



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

Regular Meeting
March 29, 2021
6:00 PM

1. **Roll Call**
2. **Pledge of Allegiance.**
3. **For public information, a copy of the Nebraska Open Meetings Act is available for review.**
4. **Notice of changes in the agenda by the city clerk** (Additions may not be made to this agenda less than 24 hours before the beginning of the meeting unless added under Item 5 of this agenda.)
5. **Citizens with business not scheduled on the agenda** (As required by state law, no matter may be considered under this item unless council determines that the matter requires emergency action.)
6. **Closed Session**
 - a) Council reserves the right to enter into closed session if deemed necessary if the item is on the agenda as per Section 84-1410 of the Nebraska Revised Statutes.
7. **Consent Calendar: (Items in the consent calendar are proposed for adoption by one action for all items unless any member of the council requests that an item be considered separately.)**
 - a) Council to approve the minutes of the March 15, 2021 Regular Meeting.
8. **Financial Report**
 - a) Council to receive the 2020 Annual Audit Report from Contryman and Associates.
9. **Reports from Staff, Boards & Commissions:**
 - a) Council to discuss and consider action on City of Scottsbluff Façade Improvement Grants.
 - b) Council to discuss and consider action on the License and Management Agreement with Kirk Bernhardt for the Use of Municipal Property for Softball League and authorize the Mayor to sign the Agreement.
 - c) Council to discuss and consider action on approving Change Order No. 1 for the Compost Pad Cover and authorize the Mayor to sign the Change Order.
10. **Council reports** (informational only): This item is intended for Council Members to update and inform other Council Members of meetings attended since the last City Council meeting.
11. **Adjournment.**

City of Scottsbluff, Nebraska

Monday, March 29, 2021

Regular Meeting

Item Closed1

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

Staff Contact:

City of Scottsbluff, Nebraska

Monday, March 29, 2021

Regular Meeting

Item Consent1

Council to approve the minutes of the March 15, 2021 Regular Meeting.

Staff Contact: City Council

Regular Meeting
March 15, 2021

The Scottsbluff City Council met in a regular meeting on March 15, 2021 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 March 12, 2021, 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 and that anyone attending was encouraged to wear a mask and to respect social distance guidelines. It also stated 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 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 March 12, 2021. Mayor McKerrigan presided and City Clerk Wright recorded the proceedings. The meeting was called to order and the Pledge of Allegiance was recited. Mayor McKerrigan welcomed everyone and informed those in attendance that a copy of the Nebraska Open Meetings Act is posted in the back of the room on the west wall for the public's review. The following Council Members were present: Jeanne McKerrigan, Nathan Green, Jordan Colwell, Angela Scanlan, and Terry Schaub. Also present were City Attorney Kent Hadenfeldt and City Manager Dustin Rief. Absent: None. Mayor McKerrigan asked if there were any changes to the agenda. City Clerk Wright informed Council there was a request to move agenda item 13c) Council to discuss and consider action on Change Order and Authorization to proceed with Trihydro Corporation for site investigations and drafting of a permit for a new landfill and authorize the Mayor to sign the Work and Change Orders to 9b) after Claims, due to impending weather. Council Member Scanlan moved, seconded by Council Member Green to move item 13c) to 9b) on the agenda after Claims, "YEAS," Colwell, Scanlan, Green, Schaub, and McKerrigan. "NAYS," None. Absent: None. Mayor McKerrigan then asked if any citizens with business not scheduled on the agenda wished to include an item providing the City Council determines the item requires emergency action. There was none.

Moved by Council Member Schaub, seconded by Council Member Scanlan that,

- a) The minutes of the March 1, 2021 Regular Meeting be approved.
- b) The bid specifications for the repair of hail damage at the Senior Center and Transportation Facilities located throughout the City of Scottsbluff and authorizing the City Clerk to advertise for bids to be received by April 7, 2021 at 2:00 p.m. be approved.
- c) The bid specifications for the construction of the Avenue "B" Asphalt Overlay Project – West Overland to 33rd Street and authorizing the City Clerk to advertise for bids to be received by April 7, 2021 at 2:00 p.m. be approved. "YEAS," Green, Schaub, Scanlan, McKerrigan, and Colwell. "NAYS," None. Absent: None.

Moved by Council Member Schaub, seconded by Council Member Scanlan, that the following claims, be approved and paid as provided by law out of the respective funds designated in the list of claims dated March 15, 2021, as on file with the City Clerk and submitted to the City Council, "YEAS," Scanlan, McKerrigan, Schaub, Colwell, and Green. "NAYS," None. Absent: None.

CLAIMS

26 GROUP, LLC,TIF - 26 GROUP FUEL 2/28/21,1056.89; 911 CUSTOM, LLC,EQUIP MAINT-PD,108.01; ACCELERATED RECEIVABLES SOLUTIONS,WAGE ATTACHMENT,87.96; ACTION COMMUNICATIONS INC.,EQUIP MAINT-PD,238.33; ADVANCE AUTO PARTS,DEF,598.66; AGUALLO, PAUL,CDL RENEWAL,63.5; AIRGAS USA, LLC,SAFETY GLASSES,18.14; AIRPORT DEVELOPMENT,LLC,TIF - AIRPORT REDEV 2-28-21,382.14; AKAJRV 314, LLC,TIF - AULICK REDEV2/28/21,377.04;ALLO COMMUNICATIONS,LLC,LOCAL TELEPHONE CHARGES,4093.91; AMAZON.COM HEADQUARTERS,LIGHTING FOR COMPOST FACILITY,264.99; AMERICAN PUBLIC WORKS ASSOCIATION,MEMBERSHIP,720; ASSURITY LIFE INSURANCE CO,LIFE INSURANCE,32.95;AUTOZONE STORES, INC,HEADLIGHT LAMP - ENGINE 1,23.89; B & H INVESTMENTS,INC,CONTRACTUALSVC, 535.75; BLUFFS FACILITY SOLUTIONS, JAN. SUP., 475.35;CAPITALBUSINESS SYSTEMS INC.,CONT. SRVCS.,431.6; CELLCO PARTNERSHIP,CELL PHONES-PD,2787.86; CITIBANK, N.A.,EQUIP MAINT PARK,21.22; CITY OF GERING,DISPOSAL FEESFORTRASH&RECYCLING,36163.34;CLARKPRINTINGLLC,DEPTSUP,232.2;COLLABORATIVE SUMMER LIBRARY PROGRAM,PRGMG.,2017.26; COMPUTER CONNECTION INC,CONTRACTUAL-PD,44; CONSOLIDATED MANAGEMENT COMPANY,SCHOOLS & CONF-PD,368.52; CONTRACTORS MATERIALS INC.,DEPT SUPP PARK,193.06; CORE & MAIN LP,METERS,1614.15; CREDIT BUREAU OF COUNCIL BLUFFS,FEE - FEB 2021,50; CYNTHIA GREEN,DEPT SUPP ADM,333.59;DALE'S TIRE & RETREADING, INC.,TIRE REPAIRS FOR FLEET,2432.95; DEAN KENDRA,QUIT CLAIM DEED,300; DUANE E. WOHLERS,HAULING RECYCLING TO DENVER, CO,800; ENFORCEMENT VIDEO, LLC,EQUIP MAINT-PD,75; FARMERS STATE BANK,TIF - ELITE HEALTH REDEV 2/28/21,4517.93; FASTENAL COMPANY,DEPT SUP,13.17; FEDERAL EXPRESS CORPORATION,POSTAGE,155.62; FELSBURG HOLT & ULLEVIG, INC,CONTRACTUAL SVC,3651;FLOYD'S TRUCK CENTER SCOTTSBLUFF,ES #821- FILTERS,342.46; FRANCISCO'S BUMPER TO BUMPER INC,TOW SERVICE-PD,610; FREMONT MOTOR SCOTTSBLUFF, LLC,POLICE STOCK- WIRE ASSY,273.6; GALLS INC,EQUIP MAINT-PD,1563.31;GRAY TELEVISION GROUP INC,CONTRACTUAL SVC,1595;GREENING ENTERPRISES INC.,FIRE HOSE - 1 3/4 INCH,2762.6;GRUBBS ANTHONY,PERMIT REFUND,400; HAWKINS, INC.,CHEMICALS,3113.25;HD SUPPLY FACILITIESMAINTENANCELTD,DEPTSUP,293.98;HOASOLUTIONS,INC,EQUIPMENT,46374.25; HYDROTEX PARTNERS, LTD,CENTRAL GARAGE- OIL,2095.75; IDEAL LAUNDRY AND CLEANERS, INC.,RUGS, SHOP TOWELS, MOPS,661;INGRAM LIBRARY SERVICES INC,COLL.,807.05; INTERNAL REVENUE SERVICE,WITHHOLDINGS,64524.36; INTERSTATE INDUSTRIAL SERVICE,CONTRACTUAL SVC,135.52;INTRALINKS, INC,DATTO ALTO BACKUP - JAN 2021 (ADM, PD, WATER),5049.5; INVENTIVE WIRELESS OF NE, LLC,INTERNET,35.9; KNOW HOW LLC,DEPT SUP,590.82; LAWSON PRODUCTS, INC,CENTRAL GARAGE- MISC PARTS & TOOLS,224.61;LEE BHM CORP,PUBLISHING,1293.68; LEXISNEXIS RISK DATA MANAGEMENT,CONSULTING-PD,100;M.C. SCHAFF & ASSOCIATES, INC,DEPT CNTRCL SRVCS,7442.5; MACQUEEN EQUIPMENT INC,EQUIPMENT MTNC,1583.1; MADISON NATIONAL LIFE,INSURANCE,2683.77; MATHESON TRI-GAS INC,RENT MACHINES,61.49; MENARDS, INC,SHED LIGHTS REPAIR,1548.88; MICHAEL B KEMBEL,CHECK OVERHEAD DOORS ON SHOP BUILDINGS,741.46; MIDWEST CONNECT, LLC,UB MAILING - FEBRUARY 2021,1941.97; MIDWEST MACHINERY & SUPPLY CO,POSTS

