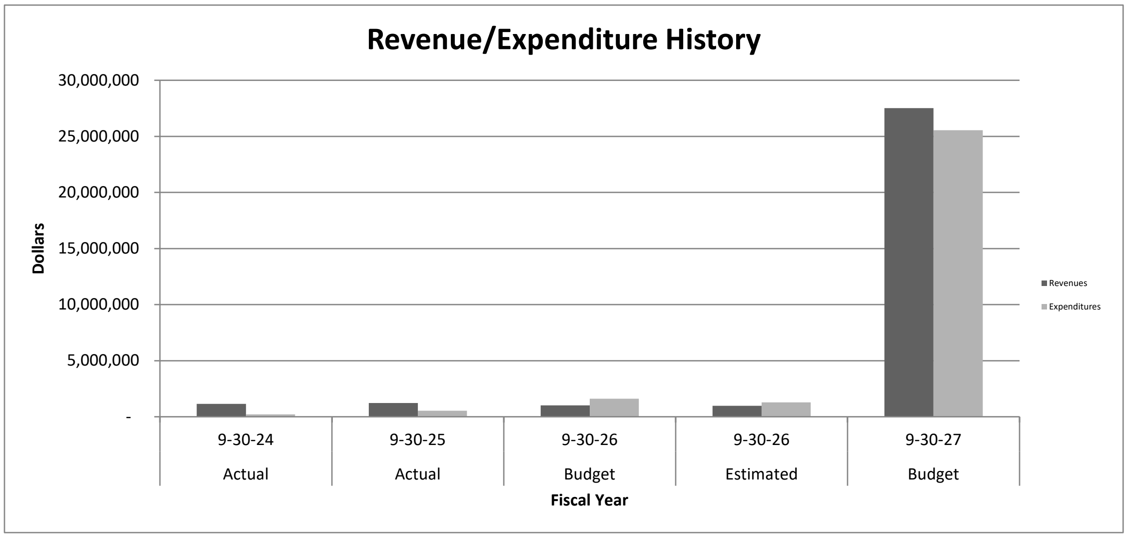
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**(28,774)**	**(46,363)**	**21,221**		**21,221**	**(28,279)**
INTERGOVERNMENTAL & GRANTS	199,085	8,673	300,000	-	50,000	300,000
INTEREST	-	361	1,500	339	500	1,500
Total Available	**170,311**	**(37,329)**	**322,721**	**339**	**71,721**	**273,221**
GRANT EXPENDITURES	257,210	8,791	300,000	-	100,000	300,000
Total Grant Funds	**257,210**	**8,791**	**300,000**	**-**	**100,000**	**300,000**
Accrual Adjustment	(40,535)	(67,341)				
Total Adjusted Expenditures	216,675	(58,550)	300,000	-	100,000	300,000
Cash Balance, September 30	**(46,363)**	**21,221**	**22,721**		**(28,279)**	**(26,779)**

CDBG Fund

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

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

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**1,105,366**	**2,047,200**	**2,729,066**		**2,729,066**	**2,421,747**
PROPERTY TAX	911,252	880,368	845,934	186,771	800,000	845,934
OTHER TAXES	200,336	245,380	170,000	90,189	120,439	170,000
LB357 SALES TAX	-	-		-		1,500,000
INTEREST EARNINGS	43,476	93,316	6,500	40,260	60,000	6,500
BOND PROCEEDS	-	-	-	-	-	25,000,000
Total Available	**2,260,430**	**3,266,265**	**3,751,500**	**317,220**	**3,709,505**	**29,944,181**
STRUCTURES	95,492	234,552	1,175,000	31,226	845,000	25,214,000
EQUIPMENT	135,929	267,728	442,000	249,595	442,758	337,000
Total Capital Projects	**231,421**	**502,280**	**1,617,000**	**280,821**	**1,287,758**	**25,551,000**
Accrual Adjustment	(18,191)	34,919				
Total Adjusted Expenditures	213,230	537,199	1,617,000	280,821	1,287,758	25,551,000
	-	-	-	-	-	1,500,000
Cash Balance, September 30	**2,047,200**	**2,729,066**	**2,134,500**		**2,421,747**	**4,393,181**



Capital Projects Fund

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

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

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

Mission Statement

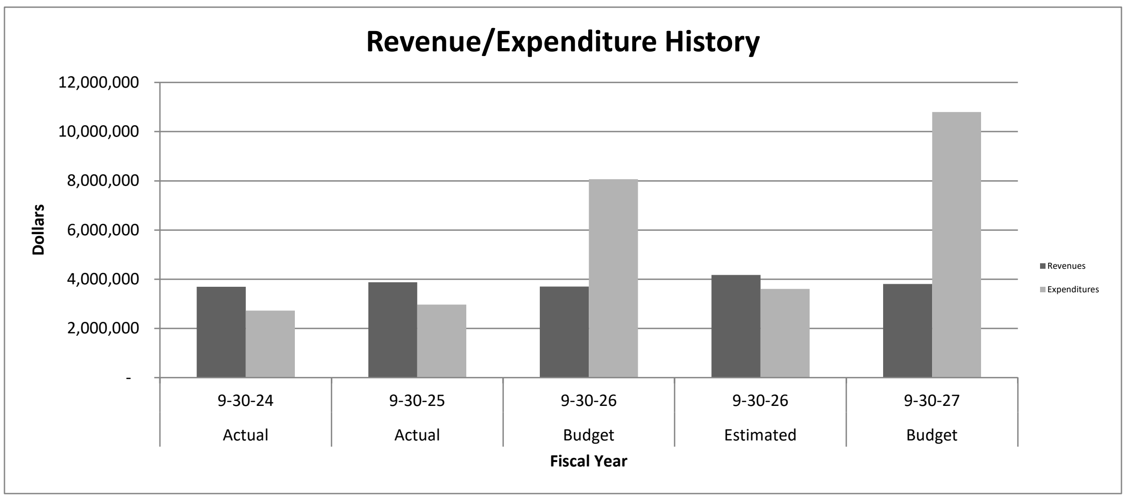
The Environmental Services Department is committed to providing the best possible service to all citizens and the regional community through responsible trash and recycling collections. We will effectively respond to constituent needs and efficiently deliver services to the community, continue and expand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

