

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

**Regular Meeting**  
**March 6, 2017**  
**6:00 PM**

1. Roll Call
2. Pledge of Allegiance.
3. **For public information, a copy of the Nebraska Open Meetings Act is available for review.**
4. Notice of changes in the agenda by the city clerk (Additions may not be made to this agenda less than 24 hours before the beginning of the meeting unless added under Item 5 of this agenda.)
5. Citizens with business not scheduled on the agenda (As required by state law, no matter may be considered under this item unless council determines that the matter requires emergency action.)
6. Consent Calendar (Items in the consent calendar are proposed for adoption by one action for all items unless any member of the council requests that an item be considered separately.):
  - a) Approve the minutes of the February 21, 2017 Regular Meeting
  - b) Council to set a public hearing for March 20, 2017 6:05 p.m. to consider an Ordinance Amendment adding language and requirements for 24-hour Daycare.
  - c) Council to acknowledge receipt of a summons on a case filed against the City by former Police Officer McPherson.
  - d) Council to reappoint Robert Franco to the Community Redevelopment Authority for a five year term.
7. Claims:
  - a) Claims
8. Financial Report:
  - a) Council to receive the FY16 Audit Report from Contryman and Associates.
9. Reports from Staff, Boards & Commissions:
  - a) Council to approve Maintenance Agreement No. 22 with the Nebraska Department of Roads for the continuation of roads maintenance and authorize the Mayor to execute the Agreement.
  - b) Council to consider consent of the sale of the Lincoln House to Cimarron Real Estate Investments, LLC and the assumption of two Community Development Block Grant loans of \$100,000 and \$25,000.

- c) Council to discuss and direct staff on Public Private Partnership (P3) opportunities.
  - d) Council to consider approval of a Subordination Agreement between the City and Platte Valley Bank for the Skiles Properties, LLC pursuant to the Economic Development Assistance Agreement and authorize the Mayor to execute the agreement.
- 10. Resolution & Ordinances:
  - a) Council to consider an Ordinance annexing a tract of land in portions of Sections 11, 12, and 13 in Township 22 North, Range 55 West of the 6th P.M., Scotts Bluff County (known as 42nd Street from Avenue I to 5th Ave, including the Landers Soccer Complex) (second reading).
  - b) Council to consider an Ordinance amending the Municipal Code regarding Park User Fees (first reading).
- 11. Executive Session
  - a) Council reserves the right to enter into closed session if deemed necessary if the item is on the agenda.
- 12. Public Comments: The purpose of this agenda item is to allow for public comment of items for potential discussion at a future Council Meeting. Comments brought to the Council are for information only. The Council will not take any action on the item except for referring it to staff to address or placement on a future Council Agenda. This comment period will be limited to three (3) minutes per person
- 13. Council reports (informational only):
- 14. Scottsbluff Youth Council Representative report (informational only):
- 15. Adjournment.

# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Consent1**

**Approve the minutes of the February 21, 2017 Regular Meeting**

**Staff Contact: Cindy Dickinson, City Clerk**

Regular Meeting  
February 21, 2017

The Scottsbluff City Council met in a regular meeting on Tuesday, February 21, 2017 at 6:00 p.m. in the Council Chambers of City Hall, 2525 Circle Drive, Scottsbluff. A notice of the meeting had been published on February 17, 2017, in the Star Herald, a newspaper published and of general circulation in the City. The notice stated the date, hour and place of the meeting, that the meeting would be open to the public, that anyone with a disability desiring reasonable accommodations to attend the Council meeting should contact the City Clerk's Office, and that an agenda of the meeting kept continuously current was available for public inspection at the office of the City Clerk in city hall; provided, the City Council could modify the agenda at the meeting if it determined that an emergency so required. A similar notice, together with a copy of the agenda, also had been emailed to each council member, made available to radio stations KNEB, KMOR, KOAQ, and television stations KSTF and NBC Nebraska, and the Star Herald. The notice was also available on the city's website on February 17, 2017.

Mayor Randy Meininger presided and City Clerk Dickinson recorded the proceedings. The Pledge of Allegiance was recited. Mayor Meininger welcomed everyone in attendance and encouraged all citizens to participate in the council meeting asking those wishing to speak to come to the microphone and state their name and address for the record. Mayor Meininger informed those in attendance that a copy of the Nebraska open meetings act is posted in the back of the room on the west wall for the public's review. The following Council Members were present: Randy Meininger, Raymond Gonzales, Jordan Colwell, Scott Shaver and Mark McCarthy. Also present were City Manager Johnson, and Deputy City Attorney Howard Olsen. Absent: None. Mayor Meininger asked if there were any changes to the agenda. There were none.

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

Mayor Meininger presented a plaque and key to the City to Howard Olsen, Jr. to honor him for his 27 years of service as Scottsbluff's City Attorney. Mr. Olsen is stepping down as City Attorney and Kent Hadenfeldt will take over the city attorney duties. Mr. Olsen thanked the City Council and city staff for the honor, and expressed his gratitude for the privilege of representing his City. He also introduced his wife of 50 years, Peggy Olsen; and his brother Steve Olsen to the City Council. Steve Olsen has taken over running the law firm.

Moved by Council Member Gonzales seconded by Council Member McCarthy that;

- a) "The minutes of the February 6, 2017, Regular Meeting be approved,"
- b) "The absence of Council Member Colwell from the February 6, 2017 Regular Meeting be approved,"
- c) "Plans and specifications for the Sanitary Sewer Main & Siphon Project be approved and authorize the City Clerk to advertise for bids to be received prior to 10:00 a.m., March 14, 2017,"
- d) "Authorize the City Clerk to advertise for sealed bids to sell the 1996 Freightliner Fire Truck to be received by March 24, 2017 2:00 p.m.," "YEAS", Meininger, Colwell, Gonzales and McCarthy, "NAYS" Shaver. Absent: None.

Moved by Council Member Shaver, seconded by Mayor Meininger, "that the following claims be and hereby are approved and should be paid as provided by law out of the respective funds designated in the list of claims dated February 21, 2017, as on file with the City Clerk and submitted to the City Council," "YEAS", Meininger, Colwell, Shaver, Gonzales and McCarthy, "NAYS" None. Absent: None.



## CLAIMS

ACCELERATED RECEIVABLES SOLUTIONS,WAGE ATTACHMENT,663.62; ACTION COMMUNICATIONS INC.,VEH MAINT,1159.48; ALVARO SILVA,CONTRACTUAL,1305; AMERICAN CEMETERY,DEPT SUPP,49; ASSURITY LIFE INSURANCE CO,LIFE INS,34.36; AUTOZONE STORES, INC,EQUIP MTNC,73.18; B & H INVESTMENTS, INC,DEPT SUPPLIES,94; BLUFFS SANITARY SUPPLY INC.,JANITORIAL/DEPT,619.46; BUD'S RADIATOR,EQUIP MTNC,3764.83; CAPITAL BUSINESS SYSTEMS INC.,CONT. SRVCS,172.14; CELLCO PARTNERSHIP,CELL PHONES,173.26; CITIBANK N.A.,POSTAGE,259.54; CITIBANK, N.A.,EQUIP MAINT,33.76; CITY OF GERING,DISPOSAL FEES,38842.51; CITY OF SCB,START UP PETTY CASH,196.63; CLARK PRINTING LLC,DEPT SUPPLIES,755.95; COLONIAL LIFE & ACCIDENT INSURANCE COMPANY,INSURANCE,48.7; COLORADO ASPHALT SERVICES, INC,1 LOAD COLD ASPHALT,3936.19; COMPUTER CONNECTION INC,RENT-MACH,62.64; CREDIT BUREAU OF COUNCIL BLUFFS,MEMBERSHIP FEE & PRE-EMPL.(JAN.17),92.75; CURTIS ROSSMAN,CDL RENEWAL FOR CURT ROSSMAN,57.5; CYNTHIA GREEN,DEPT SUPP,17.92; DALE'S TIRE & RETREADING, INC.,EQUIP MAINT,79.98; DAS STATE ACCOUNTING-CENTRAL FINANCE,LONG DISTANCE,4.97; DIEDRICH JORDAN,SCHOOL & CONF,336.04; DITCH-WITCH OF WEST TEXAS INC,EQUIP MAINT,13.26; DOOLEY OIL INC,OIL & ANTIFREEZE,75.5; DUANE E. WOHLERS,DISPOSAL FEES,450; ETS DEVELOPMENT GROUP, LLC,CONTRACT,5755; FASTENAL COMPANY,EQUIP MAINT,5.45; FAT BOYS TIRE AND AUTO,EQUIP MTNC,20; FEDERAL EXPRESS CORPORATION,POSTAGE,226.22; FLOYD'S TRUCK CENTER, INC,VEHICLE MTNC,1047.58; FREMONT AMERI-TECH EQUIPMENT COMPANY INC,EQUIP MTNC,223.45; FREMONT MOTOR SCOTTSBLUFF, LLC,EQUIP MTNC,11.68; FYR-TEK INC,12 SCBA MASKS,2358.18; GALLS INC,UNIFORM,445.11; GENERAL ELECTRIC CAPITAL CORPORATION,CAR SEAT PROJECT,312.94; GRAY TELEVISION GROUP INC,CONTRACTUAL SVC,695; GREAT RIVERS CHAPTER-IECA,SCHOOL & CONF,55; HAWKINS, INC.,CHEMICALS,6113.1; HEILBRUN'S INC.,EQUIP MTNC,2109.69; HOTSY EQUIPMENT CO INC,NEW PRESSURE WASHER,7405; IDEAL LAUNDRY AND CLEANERS, INC.,DEPT SUPP,948.69; INDEPENDENT PLUMBING AND HEATING, INC,CHANGED WATER HEATER,19.62; INGRAM LIBRARY SERVICES INC,BKS,684.31; INTERNAL REVENUE SERVICE,WITHHOLDINGS,61090.72; INTERNATIONAL MUNICIPAL SIGNAL ASSOCIATION,ONE YEAR MEMBERSHIP TO IMSA - CURT ROSSMAN,100; INTERNATIONAL PUBLIC MANAGEMENT ASSOCIATION-HR,POLICE EXAMS,168; INTRALINKS, INC,CONTRACT SERVICES - JANUARY 2017,4800; JOHN DEERE FINANCIAL,DEPT SUPP,49.98; JOHN DEERE FINANCIAL,DEPT SUPP,77.65; JOHN DEERE FINANCIAL,EQUIP MAINT,337.36; KAWASAKI KORNER,EQUIP MAINT,43.29; KEMBEL SAND & GRAVEL COMPANY,DEPT SUPP,111.53; KRIZ-DAVIS COMPANY,EQUIP MAINT,161.44; MADISON NATIONAL LIFE,LIFE INS,1870.88; MAILFINANCE INC,LEASE,148.76; MATHESON TRI-GAS INC,HYDROSTATIC TEST 8 DIVE BOTTLES,313.97; MENARDS, INC,DEPT SUP,890.48; MIDLANDS NEWSPAPERS, INC,LEGAL PUBLISHING,2865.86; MIDWEST CONNECT, LLC,DEPT SUPP,1456.95; MORTIMORE JAMES,LEGAL,23.21; NE CHILD SUPPORT PAYMENT CENTER,NE CHILD SUPPORT PYBLE,1492.93; NE DEPT OF REVENUE,TAXES,39268.09; NEBRASKA MACHINERY CO,EQUIP MTNC,382.5; NEBRASKA PUBLIC POWER DISTRICT,ELECTRIC,42012.38; NEBRASKA SALT AND GRAIN CO,2 LOADS ICE SLICER,7580.34; NEBRASKALAND TIRE, INC,EQUIP MTNC,127.5; NEDA,MEMBERSHIP - N.JOHNSON,100; NELSON TRENT,DEPT

SUPPLIES,102.95; NETWORKFLEET, INC,GPS SERVICE,18.95; NORTHERN SAFETY COMPANY, INC.,DEPT SUP,25.54; OCLC ONLINE COMPUTER LIBRARY CENTER, INC,CONT. SRVCS,339.44; OREGON TRAIL PLUMBING, HEATING & COOLING INC,PUBLIC SAFETY HEATER REPAIR,93; PANHANDLE COOPERATIVE ASSOCIATION,OTHER FUEL,21192.88; PANHANDLE ENVIRONMENTAL SERVICES INC,SAMPLES,54; PLATTE VALLEY BANK,HEALTH SAVINGS ACCT,15142.37; POSTMASTER,POSTAGE,1022.88; PRO OVERHEAD DOOR,CONTRACTUAL SVC,236; REGIONAL CARE INC,CLAIMS,20157.57; REGISTER OF DEEDS,LEGAL,94; RIGHT BRAIN UNLIMITED,DEPT SUPP,253.53; ROSE DREW, INC,DEP SUP,55.7; ROTARY CLUB OF SCOTTSBLUFF/GERING,MEMBERSHIP,360; S M E C,EMPLOYEE DEDUCTION,194.5; SANDBERG IMPLEMENT, INC,EQUIPMENT MINT,771.42; SATO, LEANN,SCHOOL & CONF,60; SCB COUNTY TREASURER,TIF CIRBUS HOUSE,436.16; SCB FIREFIGHTERS UNION LOCAL 1454,FIRE EE DUES,180; SCHANK ROOFING,PUBLIC SAFETY BUILDING ROOF REPAIRS,83; SCOTTS BLUFF COUNTY COURT,LEGAL,221; SCOTTSBLUFF BODY & PAINT,TOW SERVICE,610; SCOTTSBLUFF POLICE OFFICERS ASSOCIATION,POLICE EE DUES,552; SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC,UNIFORMS,648; SHERIFF'S OFFICE,LEGAL,285.04; SHERWIN WILLIAMS,DEPT SUPP,18.99; SIMMONS OLSEN LAW FIRM, P.C.,CONTRACTUAL SERVICES,15266.29; SIMON CONTRACTORS,SNOW REMOVAL HAULING,6617; SUSAN DAVIS,BK,16; THOMPSON GLASS, INC,BUILDING REPAIRS,121.96; TODD, JAMES,SCHOOLS,343; TRUMP GEORGIA,LEGAL,23.21; TWIN CITIES DEVELOPMENT ASSOC, INC,ECENTER AGREEMENT,22000; TWIN CITY AUTO, INC,VEH MAINT,23.44; UNIQUE MANAGEMENT SERVICES, INC,CONT. SRVCS,223.75; UNITED STATES WELDING, INC,DEPT SUPPLIES,236.67; UNL-PANHANDLE RESEARCH,SCHOOL & CONF,45; UPSTART ENTERPRISES, LLC,DEPT SUPP,159.98; US BANK,EVIDENCE SUPPLIES-ANTHONY'S CARD,1069.26; VANTAGEPOINT TRANSFER AGENTS-300793,DEF COMP,1290; VANTAGEPOINT TRANSFER AGENTS-705437,ROTH IRA,1060; WEATHERCRAFT COMPANY OF SCOTTSBLUFF-GERING,OVERHEAD DOOR REPAIR,109; WELLS FARGO BANK, N.A.,RETIREMENT,32825.13; WEST NEBRASKA ARTS CENTER,ANNUAL BUDGET REQUEST,8000; WESTERN COOPERATIVE COMPANY,EQUIP MAINT,47.4; WESTERN COOPERATIVE COMPANY,EQUIP MAINT,5.83; WESTERN LIBRARY SYSTEM,AV CLNG,14; WESTERN PATHOLOGY CONSULTANTS, INC,RANDOM DOT TESTING - JAN. 2017,51; WYOMING FIRST AID & SAFETY SUPPLY, LLC,DEPT SUPPLIES,137.52; WYOMING GROUNDSKEEPERS & GOWERS ASSOC INC,SCHOOL & CONF,190; YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE,YMCA,1660; ZM LUMBER INC,GROUNDS MAINT,2.38; REFUNDS: ELMWOOD VILLAGE 209.17, 154.49; JANE IBARRA 17.06; SAFELITE AUTO GLASS 224.35; FROHMAN 5.47.

City Manager Johnson presented the January Financial report which did not show anything unusual from previous reports. The Quarterly Financial Report is more detailed and shows the revenues and expenses for the first quarter of FY2016-2017. All expenses are on tract. The report shows expenses and revenues from the previous fiscal year to use as a comparison with present year reports. We have shown a decrease in salary expenditures due in part to a drop in overtime and leaving positions open resulting in some salary lapse. Mayor Meininger commended City Manager Johnson for reducing costs during the first quarter. Council Member Colwell asked if staff could include the expenditures for FYE (Fiscal Year End) 15 and FYE 14 to see a two year trend.

Mr. Johnson presented proposals for Professional Planning Services for the East Overland Business Corridor Revitalization. The following proposals received: Urban Development Services (Baker and Associates) \$37,900; DHM Design \$39,983; and studioINSITE \$39,888. The East Overland Redevelopment Steering Committee recommended awarding the bid to studioINSITE as the most qualified bid for this project. The committee eliminated the bid from Urban Development Services as their bid did not include a detailed work schedule, as required in the RFP. Astrid Munn, member of the East Overland Redevelopment Steering Committee explained that studioINSITE is highly qualified and has experience with projects in other communities that have similar demographics and necessities as the East Overland Corridor.

Moved by Council Member Gonzales, seconded by Council Member Colwell, "to award the bid for Professional Planning services for the East Overland Business Corridor Revitalization to studioINSITE in the amount of \$39,888 and authorize the Mayor to execute the agreement," "YEAS", Meininger, Colwell, Gonzales and McCarthy, "NAYS" Shaver. Absent: None.

Mayor Meininger opened the public hearing at 6:16 p.m. for the purpose of gaining public comment on the 2017 One and Six Year Street Improvement Plan. Public Works Director Mark Bohl stated that this process is a requirement by the Nebraska Department of Roads to report the scheduled street projects for the current year and the next six years with cost estimates. The only project schedule for our current year is 42<sup>nd</sup> street from Avenue I to 5<sup>th</sup> Avenue. They are currently doing traffic counts along 42<sup>nd</sup> street for the survey. The state buyback program provides an additional 10%, so we will now receive 90% of the project costs.

Katie Bradshaw, concerned citizen, expressed her support for replacing the surface on 42<sup>nd</sup> Street and widening the street to improve the access for bicyclists. Jeff Bradshaw, concerned citizen, also supported widening the street; currently it is a safety hazard with inadequate shoulders. City Manager Johnson added that bike lanes will be added if there is adequate right of way.

Mayor Meininger closed the public hearing at 6:24 p.m. Moved by Council Member Shaver, Seconded by Council Member McCarthy, "to approve the 2017 One and Six Year Plan and approve Resolution No. 17-02-01," "YEAS", Meininger, Colwell, Shaver, Gonzales and McCarthy, "NAYS" None. Absent: None.

#### RESOLUTION NO. 17-02-01

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

1. Section 39-2115 of the Nebraska Statutes requires each municipality to develop and file with the Board of Public Roads Classifications and Standards a long range, six year plan of highway, road and street improvements. Section 39-2119 of the Nebraska Statutes requires a similar plan for specific road or street improvements for the current year.
2. Attached to this Resolution is a copy of the "2017 Six Year Plan" which includes a "First Year Plan" for projects planned for 2017 ending December 31, 2017, and a "Second thru Six Year Plan" for projects planned for fiscal years 2018/2023 ending September 30, 2023.
3. A public hearing concerning the "2017 Six Year Plan" was held on February 21, 2017 as shown in this plan.

4. The “2017 Six Year Plan”, as attached, is adopted to include the priority levels as shown in the plan.
5. The City Clerk is directed to file a copy of this Resolution with the attached “2017 Six Year Plan” with the Board of Public Roads Classifications and Standards on or before March 1, 2017.
6. This Resolution shall become effective following its passage and approval.

Passed and approved this 21<sup>st</sup> day of February, 2017.

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Mayor

ATTEST:

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City Clerk

“seal”

City Manager Johnson presented the Preliminary Plat for Hilltop Estates, which is located east of Fairview Cemetery on 42<sup>nd</sup> Street and is approximately 32 acres and will be developed into forty one (41) lots. The Planning Commission recommended approval of this plat at their February 13, 2017 regular meeting. City Manager Johnson stated that the City will be working on stormwater issues pertaining to the development. Due to the plat being preliminary, the plans can change prior to the final plat. Moved by Mayor Meininger, seconded by Council Member Shaver, “to approve the Preliminary Plat for Hilltop Estates,” “YEAS”, McCarthy, Gonzales, Colwell, Meininger and Shaver, “NAYS” None. Absent: None.

City Manager Johnson presented the contract with Kirk Bernhardt as the City’s Softball Coordinator for 2017 in the amount of \$4000.00 to be paid in 5 equal monthly installments of \$800.00 each. Moved by Council Member Shaver, seconded by Council Member Gonzales, “to approve the contract with Kirk Bernhardt as the City’s Softball Coordinator and authorize the Mayor to execute the contract,” “YEAS”, Gonzales, Colwell, Meininger, Shaver and McCarthy, “NAYS” None. Absent: None.

The next item concerned the Economic Development Assistance Agreement with Regional West Health Services. Mayor Meininger indicated that he had a conflict of interest and needed to recuse himself from the meeting for this agenda item. Moved by Council Member Shaver, seconded by Council Member McCarthy, “to excuse Mayor Meininger from discussion and action regarding the Economic Development Assistance Agreement with Regional West Health Services due to his conflict of interest.” “YEAS”, Colwell, Meininger, Shaver, McCarthy and Gonzales, “NAYS” None. Absent: None. Council Member Colwell, Vice-President of the Council will chair this portion of the meeting.

City Manager Johnson presented the new version of the Economic Development Assistance Agreement with Regional West Health Services along with the red-lined version to show what changes had been made to the document that was included in the February 6<sup>th</sup> meeting agenda. . Scottsbluff’s share of the funds requested for job credits to not exceed \$992,500.00 according to the following yearly payouts: At the closing in 2017 with 68 full-time employees - \$170,000.00. The agreement accounts for \$2500 per FTE for maximum amounts of: 2018 - \$182,500; 2019 - \$197,500; 2020 - \$212,500 and 2021 - \$230,000. Staff is recommending approval of the agreement with Regional West Health Services for the purposes of job retention and expansion for the Emergency Medical Service providers.

Council Member Shaver stated that he still thinks it is a bad idea. Council Member Gonzales asked if there are other cities that have a model with this same purpose. Randy Meininger stated that Council had approved a similar agreement with Eagle Med in a prior year and also the City of North Platte had also approved funds for a similar request. Mr. Johnson stated that looking at job retention/workforce development, there are communities that are looking at structuring contracts like this for economic development, by creating more equivalent full-time jobs with health insurance, retirement and other benefits. Council Member Shaver voiced his concerns over Scottsbluff and Gering using the same number of jobs, which includes last year. He also stated that he didn't like the way the agreement is structured and does not like paying to a non-profit with tax money. Council Member Gonzales asked that if Gering doesn't approve this agreement, will it still move forward. Randy Meininger stated that if Gering doesn't approve the agreement, they would scale back and still moved forward as each agreement stands on its own. Council Member McCarthy asked how we can pay for jobs that were created last year. Mr. Johnson stated that it is still retention of jobs. Randy Meininger informed the Council that in 2016 they created 20 positions and at the same time they lost 15 positions and therefore that left them looking for 35 employees in 2016 and still today. They are trying to stop the out migration of employees and create an influx of employees so that funds would become available to work with WNCC to create programs here in the community for training of new employees, so as to keep them in the region.

Moved by Council Member Shaver "to not approve the Economic Development Assistance Agreement with Regional West Health Services." Motion died for lack of a second.

Moved by Council Member Gonzales, seconded by Council Member McCarthy, "to approve the Economic Development Assistance Agreement with Regional West Health Services and authorize the City Manager to execute the agreements as the Economic Development Program Administrator," "YEAS", Gonzales, Colwell and McCarthy, "NAYS" Shaver. Abstained: Meininger. Absent: None.

City Manager Johnson presented the change orders for the New Rescue Truck. A preconstruction meeting was held with SVI in Colorado and we were made aware of some safety items that needed to be added and we also made some deductions which resulted in the additional \$10,123.00 of change orders. The City received a \$300,000 FEMA grant for the purchase of this truck. Moved by Council Member Shaver, seconded by Mayor Meininger, "to approve and authorize the Mayor to sign the change orders for the New Rescue Truck," "YEAS", Colwell, Meininger, Shaver, McCarthy and Gonzales, "NAYS" None. Absent: None.

City Manager Johnson reported to the council that he had a discussion with the Webb's who are actively pursuing a recreation center with several different partners with some preliminary sites identified. The recreation center would include a swimming pool. Jennifer Galindo spoke on behalf of the Splash Foundation and stated that they are one of the stakeholders working with the Webb's for a full aquatic/recreation center. She also spoke about USA Swimming, a national organization that has a dedicated department in facility development that could be helpful and provide information about the building, programming and maintaining a successful aquatic center. This aquatic center should be partnered with a recreation center to be successful. Ms. Galindo would like to contact USA Swimming to come to Scottsbluff to do a conference for the development of the center. They will also look at existing facilities to see if it is worth it to save or to look at building new. Citizens Charlie Knapper and Nathan Greene both spoke in support of the City supporting the partnerships for the aquatic/recreation center.

Deputy City Attorney Howard Olsen, presented the City Council Code of Conduct document. He stated that this document was first presented in August of 2013 and it did not move forward for approval at that time. There is no law or statute that requires a Code of Conduct, but it is a commitment that you make to each other that you will treat each other civilly and with respect. It also addresses council conduct with city staff, the public, other public agencies and with the media. Council Member Shaver stated that the presentation was a good reminder, but feels the adoption of the Code of Conduct is not necessary. Council Member Colwell stated that if the council is going to abide by the Code of Conduct then it should be adopted.

Moved by Council Member Colwell, seconded by Mayor Meininger “to adopt the City Council Code of Conduct,” “YEAS”, McCarthy, Gonzales, Colwell and Meininger, “NAYS” Shaver. Absent: None.

City Manager Johnson presented information in regards to annexing 42<sup>nd</sup> Street from Avenue I to 5<sup>th</sup> Avenue including the Landers Soccer Complex. In the One & Six Year Plan this is the top priority infrastructure project for the year 2017. We have started the engineering on this project and intend to bring the design and the actual budget estimate to you at the budget workshop. The street needs to be annexed into the City in order to do the road project. This annexation does not include the preliminary plat of Hilltop Estates, however they will be requesting to be annexed at a later date. Letters were received from NPPD and Scotts Bluff County requesting this annexation.

Mayor Meininger introduced the Ordinance annexing a tract of land in portions of Sections 11, 12, and 13 in Township 22 North, Range 55 West of the 6<sup>th</sup> P.M., Scotts Bluff County (known as 42<sup>nd</sup> Street from Avenue I to 5<sup>th</sup> Ave, including the Landers Soccer Complex) which was read by title on first reading: **AN ORDINANCE ANNEXING A TRACT OF LAND IN PORTIONS OF SECTIONS 11, 12, AND 13 IN TOWNSHIP 22 NORTH, RANGE 55 WEST OF THE 6<sup>TH</sup> P.M., SCOTTS BLUFF COUNTY, NEBRASKA.**

Under Council Reports, Mayor Meininger reported that a donation/grant presentation was made by Black Hills Energy at the Downtown Plaza for the skating rink and also the 911 Task Force Advisory Committee met today. They are down to three vendors for the records management system and there are 17 executive group members who will divide up and visit and look at the three systems and then will come back to the Task Force to make their recommendations. Council Member Shaver reminded everyone that the League Conference is next week. Council Member Gonzales stated that WNED met last week.

Moved by Council Member Shaver, seconded by Council Member Colwell, “to adjourn the meeting at 7:15 p.m.,” “YEAS”, McCarthy, Gonzales, Colwell, Meininger and Shaver, “NAYS”. Absent: None.

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Mayor

Attest:

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City Clerk  
“SEAL”

# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Consent2**

**Council to set a public hearing for March 20, 2017 6:05 p.m. to consider an Ordinance Amendment adding language and requirements for 24-hour Daycare.**

**Staff Contact: Annie Folck, City Planner**

# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Consent3**

**Council to acknowledge receipt of a summons on a case filed against the City by former Police Officer McPherson.**

**Staff Contact: Kent Hadenfeldt, City Attorney**



# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Consent4**

**Council to reappoint Robert Franco to the Community  
Redevelopment Authority for a five year term.**

**Staff Contact: Nathan Johnson**

# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Claims1**

### **Claims**

**Staff Contact: Liz Hilyard, Finance Director**

UTILITY REFUNDS 3-6-17

Account #	Status	Contact	Service Address	Refund Amount
075-5923-01	Inactive	ANDRES SAUCEDO	1127 5TH AVE SCOTTSBLUFF NE 69361	2.29
065-6704-01	Inactive	NATHAN R LUEHRS	416 VALLEY VIEW DR 4 SCOTTSBLUFF NE 69361	988.43
Total				
2				\$990.72



# Expense Approval Report

## By Vendor Name

Post Dates 02/22/2017 - 03/06/2017

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 08464 - 911 CUSTOM, LLC</b>					
<b>Fund: 218 - PUBLIC SAFETY</b>					
CIP-PATROL CARS	EQUIPMENT				101.00
				<b>Fund 218 - PUBLIC SAFETY Total:</b>	<b>101.00</b>
				<b>Vendor 08464 - 911 CUSTOM, LLC Total:</b>	<b>101.00</b>
<b>Vendor: 00460 - ACCELERATED RECEIVABLES SOLUTIONS</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
WAGE ATTACHMENT	WAGE ATTACHMENT EE PAY				519.82
WAGE ATTACHMENT	WAGE ATTACHMENT EE PAY				143.80
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>663.62</b>
				<b>Vendor 00460 - ACCELERATED RECEIVABLES SOLUTIONS Total:</b>	<b>663.62</b>
<b>Vendor: 05575 - ADVERTISING SPECIALTIES LLC</b>					
<b>Fund: 111 - GENERAL</b>					
30 duty shirts	UNIFORMS & CLOTHING				515.35
				<b>Fund 111 - GENERAL Total:</b>	<b>515.35</b>
				<b>Vendor 05575 - ADVERTISING SPECIALTIES LLC Total:</b>	<b>515.35</b>
<b>Vendor: 07593 - AIRPORT DEVELOPMENT,LLC</b>					
<b>Fund: 321 - TIF PROJECTS</b>					
TIF	DEBT SVC (INT) - TIF				677.72
				<b>Fund 321 - TIF PROJECTS Total:</b>	<b>677.72</b>
				<b>Vendor 07593 - AIRPORT DEVELOPMENT,LLC Total:</b>	<b>677.72</b>
<b>Vendor: 05887 - ALLO COMMUNICATIONS,LLC</b>					
<b>Fund: 111 - GENERAL</b>					
LOCAL TELEPHONE CHARGES	TELEPHONE				267.63
LOCAL TELEPHONE CHARGES	TELEPHONE				69.44
LOCAL TELEPHONE CHARGES	TELEPHONE				67.94
LOCAL TELEPHONE CHARGES	TELEPHONE				37.14
LOCAL TELEPHONE CHARGES	TELEPHONE				160.00
LOCAL TELEPHONE CHARGES	TELEPHONE				177.67
LOCAL TELEPHONE CHARGES	TELEPHONE				361.61
LOCAL TELEPHONE CHARGES	TELEPHONE				1,583.51
LOCAL TELEPHONE CHARGES	TELEPHONE				518.92
LOCAL TELEPHONE CHARGES	TELEPHONE				223.64
LOCAL TELEPHONE CHARGES	TELEPHONE				14.70
				<b>Fund 111 - GENERAL Total:</b>	<b>3,482.20</b>
<b>Fund: 212 - TRANSPORTATION</b>					
LOCAL TELEPHONE CHARGES	TELEPHONE				439.09
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>439.09</b>
<b>Fund: 213 - CEMETERY</b>					
LOCAL TELEPHONE CHARGES	TELEPHONE				69.44
				<b>Fund 213 - CEMETERY Total:</b>	<b>69.44</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
LOCAL TELEPHONE CHARGES	TELEPHONE				202.80
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>202.80</b>
<b>Fund: 631 - WASTEWATER</b>					
LOCAL TELEPHONE CHARGES	TELEPHONE				135.83
				<b>Fund 631 - WASTEWATER Total:</b>	<b>135.83</b>
<b>Fund: 641 - WATER</b>					
LOCAL TELEPHONE CHARGES	TELEPHONE				102.66
				<b>Fund 641 - WATER Total:</b>	<b>102.66</b>