FOR GUARD RAILS,620.36; MORFORDS DECORATIONG CENTER INC,STRCTRS.,79235; MUNIMETRIX SYSTEMS CORP,IMAGE SILO - FEB 2021,39.99; NE CHILD SUPPORT PAYMENTCENTER,NECHILDSUPPORTPYBLE,1415.1;NEDEPTOFREVENUE,WITHHOLDINGS, 23004.72; NE PLANNING & ZONING,2021 NPZA DIGITAL SPRING WORKSHOP,100; NEBRASKA INTERACTIVE, LLC,DRIVERS LICENSE REQ - FEB 2021,6; NEBRASKA MACHINERY CO,EQUIP MAINT ADM,712.06; NEBRASKA PUBLIC POWER DISTRICT,ELECTRIC,40323.99; NEBRASKA RURAL RADIO ASSOCIATION,CONTRACTUAL SVC,580;NEBRASKA SAFETY & FIRE EQUIPEMENT INC.,FIRE SPRINKLER FLUSH & REPAIRS,439; NEBRASKA SALT AND GRAIN CO,1 LOAD ICE SLICER,4111.73; OCLC ONLINE COMPUTER LIBRARY CENTER, INC,CONT. SRVCS.,378.16;OMAHA WORLD- HERALD COMPANY,SBSCR.,612.35; ONE CALL CONCEPTS, INC,CONTRACTUAL,51.86; OWEN DEVELOPMENT, LLC,TIF - OWEN ORAL SUR REDEV 2/28/21,350.38; PANHANDLE COOPERATIVE ASSOCIATION,FLEET FUEL,19618.5;PANHANDLE ENVIRONMENTAL SERVICES INC,SAMPLES,357;PAUL REED CONSTRUCTION & SUPPLY, INC,23 CLUB BALLPARK IMPROVEMENTS,31420.23;PIVO, INC.,TIF - HIGH PLAINS BUD REDEV - 2/28/21,325.22; PLATTE VALLEY BANK,HEALTH SAVINGS ACCOUNT,14249.69; PRISM CORPORATE SOLUTIONS LLC,DEP. SUP.,582; QUILL CORPORATION,DEPT SUPPL-PD,476.83; REAMS SPRINKLER SUPPLY CO.,DEPT SUPP CEM,314.26; REGIONAL CARE INC,CLAIMS,18916.26; ROOSEVELT PUBLIC POWER DISTRICT,PUMPING POWER,2062.54; ROSE DREW, INC,DEP. SUP.,97.69; RUSSELL INDUSTRIES INC,EQUIP MAINT,2010.95; S M E C,EMPLOYEE DEDUCTIONS,156.27; SAFELITE FULFILLMENT, INC,VEHICLE MAINT PARK,329.98; SANDBERG IMPLEMENT, INC,EQUIP MAINT PARK,1725.84;SCADBERT INC,STRCTRS.,51360; SCB FIREFIGHTERS UNION LOCAL 1454,FIRE EE DUES,300; SCB IBEW 1597 UNION DUES,SCB IBEW 1597 UNION DUES,462.29; SCOTTIES POTTIES INC,CONTRACTUAL,475; SCOTTS BLUFF COUNTY COURT,LEGAL FEES-PD,268; SCOTTSBLUFF MOTOR CO, INC,VEH MAINT-PD,176.69; SCOTTSBLUFF POLICE OFFICERS ASSOCIATION,POLICE EE DUES,1014; SECRETARY OF STATE,BIENNIAL REPORT - LEASING CORP,20;SHERWIN WILLIAMS,GROUND MAINT PARK,93.58; SIMMONS OLSEN LAW FIRM, P.C.,CONTRACUTAL,11548.79; SIMON CONTRACTORS,PATHWAY,3302.88; SOUNDSLEEPER SECURITY INC.,CONTRACTUAL-PD,14.95; STATE FIRE MARSHALL,INSTRUCTOR I CERTIFICATION - SIX PERSONNEL,300; STATE HEALTH LAB,SAMPLES,197; THE PEAVEY CORP,INVEST SUPPL-PD,317.9; UNION BANK & TRUST,RETIREMENT,39622.24; US BANK,NATIONAL FIRE PROTECTION ASSOCIATION CODE REFERENC,4599.68; WESTERN NE COMMUNITY COLLEGE,CENTRAL GARAGE- A/C TRAINING WAYNE LUND,536; WESTERN PATHOLOGY CONSULTANTS, INC,RANDOM TESTING - FEB 2021,56.25; WESTERN STATES BANK,TIF - REGANIS REDEV. 2/28/21,1022.88; WESTERN TRAVEL TERMINAL, LLC,VEH MAINT-PD,353; WYOMING CHILD SUPPORT ENFORCEMENT,CHILD SUPPORT,738.08;WYOMING FIRST AID & SAFETY SUPPLY, LLC,FIRST AID KIT SUPPLIES,548.6;YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE,YMCA,765; ZM LUMBER INC,GROUND MAINT PARK,353.39;

Ms. Annie Folck, Engineer with the City of Gering, approached Council regarding the agenda item of discussing and considering action on the Change Order and Authorization to Proceed with

Trihydro Corporation for site investigations and drafting of a permit for a new landfill. Ms Folck gave some background on the project, explaining the cities entered into the agreement with Trihydro in May of 2018. During that time there had been around nine different sites evaluated, with one site North of Scottsbluff being chosen. She then went on to explain the Change Order, citing two major reasons for the additional cost. The first reason was due to additional meetings that had to be held during the extended time frame. The second is due to groundwater located at the site being deeper than originally anticipated. Ms. Folck explained this is good, but because the price to drill the monitoring wells is determined by cost per foot, makes the cost more expensive. She explained Trihydro is requesting an increase of \$233,012 and asking for authorization of Step 2, which is current application development to develop the permit and submitting to DEQ.

Ms. Folck stated the current landfill has a life span through 2026, explaining we are right on track with the timing for the new landfill; however, she added, we do not have time to lose. Council Member Green asked if we were getting any closer to the Interlocal Agreement creating an Independent Agency. Ms. Folck answered we have not had many conversations regarding the Agreement because the main thing right now is trying to locate a site, get due diligence done and getting cost assessments.

After discussion, Council Member Green made a motion to approve the Change Order and Authorization to Proceed with Trihydro Corporation for site investigations and drafting of a permit for a new landfill and authorize the Mayor to sign the Work and Change Orders, with a caveat we keep the Interlocal Agreement to create the Independent Agency as a definite priority. This was seconded by Council Member Scanlan, "YEAS," Colwell, McKerrigan, Green, and Scanlan. "NAYS," Schaub. Absent: None.

City Manager Rief presented the February 2021 Financial Report, stating we are in good shape to make it through budget; we are watching overtime, but overall everything looks good. Council Member Scanlan moved, seconded by Council Member Schaub to approve the February 2021 Financial Report, "YEAS," McKerrigan, Green, Colwell, Scanlan, and Schaub. "NAYS," None. Absent: None.

Mayor McKerrigan opened the Public Hearing at 6:14 p.m. to discuss and consider action on a Class IB Liquor License for Marez, LLC d/b/a Oasis, 1722 Broadway, Scottsbluff, NE.

Mr. Anthony Marez, Oasis Manager and Police Chief Kevin Spencer were present to answer questions regarding the liquor License. The following exhibits, presented on behalf of the City Council, were entered into record: 1) Marez, LLC d/b/a Oasis Liquor License Application; 2) City Council check list for section 53-132 cum. supp. 2016; 3) written statement of Police Chief Kevin Spencer dated March 12, 2021; 4) written statement of City Clerk dated March 15, 2021; 5) written statement from Development Services Department dated March 9, 2021.

Mr. Marez approached Council and explained he is opening the business as a tribute to his late father who was well known in the entertainment industry. He added the business will be located in the old 18th Street Bar building at 1722 Broadway. His target is to collaborate with both young and old crowds, providing an atmosphere for both. He also informed Council he has registered to take the State alcohol training and added all employees will be required to take the class as well.

Police Chief Kevin Spencer came forward and explained he conducted an extensive background check and met with Mr. Marez. He stated he is very serious about the business and following the rules. In addition, he did appear before the Liquor License Investigatory Board and received a positive recommendation; including there is nothing that would indicate he is not fit, willing, and able to obtain the license.

There were no comments from the public. Mayor McKerrigan closed the public hearing at 6:24 p.m.

Council Member Green moved, seconded by Council Member Schaub to send a positive recommendation to the Nebraska Liquor Control Commission for Marez, LLC d/b/a Oasis Class IB

Liquor License pursuant to Nebraska §53-132 (2)a, (2)b, (2)c, and (2)d, “YEAS,” Colwell, Scanlan, Green, Schaub, and McKerrigan. “NAYS,” None. Absent: None.

RESOLUTION NO. 21-03-01

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

1. On March 15, 2021 the matter of the application of a Class IB liquor license for Marez, LLC d/b/a Oasis, 1722 Broadway Scottsbluff, NE 69361 came on for consideration by the Council. The following exhibits were offered and received:

Exhibit 1 - Application of Class IB liquor license for Marez, LLC, d/b/a Oasis, 1722 Broadway, Scottsbluff, NE 69361

Exhibit 2 - City Council Check List for Section 53-132 (Reissue 2016)

Exhibit 3 - Written statement of Police Chief dated March 12, 2021

Exhibit 4 - Written statement of City Clerk dated March 15, 2021

Exhibit 5 - Written statement of Development Services Department dated March 9, 2021

2. Witnesses were sworn and testimony was received in support of the application at the public hearing on this date from Anthony M. Marez, Manager; Police Chief Kevin Spencer spoke on behalf of the City.
3. Upon consideration of the evidence and the criterion to be considered by the City Council pursuant to law, the City Council finds as follows:
 - a. Applicant has demonstrated a fitness, willingness, and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act.
 - b. Applicant has met its burden with regard to the check list provided by Section 53-132 R.R.S. (2016) and demonstrates a willingness and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act and its management and control appears to be sufficient to insure compliance with such rules and regulations.
4. By reason of the above, the Applicant has met the burden of proof and persuasion in producing evidence pertaining to the criterion prescribed in the Nebraska Statutes. Based on the above findings, the City Council approves the application and recommends to the Nebraska Liquor Control Commission that a Retail Class IB liquor license be issued for Marez, LLC d/b/a Oasis at the premises described in the application.
5. The City Clerk shall transmit a copy of this Resolution to the Commission.
6. Cost of publication: \$11.92.

Passed and approved this 15th day of March 2021.

Mayor

ATTEST:

City Clerk

“seal”

Mr. Kirby A. Case approached Council regarding being named the Liquor License Manager of Western Travel Terminal, LLC d/b/a Western Travel Terminal, 822 S. Beltline Hwy West, Scottsbluff, NE. Mr. Case explained he has retired from his previous job and is now taking on a new venture. He admitted he has no experience and explained this is something totally different from anything he has done. He added he has taken the alcohol training from the State Patrol, however, and stated every employee has to take the training as well. In addition, he informed Council all the alcohol is kept in locked containers, with only he and the store manager having access to the keys and recently they have updated all security cameras on the premises to include sound.

Police Chief Spencer came forward and stated there is nothing to prohibit Mr. Case from being named the manager as he is fit, willing, and able.

Council Member Schaub moved, seconded by Council Member Scanlan to make a positive recommendation to the Nebraska Liquor Control Commission naming Kirby A. Case as the Liquor License Manager of Western Travel Terminal, LLC d/b/a Western Travel Terminal, 822 S. Beltline Hwy West, Scottsbluff, NE., “YEAS,” Green, Schaub, Scanlan, McKerrigan, and Colwell. “NAYS,” None. Absent: None.

Ms. Terry Rajewich Accounts Manager for Nebraska Public Power District presented the Scotts Bluff County Trend Study, focusing on Labor Force and Employment; Resident and Work Flow Patterns; Population Changes due to Migration and Mortality; and Retail Sales and Income Levels. The study showed the population of Scottsbluff is declining; however the pull factor for retail sales is 1.97%, signifying we are a strong retail center for this area.

City Manager Rief presented the findings of the School Safety Zone Study to Council explaining the recommendations of the study findings. The recommendations include:

- Scottsbluff Public Schools adding security.
- The City hiring crossing guards (in place).
- Adding additional parking northwest of the SHS building to accommodate 40-50 spaces.
- Partnership between the School and the City to improve signage and crosswalks with a possible elimination of the 4th Avenue crosswalk and maintaining the 20 mph limit school zone in front of SHS.
- 23 Club Partnership to improve shared parking lot to fields northwest of school.
- Future considerations of resident permits for exclusive parking in front of their homes and reconfiguring and improving passageway north of the school to accommodate extra access points and additional parking.

Mr. Rief did request, with the last bullet point that we engage in conversations with the neighborhoods before making any future commitments to the recommendation. He also asked that Council only approve the recommendation in the study dealing with parking. The other recommendations

need to be taken under consideration when we can have further in depth discussions and review.

Council Member Colwell moved, seconded by Council Member Scanlan to make a recommendation to go forward on the additional parking proposal and to take under advisement the other recommendations listed below the parking proposal in the study, “YEAS,” Scanlan, McKerrigan, Schaub, Colwell, and Green. “NAYS,” None. Absent: None.

Regarding the letter for recertification in the State of Nebraska Economic Development Certified Community Program, Ms. Starr Lehl, Economic Development Director, approached Council explaining this program has been around for a long time and is administered through the Nebraska Department of Economic Development. She added Scottsbluff was one of the first communities to become certified; our certification is up for renewal and this letter is one of the first steps to become recertified. Council Member Colwell made a motion to approve the Letter for Recertification in the State of Nebraska Economic Development Certified Community Program and authorize the Mayor to sign the letter. This was seconded by Council Member Scanlan. “YEAS,” Schaub, Colwell, McKerrigan, Green and Scanlan. “NAYS,” None. Absent: None

Under Council Reports, Council Member Schaub asked Ms. Lehl to give a report on WNED. Ms. Lehl stated they discussed Land Banks and seeing if communities were current on their nuisance and abatement Ordinances. Council Member Green presented a certificate from the Census Bureau thanking the City for their participation.