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

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

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**3,160,472**	**4,126,369**	**5,034,271**		**5,034,271**	**5,606,680**
SALES & SERVICE	3,456,687	3,672,150	3,640,564	1,870,958	4,039,562	3,747,321
GRANT INCOME	-	-	-	-	-	
MISCELLANEOUS REVENUES	32,400	33,223	38,000	15,423	36,500	38,000
INTEREST INCOME	201,136	170,735	25,000	68,796	100,000	25,000
Total Available	**6,850,695**	**8,002,477**	**8,737,835**	**1,955,177**	**9,210,333**	**9,417,001**
PERSONAL SERVICES	1,378,947	1,519,608	1,841,154	801,345	1,576,276	1,692,840
OPERATIONS & MAINTENANCE	938,979	1,074,605	1,350,495	554,410	1,222,377	1,456,900
CAPITAL OUTLAY	13,704	-	4,275,000	651,088	805,000	7,050,000
TRANSFERS	-	-	-	-	-	
CONTINGENCY	-	-	600,000	-	-	600,000
Total Environmental Services Expenditures	**2,331,630**	**2,594,213**	**8,066,649**	**2,006,843**	**3,603,653**	**10,799,740**
Accrual Adjustment	392,696	373,994				
Total Adjusted Expenditures	2,724,326	2,968,207	8,066,649	2,006,843	3,603,653	10,799,740
Cash Balance, September 30	**4,126,369**	**5,034,271**	**671,186**		**5,606,680**	**(1,382,739)**
	-	-				

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	14	14	14	14	14
Part - Time	-	-	-	-	-



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

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

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

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

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

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

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

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

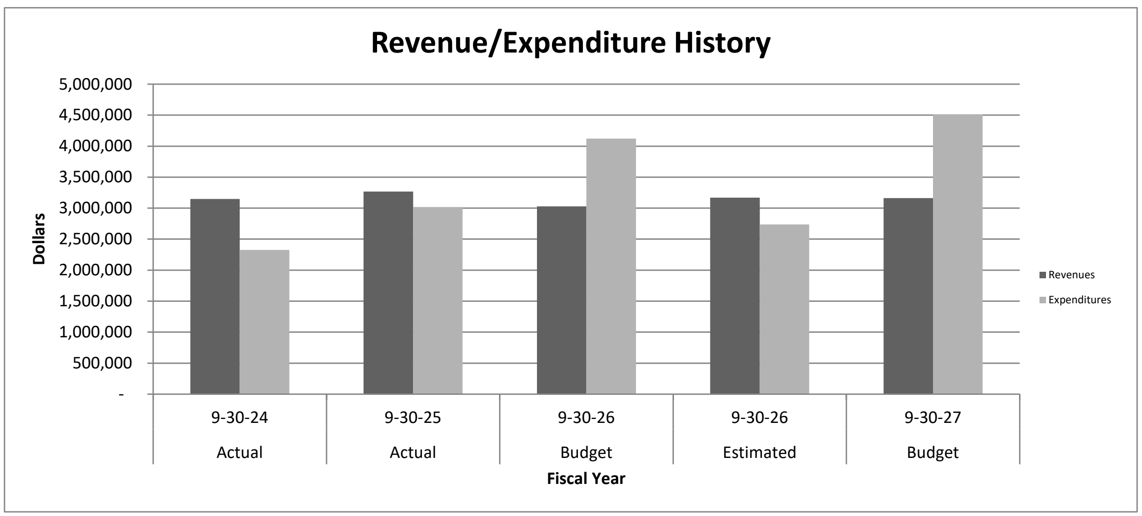
Stormwater Collection System – Employees clean and maintain the stormwater collection system mains and help clean the Scotts Bluff Drain. The Wastewater Fund helps support project costs associated with stormwater infrastructure and personnel.

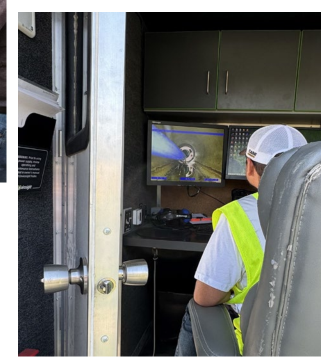
Customer Service – Service personnel respond to an average of 40 sewer calls each year. Other calls include assisting customers and contractors with sewer line locations.

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

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**2,943,623**	**3,766,677**	**4,014,911**		**4,014,911**	**4,445,656**
SALES & SERVICE	2,930,650	3,104,395	2,972,497	1,564,617	3,065,037	3,133,148
GRANT INCOME	-	-	-		-	-
MISCELLANEOUS REVENUES	33,868	37,822	25,000	17,651	27,957	-
INTEREST INCOME	184,504	125,400	30,000	54,752	75,000	30,000
Total Available	**6,092,644**	**7,034,294**	**7,042,408**	**1,637,021**	**7,182,905**	**7,608,804**
PERSONNEL COSTS	1,251,495	1,150,380	1,434,126	606,747	1,205,808	1,470,641
OPERATIONS & MAINTENANCE	748,450	1,011,053	1,139,361	491,155	887,102	1,166,389
CAPITAL OUTLAY	-	42,696	853,000	444,837	549,339	927,130
TRANSFERS	81,250	87,500	95,000	95,000	95,000	95,000
DEBT SERVICE	-	-	-	-	-	-
CONTINGENCY	-	-	600,000	-	-	850,000
Total Wastewater Expenditures	**2,081,195**	**2,291,630**	**4,121,487**	**1,637,740**	**2,737,249**	**4,509,160**
Accrual Adjustment	244,772	727,753				
Total Adjusted Expenditures	2,325,967	3,019,383	4,121,487	1,637,740	2,737,249	4,509,160
Cash Balance, September 30	**3,766,677**	**4,014,911**	**2,920,921**		**4,445,656**	**3,099,644**
	-	-				

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	11	11	11	11	11
Part - Time	3	3	3	3	3





Mission Statement

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

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

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

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

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

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

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

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

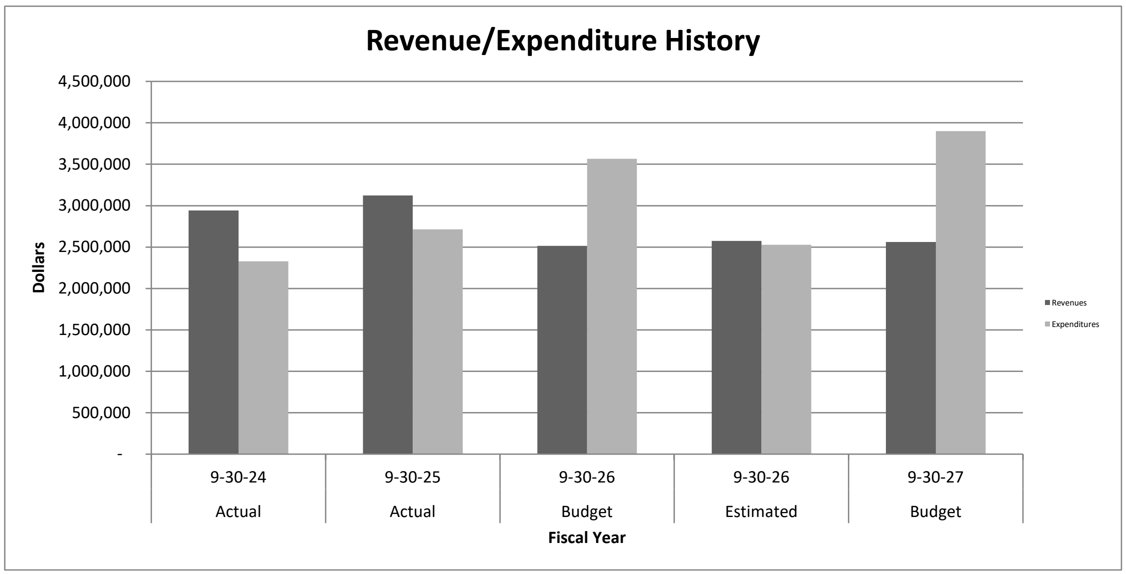
Cross Connection Control – Employees mail notice to customers to survey plumbing connections once every five years. 1,715 testable backflow devices are installed to protect customer connections to the public water supply. Employees mail testing notices and track test reports for each device as required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