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Fund: 661 - STORMWATER</b>					
LOCAL TELEPHONE CHARGES	TELEPHONE				34.77
<b>Fund 661 - STORMWATER Total:</b>					<b>34.77</b>
<b>Fund: 721 - GIS SERVICES</b>					
LOCAL TELEPHONE CHARGES	TELEPHONE				34.14
<b>Fund 721 - GIS SERVICES Total:</b>					<b>34.14</b>
<b>Vendor 05887 - ALLO COMMUNICATIONS,LLC Total:</b>					<b>4,500.93</b>
<b>Vendor: 03711 - AMAZON.COM HEADQUARTERS</b>					
<b>Fund: 111 - GENERAL</b>					
Misc.	DEPARTMENT SUPPLIES				113.07
Misc.	AUDIOVISUAL SUPPLIES				77.66
Misc.	BOOKS				246.09
Misc.	PROGRAMMING				16.92
<b>Fund 111 - GENERAL Total:</b>					<b>453.74</b>
<b>Fund: 211 - REGIONAL LIBRARY</b>					
Misc.	BOOKS				11.54
<b>Fund 211 - REGIONAL LIBRARY Total:</b>					<b>11.54</b>
<b>Vendor 03711 - AMAZON.COM HEADQUARTERS Total:</b>					<b>465.28</b>
<b>Vendor: 09604 - ARROWHEAD SCIENTIFIC</b>					
<b>Fund: 111 - GENERAL</b>					
INVEST SUPPL	INVESTIGATION SUPPLIES				36.46
<b>Fund 111 - GENERAL Total:</b>					<b>36.46</b>
<b>Vendor 09604 - ARROWHEAD SCIENTIFIC Total:</b>					<b>36.46</b>
<b>Vendor: 04575 - AUTOZONE STORES, INC</b>					
<b>Fund: 725 - CENTRAL GARAGE</b>					
equip mtn	EQUIPMENT MAINTENANCE				19.09
dept supplies	DEPARTMENT SUPPLIES				25.00
<b>Fund 725 - CENTRAL GARAGE Total:</b>					<b>44.09</b>
<b>Vendor 04575 - AUTOZONE STORES, INC Total:</b>					<b>44.09</b>
<b>Vendor: 00295 - B &amp; H INVESTMENTS, INC</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT SUPP	DEPARTMENT SUPPLIES				21.50
BLDG MAINT	BUILDING MAINTENANCE				10.75
BLDG MAINT	BUILDING MAINTENANCE				10.75
Dep. sup.- library	DEPARTMENT SUPPLIES				50.00
<b>Fund 111 - GENERAL Total:</b>					<b>93.00</b>
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP - WATER	DEPARTMENT SUPPLIES				37.50
SUPP-WATER	DEPARTMENT SUPPLIES				37.50
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>75.00</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
dept supplies	DEPARTMENT SUPPLIES				16.50
dept supplies	DEPARTMENT SUPPLIES				21.50
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>38.00</b>
<b>Fund: 631 - WASTEWATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				176.95
<b>Fund 631 - WASTEWATER Total:</b>					<b>176.95</b>
<b>Vendor 00295 - B &amp; H INVESTMENTS, INC Total:</b>					<b>382.95</b>
<b>Vendor: 00271 - B&amp;C STEEL CORPORATION</b>					
<b>Fund: 111 - GENERAL</b>					
GROUNDS MAINT	GROUNDS MAINTENANCE				31.60
<b>Fund 111 - GENERAL Total:</b>					<b>31.60</b>
<b>Vendor 00271 - B&amp;C STEEL CORPORATION Total:</b>					<b>31.60</b>

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 00734 - BIRUTA D. WALTON</b>					
<b>Fund: 111 - GENERAL</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				577.75
EQUIP MAINT	EQUIPMENT MAINTENANCE				155.00
EQUIP MAINT	EQUIPMENT MAINTENANCE				1,872.40
<b>Fund 111 - GENERAL Total:</b>					<b>2,605.15</b>
<b>Vendor 00734 - BIRUTA D. WALTON Total:</b>					<b>2,605.15</b>
<b>Vendor: 09716 - BLACK HILLS GAS DISTRIBUTION LLC</b>					
<b>Fund: 111 - GENERAL</b>					
Monthly Energy Bill	HEATING FUEL				403.19
Monthly Energy Bill	HEATING FUEL				330.47
Monthly Energy Bill	HEATING FUEL				143.46
Monthly Energy Bill	HEATING FUEL				330.48
Monthly Energy Bill	HEATING FUEL				387.45
Monthly Energy Bill	HEATING FUEL				547.29
Monthly Energy Bill	HEATING FUEL				121.91
<b>Fund 111 - GENERAL Total:</b>					<b>2,264.25</b>
<b>Fund: 212 - TRANSPORTATION</b>					
Monthly Energy Bill	HEATING FUEL				1,869.05
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>1,869.05</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
Monthly Energy Bill	HEATING FUEL				505.59
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>505.59</b>
<b>Fund: 641 - WATER</b>					
Monthly Energy Bill	HEATING FUEL				144.97
<b>Fund 641 - WATER Total:</b>					<b>144.97</b>
<b>Fund: 725 - CENTRAL GARAGE</b>					
Monthly Energy Bill	HEATING FUEL				259.99
<b>Fund 725 - CENTRAL GARAGE Total:</b>					<b>259.99</b>
<b>Vendor 09716 - BLACK HILLS GAS DISTRIBUTION LLC Total:</b>					<b>5,043.85</b>
<b>Vendor: 00674 - BLR</b>					
<b>Fund: 111 - GENERAL</b>					
SUBSCRIPTION	SUBSCRIPTIONS				479.00
<b>Fund 111 - GENERAL Total:</b>					<b>479.00</b>
<b>Vendor 00674 - BLR Total:</b>					<b>479.00</b>
<b>Vendor: 00405 - BLUFFS SANITARY SUPPLY INC.</b>					
<b>Fund: 111 - GENERAL</b>					
Jan. sup.	JANITORIAL SUPPLIES				10.33
Jan. sup.	JANITORIAL SUPPLIES				46.49
<b>Fund 111 - GENERAL Total:</b>					<b>56.82</b>
<b>Vendor 00405 - BLUFFS SANITARY SUPPLY INC. Total:</b>					<b>56.82</b>
<b>Vendor: 00735 - CAPITAL BUSINESS SYSTEMS INC.</b>					
<b>Fund: 111 - GENERAL</b>					
monthly maint	EQUIPMENT MAINTENANCE				60.99
<b>Fund 111 - GENERAL Total:</b>					<b>60.99</b>
<b>Vendor 00735 - CAPITAL BUSINESS SYSTEMS INC. Total:</b>					<b>60.99</b>
<b>Vendor: 00055 - CARR- TRUMBULL LUMBER CO, INC.</b>					
<b>Fund: 641 - WATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				40.92
<b>Fund 641 - WATER Total:</b>					<b>40.92</b>
<b>Vendor 00055 - CARR- TRUMBULL LUMBER CO, INC. Total:</b>					<b>40.92</b>

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 07911 - CELLCO PARTNERSHIP</b>					
<b>Fund: 111 - GENERAL</b>					
CELL PHONES	TELEPHONE				483.84
				<b>Fund 111 - GENERAL Total:</b>	<b>483.84</b>
				<b>Vendor 07911 - CELLCO PARTNERSHIP Total:</b>	<b>483.84</b>
<b>Vendor: 00363 - CEMENTER'S INC</b>					
<b>Fund: 641 - WATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				423.72
				<b>Fund 641 - WATER Total:</b>	<b>423.72</b>
				<b>Vendor 00363 - CEMENTER'S INC Total:</b>	<b>423.72</b>
<b>Vendor: 09736 - CHILD SUPPORT</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
CHILD SUPPORT	CHILD SUPPORT EE PAY				37.00
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>37.00</b>
				<b>Vendor 09736 - CHILD SUPPORT Total:</b>	<b>37.00</b>
<b>Vendor: 02396 - CITIBANK N.A.</b>					
<b>Fund: 111 - GENERAL</b>					
CAMERA, COMPUTER	DEPARTMENT SUPPLIES				69.99
DEPT SUPP	DEPARTMENT SUPPLIES				25.99
DEPT SUPP	DEPARTMENT SUPPLIES				13.47
				<b>Fund 111 - GENERAL Total:</b>	<b>109.45</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
dept supplies	DEPARTMENT SUPPLIES				219.96
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>219.96</b>
				<b>Vendor 02396 - CITIBANK N.A. Total:</b>	<b>329.41</b>
<b>Vendor: 05859 - CITIBANK, N.A.</b>					
<b>Fund: 111 - GENERAL</b>					
BLDG MAINT	BUILDING MAINTENANCE				64.48
4 batteries for ridgid tools	EQUIPMENT MAINTENANCE				198.00
				<b>Fund 111 - GENERAL Total:</b>	<b>262.48</b>
				<b>Vendor 05859 - CITIBANK, N.A. Total:</b>	<b>262.48</b>
<b>Vendor: 00484 - CITY OF GERING</b>					
<b>Fund: 111 - GENERAL</b>					
CONTRACTUAL	CONTRACTUAL SERVICES				17.37
DISPOSE OF WASTE	CONTRACTUAL SERVICES				12.00
				<b>Fund 111 - GENERAL Total:</b>	<b>29.37</b>
				<b>Vendor 00484 - CITY OF GERING Total:</b>	<b>29.37</b>
<b>Vendor: 00367 - CITY OF SCB</b>					
<b>Fund: 111 - GENERAL</b>					
PETTY CASH	DEPARTMENT SUPPLIES				19.88
				<b>Fund 111 - GENERAL Total:</b>	<b>19.88</b>
<b>Fund: 212 - TRANSPORTATION</b>					
PETTY CASH	DEPARTMENT SUPPLIES				100.74
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>100.74</b>
				<b>Vendor 00367 - CITY OF SCB Total:</b>	<b>120.62</b>
<b>Vendor: 01976 - CLARK PRINTING LLC</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT SUPPL	DEPARTMENT SUPPLIES				789.22
Dep. sup.	DEPARTMENT SUPPLIES				63.00
				<b>Fund 111 - GENERAL Total:</b>	<b>852.22</b>
				<b>Vendor 01976 - CLARK PRINTING LLC Total:</b>	<b>852.22</b>
<b>Vendor: 03010 - COLONIAL LIFE &amp; ACCIDENT INSURANCE COMPANY</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
INSURANCE	LIFE INS EE PAYABLE				22.75

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
INSURANCE	DIS INC INS EE PAYABLE				25.95
Fund 713 - CASH & INVESTMENT POOL Total:					48.70
Vendor 03010 - COLONIAL LIFE & ACCIDENT INSURANCE COMPANY Total:					48.70
Vendor: 06724 - COMMUNITY HEALTH-RWMC					
Fund: 111 - GENERAL					
CONSULTING	CONSULTING SERVICES				135.00
Fund 111 - GENERAL Total:					135.00
Vendor 06724 - COMMUNITY HEALTH-RWMC Total:					135.00
Vendor: 00267 - CONTRACTORS MATERIALS INC.					
Fund: 111 - GENERAL					
DEPT SUPP	DEPARTMENT SUPPLIES				34.30
DEPT SUPP	DEPARTMENT SUPPLIES				105.84
Fund 111 - GENERAL Total:					140.14
Fund: 212 - TRANSPORTATION					
SUPP - 1 BUNDLE LATHE	DEPARTMENT SUPPLIES				45.08
SUPP - SAFETY GLASSES (2 DZ.)	DEPARTMENT SUPPLIES				611.52
SUPP - SAFETY GLASSES	DEPARTMENT SUPPLIES				9.80
Fund 212 - TRANSPORTATION Total:					666.40
Fund: 621 - ENVIRONMENTAL SERVICES					
dept supplies	DEPARTMENT SUPPLIES				109.76
Fund 621 - ENVIRONMENTAL SERVICES Total:					109.76
Fund: 641 - WATER					
DEPT SUP	DEPARTMENT SUPPLIES				250.62
Fund 641 - WATER Total:					250.62
Vendor 00267 - CONTRACTORS MATERIALS INC. Total:					1,166.92
Vendor: 06749 - CONTRYMAN ASSOCIATES, P.C.					
Fund: 111 - GENERAL					
FY16 AUDIT - FINAL BILL	AUDIT				3,380.00
FY16 AUDIT - FINAL BILL	AUDIT				1,560.00
Fund 111 - GENERAL Total:					4,940.00
Fund: 212 - TRANSPORTATION					
FY16 AUDIT - FINAL BILL	AUDIT				1,820.00
Fund 212 - TRANSPORTATION Total:					1,820.00
Fund: 311 - DEBT SERVICE					
FY16 AUDIT - FINAL BILL	AUDIT				3,640.00
Fund 311 - DEBT SERVICE Total:					3,640.00
Fund: 621 - ENVIRONMENTAL SERVICES					
FY16 AUDIT - FINAL BILL	AUDIT				5,200.00
Fund 621 - ENVIRONMENTAL SERVICES Total:					5,200.00
Fund: 631 - WASTEWATER					
FY16 AUDIT - FINAL BILL	AUDIT				5,200.00
Fund 631 - WASTEWATER Total:					5,200.00
Fund: 641 - WATER					
FY16 AUDIT - FINAL BILL	AUDIT				5,200.00
Fund 641 - WATER Total:					5,200.00
Vendor 06749 - CONTRYMAN ASSOCIATES, P.C. Total:					26,000.00
Vendor: 02749 - COPIER CONNECTION					
Fund: 111 - GENERAL					
DEPT EQUIPMNT MNTNC	EQUIPMENT MAINTENANCE				141.00
Fund 111 - GENERAL Total:					141.00
Vendor 02749 - COPIER CONNECTION Total:					141.00
Vendor: 07689 - CYNTHIA GREEN					
Fund: 111 - GENERAL					
Dep. sup.	DEPARTMENT SUPPLIES				144.00



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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
DEPT SUPP	DEPARTMENT SUPPLIES				21.38
DEPT SUPP	DEPARTMENT SUPPLIES				9.98
Fund 111 - GENERAL Total:					175.36
Vendor 07689 - CYNTHIA GREEN Total:					175.36

## Vendor: 03321 - DALE'S TIRE &amp; RETREADING, INC.

Fund: 111 - GENERAL					
EQUIP MAINT	EQUIPMENT MAINTENANCE				13.50
Fund 111 - GENERAL Total:					13.50
Fund: 621 - ENVIRONMENTAL SERVICES					
vehicle mtnc	VEHICLE MAINTENANCE				18.50
Fund 621 - ENVIRONMENTAL SERVICES Total:					18.50
Vendor 03321 - DALE'S TIRE & RETREADING, INC. Total:					32.00

## Vendor: 00404 - DAS STATE ACCOUNTING-CENTRAL FINANCE

Fund: 111 - GENERAL					
Monthly Long Distance	TELEPHONE				10.36
Monthly Long Distance	TELEPHONE				2.65
Monthly Long Distance	TELEPHONE				3.97
Monthly Long Distance	TELEPHONE				1.41
Monthly Long Distance	TELEPHONE				0.94
Monthly Long Distance	TELEPHONE				3.66
Monthly Long Distance	TELEPHONE				7.53
Monthly Long Distance	TELEPHONE				56.70
Monthly Long Distance	TELEPHONE				15.30
Monthly Long Distance	TELEPHONE				2.35
Monthly Long Distance	TELEPHONE				2.35
LONG DISTANCE	TELEPHONE				7.66
Fund 111 - GENERAL Total:					114.88
Fund: 212 - TRANSPORTATION					
Monthly Long Distance	TELEPHONE				6.70
Fund 212 - TRANSPORTATION Total:					6.70
Fund: 213 - CEMETERY					
Monthly Long Distance	TELEPHONE				2.26
Fund 213 - CEMETERY Total:					2.26
Fund: 621 - ENVIRONMENTAL SERVICES					
Monthly Long Distance	TELEPHONE				3.21
Fund 621 - ENVIRONMENTAL SERVICES Total:					3.21
Fund: 631 - WASTEWATER					
Monthly Long Distance	TELEPHONE				4.67
Fund 631 - WASTEWATER Total:					4.67
Fund: 641 - WATER					
Monthly Long Distance	TELEPHONE				2.98
Fund 641 - WATER Total:					2.98
Fund: 661 - STORMWATER					
Monthly Long Distance	TELEPHONE				8.68
Fund 661 - STORMWATER Total:					8.68
Fund: 721 - GIS SERVICES					
Monthly Long Distance	TELEPHONE				0.47
Fund 721 - GIS SERVICES Total:					0.47
Vendor 00404 - DAS STATE ACCOUNTING-CENTRAL FINANCE Total:					143.85

## Vendor: 00573 - DEMCO, INC

Fund: 111 - GENERAL					
Dep. sup.	DEPARTMENT SUPPLIES				87.61
Pgrms	PROGRAMMING				1,858.84
Fund 111 - GENERAL Total:					1,946.45
Vendor 00573 - DEMCO, INC Total:					1,946.45

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 09557 - DILLMAN NANCY</b>					
<b>Fund: 111 - GENERAL</b>					
Pgrms	PROGRAMMING				27.56
				<b>Fund 111 - GENERAL Total:</b>	<b>27.56</b>
				<b>Vendor 09557 - DILLMAN NANCY Total:</b>	<b>27.56</b>
<b>Vendor: 07421 - DUANE E. WOHLERS</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
disposal fees	DISPOSAL FEES				450.00
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>450.00</b>
				<b>Vendor 07421 - DUANE E. WOHLERS Total:</b>	<b>450.00</b>
<b>Vendor: 09547 - ECOVERSE INDUSTRIES, LTD</b>					
<b>Fund: 631 - WASTEWATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				7,900.00
				<b>Fund 631 - WASTEWATER Total:</b>	<b>7,900.00</b>
				<b>Vendor 09547 - ECOVERSE INDUSTRIES, LTD Total:</b>	<b>7,900.00</b>
<b>Vendor: 03950 - ENERGY LABORATORIES, INC</b>					
<b>Fund: 641 - WATER</b>					
SAMPLES	SAMPLES				135.00
				<b>Fund 641 - WATER Total:</b>	<b>135.00</b>
				<b>Vendor 03950 - ENERGY LABORATORIES, INC Total:</b>	<b>135.00</b>
<b>Vendor: 06947 - ENFORCEMENT VIDEO, LLC</b>					
<b>Fund: 218 - PUBLIC SAFETY</b>					
CIP-IN CAR VIDEO	EQUIPMENT				5,730.00
CIP-PATROL CARS	EQUIPMENT				3,110.00
CIP-IN CAR VIDEO	EQUIPMENT				1,305.00
CIP-IN CAR VIDEO	EQUIPMENT				3,550.00
CIP-PATROL CARS	EQUIPMENT				300.00
CIP-IN CAR VIDEO	EQUIPMENT				4,375.00
				<b>Fund 218 - PUBLIC SAFETY Total:</b>	<b>18,370.00</b>
				<b>Vendor 06947 - ENFORCEMENT VIDEO, LLC Total:</b>	<b>18,370.00</b>
<b>Vendor: 02460 - FASTENAL COMPANY</b>					
<b>Fund: 111 - GENERAL</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				7.90
				<b>Fund 111 - GENERAL Total:</b>	<b>7.90</b>
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP - BOLTS, NUTS	DEPARTMENT SUPPLIES				32.59
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>32.59</b>
				<b>Vendor 02460 - FASTENAL COMPANY Total:</b>	<b>40.49</b>
<b>Vendor: 07574 - FAT BOYS TIRE AND AUTO</b>					
<b>Fund: 725 - CENTRAL GARAGE</b>					
equip mtn	EQUIPMENT MAINTENANCE				275.30
equip mtn	EQUIPMENT MAINTENANCE				491.16
				<b>Fund 725 - CENTRAL GARAGE Total:</b>	<b>766.46</b>
				<b>Vendor 07574 - FAT BOYS TIRE AND AUTO Total:</b>	<b>766.46</b>
<b>Vendor: 00548 - FEDERAL EXPRESS CORPORATION</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT POSTAGE	POSTAGE				24.29
				<b>Fund 111 - GENERAL Total:</b>	<b>24.29</b>
<b>Fund: 641 - WATER</b>					
POSTAGE	POSTAGE				48.01
POSTAGE	POSTAGE				36.93
				<b>Fund 641 - WATER Total:</b>	<b>84.94</b>
				<b>Vendor 00548 - FEDERAL EXPRESS CORPORATION Total:</b>	<b>109.23</b>

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 00794 - FLOYD'S TRUCK CENTER, INC</b>					
<b>Fund: 725 - CENTRAL GARAGE</b>					
equip mtnc	EQUIPMENT MAINTENANCE				61.65
equip mtnc	EQUIPMENT MAINTENANCE				4.34
equip mtnc	EQUIPMENT MAINTENANCE				62.86
<b>Fund 725 - CENTRAL GARAGE Total:</b>					<b>128.85</b>
<b>Vendor 00794 - FLOYD'S TRUCK CENTER, INC Total:</b>					<b>128.85</b>
<b>Vendor: 07904 - FREMONT MOTOR SCOTTSBLUFF, LLC</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
1 NEW FORD PICKUP	EQUIPMENT				25,717.42
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>25,717.42</b>
<b>Fund: 725 - CENTRAL GARAGE</b>					
equip mtnc	EQUIPMENT MAINTENANCE				58.73
<b>Fund 725 - CENTRAL GARAGE Total:</b>					<b>58.73</b>
<b>Vendor 07904 - FREMONT MOTOR SCOTTSBLUFF, LLC Total:</b>					<b>25,776.15</b>
<b>Vendor: 05600 - GALLS INC</b>					
<b>Fund: 111 - GENERAL</b>					
UNIFORMS	UNIFORMS & CLOTHING				136.36
UNIFORMS	UNIFORMS & CLOTHING				26.97
UNIFORMS	UNIFORMS & CLOTHING				124.87
<b>Fund 111 - GENERAL Total:</b>					<b>288.20</b>
<b>Vendor 05600 - GALLS INC Total:</b>					<b>288.20</b>
<b>Vendor: 00022 - GENERAL ELECTRIC CAPITAL CORPORATION</b>					
<b>Fund: 111 - GENERAL</b>					
department supplies	DEPARTMENT SUPPLIES				33.70
department supplies	DEPARTMENT SUPPLIES				39.36
department supplies	DEPARTMENT SUPPLIES				32.87
department supplies	DEPARTMENT SUPPLIES				13.11
department supplies	DEPARTMENT SUPPLIES				27.96
department supplies	DEPARTMENT SUPPLIES				50.76
Prgms	PROGRAMMING				42.59
SCHOOLS & CONF	SCHOOL & CONFERENCE				35.30
Prgms	PROGRAMMING				11.96
DEPT SUPP	DEPARTMENT SUPPLIES				5.88
DEPT SUPP	DEPARTMENT SUPPLIES				5.88
DEPT SUPP	DEPARTMENT SUPPLIES				5.88
EQUIP MAINT	EQUIPMENT MAINTENANCE				44.98
<b>Fund 111 - GENERAL Total:</b>					<b>350.23</b>
<b>Fund: 212 - TRANSPORTATION</b>					
DEPT SUPP	DEPARTMENT SUPPLIES				11.76
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>11.76</b>
<b>Fund: 213 - CEMETERY</b>					
DEPT SUPP	DEPARTMENT SUPPLIES				5.88
DEPT SUPP	DEPARTMENT SUPPLIES				22.68
<b>Fund 213 - CEMETERY Total:</b>					<b>28.56</b>
<b>Fund: 631 - WASTEWATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				52.96
DEPT SUPP	DEPARTMENT SUPPLIES				5.88
<b>Fund 631 - WASTEWATER Total:</b>					<b>58.84</b>
<b>Fund: 641 - WATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				52.97
DEPT SUP	VEHICLE MAINTENANCE				26.84
<b>Fund 641 - WATER Total:</b>					<b>79.81</b>
<b>Vendor 00022 - GENERAL ELECTRIC CAPITAL CORPORATION Total:</b>					<b>529.20</b>

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 04299 - HD SUPPLY FACILITIES MAINTENANCE LTD</b>					
<b>Fund: 111 - GENERAL</b>					
GROUNDS MAINT	GROUNDS MAINTENANCE				172.76
<b>Fund 111 - GENERAL Total:</b>					<b>172.76</b>
<b>Fund: 631 - WASTEWATER</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				238.11
<b>Fund 631 - WASTEWATER Total:</b>					<b>238.11</b>
<b>Vendor 04299 - HD SUPPLY FACILITIES MAINTENANCE LTD Total:</b>					<b>410.87</b>
<b>Vendor: 00861 - HEILBRUN'S INC.</b>					
<b>Fund: 111 - GENERAL</b>					
pallet of oil dry	DEPARTMENT SUPPLIES				338.40
repair part	VEHICLE MAINTENANCE				3.48
VEH MAINT	VEHICLE MAINTENANCE				9.58
<b>Fund 111 - GENERAL Total:</b>					<b>351.46</b>
<b>Fund: 213 - CEMETERY</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				80.00
EQUIP MAINT	EQUIPMENT MAINTENANCE				6.42
<b>Fund 213 - CEMETERY Total:</b>					<b>86.42</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
dept supplies	DEPARTMENT SUPPLIES				3.49
equip mtnc	EQUIPMENT MAINTENANCE				12.19
equip mtnc	EQUIPMENT MAINTENANCE				67.98
vehicle mtnc	VEHICLE MAINTENANCE				189.99
dept supplies	DEPARTMENT SUPPLIES				12.60
uniforms & clothing	UNIFORMS & CLOTHING				266.50
equip mtnc	EQUIPMENT MAINTENANCE				24.28
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>577.03</b>
<b>Fund: 725 - CENTRAL GARAGE</b>					
equip mtnc	EQUIPMENT MAINTENANCE				6.28
equip mtnc	EQUIPMENT MAINTENANCE				53.09
equip mtnc	EQUIPMENT MAINTENANCE				27.81
equip mtnc	EQUIPMENT MAINTENANCE				126.65
equip mtnc	EQUIPMENT MAINTENANCE				27.16
equip mtnc	EQUIPMENT MAINTENANCE				71.60
equip mtnc	EQUIPMENT MAINTENANCE				16.59
equip mtnc	EQUIPMENT MAINTENANCE				183.57
equip mtnc	EQUIPMENT MAINTENANCE				80.50
equip mtnc	EQUIPMENT MAINTENANCE				7.63
equip mtnc	EQUIPMENT MAINTENANCE				50.18
equip mtnc	EQUIPMENT MAINTENANCE				22.37
equip mtnc	EQUIPMENT MAINTENANCE				11.03
equip mtnc	EQUIPMENT MAINTENANCE				20.66
equip mtnc	EQUIPMENT MAINTENANCE				17.57
dept supplies	DEPARTMENT SUPPLIES				25.74
equip mtnc	EQUIPMENT MAINTENANCE				28.21
dept supplies	DEPARTMENT SUPPLIES				24.72
dept supplies	DEPARTMENT SUPPLIES				13.02
equip mtnc	EQUIPMENT MAINTENANCE				11.03
equip mtnc	EQUIPMENT MAINTENANCE				17.38
equip mtnc	EQUIPMENT MAINTENANCE				17.57
equip mtnc	EQUIPMENT MAINTENANCE				17.38
equip mtnc	EQUIPMENT MAINTENANCE				3.24
equip mtnc	EQUIPMENT MAINTENANCE				44.60
equip mtnc	EQUIPMENT MAINTENANCE				22.98
equip mtnc	EQUIPMENT MAINTENANCE				180.60
credit memo from statement	EQUIPMENT MAINTENANCE				-0.42
equip mtnc	EQUIPMENT MAINTENANCE				-61.65
equip mtnc	EQUIPMENT MAINTENANCE				-2.58

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equip mtnc	EQUIPMENT MAINTENANCE				-98.60
equip mtnc	EQUIPMENT MAINTENANCE				-70.24
equip mtnc	EQUIPMENT MAINTENANCE				-40.60
equip mtnc	EQUIPMENT MAINTENANCE				-29.46
equip mtnc	EQUIPMENT MAINTENANCE				-7.99
Fund 725 - CENTRAL GARAGE Total:					817.62
Vendor 00861 - HEILBRUN'S INC. Total:					1,832.53
Vendor: 05500 - HOLTZ INDUSTRIES, INC					
Fund: 621 - ENVIRONMENTAL SERVICES					
dept supplies	DEPARTMENT SUPPLIES				652.80
Fund 621 - ENVIRONMENTAL SERVICES Total:					652.80
Vendor 05500 - HOLTZ INDUSTRIES, INC Total:					652.80
Vendor: 00299 - HULLINGER GLASS & LOCKS INC.					
Fund: 621 - ENVIRONMENTAL SERVICES					
dept supplies	DEPARTMENT SUPPLIES				87.00
dept supplies	DEPARTMENT SUPPLIES				4.80
Fund 621 - ENVIRONMENTAL SERVICES Total:					91.80
Vendor 00299 - HULLINGER GLASS & LOCKS INC. Total:					91.80
Vendor: 00525 - IDEAL LAUNDRY AND CLEANERS, INC.					
Fund: 111 - GENERAL					
JANITORIAL CAMPGROUND	JANITORIAL SUPPLIES				101.72
BLDG MAINT	BUILDING MAINTENANCE				53.31
JANITORIAL	JANITORIAL SUPPLIES				26.62
Jan. sup.	JANITORIAL SUPPLIES				84.13
DEPT SUPP	DEPARTMENT SUPPLIES				56.37
Fund 111 - GENERAL Total:					322.15
Fund: 212 - TRANSPORTATION					
SUPP - MATS, TOWELS	DEPARTMENT SUPPLIES				24.55
COVERALLS	UNIFORMS & CLOTHING				10.00
SUPP - MATS, TOWELS, TISSUE	DEPARTMENT SUPPLIES				167.29
Fund 212 - TRANSPORTATION Total:					201.84
Fund: 213 - CEMETERY					
CONTRACTUAL	CONTRACTUAL SERVICES				10.86
Fund 213 - CEMETERY Total:					10.86
Fund: 621 - ENVIRONMENTAL SERVICES					
dept supplies	DEPARTMENT SUPPLIES				62.73
Fund 621 - ENVIRONMENTAL SERVICES Total:					62.73
Fund: 641 - WATER					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				32.67
Fund 641 - WATER Total:					32.67
Fund: 725 - CENTRAL GARAGE					
dept supplies	DEPARTMENT SUPPLIES				34.68
dept supplies	DEPARTMENT SUPPLIES				34.68
Fund 725 - CENTRAL GARAGE Total:					69.36
Vendor 00525 - IDEAL LAUNDRY AND CLEANERS, INC. Total:					699.61
Vendor: 00937 - INDEPENDENT PLUMBING AND HEATING, INC					
Fund: 111 - GENERAL					
BLDG MAINT	BUILDING MAINTENANCE				27.97
Fund 111 - GENERAL Total:					27.97
Vendor 00937 - INDEPENDENT PLUMBING AND HEATING, INC Total:					27.97
Vendor: 09291 - INGRAM LIBRARY SERVICES INC					
Fund: 111 - GENERAL					
Bks/AV	AUDIOVISUAL SUPPLIES				113.79
Bks/AV	BOOKS				842.51
Bks	AUDIOVISUAL SUPPLIES				31.72

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Bks	BOOKS				217.48
				<b>Fund 111 - GENERAL Total:</b>	<b>1,205.50</b>
<b>Fund: 211 - REGIONAL LIBRARY</b>					
Bks	AUDIOVISUAL SUPPLIES				72.90
				<b>Fund 211 - REGIONAL LIBRARY Total:</b>	<b>72.90</b>
				<b>Vendor 09291 - INGRAM LIBRARY SERVICES INC Total:</b>	<b>1,278.40</b>
<b>Vendor: 08154 - INTERNAL REVENUE SERVICE</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
WITHHOLDINGS	MEDICARE W/H EE PAYABLE				3,613.82
WITHHOLDINGS	MEDICARE W/H EE PAYABLE				3,613.82
WITHHOLDINGS	FICA W/H EE PAYABLE				13,562.61
WITHHOLDINGS	FICA W/H EE PAYABLE				13,562.61
WITHHOLDINGS	FED W/H EE PAYABLE				26,074.89
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>60,427.75</b>
				<b>Vendor 08154 - INTERNAL REVENUE SERVICE Total:</b>	<b>60,427.75</b>
<b>Vendor: 08950 - INTERSTATE INDUSTRIAL SERVICE</b>					
<b>Fund: 641 - WATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				133.64
				<b>Fund 641 - WATER Total:</b>	<b>133.64</b>
				<b>Vendor 08950 - INTERSTATE INDUSTRIAL SERVICE Total:</b>	<b>133.64</b>
<b>Vendor: 05696 - INVENTIVE WIRELESS OF NE, LLC</b>					
<b>Fund: 111 - GENERAL</b>					
CONTRACTUAL	CONTRACTUAL SERVICES				50.00
				<b>Fund 111 - GENERAL Total:</b>	<b>50.00</b>
				<b>Vendor 05696 - INVENTIVE WIRELESS OF NE, LLC Total:</b>	<b>50.00</b>
<b>Vendor: 08067 - JOHN DEERE FINANCIAL</b>					
<b>Fund: 111 - GENERAL</b>					
GROUNDS MAINT	GROUNDS MAINTENANCE				19.96
DEPT SUPP	DEPARTMENT SUPPLIES				16.99
				<b>Fund 111 - GENERAL Total:</b>	<b>36.95</b>
				<b>Vendor 08067 - JOHN DEERE FINANCIAL Total:</b>	<b>36.95</b>
<b>Vendor: 09474 - JOHN DEERE FINANCIAL</b>					
<b>Fund: 111 - GENERAL</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				36.72
				<b>Fund 111 - GENERAL Total:</b>	<b>36.72</b>
<b>Fund: 725 - CENTRAL GARAGE</b>					
equip mtn	EQUIPMENT MAINTENANCE				24.70
				<b>Fund 725 - CENTRAL GARAGE Total:</b>	<b>24.70</b>
				<b>Vendor 09474 - JOHN DEERE FINANCIAL Total:</b>	<b>61.42</b>
<b>Vendor: 09558 - JONES &amp; BARTLETT LEARNING LLC</b>					
<b>Fund: 111 - GENERAL</b>					
training books	DEPARTMENT SUPPLIES				148.50
				<b>Fund 111 - GENERAL Total:</b>	<b>148.50</b>
				<b>Vendor 09558 - JONES &amp; BARTLETT LEARNING LLC Total:</b>	<b>148.50</b>
<b>Vendor: 04320 - KEVIN, PEGGY SEGELKE</b>					
<b>Fund: 631 - WASTEWATER</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				328.00
				<b>Fund 631 - WASTEWATER Total:</b>	<b>328.00</b>
				<b>Vendor 04320 - KEVIN, PEGGY SEGELKE Total:</b>	<b>328.00</b>
<b>Vendor: 00639 - KRIZ-DAVIS COMPANY</b>					
<b>Fund: 111 - GENERAL</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				225.59
				<b>Fund 111 - GENERAL Total:</b>	<b>225.59</b>
				<b>Vendor 00639 - KRIZ-DAVIS COMPANY Total:</b>	<b>225.59</b>