Council Member Schaub moved, seconded by Council Member Scanlan to adjourn the meeting at 7:22 p.m., “YEAS,” McKerrigan, Green, Colwell, Scanlan, and Schaub. “NAYS,” None. Absent: None.

Mayor

Attest:

City Clerk

City of Scottsbluff, Nebraska

Monday, March 29, 2021

Regular Meeting

Item Fin Rep1

Council to receive the 2020 Annual Audit Report from Contryman and Associates.

Staff Contact: Liz Loutzenhiser, Finance Director

Agenda Statement

Item No.

For meeting of: **March 29, 2021**

AGENDA TITLE: Presentation of audit for year ended 9-30-20

SUBMITTED BY DEPARTMENT/ORGANIZATION: Finance

PRESENTATION BY: Contryman Associates, P.C.

SUMMARY EXPLANATION: Jada Thompson, CPA with Contryman Associates, P.C. will present the audit for year ended 9-30-20.

BOARD/COMMISSION RECOMMENDATION:

STAFF RECOMMENDATION:

EXHIBITS

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

Other (specify) ☒ audit report _____

NOTIFICATION LIST: Yes ☐ No ☐ Further Instructions ☐

APPROVAL FOR SUBMITTAL: _____
City Manager

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

FINANCIAL STATEMENTS
And
INDEPENDENT AUDITOR'S REPORT

September 30, 2020

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, 2020, 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

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

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, 2020, and the respective changes in financial position, and where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 44-51, 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 52-58 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other Supplementary Information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2021 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Scottsbluff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Scottsbluff's internal control over financial reporting and compliance.



Certified Public Accountants
Scottsbluff, Nebraska

March 24, 2021

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

September 30, 2020

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, 2020. 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, 2020, by \$86,154,262 (net position). Of this amount, \$25,056,514 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of September 30, 2020, the City's governmental funds reported combined ending fund balances of \$22,022,678. This is an increase of \$283,099 in comparison with the prior year.
- As of September 30, 2020, unassigned fund balance for governmental funds was \$9,299,513, or 107.2% 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, 2020. 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, 2020

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 and central garage services. Because the self-funding services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The geographic information and central garage services are shown as a business-type function and have been included within the business-type activities in the government-wide financial statements.

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

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

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2020

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 29-43 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 \$86,154,262 at September 30, 2020.

By far the largest portion of the City's net position (55 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, 2020 and 2019

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 35,194,136	\$ 32,465,791	\$ 12,864,410	\$ 11,029,921	\$ 48,058,546	\$ 43,495,712
Capital assets	32,101,886	31,241,182	21,572,383	21,975,954	53,674,269	53,217,136
Other noncurrent assets	-	-	620,243	539,036	620,243	539,036
Total assets	67,296,022	63,706,973	35,057,036	33,544,911	102,353,058	97,251,884
Current liabilities	2,784,257	2,839,294	1,234,620	1,188,090	4,018,877	4,027,384
Long-term liabilities outstanding	4,584,910	3,510,786	625,229	863,145	5,210,139	4,373,931
Total liabilities	7,369,167	6,350,080	1,859,849	2,051,235	9,229,016	8,401,315
Deferred inflow of resources	6,969,781	4,730,792	-	-	6,969,781	4,730,792
Net assets						
Net investment in capital assets	26,876,825	26,788,562	20,877,514	20,882,133	47,754,339	47,670,695
Restricted	6,448,438	7,985,630	620,243	539,036	7,068,681	8,524,666
Committed	6,274,727	5,551,341	-	-	6,274,727	5,551,341
Assigned	-	-	-	-	-	-
Unrestricted	13,357,085	12,300,568	11,699,430	10,072,507	25,056,515	22,373,075
Total net position	\$ 52,957,075	\$ 52,626,101	\$ 33,197,187	\$ 31,493,676	\$ 86,154,262	\$ 84,119,777

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2020

At September 30, 2020, 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, 2020 and 2019

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 396,019	\$ 563,036	\$ 11,226,973	\$ 10,585,548	\$ 11,622,992	\$ 11,148,584
Operating grants and contributions	75,604	113,937	-	-	75,604	113,937
Capital grants and contributions	336,903	375,413	-	-	336,903	375,413
General revenues:						
Property taxes	1,883,185	1,726,546	-	-	1,883,185	1,726,546
Sales and use tax	6,676,350	6,085,058	-	-	6,676,350	6,085,058
Other taxes	1,361,906	1,377,291	-	-	1,361,906	1,377,291
Intergovernmental	1,880,411	1,847,024	-	-	1,880,411	1,847,024
Investment income	527,437	787,902	223,438	303,710	750,877	1,091,612
Gain (loss) from sale of assets	(1,176)	109,109	56,047	(83,324)	54,871	25,785
Miscellaneous	2,218,254	2,175,970	70,490	81,388	2,288,744	2,257,358
Total revenues	15,354,893	15,161,286	11,576,948	10,887,322	26,931,843	26,048,608
Expenses:						
General government	7,043,271	4,437,589	-	-	7,043,271	4,437,589
Public safety	5,201,910	5,182,697	-	-	5,201,910	5,182,697
Transportation	3,214,112	2,959,772	-	-	3,214,112	2,959,772
Public health	207,384	183,211	-	-	207,384	183,211
Culture and recreation	2,122,798	2,378,048	-	-	2,122,798	2,378,048
Public works	254,313	242,996	-	-	254,313	242,996
Interest on long-term debt	83,540	113,216	-	-	83,540	113,216
Environmental services	-	-	2,276,649	2,301,844	2,276,649	2,301,844
Wastewater	-	-	2,228,185	2,142,334	2,228,185	2,142,334
Water	-	-	1,757,168	1,651,392	1,757,168	1,651,392
Electric	-	-	44,362	49,182	44,362	49,182
Stormwater	-	-	149,517	117,005	149,517	117,005
Geographic information systems	-	-	59,946	77,516	59,946	77,516
Central garage	-	-	254,205	311,327	254,205	311,327
Total expenses	18,127,326	15,497,527	6,770,032	6,650,600	24,897,358	22,148,129
Increase (decrease) in net assets before transfers	(2,772,433)	(336,241)	4,806,916	4,236,722	2,034,485	3,900,479
Transfers in (out)	3,103,405	3,360,693	(3,103,405)	(3,360,693)	-	-
Increase (decrease) in net assets	330,972	3,024,452	1,703,511	876,029	2,034,485	3,900,479
Net assets, October 1	52,626,103	49,601,651	31,493,676	30,617,647	84,119,777	80,219,298
Net assets, September 30	\$ 52,957,075	\$ 52,626,103	\$ 33,197,187	\$ 31,493,676	\$ 86,154,262	\$ 84,119,777

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2020

GOVERNMENTAL ACTIVITIES

Governmental activities increased the City's net position by a total of \$330,974. Key elements in this increase follows:

- Reduced Economic Development expenditures during the year ended September 30, 2020.
- Reduction of General Fund expenditures due to COVID-19 related shut downs of City amenities.

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the city's net position by \$1,703,511. Key elements in this increase follows:

- Water, wastewater and sanitation revenues were all over budgeted amounts. Personnel, operating and contractual expenses were below budgeted amounts for all three funds.
- Additional reduced expenses in all business type funds from delayed capital improvements due to pandemic shut down and logistical delays.

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, 2020, the City's governmental funds reported combined ending fund balances of \$22,022,678, an increase of \$283,099 in comparison with the prior year. This increase was largely due to decreased Economic Development activity and the closure of City amenities due to the COVID pandemic.

The general fund is the chief operating fund of the City. At September 30, 2020, the unassigned fund balance of the general fund was \$9,299,513. 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 107 percent of total general fund expenditures.

The fund balance of the City's general fund increased by \$1,096,899 during 2020. This increase was a result of a reduction in expenditures while revenues remained relatively flat as compared to the prior year. Personnel expense was under budget \$517,179 and \$203,404 less in actual expense than the prior year. Supplies expenditures were \$108,306 less than budgeted and contractual services were \$255,826 less than budgeted. The majority of the reduced expenses were related to the pandemic shutdown and reduction of City amenity services.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2020

PROPRIETARY FUNDS

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

Unrestricted net position of the sanitation, wastewater system, water system, electric system, and stormwater system amounted to \$2,662,929, \$3,395,726, \$3,627,184, \$1,820,813, and \$625,934 respectively, at September 30, 2020. 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:

- \$993,821 positive variance in taxes. Sales tax receipts were \$900,536 over budget and hotel occupation tax receipts were \$1,032 over budget.
- Franchise Tax was \$88,457 over budget due to the Allo Communications contract settlement.
- \$517,179 positive variance in general fund payroll and benefit expense.
- \$250,000 was budgeted in contingency to cover any unforeseen costs that may arise during the year. No contingency items were incurred.

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2020, was \$53,674,269 (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, 2020 and 2019

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 554,216	\$ 554,216	\$ 1,525,791	\$ 1,525,791	\$ 2,080,007	\$ 2,080,007
Inventory	2,629,113	2,629,113	-	-	2,629,113	2,629,113
Construction in progress	815,177	242,517	324,373	232,891	1,139,550	475,408
Buildings and improvements	6,528,036	6,815,998	2,549,414	2,660,012	9,077,451	9,476,010
Equipment and vehicles	3,222,101	3,471,763	2,228,035	2,143,685	5,450,135	5,615,448
Infrastructure	18,353,238	17,527,575	10,770,560	10,841,324	29,123,798	28,368,899
Plant in service	-	-	4,174,215	4,572,251	4,174,215	4,572,251
Total	\$ 32,101,880	\$ 31,241,182	\$ 21,572,388	\$ 21,975,954	\$ 53,674,269	\$ 53,217,136

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2020

Major capital asset events during 2020 included the following:

- Transportation Department - Residential Chip Seal Project \$2,318,264
- Police Department – 2 new patrol vehicles \$78,731
- Fire Department – new Fire Inspector pickup \$34,648
- Emergency Management – 2 new tornado sirens \$54,432
- Parks Department – new wide area mower \$32,158
- Sanitation Department – 2 new refuse trucks \$461,225

Additional information on the City's capital assets can be found in Note 4 of the notes to the financial statements on pages 37-38 of this report.

LONG-TERM DEBT

At September 30, 2020, the City of Scottsbluff had total bonded debt outstanding of \$4,855,000. This entire amount represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

Additional information on the City's long-term debt can be found in Note 5 of the notes to the financial statements on pages 38-39 of this report.

City of Scottsbluff
Outstanding Bonded Debt
September 30, 2020 and 2019

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
General obligation bonds	\$ 4,453,700	\$ 3,009,027	\$ 371,300	\$ 440,973	\$ 4,825,000	\$ 3,450,000
Revenue bonds	735,000	1,405,000	-	-	735,000	1,405,000
Total	<u>\$ 5,188,700</u>	<u>\$ 4,414,027</u>	<u>\$ 371,300</u>	<u>\$ 440,973</u>	<u>\$ 5,560,000</u>	<u>\$ 4,855,000</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 .90%, with an actual increase in valuation from the prior year of approximately \$28.2 million.
- For the 2021 budget, the projection for sales tax was budgeted at a 10.0% increase to more align with actual receipts in the most recent years.
- Lodging occupation tax receipts declined significantly due to the pandemic. Budgeted amounts remained flat.
- NPPD lease revenues projections we anticipated to be approximately 4.5% higher due to increased power use and renegotiation of the City's lease agreement.

The utility rates were not increased for the 2021 budget year with the exception of the Sanitation Department. Sanitation rates were increased 3.0% as in prior years to allow for the sinking of funds for future landfill siting and operations.