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

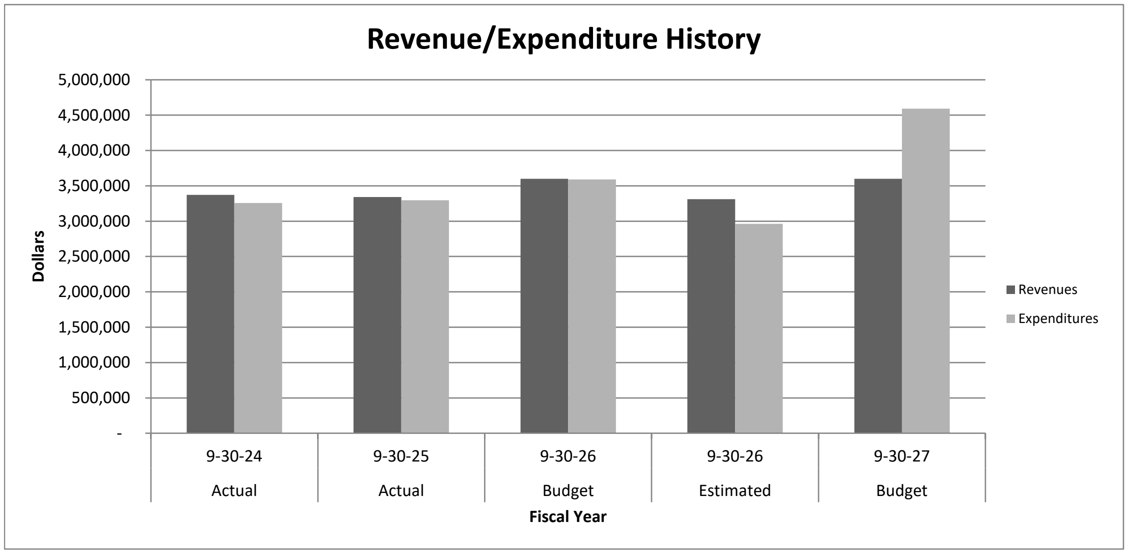
The Water Fund pays for half the Stormwater Program Specialist wage and also helps fund the Geographic Information System (GIS) mapping and data

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**5,645,658**	**6,260,619**	**6,669,683**		**6,669,683**	**6,717,195**
SALES & SERVICE	2,500,056	2,669,629	2,344,094	1,178,276	2,345,713	2,389,656
MISCELLANEOUS REVENUES	87,152	260,689	77,791	34,099	79,791	78,751
INTEREST INCOME	355,495	191,840	93,150	98,826	150,000	93,150
Total Available	**8,588,361**	**9,382,777**	**9,184,718**	**1,311,202**	**9,245,187**	**9,278,752**
PERSONNEL COSTS	905,860	1,159,545	1,139,047	614,363	1,217,993	1,101,717
OPERATIONS & MAINTENANCE	569,977	708,453	1,012,913	377,373	837,378	1,072,076
CAPITAL OUTLAY	-	29,834	770,000	30,789	427,620	1,081,000
TRANSFERS	37,500	37,500	45,000	45,000	45,000	45,000
CONTINGENCY	211,991	-	600,000	-	-	600,000
Total Water Expenditures	**1,725,328**	**1,935,332**	**3,566,960**	**1,067,525**	**2,527,991**	**3,899,793**
Accrual Adjustment	602,414	777,762				
Total Adjusted Expenditures	2,327,741	2,713,094	3,566,960	1,067,525	2,527,991	3,899,793
Cash Balance, September 30	**6,260,619**	**6,669,683**	**5,617,758**		**6,717,195**	**5,378,959**
	-	**-**				

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	6	6	6	6	6
Part - Time	3	3	3	3	3



	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**1,472,623**	**1,586,714**	**1,630,137**		**1,630,137**	**1,978,292**
LEASE PAYMENTS	3,277,978	3,279,722	3,590,839	1,639,503	3,279,006	3,590,839
INTEREST EARNINGS	93,964	60,968	10,000	24,919	32,000	10,000
Total Available	**4,844,565**	**4,927,404**	**5,230,976**	**1,664,423**	**4,941,143**	**5,579,131**
CONTINGENCY	-	-	-			1,000,000
TRANSFER TO GENERAL FUND	3,283,741	3,285,997	3,590,839	1,355,527	2,962,851	3,590,839
Total Electric Fund	**3,283,741**	**3,285,997**	**3,590,839**	**1,355,527**	**2,962,851**	**4,590,839**
Accrual Adjustment	(25,890)	11,270				
Total Adjusted Expenditures	3,257,851	3,297,267	3,590,839	1,355,527	2,962,851	4,590,839
Cash Balance, September 30	**1,586,714**	**1,630,137**	**1,640,137**		**1,978,292**	**988,292**