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 04892 - LEAGUE ASSOCIATION OF RISK MANAGEMENT</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
VEHICLE INS.	VEHICLE INSURANCE				414.66
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>414.66</b>
				<b>Vendor 04892 - LEAGUE ASSOCIATION OF RISK MANAGEMENT Total:</b>	<b>414.66</b>
<b>Vendor: 09746 - LEAL NOHEMI</b>					
<b>Fund: 111 - GENERAL</b>					
CONSULTING	CONSULTING SERVICES				35.00
				<b>Fund 111 - GENERAL Total:</b>	<b>35.00</b>
				<b>Vendor 09746 - LEAL NOHEMI Total:</b>	<b>35.00</b>
<b>Vendor: 00627 - LOGAN CONTRACTORS SUPPLY INC</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
DETACK SURFACE TACK	STREET REPAIR SUPPLIES				176.56
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>176.56</b>
				<b>Vendor 00627 - LOGAN CONTRACTORS SUPPLY INC Total:</b>	<b>176.56</b>
<b>Vendor: 00242 - M.C. SCHAFF &amp; ASSOCIATES, INC</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT CNTRCL SRVCS	CONTRACTUAL SERVICES				975.00
				<b>Fund 111 - GENERAL Total:</b>	<b>975.00</b>
<b>Fund: 224 - ECONOMIC DEVELOPMENT</b>					
CONTRACTUAL SVC	ECONOMIC DEVELOPMENT				75.00
PROF.SERVICES - AIRPORT STO...	ECONOMIC DEVELOPMENT				7,973.00
				<b>Fund 224 - ECONOMIC DEVELOPMENT Total:</b>	<b>8,048.00</b>
<b>Fund: 661 - STORMWATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				522.50
				<b>Fund 661 - STORMWATER Total:</b>	<b>522.50</b>
<b>Fund: 721 - GIS SERVICES</b>					
DEPT CNTRCL SRVCS	CONTRACTUAL SERVICES				37.50
				<b>Fund 721 - GIS SERVICES Total:</b>	<b>37.50</b>
				<b>Vendor 00242 - M.C. SCHAFF &amp; ASSOCIATES, INC Total:</b>	<b>9,583.00</b>
<b>Vendor: 07628 - MENARDS, INC</b>					
<b>Fund: 111 - GENERAL</b>					
BLDG MAINT	BUILDING MAINTENANCE				100.66
BLDG MAINT	BUILDING MAINTENANCE				34.73
BLDG MAINT	BUILDING MAINTENANCE				14.99
DEPT SUPP	DEPARTMENT SUPPLIES				98.99
GROUNDS MAINT	GROUNDS MAINTENANCE				45.28
GROUNDS MAINT	GROUNDS MAINTENANCE				217.65
BLDG MAINT	BUILDING MAINTENANCE				494.33
GROUNDS MAINT	GROUNDS MAINTENANCE				48.11
BLDG MAINT	BUILDING MAINTENANCE				3.99
BLDG MAINT	BUILDING MAINTENANCE				1.00
GROUNDS MAINT	GROUNDS MAINTENANCE				41.49
BLDG MAINT	BUILDING MAINTENANCE				60.97
				<b>Fund 111 - GENERAL Total:</b>	<b>1,162.19</b>
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP - HOSE MENDERS	DEPARTMENT SUPPLIES				5.98
SUPP - GALV. NIPP	DEPARTMENT SUPPLIES				6.72
SUPP - ELBOWS, TEES, NIPP	DEPARTMENT SUPPLIES				48.47
SUPP - NIPP, TEES, WASHERS, E...	DEPARTMENT SUPPLIES				47.89
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>109.06</b>
<b>Fund: 213 - CEMETERY</b>					
DEPT SUPP	DEPARTMENT SUPPLIES				155.74
				<b>Fund 213 - CEMETERY Total:</b>	<b>155.74</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
building mtn	BUILDING MAINTENANCE				536.43

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building mtnc	BUILDING MAINTENANCE				40.29
dept supplies	DEPARTMENT SUPPLIES				46.44
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>623.16</b>
<b>Fund: 641 - WATER</b>					
BUILDING MAINT	BUILDING MAINTENANCE				64.16
DEPT SUP	DEPARTMENT SUPPLIES				62.24
				<b>Fund 641 - WATER Total:</b>	<b>126.40</b>
				<b>Vendor 07628 - MENARDS, INC Total:</b>	<b>2,176.55</b>
<b>Vendor: 09328 - METECH RECYCLING, INC</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
disposal fees	DISPOSAL FEES				10,420.70
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>10,420.70</b>
				<b>Vendor 09328 - METECH RECYCLING, INC Total:</b>	<b>10,420.70</b>
<b>Vendor: 06145 - MIDWEST MOTOR SUPPLY CO INC</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP - CITRUS SOLVENT	DEPARTMENT SUPPLIES				327.60
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>327.60</b>
<b>Fund: 725 - CENTRAL GARAGE</b>					
dept supplies	DEPARTMENT SUPPLIES				260.61
				<b>Fund 725 - CENTRAL GARAGE Total:</b>	<b>260.61</b>
				<b>Vendor 06145 - MIDWEST MOTOR SUPPLY CO INC Total:</b>	<b>588.21</b>
<b>Vendor: 08967 - MONUMENT PREVENTION COALITION</b>					
<b>Fund: 111 - GENERAL</b>					
CONTRACTUAL	CONTRACTUAL SERVICES				939.94
CONTRACTUAL	CONTRACTUAL SERVICES				939.94
				<b>Fund 111 - GENERAL Total:</b>	<b>1,879.88</b>
				<b>Vendor 08967 - MONUMENT PREVENTION COALITION Total:</b>	<b>1,879.88</b>
<b>Vendor: 06554 - NAEM</b>					
<b>Fund: 111 - GENERAL</b>					
CONFERENCE REGISTRATION	SCHOOL & CONFERENCE				85.00
				<b>Fund 111 - GENERAL Total:</b>	<b>85.00</b>
				<b>Vendor 06554 - NAEM Total:</b>	<b>85.00</b>
<b>Vendor: 04082 - NE CHILD SUPPORT PAYMENT CENTER</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
NE CHILD SUPPORT PYBLE	CHILD SUPPORT EE PAY				1,492.93
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>1,492.93</b>
				<b>Vendor 04082 - NE CHILD SUPPORT PAYMENT CENTER Total:</b>	<b>1,492.93</b>
<b>Vendor: 08083 - NE COLORADO CELLULAR, INC</b>					
<b>Fund: 631 - WASTEWATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				16.37
				<b>Fund 631 - WASTEWATER Total:</b>	<b>16.37</b>
<b>Fund: 641 - WATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				59.13
				<b>Fund 641 - WATER Total:</b>	<b>59.13</b>
				<b>Vendor 08083 - NE COLORADO CELLULAR, INC Total:</b>	<b>75.50</b>
<b>Vendor: 06356 - NE DEPT OF HLTH &amp; HUMAN SVCS</b>					
<b>Fund: 111 - GENERAL</b>					
MEMBERSHIP FEE	MEMBERSHIPS				40.00
				<b>Fund 111 - GENERAL Total:</b>	<b>40.00</b>
				<b>Vendor 06356 - NE DEPT OF HLTH &amp; HUMAN SVCS Total:</b>	<b>40.00</b>



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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 00763 - NE PLANNING &amp; ZONING</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT SCHL & CONFRNC	SCHOOL & CONFERENCE				190.00
Fund 111 - GENERAL Total:					190.00
Vendor 00763 - NE PLANNING & ZONING Total:					190.00
<b>Vendor: 03397 - NEBRASKA FIRE CHIEFS' ASSOCIATION</b>					
<b>Fund: 111 - GENERAL</b>					
annaul fire code subscription	CONTRACTUAL SERVICES				475.00
Fund 111 - GENERAL Total:					475.00
Vendor 03397 - NEBRASKA FIRE CHIEFS' ASSOCIATION Total:					475.00
<b>Vendor: 00402 - NEBRASKA MACHINERY CO</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
CUTTING EDGES FOR SNOW PL...	EQUIPMENT MAINTENANCE				930.98
Fund 212 - TRANSPORTATION Total:					930.98
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
equip mtn	EQUIPMENT MAINTENANCE				-21.04
Fund 621 - ENVIRONMENTAL SERVICES Total:					-21.04
Vendor 00402 - NEBRASKA MACHINERY CO Total:					909.94
<b>Vendor: 09359 - NEBRASKA PRINTWORKS, LLC</b>					
<b>Fund: 641 - WATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				530.66
CONTRACTUAL SVC	CONTRACTUAL SERVICES				452.32
Fund 641 - WATER Total:					982.98
Vendor 09359 - NEBRASKA PRINTWORKS, LLC Total:					982.98
<b>Vendor: 00578 - NEBRASKA PUBLIC POWER DISTRICT</b>					
<b>Fund: 631 - WASTEWATER</b>					
ELECTRIC	ELECTRIC POWER				16,392.11
ELECTRIC	ELECTRIC POWER				195.17
Fund 631 - WASTEWATER Total:					16,587.28
<b>Fund: 641 - WATER</b>					
ELECTRIC	ELECTRIC POWER				4,248.01
ELECTRIC	ELECTRIC POWER				2,049.26
Fund 641 - WATER Total:					6,297.27
Vendor 00578 - NEBRASKA PUBLIC POWER DISTRICT Total:					22,884.55
<b>Vendor: 00632 - NEBRASKA RURAL RADIO ASSOCIATION</b>					
<b>Fund: 641 - WATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				200.00
Fund 641 - WATER Total:					200.00
<b>Fund: 661 - STORMWATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				200.00
Fund 661 - STORMWATER Total:					200.00
Vendor 00632 - NEBRASKA RURAL RADIO ASSOCIATION Total:					400.00
<b>Vendor: 00722 - NEBRASKA SALT AND GRAIN CO</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
1 LOAD ICE SLICER	STREET REPAIR SUPPLIES				4,059.20
Fund 212 - TRANSPORTATION Total:					4,059.20
Vendor 00722 - NEBRASKA SALT AND GRAIN CO Total:					4,059.20
<b>Vendor: 09509 - NEMNICH AUTOMOTIVE</b>					
<b>Fund: 725 - CENTRAL GARAGE</b>					
equip mtn	EQUIPMENT MAINTENANCE				79.13
Fund 725 - CENTRAL GARAGE Total:					79.13
Vendor 09509 - NEMNICH AUTOMOTIVE Total:					79.13

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 00139 - NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF</b>					
<b>Fund: 111 - GENERAL</b>					
BLDG MAINT	BUILDING MAINTENANCE				31.62
BLDG MANIT	BUILDING MAINTENANCE				28.59
				<b>Fund 111 - GENERAL Total:</b>	<b>60.21</b>
<b>Vendor 00139 - NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF Total:</b>					<b>60.21</b>
<b>Vendor: 00864 - OMAHA WORLD- HERALD COMPANY</b>					
<b>Fund: 111 - GENERAL</b>					
Nwspr rnwl - library	SUBSCRIPTIONS				311.48
				<b>Fund 111 - GENERAL Total:</b>	<b>311.48</b>
<b>Vendor 00864 - OMAHA WORLD- HERALD COMPANY Total:</b>					<b>311.48</b>
<b>Vendor: 08840 - ONE CALL CONCEPTS, INC</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
CONTRACTUAL	CONTRACTUAL SERVICES				23.62
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>23.62</b>
<b>Fund: 631 - WASTEWATER</b>					
CONTRACTUAL	CONTRACTUAL SERVICES				23.62
				<b>Fund 631 - WASTEWATER Total:</b>	<b>23.62</b>
<b>Fund: 641 - WATER</b>					
CONTRACTUAL	CONTRACTUAL SERVICES				23.62
				<b>Fund 641 - WATER Total:</b>	<b>23.62</b>
<b>Vendor 08840 - ONE CALL CONCEPTS, INC Total:</b>					<b>70.86</b>
<b>Vendor: 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC</b>					
<b>Fund: 631 - WASTEWATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				90.50
				<b>Fund 631 - WASTEWATER Total:</b>	<b>90.50</b>
<b>Fund: 641 - WATER</b>					
SAMPLES	SAMPLES				90.00
SAMPLES	SAMPLES				72.00
SAMPLES	SAMPLES				72.00
				<b>Fund 641 - WATER Total:</b>	<b>234.00</b>
<b>Vendor 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC Total:</b>					<b>324.50</b>
<b>Vendor: 00017 - PANHANDLE HUMANE SOCIETY</b>					
<b>Fund: 111 - GENERAL</b>					
CONTRACTUAL	CONTRACTUAL SERVICES				5,023.88
				<b>Fund 111 - GENERAL Total:</b>	<b>5,023.88</b>
<b>Vendor 00017 - PANHANDLE HUMANE SOCIETY Total:</b>					<b>5,023.88</b>
<b>Vendor: 00620 - PATTLEN ENTERPRISE, INC</b>					
<b>Fund: 111 - GENERAL</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				71.90
				<b>Fund 111 - GENERAL Total:</b>	<b>71.90</b>
<b>Vendor 00620 - PATTLEN ENTERPRISE, INC Total:</b>					<b>71.90</b>
<b>Vendor: 01276 - PLATTE VALLEY BANK</b>					
<b>Fund: 321 - TIF PROJECTS</b>					
TIF - FAIRFIELD INN REDEV.	DEBT SVC (INT) - TIF				1,793.93
				<b>Fund 321 - TIF PROJECTS Total:</b>	<b>1,793.93</b>
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
HEALTH SAVINGS	HSA EE PAYABLE				13,798.62
HEALTH SAVINGS	HSA ER PAYABLE				1,343.75
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>15,142.37</b>
<b>Vendor 01276 - PLATTE VALLEY BANK Total:</b>					<b>16,936.30</b>
<b>Vendor: 00272 - POSTMASTER</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
Postage	POSTAGE				133.49

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Postage	POSTAGE				120.04
Fund 621 - ENVIRONMENTAL SERVICES Total:					253.53
Fund: 631 - WASTEWATER					
Postage	POSTAGE				133.48
Postage	POSTAGE				120.04
Fund 631 - WASTEWATER Total:					253.52
Fund: 641 - WATER					
Postage	POSTAGE				133.48
Postage	POSTAGE				120.05
Fund 641 - WATER Total:					253.53
Vendor 00272 - POSTMASTER Total:					760.58
Vendor: 00796 - POWERPLAN					
Fund: 725 - CENTRAL GARAGE					
equip mtn	EQUIPMENT MAINTENANCE				18.72
vehicle mntc	EQUIPMENT MAINTENANCE				84.85
Fund 725 - CENTRAL GARAGE Total:					103.57
Vendor 00796 - POWERPLAN Total:					103.57
Vendor: 09744 - PT HOSE AND BEARING					
Fund: 111 - GENERAL					
EQUIP MAINT	EQUIPMENT MAINTENANCE				83.31
Fund 111 - GENERAL Total:					83.31
Vendor 09744 - PT HOSE AND BEARING Total:					83.31
Vendor: 01356 - QUICK CARE MEDICAL SERVICES					
Fund: 111 - GENERAL					
Physical volunteer richard mart...	VOLUNTEER FIREMAN				125.00
Fund 111 - GENERAL Total:					125.00
Vendor 01356 - QUICK CARE MEDICAL SERVICES Total:					125.00
Vendor: 00266 - QUILL CORPORATION					
Fund: 111 - GENERAL					
DEPT SUPPL	DEPARTMENT SUPPLIES				139.98
DEPT SUPPL	DEPARTMENT SUPPLIES				10.25
DEPT SUPPL	DEPARTMENT SUPPLIES				17.06
DEPT SUPPL	DEPARTMENT SUPPLIES				171.74
DEPT SUPPL	DEPARTMENT SUPPLIES				128.99
DEPT & INVEST SUPPL	DEPARTMENT SUPPLIES				77.82
DEPT & INVEST SUPPL	INVESTIGATION SUPPLIES				173.01
DEPT SUPPL	DEPARTMENT SUPPLIES				14.60
DEPT SUPPL	DEPARTMENT SUPPLIES				14.60
DEPT SUPPL	DEPARTMENT SUPPLIES				180.31
DEPT SUPPL	DEPARTMENT SUPPLIES				7.92
DEPT SUPPL	DEPARTMENT SUPPLIES				69.99
DEPT SUPPL	DEPARTMENT SUPPLIES				31.24
Fund 111 - GENERAL Total:					1,037.51
Vendor 00266 - QUILL CORPORATION Total:					1,037.51
Vendor: 09732 - RAMKOTA HOTEL & CONF CTR-CASPER WYO					
Fund: 213 - CEMETERY					
SCHOOL & CONF	SCHOOL & CONFERENCE				76.99
Fund 213 - CEMETERY Total:					76.99
Vendor 09732 - RAMKOTA HOTEL & CONF CTR-CASPER WYO Total:					76.99
Vendor: 09583 - RECORDED BOOKS INC					
Fund: 111 - GENERAL					
Sbscrp. rnwl	SUBSCRIPTIONS				485.10
Sbscrp rnwl	SUBSCRIPTIONS				633.22
Fund 111 - GENERAL Total:					1,118.32
Vendor 09583 - RECORDED BOOKS INC Total:					1,118.32

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 04089 - REGIONAL CARE INC</b>					
<b>Fund: 812 - HEALTH INSURANCE</b>					
HEALTH INS. PREMIUM - MARC...	PREMIUM EXPENSE				38,770.38
CLAIMS	CLAIMS EXPENSE				22,264.04
				<b>Fund 812 - HEALTH INSURANCE Total:</b>	<b>61,034.42</b>
				<b>Vendor 04089 - REGIONAL CARE INC Total:</b>	<b>61,034.42</b>
<b>Vendor: 00366 - ROOSEVELT PUBLIC POWER DISTRICT</b>					
<b>Fund: 641 - WATER</b>					
ELECTRIC POWER	ELECTRIC POWER				1,920.24
				<b>Fund 641 - WATER Total:</b>	<b>1,920.24</b>
				<b>Vendor 00366 - ROOSEVELT PUBLIC POWER DISTRICT Total:</b>	<b>1,920.24</b>
<b>Vendor: 09489 - RYAN R KUMM</b>					
<b>Fund: 111 - GENERAL</b>					
GROUNDS MAINT	GROUNDS MAINTENANCE				300.00
				<b>Fund 111 - GENERAL Total:</b>	<b>300.00</b>
<b>Fund: 212 - TRANSPORTATION</b>					
FLATBED FOR NEW PICKUP	EQUIPMENT				2,250.00
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>2,250.00</b>
				<b>Vendor 09489 - RYAN R KUMM Total:</b>	<b>2,550.00</b>
<b>Vendor: 00026 - S M E C</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
EMPLOYEE DEDUCTION	SMEC EE PAYABLE				194.50
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>194.50</b>
				<b>Vendor 00026 - S M E C Total:</b>	<b>194.50</b>
<b>Vendor: 00257 - SANDBERG IMPLEMENT, INC</b>					
<b>Fund: 111 - GENERAL</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				221.10
EQUIP MAINT	EQUIPMENT MAINTENANCE				10.16
EQUIP MAINT	EQUIPMENT MAINTENANCE				26.65
EQUIP MAINT	EQUIPMENT MAINTENANCE				83.29
				<b>Fund 111 - GENERAL Total:</b>	<b>341.20</b>
				<b>Vendor 00257 - SANDBERG IMPLEMENT, INC Total:</b>	<b>341.20</b>
<b>Vendor: 02531 - SCB FIREFIGHTERS UNION LOCAL 1454</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
FIRE EE DUES	FIRE UNION DUES EE PAY				195.00
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>195.00</b>
				<b>Vendor 02531 - SCB FIREFIGHTERS UNION LOCAL 1454 Total:</b>	<b>195.00</b>
<b>Vendor: 00503 - SCB TENT &amp; AWNING</b>					
<b>Fund: 111 - GENERAL</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				22.50
				<b>Fund 111 - GENERAL Total:</b>	<b>22.50</b>
				<b>Vendor 00503 - SCB TENT &amp; AWNING Total:</b>	<b>22.50</b>
<b>Vendor: 00704 - SCOTTSBLUFF MOTOR CO, INC</b>					
<b>Fund: 725 - CENTRAL GARAGE</b>					
equip mtn	EQUIPMENT MAINTENANCE				68.32
				<b>Fund 725 - CENTRAL GARAGE Total:</b>	<b>68.32</b>
				<b>Vendor 00704 - SCOTTSBLUFF MOTOR CO, INC Total:</b>	<b>68.32</b>
<b>Vendor: 00273 - SCOTTSBLUFF POLICE OFFICERS ASSOCIATION</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
POLICE EE DUES	POL UNION DUES EE PAY				552.00
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>552.00</b>
				<b>Vendor 00273 - SCOTTSBLUFF POLICE OFFICERS ASSOCIATION Total:</b>	<b>552.00</b>

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 01271 - SCOTTSBLUFF SCREENPRINTING &amp; EMBROIDERY, LLC</b>					
<b>Fund: 111 - GENERAL</b>					
30 workout shirts	UNIFORMS & CLOTHING				270.00
				<b>Fund 111 - GENERAL Total:</b>	<b>270.00</b>
			<b>Vendor 01271 - SCOTTSBLUFF SCREENPRINTING &amp; EMBROIDERY, LLC Total:</b>		<b>270.00</b>
<b>Vendor: 00108 - SCOTTSBLUFF WINSUPPLY COMPANY</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP - ELLS	DEPARTMENT SUPPLIES				6.29
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>6.29</b>
			<b>Vendor 00108 - SCOTTSBLUFF WINSUPPLY COMPANY Total:</b>		<b>6.29</b>
<b>Vendor: 09743 - SIGNS &amp; SHAPES INTERNATIONAL INC</b>					
<b>Fund: 661 - STORMWATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				4,325.00
				<b>Fund 661 - STORMWATER Total:</b>	<b>4,325.00</b>
			<b>Vendor 09743 - SIGNS &amp; SHAPES INTERNATIONAL INC Total:</b>		<b>4,325.00</b>
<b>Vendor: 01031 - SIMON CONTRACTORS</b>					
<b>Fund: 111 - GENERAL</b>					
GROUNDS MAINT	GROUNDS MAINTENANCE				64.96
				<b>Fund 111 - GENERAL Total:</b>	<b>64.96</b>
<b>Fund: 212 - TRANSPORTATION</b>					
SAND TO MIX WITH DE ICER	STREET REPAIR SUPPLIES				76.56
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>76.56</b>
			<b>Vendor 01031 - SIMON CONTRACTORS Total:</b>		<b>141.52</b>
<b>Vendor: 00160 - SONNY'S BIKE SHOP, INC</b>					
<b>Fund: 111 - GENERAL</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				150.00
				<b>Fund 111 - GENERAL Total:</b>	<b>150.00</b>
			<b>Vendor 00160 - SONNY'S BIKE SHOP, INC Total:</b>		<b>150.00</b>
<b>Vendor: 00054 - STATE HEALTH LAB</b>					
<b>Fund: 641 - WATER</b>					
SAMPLES	SAMPLES				32.00
				<b>Fund 641 - WATER Total:</b>	<b>32.00</b>
			<b>Vendor 00054 - STATE HEALTH LAB Total:</b>		<b>32.00</b>
<b>Vendor: 01235 - STATE OF NE.</b>					
<b>Fund: 111 - GENERAL</b>					
CONTRACTUAL	CONTRACTUAL SERVICES				105.00
				<b>Fund 111 - GENERAL Total:</b>	<b>105.00</b>
			<b>Vendor 01235 - STATE OF NE. Total:</b>		<b>105.00</b>
<b>Vendor: 01753 - THE ABY MANUFACTURING GROUP, INC</b>					
<b>Fund: 111 - GENERAL</b>					
UNIFORMS	UNIFORMS & CLOTHING				105.50
				<b>Fund 111 - GENERAL Total:</b>	<b>105.50</b>
			<b>Vendor 01753 - THE ABY MANUFACTURING GROUP, INC Total:</b>		<b>105.50</b>
<b>Vendor: 07687 - THE CHICAGO LUMBER COMPANY OF OMAHA INC</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT SUPP	DEPARTMENT SUPPLIES				14.16
				<b>Fund 111 - GENERAL Total:</b>	<b>14.16</b>
			<b>Vendor 07687 - THE CHICAGO LUMBER COMPANY OF OMAHA INC Total:</b>		<b>14.16</b>
<b>Vendor: 08002 - TOYOTA MOTOR CREDIT CORPORATION</b>					
<b>Fund: 218 - PUBLIC SAFETY</b>					
HIDTA CAR LEASE	DEPARTMENT SUPPLIES				365.69
				<b>Fund 218 - PUBLIC SAFETY Total:</b>	<b>365.69</b>
			<b>Vendor 08002 - TOYOTA MOTOR CREDIT CORPORATION Total:</b>		<b>365.69</b>

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 07537 - TRANS IOWA EQUIPMENT LLC</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
BROOMS FOR SWEEPERS	EQUIPMENT MAINTENANCE				148.84
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>148.84</b>
<b>Vendor 07537 - TRANS IOWA EQUIPMENT LLC Total:</b>					<b>148.84</b>
<b>Vendor: 00834 - TWIN CITIES DEVELOPMENT ASSOC, INC</b>					
<b>Fund: 224 - ECONOMIC DEVELOPMENT</b>					
CONTRACTUAL	CONTRACTUAL SERVICES				6,000.00
<b>Fund 224 - ECONOMIC DEVELOPMENT Total:</b>					<b>6,000.00</b>
<b>Vendor 00834 - TWIN CITIES DEVELOPMENT ASSOC, INC Total:</b>					<b>6,000.00</b>
<b>Vendor: 08821 - TYLER TECHNOLOGIES, INC</b>					
<b>Fund: 111 - GENERAL</b>					
SOFTWARE MAINTENANCE	CONTRACTUAL SERVICES				3,919.14
UB ONLINE (3/1/17 - 3/31/17)	CONTRACTUAL SERVICES				87.00
<b>Fund 111 - GENERAL Total:</b>					<b>4,006.14</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
SOFTWARE MAINTENANCE	CONTRACTUAL SERVICES				3,919.14
UB ONLINE (3/1/17 - 3/31/17)	CONTRACTUAL SERVICES				87.00
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>4,006.14</b>
<b>Fund: 631 - WASTEWATER</b>					
SOFTWARE MAINTENANCE	CONTRACTUAL SERVICES				3,919.14
UB ONLINE (3/1/17 - 3/31/17)	CONTRACTUAL SERVICES				87.00
<b>Fund 631 - WASTEWATER Total:</b>					<b>4,006.14</b>
<b>Fund: 641 - WATER</b>					
SOFTWARE MAINTENANCE	CONTRACTUAL SERVICES				3,919.14
UB ONLINE (3/1/17 - 3/31/17)	CONTRACTUAL SERVICES				87.00
<b>Fund 641 - WATER Total:</b>					<b>4,006.14</b>
<b>Vendor 08821 - TYLER TECHNOLOGIES, INC Total:</b>					<b>16,024.56</b>
<b>Vendor: 08887 - UPSTART ENTERPRISES, LLC</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT SUPP	DEPARTMENT SUPPLIES				4.69
DEPT SUPP	DEPARTMENT SUPPLIES				35.49
DEPT SUPP	DEPARTMENT SUPPLIES				11.58
DEPT SUPP	DEPARTMENT SUPPLIES				7.98
<b>Fund 111 - GENERAL Total:</b>					<b>59.74</b>
<b>Vendor 08887 - UPSTART ENTERPRISES, LLC Total:</b>					<b>59.74</b>
<b>Vendor: 08828 - US BANK</b>					
<b>Fund: 111 - GENERAL</b>					
name tags for coats-Justin cc	UNIFORMS & CLOTHING				97.95
EMT fee for Murphy - Murphy cc	MEMBERSHIPS				15.00
2 vol backgrounds-Murphy cc	VOLUNTEER FIREMAN				92.75
5 radio holders	DEPARTMENT SUPPLIES				294.95
Vol Martin background-Murphy...	VOLUNTEER FIREMAN				46.38
Ink for printer-Murphy cc	DEPARTMENT SUPPLIES				70.99
ISFSI membership-Murphy cc	MEMBERSHIPS				125.00
MEMBERSHIPS	MEMBERSHIPS				60.00
SCHOOLS & CONF	SCHOOL & CONFERENCE				480.59
SCHOOLS & CONF	SCHOOL & CONFERENCE				34.00
VEH MAINT	VEHICLE MAINTENANCE				1,205.00
Dep. sup.	DEPARTMENT SUPPLIES				93.98
Omaha class fee-Justin cc	SCHOOL & CONFERENCE				400.00
plans shipped to SFM-Murphy cc	POSTAGE				74.10
EMT Workbook-Lohr cc	DEPARTMENT SUPPLIES				79.75
Omaha class room- Justin cc	SCHOOL & CONFERENCE				273.00
GASOLINE	GASOLINE				24.94
Omaha class fuel-Justin cc	GASOLINE				25.00
Omaha class fuel-Justin cc	GASOLINE				27.25

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Omaha class fuel - Justin cc	GASOLINE				25.18
EMT test Perales-Anthony cc	SCHOOL & CONFERENCE				80.00
Pgrm	PROGRAMMING				-39.99
Pgrm	PROGRAMMING				117.50
Pgrm	PROGRAMMING				19.99
Houstoun EMT-Justin cc	MEMBERSHIPS				15.00
Scott EMT - Justin cc	MEMBERSHIPS				15.00
Chiefs Meeting Lincoln Fuel -Mil...	GASOLINE				55.50
BUSINESS TRAVEL	BUSINESS TRAVEL				-541.40
BUSINESS TRAVEL	BUSINESS TRAVEL				-541.40
FUEL - CONFERENCE TRAVEL	SCHOOL & CONFERENCE				51.38
credit back on Murphy CC	DEPARTMENT SUPPLIES				-14.96
Fund 111 - GENERAL Total:					2,762.43
Vendor 08828 - US BANK Total:					2,762.43

## Vendor: 00166 - Vantagepoint Transfer Agents-300793

## Fund: 713 - CASH &amp; INVESTMENT POOL

DEF COMP	DEFERRED COMP EE PAY				645.00
Fund 713 - CASH & INVESTMENT POOL Total:					645.00
Vendor 00166 - Vantagepoint Transfer Agents-300793 Total:					645.00

## Vendor: 09614 - Vantagepoint Transfer Agents-705437

## Fund: 713 - CASH &amp; INVESTMENT POOL

ROTH IRA	DEFERRED COMP EE PAY				530.00
Fund 713 - CASH & INVESTMENT POOL Total:					530.00
Vendor 09614 - Vantagepoint Transfer Agents-705437 Total:					530.00

## Vendor: 03674 - WELLS FARGO BANK, N.A.

## Fund: 713 - CASH &amp; INVESTMENT POOL

RETIREMENT	REGULAR RETIRE EE PAY				7,190.36
RETIREMENT	REGULAR RETIRE EE PAY				7,587.45
RETIREMENT	RETIRE FIRE EE PAYABLE				2,347.64
RETIREMENT	RETIRE FIRE EE PAYABLE				3,901.32
RETIREMENT	RETIRE POLICE EE PAY				4,772.34
RETIREMENT	RETIRE POLICE EE PAY				5,241.46
Fund 713 - CASH & INVESTMENT POOL Total:					31,040.57
Vendor 03674 - WELLS FARGO BANK, N.A. Total:					31,040.57

## Vendor: 09672 - WESTERN STATES BANK

## Fund: 321 - TIF PROJECTS

TIF - REGANIS REDEV.	DEBT SVC (INT) - TIF				1,154.69
Fund 321 - TIF PROJECTS Total:					1,154.69
Vendor 09672 - WESTERN STATES BANK Total:					1,154.69

## Vendor: 07239 - WYOMING FIRST AID &amp; SAFETY SUPPLY, LLC

## Fund: 212 - TRANSPORTATION

FIRST AID KIT SUPPLIES	DEPARTMENT SUPPLIES				54.38
Fund 212 - TRANSPORTATION Total:					54.38
Vendor 07239 - WYOMING FIRST AID & SAFETY SUPPLY, LLC Total:					54.38

## Vendor: 09750 - WYOMING WATER DEVELOPMENT OFF

## Fund: 641 - WATER

CONTRACTUAL	CONTRACTUAL SERVICES				11,229.26
Fund 641 - WATER Total:					11,229.26
Vendor 09750 - WYOMING WATER DEVELOPMENT OFF Total:					11,229.26

## Vendor: 03379 - ZM LUMBER INC

## Fund: 111 - GENERAL

GROUNDS MAINT	GROUNDS MAINTENANCE				24.24
GROUNDS MAINT	GROUNDS MAINTENANCE				4.60
SUPP/BLDGMAINT	DEPARTMENT SUPPLIES				9.86

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Description (Payable)	Account Name	(None)	(None)	(None)	Amount
SUPP/BLDGMAINT	BUILDING MAINTENANCE				20.17
Fund 111 - GENERAL Total:					58.87
Vendor 03379 - ZM LUMBER INC Total:					58.87
Grand Total:					394,115.52



## Report Summary

## Fund Summary

Fund	Expense Amount	Payment Amount
111 - GENERAL	43,652.09	0.00
211 - REGIONAL LIBRARY	84.44	0.00
212 - TRANSPORTATION	39,518.34	0.00
213 - CEMETERY	430.27	0.00
218 - PUBLIC SAFETY	18,836.69	0.00
224 - ECONOMIC DEVELOPMENT	14,048.00	0.00
311 - DEBT SERVICE	3,640.00	0.00
321 - TIF PROJECTS	3,626.34	0.00
621 - ENVIRONMENTAL SERVICES	23,414.67	253.53
631 - WASTEWATER	35,019.83	253.52
641 - WATER	31,996.50	253.53
661 - STORMWATER	5,090.95	0.00
713 - CASH & INVESTMENT POOL	110,969.44	110,969.44
721 - GIS SERVICES	72.11	0.00
725 - CENTRAL GARAGE	2,681.43	0.00
812 - HEALTH INSURANCE	61,034.42	22,264.04
<b>Grand Total:</b>	<b>394,115.52</b>	<b>133,994.06</b>