All of these factors were considered in preparing the City's budget for the 2021 fiscal year.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2020

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, 2020

		Primary Government	
	Governmental	Business-type	Total
	Activities	Activities	
ASSETS			
Current assets:			
Equity in pooled cash	\$ 25,316,491	\$ 11,395,241	\$ 36,711,732
Funds held by county treasurer	118,739	-	118,739
Net receivables:			
Taxes	2,130,193	-	2,130,193
Accounts and unbilled	-	1,082,454	1,082,454
Special assessments	635,715	-	635,715
Notes receivable	6,603,378	-	6,603,378
Accrued interest	44,495	12,122	56,617
Governmental unit	238,882	-	238,882
Other receivables	106,243	-	106,243
Inventory	-	374,593	374,593
Total current assets	<u>35,194,136</u>	<u>12,864,410</u>	<u>48,058,546</u>
Noncurrent assets:			
Restricted investments	-	620,243	620,243
Capital assets - non-depreciable	3,998,506	1,850,164	5,848,670
Net capital assets - depreciable	<u>28,103,380</u>	<u>19,722,219</u>	<u>47,825,599</u>
Total noncurrent assets	<u>32,101,886</u>	<u>22,192,626</u>	<u>54,294,512</u>
Total assets	<u>\$ 67,296,022</u>	<u>\$ 35,057,036</u>	<u>\$ 102,353,058</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 1,194,279	\$ 433,544	\$ 1,627,823
Accrued interest payable	36,361	6,275	42,636
Other accrued expenses	295,054	244,333	539,387
Notes and warrants payable	1,258,563	268,070	1,526,633
Unearned billings	-	282,398	282,398
Total current liabilities	<u>2,784,257</u>	<u>1,234,620</u>	<u>4,018,877</u>
Noncurrent liabilities:			
Bonds and notes payable	3,930,137	420,524	4,350,661
Accrued compensated absences	654,773	204,705	859,478
Total noncurrent liabilities	<u>4,584,910</u>	<u>625,229</u>	<u>5,210,139</u>
Total liabilities	<u>7,369,167</u>	<u>1,859,849</u>	<u>9,229,016</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue - insurance proceeds	678,150	-	678,150
Unavailable revenue - notes receivable	<u>6,291,631</u>	<u>-</u>	<u>6,291,631</u>
Total deferred inflow of resources	<u>6,969,781</u>	<u>-</u>	<u>6,969,781</u>
NET POSITION			
Net investment in capital assets	26,876,825	20,877,514	47,754,339
Restricted for:			
Debt service	3,353,541	-	3,353,541
Economic development	2,452,982	-	2,452,982
New landfill	-	620,243	620,243
Other restricted	641,915	-	641,915
Committed	6,274,727	-	6,274,727
Unrestricted	<u>13,357,084</u>	<u>11,699,430</u>	<u>25,056,514</u>
Total net position	<u>52,957,075</u>	<u>33,197,187</u>	<u>86,154,262</u>
Total liabilities and net position	<u>\$ 67,296,022</u>	<u>\$ 35,057,036</u>	<u>\$ 102,353,058</u>

See accompanying notes to the basic financial statements.

STATEMENT OF ACTIVITIES
CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED SEPTEMBER 30, 2020

		Program Revenues		
			Operating	Capital
	Expenses	Charges for	Grants and	Grants and
		Services	Contributions	Contributions
Primary government:				
Governmental activities:				
General government	\$ 7,043,271	\$ 9,521	\$ -	\$ -
Public safety	5,201,910	261,068	73,215	-
Transportation	3,214,112	38,583	-	299,817
Public health and social services	207,384	66,600	-	-
Culture and recreation:				
Library	658,115	2,967	2,389	-
Parks and recreation	1,114,683	17,280	-	37,086
Zoo	350,000	-	-	-
Public works	254,313	-	-	-
Interest on long term debt	83,536	-	-	-
Total governmental activities	<u>18,127,324</u>	<u>396,019</u>	<u>75,604</u>	<u>336,903</u>
Business type activities:				
Environmental services	2,276,649	3,001,267	-	-
Wastewater	2,228,185	2,709,180	-	-
Water	1,757,168	2,257,139	-	-
Electric	44,362	3,011,261	-	-
Stormwater	149,517	117,424	-	-
Geographic information systems	59,946	-	-	-
Central Garage	254,205	130,702	-	-
Total business type activities	<u>6,770,032</u>	<u>11,226,973</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 24,897,356</u>	<u>\$ 11,622,992</u>	<u>\$ 75,604</u>	<u>\$ 336,903</u>

General Revenues:

Taxes:

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

Intergovernmental

Investment income

Gain (loss) from sale of assets

Miscellaneous

Net transfers

Total general revenues and transfers

Change in net position

Net position, October 1

Net position, September 30

See accompanying notes to the basic financial statements.

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business type Activities	Total
\$ (7,033,750)	\$ -	\$ (7,033,750)
(4,867,626)	-	(4,867,626)
(2,875,712)	-	(2,875,712)
(140,784)	-	(140,784)
(652,759)	-	(652,759)
(1,060,317)	-	(1,060,317)
(350,000)	-	(350,000)
(254,313)	-	(254,313)
(83,536)	-	(83,536)
<u>(17,318,798)</u>	<u>-</u>	<u>(17,318,798)</u>
-	724,618	724,618
-	480,995	480,995
-	499,971	499,971
-	2,966,899	2,966,899
-	(32,093)	(32,093)
-	(59,946)	(59,946)
-	(123,503)	(123,503)
<u>-</u>	<u>4,456,941</u>	<u>4,456,941</u>
<u>(17,318,798)</u>	<u>4,456,941</u>	<u>(12,861,857)</u>
204,430	-	204,430
835,510	-	835,510
508,025	-	508,025
125,466	-	125,466
157,550	-	157,550
52,205	-	52,205
6,676,350	-	6,676,350
1,361,906	-	1,361,906
1,880,411	-	1,880,411
527,437	223,438	750,875
(1,176)	56,047	54,872
2,218,254	70,490	2,288,744
3,103,405	(3,103,405)	-
<u>17,649,772</u>	<u>(2,753,430)</u>	<u>14,896,342</u>
330,974	1,703,511	2,034,485
52,626,101	31,493,676	84,119,777
<u>\$ 52,957,075</u>	<u>\$ 33,197,187</u>	<u>\$ 86,154,262</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	General Fund	Transportation Fund	Economic Development Fund	Debt Service Fund
ASSETS				
Equity in pooled cash	\$ 8,731,575	\$ 3,943,386	\$ 3,025,597	\$ 3,293,876
Funds held by county treasurer	13,024	39,486	-	37,474
Net receivables:				
Taxes	953,314	379,003	189,684	408,058
Special assessments	-	-	-	635,715
Notes receivable	-	-	6,603,378	-
Accrued interest	8,870	4,012	3,086	22,092
Governmental unit	1,461	226,669	-	-
Other receivables	42,411	1,595	56,038	-
Total assets	<u>\$ 9,750,655</u>	<u>\$ 4,594,151</u>	<u>\$ 9,877,783</u>	<u>\$ 4,397,215</u>
LIABILITIES				
Accounts payable	\$ 106,332	\$ 30,829	\$ 817,054	\$ -
Accrued salaries	234,837	33,316	4,128	-
Other accrued expenses	14,635	1,619	241	-
Total liabilities	<u>355,804</u>	<u>65,764</u>	<u>821,423</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue - property taxes	95,357	299,951	-	417,885
Unavailable revenue - insurance proceeds	-	-	-	-
Unavailable revenue - special assessments	-	-	-	625,789
Unavailable revenue - notes receivable	-	-	6,603,378	-
Total deferred inflow of resources	<u>95,357</u>	<u>299,951</u>	<u>6,603,378</u>	<u>1,043,674</u>
FUND BALANCES				
Restricted for:				
Debt service	-	-	-	3,353,541
Economic development	-	-	2,452,982	-
Other restricted	-	-	-	-
Committed	-	4,228,435	-	-
Unrestricted	9,299,513	-	-	-
Total fund balances	<u>9,299,513</u>	<u>4,228,435</u>	<u>2,452,982</u>	<u>3,353,541</u>
Total liabilities and fund balances	<u>\$ 9,750,655</u>	<u>\$ 4,594,151</u>	<u>\$ 9,877,783</u>	<u>\$ 4,397,215</u>

See accompanying notes to the basic financial statements.

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,111,643	\$ 7,052	\$ 2,451,082	\$ 22,564,211
-	-	28,755	118,739
-	-	200,134	2,130,193
-	-	-	635,715
-	-	-	6,603,378
1,112	7	2,494	41,673
5,478	-	5,274	238,882
-	-	6,199	106,243
<u>\$ 1,118,233</u>	<u>\$ 7,059</u>	<u>\$ 2,693,938</u>	<u>\$ 32,439,034</u>
\$ 165,113	\$ -	\$ 74,951	\$ 1,194,279
-	-	6,032	278,313
-	-	246	16,741
<u>165,113</u>	<u>-</u>	<u>81,229</u>	<u>1,489,333</u>
-	-	206,532	1,019,725
678,150	-	-	678,150
-	-	-	625,789
-	-	-	6,603,378
<u>678,150</u>	<u>-</u>	<u>206,532</u>	<u>8,927,042</u>
-	-	-	3,353,541
-	-	-	2,452,982
37,086	-	604,829	641,915
237,882	7,059	1,801,349	6,274,727
-	-	-	9,299,513
<u>274,968</u>	<u>7,059</u>	<u>2,406,178</u>	<u>22,022,678</u>
<u>\$ 1,118,233</u>	<u>\$ 7,059</u>	<u>\$ 2,693,938</u>	<u>\$ 32,439,034</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Total Governmental Fund Balances	\$ 22,022,678
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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.	32,101,886
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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.	2,755,082
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Deferred inflow of resources in governmental fund financials for property taxes, special assessments and notes receivable is shown as revenue for government wide financials.	1,957,262
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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	\$ 36,361
Bonds payable	1,258,563

Due in more than one year:

Bonds payable	3,930,137
Compensated absences	654,773

(5,879,834)

Net position of governmental activities	\$ <u>52,957,075</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, 2020**

	General Fund	Transportation Fund	Economic Development Fund	Debt Service Fund
Revenues:				
Taxes and special assessments	\$ 5,870,814	\$ 1,360,720	\$ 1,112,280	\$ 996,512
Licenses and permits	76,976	-	-	-
Intergovernmental	146,783	2,079,896	-	-
Charges for services	290,836	38,583	-	-
Investment income	162,824	72,493	66,862	99,669
Other revenue	53,622	39,465	356,190	-
Total revenues	<u>6,601,855</u>	<u>3,591,157</u>	<u>1,535,332</u>	<u>1,096,181</u>
Expenditures:				
Current operations:				
General government	627,389	-	3,571,322	694,371
Public safety	5,368,474	-	-	-
Transportation	-	1,704,745	-	-
Public health and social services	-	-	-	-
Culture and recreation:				
Library	693,765	-	-	-
Parks and recreation	953,253	-	-	-
Zoo	350,000	-	-	-
Public works	221,855	-	-	-
Capital expenditures	459,476	2,498,664	-	-
Debt service:				
Principal	-	795,322	-	-
Interest	-	55,506	-	11,311
Total expenditures	<u>8,674,212</u>	<u>5,054,237</u>	<u>3,571,322</u>	<u>705,682</u>
Excess revenues over (under) expenditures	<u>(2,072,357)</u>	<u>(1,463,080)</u>	<u>(2,035,990)</u>	<u>390,499</u>
Other financing sources (uses):				
Proceeds from debt issuance	-	2,240,000	-	-
Bond issuance costs	-	(28,300)	-	-
Proceeds from sale of assets	10,176	-	-	-
Operating transfers in	3,159,080	-	-	-
Operating transfers out	-	(55,675)	-	-
Total other financing sources (uses)	<u>3,169,256</u>	<u>2,156,025</u>	<u>-</u>	<u>-</u>
Excess revenues and other financing sources over (under) expenditures and other financing uses	<u>1,096,899</u>	<u>692,945</u>	<u>(2,035,990)</u>	<u>390,499</u>
Fund balances, October 1	<u>8,202,608</u>	<u>3,535,485</u>	<u>4,488,969</u>	<u>2,963,042</u>
Fund balances, September 30	<u>\$ 9,299,507</u>	<u>\$ 4,228,430</u>	<u>\$ 2,452,979</u>	<u>\$ 3,353,541</u>

See accompanying notes to the basic financial statements.