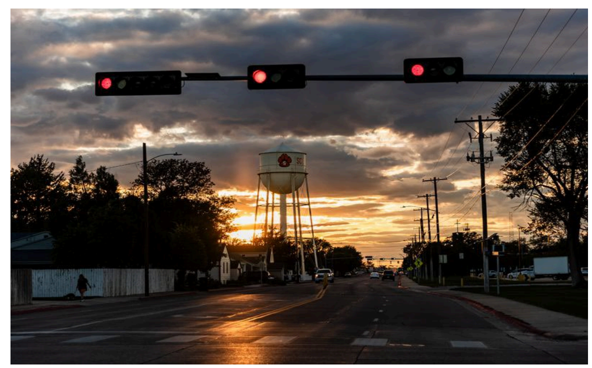


Electric Fund

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

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

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



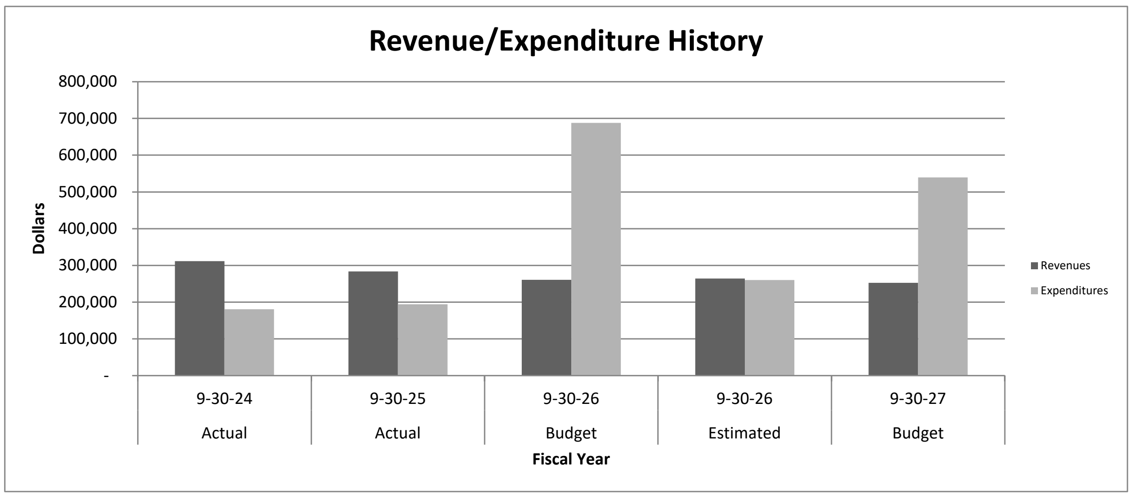
The Stormwater Fund was created to detail the City's financial commitment to maintaining and improving its stormwater collection system including the Scottsbluff Drain.

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

Riverside Ponds

Honeycomb grate - East Overland Entryway

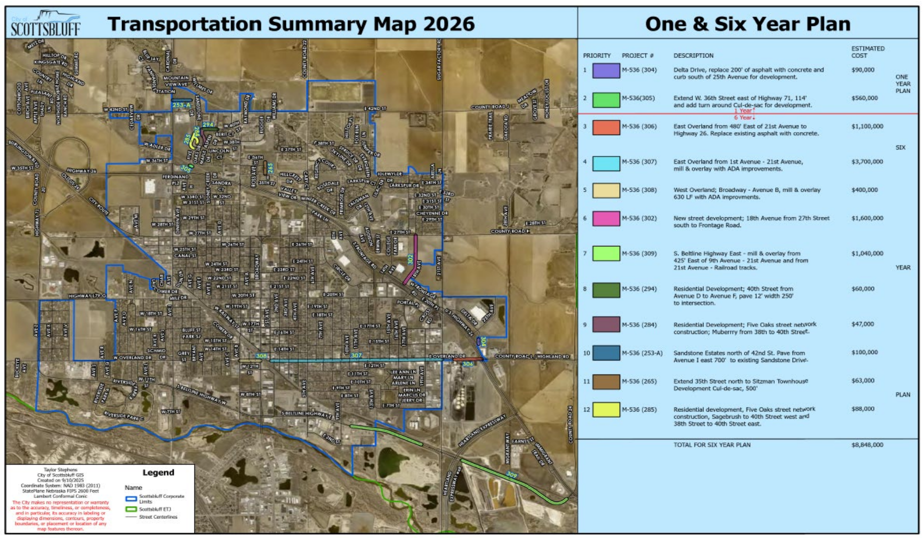
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**554,897**	**685,983**	**775,398**		**775,398**	**779,265**
PERMITS	900	-	900	-	-	-
STORMWATER SURCHARGE	175,154	193,080	191,416	96,636	193,272	191,416
REVENUES FROM DEPARTMENTS	50,000	50,000	50,000	50,000	50,000	50,000
INTEREST EARNINGS	34,326	26,761	5,000	12,344	15,000	5,000
GRANT	-	-	-	-		-
MISCELLANEOUS REVENUES	51,253	13,695	13,600	6,000	6,000	6,000
Total Available	**866,530**	**969,520**	**1,036,314**	**164,980**	**1,039,670**	**1,031,681**
OPERATIONS & MAINTENANCE	88,162	82,542	140,130	22,010	77,405	139,300
CAPITAL OUTLAY	-	-	298,000	13,147	183,000	150,000
DEBT SERVICE	1,929	-	-	-	-	-
CONTINGENCY	-	-	250,000	-	-	250,000
Total Stormwater Expenditures	**90,091**	**82,542**	**688,130**	**35,157**	**260,405**	**539,300**
Accrual Adjustment	90,456	111,580				
Total Adjusted Expenditures	180,547	194,122	688,130	35,157	260,405	539,300
Assigned fund balance - Scottsbluff Drain Project	-	-	200,000		200,000	200,000
UNASSIGNED CASH BALANCE	-	-	148,184		579,265	292,381
Cash Balance, September 30	**685,983**	**775,398**	**348,184**		**779,265**	**492,381**
	-	-				



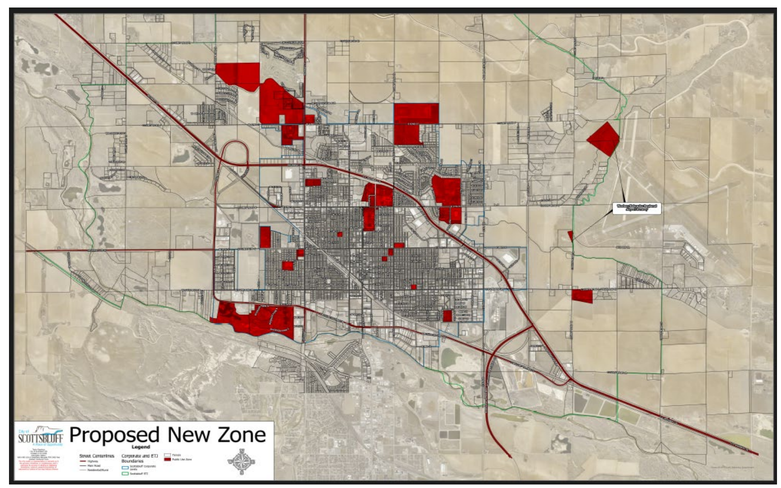
The GIS Services Division is responsible for the maintenance and distribution of the City's Enterprise Geographic Information System data and its services. Funding for GIS is provided primarily by other City Departments; including Water, Water Reclamation, Transportation and Development Services. GIS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