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-52111-111	DEPARTMENT SUPPLIES	126.69	0.00
111-52111-112	DEPARTMENT SUPPLIES	7.98	0.00
111-52111-121	DEPARTMENT SUPPLIES	19.88	0.00
111-52111-141	DEPARTMENT SUPPLIES	1,135.87	0.00
111-52111-142	DEPARTMENT SUPPLIES	1,645.00	0.00
111-52111-143	DEPARTMENT SUPPLIES	69.99	0.00
111-52111-151	DEPARTMENT SUPPLIES	551.66	0.00
111-52111-171	DEPARTMENT SUPPLIES	320.32	0.00
111-52111-172	DEPARTMENT SUPPLIES	39.46	0.00
111-52121-151	JANITORIAL SUPPLIES	140.95	0.00
111-52121-171	JANITORIAL SUPPLIES	128.34	0.00
111-52163-142	INVESTIGATION SUPPLIES	209.47	0.00
111-52164-141	VOLUNTEER FIREMAN	264.13	0.00
111-52181-141	UNIFORMS & CLOTHING	883.30	0.00
111-52181-142	UNIFORMS & CLOTHING	393.70	0.00
111-52221-151	AUDIOVISUAL SUPPLIES	223.17	0.00
111-52222-151	BOOKS	1,306.08	0.00
111-52223-151	PROGRAMMING	2,055.37	0.00
111-52225-112	SUBSCRIPTIONS	479.00	0.00
111-52225-151	SUBSCRIPTIONS	1,429.80	0.00
111-52311-141	MEMBERSHIPS	170.00	0.00
111-52311-171	MEMBERSHIPS	60.00	0.00
111-52311-172	MEMBERSHIPS	40.00	0.00
111-52411-121	POSTAGE	24.29	0.00
111-52411-141	POSTAGE	74.10	0.00
111-52511-141	GASOLINE	132.93	0.00
111-52511-142	GASOLINE	24.94	0.00
111-53111-111	CONTRACTUAL SERVICES	3,919.14	0.00
111-53111-116	CONTRACTUAL SERVICES	87.00	0.00
111-53111-121	CONTRACTUAL SERVICES	975.00	0.00
111-53111-141	CONTRACTUAL SERVICES	475.00	0.00
111-53111-142	CONTRACTUAL SERVICES	7,008.76	0.00
111-53111-171	CONTRACTUAL SERVICES	29.37	0.00
111-53111-172	CONTRACTUAL SERVICES	50.00	0.00
111-53121-142	CONSULTING SERVICES	170.00	0.00
111-53311-111	AUDIT	3,380.00	0.00
111-53311-121	AUDIT	1,560.00	0.00

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-53421-111	BUILDING MAINTENANCE	4.99	0.00
111-53421-141	BUILDING MAINTENANCE	10.75	0.00
111-53421-142	BUILDING MAINTENANCE	10.75	0.00
111-53421-171	BUILDING MAINTENANCE	931.82	0.00
111-53441-111	EQUIPMENT MAINTENAN...	60.99	0.00
111-53441-121	EQUIPMENT MAINTENAN...	141.00	0.00
111-53441-141	EQUIPMENT MAINTENAN...	198.00	0.00
111-53441-142	EQUIPMENT MAINTENAN...	420.57	0.00
111-53441-171	EQUIPMENT MAINTENAN...	3,182.18	0.00
111-53451-141	VEHICLE MAINTENANCE	3.48	0.00
111-53451-171	VEHICLE MAINTENANCE	1,214.58	0.00
111-53471-171	GROUNDS MAINTENANCE	970.65	0.00
111-53521-111	HEATING FUEL	403.19	0.00
111-53521-141	HEATING FUEL	330.47	0.00
111-53521-142	HEATING FUEL	473.94	0.00
111-53521-151	HEATING FUEL	387.45	0.00
111-53521-171	HEATING FUEL	547.29	0.00
111-53521-172	HEATING FUEL	121.91	0.00
111-53561-111	TELEPHONE	277.99	0.00
111-53561-112	TELEPHONE	72.09	0.00
111-53561-114	TELEPHONE	71.91	0.00
111-53561-115	TELEPHONE	38.55	0.00
111-53561-116	TELEPHONE	160.94	0.00
111-53561-121	TELEPHONE	181.33	0.00
111-53561-141	TELEPHONE	369.14	0.00
111-53561-142	TELEPHONE	2,124.05	0.00
111-53561-143	TELEPHONE	7.66	0.00
111-53561-151	TELEPHONE	534.22	0.00
111-53561-171	TELEPHONE	225.99	0.00
111-53561-172	TELEPHONE	17.05	0.00
111-53711-114	SCHOOL & CONFERENCE	51.38	0.00
111-53711-121	SCHOOL & CONFERENCE	190.00	0.00
111-53711-141	SCHOOL & CONFERENCE	753.00	0.00
111-53711-142	SCHOOL & CONFERENCE	549.89	0.00
111-53711-143	SCHOOL & CONFERENCE	85.00	0.00
111-53721-142	BUSINESS TRAVEL	-1,082.80	0.00
211-52221-151	AUDIOVISUAL SUPPLIES	72.90	0.00
211-52222-151	BOOKS	11.54	0.00
212-52111-212	DEPARTMENT SUPPLIES	1,575.66	0.00
212-52171-212	STREET REPAIR SUPPLIES	4,312.32	0.00
212-52181-212	UNIFORMS & CLOTHING	10.00	0.00
212-53111-212	CONTRACTUAL SERVICES	23.62	0.00
212-53311-212	AUDIT	1,820.00	0.00
212-53441-212	EQUIPMENT MAINTENAN...	1,079.82	0.00
212-53521-212	HEATING FUEL	1,869.05	0.00
212-53561-212	TELEPHONE	445.79	0.00
212-53841-212	VEHICLE INSURANCE	414.66	0.00
212-54411-212	EQUIPMENT	27,967.42	0.00
213-52111-213	DEPARTMENT SUPPLIES	184.30	0.00
213-53111-213	CONTRACTUAL SERVICES	10.86	0.00
213-53441-213	EQUIPMENT MAINTENAN...	86.42	0.00
213-53561-213	TELEPHONE	71.70	0.00
213-53711-213	SCHOOL & CONFERENCE	76.99	0.00
218-52111-142	DEPARTMENT SUPPLIES	365.69	0.00
218-54411-142	EQUIPMENT	18,471.00	0.00
224-53111-113	CONTRACTUAL SERVICES	6,000.00	0.00
224-59111-114	ECONOMIC DEVELOPME...	8,048.00	0.00
311-53311-111	AUDIT	3,640.00	0.00

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
321-57222-111	DEBT SVC (INT) - TIF	3,626.34	0.00
621-52111-621	DEPARTMENT SUPPLIES	1,237.58	0.00
621-52181-621	UNIFORMS & CLOTHING	266.50	0.00
621-52411-621	POSTAGE	253.53	253.53
621-53111-621	CONTRACTUAL SERVICES	4,006.14	0.00
621-53193-621	DISPOSAL FEES	10,870.70	0.00
621-53311-621	AUDIT	5,200.00	0.00
621-53421-621	BUILDING MAINTENANCE	576.72	0.00
621-53441-621	EQUIPMENT MAINTENAN...	83.41	0.00
621-53451-621	VEHICLE MAINTENANCE	208.49	0.00
621-53521-621	HEATING FUEL	505.59	0.00
621-53561-621	TELEPHONE	206.01	0.00
631-52111-631	DEPARTMENT SUPPLIES	7,958.84	0.00
631-52411-631	POSTAGE	253.52	253.52
631-53111-631	CONTRACTUAL SERVICES	4,313.58	0.00
631-53311-631	AUDIT	5,200.00	0.00
631-53441-631	EQUIPMENT MAINTENAN...	566.11	0.00
631-53531-631	ELECTRIC POWER	16,587.28	0.00
631-53561-631	TELEPHONE	140.50	0.00
641-52111-641	DEPARTMENT SUPPLIES	830.47	0.00
641-52117-641	SAMPLES	401.00	0.00
641-52411-641	POSTAGE	338.47	253.53
641-53111-641	CONTRACTUAL SERVICES	16,667.44	0.00
641-53311-641	AUDIT	5,200.00	0.00
641-53421-641	BUILDING MAINTENANCE	64.16	0.00
641-53451-641	VEHICLE MAINTENANCE	26.84	0.00
641-53521-641	HEATING FUEL	144.97	0.00
641-53531-641	ELECTRIC POWER	8,217.51	0.00
641-53561-641	TELEPHONE	105.64	0.00
661-52111-661	DEPARTMENT SUPPLIES	4,325.00	0.00
661-53111-661	CONTRACTUAL SERVICES	722.50	0.00
661-53561-661	TELEPHONE	43.45	0.00
713-21512	MEDICARE W/H EE PAYAB...	7,227.64	7,227.64
713-21513	FICA W/H EE PAYABLE	27,125.22	27,125.22
713-21514	FED W/H EE PAYABLE	26,074.89	26,074.89
713-21517	POL UNION DUES EE PAY	552.00	552.00
713-21518	FIRE UNION DUES EE PAY	195.00	195.00
713-21523	LIFE INS EE PAYABLE	22.75	22.75
713-21524	SMEC EE PAYABLE	194.50	194.50
713-21527	WAGE ATTACHMENT EE ...	663.62	663.62
713-21528	REGULAR RETIRE EE PAY	14,777.81	14,777.81
713-21529	DEFERRED COMP EE PAY	1,175.00	1,175.00
713-21531	RETIRE FIRE EE PAYABLE	6,248.96	6,248.96
713-21533	RETIRE POLICE EE PAY	10,013.80	10,013.80
713-21534	DIS INC INS EE PAYABLE	25.95	25.95
713-21539	CHILD SUPPORT EE PAY	1,529.93	1,529.93
713-21541	HSA EE PAYABLE	13,798.62	13,798.62
713-21741	HSA ER PAYABLE	1,343.75	1,343.75
721-53111-721	CONTRACTUAL SERVICES	37.50	0.00
721-53561-721	TELEPHONE	34.61	0.00
725-52111-725	DEPARTMENT SUPPLIES	418.45	0.00
725-53441-725	EQUIPMENT MAINTENAN...	2,002.99	0.00
725-53521-725	HEATING FUEL	259.99	0.00
812-53861-112	PREMIUM EXPENSE	38,770.38	0.00
812-53862-112	CLAIMS EXPENSE	22,264.04	22,264.04
	<b>Grand Total:</b>	<b>394,115.52</b>	<b>133,994.06</b>

## Project Account Summary

Project Account Key	Expense Amount	Payment Amount
**None**	384,732.54	133,994.06
2117753471	300.00	0.00
21852111142	365.69	0.00
3121657222	677.72	0.00
3121757222	1,154.69	0.00
3121857222	1,793.93	0.00
6002052111	4,325.00	0.00
6002053111	722.50	0.00
6002053561	43.45	0.00
<b>Grand Total:</b>	<b>394,115.52</b>	<b>133,994.06</b>

# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Finance1**

**Council to receive the FY16 Audit Report from Contryman and Associates.**

**Staff Contact: Liz Hilyard, Finance Director**

CITY OF SCOTTSBLUFF  
Scottsbluff, Nebraska  
  
FINANCIAL STATEMENTS  
And  
INDEPENDENT AUDITORS' REPORT  
  
September 30, 2016

CITY OF SCOTTSBLUFF

Scottsbluff, Nebraska

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CITY OF SCOTTSBLUFF  
Scottsbluff, Nebraska

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**CONTRYMAN  
ASSOCIATES, P.C.**

**Certified Public Accountants**

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## **Independent Auditors' Report**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the

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appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Scottsbluff, Nebraska as of September 30, 2016, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Supplementary Information*

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

The Other Supplementary Information as listed in the table of contents as pages 52-57 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Other Supplementary Information as listed in the table

of contents as pages 52-57 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2017 on our consideration of City of Scottsbluff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Scottsbluff's internal control over financial reporting and compliance.

Contryman Associates PC  
Certified Public Accountants  
Scottsbluff, Nebraska

February 23, 2017



**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**September 30, 2016**

The management of the City of Scottsbluff, Nebraska (the City) offers readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2016. Please consider this discussion in conjunction with the additional information provided in the transactions, events and conditions reflected in the City's financial statements (beginning on page 12).

**FINANCIAL HIGHLIGHTS**

- The assets of the City exceeded its liabilities at September 30, 2016, by \$73,553,324 (net position). Of this amount, \$19,542,446 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of September 30, 2016, the City's governmental funds reported combined ending fund balances of \$18,826,734. This is an increase of \$1,536,306 in comparison with the prior year.
- As of September 30, 2016, unassigned fund balance for governmental funds was \$4,794,888, or 57% of total general fund expenditures.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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

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

The statement of activities presents information showing how the City's net position changed during the year ended September 30, 2016. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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

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

September 30, 2016

FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

**September 30, 2016**

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 27-28 of this report.

**NOTES TO THE FINANCIAL STATEMENTS**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-42 of this report.

**OTHER INFORMATION**

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$73,553,324 at September 30, 2016.

By far the largest portion of the City's net position (63 percent) reflects its investment in capital assets (e.g., land, buildings, improvements, utility plant, infrastructure, and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Scottsbluff  
Condensed Statement of Net Position  
September 30, 2016 and 2015

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 23,609,985	\$ 21,211,811	\$ 8,866,148	\$ 8,136,962	\$ 32,476,133	\$ 29,348,773
Capital assets	30,954,758	32,668,983	22,646,970	23,164,501	53,601,728	55,833,484
Other noncurrent assets	-	-	297,894	640,170	297,894	640,170
Total assets	54,564,743	53,880,794	31,811,012	31,941,633	86,375,755	85,822,427
Current liabilities	4,060,933	2,748,223	1,396,519	1,333,711	5,457,452	4,081,934
Long-term liabilities outstanding	5,368,155	6,735,650	1,996,824	2,599,019	7,364,979	9,334,669
Total liabilities	9,429,088	9,483,873	3,393,343	3,932,730	12,822,431	13,416,603
Net assets:						
Net investment in capital assets	26,019,758	26,343,983	20,177,203	20,113,226	46,196,961	46,457,209
Restricted	7,516,023	7,631,419	297,894	640,170	7,813,917	8,271,589
Unrestricted	11,599,874	10,421,519	7,942,572	7,255,507	19,542,446	17,677,026
Total net position	\$ 45,135,655	\$ 44,396,921	\$ 28,417,669	\$ 28,008,903	\$ 73,553,324	\$ 72,405,824

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

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

**September 30, 2016**

At September 30, 2016, the City is able to report positive balances in all three categories of net position, for the government as a whole.

City of Scottsbluff  
Statement of Activities and Changes in Net Assets  
September 30, 2016 and 2015

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$ 376,969	\$ 372,744	\$ 9,644,636	\$ 9,449,875	\$ 10,021,605	\$ 9,822,619
Operating grants and contributions	110,862	123,459	28,759	49,666	139,621	173,125
Capital grants and contributions	268,654	864,157	138,299	148,388	406,953	1,012,545
General revenues:						
Property taxes	1,658,760	1,504,090	-	-	1,658,760	1,504,090
Sales and use tax	6,076,194	6,036,637	-	-	6,076,194	6,036,637
Other taxes	951,858	923,212	-	-	951,858	923,212
Intergovernmental	1,585,352	1,692,503	-	-	1,585,352	1,692,503
Investment income	87,186	60,614	30,525	21,528	117,711	82,142
Miscellaneous	1,942,492	3,318,345	77,750	74,800	2,020,242	3,393,145
Total revenues	<u>13,058,327</u>	<u>14,895,761</u>	<u>9,919,969</u>	<u>9,744,257</u>	<u>22,978,296</u>	<u>24,640,018</u>
Expenses:						
General government	2,783,396	3,947,558	-	-	2,783,396	3,947,558
Public safety	4,496,497	5,292,925	-	-	4,496,497	5,292,925
Transportation	3,046,485	3,001,623	-	-	3,046,485	3,001,623
Public health	183,237	205,918	-	-	183,237	205,918
Culture and recreation	2,714,272	2,855,290	-	-	2,714,272	2,855,290
Public works	1,639,773	807,662	-	-	1,639,773	807,662
Interest on long-term debt	115,926	232,342	-	-	115,926	232,342
Environmental services	-	-	2,786,243	2,134,986	2,786,243	2,134,986
Wastewater	-	-	2,196,176	2,122,375	2,196,176	2,122,375
Water	-	-	1,598,334	1,866,233	1,598,334	1,866,233
Electric	-	-	58,337	122,764	58,337	122,764
Stormwater	-	-	133,446	122,105	133,446	122,105
Geographic information systems	-	-	78,674	91,874	78,674	91,874
Total expenses	<u>14,979,586</u>	<u>16,343,318</u>	<u>6,851,210</u>	<u>6,460,337</u>	<u>21,830,796</u>	<u>22,803,655</u>
Increase (decrease) in net assets before transfers	(1,921,259)	(1,447,557)	3,068,759	3,283,920	1,147,500	1,836,363
Transfers in (out)	2,659,993	2,627,337	(2,659,993)	(2,627,337)	-	-
Increase (decrease) in net assets	738,734	1,179,780	408,766	656,583	1,147,500	1,836,363
Net assets, October 1	44,396,921	43,217,141	28,008,903	27,352,320	72,405,824	70,569,461
Net assets, September 30	<u>\$ 45,135,655</u>	<u>\$ 44,396,921</u>	<u>\$ 28,417,669</u>	<u>\$ 28,008,903</u>	<u>\$ 73,553,324</u>	<u>\$ 72,405,824</u>

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

September 30, 2016

GOVERNMENTAL ACTIVITIES

Governmental activities increased the City's net position by a total of \$738,734. Key elements in this increase follows:

- The economic development fund received sales tax revenue that was more than grants. This contributed almost \$720,000 to the increase in net assets.
- The transportation fund received \$268,654 of STP grant funds paid by the State of Nebraska for road improvement projects.

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the city's net position by \$408,766. Key elements in this increase follows:

- Water revenues were \$38,000 higher than budgeted. Water department operating expenses were approximately \$110,000 under budget due to carrying more parts inventory on hand at year end.
- Personnel expense was under budget in all business-type funds due to elimination of overtime and reduced hours worked.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

GOVERNMENTAL FUNDS

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

As of September 30, 2016, the City's governmental funds reported combined ending fund balances of \$18,826,734, a increase of \$1,536,306 in comparison with the prior year.

The general fund is the chief operating fund of the City. At September 30, 2016, the unassigned fund balance of the general fund was \$4,794,888. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. The unassigned fund balance represents 72 percent of total general fund expenditures.

The fund balance of the City's general fund increased by \$691,594 during 2016. This increase was due to higher than budgeted revenues and lower than budgeted expenditures. Sales tax received was \$45,650 higher than budgeted and building permit income was \$108,000 higher than budgeted. Expenditures for salaries and benefits were \$287,000 less than budgeted and supplies expenditures were \$81,000 less than budgeted.



**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

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

**September 30, 2016**

**PROPRIETARY FUNDS**

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

Unrestricted net position of the sanitation, wastewater system, water system, electric system, and stormwater system amounted to \$145,800, \$2,456,565, \$2,596,221, \$2,204,764, and \$539,013 respectively, at September 30, 2016. Factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

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

- \$27,658 positive variance in taxes. Sales tax receipts were \$45,650 higher than budget.
- \$176,831 positive variance in general government. \$250,000 was budgeted in contingency to cover any unforeseen costs that may arise during the year. Only \$68,000 of that amount was used for Splash Foundation (\$40,000) and to pay for a portion of a Regional Housing study (\$28,000).

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**CAPITAL ASSETS**

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2016, was \$53,601,728 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, streets, storm sewers, electric plant, and water and sewer plant.

City of Scottsbluff  
Capital assets (net of depreciation)  
September 30, 2016 and 2015

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 533,862	\$ 471,878	\$ 1,461,474	\$ 1,403,607	\$ 1,995,336	\$ 1,875,485
Inventory	2,562,113	2,562,113	-	-	2,562,113	2,562,113
Construction in progress	153,714	731,379	42,711	15,448	196,425	746,827
Buildings and improvements	7,662,548	8,391,478	2,977,893	2,781,063	10,640,441	11,172,541
Equipment and vehicles	3,465,490	3,097,202	2,842,455	2,839,315	6,307,945	5,936,517
Infrastructure	16,577,032	17,414,934	9,535,649	9,925,538	26,112,681	27,340,472
Plant in service	-	-	5,786,788	6,199,530	5,786,788	6,199,530
Total	\$ 30,954,758	\$ 32,668,984	\$ 22,646,970	\$ 23,164,501	\$ 53,601,729	\$ 55,833,485

CITY OF SCOTTSBLUFF  
Scottsbluff, Nebraska

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

September 30, 2016

Major capital asset events during 2016 included the following:

- Office and equipment building constructed at the Compost facility. ES and Wastewater \$299,866
- Caterpillar loader for Compost facility. ES \$142,500
- New refuse truck. ES \$180,950
- New dump truck. Transportation \$107,877
- New pumper firetruck. Mutual Fire Fund \$495,671

Additional information on the City's capital assets can be found in Note 4 of the notes to the financial statements on pages 35-36 of this report.

LONG-TERM DEBT

At September 30, 2016, the City of Scottsbluff had total bonded debt outstanding of \$6,325,000. This entire amount represents bonds secured solely by specified revenue sources (i.e., revenue bonds). No new debt was issued during 2016.

Additional information on the City's long-term debt can be found in Note 5 of the notes to the financial statements on pages 36-38 of this report.

**City of Scottsbluff**  
**Outstanding Bonded Debt**  
**September 30, 2016 and 2015**

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
General obligation bonds	\$ 2,570,000	\$ 2,805,000	\$ -	\$ -	\$ 2,570,000	\$ 2,805,000
Revenue bonds	3,755,000	4,155,000	-	-	3,755,000	4,155,000
Total	<u>\$ 6,325,000</u>	<u>\$ 6,960,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,325,000</u>	<u>\$ 6,960,000</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The increase in the City's property tax base provided by real growth is estimated at 1.0%, with an actual increase in valuation from the prior year of approximately \$14.8 million.
- For 2017 budget, the projection for sales tax was estimated at 0% growth due to recent economic events.
- No cost of living adjustment was given to employees.
- \$100,000 was set aside in the general fund to pay the City's portion of Monument Valley Pathway and \$202,000 was set aside in the general fund to pay for the City's portion of the Scottsbluff High School locker room remodel and repairs for the Splash Swimming Arena.

All of these factors were considered in preparing the City's budget for the 2017 fiscal year.

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

September 30, 2016

The utility rates were increased for the 2017 budget year. The water and wastewater rates were increased by 3%, each and the stormwater flat surcharge amount was increased 33% (from \$1.50 to \$2.00). There were no rate changes for sanitation services. The rate increases affected both residential and industrial consumers by approximately the same percentage. These increases are necessary to fund debt service, cover the cost of inflation, and cover the cost of federal mandates.

REQUESTS FOR INFORMATION

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

CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets:			
Equity in pooled cash	\$ 20,426,483	\$ 6,950,737	\$ 27,377,220
Funds held by county treasurer	86,263	-	86,263
Net receivables:			
Taxes	1,836,167	-	1,836,167
Accounts and unbilled	-	1,458,968	1,458,968
Special assessments	277,517	-	277,517
Accrued interest	16,171	2,271	18,442
Governmental unit	178,707	-	178,707
Other receivables	788,681	-	788,681
Inventory	-	454,172	454,172
Total current assets	<u>23,609,989</u>	<u>8,866,148</u>	<u>32,476,137</u>
Noncurrent assets:			
Restricted investments	-	297,894	297,894
Capital assets - non-depreciable	3,275,474	1,504,185	4,779,659
Net capital assets - depreciable	<u>27,679,284</u>	<u>21,142,785</u>	<u>48,822,069</u>
Total noncurrent assets	<u>30,954,758</u>	<u>22,944,864</u>	<u>53,899,622</u>
Total assets	<u>\$ 54,564,747</u>	<u>\$ 31,811,012</u>	<u>\$ 86,375,759</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 252,996	\$ 310,104	\$ 563,100
Accrued interest payable	44,372	14,445	58,817
Accrued compensated absences	99,203	28,384	127,587
Other accrued expenses	201,365	193,671	395,036
Notes and warrants payable	2,706,416	594,821	3,301,237
Deferred revenue	756,581	255,094	1,011,675
Total current liabilities	<u>4,060,933</u>	<u>1,396,519</u>	<u>5,457,452</u>
Noncurrent liabilities:			
Bonds and notes payable	4,935,000	1,874,946	6,809,946
Accrued compensated absences	433,155	121,878	555,034
Total noncurrent liabilities	<u>5,368,155</u>	<u>1,996,824</u>	<u>7,364,980</u>
Total liabilities	<u>9,429,088</u>	<u>3,393,343</u>	<u>12,822,431</u>
<b>NET POSITION</b>			
Net investment in capital assets	26,019,758	20,177,203	46,196,961
Restricted for:			
Debt service	2,397,496	-	2,397,496
Economic development	5,118,527	-	5,118,527
New landfill	-	297,894	297,894
Unrestricted	<u>11,599,878</u>	<u>7,942,572</u>	<u>19,542,450</u>
Total net position	<u>45,135,659</u>	<u>28,417,669</u>	<u>73,553,328</u>
Total liabilities and net position	<u>\$ 54,564,747</u>	<u>\$ 31,811,012</u>	<u>\$ 86,375,759</u>

See accompanying notes to the basic financial statements.

STATEMENT OF ACTIVITIES  
CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF ACTIVITIES  
FOR YEAR ENDED SEPTEMBER 30, 2016

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 2,783,395	\$ 24,849	\$ -	\$ -
Public safety	4,496,497	125,485	110,862	-
Transportation	3,046,485	3,074	-	268,654
Public health and social services	183,237	40,585	-	-
Culture and recreation:				
Library	746,903	-	-	-
Parks and recreation	1,617,369	182,976	-	-
Zoo	350,000	-	-	-
Public works	1,639,773	-	-	-
Interest on long term debt	115,926	-	-	-
Total governmental activities	14,979,585	376,969	110,862	268,654
Business type activities:				
Environmental services	2,786,244	2,530,497	-	100,000
Wastewater	2,196,176	2,517,918	-	38,299
Water	1,598,334	1,982,768	-	-
Electric	58,337	2,566,714	-	-
Stormwater	133,446	46,739	28,759	-
Geographic information systems	78,674	-	-	-
Total business type activities	6,851,211	9,644,636	28,759	138,299
Total primary government	\$ 21,830,796	\$ 10,021,605	\$ 139,621	\$ 406,953

General Revenues:

Taxes:

Property taxes, levied for general purposes  
Property taxes, levied for debt service  
Property taxes, levied for transportation  
Property taxes, levied for cemetery perpetual care  
Property taxes, levied for public safety  
Property taxes, levied for business improvement district  
Sales tax

Other taxes

Intergovernmental

Investment income

Miscellaneous

Net transfers

Total general revenues and transfers

Change in net position

Net position, October 1

Net position, September 30

See accompanying notes to the basic financial statements.

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business type Activities	Total
\$ (2,758,546)	\$ -	\$ (2,758,546)
(4,260,150)	-	(4,260,150)
(2,774,757)	-	(2,774,757)
(142,652)	-	(142,652)
(746,903)	-	(746,903)
(1,434,393)	-	(1,434,393)
(350,000)	-	(350,000)
(1,639,773)	-	(1,639,773)
(115,926)	-	(115,926)
<u>(14,223,101)</u>	<u>-</u>	<u>(14,223,101)</u>
-	(155,747)	(155,747)
-	360,041	360,041
-	384,434	384,434
-	2,508,377	2,508,377
-	(57,948)	(57,948)
-	(78,674)	(78,674)
<u>-</u>	<u>2,960,483</u>	<u>2,960,483</u>
<u>(14,223,101)</u>	<u>2,960,483</u>	<u>(11,262,617)</u>
217,832	-	217,832
574,660	-	574,660
518,662	-	518,662
131,192	-	131,192
163,599	-	163,599
52,815	-	52,815
6,076,194	-	6,076,194
951,858	-	951,858
1,585,352	-	1,585,352
87,186	30,526	117,712
1,942,491	77,750	2,020,241
2,659,993	(2,659,993)	-
<u>14,961,834</u>	<u>(2,551,717)</u>	<u>12,410,117</u>
738,734	408,766	1,147,500
44,396,921	28,008,903	72,405,824
<u>\$ 45,135,655</u>	<u>\$ 28,417,669</u>	<u>\$ 73,553,324</u>

CITY OF SCOTTSBLUFF, NEBRASKA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2016

	General Fund	Transportation Fund	Economic Development Fund	Debt Service Fund
<b>ASSETS</b>				
Equity in pooled cash	\$ 4,507,707	\$ 2,686,092	\$ 6,281,369	\$ 3,655,729
Funds held by county treasurer	10,050	30,467	-	23,158
Net receivables:				
Taxes	890,564	297,088	174,876	305,834
Special assessments	-	-	-	277,517
Accrued interest	1,363	878	2,054	10,696
Governmental unit	12,085	163,792	-	-
Other receivables	30,282	110	-	-
Total assets	<u>\$ 5,452,051</u>	<u>\$ 3,178,427</u>	<u>\$ 6,458,299</u>	<u>\$ 4,272,934</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 97,018	\$ 69,589	\$ 19,896	\$ -
Accrued salaries	154,970	25,621	-	-
Accrued interest payable	-	-	-	-
Other accrued expenses	14,389	1,915	-	-
Due to other funds	-	-	-	-
Warrants payable	-	-	-	1,316,416
Total liabilities	<u>266,377</u>	<u>97,125</u>	<u>19,896</u>	<u>1,316,416</u>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Deferred revenue	88,786	232,211	-	559,022
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	-	5,118,527	2,397,496
Committed	-	-	90,574	-
Assigned	302,000	2,849,091	1,229,302	-
Unassigned	4,794,888	-	-	-
Total fund balances	<u>5,096,888</u>	<u>2,849,091</u>	<u>6,438,403</u>	<u>2,397,496</u>
Total liabilities and fund balances	<u>\$ 5,452,051</u>	<u>\$ 3,178,427</u>	<u>\$ 6,458,299</u>	<u>\$ 4,272,934</u>

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 223,055	\$ 11,125	\$ 1,858,411	\$ 19,223,488
-	-	22,588	86,263
-	-	167,805	1,836,167
-	-	-	277,517
172	3	615	15,781
2,464	-	366	178,707
-	-	1,707	32,099
<u>\$ 225,691</u>	<u>\$ 11,128</u>	<u>\$ 2,051,492</u>	<u>\$ 21,650,022</u>
\$ 6,191	\$ -	\$ 60,302	\$ 252,996
-	-	4,212	184,803
-	-	-	-
-	-	258	16,562
-	-	-	-
-	-	-	1,316,416
<u>6,191</u>	<u>-</u>	<u>64,772</u>	<u>1,770,777</u>
-	-	172,492	1,052,511
-	-	-	-
42,299	11,128	390,141	7,959,591
177,201	-	1,269,307	1,537,082
-	-	154,780	4,535,173
-	-	-	4,794,888
<u>219,500</u>	<u>11,128</u>	<u>1,814,228</u>	<u>18,826,734</u>
<u>\$ 225,691</u>	<u>\$ 11,128</u>	<u>\$ 2,051,492</u>	<u>\$ 21,650,022</u>



CITY OF SCOTTSBLUFF, NEBRASKA  
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE  
 TO THE STATEMENT OF NET POSITION  
 SEPTEMBER 30, 2016

Total Governmental Fund Balances	\$ 18,826,734
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*Amounts reported for governmental activities in the statement of net position are different because:*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.	30,954,758
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Internal service funds are used by management to charge the costs of certain services to individual funds. These assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	1,203,381
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Deferred inflow of resources in governmental fund financials for property taxes and special assessments is shown as revenue for government wide financials.	1,052,511
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.

Due within one year:

Interest payable	\$ 44,371
Bonds payable	1,390,000
Compensated absences	99,203

Due in more than one year:

Bonds payable	4,935,000
Compensated absences	433,155

(6,901,729)

Net position of governmental activities	\$ <u><u>45,135,655</u></u>
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See accompanying notes to the basic financial statements.

**CITY OF SCOTTSBLUFF, NEBRASKA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	General Fund	Transportation Fund	Economic Development Fund	Debt Service Fund
Revenues:				
Taxes and special assessments	\$ 5,156,011	\$ 1,167,846	\$ 1,012,293	\$ 683,032
Licenses and permits	206,535	-	-	-
Intergovernmental	192,995	1,771,873	-	-
Charges for services	316,535	3,074	-	-
Interest	17,143	10,711	27,553	16,237
Other revenue	493,091	38,916	60,014	13,339
Total revenues	<u>6,382,310</u>	<u>2,992,420</u>	<u>1,099,860</u>	<u>712,608</u>
Expenditures:				
Current operations:				
General government	630,937	-	379,666	402,988
Public safety	4,878,441	-	-	-
Transportation	-	1,881,929	-	-
Public health and social services	-	-	-	-
Culture and recreation:				
Library	663,491	-	-	-
Parks and recreation	1,323,157	-	-	-
Zoo	350,000	-	-	-
Public works	511,284	-	-	-
Capital expenditures	45,771	181,133	-	-
Debt service:				
Principal	-	235,000	-	51,768
Interest	-	31,624	-	10,993
Total expenditures	<u>8,403,081</u>	<u>2,329,686</u>	<u>379,666</u>	<u>465,749</u>
Excess revenues over (under) expenditures	<u>(2,020,771)</u>	<u>662,734</u>	<u>720,194</u>	<u>246,859</u>
Other financing sources (uses):				
Warrant and bond expense	-	-	-	(994,882)
Operating transfers in	2,723,365	-	-	-
Operating transfers out	(11,000)	(52,372)	-	-
Total other financing sources (uses)	<u>2,712,365</u>	<u>(52,372)</u>	<u>-</u>	<u>(994,882)</u>
Excess revenues and other financing sources over (under) expenditures and other financing uses	691,594	610,362	720,194	(748,023)
Fund balances, October 1	<u>4,405,294</u>	<u>2,238,729</u>	<u>5,718,209</u>	<u>3,145,519</u>
Fund balances, September 30	<u>\$ 5,096,888</u>	<u>\$ 2,849,091</u>	<u>\$ 6,438,403</u>	<u>\$ 2,397,496</u>

See accompanying notes to the basic financial statements.