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 97,178	\$ -	\$ 492,574	\$ 9,930,078
-	-	4,600	81,576
52,279		13,960	2,292,918
-	-	66,600	396,019
26,530	137	46,666	475,181
435,039	688,951	207,678	1,780,945
<u>611,026</u>	<u>689,088</u>	<u>832,078</u>	<u>14,956,717</u>
495,878	829	51,137	5,440,926
16,604	-	126,558	5,511,636
-	-	-	1,704,745
-	-	201,942	201,942
-	-	107	693,872
-	-	-	953,253
-	-	-	350,000
-	-	39,388	261,243
-	-	372,073	3,330,213
-	670,000	-	1,465,322
-	18,951	-	85,768
<u>512,482</u>	<u>689,780</u>	<u>791,205</u>	<u>19,998,920</u>
<u>98,544</u>	<u>(692)</u>	<u>40,873</u>	<u>(5,042,203)</u>
-	-	-	2,240,000
-	-	-	(28,300)
-	-	-	10,176
-	-	-	3,159,080
-	-	-	(55,675)
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,325,281</u>
98,544	(692)	40,873	283,078
<u>176,424</u>	<u>7,750</u>	<u>2,365,299</u>	<u>21,739,577</u>
<u>\$ 274,968</u>	<u>\$ 7,058</u>	<u>\$ 2,406,172</u>	<u>\$ 22,022,657</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, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$ 283,078
<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 depreciation expense exceeds capital outlay in the current period.	870,850
Proceeds reported from the sale of assets are reported as revenue at the fund level. However, only the difference between proceeds and the carrying value of the assets is reported as gain or loss in the Statement of Activities.	(14,664)
Proceeds from debt issues are a other financing source in the funds, but a debt issue increases long-term liabilities in the Statement of Net Position.	(2,240,000)
Payments on debt are expenditures in the funds, but a debt payment decreases long-term liabilities in the Statement of Net Position.	1,465,322
Deferred inflow of resources in governmental fund financials for property taxes, special assessments and notes receivable is shown as revenue for government wide financials.	(112,027)
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	(93,087)
Accrued interest	2,233
Internal service funds are used by management to charge the costs of certain services to individual funds.	<u>169,269</u>
Change in net position of governmental activities	\$ <u><u>330,974</u></u>

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2020

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
ASSETS				
Current assets:				
Equity in pooled cash	\$ 3,247,980	\$ 3,241,535	\$ 3,168,814	\$ 1,510,632
Net receivables:				
Accounts and unbilled	83,136	323,471	361,531	308,643
Accrued interest	3,306	3,293	3,230	1,538
Inventory	-	-	374,593	-
Total current assets	<u>3,334,422</u>	<u>3,568,299</u>	<u>3,908,168</u>	<u>1,820,813</u>
Noncurrent assets:				
Restricted investments	620,243	-	-	-
Capital assets - non-depreciable	41,008	206,831	905,934	300,000
Net capital assets - depreciable	<u>1,099,722</u>	<u>9,669,543</u>	<u>7,431,371</u>	<u>236,064</u>
Total noncurrent assets	<u>1,760,973</u>	<u>9,876,374</u>	<u>8,337,305</u>	<u>536,064</u>
Total assets	<u>\$ 5,095,395</u>	<u>\$ 13,444,673</u>	<u>\$ 12,245,473</u>	<u>\$ 2,356,877</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 280,651	\$ 50,994	\$ 85,453	\$ -
Accrued interest payable	-	2,391	-	-
Accrued salaries	40,217	34,597	27,715	-
Other accrued expenses	2,267	17,719	113,435	-
Current portion long-term debt	-	196,633	-	-
Unearned billings	<u>282,398</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>605,533</u>	<u>302,334</u>	<u>226,603</u>	<u>-</u>
Noncurrent liabilities:				
Long-term debt	-	120,661	-	-
Compensated absences	<u>65,960</u>	<u>69,263</u>	<u>54,381</u>	<u>-</u>
Total noncurrent liabilities	<u>65,960</u>	<u>189,924</u>	<u>54,381</u>	<u>-</u>
Total liabilities	<u>671,493</u>	<u>492,258</u>	<u>280,984</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	1,140,730	9,556,689	8,337,305	536,064
Restricted for new landfill	620,243	-	-	-
Unreserved	<u>2,662,929</u>	<u>3,395,726</u>	<u>3,627,184</u>	<u>1,820,813</u>
Total net position	<u>4,423,902</u>	<u>12,952,415</u>	<u>11,964,489</u>	<u>2,356,877</u>
Total liabilities and net position	<u>\$ 5,095,395</u>	<u>\$ 13,444,673</u>	<u>\$ 12,245,473</u>	<u>\$ 2,356,877</u>

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 626,553	\$ (400,273)	\$ 11,395,241	\$ 2,752,280
5,673	-	1,082,454	-
630	125	12,122	2,802
-	-	374,593	-
<u>632,856</u>	<u>(400,148)</u>	<u>12,864,410</u>	<u>2,755,082</u>
-	-	620,243	-
396,391	-	1,850,164	-
<u>1,275,872</u>	<u>9,647</u>	<u>19,722,219</u>	-
<u>1,672,263</u>	<u>9,647</u>	<u>22,192,626</u>	-
<u>\$ 2,305,119</u>	<u>\$ (390,501)</u>	<u>\$ 35,057,036</u>	<u>\$ 2,755,082</u>
\$ 6,221	\$ 10,225	\$ 433,544	\$ -
3,884	-	6,275	-
-	7,252	109,781	-
701	430	134,552	-
71,437	-	268,070	-
-	-	282,398	-
<u>82,243</u>	<u>17,907</u>	<u>1,234,620</u>	-
299,863	-	420,524	-
-	15,101	204,705	-
<u>299,863</u>	<u>15,101</u>	<u>625,229</u>	-
382,106	33,008	1,859,849	-
1,297,079	9,647	20,877,514	-
-	-	620,243	-
<u>625,934</u>	<u>(433,155)</u>	<u>11,699,431</u>	<u>2,755,083</u>
<u>1,923,013</u>	<u>(423,509)</u>	<u>33,197,187</u>	<u>2,755,082</u>
<u>\$ 2,305,119</u>	<u>\$ (390,501)</u>	<u>\$ 35,057,036</u>	<u>\$ 2,755,082</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Operating revenues:				
Charges for services	\$ 3,001,267	\$ 2,709,180	\$ 2,257,139	\$ 3,011,261
Other revenues	106	8,199	58,664	-
Total operating revenues	3,001,373	2,717,379	2,315,803	3,011,261
Operating expenses:				
Personnel services	1,089,242	856,493	746,043	-
Operating supplies	154,134	74,139	329,173	-
Contractual	555,727	93,348	105,136	-
Maintenance	112,505	119,927	35,826	-
Utilities	13,780	190,794	149,838	-
Insurance	62,543	92,623	50,876	-
Other operating expenses	19,094	20,128	15,581	-
Depreciation and amortization	269,624	771,154	324,695	44,362
Total operating expenses	2,276,649	2,218,606	1,757,168	44,362
Operating income (loss)	724,724	498,773	558,635	2,966,899
Non-operating revenues (expenses):				
Investment income	60,444	61,611	58,366	29,345
Interest expense	-	(9,579)	-	-
Net non-operating revenues (expenses)	60,444	52,032	58,366	29,345
Income (loss) before contributions & transfers	785,168	550,805	617,001	2,996,244
Other financing sources (uses):				
Gain (loss) from sale of assets	55,500	-	1,500	-
Capital assets contributed to governmental funds	-	(953)	-	-
Operating transfers in	-	-	-	-
Operating transfers (out)	(54,000)	(142,450)	(80,450)	(2,982,080)
Total other financing sources (uses)	1,500	(143,403)	(78,950)	(2,982,080)
Change in net position	786,668	407,402	538,051	14,164
Net position, October 1	3,637,234	12,545,013	11,426,438	2,342,711
Net position, September 30	\$ 4,423,902	\$ 12,952,415	\$ 11,964,489	\$ 2,356,875

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 117,424	\$ 130,702	\$ 11,226,973	\$ -
3,521	-	70,490	2,074,105
120,945	130,702	11,297,463	2,074,105
-	190,257	2,882,035	-
5,582	36,268	599,296	-
61,006	3,749	818,966	-
13	77,216	345,487	-
432	4,618	359,462	-
374	622	207,038	-
1,739	329	56,871	1,957,092
71,885	1,092	1,482,812	-
141,031	314,151	6,751,967	1,957,092
(20,086)	(183,449)	4,545,496	117,013
11,445	2,227	223,438	52,256
(8,486)	-	(18,065)	-
2,959	2,227	205,373	52,256
(17,127)	(181,222)	4,750,869	169,269
-	-	57,000	-
-	-	(953)	-
50,000	105,575	155,575	-
-	-	(3,258,980)	-
50,000	105,575	(3,047,358)	-
32,873	(75,647)	1,703,511	169,269
1,890,143	(347,863)	31,493,676	2,585,814
\$ 1,923,016	\$ (423,510)	\$ 33,197,187	\$ 2,755,083

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Cash flows from operating activities:				
Cash received from customers	\$ 3,016,339	\$ 2,742,900	\$ 2,263,730	\$ 2,982,080
Cash paid to suppliers	(723,600)	(568,851)	(583,458)	-
Cash paid to employees	(781,949)	(587,232)	(561,313)	-
Other expenses	(307,293)	(269,261)	(184,730)	-
Net cash provided by operating activities	<u>1,203,497</u>	<u>1,317,556</u>	<u>934,229</u>	<u>2,982,080</u>
Cash flows from non-capital financing activities:				
Transfers from (to) other funds	(54,000)	(142,450)	(80,450)	(2,982,080)
Net cash provided (used) by non-capital financing activities	<u>(54,000)</u>	<u>(142,450)</u>	<u>(80,450)</u>	<u>(2,982,080)</u>
Cash flows from capital and related financing activities:				
Purchases of capital assets	(469,364)	(337,267)	(209,614)	-
Principal paid on capital debt	-	(326,655)	-	-
Interest paid on capital debt	-	(11,304)	-	-
Net cash (used) by capital and related financing activities	<u>(469,364)</u>	<u>(675,226)</u>	<u>(209,614)</u>	<u>-</u>
Cash flows from investing activities:				
Investment in landfill	(81,206)	-	-	-
Interest and dividends	59,863	61,130	57,752	29,364
Net cash provided by investing activities	<u>(21,343)</u>	<u>61,130</u>	<u>57,752</u>	<u>29,364</u>
Net increase in cash and cash equivalents	658,790	561,010	701,917	29,364
Cash and cash equivalents, October 1	2,589,190	2,680,525	2,466,897	1,481,268
Cash and cash equivalents, September 30	<u>\$ 3,247,980</u>	<u>\$ 3,241,535</u>	<u>\$ 3,168,814</u>	<u>\$ 1,510,632</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 724,724	\$ 498,773	\$ 558,635	\$ 2,966,899
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation and amortization expense	269,624	771,154	324,695	44,362
Changes in assets and liabilities:				
Receivables - net of allowances	6,934	25,521	(52,072)	(29,181)
Inventory	-	-	72,921	-
Accounts and other payables	181,180	3,689	10,559	-
Accrued expenses	21,035	18,419	19,491	-
Net cash provided by operating activities	<u>\$ 1,203,497</u>	<u>\$ 1,317,556</u>	<u>\$ 934,229</u>	<u>\$ 2,982,080</u>
Non-cash activities:				
Exchange on purchase of capital asset	55,500	-	1,500	-
Contributed capital assets to government funds	-	953	-	-