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

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



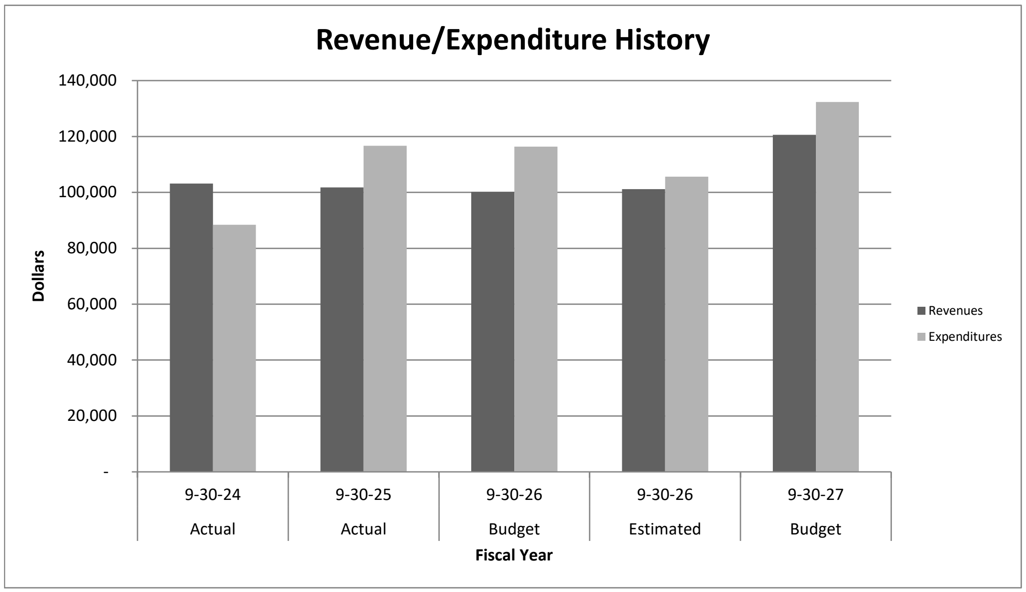
Transportation Map 2026

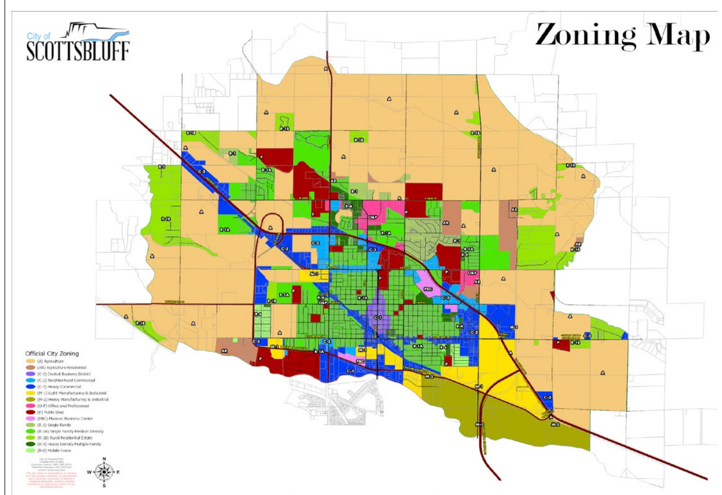


City Public Use Zones

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**30,302**	**45,019**	**30,090**		**30,090**	**25,698**
TRANSFERS FROM OTHER FUNDS	100,000	100,000	100,000	120,000	100,000	120,000
INTEREST EARNINGS	3,134	1,744	200	669	1,200	600
Total Available	**133,436**	**146,762**	**130,290**	**120,669**	**131,290**	**146,298**
PERSONNEL COSTS	67,852	75,091	79,677	40,674	81,292	83,813
OPERATIONS & MAINTENANCE	37,848	25,945	36,700	6,092	24,300	48,500
CAPITAL OUTLAY	-	-	-	-		-
Total GIS Services	**105,701**	**101,035**	**116,377**	**46,766**	**105,592**	**132,313**
Accrual Adjustment	(17,283)	15,637				
Total Adjusted Expenditures	**88,418**	**116,672**	**116,377**	**46,766**	**105,592**	**132,313**
Cash Balance, September 30	**45,019**	**30,090**	**13,913**		**25,698**	**13,985**

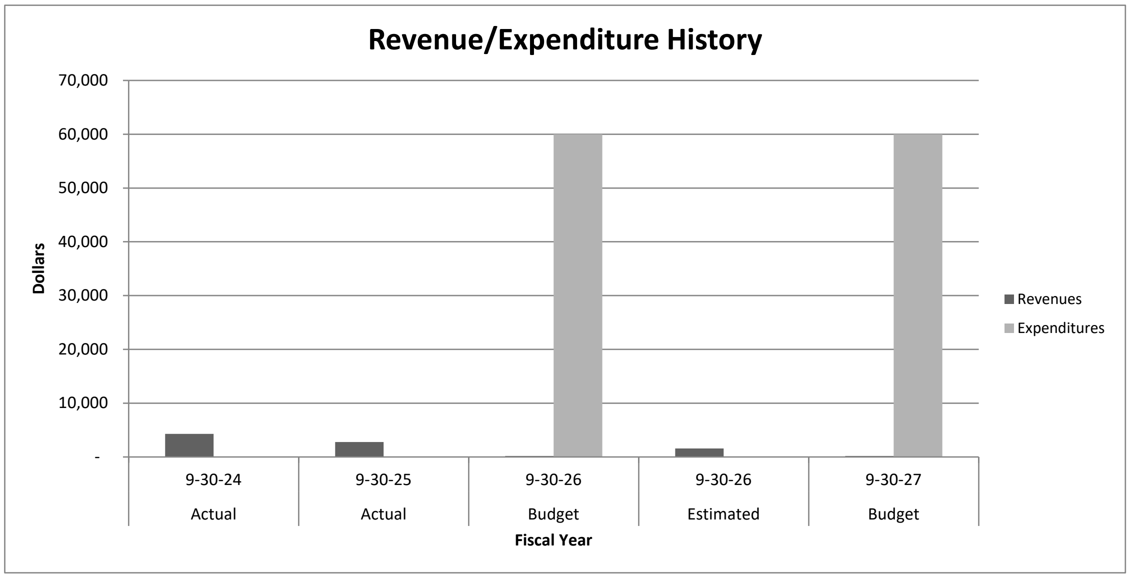
	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	1	1	1	1	1
Part - Time	-	-	-	-	-





City of Scottsbluff Zoning Map

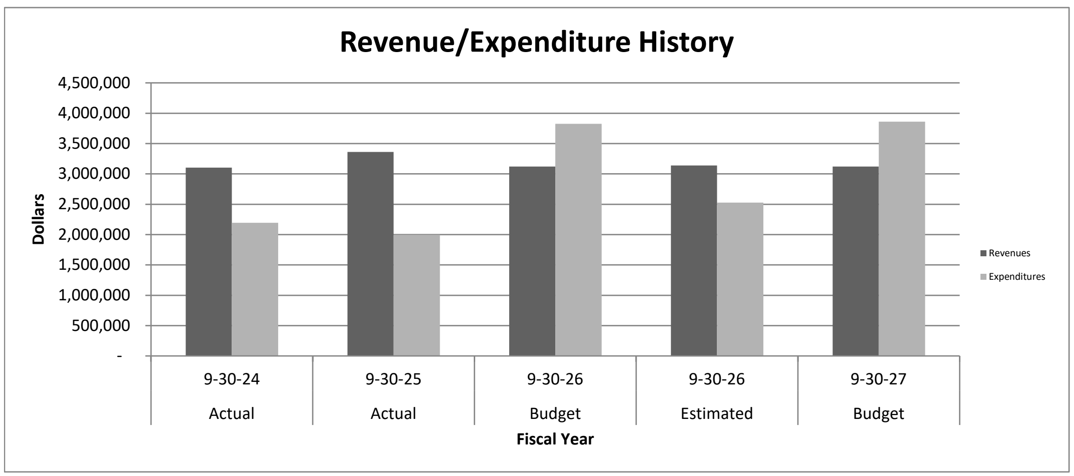
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**67,360**	**72,021**	**73,992**		**73,992**	**75,592**
INTEREST EARNINGS	4,296	2,767	200	1,091	1,600	200
Total Available	**71,656**	**74,788**	**74,192**	**1,091**	**75,592**	**75,792**
PAYMENT TO STATE	-	-	60,000	-	-	60,000
Total Unemployment Compensation	**-**	**-**	**60,000**	**-**	**-**	**60,000**
Accrual Adjustment	(365)	796				
Total Adjusted Expenditures	(365)	796	60,000	-	-	60,000
Cash Balance, September 30	**72,021**	**73,992**	**14,192**		**75,592**	**15,792**