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 143,034	\$ -	\$ 481,840	\$ 8,644,056
-	-	2,525	209,060
-	-	-	1,964,868
16,775	-	40,585	376,969
2,354	33	7,816	81,847
49,218	398,014	293,781	1,346,373
<u>211,381</u>	<u>398,047</u>	<u>826,547</u>	<u>12,623,173</u>
120,949	-	42,201	1,576,741
38,970	-	23,507	4,940,918
-	-	-	1,881,929
-	-	190,865	190,865
-	874	17,271	681,636
-	-	-	1,323,157
-	-	-	350,000
-	-	13,307	524,591
-	-	264,351	491,255
-	355,000	45,000	686,768
-	42,980	18,521	104,118
<u>159,919</u>	<u>398,854</u>	<u>615,023</u>	<u>12,751,978</u>
<u>51,462</u>	<u>(807)</u>	<u>211,524</u>	<u>(128,805)</u>
-	-	-	(994,882)
-	-	-	2,723,365
-	-	-	(63,372)
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,665,111</u>
51,462	(807)	211,524	1,536,306
<u>168,038</u>	<u>11,935</u>	<u>1,602,704</u>	<u>17,290,428</u>
<u>\$ 219,500</u>	<u>\$ 11,128</u>	<u>\$ 1,814,228</u>	<u>\$ 18,826,734</u>

**CITY OF SCOTTSBLUFF, NEBRASKA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Net Change in Fund Balances - Total Governmental Funds	\$ 1,536,306
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	(1,714,228)
Payments on debt are expenditures in the funds, but a debt payment decreases long-term liabilities in the Statement of Net Position.	686,768
Deferred inflow of resources in governmental fund financials for property taxes and special assessments is shown as revenue for government wide financials.	291,498
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(28,375)
Accrued interest	(11,808)
Internal service funds are used by management to charge the costs of certain services to individual funds.	(21,427)
Change in net position of governmental activities	\$ <u><u>738,734</u></u>

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
SEPTEMBER 30, 2016

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
<b>ASSETS</b>				
Current assets				
Equity in pooled cash	\$ 581,840	\$ 2,320,160	\$ 2,080,711	\$ 1,394,531
Net receivables:				
Accounts and unbilled	68,492	316,722	282,207	789,777
Accrued interest	190	760	680	456
Inventory	-	-	454,172	-
Total current assets	<u>650,522</u>	<u>2,637,642</u>	<u>2,817,770</u>	<u>2,184,764</u>
Noncurrent assets				
Restricted investments	297,894	-	-	-
Due from other funds	-	-	-	20,000
Capital assets - non-depreciable	34,008	210,741	627,362	300,000
Net capital assets - depreciable	<u>1,373,302</u>	<u>11,216,129</u>	<u>7,209,994</u>	<u>431,869</u>
Total noncurrent assets	<u>1,705,204</u>	<u>11,426,870</u>	<u>7,837,356</u>	<u>751,869</u>
Total assets	<u>\$ 2,355,726</u>	<u>\$ 14,064,512</u>	<u>\$ 10,655,126</u>	<u>\$ 2,936,633</u>
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ 169,447	\$ 74,717	\$ 53,057	\$ -
Accrued interest payable	-	14,445	-	-
Accrued salaries	28,632	22,828	20,632	-
Accrued compensated absences	15,373	6,439	6,094	-
Other accrued expenses	1,346	11,182	107,163	-
Current portion long-term debt	-	594,821	-	-
Unearned billings	<u>255,094</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>469,892</u>	<u>724,432</u>	<u>186,946</u>	<u>-</u>
Noncurrent liabilities				
Long-term debt	-	1,874,946	-	-
Compensated absences	<u>34,830</u>	<u>51,466</u>	<u>34,603</u>	<u>-</u>
Total noncurrent liabilities	<u>34,830</u>	<u>1,926,412</u>	<u>34,603</u>	<u>-</u>
Total liabilities	<u>504,722</u>	<u>2,650,844</u>	<u>221,549</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	1,407,310	8,957,103	7,837,356	731,869
Restricted for new landfill	297,894	-	-	-
Unreserved	<u>145,800</u>	<u>2,456,565</u>	<u>2,596,221</u>	<u>2,204,764</u>
Total net position	<u>1,851,004</u>	<u>11,413,668</u>	<u>10,433,577</u>	<u>2,936,633</u>
Total liabilities and net position	<u>\$ 2,355,726</u>	<u>\$ 14,064,512</u>	<u>\$ 10,655,126</u>	<u>\$ 2,936,633</u>

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 550,131	\$ 23,364	\$ 6,950,737	\$ 1,202,991
1,773	-	1,458,971	-
179	3	2,268	390
-	-	454,172	-
<u>552,083</u>	<u>23,367</u>	<u>8,866,148</u>	<u>1,203,381</u>
-	-	297,894	-
-	-	20,000	-
332,074	-	1,504,185	-
911,491	-	21,142,785	-
<u>1,243,565</u>	<u>-</u>	<u>22,964,864</u>	<u>-</u>
<u>\$ 1,795,648</u>	<u>\$ 23,367</u>	<u>\$ 31,831,012</u>	<u>\$ 1,203,381</u>
\$ 12,851	\$ 32	\$ 310,104	\$ -
-	-	14,445	-
-	1,617	73,709	-
-	477	28,384	-
219	52	119,962	-
-	20,000	614,821	-
-	-	255,094	-
<u>13,070</u>	<u>22,178</u>	<u>1,416,519</u>	<u>-</u>
-	-	1,874,946	-
-	980	121,878	-
-	980	1,996,824	-
<u>13,070</u>	<u>23,158</u>	<u>3,413,343</u>	<u>-</u>
1,243,565	-	20,177,203	-
-	-	297,894	-
539,013	209	7,942,572	1,203,381
<u>1,782,578</u>	<u>209</u>	<u>28,417,669</u>	<u>1,203,381</u>
<u>\$ 1,795,648</u>	<u>\$ 23,367</u>	<u>\$ 31,831,012</u>	<u>\$ 1,203,381</u>

**CITY OF SCOTTSBLUFF, NEBRASKA**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Operating revenues:				
Charges for services	\$ 2,530,497	\$ 2,517,918	\$ 1,982,768	\$ 2,566,714
Other revenues	102,179	77,020	28,267	5,063
Total operating revenues	2,632,676	2,594,938	2,011,035	2,571,777
Operating expenses:				
Personnel services	1,111,816	843,211	762,407	-
Operating supplies	248,443	91,984	241,090	-
Contractual	947,538	70,026	98,394	-
Maintenance	158,535	128,429	21,686	-
Utilities	13,250	189,987	132,087	-
Insurance	48,479	82,903	42,649	-
Other operating expenses	12,436	19,251	12,351	-
Depreciation and amortization	245,745	711,398	287,670	58,337
Total operating expenses	2,786,242	2,137,189	1,598,334	58,337
Operating income (loss)	(153,566)	457,749	412,701	2,513,440
Non-operating revenues (expenses):				
Interest income	2,334	9,788	8,149	7,693
Interest expense	-	(58,987)	-	-
Net non-operating revenues (expenses)	2,334	(49,199)	8,149	7,693
Income (loss) before contributions & transfers	(151,232)	408,550	420,850	2,521,133
Transfers from (to) other funds:				
Operating transfers in	-	-	-	-
Operating transfers (out)	(55,672)	(141,872)	(77,372)	(2,546,365)
Net transfers from (to) other funds	(55,672)	(141,872)	(77,372)	(2,546,365)
Change in net position	(206,904)	266,678	343,478	(25,232)
Net position, October 1	2,057,908	11,146,990	10,090,099	2,961,865
Net position, September 30	\$ 1,851,004	\$ 11,413,668	\$ 10,433,577	\$ 2,936,633

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 46,739	\$ -	\$ 9,644,636	\$ -
32,144	135	244,808	2,068,552
78,883	135	9,889,444	2,068,552
-	59,056	2,776,490	-
4,902	3,571	589,990	-
47,153	3,783	1,166,894	-
15,171	6,400	330,221	-
441	422	336,187	-
-	-	174,031	-
1,692	3,955	49,685	2,095,318
64,087	-	1,367,237	-
133,446	77,187	6,790,735	2,095,318
(54,563)	(77,052)	3,098,709	(26,766)
2,490	71	30,525	5,339
-	(1,487)	(60,474)	-
2,490	(1,416)	(29,949)	5,339
(52,073)	(78,468)	3,068,760	(21,427)
50,000	111,287	161,287	-
-	-	(2,821,281)	-
50,000	111,287	(2,659,994)	-
(2,073)	32,819	408,766	(21,427)
1,784,651	(32,610)	28,008,903	1,224,808
\$ 1,782,578	\$ 209	\$ 28,417,669	\$ 1,203,381



**CITY OF SCOTTSBLUFF, NEBRASKA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Cash flows from operating activities:				
Cash received from customers	\$ 2,796,166	\$ 2,626,453	\$ 2,018,221	\$ 2,581,429
Cash paid to suppliers	(1,500,154)	(561,290)	(612,267)	-
Cash paid to employees	(768,639)	(610,937)	(555,933)	-
Other expenses	(343,177)	(232,274)	(206,474)	-
Net cash provided by operating activities	<u>184,196</u>	<u>1,221,952</u>	<u>643,547</u>	<u>2,581,429</u>
Cash flows from non-capital financing activities:				
Transfers from (to) other funds	(55,672)	(141,872)	(77,372)	(2,546,365)
Net cash provided (used) by non-capital financing activities	<u>(55,672)</u>	<u>(141,872)</u>	<u>(77,372)</u>	<u>(2,546,365)</u>
Cash flows from capital and related financing activities:				
Purchases of capital assets	(498,876)	(201,045)	(91,924)	-
Principal paid on capital debt	-	(581,500)	-	-
Interest paid on capital debt	-	(64,390)	-	-
Net cash (used) by capital and related financing activities	<u>(498,876)</u>	<u>(846,935)</u>	<u>(91,924)</u>	<u>-</u>
Cash flows from investing activities:				
Investment in landfill	342,276	-	-	-
Interest and dividends	2,382	9,842	8,095	7,766
Net cash provided by investing activities	<u>344,658</u>	<u>9,842</u>	<u>8,095</u>	<u>7,766</u>
Net increase in cash and cash equivalents	(25,694)	242,987	482,346	42,830
Cash and cash equivalents, October 1	607,534	2,077,173	1,598,365	1,351,701
Cash and cash equivalents, September 30	<u>\$ 581,840</u>	<u>\$ 2,320,160</u>	<u>\$ 2,080,711</u>	<u>\$ 1,394,531</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (153,566)	\$ 457,749	\$ 412,701	\$ 2,513,440
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation and amortization expense	245,745	711,398	287,670	58,337
Changes in assets and liabilities:				
Receivables - net of allowances	83,567	31,515	7,186	9,652
Inventory	-	-	(78,105)	-
Accounts and other payables	1,320	24,349	13,189	-
Accrued expenses	7,130	(3,059)	906	-
Net cash provided by operating activities	<u>\$ 184,196</u>	<u>\$ 1,221,952</u>	<u>\$ 643,547</u>	<u>\$ 2,581,429</u>

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 47,095	\$ 109	\$ 10,069,473	\$ 2,068,552
(32,158)	(19,498)	(2,725,367)	(2,095,318)
-	(43,603)	(1,979,112)	-
-	(15,453)	(797,378)	-
<u>14,937</u>	<u>(78,445)</u>	<u>4,567,616</u>	<u>(26,766)</u>
 50,000	 111,287	 (2,659,994)	 -
 50,000	 111,287	 (2,659,994)	 -
 (57,868)	 -	 (849,713)	 -
 -	 (30,000)	 (611,500)	 -
 -	 (1,487)	 (65,877)	 -
<u>(57,868)</u>	<u>(31,487)</u>	<u>(1,527,090)</u>	<u>-</u>
 -	 -	 342,276	 -
 2,523	 74	 30,682	 5,426
<u>2,523</u>	<u>74</u>	<u>372,958</u>	<u>5,426</u>
 9,592	 1,429	 753,490	 (21,340)
 540,539	 21,935	 6,197,247	 1,224,331
<u>\$ 550,131</u>	<u>\$ 23,364</u>	<u>\$ 6,950,737</u>	<u>\$ 1,202,991</u>
 \$ (54,563)	 \$ (77,052)	 \$ 3,098,709	 \$ (26,766)
 64,087	 -	 1,367,237	 -
 331	 -	 132,251	 -
 -	 -	 (78,105)	 -
 5,057	 1	 43,916	 -
 25	 (1,394)	 3,608	 -
<u>\$ 14,937</u>	<u>\$ (78,445)</u>	<u>\$ 4,567,616</u>	<u>\$ (26,766)</u>

CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
SEPTEMBER 30, 2016

	Agency Fund	Pension Trust Fund	Total Fiduciary Funds
ASSETS			
Equity in pooled cash	\$ 202,409	\$ -	\$ 202,409
Funds held by county treasurer	7,233	-	7,233
Investments managed by trustee	-	10,990,095	10,990,095
Net receivables:			
Accrued interest	60	-	60
Total assets	<u>\$ 209,702</u>	<u>\$ 10,990,095</u>	<u>\$ 11,199,797</u>
LIABILITIES			
Accounts and warrants payable	\$ 59,006	\$ -	\$ 59,006
Debt service	150,696	-	150,696
Total liabilities	<u>209,702</u>	<u>-</u>	<u>209,702</u>
NET POSITION			
Held in trust for pension benefits	-	10,990,095	10,990,095
Unreserved	-	-	-
Total net position	<u>-</u>	<u>10,990,095</u>	<u>10,990,095</u>
Total liabilities and net position	<u>\$ 209,702</u>	<u>\$ 10,990,095</u>	<u>\$ 11,199,797</u>

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>Pension Trust Fund</u>
Additions:	
Contributions:	
Employer	\$ 411,386
Employee	<u>381,763</u>
Total contributions	793,149
Transfers in	-
Investment earnings:	
Net investment earnings and appreciation in fair value of investments	<u>885,476</u>
Total additions	<u>1,678,625</u>
Deductions:	
Benefit payments	790,650
Use of forfeitures to fund employer contributions	26,766
Forfeitures	60,726
Administrative costs	<u>5,375</u>
Total deductions	<u>883,517</u>
Change in fiduciary net position	795,109
Net position held in trust for pension benefits, October 1	<u>10,194,986</u>
Net position held in trust for pension benefits, September 30	\$ <u><u>10,990,095</u></u>

See accompanying notes to the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

City of Scottsbluff Leasing Corporation

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

Community Development Agency

The Community Development Agency was created by the Mayor and City Council to provide for redevelopment of various areas within the City. Although it is legally separate from the City, the sole purpose of this Agency is to provide for City redevelopment and it is presented in the City's Agency Fund.

Community Redevelopment Authority

The Community Redevelopment Authority was created by the Mayor and City Council to provide for redevelopment of various areas within the City. Although it is legally separate from the City, the sole purpose of this Authority is to provide for City redevelopment. There currently is no funding source for the Authority and currently acts in an advisory capacity only.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements - The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the City's programs, are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

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

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

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

The City reports the following major governmental funds:

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The City reports the following special revenue funds:

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

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

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

Leasing Corporation Fund - Leasing Corporation Fund is used to account for leasing of acquisition or construction of major capital facilities (other than those financed by proprietary fund types).

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

The government reports the following major enterprise funds:

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

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

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

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

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

Additionally, the government reports the following fund types:

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

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature and do not involve the measurement of results of operations.

Assets, Liabilities, and Net Position or Equity -

Deposits and Investments - The City maintains a cash and investments pool for all funds. This pool is managed by the Finance Director and interest income is allocated to each fund based on its proportionate share in the pool. Each fund type's portion of this pool is displayed as "Equity in pooled cash". This pool consists of cash on hand, certificates of deposits, and investments. The City's cash and cash equivalents are considered to be cash on hand, cash held by County Treasurer, and short-term investments with original maturities of three months or less from date of acquisition. All investments are recorded at fair value based on quoted market prices.

Inventories - Inventories are valued at the lower of cost or market, using the first-in, first-out method.



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Restricted Assets - When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first and then unrestricted resources as needed.

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

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

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

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

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

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

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

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

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

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



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)September 30, 2016NOTE 2 - DEPOSITS AND INVESTMENTS

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

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As noted above, State Statutes 15-847 R.R.S., 1943 covers this risk. As of September 30, 2016 equity in pooled cash was fully insured by FDIC insurance or collateralized by pledged securities.

The City has invested funds in the Wells Fargo Government Money Market Fund. This fund invests exclusively in high-quality, short-term, U.S. dollar-denominated money market instruments that consist of U.S. Government obligations and repurchase agreements collateralized by U.S. Government obligations. As of September 30, 2016 the City had \$14,387,357 invested in the Government Money Market Fund.

The City has entered into an investment pooling agreement with the Nebraska Public Agency Investment Trust (the Trust). The Trust was organized to allow various local governmental entities to pool their funds and invest in all instruments as allowed under state law. The trust investment consists primarily of U.S. Government securities, U.S. Government Agency securities, collateralized repurchase agreements and certificates of deposit, which are short-term in nature and not subject to significant market adjustments. The City had \$100,366 invested in the Trust at September 30, 2016.

Cash and Equity in Pooled Cash Management Account - At September 30, 2016, the City's cash and pooled investments, recorded at fair market value and includes \$202,409 in the Agency (TIF) fund, consisted of the following:

Cash	\$	2,403,592
Cash w/bond trustee		4,482
Investments:		
U.S. Agencies and Instrumentality's Bonds and Notes		15,490,642
Nebraska Public Agency Investment Trust		100,366
Certificates of deposit		<u>9,580,541</u>
	\$	<u>27,579,623</u>
Shown on balance sheet as:		
Equity in pooled cash and investments	\$	<u>27,579,623</u>
	\$	<u>27,579,623</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2016

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Restricted Investments - The following details the restricted investment at September 30, 2016:

	<u>Enterprise Funds</u>
Pursuant to agreement with City of Gering:	
Investment	\$ <u>297,894</u>
Total	\$ <u>297,894</u>

Restricted investments consists of equity in checking account for the landfill in the name of City of Gering. During the year, The City of Gering did purchase equipment for use at the landfill that will extend the life of the current cell being used. The City contributed one half of the cost of the equipment paid from the equity in the checking account.

Investments Managed by Trustee - The City's Pension Trust Funds are administered by trustees. At September 30, 2016 Pension Trust Funds managed by a trustee consisted of the following:

	<u>Fire</u>	<u>Police</u>	<u>City</u>	<u>Total</u>
Mutual Funds	\$ <u>2,402,500</u>	\$ <u>3,140,506</u>	\$ <u>5,447,089</u>	\$ <u>10,990,095</u>

NOTE 3 - RECEIVABLES

Receivables at September 30, 2016, consist of the following:

<u>Fund</u>	<u>Taxes</u>	<u>Accounts and Other</u>	<u>Accrued Interest</u>	<u>Special Assessments</u>
General	\$ 895,105	\$ 42,367	\$ 1,366	\$ -
Special Revenue	638,073	168,439	3,679	-
Debt Service	321,931	-	10,696	292,117
Capital Projects	22,454	-	39	-
Enterprise	-	1,486,357	2,271	-
Internal Service	-	-	390	-
Fiduciary	-	-	60	-
Gross Receivables	\$ 1,877,563	\$ 1,697,163	\$ 18,501	\$ 292,117
Allowance for Uncollectibles	<u>(41,396)</u>	<u>(27,389)</u>	<u>-</u>	<u>(14,600)</u>
Net Receivables	\$ <u>1,836,167</u>	\$ <u>1,669,774</u>	\$ <u>18,501</u>	\$ <u>277,517</u>

Government wide receivables at September 30, 2016 also include LB840 loans receivable totaling \$756,582.

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2016**

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2016, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 471,878	\$ 61,984	\$ -	\$ 533,862
Inventory	2,562,113	-	-	2,562,113
Construction in progress	731,382	64,778	642,447	153,713
Total capital assets, not being depreciated	<u>3,765,373</u>	<u>126,762</u>	<u>642,447</u>	<u>3,249,688</u>
Capital assets, being depreciated:				
Buildings and improvements	11,889,211	-	442,134	11,447,077
Equipment and vehicles	6,434,029	942,333	245,234	7,131,128
Infrastructure	32,585,089	454,946	-	33,040,035
Total capital assets, being depreciated	<u>50,908,329</u>	<u>1,397,278</u>	<u>687,368</u>	<u>51,618,240</u>
Less accumulated depreciation for:				
Buildings and improvements	3,497,732	328,276	41,480	3,784,528
Equipment and vehicles	3,336,827	516,151	187,341	3,665,637
Infrastructure	15,170,160	1,292,845	-	16,463,005
Total accumulated depreciation	<u>22,004,719</u>	<u>2,137,272</u>	<u>228,821</u>	<u>23,913,170</u>
Net capital assets being depreciated	<u>28,903,610</u>	<u>(739,994)</u>	<u>458,547</u>	<u>27,705,070</u>
Net governmental activities capital assets	<u>\$ 32,668,983</u>	<u>\$ (613,228)</u>	<u>\$ 1,100,994</u>	<u>\$ 30,954,758</u>
<b>Business-type Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,403,607	\$ 57,868	\$ -	\$ 1,461,475
Construction in progress	15,448	31,800	4,538	42,710
Total capital assets, not being depreciated	<u>1,419,055</u>	<u>89,668</u>	<u>4,538</u>	<u>1,504,185</u>
Capital assets, being depreciated:				
Buildings and improvements	6,798,809	299,866	-	7,098,675
Equipment and vehicles	5,303,693	464,717	20,535	5,747,875
Plant in service	21,609,630	1,905	-	21,611,535
Infrastructure	12,793,388	-	-	12,793,388
Total capital assets, being depreciated	<u>46,505,520</u>	<u>766,488</u>	<u>20,535</u>	<u>47,251,473</u>
Less accumulated depreciation for:				
Buildings and improvements	4,017,746	103,043	-	4,120,789
Equipment and vehicles	2,464,374	461,259	20,217	2,905,416
Plant in service	15,410,106	414,640	-	15,824,746
Infrastructure	2,867,848	389,889	-	3,257,737
Total accumulated depreciation	<u>24,760,074</u>	<u>1,368,831</u>	<u>20,217</u>	<u>26,108,688</u>
Net capital assets being depreciated	<u>21,745,446</u>	<u>(602,336)</u>	<u>318</u>	<u>21,142,785</u>
Net business-type activities capital assets	<u>\$ 23,164,501</u>	<u>\$ (512,667)</u>	<u>\$ 4,856</u>	<u>\$ 22,646,970</u>

CITY OF SCOTTSBLUFFScottsbluff, NebraskaNOTES TO THE FINANCIAL STATEMENTS (CONTINUED)September 30, 2016NOTE 4 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 61,855
Public safety	256,558
Transportation	1,379,835
Public health and social services	21,853
Culture and recreation	378,228
Public works	38,943
Total depreciation expense - governmental	<u>\$ 2,137,272</u>
Business-type activities:	
Environmental services	\$ 245,746
Wastewater	711,398
Water	289,263
Electric	58,337
Stormwater	64,087
Total depreciation expense - business-type	<u>\$ 1,368,831</u>

NOTE 5 - LONG-TERM DEBT

Long-term debt is comprised of the following:

	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Annual Installment</u>	<u>Principal Amount Outstanding</u>
Governmental activities:				
2015 Lease Rental and Refunding Bonds, dated June 23, 2015, due annually through 2021; secured by library building	\$ 1,205,000	.4% to 2.15%	98,600 to 225,000	\$ 1,123,600
2015 Lease Rental and Refunding Bonds, dated June 23, 2015, due annually through 2023; secured by public safety building and pool	2,080,000	.4% to 2.15%	162,400 to 370,000	1,882,400
2015 Lease Rental Revenue Bonds, dated June 23, 2015, due annually through 2021; secured by downtown buildings	440,000	.4% to 1.8%	29,000 to 75,000	364,000
2002 Public Safety Bonds, dated November 5, 2002, due annually through 2022; secured by building	880,000	1.75% to 4.85%	30,000 to 65,000	385,000
2012 General Obligation Hwy Allocation Bonds, dated January 10, 2012, due annually through 2016; secured by infrastructure	1,180,000	.45% to 1.2%	240,000	240,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2016

NOTE 5 - LONG-TERM DEBT (CONTINUED)

	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Annual Installment</u>	<u>Principal Amount Outstanding</u>
Governmental activities (continued):				
2015 General Obligation Hwy Allocation Bonds, dated June 18, 2015, due annually through 2021; secured by infrastructure	2,330,000	.65% to 1.7%	455,000 to 480,000	<u>2,330,000</u>
Total governmental activities				<u>\$ 6,325,000</u>
	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Annual Installment</u>	<u>Principal Amount Outstanding</u>
Business-type activities:				
Wastewater treatment project loan - State of Nebraska, issued 1998, due annually through 2019	4,600,000	3.00%	165,000 to 301,140	877,173
Wastewater treatment project loan - State of Nebraska, issued 2003, due annually through 2023	1,004,334	3.00%	42,560 to 64,000	413,576
Wastewater treatment project loan - State of Nebraska, issued 2011, due annually through 2020	1,685,000	2.00%	118,557 to 182,105	757,768
Wastewater treatment project loan – ARRA - State of Nebraska, issued 2011, due annually through 2020	842,500	0%	84,250	<u>421,250</u>
Total business-type activities				<u>\$ 2,469,767</u>
Total long-term debt				<u>\$ 8,794,767</u>

All of the wastewater treatment project loans are secured by the wastewater treatment plant.

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

Fiscal Year Ended September 30	Governmental Activities					
	General Obligation Bonds		Revenue Bonds		Capital Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 695,000	\$ 28,774	\$ 695,000	\$ 59,392	\$ -	\$ -
2018	460,000	23,555	705,000	51,546	-	-
2019	465,000	18,232	715,000	41,418	-	-
2020	470,000	11,685	725,000	29,206	-	-
2021	480,000	4,080	500,000	17,311	-	-
2022-2026	-	-	415,000	12,394	-	-
	<u>\$ 2,570,000</u>	<u>\$ 86,326</u>	<u>\$ 3,755,000</u>	<u>\$ 211,267</u>	<u>\$ -</u>	<u>\$ -</u>



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2016**

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

Fiscal Year Ended September 30	Business-Type Activities					
	Revenue Bonds		NDEQ Loans		Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ -	\$ -	\$ 594,821	\$ 51,070	\$ -	\$ -
2018	-	-	608,487	37,403	-	-
2019	-	-	622,509	23,381	-	-
2020	-	-	326,655	11,304	-	-
2021	-	-	196,633	5,918	-	-
2022-2026	-	-	120,662	4,352	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,469,767</u>	<u>\$ 133,428</u>	<u>\$ -</u>	<u>\$ -</u>

Long-term liability activity for the year ended September 30, 2016 was as follows:

	10/1/15 Beginning Balance	Additions	Reductions	9/30/16 Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
Revenue bonds	\$ 4,155,000	\$ -	\$ 400,000	\$ 3,755,000	\$ 695,000
GO bonds	2,805,000	-	235,000	2,570,000	695,000
Capital lease payable	51,768	-	51,768	-	-
Compensated absences	503,983	28,375	-	532,358	99,203
Governmental activities	<u>\$ 7,515,751</u>	<u>\$ 28,375</u>	<u>\$ 686,768</u>	<u>\$ 6,857,358</u>	<u>\$ 1,489,203</u>
<b>Business-type activities:</b>					
Loans payable	\$ 3,051,266	\$ -	\$ 581,499	\$ 2,469,767	\$ 594,821
Compensated absences	148,868	1,394	-	150,262	28,384
Business-type activities	<u>\$ 3,200,134</u>	<u>\$ 1,394</u>	<u>\$ 581,499</u>	<u>\$ 2,620,029</u>	<u>\$ 623,205</u>

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

**NOTE 6 - LEASE AGREEMENT - ELECTRICAL DISTRIBUTION SYSTEM**

The City leases the operation of their electrical distribution system to the Nebraska Public Power District, pursuant to an agreement which became effective January 1, 1990. In 2003, the agreement was renegotiated for a period of 25 additional years and extended to January 1, 2028. The agreement can be terminated with at least five years prior written notice given by either party to the other.

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

Under the lease with the Nebraska Public Power District, for the first 15 years, the City will receive 12% of the gross retail electric revenues, adjusted for bad debt charge-offs, revenues from tax-supported agencies receiving a discount, and revenues associated with application of production cost adjustment billings and billings of other cost adjustments not included in the base rates.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2016

NOTE 7 - RETIREMENT PLANS

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

General

The City sponsors a defined contribution plan which covers substantially all general city employees. Under the terms of the plan, an employee must be age 21 or older and have completed one year of continuous service and have not attained the age of 64. Participating employees are required to contribute 3% of their earnings. The City then makes a matching contribution to the plan on their behalf. An additional voluntary contribution can be made by employees to the plan to the extent allowed under the Internal Revenue Code, currently an additional 10%. The City will contribute an amount equal to an employee's voluntary contribution, not to exceed 3% of the employee's compensation. Employees are 100% vested in the plan after completing 7 years of service, reaching normal retirement age (65), meeting the requirements for early retirement date, becoming totally disabled, or deceased, whichever occurs first. Contributions to the general city employee retirement plan were \$178,488 and \$188,960 by the City and plan participants, respectively. There were 91 participants in the plan.

Fire Fighters

Fire fighters are covered by a defined contribution plan sponsored by the City. Eligible employees are required to contribute 6.5% of their salary to the plan, which the City then matches at the rate of 13% of the participant's salary. Employees are fully vested after 7 whole years of service. A participant's normal retirement age is the date he attains age 55 and completes 21 years of service. Nebraska State statutes govern the coverage afforded to participants under this plan. Contributions to the fire fighters employee retirement plan were \$113,073 and \$66,858 by the City and plan participants, respectively. There were 19 participants in the plan.

Police

Police officers are covered by a defined contribution plan sponsored by the City. Participants in the plan are required to contribute 7.0% of their salary to the plan, which is matched by a 7.0% contribution from the City. Employees are fully vested after 7 whole years of service. Contributions to the police retirement plan were \$119,826 and \$125,945 by the City and plan participants, respectively. There were 36 participants in the plan.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

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

The City is committed to \$350,000 annually to Riverside Discovery Center (RDC) for its operation of a zoo. The City entered into a contract with RDC on September 13, 2010 and payments to RDC were effective with transfer that occurred on October 1, 2010. Payments are due for ten years from effective date.

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



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2016

NOTE 9 - RISK MANAGEMENT

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

Due to the Affordable Care Act, the coverage lifetime maximum is unlimited. Re-insurance is covered by a policy which provided insurance above the City's participation of \$40,000 per person and \$1,268,855 in the aggregate.

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

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

A receivable/liability was incurred due to the GIS fund needing funds to buy the equipment and software necessary to perform its functions. This interfund activity occurred during fiscal year September 2000 for a total balance of \$490,000. Payments are made on a semi-annual basis and are currently \$30,000 a year plus interest. The current interest rate being charged is 4.5%.

	<u>Due From</u>	<u>Due To</u>
Internal service - GIS	\$ -	\$ 20,000
Enterprise - Electric	<u>20,000</u>	<u>-</u>
Total	<u>\$ 20,000</u>	<u>\$ 20,000</u>

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

			<u>Transfers In</u>		
<u>Transfers Out</u>	<u>General Fund</u>	<u>Non-major Gov't Funds</u>	<u>Stormwater Fund</u>	<u>GIS Fund</u>	<u>Total Transfers out</u>
General Fund	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000
Transp. Fund	27,000	-	-	25,372	52,372
Special Projects	-	-	-	-	-
Non-major Funds	-	100,000	-	-	100,000
Env. Services Fund	54,000	-	-	1,671	55,671
Wastewater Fund	54,000	-	50,000	37,872	141,872
Water Fund	42,000	-	-	35,372	77,372
Electric Fund	<u>2,546,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,546,365</u>
	<u>\$ 2,723,365</u>	<u>\$ 100,000</u>	<u>\$ 50,000</u>	<u>\$ 111,287</u>	<u>\$ 2,984,652</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2016

NOTE 11 - PROPERTY TAXES

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

Property taxes levied for 2015-2016 are recorded as revenue when expected to be collected within 60 days after September 30, 2016. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually. Property taxes expected to be collected after 60 days are recorded as deferred revenue on the fund balance sheets.

The 2015 tax levy, for the 2015-2016 fiscal year, was \$1,735,284 with a tax rate per \$100 valuation of 0.216 for general and \$54,100 with a tax rate per \$100 valuation of .2054 for the business improvement district. The assessed value upon which the 2015 levy was based was \$803,372,269 for general and \$26,343,331 for the business improvement district.