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 128,675	\$ 130,793	\$ 11,264,517	\$ 2,074,105
(109,483)	(125,957)	(2,111,349)	(1,957,092)
-	(138,964)	(2,069,458)	-
-	(51,293)	(812,577)	-
<u>19,192</u>	<u>(185,421)</u>	<u>6,271,133</u>	<u>117,013</u>
 50,000	 105,575	 (3,103,405)	 -
 50,000	 105,575	 (3,103,405)	 -
 -	 (6,950)	 (1,023,195)	 -
(69,673)	-	(396,328)	-
(9,385)	-	(20,689)	-
<u>(79,058)</u>	<u>(6,950)</u>	<u>(1,440,212)</u>	<u>-</u>
 -	 -	 (81,206)	 -
11,462	2,188	221,757	52,173
<u>11,462</u>	<u>2,188</u>	<u>140,551</u>	<u>52,173</u>
 1,596	 (84,610)	 1,868,067	 169,186
624,957	(315,663)	9,527,174	2,583,094
<u>\$ 626,553</u>	<u>\$ (400,273)</u>	<u>\$ 11,395,241</u>	<u>\$ 2,752,280</u>
 \$ (20,086)	 \$ (183,449)	 \$ 4,545,496	 \$ 117,013
 71,885	 1,092	 1,482,812	 -
11,137	-	(37,661)	-
-	-	72,921	-
(43,858)	(4,694)	146,876	-
114	1,630	60,689	-
<u>\$ 19,192</u>	<u>\$ (185,421)</u>	<u>\$ 6,271,133</u>	<u>\$ 117,013</u>
 -	 -	 57,000	 -
-	-	953	-

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2020

	Agency Fund	Pension Trust Fund	Total Fiduciary Funds
ASSETS			
Equity in pooled cash	\$ 322,085	\$ -	\$ 322,085
Funds held by county treasurer	84,556	-	84,556
Investments managed by trustee	-	16,340,635	16,340,635
Net receivables:			
Accrued interest	328	-	328
Total assets	<u>\$ 406,969</u>	<u>\$ 16,340,635</u>	<u>\$ 16,747,604</u>
LIABILITIES			
Accounts and warrants payable	\$ 200,619	\$ -	\$ 200,619
Debt service	206,350	-	206,350
Total liabilities	<u>406,969</u>	<u>-</u>	<u>406,969</u>
NET POSITION			
Held in trust for pension benefits	-	16,340,635	16,340,635
Total net position	<u>-</u>	<u>16,340,635</u>	<u>16,340,635</u>
Total liabilities and net position	<u>\$ 406,969</u>	<u>\$ 16,340,635</u>	<u>\$ 16,747,604</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, 2020

	<u>Pension Trust Fund</u>
Additions:	
Contributions:	
Employer	\$ 474,128
Employee	<u>429,031</u>
Total contributions	903,159
Transfers in	92,093
Investment earnings:	
Net investment earnings and appreciation in fair value of investments	<u>538,952</u>
Total additions	<u>1,534,204</u>
Deductions:	
Benefit payments	25,230
Administrative costs	<u>68,302</u>
Total deductions	<u>93,533</u>
Change in fiduciary net position	1,440,671
Net position held in trust for pension benefits, October 1	<u>14,899,964</u>
Net position held in trust for pension benefits, September 30	\$ <u><u>16,340,635</u></u>

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2020

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.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

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.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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 position.

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Deferred Inflows of Resources – In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category and are reported in the governmental fund balance sheet. The unavailable revenues are from property taxes, special assessments and notes receivable that are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City also has an item that qualifies for unavailable revenues and is reported in the Statement of Net Position. The unavailable revenue is economic development grants and loans that are earned over a period of time and are recognized as revenue and/or expense as the revenue is received and as credits are earned.

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

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

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

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

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

NOTE 2 - DEPOSITS AND INVESTMENTS

State Statute 14-563 R.R.S., 1943 authorizes funds of the City to be invested in “securities of the United States, the State of Nebraska, metropolitan city, county in which such metropolitan city is located or school district of such city, in the securities of municipally owned and operated public utility property and plants of such city, or in the same manner as funds of the State of Nebraska are invested, except that the city treasurer may purchase certificates of deposit from and make time deposits in banks selected as depositories of City funds”. Additionally, State Statute 15-847 R.R.S., 1943 requires banks either to give 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, 2020 equity in pooled cash was fully insured by FDIC insurance or collateralized by pledged securities.

The City has invested funds in the Invesco Government Money Market Fund and the Royal Bank of Canada Government Money Market Fund. These funds invest exclusively in high-quality, short-term, U.S. dollar-denominated money market instruments that consist of U.S. Government obligations and repurchase agreements collateralized by U.S. Government obligations. As of September 30, 2020 the City had \$11,207,604 and \$8,797,310 respectively invested in Government Money Market Funds.

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 \$104,750 invested in the Trust at September 30, 2020.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Cash and Equity in Pooled Cash Management Account - At September 30, 2020, the City's cash and pooled investments, recorded at fair market value and includes \$322,085 in the Agency (TIF) fund, consisted of the following:

Cash	\$	2,127,643
Investments:		
U.S. Agencies and Instrumentality's Bonds and Notes		22,371,259
Money Market – Pledged Securities		1,032,053
Nebraska Public Agency Investment Trust		104,755
Certificates of deposit		<u>11,398,107</u>
	\$	<u>37,033,817</u>
Shown on balance sheet as:		
Equity in pooled cash and investments	\$	<u>37,033,817</u>

Restricted Investments - The following details the restricted investment at September 30, 2020:

	<u>Enterprise Funds</u>
Pursuant to agreement with City of Gering:	
Investment	\$ <u>620,243</u>
Total	\$ <u>620,243</u>

Restricted investments consists of equity in checking account for the landfill in the name of City of Gering.

Investments Managed by Trustee - The City's Pension Trust Funds are administered by trustees. At September 30, 2020 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>3,942,205</u>	\$ <u>5,003,891</u>	\$ <u>7,394,539</u>	\$ <u>16,340,635</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

NOTE 3 - RECEIVABLES

Receivables at September 30, 2020, consist of the following:

<u>Fund</u>	<u>Taxes</u>	<u>Accounts and Other</u>	<u>Accrued Interest</u>	<u>Special Assessments</u>
General	\$ 958,182	\$ 43,872	\$ 8,870	\$ -
Special Revenue	769,215	301,253	10,621	-
Debt Service	429,535	-	22,092	669,165
Capital Projects	25,453	-	106	-
Enterprise	-	1,128,699	12,001	-
Internal Service	-	-	2,927	-
Fiduciary	-	-	328	-
Gross Receivables	\$ 2,182,385	\$ 1,473,824	\$ 56,945	\$ 669,165
Allowance for Uncollectibles	<u>(52,192)</u>	<u>(46,246)</u>	<u>-</u>	<u>(33,450)</u>
Net Receivables	<u>\$ 2,130,193</u>	<u>\$ 1,427,578</u>	<u>\$ 56,945</u>	<u>\$ 635,715</u>

LB 840 Economic Development Program notes receivable at September 30, 2020, consist of the following:

	<u>Beginning Balance</u>	<u>Additions (Awards)</u>	<u>Credits & Refinancing</u>	<u>Principal Payments</u>	<u>Ending Balance</u>
Notes Receivable:					
Eligible for job credits	\$ 3,016,811	\$ 2,388,277	\$ 223,650	\$ 181,597	\$ 4,999,841
Not eligible for job credits	416,768	150,000	194,808	60,213	311,747
Grants:					
Eligible for job credits	\$ 638,620	900,323	192,453	54,700	1,291,790
Total LB 840 Receivables	<u>\$ 4,072,199</u>	<u>\$ 3,438,600</u>	<u>\$ 610,911</u>	<u>\$ 296,510</u>	<u>\$ 6,603,378</u>

Special assessment receivables - The City holds special assessment receivables in the amount of \$669,165. The special assessment debt is payable entirely by special assessment collections from the assessed property owners. In the case where the assessed property owners default on those payments, the City would be ultimately liable for that debt.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 554,215	\$ -	\$ -	\$ 554,215
Inventory	2,629,113	-	-	2,629,113
Construction in progress	242,518	606,759	34,100	815,177
Total capital assets, not being depreciated	<u>3,425,846</u>	<u>606,759</u>	<u>34,100</u>	<u>3,998,505</u>
Capital assets, being depreciated:				
Buildings and improvements	11,503,219	15,426	4,544	11,514,101
Equipment and vehicles	8,405,738	450,506	138,741	8,717,504
Infrastructure	37,903,208	2,318,266	3,000	40,218,474
Total capital assets, being depreciated	<u>57,812,165</u>	<u>2,784,198</u>	<u>146,285</u>	<u>60,450,079</u>
Less accumulated depreciation for:				
Buildings and improvements	4,687,221	303,387	4,543	4,986,065
Equipment and vehicles	4,933,975	684,875	123,452	5,495,398
Infrastructure	20,375,634	1,492,601	3,000	21,865,235
Total accumulated depreciation	<u>29,996,830</u>	<u>2,480,863</u>	<u>130,995</u>	<u>32,346,698</u>
Net capital assets being depreciated	<u>27,815,335</u>	<u>303,335</u>	<u>15,290</u>	<u>28,103,381</u>
Net governmental activities capital assets	<u>\$ 31,241,181</u>	<u>\$ 910,094</u>	<u>\$ 49,390</u>	<u>\$ 32,101,886</u>
Business-type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,525,791	\$ -	\$ -	\$ 1,525,791
Construction in progress	232,890	91,483	-	324,373
Total capital assets, not being depreciated	<u>1,758,681</u>	<u>91,483</u>	<u>-</u>	<u>1,850,164</u>
Capital assets, being depreciated:				
Buildings and improvements	7,103,478	-	9,953	7,093,525
Equipment and vehicles	6,223,208	621,613	243,491	6,601,330
Plant in service	21,611,535	-	8,583	21,602,953
Infrastructure	15,276,298	367,600	-	15,643,898
Total capital assets, being depreciated	<u>50,214,519</u>	<u>989,213</u>	<u>262,027</u>	<u>50,941,706</u>
Less accumulated depreciation for:				
Buildings and improvements	4,443,466	110,603	9,953	4,544,116
Equipment and vehicles	4,079,523	535,804	242,037	4,373,290
Plant in service	17,039,285	398,041	8,583	17,428,743
Infrastructure	4,434,974	438,364	-	4,873,338
Total accumulated depreciation	<u>29,997,248</u>	<u>1,482,812</u>	<u>260,573</u>	<u>31,219,487</u>
Net capital assets being depreciated	<u>20,217,271</u>	<u>(493,599)</u>	<u>1,454</u>	<u>19,722,219</u>
Net business-type activities capital assets	<u>\$ 21,975,952</u>	<u>\$ (402,116)</u>	<u>\$ 1,454</u>	<u>\$ 21,572,383</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 61,434
Public safety	357,282
Transportation	1,626,082
Public health and social services	29,377
Culture and recreation	364,584
Public works	23,398
Total depreciation expense - governmental	<u>\$ 2,462,157</u>
Business-type activities:	
Environmental services	\$ 269,624
Wastewater	771,154
Water	324,695
Electric	44,362
Stormwater	71,885
Internal service	1,092
Total depreciation expense - business-type	<u>\$ 1,482,812</u>

NOTE 5 - LONG-TERM DEBT

General Obligation Bonds, Revenue Bonds and Direct Borrowings outstanding and related interest requirements as of September 30, 2020, are as follows:

	<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%	46,200 to 150,000	\$ 245,700
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%	78,400 to 250,000	412,400
2015 Lease Rental Revenue Bonds, dated June 23, 2015, due annually through 2021; secured by downtown buildings	440,000	.4% to 1.8%	15,400 to 45,000	76,900
2015 General Obligation Hwy Allocation Bonds, dated June 18, 2015, due annually through 2021; secured by assets of the City	2,330,000	.65% to 1.7%	480,000	480,000
2018 General Obligation Hwy Allocation Bonds, dated June 1, 2018, due annually through 2025; secured by assets of the City	2,404,944	1.85% to 2.55%	333,563 to 362,386	1,733,700

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

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:				
2020 General Obligation Hwy Allocation Bonds, dated June 18, 2020, due annually through 2026; secured by assets of the City	2,240,000	.85% to 1.1%	440,000 to 455,000	<u>2,240,000</u>
Total governmental activities				\$ <u>5,188,700</u>
	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Annual Installment</u>	<u>Principal Amount Outstanding</u>
Business-type activities:				
2018 General Obligation Hwy Allocation Bonds, dated June 1, 2018, due annually through 2025; secured by assets of the City	515,056	1.85% to 2.55%	71,437 to 77,614	371,300
Wastewater treatment project loan - State of Nebraska, issued 2003, due annually through 2023	1,004,334	3.00%	56,660 to 64,000	182,783
Wastewater treatment project loan - State of Nebraska, issued 2011, due annually through 2020	1,685,000	2.00%	134,511	<u>134,511</u>
Total business-type activities				\$ <u>688,594</u>
Total long-term debt				\$ <u>5,877,294</u>

All of the wastewater treatment project loans are secured by monthly user fees.