Unemployment Compensation Fund

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

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**3,887,921**	**4,798,351**	**6,164,002**		**6,164,002**	**6,775,018**
FLEX REVENUE FROM EMPLOYEES	15,106	14,498	20,000	156,401	14,352	20,000
COBRA PYMTS-FORMER EMPLOYEES	12,209	3,143	1,000	331	660	1,000
REVENUE FROM EMPLOYEES	290,340	325,219	375,000	216,602	372,000	375,000
REVENUE FROM EMPLOYER	2,519,975	2,735,999	2,700,000	1,298,978	2,580,834	2,700,000
INTEREST EARNINGS	258,019	203,295	20,000	94,916	150,000	20,000
REVENUE RE-INSURANCE CARRIER	8,825	78,588	4,000	9,733	20,000	4,000
Total Available	**6,992,394**	**8,159,091**	**9,284,002**	**1,776,960**	**9,301,848**	**9,895,018**
CONTRACTUAL SERVICES	5,000	5,000	20,000	5,000	5,000	20,000
SCHOOL & CONFERENCE	-	-	-	-		
PREMIUM EXPENSE	518,563	568,427	580,000	300,700	604,000	615,000
CLAIMS EXPENSE	1,650,868	1,535,019	3,200,000	760,019	1,900,000	3,200,000
FLEXIBLE BENEFIT EXPENSES	15,356	13,012	25,000	11,248	17,000	25,000
TAX EXPENSE	734	791	850	-	830	850
Total Health Insurance	**2,190,522**	**2,122,249**	**3,825,850**	**1,076,967**	**2,526,830**	**3,860,850**
Accrual Adjustment	3,521	(127,159)				
Total Adjusted Expenditures	2,194,043	1,995,090	3,825,850	1,076,967	2,526,830	3,860,850
Cash Balance, September 30	**4,798,351**	**6,164,002**	**5,458,152**		**6,775,018**	**6,034,168**



HEALTH INSURANCE FUND

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

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

2026-2027
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City or Village of Scottsbluff

TO THE COUNTY BOARD AND COUNTY CLERK OF

Scotts Bluff County

This budget is for the Period October 1, 2026 through September 30, 2027

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

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

2,285,034.10	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
2,285,034.10	**Total Personal and Real Property Tax Required**

Projected Outstanding Bonded Indebtedness as of October 1, 2026

(As of the Beginning of the Budget Year)

Principal	-
Interest	-
Total Bonded Indebtedness	-

1,357,379,359.00	**Total Certified Valuation (All Counties)**

(Certification of Valuation(s) from County Assessor ***MUST*** *be attached)*

County Clerk's Use ONLY

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026?

[X] YES [ ] NO

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2025 through June 30, 2026?

[ ] YES [X] NO

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

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2026

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail

2. County Board (SEC. 13-508), C/O County Clerk

City or Village of Scottsbluff in Scotts Bluff County

Line No.	**Beginning Balances, Receipts, & Transfers**	Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	**Adopted Budget 2026 - 2027** (Column 3)
1	Net Cash Balance	6,463,476.00	7,515,536.00	6,638,631.00
2	Investments	43,910,599.00	46,841,380.00	47,500,000.00
3	County Treasurer's Balance	98,810.00	145,588.00	145,000.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**50,472,885.00**	**54,502,504.00**	**54,283,631.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	1,986,104.00	2,093,006.00	2,262,183.78
7	Federal Receipts	135,535.00	240,000.00	3,500,000.00
8	State Receipts: Motor Vehicle Pro-Rate	7,321.00	4,270.00	4,270.00
9				
10	State Receipts: Highway Allocation and Incentives	2,105,513.00	2,104,266.00	2,111,461.00
11	State Receipts: Motor Vehicle Fee	79,201.00	130,000.00	130,000.00
12	State Receipts: State Aid	2,300.00	-	
13	State Receipts: Municipal Equalization Aid	186,944.00	198,056.00	182,182.00
14	State Receipts: Other	452,405.00	489,667.00	491,167.00
15	State Receipts: Property Tax Credit	176,896.00	101,836.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	381,811.00	229,600.00	253,000.00
18	Local Receipts: Local Option Sales Tax	7,927,695.00	8,265,203.00	8,250,000.00
19	Local Receipts: In Lieu of Tax	125,961.00	65,000.00	125,000.00
20	Local Receipts: Other	20,450,597.00	20,899,322.00	53,712,253.00
21	Transfers In of Surplus Fees	3,785,997.00	3,482,851.00	4,110,893.00
22	Transfers In Other Than Surplus Fees	-		
23	Proprietary Function Funds **(Only if Page 6 is Used)**	-		-
24	**Total Resources Available (Lines 5 thru 23)**	**88,277,165.00**	**92,805,581.00**	**129,416,040.78**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**33,774,661.00**	**38,521,950.00**	**94,919,539.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**54,502,504.00**	**54,283,631.00**	**34,496,501.78**
27	Cash Reserve Percentage			68%

PROPERTY TAX RECAP		
	Tax from Line 6	2,262,183.78
	County Treasurer Commission - 1% of Total Taxes Collected	22,850.32
	Total Property Tax Requirement	2,285,034.10

City or Village of Scottsbluff in Scotts Bluff County

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:	Expected Levy **	Property Tax Request
General Fund	0.168342	$ 2,285,034.10
Bond Fund	0.000000	$ -
________________ Fund	0.000000	
________________ Fund	0.000000	
________________ Fund	0.000000	
Total Tax Request		$ 2,285,034.10 *

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

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

Levy Formula: Property Tax Request / Taxable Valuation * 100
(levies are expressed per $100 of taxable valuation)

Cash Reserve Funds

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

Special Reserve Fund Name	**Amount**
Capital Projects & Debt Fund	$ 3,260,341.00
Self-Insured Health Insurance Fund	$ 7,313,869.00
Total Special Reserve Funds	$ 10,574,210.00
Total Cash Reserve	$ 34,496,501.78
Remaining Cash Reserve	$ 23,922,291.78
Remaining Cash Reserve %	47%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