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**REQUIRED SUPPLEMENTARY INFORMATION**

CITY OF SCOTTSBLUFF, NEBRASKA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,224,267	\$ 5,224,267	\$ 5,251,925	\$ 27,658
Intergovernmental	-	-	24,758	24,758
Local	3,289,402	3,289,402	3,476,052	186,650
Total revenues	<u>8,513,669</u>	<u>8,513,669</u>	<u>8,752,735</u>	<u>239,066</u>
Expenditures:				
General government	822,515	822,515	645,684	176,831
Public safety - Police and Fire	5,049,782	5,049,782	4,859,932	189,850
Public works - Other	543,189	543,189	520,735	22,454
Culture and recreation	2,730,817	2,730,817	2,351,390	379,427
Total expenditures	<u>9,146,303</u>	<u>9,146,303</u>	<u>8,377,741</u>	<u>768,562</u>
Excess revenues over (under) expenditures	\$ <u>(632,634)</u>	\$ <u>(632,634)</u>	374,994	\$ <u>1,007,628</u>
Fund balances, October 1			<u>3,977,114</u>	
Fund balances, September 30			<u>\$ 4,352,108</u>	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)  
TRANSPORTATION FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,130,493	\$ 1,130,493	\$ 1,158,569	\$ 28,076
Intergovernmental	1,497,015	1,497,015	1,772,365	275,350
Local	5,000	5,000	41,789	36,789
Total revenues	<u>2,632,508</u>	<u>2,632,508</u>	<u>2,972,723</u>	<u>340,215</u>
Expenditures:				
Public works - Streets	<u>3,232,021</u>	<u>3,232,021</u>	<u>2,376,638</u>	<u>855,383</u>
Total expenditures	<u>3,232,021</u>	<u>3,232,021</u>	<u>2,376,638</u>	<u>855,383</u>
Excess revenues over (under) expenditures	\$ <u>(599,513)</u>	\$ <u>(599,513)</u>	596,085	\$ <u>1,195,598</u>
Fund balances, October 1			<u>2,244,939</u>	
Fund balances, September 30			<u>\$ 2,841,024</u>	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)  
ECONOMIC DEVELOPMENT FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 950,000	\$ 950,000	\$ 1,004,938	\$ 54,938
Local	17,000	17,000	64,844	47,844
Total revenues	<u>967,000</u>	<u>967,000</u>	<u>1,069,782</u>	<u>102,782</u>
Expenditures:				
Community development	<u>4,700,750</u>	<u>4,700,750</u>	<u>379,664</u>	<u>4,321,086</u>
Total expenditures	<u>4,700,750</u>	<u>4,700,750</u>	<u>379,664</u>	<u>4,321,086</u>
Excess revenues over (under) expenditures	\$ <u>(3,733,750)</u>	\$ <u>(3,733,750)</u>	690,118	\$ <u>4,423,868</u>
Fund balances, October 1			<u>5,791,619</u>	
Fund balances, September 30			\$ <u>6,481,737</u>	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)  
DEBT SERVICE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 692,974	\$ 692,974	\$ 680,569	\$ (12,405)
Local	1,020,400	1,020,400	1,030,081	9,681
Total revenues	<u>1,713,374</u>	<u>1,713,374</u>	<u>1,710,650</u>	<u>(2,724)</u>
Expenditures:				
General government	3,907,691	3,907,691	1,648,639	2,259,052
Total expenditures	<u>3,907,691</u>	<u>3,907,691</u>	<u>1,648,639</u>	<u>2,259,052</u>
Excess revenues over (under) expenditures	\$ <u>(2,194,317)</u>	\$ <u>(2,194,317)</u>	62,011	\$ <u>2,256,328</u>
Fund balances, October 1			<u>4,412,045</u>	
Fund balances, September 30			\$ <u>4,474,056</u>	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)  
SPECIAL PROJECTS FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ -	\$ -	\$ 143,034	\$ 143,034
Intergovernmental	-	-	20,950	20,950
Local	501,400	501,400	50,575	(450,825)
Total revenues	501,400	501,400	214,559	(286,841)
Expenditures:				
General government	500,000	500,000	162,484	337,516
Total expenditures	500,000	500,000	162,484	337,516
Excess revenues over (under) expenditures	\$ 1,400	\$ 1,400	52,075	\$ 50,675
Fund balances, October 1			476,223	
Fund balances, September 30			\$ 528,298	

See accompanying notes.



CITY OF SCOTTSBLUFF, NEBRASKA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)  
LEASING CORPORATION FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Local	398,016	398,016	398,023	7
Total revenues	<u>398,016</u>	<u>398,016</u>	<u>398,023</u>	<u>7</u>
Expenditures:				
General government	397,991	397,991	398,854	(863)
Total expenditures	<u>397,991</u>	<u>397,991</u>	<u>398,854</u>	<u>(863)</u>
Excess revenues over (under) expenditures	\$ <u>25</u>	\$ <u>25</u>	(831)	\$ <u>(856)</u>
Fund balances, October 1			<u>31,916</u>	
Fund balances, September 30			\$ <u>31,085</u>	

See accompanying notes.

NOTES TO THE BUDGETARY COMPARISON SCHEDULES

September 30, 2016

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

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

1. Prior to September 1, the City Clerk submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to September 20, the budget is legally enacted through passage of an ordinance.
4. Formal budgetary integration is employed as a management control device for the General, Special Revenue, Capital Projects, Debt Service and Proprietary Funds.
5. Budgets are prepared using the cash basis of accounting which is a basis not consistent with accounting principles generally accepted in the United States of America.
6. The City manager is authorized to transfer budgeted amounts between departments within any fund; however, any revision that alters total expenditures of any fund requires approval of council and a public hearing.
7. All appropriations lapse at year end.

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

Revenues and expenditures presented on a non-GAAP budget basis of accounting differ from the revenues and expenditures presented in accordance with GAAP because of the different treatment of accruals. A reconciliation for the year ended September 30, 2016, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

	General Fund	Transp. Fund	Econ. Dev. Fund	Debt Service Fund	Special Projects Fund	Leasing Corp. Fund
Net change in fund balances:						
Balance on a GAAP basis	\$ 691,594	\$ 610,362	\$ 720,194	\$ (748,023)	\$ 51,462	\$ (807)
Basis differences (accruals occur because the cash basis of accounting use for budgeting differs from the modified accrual basis of accounting prescribed for governmental fund	(316,599)	(14,277)	(30,076)	810,034	613	(24)
Balance on a budget basis	\$ 374,995	\$ 596,085	\$ 690,118	\$ 62,011	\$ 52,075	\$ (831)

CITY OF SCOTTSBLUFF  
Scottsbluff, Nebraska

OTHER SUPPLEMENTARY INFORMATION

CITY OF SCOTTSBLUFF, NEBRASKA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2016

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
<b>ASSETS</b>					
Equity in pooled cash	\$ 44,174	\$ 622,466	\$ 252,732	\$ 413,286	\$ 74,892
Funds held by county treasurer	-	7,471	2,609	9,741	-
Net receivables:					
Taxes	-	50,172	9,529	86,773	-
Accrued interest	14	204	83	134	29
Governmental unit	-	-	-	366	-
Other receivables	-	1,707	-	-	-
Total assets	<u>\$ 44,188</u>	<u>\$ 682,020</u>	<u>\$ 264,953</u>	<u>\$ 510,300</u>	<u>\$ 74,921</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,182	\$ 5,933	\$ 51,507	\$ -	\$ -
Accrued salaries	-	4,212	-	-	-
Other accrued expenses	-	258	-	-	-
Total liabilities	<u>1,182</u>	<u>10,403</u>	<u>51,507</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOW OF RESOURCES</b>					
Deferred revenue	-	51,284	10,031	89,296	-
<b>FUND BALANCES</b>					
Restricted	20,986	-	-	-	-
Committed	-	605,843	187,288	402,816	73,360
Assigned	22,020	14,490	16,127	18,188	1,561
Total fund balances	<u>43,006</u>	<u>620,333</u>	<u>203,415</u>	<u>421,004</u>	<u>74,921</u>
Total liabilities and fund balances	<u>\$ 44,188</u>	<u>\$ 682,020</u>	<u>\$ 264,953</u>	<u>\$ 510,300</u>	<u>\$ 74,921</u>

<u>Keno</u>	<u>Mutual Fire</u>	<u>CDBG Fund</u>	<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 183,476	\$ 154,987	\$ 43,228	\$ 69,170	\$ 1,858,411
-	-	-	2,767	22,588
-	-	-	21,331	167,805
63	51	14	23	615
-	-	-	-	366
-	-	-	-	1,707
<u>\$ 183,539</u>	<u>\$ 155,038</u>	<u>\$ 43,242</u>	<u>\$ 93,291</u>	<u>\$ 2,051,492</u>
\$ 1,680	\$ -	\$ -	\$ -	\$ 60,302
-	-	-	-	4,212
-	-	-	-	258
<u>1,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,772</u>
-	-	-	21,881	172,492
177,703	148,210	43,242	-	390,141
-	-	-	-	1,269,307
4,156	6,828	-	71,410	154,780
<u>181,859</u>	<u>155,038</u>	<u>43,242</u>	<u>71,410</u>	<u>1,814,228</u>
<u>\$ 183,539</u>	<u>\$ 155,038</u>	<u>\$ 43,242</u>	<u>\$ 93,291</u>	<u>\$ 2,051,492</u>

CITY OF SCOTTSBLUFF, NEBRASKA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
Revenues:					
Taxes and special assessments	\$ -	\$ 160,188	\$ 53,289	\$ 209,421	\$ -
Licenses and permits	-	2,525	-	-	-
Charges for services	-	40,585	-	-	-
Interest	188	2,686	1,066	1,558	331
Other revenue	27,921	53,436	2,921	3,942	25,014
Total revenues	28,109	259,420	57,276	214,921	25,345
Expenditures:					
Current operations:	-	-	-	-	7,402
Public safety	-	-	-	13,599	-
Public health and social services	-	190,865	-	-	-
Culture and recreation:	-	-	-	-	-
Library	17,271	-	-	-	-
Public works	-	-	13,307	-	-
Capital expenditures	-	-	56,584	69,477	-
Debt service:	-	-	-	45,000	-
Principal	-	-	-	18,521	-
Interest	-	-	-	146,597	-
Total expenditures	17,271	190,865	69,891	146,597	7,402
Excess revenues over (under) expenditures	10,838	68,555	(12,615)	68,324	17,943
Other financing sources (uses):					
Total other financing sources (uses)	-	-	-	-	-
Excess revenues and other financing sources over (under) expenditures and other uses	10,838	68,555	(12,615)	68,324	17,943
Fund balances, October 1	32,168	551,778	216,030	352,679	56,978
Fund balances, September 30	\$ 43,006	\$ 620,333	\$ 203,415	\$ 421,003	\$ 74,921

<u>Keno</u>	<u>Mutual Fire</u>	<u>CDBG</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 58,942	\$ 481,840
-	-	-	-	2,525
-	-	-	-	40,585
780	638	195	374	7,816
<u>73,877</u>	<u>106,268</u>	<u>157</u>	<u>245</u>	<u>293,781</u>
<u>74,657</u>	<u>106,906</u>	<u>352</u>	<u>59,561</u>	<u>826,547</u>
34,799	-	-	-	42,201
-	9,908	-	-	23,507
-	-	-	-	190,865
-	-	-	-	17,271
-	-	-	-	13,307
36,109	639	-	101,542	264,351
-	-	-	-	45,000
-	-	-	-	18,521
<u>70,908</u>	<u>10,547</u>	<u>-</u>	<u>101,542</u>	<u>615,023</u>
<u>3,749</u>	<u>96,359</u>	<u>352</u>	<u>(41,981)</u>	<u>211,524</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,749	96,359	352	(41,981)	211,524
<u>178,110</u>	<u>58,679</u>	<u>42,891</u>	<u>113,391</u>	<u>1,602,704</u>
<u>\$ 181,859</u>	<u>\$ 155,038</u>	<u>\$ 43,243</u>	<u>\$ 71,410</u>	<u>\$ 1,814,228</u>

CITY OF SCOTTSBLUFF, NEBRASKA  
 COMBINING STATEMENT OF NET POSITION  
 INTERNAL SERVICE FUNDS  
 SEPTEMBER 30, 2016

	Health Insurance	Unemployment Compensation	Geographic Information System	Totals
<b>ASSETS</b>				
Current assets				
Equity in pooled cash	\$ 1,134,237	\$ 68,754	\$ 23,364	\$ 1,226,355
Net receivables:				
Accrued interest	372	18	6	396
Total current assets	<u>1,134,609</u>	<u>68,772</u>	<u>23,370</u>	<u>1,226,751</u>
Noncurrent assets				
Deferred charges	-	-	-	-
Net capital assets	-	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,134,609</u>	<u>\$ 68,772</u>	<u>\$ 23,370</u>	<u>\$ 1,226,751</u>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	\$ -	\$ -	\$ 35	\$ 35
Accrued salaries	-	-	1,617	1,617
Accrued compensated absences	-	-	477	477
Other accrued expenses	-	-	52	52
Current portion long-term debt	-	-	20,000	20,000
Total current liabilities	<u>-</u>	<u>-</u>	<u>22,181</u>	<u>22,181</u>
Noncurrent liabilities				
Long-term debt	-	-	-	-
Compensated absences	-	-	980	980
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>980</u>	<u>980</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>23,161</u>	<u>23,161</u>
<b>NET POSITION</b>				
Unreserved	<u>1,134,609</u>	<u>68,772</u>	<u>209</u>	<u>1,203,590</u>
Total net position	<u>1,134,609</u>	<u>68,772</u>	<u>209</u>	<u>1,203,590</u>
Total liabilities and net position	<u>\$ 1,134,609</u>	<u>\$ 68,772</u>	<u>\$ 23,370</u>	<u>\$ 1,226,751</u>



CITY OF SCOTTSBLUFF, NEBRASKA  
COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Health Insurance	Unemployment Compensation	Geographic Information System	Total
Operating revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Other revenues	<u>2,068,303</u>	<u>249</u>	<u>135</u>	<u>2,068,687</u>
Total operating revenues	<u>2,068,303</u>	<u>249</u>	<u>135</u>	<u>2,068,687</u>
Operating expenses:				
Personnel services	-	-	59,056	59,056
Operating supplies	-	-	3,571	3,571
Contractual	-	-	3,783	3,783
Maintenance	-	-	6,400	6,400
Utilities	-	-	422	422
Insurance	-	-	-	-
Other operating expenses	<u>2,094,886</u>	<u>432</u>	<u>3,955</u>	<u>2,099,273</u>
Total operating expenses	<u>2,094,886</u>	<u>432</u>	<u>77,187</u>	<u>2,172,505</u>
Operating income (loss)	<u>(26,583)</u>	<u>(183)</u>	<u>(77,052)</u>	<u>(103,818)</u>
Non-operating revenues (expenses):				
Interest income	5,030	309	71	5,410
Interest expense	<u>-</u>	<u>-</u>	<u>(1,487)</u>	<u>(1,487)</u>
Net non-operating revenues (expenses)	<u>5,030</u>	<u>309</u>	<u>(1,416)</u>	<u>3,923</u>
Income before transfers	<u>(21,553)</u>	<u>126</u>	<u>(78,468)</u>	<u>(99,895)</u>
Transfers from (to) other funds:				
Operating transfers in	-	-	111,287	111,287
Operating transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>111,287</u>	<u>111,287</u>
Change in net position	(21,553)	126	32,819	11,392
Net position, October 1	<u>1,156,162</u>	<u>68,646</u>	<u>(32,610)</u>	<u>1,192,198</u>
Net position, September 30	<u>\$ 1,134,609</u>	<u>\$ 68,772</u>	<u>\$ 209</u>	<u>\$ 1,203,590</u>



CONTRYMAN  
ASSOCIATES, P.C.

Certified Public Accountants

505 North Diers Ave P.O. Box 700 Grand Island NE 68802 308-382-5720 Fax: 308-382-5945	5807 Osborne Drive West P.O. Box 2026 Hastings NE 68902 402-463-6711 Fax: 402-463-6713	315 West 60 <sup>th</sup> , Suite 500 P.O. Box 1746 Kearney NE 68848 308-237-5930 Fax: 308-234-4410	707 East Pacific P.O. Drawer H Lexington NE 68850 308-324-2368 Fax: 308-324-2360	1001 West 27 <sup>th</sup> Street P.O. Box 2246 Scottsbluff NE 69363 308-635-7705 Fax: 308-635-0599	1611 16 <sup>th</sup> Street P.O. Box 191 Central City NE 68826 308-946-3870 Fax: 308-946-3831	826 G Street Geneva, NE 68361 402-759-3002 Fax: 402-759-4342
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

**Independent Auditors' Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, as of and for the year ended September 30, 2016, which collectively comprise the City of Scottsbluff's basic financial statements and have issued our report thereon dated February 23, 2017.

**Internal Control over Financial Reporting**

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

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

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Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

Contryman Associates PC  
Certified Public Accountants  
Scottsbluff, Nebraska

February 23, 2017

# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Reports1**

**Council to approve Maintenance Agreement No. 22 with the Nebraska Department of Roads for the continuation of roads maintenance and authorize the Mayor to execute the Agreement.**

**Staff Contact: Mark Bohl, Public Works Director**



Maintenance Agreement Between  
the Nebraska Department of Roads  
and the Municipality of Scottsbluff  
Municipal Extensions in Scottsbluff



**THIS AGREEMENT**, made and entered into by and between Scottsbluff hereinafter referred to as the "City"; and the State of Nebraska, Department of Roads, acting by and through its Director-State Engineer, hereinafter referred to as the "State" and this agreement is to have an effective date of January 1, 2017.

**WITNESSETH:**

**WHEREAS**, Nebraska Revised Statutes, relating to highways, set out the responsibilities of the State, counties and incorporated municipalities in the establishment of uniform standards of design, construction, operation and maintenance of said highways, and

**WHEREAS**, the State and the City wish to enter into an agreement relative to the maintenance of said highways, and

**WHEREAS**, Neb. Rev. Stat. § 39-1339, § 39-1344, § 39-1372, § 39-2105, § 60-6,120 and § 60-6,121, set out in detail the maintenance responsibilities of the State and the City; said responsibilities shall be incorporated herein by this reference. Therefore, the parties hereto understand that the maintenance responsibilities of the City and State under the above referenced laws are as set forth by Attachment "A" attached hereto.

**NOW THEREFORE**, in consideration of these facts the parties hereto agree as follows:

**SECTION 1a:** The State agrees to perform the maintenance on the above mentioned highways consisting of surface maintenance of those portions of municipal extensions of all rural highways within municipalities of the Metropolitan, Primary and First Class, the design of which exceeds the design of the rural highways leading into the municipality. The State shall maintain

Maintenance Agreement Between  
the Nebraska Department of Roads  
and the Municipality of Scottsbluff  
Municipal Extensions in Scottsbluff

the entire traveled portion, not including parking lanes thereon, of the municipal extension and the City shall reimburse the State as set out in Section 8a of this agreement for maintaining that portion of said municipal extension that has been designated by statute as the City's responsibility.

**SECTION 1b:** The State agrees to perform the maintenance on the above mentioned highways consisting of surface maintenance of those portions of municipal extensions of all rural highways within municipalities of the Second Class and Villages, the design of which exceeds the design of the rural highways leading into the municipality. The State shall maintain the entire traveled portion, including parking lanes thereon, of the municipal extension and the City shall reimburse the State as set out in Section 8a of this agreement for maintaining that portion of said municipal extension that has been designated by statute as the City's responsibility.

**SECTION 1c.** The City agrees to perform the maintenance on the above mentioned highways consisting of surface maintenance of those municipal extensions of all rural highways, and the State shall reimburse the City as set out in Section 8b of this agreement for the maintenance of that portion of said municipal extension that has been designated by statute as the State's responsibility. No allowance will be made for turning lanes or for lanes used on a part-time basis as parking lanes, or other auxiliary lanes within municipalities of the Metropolitan, Primary and First Class. No allowance will be made for turning lanes or other auxiliary lanes except parking lanes within municipalities of the Second Class and Villages.

**SECTION 1d.** Special provisions in which the State shall perform partial maintenance and the City shall perform partial maintenance on the same municipal extension(s) shall be set out by addendum, in detail in Attachment "B" attached hereto, referred to in Section 5 of this agreement. Said addendum to include specific responsibilities of the State and the City and dollar amounts allowed for performance of said work by the State and by the City.

**SECTION 2.** Maintenance that may be required by "Acts of God" is not covered by this agreement but shall be performed under special agreement in each specific case.

Maintenance Agreement Between  
the Nebraska Department of Roads  
and the Municipality of Scottsbluff  
Municipal Extensions in Scottsbluff

**SECTION 3.** Repair or reconstruction projects beyond the scope of normal surface maintenance, which are let to contract through the State's contract letting procedure, are considered to be beyond the scope of this Agreement. Normal surface maintenance shall include, but is not limited to the following maintenance activities: Crack Seal, Joint Seal, Fog Seal, Seal Coats, Spot patching, Pothole repair, Sweeping, Surface Milling, Concrete patching, miscellaneous full-depth concrete replacement, or Preventive maintenance. In order to facilitate repair or reconstruction of projects which are beyond the scope of normal surface maintenance, the City shall submit, on an annual basis, a long-range plan (5 years) for such projects to the State. In the event the State and/or the City should desire to do such work, the parties hereto may enter into a separate agreement for the appropriate cost sharing.

**SECTION 4.** It is further understood that normal surface maintenance and maintenance of appurtenances by the City shall include the identifying, locating, and marking with flags of all buried municipally owned and state owned utility facilities that occupy Nebraska Department of Roads right-of-way. The above mentioned utility facilities are those that service highways referenced in this agreement and properties adjacent to the above referenced highways and will be identified, located, and marked with flags upon the request of the State or the One Call Notification Center. Identification of buried utility facilities shall follow the provisions of the One Call Notification System Act, §76-2301 through § 76-2330. (NE Rev. Stat.)

**SECTION 5.** Only those municipal extensions of rural highways shown on the attached list marked as Attachment "C" attached hereto, and hereby made a part of this agreement shall be covered by this agreement; however, additions and deletions may be made to Attachment "C" by mutual written agreement of the parties hereto.

**SECTION 6.** The above mentioned highways shall be inspected periodically, at least quarterly, by the Department's District Engineer or the District Operations and Maintenance Manager, or their authorized representatives, and by the City's Director of Public Works or his authorized representative to review the adequacy of the maintenance work which has been performed.

Maintenance Agreement Between  
the Nebraska Department of Roads  
and the Municipality of Scottsbluff  
Municipal Extensions in Scottsbluff

**SECTION 7.** Materials used by the City in the performance work hereunder shall be selected by mutual agreement of the parties hereto.

**SECTION 8a.** If Section 1a or 1b of this agreement is incorporated herein, the City will pay to the State the sum of \$ per Attachment "B" per lane mile. The above cost figures shall include all labor, equipment, tools, materials and supplies used or furnished by the State in the performance of the work on the above mentioned highways. Fractional miles or fractional months, if any, will be used in computing the amount payable in this agreement.

**SECTION 8b.** If Section 1c of this agreement is incorporated herein, the State will pay the City the sum of \$ per Attachment "B" per lane mile. The above cost figure price per lane mile shall include all labor, equipment, tools, materials and supplies used or furnished by the City in the performance of such work. Fractional miles or fractional months, if any, will be used in computing the amount payable in this agreement.

**SECTION 8c.** If Section 1d of this agreement is incorporated herein, the costs of partial maintenance by the State and by the City computed by fractional mile or fractional month and as set out in detail in Attachment "B", shall be offset to determine the amount, if any, to which one party or the other may be entitled after said offset.

**SECTION 8d.** Payment under this agreement will be made on an annual basis after December 31, as soon as possible after submission by the State to the City or the City to the State, as the case may be, of a Certificate approved by the District Engineer of the State, providing all work has been done during the period for which payment is made in full conformity with the agreement.

**SECTION 9.** Upon the failure of the City to perform any of the work named herein under the terms of this agreement, the Director or District Engineer of the State may, with concurrence of the City's Director of Public Works, do and perform such work or cause it to be done and performed and may retain from any monies then due to the City or thereafter becoming due, any such amount as is required for the completion of such work, provided, however, that this



Maintenance Agreement Between  
the Nebraska Department of Roads  
and the Municipality of Scottsbluff  
Municipal Extensions in Scottsbluff

paragraph shall not be construed to relinquish any rights of action which may accrue in behalf of either party as against the other for any breach of agreement.

**SECTION 10.** It is further understood that all persons working on such highways are employees of the State, City or of contracted third parties. All contracts and agreements made by the City with third parties for the performance of any work to be done under this agreement shall be subject to the terms of this agreement and shall comply with all State laws and requirements relating to construction and maintenance contracts.

**SECTION 11.** The City agrees to keep existing and new right-of-way free of encroachments, except those authorized by permit from the City and approved by the State and Federal Highway Administration (FHWA).

**SECTION 12.** The City agrees to abide by the provisions of the Nebraska Fair Employment Practices Act, as provided by Neb. Rev. Stat. § 48-1101 through § 48-1126.

**SECTION 13.** The parties do further agree, anything to the contrary herein notwithstanding, that the Director-State Engineer of the State of Nebraska, either in his individual or official capacity, shall not be responsible or liable in any manner to the City or to any other person or persons whatsoever for any claim, demand, action or causes of action of any kind or character arising out of or by reason of the execution of this agreement or the negligent performance and completion of the work and improvements provided for herein by the City or its agents or arising out of any contract let by the City for the performance of any of the work provided herein.

**SECTION 14.** The City indemnifies, saves and holds harmless the State and all of its departments, agents, and employees of and from any and all claims, demands, actions or causes of action of whatsoever nature or character arising out of or by reasons of the execution or performance of the work provided for herein by the City or its agents and further agrees to defend at its own sole cost and expense any action or proceeding commenced for the purposes of asserting any claim of whatsoever character arising hereunder as a result of work performed by the City or its agents.

Maintenance Agreement Between  
the Nebraska Department of Roads  
and the Municipality of Scottsbluff  
Municipal Extensions in Scottsbluff

**SECTION 15.** This agreement shall not be construed as a relinquishment by the State of any powers or control it may have over the herein before described highways.

**SECTION 16.** This agreement shall terminate December 31, 2017, except that it may be renewed for one year at a time and each January 1 thereafter for up to four additional years by written concurrence of both parties hereto. After five years, a new agreement must be executed. The lane mile payment provided in Section 8 hereof may be renegotiated to the satisfaction of both parties at any renewal date.

**IN WITNESS WHEREOF**, the parties hereto have caused these presents to be executed by their proper officials thereunto duly authorized as of the dates below indicated.

EXECUTED by the City this \_\_\_\_ day of \_\_\_\_\_, 2017.

ATTEST:

CITY OF SCOTTSBLUFF

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor

EXECUTED by the State this \_\_\_\_ day of \_\_\_\_\_, 2017.

STATE OF NEBRASKA  
DEPARTMENT OF ROADS

\_\_\_\_\_  
District Engineer

**MAINTENANCE OPERATION AND RESPONSIBILITY**  
Municipal extensions and connecting links  
(Streets Designated Part of the State Highway System excluding Freeways)

Maintenance Responsibility  
Neb. Rev. Stat. § 39-2105

<u>Maintenance Operation</u> Neb. Rev. Stat. § 39-1339	Metropolitan Cities (Omaha)	Primary Cities (Lincoln)	1 <sup>st</sup> Class Cities	2 <sup>nd</sup> Class Cities & Villages
Surface maintenance of the traveled way equivalent to the design of the rural highway leading into municipality.	Department	Department	Department	Department
Surface maintenance of the roadway exceeding the design of the rural highway leading into the municipality including shoulders and auxiliary lanes.	City	City	City	City
Surface maintenance on parking lanes.	City	City	City	Department
Maintenance of roadway appurtenances (including, but not limited to, sidewalks, storm sewers, guardrails, handrails, steps, curb or grate inlets, driveways, fire plugs, or retaining walls)	City	City	City	City or Village
Mowing of the right-of-way, right-of-way maintenance and snow removal.	City	City	City	City or Village
Bridges from abutment to abutment, except appurtenances.	Department	Department	Department	Department

Maintenance Responsibility  
Neb. Rev. Stat. § 60-6, 120 & § 60-6, 121

<u>Maintenance Operation</u> Neb. Rev. Stat. § 39-1339	Metropolitan Cities (Omaha)	Primary Cities (Lincoln)	1 <sup>st</sup> Class Cities > 40,000	1 <sup>st</sup> Class Cities < 40,000	2 <sup>nd</sup> Class Cities
Pavement markings limited to lane lines, centerline, No passing lines, and edge lines on all connecting links except state maintained freeways	City	City	City	Department	Department
Miscellaneous pavement marking, including angle and parallel parking lanes, pedestrian crosswalks, school crossings, etc.	City	City	City	City	City
Maintenance and associated power costs of traffic signals and roadway lighting as referred to in original project agreement.					
Procurement, installation and maintenance of guide and route marker signs	City	City	City	Department	Department
Procurement, installation and maintenance of regulatory and warning signs.	City	City	City	Department	Department

**City Maintenance Agreement  
Attachment B**

City of: Scottsbluff  
Date: 2/6/17

☒ **Surface Maintenance**

From Attachment "C", it is determined that the City's responsibility for surface maintenance within the City limits is 15.70 lane miles. Pursuant to Sections 1c, 8b, 8d of the Agreement and to Attachment "C" made part of this Agreement through reference, the State agrees to pay to the City the sum of \$1,575.00 per lane mile for performing the surface maintenance on those lanes listed on Attachment "C".

Amount due the City for surface maintenance:

15.70 lane miles x \$1,575.00 per lane mile = \$24,727.50.

☐ **Snow Removal**

From Attachment "A", it is determined that snow removal within City limits is the responsibility of the City. Pursuant to Section 8d of the Agreement and to Attachment "C" made a part of this Agreement through reference, the City agrees to pay to the State the sum of \$            per lane mile for performing snow removal on those lanes listed on Attachment "C".

Amount due the State for snow removal:

lane miles x \$            per lane mile = \$

☐ **Other (Explain)**

**EXHIBIT "C"**City of **SCOTTSBLUFF****STATE OF NEBRASKA  
DEPARTMENT OF ROADS****RESPONSIBILITY FOR SURFACE MAINTENANCE  
OF MUNICIPAL EXTENSIONS****NEB. REV. STAT. 39-1339  
and NEB. REV. STAT. 39-2101**

DESCRIPTION	HWY. NO.	REF FROM	POST TO	LENGTH IN MILES	WIDTH OF STREET	TOTAL DRIVING LANES	TOTAL LANE MILES	RESPONSIBILITY STATE	CITY
EAST CITY LIMITS TO WEST CITY LIMITS	26	21.78	25.04	3.26	48'	4	13.04	11.64	1.4
W. JCT 71/26 TO NORTH CITY LIMITS	71	62.91	63.63	.72	40'	2	1.44	1.12	.32
WEST CITY LIMITS TO SOUTH LIMITS	S79H	.56	2.03	1.47	40'	2	2.94	2.94	
<b>TOTAL LANE MILES</b>				<b>5.45</b>			<b>17.42</b>	<b>15.70</b>	<b>1.72</b>

# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Reports2**

**Council to consider consent of the sale of the Lincoln House to Cimarron Real Estate Investments, LLC and the assumption of two Community Development Block Grant loans of \$100,000 and \$25,000.**

**Staff Contact: Nathan Johnson, City Manager**

## Cindy Dickinson

---

**From:** John A. Selzer <jaselzer@simmonsolsen.com>  
**Sent:** Wednesday, March 01, 2017 1:54 PM  
**To:** Cindy Dickinson  
**Cc:** Nathan Johnson; Chris Burbach; Kent Hadenfeldt; John L. Selzer  
**Subject:** RE: Lincoln House [IWOV-SOLF1.FID198803]

Cindy – the purchase agreement provides for the sale to Cimarron Real Estate Investments, LLC, a Colorado limited liability company. The contract has several contingencies including the assumption of the USDA/RD loan which I believe is the first mortgage lien. The assumption of the City CDBG Loan is not mentioned as a contingency but the contract does say that the amount of any other loan Buyer is able to assume will be credited against the purchase price.

I don't believe there is any legal reason the Council can't consent to the sale of the property and assumption of the loan. If the Council doesn't consent and the other contingencies are met and the sale goes forward, the CDBG loan would have to be paid. If the Council consents to the sale and loan assumption, the CDBG loan would be due and payable under its terms which would be in 2030. That decision is up to the Council.

When the CDBG loan is paid it is my understanding the money would become "program income" and is supposed to be used for CDBG programs in accordance with an approved plan for reuse of that income or returned to the Nebraska Department of Economic Development.

I do note that one of the other contingencies under the purchase agreement is the buyer being able to get an additional USDA loan (besides the assumption of the old USDA loan). If asked, I wouldn't think the City would want to subordinate to any additional loans. Consequently I would think any approval by the City and consent to the assumption would be conditional on the City's security position not changing.

Also, would you please check your file to make sure you have the Term Notes for this matter. There should be a \$25,000.00 Reuse Term Note and a \$100,000.00 CDBG Term Note. The documents sent by Jean only included copies of the "Construction Notes" which were due and payable when the construction was completed and were to be refinanced by execution of the Term Notes. Please send me copies of the signed Term Notes. If you can't find them let me know so we can get replacements.

John

John A. Selzer  
Simmons Olsen Law Firm, P.C.  
1502 2<sup>nd</sup> Avenue  
Scottsbluff, NE 69361  
(308) 632-3811; (308) 635-0907 (Fax)  
email: jaselzer@simmonsolsen.com  
Website



**PLEASE NOTE:** This message including any attachments, may include information which is privileged, confidential and/or attorney work product. Any distribution or use of this communication by anyone other than the intended recipient(s) is strictly prohibited and may be unlawful. If you are not the intended recipient, please

March 1, 2017

Cindy Dickinson  
City of Scottsbluff  
1818 Avenue A  
Scottsbluff, NE 69361

RE: Lincoln House Apartments

Dear Ms. Dickinson,

MDI Limited Partnership #48, the owner of Lincoln House Apartments, has entered into a purchase agreement with Cimarron Real Estate Investments, LLC (CREI). The purchase agreement is attached. CREI is planning to assume all debt and rehab the property. Therefore we are asking the City's consent to the sale of the property and also to the assumption of both Community Development Block Grant loans of \$100,000 and \$25,000.

This sale and rehab will assure that Lincoln House will continue to help fulfill the needs of the community for years to come. Thank you for your consideration.

Sincerely,

Jean Huwe  
Vice President



## **AGREEMENT**

This Agreement is made effective as of the date last signed below by and between Cimarron Real Estate Investments LLC, a Colorado limited liability company ("Buyer") and MDI Limited Partnership # 48, a Nebraska limited partnership ("Seller").

### **1. Description:**

Seller sells to Buyer the following described real estate along with all permanent improvements on the real estate (the "Real Estate"):

Lot A, Block 12, a replat of lots one (1) through eighteen (18), Block 12,  
Original Town Addition, Scottsbluff, Scotts Bluff County, Nebraska,

subject to all easements, restrictions, reservations and rights-of-way of record, and together with all Personal Property (defined in Section 9 below).