All of the 2015 Leasing Corp Rental and Refunding bonds are secured by the library building, public safety building, Westmoor pool and downtown plaza buildings.

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
2021	\$ 813,563	\$ 61,736	\$ 445,000	\$ 10,030	\$ -	\$ -
2022	777,681	49,501	140,000	4,625	-	-
2023	790,917	37,765	150,000	1,613	-	-
2024	804,153	25,222	-	-	-	-
2025	812,386	11,875	-	-	-	-
2026-2030	<u>455,000</u>	<u>2,503</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,453,700</u>	<u>\$ 188,602</u>	<u>\$ 735,000</u>	<u>\$ 16,268</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Fiscal Year Ended September 30	Business-Type Activities					
	General Obligation Bonds		NDEQ Loans – Direct Borrowing		Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 71,437	\$ 7,955	\$ 196,633	\$ 5,918	\$ -	\$ -
2022	72,319	6,392	64,001	3,143	-	-
2023	74,083	4,708	56,660	1,209	-	-
2024	75,847	2,908	-	-	-	-
2025	77,614	991	-	-	-	-
2026-2030	-	-	-	-	-	-
	<u>\$ 371,300</u>	<u>\$ 22,954</u>	<u>\$ 317,294</u>	<u>\$ 10,270</u>	<u>\$ -</u>	<u>\$ -</u>

Long-term liability activity for the year ended September 30, 2020 was as follows:

	10/1/19 Beginning Balance	Additions	Reductions	9/30/20 Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
Revenue bonds	\$ 1,405,000	\$ -	\$ 670,000	\$ 735,000	\$ 445,000
GO bonds	3,009,027	2,240,000	795,327	4,453,700	813,563
Compensated absences	562,086	414,748	322,061	654,773	-
Governmental activities	<u>\$ 4,976,113</u>	<u>\$ 2,654,748</u>	<u>\$ 1,787,388</u>	<u>\$ 5,843,473</u>	<u>\$ 1,258,563</u>
Business-type activities:					
Bonds payable:					
GO bonds	\$ 440,973	\$ -	\$ 69,673	\$ 371,300	\$ 71,437
Loans payable – direct borrowing	\$ 643,949	\$ -	\$ 326,655	\$ 317,294	\$ 196,633
Compensated absences	174,551	139,096	108,942	204,705	-
Business-type activities	<u>\$ 1,259,473</u>	<u>\$ 139,096</u>	<u>\$ 505,270</u>	<u>\$ 893,299</u>	<u>\$ 268,070</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. This agreement continues until January 1, 2015, and thereafter from year to year, unless terminated on the anniversary of January 1, 2015, with at least five years prior written notice given by either party to the other, on or after February 1, 2009.

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

Under the lease with the Nebraska Public Power District, the City will receive 13.0% 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.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

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 \$194,060 and \$200,755 by the City and plan participants, respectively. There are 86 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 \$132,412 and \$70,496 by the City and plan participants, respectively. There are 22 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 \$147,656 and \$157,780 by the City and plan participants, respectively. There are 41 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.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

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 \$45,000 per person and \$1,445,542 in the aggregate.

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

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

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

	Transfers In			Total Transfers Out
	General Fund	Stormwater Fund	GIS Fund	
<u>Transfers Out</u>				
Trans. Fund	\$ 27,000	\$ -	\$ 28,675	\$ 55,675
Env. Services Fund	54,000	-	-	54,000
Wastewater Fund	54,000	50,000	38,450	142,450
Water Fund	42,000	-	38,450	80,450
Electric Fund	2,982,080	-	-	2,982,080
	<u>\$ 3,159,080</u>	<u>\$ 50,000</u>	<u>\$ 105,575</u>	<u>\$ 3,314,655</u>

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 2019-2020 are recorded as revenue when expected to be collected within 60 days after September 30, 2020. 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 2019 tax levy, for the 2019-2020 fiscal year, was \$1,970,134 with a tax rate per \$100 valuation of 0.216 for general and \$54,100 with a tax rate per \$100 valuation of .1766 for the business improvement district. The assessed value upon which the 2019 levy was based was \$912,099,308 for general and \$30,636,522 for the business improvement district.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2020

NOTE 12 – TAX ABATEMENTS

As of September 30, 2020, the City provided tax abatements through the Tax Increment Financing (TIF) program. The Tax Increment Financing Law allows for the increased property taxes generated by the improvement of blighted property to be used to pay for the financing of community redevelopment/TIF projects. The statutes for community redevelopment/TIF are found in Neb. Rev. Stat. SS 18-2101 through 18-2150. The City must declare the area as substandard, blighted, and in need of redevelopment. The City is required to prepare a development plan. TIF bonds may be issued for the acquisition of property, site preparation, and public improvements. An agreement is entered into between the City and the Developer and a base valuation is established. The base property valuation remains assessable to all taxing entities. Any increase in value and resulting taxes are used to pay off the debt incurred for the redevelopment project. The project must not exceed a 15-year period. Currently, the City has Developer TIF bonds that extend through December 31, 2031. For the year ended September 30, 2020, the City abated \$43,765 in property tax revenue under the tax increment financing program.

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 4,875,642	\$ 4,875,642	5,869,463	\$ 993,821
Intergovernmental	100,474	100,474	159,512	59,038
Local	3,430,735	3,430,735	3,743,931	313,196
Total revenues	<u>8,406,851</u>	<u>8,406,851</u>	<u>9,772,906</u>	<u>1,366,055</u>
Expenditures:				
General government	955,119	955,119	629,876	325,243
Public safety - Police and Fire	5,683,201	5,683,201	5,333,256	349,945
Public works - Other	255,057	255,057	220,052	35,005
Culture and recreation	4,401,020	4,401,020	2,444,380	1,956,640
Total expenditures	<u>11,294,397</u>	<u>11,294,397</u>	<u>8,627,564</u>	<u>2,666,833</u>
Excess revenues over (under) expenditures	\$ <u>(2,887,546)</u>	\$ <u>(2,887,546)</u>	1,145,342	\$ <u>4,032,888</u>
Fund balances, October 1			<u>7,387,726</u>	
Fund balances, September 30			<u>\$ 8,533,068</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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 1,109,910	\$ 1,109,910	\$ 1,366,578	\$ 256,668
Intergovernmental	2,101,426	2,101,426	2,054,429	(46,997)
Local	1,710,000	1,710,000	2,382,744	672,744
Total revenues	<u>4,921,336</u>	<u>4,921,336</u>	<u>5,803,751</u>	<u>882,415</u>
Expenditures:				
Public works - Streets	<u>5,883,868</u>	<u>5,883,868</u>	<u>5,129,472</u>	<u>754,396</u>
Total expenditures	<u>5,883,868</u>	<u>5,883,868</u>	<u>5,129,472</u>	<u>754,396</u>
Excess revenues over (under) expenditures	\$ <u>(962,532)</u>	\$ <u>(962,532)</u>	674,279	\$ <u>1,636,811</u>
Fund balances, October 1			<u>3,454,690</u>	
Fund balances, September 30			<u>\$ 4,128,969</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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 849,991	\$ 849,991	\$ 1,115,340	\$ 265,349
Local	354,253	354,253	412,806	58,553
Total revenues	<u>1,204,244</u>	<u>1,204,244</u>	<u>1,528,146</u>	<u>323,902</u>
Expenditures:				
Community development	<u>2,663,035</u>	<u>3,163,035</u>	<u>3,570,453</u>	<u>(407,418)</u>
Total expenditures	<u>2,663,035</u>	<u>3,163,035</u>	<u>3,570,453</u>	<u>(407,418)</u>
Excess revenues over (under) expenditures	\$ <u>(1,458,791)</u>	\$ <u>(1,958,791)</u>	(2,042,307)	\$ <u>(83,516)</u>
Fund balances, October 1			<u>4,520,875</u>	
Fund balances, September 30			<u>\$ 2,478,568</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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 946,741	\$ 946,741	\$ 936,587	\$ (10,154)
Local	<u>1,123,409</u>	<u>1,123,409</u>	<u>148,722</u>	<u>(974,687)</u>
Total revenues	<u>2,070,150</u>	<u>2,070,150</u>	<u>1,085,309</u>	<u>(984,841)</u>
Expenditures:				
General government	<u>4,198,175</u>	<u>4,198,175</u>	<u>1,433,439</u>	<u>2,764,736</u>
Total expenditures	<u>4,198,175</u>	<u>4,198,175</u>	<u>1,433,439</u>	<u>2,764,736</u>
Excess revenues over (under) expenditures	\$ <u>(2,128,025)</u>	\$ <u>(2,128,025)</u>	(348,130)	\$ <u>1,779,895</u>
Fund balances, October 1			<u>4,366,744</u>	
Fund balances, September 30			\$ <u>4,018,614</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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ -	\$ -	\$ 97,178	\$ 97,178
Intergovernmental	-	-	52,803	52,803
Local	501,000	501,000	1,128,781	627,781
Total revenues	501,000	501,000	1,278,762	777,762
Expenditures:				
General government	500,000	500,000	512,482	(12,482)
Total expenditures	500,000	500,000	512,482	(12,482)
Excess revenues over (under) expenditures	\$ 1,000	\$ 1,000	766,280	\$ 765,280
Fund balances, October 1			483,158	
Fund balances, September 30			\$ 1,249,438	

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Local	689,445	689,445	689,046	(399)
Total revenues	689,445	689,445	689,046	(399)
Expenditures:				
General government	689,595	689,595	689,780	(185)
Total expenditures	689,595	689,595	689,780	(185)
Excess revenues over (under) expenditures	\$ (150)	\$ (150)	(734)	\$ (584)
Fund balances, October 1			27,703	
Fund balances, September 30			\$ 26,969	

See accompanying notes.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE BUDGETARY COMPARISON SCHEDULES

September 30, 2020

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, 2020, 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	\$ 1,096,899	\$ 692,945	\$ (2,035,990)	\$ 390,499	\$ 98,544	\$ (692)
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	48,443	(18,666)	(6,317)	(738,629)	667,737	(43)
Balance on a budget basis	\$ <u>1,145,342</u>	\$ <u>674,279</u>	\$ <u>(2,042,307)</u>	\$ <u>(348,130)</u>	\$ <u>766,281</u>	\$ <u>(735)</u>

NOTE 3 – BUDGET AMENDMENT

The City amended their September 30, 2020 budget to increase expenditures for the Economic Development Fund of \$500,000 to allow for additional loans and grants to be made to borrowers.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