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

Transfer From: ______ Transfer To: ______

Amount: ______

Reason:

Transfer From: ______ Transfer To: ______

Amount: ______

Reason:

Transfer From: ______ Transfer To: ______

Amount: ______

Reason:

City or Village of Scottsbluff in Scotts Bluff County

Line No.	2026-2027 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	5,530,612.00	300,000.00				350,000.00	6,180,612.00
3	Public Safety - Police	5,929,578.00						5,929,578.00
3a	Public Safety - Fire	2,674,439.00		100,000.00				2,774,439.00
4	Public Safety - Other	704,212.00		178,000.00				882,212.00
5	Public Works - Streets	7,120,231.00	3,617,020.00	402,700.00	95,000.00		30,000.00	11,264,951.00
6	Public Works - Other	938,940.00		50,000.00				988,940.00
7	Public Health and Social Services	413,315.00		30,000.00				443,315.00
8	Culture and Recreation	4,035,533.00						4,035,533.00
9	Community Development	5,595,900.00						5,595,900.00
10	Miscellaneous	7,205,110.00	25,245,317.00	337,000.00	447,800.00		3,590,839.00	36,826,066.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste	3,749,740.00	6,550,000.00	500,000.00				10,799,740.00
17	Transportation							-
18	Wastewater	3,626,330.00	674,130.00	653,000.00			95,000.00	5,048,460.00
19	Water	3,023,793.00	1,001,000.00	80,000.00			45,000.00	4,149,793.00
20	Other							-
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	50,547,733.00	37,387,467.00	2,330,700.00	542,800.00	-	4,110,839.00	94,919,539.00

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

City or Village of Scottsbluff in Scotts Bluff County

Line No.	2025-2026 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	3,382,742.00	125,000.00				350,000.00	3,857,742.00
3	Public Safety - Police	5175705						5,175,705.00
3a	Public Safety - Fire	2,288,454.00						2,288,454.00
4	Public Safety - Other	500,950.00		184,053.00				685,003.00
5	Public Works - Streets	2,606,911.00	1,148,000.00	616,000.00			30,000.00	4,400,911.00
6	Public Works - Other	551,666.00						551,666.00
7	Public Health and Social Services	304,459.00	60,000.00	25,000.00				389,459.00
8	Culture and Recreation	3,406,004.00						3,406,004.00
9	Community Development	1,643,889.00						1,643,889.00
10	Miscellaneous	1,838,721.00	845,000.00	442,758.00	904,489.00		2,962,851.00	6,993,819.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste	2,798,653.00	165,000.00	640,000.00				3,603,653.00
17	Transportation							-
18	Wastewater	2,170,315.00	320,131.00	412,208.00			95,000.00	2,997,654.00
19	Water	2,055,371.00	367,905.00	59,715.00			45,000.00	2,527,991.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	28,723,840.00	3,031,036.00	2,379,734.00	904,489.00	-	3,482,851.00	38,521,950.00

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

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

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

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

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

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

City or Village of Scottsbluff in Scotts Bluff County

Line No.	2024-2025 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	2,954,287.00					175,000.00	3,129,287.00
3	Public Safety - Police	4,843,808.00						4,843,808.00
3a	Public Safety - Fire	2,217,487.00						2,217,487.00
4	Public Safety - Other	280,745.00		257,889.00				538,634.00
5	Public Works - Streets	2,389,546.00	659,888.00	223,683.00			25,000.00	3,298,117.00
6	Public Works - Other	476,632.00						476,632.00
7	Public Health and Social Services	337,939.00		48,656.00			175,000.00	561,595.00
8	Culture and Recreation	3,078,321.00						3,078,321.00
9	Community Development	886,641.00						886,641.00
10	Miscellaneous	3,293,108.00	234,552.00	267,728.00	945,377.00		3,285,997.00	8,026,762.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste	2,016,912.00	288,650.00	102,311.00				2,407,873.00
17	Transportation							-
18	Wastewater	1,922,555.00	271,282.00	16,500.00	76,336.00		87,500.00	2,374,173.00
19	Water	1,867,997.00	5,895.00	23,939.00			37,500.00	1,935,331.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** **(Ln 2 thru 21)**	26,565,978.00	1,460,267.00	940,706.00	1,021,713.00	-	3,785,997.00	33,774,661.00

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

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

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

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

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

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

2026-2027 SUMMARY OF PROPRIETARY FUNCTION FUNDS

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

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	-	-	-	-
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Besty Vidlak	Kevin Spencer	Lane Kizzire
TITLE /FIRM NAME	Mayor	City Manager	Director of Finance
TELEPHONE	308-632-4136	308-630-6202	308-633-3796
EMAIL ADDRESS	bvidlak@scottsbluff.org	kspencer@scottsbluff.org	lkizzire@scottsbluff.org

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] Preparer

City or Village of Scottsbluff

2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 2,285,034.00**		
Less: Prior Year Exceptions Utilized				
Approved Bonds *(prior year line 16)*	(2)	-		
Emergency Response *(prior year line 17)*	(3)	-		
Public Safety Services *(prior year line 18)*	(4)	-		
County Attorneys *(prior year line 19)*	(5)	-		
County Public Defenders *(prior year line 20)*	(6)	-		
Response to Public Safety Threat *(prior year line 21)*	(7)	-		
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-		
Voter Approved Increase *(prior year line 23)*	(9)	-		
	(10)	-		
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	**-**		
Preliminary Property Tax Request Authority (line 1 - line 11)			(12)	**2,285,034.00**

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 2,292,405.23 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

2026 Growth Value		2025 Total Valuation		(14a)	Increase due to Growth (14)
74,019,344.00	/	1,247,390,189.00	=	5.93%	136,029.87

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage — 5.26% (15a) — Increase due to Inflation (15): 120,580.52

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1)*	(16)			
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-		
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-		
County Attorneys	(19)	-		
County Public Defenders	(20)	-		
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-		
Support of an interlocal agreement relating to public safety	(22)			
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-		
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)			
Total Exceptions Utilized *(Total lines 16 thru 24)*			(25)	-
2026-2027 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*			(26)	**2,541,644.39**
2026-2027 ACTUAL Property Tax Request *(from Cover Page - Page 1)*			(27)	2,285,034.10
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*			(28)	**256,610.29**

City or Village of Scottsbluff

2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years *(from prior year Schedule 1, line 4)*	(1)	$ 248,243.97
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	256,610.29
Total Unused Property Tax Request Authority subject to carryover limit *(cannot be less than zero)*	(4)	504,854.26
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority *(from prior year computation form, line 26)*	(5)	2,421,772.66
Calculated Carryover Maximum *(5% of line 5)*	(6)	121,088.63
Unused Property Tax Request Authority Available for Future Years	**(7)**	**121,088.63**

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception *(must agree to Computation Form, line 17)*			**-**