### **2. Purchase Price:**

The purchase price is \$1,655,000. The purchase price is payable as follows:

a. A down payment of \$100,000.00 shall be paid by Buyer to Seller within 5 business days of full execution of this Agreement ("Down Payment"). Buyer agrees to deposit the Down Payment with Nebraska Title Company who will conduct the Closing. The Down Payment will become non-refundable only where this Agreement so provides, and upon Closing will be applied towards the Purchase Price.

b. At Closing Buyer will be credited with the actual outstanding balance due as of the Closing Date under United States Department of Agriculture/Rural Development ("USDA/RD") 515 Loan(s) secured by the Real Estate which Buyer assumes. Further, at Closing, Seller shall be credited with the amount of escrow or other deposit(s) or credit(s) Seller may have with any lender under any loan Buyer assumes or accounts USDA requires be transferred to Buyer, including for real estate tax and insurance escrows, replacement reserves and operating accounts, but specifically excluding tenant security deposits if part of any escrow or deposit held by a lender.

c. The balance of the Purchase Price, after prorations and allocations made consistently with this Agreement and shown on the Closing Statement, shall be paid to Seller in cash on the Closing Date.

### **3. Closing and Possession:**

Possession shall be delivered to Buyer at the time of closing (the "Closing Date"). Closing shall take place the earlier of (a) December 1, 2017 or (b) within ten (10) business days following approval of the assumption of the USDA/RD 515 Loan and approval of the application

and award of tax credits by the Nebraska Investment Finance Authority ("NIFA") and fulfillment of all the conditions set forth in this Agreement, but in no event shall it be later than December 1, 2017. Buyer may extend the Closing Date to June 1, 2018 by written notice to Seller prior to December 1, 2017, accompanied by payment of an additional \$50,000 down payment made to Seller. The \$150,000 Down Payment shall be nonrefundable in the event the transactions under this Agreement do not close, for any reason other than (x) Seller's default under this Agreement, or (y) any of the conditions listed in subparagraphs 5(a) and 5(b)(iii) below not being satisfied, but shall be applied to the Purchase Price at Closing. The Closing shall take place at a location and time of day mutually agreeable to the parties. On the Closing Date, Seller shall deliver to Buyer a Special Warranty Deed conveying title free and clear of all liens and encumbrances except those matters of record listed as Exceptions in the Title Commitment referenced in Section 6 below and accepted by Buyer.

#### **4. Due Diligence:**

Following the execution of this Agreement, Buyer shall have a one hundred twenty (120) day period ("Due Diligence Period") to complete inspections and reviews of the Real Estate, Personal Property and operations of the Seller to determine the suitability of the transaction for the Buyer's intended use. In order to facilitate the Due Diligence Period and Buyer's financing efforts, Seller agrees to provide Buyer within fifteen (15) days (thirty days for items in d., i. and j.) after this Agreement is signed by both parties written documentation consisting of the following:

- a. Operating Statements. Income and expense statements for the prior two (2) years,
- b. Leases and Rent Roll. All leases for the Real Estate and the current rent roll with names of tenants, apartments rented, commencement and ending date of each lease, any tenant reimbursements, monthly rental rate and security deposit amounts and, in case of a vacant apartment, identification of the vacancy.
- c. Tax Statements. Copies of the last two years' federal tax returns and all property tax statements covering the Real Estate, together with copies of any notices with respect to taxes received by Seller after such tax statements were issued, and any notices of reappraisal of the Real Estate and the current mill levies.
- d. Contractual Documents. Copies of all contracts related to the use and operation of the Real Estate, including without limitation, any laundry leases, equipment purchases, trash contracts, exterminator contracts, roof, painting, siding or maintenance contracts, landscaping or sprinkler contracts, cable or telecommunications contracts, contracts regarding heating, plumbing or electrical equipment, and any warranties related thereto. At Buyer's request, Seller shall assign to Buyer at Closing any of the foregoing contracts that are assignable.
- e. Reports. Copies of all environmental, mechanical, structural or any reports related to the condition of the Real Estate, and construction drawings and as built plans relating to the Real Estate, to the extent within Seller's possession.

f. Personal Property. Inventory of the Personal Property and copies of Personal Property tax records.

g. Litigation. Copies of any on-going lawsuits filed or lawsuits threatened to be filed against Seller or the Real Estate, including without limitation, any administrative or governmental investigations of Seller or the Real Estate.

h. Insurance Policies. Copies of all existing insurance policies and any claims filed in the past two years.

i. Governmental. Copies of any documents or notices received from any governmental entity during the past two years regarding the Real Estate, including without limitation, fire department inspection, utility inspection, building code matters, zoning notices, and all documents and notices relating to the USDA/RD housing program.

j. Utilities. Copies of Seller's utility bills for the past two years.

If following the Due Diligence Period Buyer determines the Real Estate is not satisfactory, then Buyer shall have the right to terminate the Agreement by written notice to Seller within seven (7) days after expiration of the Due Diligence Period, in which event the Down Payment shall be returned to Buyer immediately. If Buyer does not timely provide Seller such notice, Buyer shall be deemed to have determined that due diligence items a. through j. referenced in this Section 4 are in all respects satisfactory to Buyer. Seller warrants the accuracy of the information contained in subparagraphs 4a. (Operating Statements), 4b. (Leases and Rent Roll), 4c. (Tax Statements), and 4f. (Personal Property). With regard to subparagraphs 4d., 4e., 4g., 4h., 4i. and 4j., Seller warrants that any documents so provided are true and complete copies of the documents; provided, however, Seller makes no representation as to the accuracy of any information contained in any third-party-prepared documents referenced in subparagraphs 4d., 4e., 4f., 4g., 4h., 4i. and 4j.

## **5. Conditions to Obligation to Close:**

a. The obligations of Buyer at Closing are subject to the satisfaction of the following conditions:

(i) USDA/RD approval of Buyer assuming Seller's 515 Loan on the Real Estate and granting a new 538 Loan to be applied toward the Purchase Price;

(ii) Approval of the Buyer's tax credit application and an award of tax credits for the Real Estate by the NIFA;

(iii) The express condition that Buyer is able to negotiate, enter into an agreement and close on the purchase of real estate owned by Ben Apartments Limited Partnership, Burbank Apartments Limited Partnership, Cedar Hollow Apartments Limited Partnership, Koch Apartments Limited Partnership, Locust Apartments Limited Partnership, Meadow View Apartments Limited Partnership, Shannon Apartments Limited Partnership, Sheridan Apartments Limited Partnership, Tecumseh Place Limited Partnership, and Washington

Apartments Limited Partnership, all Nebraska limited partnerships ("Limited Partnerships"), which real estate also contains units of low income housing and is considered essential to the purchase of the Real Estate. It is contemplated by Buyer to close both transactions on the same date and at the same time;

(iv) the representations and warranties of the Seller set forth in the Agreement are true and correct in all material respects at and as of the Closing date;

(v) Seller shall have satisfied all of its obligations under this Agreement required to be satisfied on or prior to the Closing Date to the reasonable satisfaction of Buyer or such obligations shall have been waived by Buyer in writing.

The Buyer agrees to diligently pursue obtaining approval of the USDA/RD and NIFA and to enter into an agreement and close the purchase with the Limited Partnerships as well as meet the all the conditions listed above. However, in the event Buyer is unable to obtain the USDA/RD approval and award of NIFA tax credits, or purchase the real estate owned by the Limited Partnerships, then Buyer may elect to terminate this Agreement by written notice to Seller, in which event the Down Payment shall be returned to the Buyer immediately.

b. The obligations of Seller at Closing are subject to the satisfaction of the following conditions:

(i) Seller's general partners and any guarantors of any loans Buyer assumes at closing have been released from all liability thereunder by the lender;

(ii) Buyer shall have satisfied all of its obligations under this Agreement required to be satisfied on or prior to the Closing Date to the reasonable satisfaction of the Seller or such obligations shall have been waived by Seller in writing; and

(iii) Written approval of Seller's limited partners in a form and substance satisfactory to Seller's general partners.

## **6. Evidence of Title:**

Within thirty (30) days of the execution of this Agreement, Seller shall furnish to Buyer a title insurance commitment binder respecting the Real Estate. Buyer shall have thirty (30) days after Buyer's receipt of such commitment (and thirty (30) days after receipt of any updated commitment disclosing any additional title exceptions) to notify Seller of any objections to any matter of record as shown on such commitment. Seller shall have a reasonable time to correct any title defects Buyer timely identifies to Seller and the Closing may be delayed accordingly. If Seller determines it is not practical to cure any title objection of which Buyer may notify Seller, Seller shall have the option to rescind this Agreement by so notifying Buyer in writing, whereupon the Down Payment shall be immediately returned to Buyer.

## **7. Prorations and Costs:**

a. Taxes and Assessments. Seller shall pay all real estate taxes due for the tax year preceding the year in which the Closing occurs. The real estate taxes for the year in which the Closing occurs shall be prorated from January 1 of that year until the Closing Date and allocated to Seller, for which Buyer will be credited for such amount at Closing. All subsequent taxes

shall be the responsibility of Buyer. If the real estate taxes for the year of Closing have not been assessed, they shall be calculated on the basis of the immediately preceding year's real estate taxes. All installments of special assessments, if any, assessed against the Real Estate which would be delinquent if not paid as of the Closing Date, shall be paid in full by the Seller at or prior to the Closing Date. Buyer shall pay subsequent installments of such special assessments.

b. Payment of Expenses. All expenses for the Real Estate owing or incurred prior to the Closing Date shall be paid by Seller. Each of the parties shall pay the fees and expenses of their respective counsel, accountants and other experts and the other expense incident to the financing, negotiation and preparation of the Agreement and consummation of this transaction. Seller has engaged Affordable Housing Investment Brokerage, Inc., as a broker in connection with the sale of the Real Estate and Seller shall pay any fee incurred with such broker as a result of the sale under this Agreement.

c. Rents and Security Deposits. Rents shall be prorated between Buyer and Seller as of the Closing Date. It shall be assumed that all rents due as of the Closing Date have been paid to and received by Seller, unless Seller informs Buyer otherwise and provides an accounting prior to Closing. All rents collected by Buyer on or after the Closing Date but allocable to the period prior to the Closing Date shall be paid by Buyer to Seller. At Closing, Seller shall pay to Buyer all prepaid rents for any period past the month in which the Closing occurs. Seller shall also pay over to Buyer all security deposits paid by any tenant, subject to Seller's rights to apply security deposits to obligations owed by tenants who have vacated the Real Estate prior to Closing. At the Closing Seller shall transfer and assign and Buyer shall assume all leases and tenancies.

#### **8. Risk of Loss:**

Risk of loss for all improvements to the Real Estate shall remain with Seller until the Closing. In the event that any improvements are substantially destroyed prior to the Closing Date, either party may declare this Agreement null and void. In that event, the Down Payment shall be returned to Buyer immediately.

#### **9. Personal Property:**

a. Excepting only the Excluded Property, all personal property, fixtures, equipment, appliances, drapes and other items of personal property owned by Seller and located on the Real Estate ("Personal Property") are being sold and included in this sale. Attached to this Agreement and marked as Exhibit "A" is a Bill of Sale, Assignment and Assumption for transfer of the Personal Property to Buyer at Closing with the Schedule of such Personal Property to be completed following the Due Diligence Period.

b. Excluded Property. The following described property is specifically excluded from transfer under this Agreement:

(i) Refunds. Any refunds which the Seller may earn by canceling any contract to provide services to Seller or the Real Estate, except for contracts Buyer assumes and escrows and other accounts for which Seller is credited under subparagraph 2.b.

(ii) Property of Tenants and Property Manager. Any property owned by tenants or Costello Property Management, LLC, or other property manager, including the on-site property manager's computer.

(iii) Seller's Other Property. Any property of Seller not used in the operation of the Real Property, provided that Seller provides a list of such property to Buyer prior to the expiration of the Due Diligence Period.

(iv) Accounts. The balance of any Seller deposit account, except for accounts for which Seller is credited under subparagraph 2.b.

(v) Certain Tenant and Other Obligations. Any financial obligation owed by a present or former tenant to Seller for unpaid rents or other financial obligations under any lease between Seller and such tenant, or under any rental assistance or other Seller agreement with USDA/RD. Buyer is not buying any such obligations, and Seller shall receive no credit therefore at Closing.

(vi) Cash and Accounts Receivable. All Seller's cash and accounts receivable as of the Closing Date.

#### **10. Lead-Based Paint Disclosure:**

Buyer acknowledges receipt of the Disclosure of Information on Lead-Based Paint and Lead-Based Paint Hazards, which is attached and marked as Exhibit "B." Buyer also acknowledges receipt of a Lead Warning Statement, which is attached and marked as Exhibit "C." Upon complete execution of this Agreement, Buyer and Seller shall complete and sign the Lead Based Paint Disclosure form attached to this Agreement.

#### **11. Environmental Considerations:**

Seller acknowledges that chemical contamination of the Real Estate from manmade causes may render the Real Estate unfit for Buyer's intended use. Accordingly, Seller represents and warrants, to the best of Seller's knowledge, that:

a. No sources of chemical contamination exist on the Real Estate which would obligate the Buyer for clean-up expenses under Federal or State environmental law and regulation.

b. There are no tanks, drums or other containers, structures or machinery buried beneath the surface of the Real Estate.

c. Seller's use and occupancy of the Real Estate has not contaminated the Real Estate, and has not violated any applicable statute, law, regulation, rule, ordinance, or other moratorium, or any permit, license, certificate, consent, or approval issued by any governmental or private authority having jurisdiction.

**12. Covenants of the Parties:**

Seller agrees and covenants with Buyer as follows:

- a. Seller is the owner of the Real Estate and Personal Property, and no other person or entities have any interest in the Real Estate except as shown on the title commitments and Personal Property.
- b. Seller has not done or performed, and Seller will not intentionally do or perform, any act which would in any way interfere with or adversely affect the ability of Seller to complete the conveyance required under this Agreement.
- c. Seller has received no notices, and to the best of its knowledge, no notices have been issued from any governmental authority indicating that the Real Estate is in violation of any zoning, building, environmental, fire or health codes or similar statutes.
- d. There is no actual or threatened, suit or claim resulting from any controversy which may adversely affect the Real Estate or its ownership.
- e. Currently there are no, and as of the date of Closing there shall be no, claims for construction liens or any unpaid amounts for any labor or material which would give rise to construction liens.
- f. No undertaking by Seller under this Agreement will constitute a default by Seller under agreements to which Seller is a party.
- g. Seller has not received any notice of any special assessments which affect the Real Estate, and to Seller's knowledge, no assessments are pending or contemplated.
- h. Seller has used all insurance settlement proceeds payable on account of loss resulting from insurable perils to repair and maintain the Real Estate and improvements thereon. The Seller has not kept or retained any insurance settlement proceeds for the use of the Seller other than to repair the Real Estate and its improvements.
- i. Prior to Closing, Seller will operate and manage the Real Estate in substantially the same manner as it has been operated and managed in the past and will maintain the physical condition of the Real Estate in the same condition as presently exists to the Closing Date, reasonable wear and tear excepted.
- j. There are no other pending agreements to sell the Real Estate to any third party and the Real Estate is not subject to any option, right of first refusal or other agreement under which any third party could claim an interest in the Real Estate.
- k. The person executing this Agreement on behalf of Seller is duly authorized to do so and, as so executed, this Agreement is binding on Seller.

Buyer covenants and agrees with Seller as follows:

a. This Agreement will be a valid and binding obligation on Buyer, enforceable against Buyer in accordance with its terms.

The foregoing covenants and agreements of the parties shall survive Closing for a period of one year from the Closing Date.

**13. Non-Merger:**

The provisions, covenants, representations and warranties of this Agreement shall survive the Closing and delivery of the Deed and shall not be merged into the Deed.

**14. Default:**

If either party shall default in the performance of this Agreement, the other party shall have all legal remedies available to them. In the event of a default, the defaulting party shall pay all costs and reasonable attorneys' fees incurred by the non-defaulting party as a result of the default.

**15. Smoke Detectors:**

Seller shall install all smoke detectors on the Real Estate as required by law.

**16. Expenses of Sale Not Addressed:**

Seller shall pay for the documentary stamp tax necessary to record the Deed as required by Nebraska Revised Statute §76-901. The cost of the owner's title insurance policy coverage shall be divided equally between Seller and Buyer. Buyer shall pay for the cost of recording the Deed. All closing costs of the title company for closing this transaction shall be equally divided between the parties.

**17. Notices:**

All notices or other communications which a party is required to give or may be given under this Agreement to the respective parties at the addresses listed below. Any such notices shall be in writing and shall be deemed to have been given if (i) delivered personally, (ii) delivered by courier or overnight delivery service (which provided for a method of tracking delivery) with delivery then considered effective on the date of such delivery, or (iii) delivered by certified or registered mail, return receipt requested, with delivery then considered effective on the first attempted delivery of the mailed notice.

- a. If to the Seller:  
MDI Limited Partnership #48



C/O General Partner  
1600 University Ave., STE 212  
Saint Paul, MN 55014-3825

- b. If to the Buyer:  
Cimarron Real Estate Investments LLC  
c/o John K. Sollenberger  
P.O. Box 272469  
Fort Collins, CO 80525

**18. General Provisions:**

a. This Agreement is binding upon and inures to the benefit of the parties and their respective successors and permitted assigns; provided, however, no assignment of all or any portion of this Agreement shall relieve any party of its obligations under this Agreement.

b. The parties agree to execute and deliver any and all documents which may be reasonably necessary to effectuate the intent and purposes of this Agreement.

c. Time is of the essence. No waiver of any breach of any provision of this Agreement will be deemed a waiver of any other breach of this Agreement. No extension of time for performance of any act will be deemed an extension of the time for performance of any other act.

d. This Agreement may be executed in one or more counterparts, each of which may be considered as an original. Once all parties have signed a counterpart of this Agreement, this Agreement shall be binding on all parties the same as if one Agreement had been signed by all parties.

e. This Agreement shall be construed according to the laws of Nebraska.

f. This Agreement contains the entire agreement of the parties. This Agreement may be amended only in writing signed by all parties.

**19. "As Is" Sale**

Buyer and Seller hereby expressly agree that the Real Estate and Personal Property is sold on a strictly "as is" basis subject only to Seller's express warranties under this Agreement. Buyer acknowledges that this Agreement provides Buyer adequate rights of inspection and due diligence such that Buyer will have opportunity prior to Closing to become familiar with the Real Estate to the extent Buyer deems necessary or desirable to determine the condition of the Real Estate and Personal Property. Except as expressly provided otherwise in this Agreement, and except for the warranty of title in the Deed, Seller hereby expressly disclaims any and all warranties and representations, express or implied, as to the state of the Real Estate or Personal Property, its boundaries, condition, quality, quantity, character, size or

description or suitability or fitness for any use, whether existing or contemplated, matters of zoning or survey, compliance with any other law, and in any other respects. Buyer and Seller also expressly acknowledge that the Purchase Price provided for in this Agreement reflects these "as is" sale terms.

**20. Purchase Price Allocation:**

Not later than five (5) business days before the Closing, the parties shall agree to allocate the gross Purchase Price allocable to Personal Property and to Real Estate. Such allocations shall be set forth on Exhibit D hereto.

**21. Confidential Information:**

In the event the transaction hereunder does not close, Buyer shall return all information Seller provided Buyer hereunder, and all copies thereof. Buyer shall cause any third party to whom Buyer provided such information to comply herewith and hold all such information in strict confidence. This Section shall survive termination of this Agreement.

[SIGNATURE PAGES FOLLOW]

Date: Oct. 27, 2016

Cimarron Real Estate Investments LLC, a Colorado  
limited liability company, Buyer

By: \_\_\_\_\_

  
John K. Sollenberger  
Its: Manager

Date: 11-3-2016, 2016

MDI Limited Partnership #48, a Nebraska limited partnership, Seller

By: 

Gary L. Stenson

Its: ~~General Partner~~

GLS PROPERTIES, LLC, GENERAL PARTNER  
BY: GARY L. STENSON, ITS CHIEF MANAGER

## LOAN AGREEMENT

\$125,000.00

Date: December 17, 1998

THIS LOAN AGREEMENT ("Agreement") is made as of the date above indicated by and between MDI Limited Partnership #48, A Nebraska Limited Partnership ("Borrower") and The City of Scottsbluff, Nebraska ("Lender").

### RECITALS:

A. The Nebraska Department of Economic Development (the "Department") is authorized to disburse certain funds received by the State of Nebraska from the United States Government as Community Development Block Grant ("CDBG") funds for the purposes and in accordance with the requirements set forth in the federal statutes and regulations.

B. Based on information furnished by Borrower and Lender, the Department and Lender have entered into CDBG Contract No. 98-10-105 (the "Grant Contract") for the disbursement of up to \$100,000.00 of CDBG funds ("CDBG Funds") to the Lender.

C. Lender also has available to loan to qualified borrowers certain Rental Rehabilitation Revolving Loan Funds in the amount of \$25,000.00 ("Reuse Funds").

D. Borrower has requested a loan of the CDBG Funds and the Reuse Funds (the "Loan") for the purpose of financing the renovation of the Lincoln Hotel building in Scottsbluff, Nebraska (the "Project") which building is located on the following described real estate:

Lots A, B and C, Block 12, Replat of Lots 1 through 18, Block 12, Original Town Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska, according to the recorded plat thereof

(the "Real Property").

E. Lender and Department have approved the Loan pursuant to the terms of this Agreement and the Grant Contract.

NOW, THEREFORE, the parties hereto agree as follows:

1. Loan. Subject to the terms and conditions of this Agreement, Lender agrees to lend to Borrower the sum of \$125,000.00 to finance the Project. Of this amount the sum of \$25,000.00 will be a loan of Reuse Funds and \$100,000.00 will be a loan of CDBG Funds. Lender's obligation to loan the CDBG Funds is conditional

upon Lender receiving the CDBG Funds under the Grant Contract.

**2. Construction Loan Advances; Construction Notes.**

**A. Draw Down Requests.** Loan advances will be made upon written draw down requests from Borrower to Lender's Community Development Division which shall be accompanied by copies of invoices and other documentation Lender may request with regard to the costs incurred in connection with the Project.

**B. Loan of Reuse Funds.** The Reuse Funds will be loaned by Lender to Borrower prior to any loan of CDBG Funds.

**C. Loan of CDBG Funds.** The loan of CDBG Funds represents 3.41% of the total cost of the Project. The CDBG Funds will be advanced by Lender as the Project progresses provided that the total cumulative amount of CDBG Funds advanced at any time shall not be greater than 3.41% of the Project costs actually incurred as of that time unless the Department waives this requirement.

**D. Construction Notes.** The loan of Reuse Funds and the loan of CDBG Funds shall be represented initially by construction notes, in a form satisfactory to Lender, in the amount of \$25,000.00 and \$100,000.00 respectively, to be executed by Borrower (herein referred to as the "Reuse Construction Note" and the "CDBG Construction Note" and together as the "Construction Notes"). Notwithstanding the stated principal amount of the Construction Notes, Borrower will be liable under the Construction Notes only for amounts of principal actually advanced.

**E. Due Date of Construction Notes; Term Notes.** The Construction Notes will be due upon the earliest of the following (the "Refinance Date"):

- (i) Full advancement of the Loan;
- (ii) Completion of the Project; or
- (iii) September 25, 2000

Upon the Refinance Date, the principal amount owing under the Reuse Construction Note shall be refinanced by the execution of a term note by Borrower (the "Reuse Term Note") and the principal amount owing under the CDBG Construction Note shall be refinanced by the execution of a second term note by Borrower (the "CDBG Term Note"). The Reuse Term Note and the CDBG Term Note are herein collectively referred to as the "Term Notes". The Construction Notes and the Term Notes are collectively referred to herein as the "Promissory Notes".

3. **Interest Rate and Repayment Terms.** No interest shall be owing under the Construction Notes. The Construction Notes shall be due on the Refinance Date. On the Refinance Date the amount owing under the Construction Notes shall be refinanced by the Term Notes. Interest shall be owing under the Term Notes from the Refinance Date at the rate of 1% per annum not compounded. The principal balance of the Term Notes and the interest accrued thereon shall be due and payable in one lump sum 30 years from the Refinance Date. Borrower may, at any time, prepay all or any part of the Loan without penalty. Payments received shall be applied first to the payment of interest owing and the balance to principal.

4. **Application of Payments.** Payments received on the Loan shall be applied to repayment of both the Reuse Funds and the CDBG Funds with each fund receiving the proportion of the payment which is the same percentage as the outstanding Loan amount advanced from that fund bears to the total outstanding Loan amount. For example, if the outstanding Loan amount is \$125,000.00 with \$25,000.00 (20%) owing under the Reuse Term Note and \$100,000.00 (80%) owing under the CDBG Term Note, then 20% of any payment received shall be applied first to repayment of Reuse Term Note and 80% of the payment shall be applied to repayment of the CDBG Term Note.

5. **Deed of Trust.** To secure repayment of the Loan, Borrower agrees to execute and deliver to Lender a Deed of Trust, in a form satisfactory to Lender, covering the Real Property (the "Deed of Trust") which Deed of Trust shall grant to Lender a second lien on the Real Property subject only to a first mortgage/deed of trust lien in favor of USDA/Rural Development.

6. **Covenants.** So long as any indebtedness of the Borrower to the Lender owing under this Agreement or the Promissory Notes remains outstanding and unpaid, unless Lender otherwise consents in writing, Borrower covenants and agrees as follows:

(a) Borrower agrees to pay punctually the principal and interest owing under the Promissory Notes according to their terms and conditions and to pay punctually any other amounts that may become due and payable to the Lender pursuant to the terms of this Agreement.

(b) Borrower agrees to pay punctually the principal and interest due on any other indebtedness now or at any time owing by Borrower to the Lender or any other lender.

(c) Borrower agrees at all times to maintain the Real Property in good condition and repair to the effect that Lender's security will be adequately protected. Lender shall have the right to inspect the Real Property at any reasonable time upon giving 24 hours prior written notice to the Borrower.

(d) Borrower agrees to maintain adequate hazard insurance policies on the Real Property insuring against fire and extended coverage and such other hazards as may be deemed appropriate in amounts and forms sufficient to prevent the Borrower from becoming a co-insurer and issued by a company satisfactory to Lender with acceptable loss payee clauses in favor of the Lender. The insurance coverage shall not be less than the total of the balance owing under the Promissory Notes and any debts secured by liens with priority over the Deed of Trust.

(e) Borrower agrees to duly pay and discharge all taxes, assessments and governmental charges upon it or against its property prior to the date on which penalties are attached, except that the Borrower will not be required to pay any such tax, assessment or governmental charge which is being contested by it, in good faith and by appropriate proceedings.

(f) Borrower agrees to remain qualified and authorized to own property and do business in the State of Nebraska.

(g) Borrower agrees to pay all fees, expenses and charges with respect to the Loan or in any way connected therewith, including, but not limited to, title insurance and survey costs, recording and filing fees, documentary stamp, and any other taxes, fees and expenses payable in connection with this transaction and with the enforcement of this Agreement and the Promissory Notes.

(h) Borrower agrees to indemnify and save the Lender harmless against any and all liabilities with respect to, or resulting from, any delay in discharging any obligations of the Borrower.

(i) Borrower agrees, if at any time Borrower defaults on any provision of this Agreement, to pay to Lender in addition to any other amounts that may be due from the Borrower, an amount equal to the costs and expenses of collection, enforcement or correction or waiver of the default incurred by the Lender.

(j) On request by Lender, Borrower will furnish to Lender evidence satisfactory to Lender, that Borrower has complied fully with all applicable zoning and building laws, ordinances and regulations, and all other applicable federal, state and municipal law requirements.

(k) Borrower agrees to comply with all applicable environmental protection and land use and development laws, ordinances and regulations of all federal, state



and local governmental authorities and agencies having jurisdiction.

(l) Borrower agrees to sign such documents and to take such actions as are necessary to enable Lender to have a second lien on the Real Property second only to a mortgage/deed of trust lien in favor of USDA/Rural Development.

(m) Borrower shall notify Lender in writing of any substantial change in its financial condition or if the security for the Loan or its repayment ability is significantly impaired.

(n) Borrower agrees not to sell, lease, convey or otherwise dispose of any of its property or assets except in the ordinary course of business.

(o) Borrower will not enter into any agreement or other commitment, the performance of which would constitute a breach of any of the covenants contained in this Agreement.

(p) Principals of the Borrower will not permit without the written permission of the Lender any material change in the ownership, structure, control or operation of the Borrower.

(q) Borrower will comply with all requirements of the Grant Contract.

7. **Representations and Warranties.** Borrower represents and warrants to Lender that:

(a) Borrower is a limited partnership duly organized and existing under the laws of the State of Nebraska and has the power to own property and carry on its business as now being conducted, and is duly registered and qualified to do business in the State of Nebraska, and in each jurisdiction in which the character of the properties owned by it therein or in which the transaction of its business makes such registration and qualification necessary.

(b) MetroPlains Properties, Inc. (the "General Partner") is a Minnesota Corporation and is the General Partner of the Borrower. The General Partner is a corporation duly organized and existing in good standing under the laws of the State of Minnesota, and has the power to own property and to carry on its business as now being conducted, and

is duly qualified to do business in each jurisdiction in which the character of the properties owned by it therein or in which the transaction of its business make such qualification necessary.

(c) Borrower has full power and authority to enter into this Agreement, to make the borrowing hereunder, to execute and deliver the Promissory Notes, and to grant a lien on the Real Property as provided in the Deed of Trust and to incur the obligations provided for in this Agreement, the Promissory Notes and the Deed of Trust, all of which have been duly authorized.

(d) This Agreement, the Deed of Trust and any other written agreement with Lender, and the Promissory Notes when issued and delivered pursuant to this Agreement and for value received, constitute the valid and legally binding obligations of the Borrower and are enforceable in accordance with their terms.

(e) There is no litigation or proceeding pending against the Borrower or the General Partner, or to the knowledge of the Borrower threatened, which if decided adversely to the Borrower or the General Partner, would have a material effect on their financial condition or business.

(f) All financial statements, schedules and other written documents relating to the financial condition of the Borrower or General Partner, which have been submitted by Borrower to Lender are correct and there has been no material adverse change in the financial condition of the Borrower or General Partner as shown by such statements, schedules or documents.

(g) Borrower has good and marketable title to its assets.

(h) Borrower and General Partner have filed all tax returns which are required and paid or made provisions for the payment of all taxes which have or may become due pursuant to said returns or pursuant to any assessments levied against the Borrower or General Partner, or other property, by any taxing agency. No tax liability has been asserted by the Internal Revenue Service or any other taxing agency, for taxes materially in excess of those already provided for and the Borrower and General Partner know of no basis for any such deficiency assessment.

(i) Borrower warrants that the proceeds of the Loan will be used as set forth in this Agreement.

8. **Conditions on Lending**. The obligation of the Lender to make the loan advances under this Agreement is subject to the following conditions precedent:

(a) The Borrower shall have executed and delivered to Lender the Deed of Trust and the Construction Notes, and the Lender shall have a lien on the Real Property with the priority as herein provided.

(b) At the time of making any loan advance, including the initial advance hereunder:

(i) Borrower shall have complied with and shall then be in compliance with all terms, covenants and conditions of this Agreement, which are binding upon it;

(ii) There shall exist no Event of Default as defined in this Agreement; and

(iii) The representations, covenants and warranties contained in this Agreement shall be true with the same effect as though such representations, covenants and warranties had been made at the time of making the advance.

(c) Lender shall have received a certified copy of papers evidencing all corporate action taken by the General Partner to authorize the execution, on behalf of Borrower, of this Agreement, the Deed of Trust and the Promissory Notes, as the Lender shall reasonably require.

(d) Lender shall have received a copy of the Partnership Agreement of Borrower and copies of the General Partner's Articles of Incorporation, By-Laws and Certificates of Good Standing.

9. **Events of Default**. The occurrence of any one or ore of the following events will constitute an "Event of Default" by the Borrower under this Agreement:

(a) Nonpayment when due, whether by acceleration or otherwise, of any payment of principal or interest due and owing on the Promissory Notes, which default remains uncured for 15 days after the due date.

(b) Any representation or warranty made by Borrower herein shall prove to have been incorrect in any material respect when made.

(c) A breach or failure of performance by Borrower of any other provision of this Agreement or the Deed of Trust which is not remedied within 15 days after written notice of the same from Lender.

(d) The Borrower or General Partner:

(i) Filing a petition in bankruptcy for the approval of a plan of reorganization or arrangement under the Bankruptcy Act as it now exists or may be amended, or an admission seeking a relief therein provided;

(ii) Being unable to admit in writing its ability to pay its debts when they become due;

(iii) Making an assignment for the benefit of creditors;

(iv) Having a receiver appointed, voluntarily or otherwise, for its property;

(v) Being adjudged a bankrupt;

(vi) Suspending business;

(vii) Permitting a judgment in the amount of \$500.00 or more to be obtained against it which is not promptly paid or promptly appealed and secured pending appeal;

(viii) Becoming insolvent, however, otherwise evidenced; or

(ix) Defaulting in payment or acceleration of any indebtedness owed by the Borrower or General Partner.

(e) A change occurs in the condition or affairs (financial or otherwise) of Borrower or the General Partner which in the opinion of the Lender impairs the Lender's security or increases its risk with respect to repayment of the Loan.

(f) An event occurs which constitutes a default under the Deed of Trust or any agreement intended to secure repayment of the Loan.

Upon the occurrence of an Event of Default which is not cured within the applicable cure period, all indebtedness of Borrower to Lender, at the option of Lender, shall immediately become due and

payable without presentation, demand, protest or notice of any kind, all of which are hereby expressly waived.

10. **Miscellaneous.**

A. **Costs and Fees.** The Borrower shall reimburse Lender, upon demand, for all costs and expenses (including without limitation attorney's fees to the extent allowed by law) paid or incurred by Lender in connection with the enforcement of this Agreement, the Promissory Notes or the Deed of Trust or the collection of any indebtedness of the Borrower to the Lender hereunder or under the Promissory Notes, whether or not suit is filed with respect thereto.