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	**-**

Municipality Levy Limit Form

City or Village of Scottsbluff in Scotts Bluff County

Municipality Levy				
Personal and Real Property Tax Request	(1)		2,285,034.10	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	0.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		0.00	
Tax Request Subject to Levy Limit	(8)		2,285,034.10	
Valuation	(9)		1,357,379,359	
Municipality Levy Subject to Levy Authority	(10)		0.168342	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.000000	
Community Redevelopment Authority	(12)		0.000000	
Transit Authority	(13)		0.000000	
Off Street Parking District Valuation	(14)	41,546,591.00		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.136857	0.004189	
Other	(16)		0.000000	
Total Levy for Compliance Purposes	(17)		0.172531	**(A)**
Levy Authority				
Municipality Levy Limit	(18)		0.450000	
Municipality property taxes designated for interlocal agreements	(19)		0.000000	
Total Municipality Levy Authority	(20)		0.450000	**(B)**
Voter Approved Levy Override	(21)		0.000000	**(C)**

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

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

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

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

City or Village of Scottsbluff in Scotts Bluff County

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 2,285,034.00
(Total Personal and Real Property Tax Required from ***prior year*** *budget - Cover Page)*

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

Real Growth Percentage Increase

2026 Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=		
73,736,569.00	/	1,247,390,189.00	=	5.91 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 7.91 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 180,746.19

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **2,465,780.19**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) 2,285,034.10
(Total Personal and Real Property Tax Required from Cover Page)

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

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

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

City or Village of Scottsbluff
IN
Scotts Bluff County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 31 day of August 2026, at 12:00 o'clock P.M., at 2525 Circle Drive Scottsbluff, NE 69361 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	$ 33,774,661.00
2025-2026 Actual/Estimated Disbursements & Transfers	$ 38,521,950.00
2026-2027 Proposed Budget of Disbursements & Transfers	$ 94,919,539.00
2026-2027 Necessary Cash Reserve	$ 34,496,501.78
2026-2027 Total Resources Available	$ 129,416,040.78
Total 2026-2027 Personal & Real Property Tax Requirement	$ 2,285,034.10
Unused Budget Authority Created For Next Year	$ 121,088.63

Breakdown of Property Tax:

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

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 21 day of September 2026, at 6:00 o'clock P.M., at 2525 Circle Drive Scottsbluff, NE 69361 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	58,735,982.00	94,919,539.00	62%
Property Tax Request	$ 2,285,034.00	$ 2,285,034.10	0%
Valuation	1,247,390,189	1,357,379,359	9%
Tax Rate	0.178848	0.168342	-6%
Tax Rate if Prior Tax Request was at Current Valuation	0.168342		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _______________

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

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

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

1. The 2026-2027 property tax request be set at:

General Fund:	$	2,285,034.10
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 8.82 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.168342 per $100 of assessed value.

4. The City or Village of Scottsbluff proposes to adopt a property tax request that will cause its tax rate to be 0.168342 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City or Village of Scottsbluff will increase (or decrease) last year's budget by 61.6 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by ________________, seconded by _______________ to adopt Resolution #____________.

Voting yes were:	Voting no were:
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________
______________________	______________________

Dated this ______ day of ___________, 2026

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

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
League Association of Risk Management	09/30/2025-09/30/2026	risk management services and insurance coverage
US Dept of Justice	indefinite	public safety, alcohol compliance, traffic safety
City of Terrytown	01/01/24-12/31/24 (annual renewal)	paint striping, electrical/building inspections
City of Terrytown	11/06/1997 (annual renewal)	wastewater reclamation/sewer treatment
City of Gering	07/02/2007 (perpetual)	solid waste disposal/new landfill agreement
Scotts Bluff County, City of Gering, Terrytown, Banner County, Other small nearby communities	02/07/2008 (perpetual)	Emergency management services for Region 22
Scotts Bluff County, City of Gering	09/08/1998 - 06/30/2026	Ambulance services
Scotts Bluff County Surveyor	01/01/1997 (perpetual)	GIS information sharing/mapping
City of Terrytown, Mitchell, Minatare, Gering, Village of Melbeta, Henry, McGrew, Morrill, Lyman, Scb County	Indefinite	Police services
Scotts Bluff County	Indefinite	WING Drug Task Force
City of Gering, Scotts Bluff County	annual renewal	vehicle storage - police/sheriff
NE State Patrol	Indefinite	highway patrol, public safety
NPAIT	Indefinite	Investment Trust
US Dept of Homeland Security	Indefinite	National Incident Management System (NIMS)
City of Minatare	perpetual	water utility/supply
Village of Melbeta, Morrill, City of Terrytown, SID #4A	3 years, expires 03/04/2028	sewer line cleaning
Cities of Bayard, Bridgeport, Gering, Gordon, Kimball, Mitchell, Sidney, Terrytown, Village of Morill	indefinite	Regional economic development advisory board

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

City or Village of Scottsbluff	**Scotts Bluff County**
SUBDIVISION NAME	COUNTY

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

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

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Scotts Bluff County	11/01/24 - 12/31/2027 three year term	operation, maintenance and funding of the Scotts Bluff Drain
Cities of Gering and Terrytown	4 years, 1/12/2024-1/12/2028	stormwater education and outreach partnership
City of Scottsbluff Police Department, Western NE Community College	Dec 2019 - ongoing	MOU for College Resource Officer Program
Cities of Bridgeport, Bayard, Mitchell, Terrytown and Village of Morrill	perpetual	securing, planning for the mgmt of a potable water source from the surface water, stream flow and storage reservoirs of the NP River
Scotts Bluff County, Cities of Gering, Terrytown, Scottsbluff	Jan 2021 - ongoing	US Dept of Interior Geological Survey/Water Resource Investigation
City of Scottsbluff Police Department, Scottsbluff Public Schools	Dec 2021 - ongoing	MOU for School Resource Officer Program

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
CITY OF SCOTTSBLUFF	City/Village	74,019,344	1,357,379,359	1,247,390,189	5.93

** Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

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

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

(signature of county assessor)

8/26/26
(date)

CC: County Clerk, **SCOTTS BLUFF** County

CC: County Clerk where district is headquartered, if different county, ________ County

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only	65,549,474 Pers Prior	1,181,840,715 Real Prior
	66,765,651 Pers Value	1,290,613,708 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2026

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

TO: **SCOTTSBLUFF PARKING DISTRICT**
ATTN: LANE KIZZIRE
2525 CIRCLE DR
SCOTTSBLUFF, NE. 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SCB PARKING DIST	Misc-District	2,902,238	41,546,591

** Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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

Robert Simpson
(signature of county assessor)

8/18/26
(date)

CC: County Clerk, **SCOTTS BLUFF** County

~~CC: County Clerk where district is headquarter, if different county, ________ County~~

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only	15,262,492 Pers Prior	24,267,777 Real Prior
	16,429,276 Pers Value	25,117,315 Real Value