B. **Right of Set Off.** With reference to all indebtedness and liabilities of Borrower to Lender, the Lender may, at any time before or after default, exercise its right to set off all or any portion of the indebtedness owing by Borrower to Lender hereunder against any liability or indebtedness of the Lender to Borrower (whether owned by Borrower alone or in conjunction with any other person or entity, provided that the Borrower has a beneficial interest therein) without notice to the Borrower.

C. **Cumulative Rights and No Waiver.** Each and every right and remedy granted to Lender under this Agreement, the Promissory Notes and the Deed of Trust or any other document delivered in connection herewith, or allowed it by law or equity, shall be cumulative and may be exercised from time to time. No failure on the part of Lender to exercise, and no delay in exercising any right shall operate as a waiver thereof, nor shall any single or partial exercise by the Lender of any right preclude any other future exercise thereof, or the exercise of any other right. No modification or waiver of any provision of this Agreement or of the Promissory Notes or the Deed of Trust, nor any consent to the same shall be effective unless it is in writing and then such waiver or consent will be effective only in the specific instance and for the specific purpose for which given. No notice to or demand on the Borrower in any case will entitle the Borrower to any other or further notice or demand in similar or other circumstances.

D. **Notices.** Any notice required or permitted to be given hereunder may be given by mailing the same by regular mail, with sufficient postage prepaid for first class delivery, addressed as follows:

Notice to Borrower:	MDI Limited Partnership #48
	Spruce Tree Centre
	1600 University Ave. Suite 212
	St. Paul, MN 55104-3825

Notice to Lender:

City of Scottsbluff, Nebraska  
1818 Avenue A  
Scottsbluff, NE 69361  
Attn: City Clerk

**E. Severability.** The invalidity of any one or more of the covenants, phrases, clauses, sentences or paragraphs of this Agreement, the Deed of Trust, or the Promissory Notes, shall not affect the remaining portions of this Agreement, the Deed of Trust, the Promissory Notes or any other document or instrument executed and delivered in connection herewith or any part thereof, and in case of any such invalidity, this Agreement, the Deed of Trust, the Promissory Notes, or any other document or instrument executed or delivered in connection herewith or therewith, shall be construed as if such invalid covenant, phrase, clause, sentence or paragraph had not been inserted.

**F. Applicable Law.** This Agreement, the Promissory Notes, and the Deed of Trust and the rights and obligations of the parties hereunder and thereunder shall be governed by and interpreted in accordance with the laws of the State of Nebraska.

**G. Survival of Representations and Warranties.** All agreements, representations and warranties made by Borrower hereunder or in any other document or certificate delivered to Lender in connection with the transactions contemplated by this Agreement will survive the delivery of this Agreement, the Promissory Notes and the Deed of Trust and will continue in full force and effect so long as the Loan is unpaid.

**H. Paragraph Headings.** All headings used in this Agreement are for convenience only and will not affect the construction of this Agreement.

**I. Counterparts.** This Agreement may be executed in any number of counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.

**J. Legal Dispute; Jurisdiction.** IN THE EVENT ANY DISPUTE OF ANY KIND AMONG OR BETWEEN THE PARTIES TO THIS AGREEMENT RESULTS IN LITIGATION, THE PARTIES CONSENT TO THE JURISDICTION OF ANY STATE OR FEDERAL COURT LOCATED IN THE STATE OF NEBRASKA AND IRREVOCABLY AGREE THAT ALL ACTIONS OR PROCEEDINGS RELATING TO THIS AGREEMENT, THE PROMISSORY NOTES AND THE DEED OF TRUST, SHALL BE LITIGATED IN SUCH COURTS.

K. **Binding Effect.** This Agreement shall be binding upon the successors and assigns of the parties hereto. Borrower may not transfer or assign its rights under this Agreement without the prior written consent of the Lender.

L. **Personal Liability of Partners.** No partner of Borrower, either general or limited, will have any personal liability for repayment of the Loan or for performance of any of Borrower's obligations hereunder.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date above written.

By MDI LIMITED PARTNERSHIP #48,  
A Nebraska Limited Partnership,  
METROPLAINS PROPERTIES, INC., A  
Minnesota Corporation, General  
Partner,

By   
Lawrence W. Olson, President

CITY OF SCOTTSDUFF, NEBRASKA,

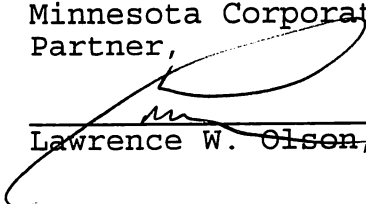
By 

Title: Mayor

**WAIVER OF JURY**

IN THE EVENT ANY DISPUTE OF ANY KIND AMONG OR BETWEEN THE PARTIES TO THIS AGREEMENT RESULTS IN LITIGATION, TO THE EXTENT ALLOWED BY LAW, THE PARTIES STIPULATE AND AGREE THAT ANY COURT PROCEEDINGS WILL BE HELD BEFORE A JUDGE AND THE PARTIES SPECIFICALLY WAIVE, TO THE EXTENT ALLOWED BY LAW, ANY RIGHT THEY HAVE TO A TRIAL BY JURY.

By MDI LIMITED PARTNERSHIP #48,  
A Nebraska Limited Partnership,  
METROPLAINS PROPERTIES, INC., A  
Minnesota Corporation, General  
Partner,

By   
Lawrence W. Olson, President

-11-

CITY OF SCOTTSBLUFF, NEBRASKA,

By

*Mark Muni*

Title:

Mayor

F:\USERS\Kamerzels\CITY\LINCOLNHOTEL\LOAN.AGREEMENT.wpd12/16/98

-12-



# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Reports3**

**Council to discuss and direct staff on Public Private Partnership (P3) opportunities.**

**Staff Contact: Nathan Johnson, City Manager**

# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Reports4**

**Council to consider approval of a Subordination Agreement between the City and Platte Valley Bank for the Skiles Properties, LLC pursuant to the Economic Development Assistance Agreement and authorize the Mayor to execute the agreement.**

**Staff Contact: Nathan Johnson, City Manager**

## Cindy Dickinson

---

**From:** Rick Ediger <REdiger@simmonsolsen.com>  
**Sent:** Thursday, March 02, 2017 9:37 PM  
**To:** Nathan Johnson  
**Cc:** Hod Kosman; Cindy Dickinson  
**Subject:** Skiles Subordination  
**Attachments:** Skiles PVB DOT Subordination.docx

Nathan: Attached is my draft of the Subordination Agreement for Skiles Properties. As was indicated during the Application Review Committee meeting, a recent appraisal indicates that there is \$393,750 equity after Platte Valley's Loan and the current potential repayment to the City is \$46,300. The Committee determined that there was sufficient equity to protect the City's interest. In addition, the EDA Agreement contemplated that the City's lien would be in second position. That fact had not previously been documented. Thanks, Rick.

**Rick L. Ediger**

Simmons Olsen Law Firm, P.C.

1502 2<sup>nd</sup> Avenue

Scottsbluff, NE 69361

(308) 632-3811; (308) 635-0907 (Fax)

Website



**PLEASE NOTE:** This message including any attachments, may include information which is privileged, confidential and/or attorney work product. Any distribution or use of this communication by anyone other than the intended recipient(s) is strictly prohibited and may be unlawful. If you are not the intended recipient, please notify the sender by replying to this message and then delete it from your system. Any tax advice contained in this communication was not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under federal tax law. Thank you.

**MEMORANDUM**

**TO:** Scottsbluff LB 840 Committee  
**FROM:** Jerry Skiles  
**DATE:** February 27, 2017  
**RE:** Skiles Properties, LLC/Skiles Industries

History: In 2009, I moved one of my manufacturing divisions from Kansas to Scottsbluff. We operated in rented space but soon outgrew that facility. In 2013, I purchased land at Scotts Bluff County Airport and moved our manufacturing operation.

Appraisal & Ownership: The original building and improvements were appraised by Gary Brandt for \$1,575,000. Since that time, I added another building and significant improvements as noted by the Robert Smith Update, which indicated "significantly improved." Skiles Properties, LLC is the owner of the land, buildings, and improvements. Skiles Industries rents from Skiles Properties, LLC and is the sole tenant. I own both entities 100%.

Current Business: Skiles Industries d/b/a Scottsbluff Industries is doing significant production for the Scottsbluff High School projects in addition to our normal agricultural manufacturing business. I approached the Bank to rework our loan to replenish the working capital that we used in the "significant improvements" to the facility.

Equity/LB840: The Bank approved a 75% loan based on the original appraisal of \$1,575,000, which is \$1,180,000. The loan is amortized over ten (10) years. Based on the original appraisal, there would be \$395,000 in equity to cover the LB840 debt.

Request: When the Bank did a title search for the refinance, they found that LB840 filing predated their filing. I am requesting that LB840 subordinate their debt to the Bank debt. The Bank debt will not exceed 75% loan-to-value based on the 2013 appraisal.



Jerry Skiles, President

Return to:  
Rick L. Ediger  
Simmons Olsen Law Firm, P.C.  
1502 2<sup>nd</sup> Ave  
Scottsbluff, NE 69361

## **SUBORDINATION AGREEMENT**

This Subordination Agreement (AAgreement@) is dated March \_\_, 2017 is made between the City of Scottsbluff, Nebraska, a Municipal Corporation (the “City”), Rick L. Ediger (the “Trustee”) and Platte Valley Bank, Scottsbluff, Nebraska (the “Bank”).

### **Recitals:**

a. The City is the Beneficiary under a Deed of Trust dated October 1, 2013 and recorded in the records of the Scotts Bluff County Register of Deeds on October 11, 2013, as Instrument No. 2013-5593 (the “City Deed of Trust”). The City Deed of Trust was given by Skiles Properties, LLC (ASkiles@), as Trustor, to the Trustee, and covers the following described real estate (the AReal Estate@):

Lots 4, 5, 6 and 7, Block 2, Skyport Industrial Park, Scotts Bluff County, Nebraska

The Real Estate has since been replatted as follows:

Lot 4A, Block 2, Skyport Industrial Park, a Replat of Lots 4-7, Block 2, Skyport Industrial Park, Scotts Bluff County, Nebraska

b. The Bank is the Trustee and Beneficiary under a Deed of Trust dated November 14, 2013 given by Skiles and recorded in the records of the Scotts Bluff County Register of Deeds on January 10, 2014, as Instrument No. 2014-143 (the “Bank Deed of Trust”). The Bank Deed of Trust covers the Real Estate.

c. The City Deed of Trust was given pursuant to an Economic Development Assistance Agreement dated October 1, 2013 (the “EDA Agreement”). The EDA Agreement contemplated that the City Deed of Trust would be subordinate to the Bank Deed of Trust.

d. The subordination of the City Deed of Trust to the Bank Deed of Trust has not previously been documented, and the Bank has now requested the subordination.

**Agreement:**

1. The City subordinates the lien of the City Deed of Trust to the lien of the Bank Deed of Trust and agrees that the City Deed of Trust is junior and inferior to the security interest, lien and claim of the Bank.

2. The City and the Trustee agree that the Bank shall have a senior and prior security interest, lien and claim upon the Real Estate to secure all obligations secured by the Bank Deed of Trust, superior to any right, title, interest, lien or claim which the City may now or later have in the Real Estate; provided, however, the principal amount of the debt secured by the Bank Deed of Trust, at any one time, shall not exceed \$1,181,250 (the "Maximum Principal"). The subordinations and priorities provided for in this Agreement are applicable irrespective of the time, manner or order of attachment or perfection of any security interest, lien or claim or the time or order of filing.

3. This Agreement shall constitute a continuing agreement of subordination, and the Bank may, without notice to the City or the Trustee, lend monies, extend credit, and make any other financial accommodations as secured by the Bank Deed of Trust, but only to the extent that the principal debt secured by the Bank Deed of Trust does not exceed the Maximum Principal.

4. In order to carry out the terms and intent of this Agreement more effectively, the parties will do all reasonable acts necessary or convenient to preserve the benefits of this Agreement and will execute any other agreements and documents which another party may reasonably request for that purpose.

5. This Agreement shall inure to the benefit of the Bank's successors and assigns and bind the successors and assigns of City and Trustee.

6. This Agreement shall be governed by the laws of the State of Nebraska.

City of Scottsbluff, Nebraska, a Municipal Corporation,

Platte Valley Bank, Scottsbluff, Nebraska

By \_\_\_\_\_  
Randy Meininger, Mayor

By: \_\_\_\_\_  
H.H. Kosman, President

\_\_\_\_\_  
Rick L. Ediger, Trustee

State of Nebraska, Scotts Bluff County:

This Agreement was acknowledged before me on March \_\_\_\_, 2017 by Randy Meininger,  
Mayor of the City of Scottsbluff, Nebraska.

---

Notary Public

State of Nebraska, Scotts Bluff County:

This Agreement was acknowledged before me on March \_\_\_\_, 2017 by H.H. Kosman,  
President of Platte Valley Bank, Scottsbluff, Nebraska.

---

Notary Public

State of Nebraska, Scotts Bluff County:

This Agreement was acknowledged before me on March \_\_\_\_, 2017 by Rick L. Ediger,  
Trustee.

---

Notary Public

# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Resolut.1**

**Council to consider an Ordinance annexing a tract of land in portions of Sections 11, 12, and 13 in Township 22 North, Range 55 West of the 6th P.M., Scotts Bluff County (known as 42nd Street from Avenue I to 5th Ave, including the Landers Soccer Complex) (second reading).**

**Staff Contact: Nathan Johnson, City Manager**



## ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE ANNEXING A TRACT OF LAND IN PORTIONS OF SECTIONS 11, 12, AND 13 IN TOWNSHIP 22 NORTH, RANGE 55 WEST OF THE 6<sup>TH</sup> P.M., SCOTTS BLUFF COUNTY, NEBRASKA.****BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, NEBRASKA:**

Section 1. The following described real estate is found and declared to be contiguous and adjacent to the corporate limits of the City of Scottsbluff, Nebraska, to be urban or suburban in character, and not to be agricultural land which is rural in character.

A tract of land situated in Sections 11, 12 and 13 in Township 22 North, Range 55 West of the 6<sup>th</sup> P.M., Scotts Bluff County, Nebraska, more particularly described as follows:

**Commencing** at the southeast corner of the SW1/4 SW1/4 of Section 11, said point being the **POINT OF BEGINNING**; thence north 33' on the east line of the SW1/4 SW1/4 Section 11, to the existing Scotts Bluff County road ROW line; thence east parallel to the south line of Section 11, on said county road ROW to a point on the east line of Section 11, said point being 33 feet north of the SE corner of Section 11;

**thence** east 33', parallel to and 33 feet distant from south line of Section 12; thence north, parallel to and 33 feet distant from the west line of Section 12 to the north line of the south 1/2 of the SW1/4 of Section 12, said point also being on the north line of the City of Scottsbluff soccer field complex Parcel #010051295; thence east on the north line of the south 1/2 of the SW1/4 of Section 12 to the east line of the South 1/2 of the SW1/4 of Section 12; thence south on the east line of the SW1/4 of Section 12 to the South 1/4 corner of Section 12;

**thence** south (50 feet ±) on the east line of the NW1/4 of Section 13 to the north line of Lot 1, Block 2, Hilltop Estates; thence west on the north line of Lot 1, Block 2, and Lot 2, Block 1, Hilltop Estates, and on the north line of Lot 1, Block 1, Hilltop Estates Replat, to the northwest corner of Lot 1, Block 1, Hilltop Estates Replat; thence north 17 feet ± on the east line of Parcel #010027548 to a point 33 feet south of the north line of Section 13; thence west parallel to and 33 feet distant from the north line of Section 13 to the east line of Fairview Cemetery parcel #010229388; thence north on the east line of the Fairview Cemetery parcel # 010229388 to the north line of Section 13;

**thence** west on the north line of Section 13 to the NW corner of Section 13;

**thence** west on the south line of Section 11 to the point of beginning.

Section 2. The real estate described above is annexed to and included within the corporate limits of the City, and hereafter shall be and remain a part of the City for all purposes whatsoever.

Section 3. The inhabitants of the real estate described above shall be entitled to all the rights and privileges, and subject to all the laws, ordinances, rules and regulations of the City. Such inhabitants shall receive substantially the benefits of other inhabitants of lands within the City as soon as practical, and adequate plans and necessary City Council action, if any, to furnish such benefits as police, fire, snow removal and water service shall be adopted as provided in Section 16-120 R.R.S. (Reissue 2012).

Section 4. This Ordinance shall become effective upon its passage, approval and publication as provided by law.

PASSED AND APPROVED on February \_\_, 2017.

\_\_\_\_\_  
Mayor

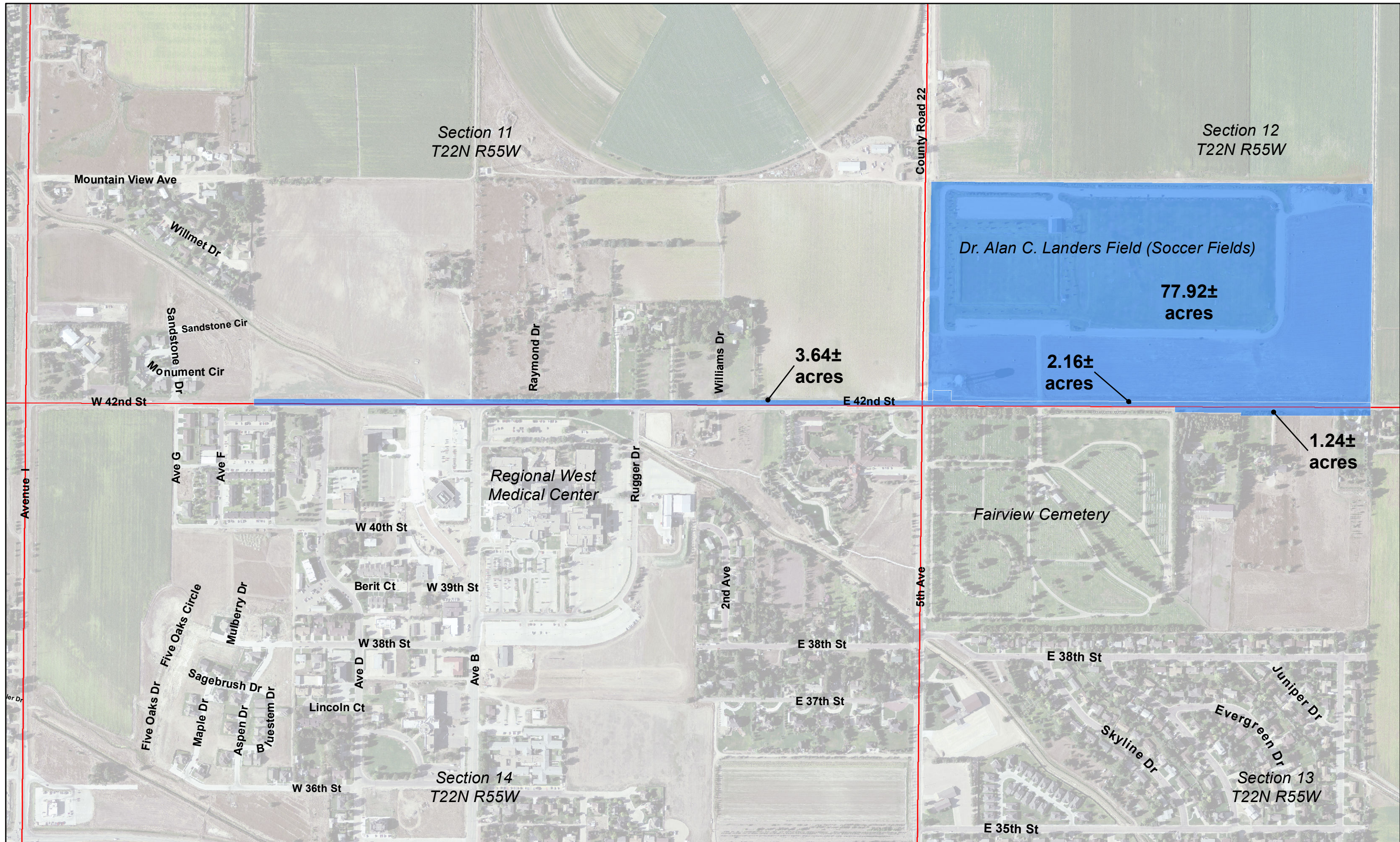
ATTEST:

\_\_\_\_\_  
City Clerk (Seal)

Approved as to form:

\_\_\_\_\_  
Deputy City Attorney





Path: P:\GIS\LocalGov\NE\County\ScottsBluff\City\Scottsbluff\Maps\Annexation\Scottsbluff Proposed Annexation - Figure 1.mxd

**Figure 1. Proposed Annexation**



1 inch = 500 feet

■ Proposed Annexation □ Section ■







**Timothy J. Arlt**  
General Manager Retail  
(402) 563-5812  
Email: [tjarlt@nppd.com](mailto:tjarlt@nppd.com)

February 3, 2017

Mr. Nathan Johnson, City Manager  
City of Scottsbluff  
2525 Circle Drive  
Scottsbluff, NE 69361

RE: Request for Annexation

Dear Mr. Johnson:

On behalf of the Nebraska Public Power District ("NPPD"), NPPD certainly supports the City of Scottsbluff in their efforts to annex the property the City of Scottsbluff owns adjacent to the Landers Soccer facility, described in the attached Corporation Warranty Deed, into Scottsbluff's corporate limits.

It would be beneficial to both NPPD and Scottsbluff if the annexed property is all within the Scottsbluff corporate boundaries. As such please accept this letter as a NPPD's support for the City of Scottsbluff intention to annex the property into the corporate limits of Scottsbluff.

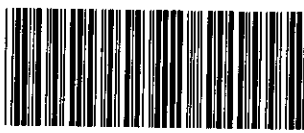
Please let me know if you have any questions.

Sincerely,

Timothy J. Arlt  
General Manager of Retail

cc: Terry Rajewich, NPPD Account Manager

**Columbus General Office**  
1414 15th Street / P.O. Box 499 / Columbus, NE 68602-0499  
**Telephone:** (402) 564-8561 / **Fax:** (402) 563-5551



2014-3468

NEBRASKA DOCUMENTARY  
STAMP TAX  
Date 7-23-2014  
\$ EX. 2 By J. Bauer  
YU

INST. 2014 3468

RECORDED  
SCOTTS BLUFF COUNTY, NE

Date 7-23-14 Time 10:09AM

*Jean A. Bauer*

REGISTER OF DEEDS

NUM PAGES 2  
DOC TAX EX. 2 PD CHG RET 7.00  
FEES 16.00 PD CHG RET 7.00  
TOTAL 16.00 CK 22.00  
REC'D TITLE EXPRESS  
RET 1208 Arc. I Ste B  
SCOTTSBLUFF NE 69361-1334

NUM INDEX 1  
COMPUTER 1  
PICTURED 1  
IMAGED 1

Return to:  
Kent A. Hadenfeldt  
Simmons Olsen Law Firm, P.C.  
1502 Second Avenue  
Scottsbluff, NE 69361

### CORPORATION WARRANTY DEED

CITY OF SCOTTSBLUFF, NEBRASKA, Grantor, a municipal corporation organized under and by virtue of the laws of the State of Nebraska, in consideration of Ten dollars, (\$10.00), and other valuable consideration received, does hereby grant, bargain, sell, convey and confirm unto Nebraska Public Power District, a public corporation and political subdivision of the State of Nebraska, Grantee, the following described real estate:

A tract of land situated in the Southwest Quarter of the Southwest Quarter of Section 12, Township 22 North, Range 55 West of the 6th P.M., Scotts Bluff County, Nebraska, more particularly described as follows: Beginning at the southwest corner of Section 12, thence northerly on the west line of Section 12, on an assumed bearing of N00°00'00"E, a distance of 193.00 feet, thence bearing N89°47'28"E, on a line parallel with and 193.00 feet north of the south line of Section 12, a distance of 63.00 feet, to the point of intersection with the northwest corner of a tract of land as described in Deed Book 105, page 612, Scotts Bluff County Register of Deed's office, thence bearing S00°00'00"W, on the west line of said referenced tract of land, and on a line being 63.00 feet east of and parallel with the west line of Section 12, a distance of 100.00 feet, to the point of intersection with the southwest corner of said referenced tract of land, and said point also being the northwest corner of a second referenced tract of land as described in Deed Book 215, page 491, thence continuing southerly on the west line of second referenced tract of land, bearing S00°00'00"W, and on a line parallel with the west line of Section 12, a distance of 15.00 feet, to the point of intersection with the southwest corner of said second referenced tract of land, said corner being 78.00 feet north of the south line of Section 12, as measured perpendicular to said south line, thence bearing N89°47'28"E, on the south line of said second referenced tract of land, and on a line being 78.00 feet north of and parallel with the south line of Section 12, a distance of 100.00 feet, to the point of intersection with the southeast corner of said second referenced tract of land, and said point being 163.00 feet east of the west line of Section 12, as measured perpendicular to said west line, thence bearing N00°00'00"E, on the east line of said second referenced tract of land, and on a line being 163.00 feet east of and parallel with said west line of Section 12, a distance of 15.00 feet, to the point of intersection with the northeast corner of said second referenced tract of land, and said point also being the southeast corner of the tract of land described in Deed Book 105, page 612, thence continuing northerly on the east line of said referenced tract of land, bearing N00°00'00"E, and on a line being 163.00 feet east of and parallel with the west line of Section 12, a distance of 100.00 feet, to the point of intersection with the northeast corner of said referenced tract of land, and said point being 193.00 feet north of the south line of Section 12, as measured perpendicular to said south line, thence bearing N89°47'28"E, on a line 193.00 feet north of and parallel with the south line of Section 12, a distance of 10.00 feet, thence bearing S00°00'00"W, on a line being 173.00 feet east of and parallel with the west line of Section 12, a distance of 193.00 feet, to the point of intersection with the south line of Section 12, thence bearing S89°47'28"W, on the south line of Section 12, a distance of 173.00 feet, to the Point of Beginning, containing an area of 0.50 acres, more or less,

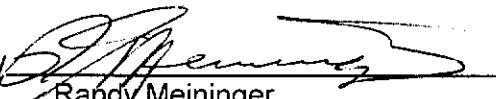
Excepting and reserving unto Grantor a right-of-way for road, signage and utility purposes in the west 50 feet and the south 50 feet of the above-described parcel of land. Grantee owns facilities that are already located in Grantor's reserved right-of-way. If at any time, for any reason, Grantor's use of the reserved right-of-way requires Grantee to relocate any of the Grantee's owned facilities in the the reserved right-of-way, Grantor agrees to pay to Grantee all costs, including but not limited to, the costs for design, engineering, approvals and permits, materials and equipment, construction, moving of any facilities and structures and equipment used in connection therewith, including labor and administrative costs, incurred by Grantee for moving such facilities.

To have and to hold the above described real estate together with all tenements, hereditaments and appurtenances thereto belonging unto Grantee and to Grantee's heirs and assigns forever.

And Grantor for itself and its successors does hereby covenant with Grantee and with Grantee's heirs and assigns that Grantor is lawfully seized of said real estate, that Grantor has good right and lawful authority to convey the same; and that Grantor warrants and will defend the title to said real estate against the lawful claims of all persons whosoever.

In witness whereof, Grantor has hereunto caused its corporate seal to be affixed and these presents signed by its Mayor.

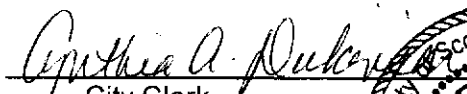
CITY OF SCOTTSBLUFF, NEBRASKA,  
A Municipal Corporation,

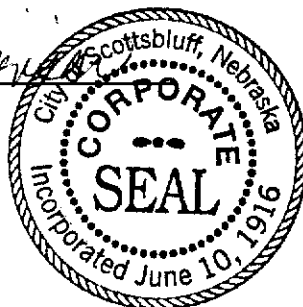
By   
Randy Meininger

Title: Mayor

Dated: July 17, 2014

ATTEST

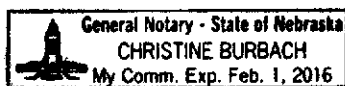
  
Cynthia A. Dukerich  
City Clerk



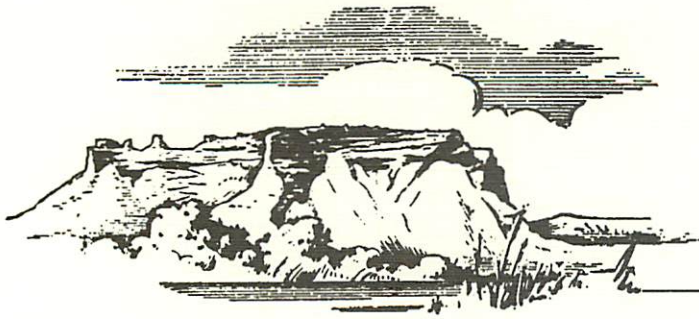
STATE OF NEBRASKA        )  
  ) ss.  
COUNTY OF SCOTTS BLUFF )

Before me, a notary public qualified in said county, personally came Randy Meininger, Mayor of the City of Scottsbluff, Nebraska, known to me to be the identical person(s) who signed the foregoing instrument and acknowledged the execution to be his act and deed.

Witness my hand and notarial seal on July 17, 2014.



  
Christine Burbach  
Notary Public



*Scotts Bluff County Commissioners*

Administration Building  
1825 10th Street  
Gering, Nebraska 69341-2487

(308) 436-6600

January 5, 2017

Mr. Nathan Johnson, City Manager  
City of Scottsbluff  
2525 Circle Drive  
Scottsbluff, NE 69361

Re: Request for Annexation

Dear Mr. Johnson:

I am writing on behalf of the Scotts Bluff County Board of Commissioners ("County"). The County now requests the City of Scottsbluff ("Scottsbluff") to annex part of the property it owns, including part of 42<sup>nd</sup> Street currently with the County from Avenue I east to one-half mile east of 5<sup>th</sup> Avenue and property adjacent to the Landers Soccer facility ("annexed property") into Scottsbluff's corporate limits.

We realize the legal description for the annexed property will have to be mutually determined by the County and Scottsbluff. It appears, however, it would be beneficial to both the County and Scottsbluff if the annexed property is all within the Scottsbluff corporate boundaries. As such please accept this letter as a request to annex the annexed property into the corporate limits of Scottsbluff.

Please let me know if you have any questions.

Yours very truly,

Mark J. Masterton, Chairman  
Scotts Bluff County Board of Commissioners





# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Resolut.2**

**Council to consider an Ordinance amending the Municipal Code regarding Park User Fees (first reading).**

**Staff Contact: Triniti Burgner, Recreation Supervisor**

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE FOR THE CITY OF SCOTTSDLUFF, NEBRASKA, AMENDING THE MUNICIPAL CODE IN REGARD TO PARK USER FEES AT CHAPTER 6, ARTICLE 6, REPEALING PRIOR PROVISIONS OF THE MUNICIPAL CODE, PROVIDING FOR PUBLICATION IN PAMPHLET FORM AND PROVIDING FOR AN EFFECTIVE DATE.

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

Section 1. Section 6-6-15.1 of the Scottsbluff Municipal Code is amended to provide as follows:  
“6-6-15.1 Park User Fees.

- (1) A charge of \$50 per field per day shall be made for use of the City’s fields for organized baseball or softball events in the City parks. For this fee, the City shall allow the use of the field and shall prepare the field and chalk the baselines once each day. If additional field preparation or chalking is requested, an additional charge of \$50 shall be made.
- (2) Any individual or organization desiring to reserve a park shelter shall pay the following fees and deposit:

Park	Shelter/Facility	Deposit	Fee	Amenities	Key
Centennial	Gazebo	\$50.00	\$50.00	E	B = Buffet Table E = Electricity G = Grill L = Lights W = Water
Frank	Cosmos (Rectangle)	\$25.00	\$25.00	E, W, G, B, L	
	Octagon	\$25.00	\$25.00	E, L	
Lacy	Lions (East)	\$25.00	\$25.00	W	
	Kiwanis (West)	\$25.00	\$25.00	E, W, B, L	Mini Park open: Sunrise to Sunset
Pioneer	Lions (Large)	\$25.00	\$25.00	E, G, B, L	
	Small	\$25.00	\$25.00	E, G, L	
Mini Park	Central	\$25.00	\$25.00		All Other Parks open: 6:00 AM – 11:00 PM
Northwood	Middle	\$25.00	\$25.00	G	
Riverside	Elks	\$25.00	\$25.00	G	
	Kiwanis	\$25.00	\$25.00		
Veteran’s	West	\$25.00	\$25.00	G	
Landers	Northeast	\$25.00	\$25.00	W	
	Southwest	\$25.00	\$25.00	W	

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

Event liability insurance in the amounts of

- \$ 1,000,000 medical liability
- \$ 2,000,000 accidents
- \$ 200,000 property damage

Damage deposits \$25.00-\$500.00

The cost of the deposit is dependent upon

- \$ Size, nature, and location of event.
- \$ Appropriate use of facility.
- \$ Timing in relation to other events.
- \$ Organization’s ability to provide support deemed necessary by Parks and Recreation Department to conduct the event.

- \$ Permitees at Lacy Park will be responsible for making arrangements to have the septic system pumped during and after their special event if in use. If the septic is not pumped, any deposit amounts will go towards taking care of that matter.
- \$ Damage deposits will be returned if facilities are left in the condition they were found in.

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

Section 2. Previously existing Sections 6-6-15.01 of the Scottsbluff Municipal Code and all other

Ordinances and parts of Ordinances in conflict herewith are repealed. Provided, however, this Ordinance shall not be construed to affect any rights, liabilities, duties or causes of action, either criminal or civil, existing or actions pending at the time when this Ordinance becomes effective.

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

PASSED AND APPROVED on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk (Seal)

Approved to form:

\_\_\_\_\_  
City Attorney

# **City of Scottsbluff, Nebraska**

**Monday, March 6, 2017**

**Regular Meeting**

## **Item Exec1**

**Council reserves the right to enter into closed session if deemed necessary if the item is on the agenda.**

**Staff Contact: City Council**