OTHER SUPPLEMENTARY INFORMATION

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
ASSETS					
Equity in pooled cash	\$ 56,395	\$ 899,923	\$ 272,955	\$ 402,842	\$ 71,511
Funds held by county treasurer	-	9,683	2,862	12,624	-
Net receivables:					
Taxes	-	71,349	11,585	93,020	-
Notes receivable	-	-	-	-	-
Accrued interest	57	915	278	410	73
Governmental unit	-	-	-	5,274	-
Other receivables	-	450	-	-	-
Total assets	<u>\$ 56,452</u>	<u>\$ 982,320</u>	<u>\$ 287,680</u>	<u>\$ 514,170</u>	<u>\$ 71,584</u>
LIABILITIES					
Accounts payable	\$ -	\$ 11,021	\$ 2,764	\$ 8,245	\$ -
Accrued salaries	-	6,032	-	-	-
Other accrued expenses	-	246	-	-	-
Total liabilities	<u>-</u>	<u>17,299</u>	<u>2,764</u>	<u>8,245</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue - property taxes	-	73,556	12,195	95,898	-
Total deferred inflow of resources	<u>-</u>	<u>73,556</u>	<u>12,195</u>	<u>95,898</u>	<u>-</u>
FUND BALANCES					
Restricted for:					
Other restricted	3,471	-	-	-	-
Committed	<u>52,982</u>	<u>891,465</u>	<u>272,721</u>	<u>410,027</u>	<u>71,584</u>
Total fund balances	<u>56,452</u>	<u>891,465</u>	<u>272,721</u>	<u>410,027</u>	<u>71,584</u>
Total liabilities and fund balances	<u>\$ 56,452</u>	<u>\$ 982,320</u>	<u>\$ 287,680</u>	<u>\$ 514,170</u>	<u>\$ 71,584</u>

Keno	Mutual Fire	CDBG Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
\$ 175,364	\$ 435,134	\$ 32,408	\$ 104,550	\$ 2,451,082
-	-	-	3,586	28,755
-	-	-	24,180	200,134
-	-	-	-	-
179	443	33	106	2,494
-	-	-	-	5,274
5,749	-	-	-	6,199
<u>\$ 181,292</u>	<u>\$ 435,577</u>	<u>\$ 32,441</u>	<u>\$ 132,422</u>	<u>\$ 2,693,938</u>
\$ 47,950	\$ -	\$ -	\$ 4,971	\$ 74,951
-	-	-	-	6,032
-	-	-	-	246
47,950	-	-	4,971	81,229
-	-	-	24,883	206,532
-	-	-	24,883	206,532
133,341	435,576	32,441	-	604,829
-	-	-	102,570	1,801,349
133,342	435,577	32,441	102,568	2,406,177
<u>\$ 181,292</u>	<u>\$ 435,577</u>	<u>\$ 32,441</u>	<u>\$ 132,422</u>	<u>\$ 2,693,938</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
Revenues:					
Taxes and special assessments	\$ -	\$ 165,359	\$ 50,152	\$ 215,885	\$ -
Licenses and permits	-	4,600	-	-	-
Intergovernmental	2,363	-	-	11,597	-
Charges for services	-	66,600	-	-	-
Investment income	1,084	16,921	5,107	7,789	1,392
Other revenue	577	39,750	-	-	-
Total revenues	<u>4,024</u>	<u>293,230</u>	<u>55,259</u>	<u>235,271</u>	<u>1,392</u>
Expenditures:					
Current operations:					
General government	-	-	-	-	351
Public safety	-	-	-	113,410	-
Public health and social services	-	201,942	-	-	-
Culture and recreation:					
Library	107	-	-	-	-
Public works	-	-	39,388	-	-
Capital expenditures	-	-	-	274,641	-
Total expenditures	<u>107</u>	<u>201,942</u>	<u>39,388</u>	<u>388,051</u>	<u>351</u>
Excess revenues over (under) expenditures	<u>3,917</u>	<u>91,288</u>	<u>15,871</u>	<u>(152,780)</u>	<u>1,041</u>
Excess revenues and other financing sources over (under) expenditures and other uses	3,917	91,288	15,871	(152,780)	1,041
Fund balances, October 1	<u>52,534</u>	<u>800,177</u>	<u>256,850</u>	<u>562,807</u>	<u>70,541</u>
Fund balances, September 30	<u>\$ 56,451</u>	<u>\$ 891,465</u>	<u>\$ 272,721</u>	<u>\$ 410,027</u>	<u>\$ 71,582</u>

<u>Keno</u>	<u>Mutual Fire</u>	<u>CDBG</u>	<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 61,178	\$ 492,574
-	-	-	-	4,600
-	-	-	-	13,960
-	-	-	-	66,600
3,312	8,435	630	1,996	46,666
<u>58,510</u>	<u>108,841</u>	<u>-</u>	<u>-</u>	<u>207,678</u>
<u>61,822</u>	<u>117,276</u>	<u>630</u>	<u>63,174</u>	<u>832,078</u>
50,786	-	-	-	51,137
-	13,148	-	-	126,558
-	-	-	-	201,942
-	-	-	-	107
-	-	-	-	39,388
<u>41,476</u>	<u>5,365</u>	<u>-</u>	<u>50,591</u>	<u>372,073</u>
<u>92,262</u>	<u>18,513</u>	<u>-</u>	<u>50,591</u>	<u>791,205</u>
<u>(30,440)</u>	<u>98,763</u>	<u>630</u>	<u>12,583</u>	<u>40,873</u>
(30,440)	98,763	630	12,583	40,873
<u>163,779</u>	<u>336,814</u>	<u>31,811</u>	<u>89,986</u>	<u>2,365,299</u>
<u>\$ 133,339</u>	<u>\$ 435,577</u>	<u>\$ 32,441</u>	<u>\$ 102,569</u>	<u>\$ 2,406,172</u>

CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2020

	<u>Health Insurance</u>	<u>Unemployment Compensation</u>	<u>Geographic Information System</u>	<u>Central Garage</u>	<u>Totals</u>
ASSETS					
Current assets:					
Equity in pooled cash	\$ 2,682,496	\$ 69,784	\$ 123,410	\$ (523,683)	\$ 2,352,007
Net receivables:					
Accrued interest	<u>2,731</u>	<u>71</u>	<u>125</u>	<u>-</u>	<u>2,927</u>
Total current assets	<u>2,685,227</u>	<u>69,855</u>	<u>123,535</u>	<u>(523,683)</u>	<u>2,354,934</u>
Noncurrent assets					
Net capital assets	<u>-</u>	<u>-</u>	<u>6,603</u>	<u>3,044</u>	<u>9,647</u>
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>6,603</u>	<u>3,044</u>	<u>9,647</u>
Total assets	<u>\$ 2,685,227</u>	<u>\$ 69,855</u>	<u>\$ 130,138</u>	<u>\$ (520,639)</u>	<u>\$ 2,364,581</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ 1,387	\$ 8,838	\$ 10,225
Accrued salaries	-	-	1,797	5,455	7,252
Other accrued expenses	<u>-</u>	<u>-</u>	<u>94</u>	<u>336</u>	<u>430</u>
Total current liabilities	<u>-</u>	<u>-</u>	<u>3,278</u>	<u>14,629</u>	<u>17,907</u>
Noncurrent liabilities:					
Compensated absences	<u>-</u>	<u>-</u>	<u>901</u>	<u>14,200</u>	<u>15,101</u>
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>901</u>	<u>14,200</u>	<u>15,101</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>4,179</u>	<u>28,829</u>	<u>33,008</u>
NET POSITION					
Invested in capital assets, net of related debt	-	-	6,603	3,044	9,647
Unreserved	<u>2,685,228</u>	<u>69,855</u>	<u>119,356</u>	<u>(552,511)</u>	<u>2,321,928</u>
Total net position	<u>2,685,227</u>	<u>69,855</u>	<u>125,959</u>	<u>(549,468)</u>	<u>2,331,573</u>
Total liabilities and net position	<u>\$ 2,685,227</u>	<u>\$ 69,855</u>	<u>\$ 130,138</u>	<u>\$ (520,639)</u>	<u>\$ 2,364,581</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Health Insurance	Unemployment Compensation	Geographic Information System	Central Garage	Total
Operating revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 130,702	\$ 130,702
Other revenues	<u>2,074,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,074,105</u>
Total operating revenues	<u>2,074,105</u>	<u>-</u>	<u>-</u>	<u>130,702</u>	<u>2,204,807</u>
Operating expenses:					
Personnel services	-	-	42,096	148,161	190,257
Operating supplies	-	-	3,235	33,033	36,268
Contractual	-	-	3,744	5	3,749
Maintenance	-	-	10,044	67,172	77,216
Utilities	-	-	426	4,192	4,618
Insurance	-	-	-	622	622
Other operating expenses	1,956,347	745	54	275	1,957,421
Depreciation and amortization	<u>-</u>	<u>-</u>	<u>347</u>	<u>745</u>	<u>1,092</u>
Total operating expenses	<u>1,956,347</u>	<u>745</u>	<u>59,946</u>	<u>254,205</u>	<u>2,271,243</u>
Operating income (loss)	<u>117,758</u>	<u>(745)</u>	<u>(59,946)</u>	<u>(123,503)</u>	<u>(66,436)</u>
Non-operating revenues (expenses):					
Investment income	<u>50,895</u>	<u>1,361</u>	<u>2,227</u>	<u>-</u>	<u>54,483</u>
Net non-operating revenues (expenses)	<u>50,895</u>	<u>1,361</u>	<u>2,227</u>	<u>-</u>	<u>54,483</u>
Income before transfers	<u>168,653</u>	<u>616</u>	<u>(57,719)</u>	<u>(123,503)</u>	<u>(11,953)</u>
Transfers from (to) other funds:					
Operating transfers in	<u>-</u>	<u>-</u>	<u>105,575</u>	<u>-</u>	<u>105,575</u>
Net transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>105,575</u>	<u>-</u>	<u>105,575</u>
Change in net position	168,653	616	47,856	(123,503)	93,622
Net position, October 1	<u>2,516,575</u>	<u>69,239</u>	<u>78,101</u>	<u>(425,964)</u>	<u>2,237,951</u>
Net position, September 30	<u>\$ 2,685,228</u>	<u>\$ 69,855</u>	<u>\$ 125,957</u>	<u>\$ (549,467)</u>	<u>\$ 2,331,573</u>



**CONTRYMAN
ASSOCIATES, P.C.**

Certified Public Accountants

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Fax: 308-382-5945

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P.O. Box 1746
Kearney NE 68848
308-237-5930
Fax: 308-234-4410

707 East Pacific
P.O. Drawer H
Lexington NE 68850
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Fax: 308-324-2360

1001 West 27th Street
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Scottsbluff NE 69363
308-635-7705
Fax: 308-635-0599

1415 16th Street, Suite 201
P.O. Box 191
Central City NE 68826
308-946-3870
Fax: 308-382-5945

826 G Street
Geneva, NE 68361
402-759-3002

**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, 2020, and the related notes to the financial statements, which collectively comprise the City of Scottsbluff's basic financial statements, and have issued our report thereon dated March 24, 2021.

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 of designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City 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.

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

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 financial reports. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Contryman Associates PC
Certified Public Accountants
Scottsbluff, Nebraska

March 24, 2021

City of Scottsbluff, Nebraska

Monday, March 29, 2021

Regular Meeting

Item Reports1

**Council to discuss and consider action on City of Scottsbluff
Façade Improvement Grants.**

Minutes: GLT Properties, LLC - 1013 Avenue I

Tossed & Found Antiques - 1607 Broadway

Inventive Media - 1615 1st Avenue

Spady Inc. d/b/a High Plains Spas and Recreation - 1725 E. Overland

Tami Reichert - 1809 Broadway

R & K Land Company - 1930 E. 20th

Staff Contact: Zachary Glaubius, Projects & Planning Coordinator

Façade Improvement Program Application

Project Information

1. Applicant Name: Greg Trautman For GLT Properties LLC
Applicant Address: 955 17th St Gering
Telephone No.: 308-641-1849 E-Mail Address: greg.8740@yahoo.com
Property Owner (if different than applicant): GLT Properties LLC
2. Project Site Address: 1013 Ave I
3. Is the Project Site Currently Occupied? Yes ☒ No ☐
4. Land Use of Project Site (Select one):
Restaurant ☐ Retail ☒ Service ☐
☐ Other (Please specify): _____
5. Nature and Name of Business (if applicable): Fireworks Sales : Fireworks Unlimited
6. Proposed Project: Describe in detail; attach plans and specifications:
Clean, prep + paint all exterior surfaces (4 walls, all doors + other)
Replace South Garage door on East side of building.

7. List all other funds or assistance the applicant has received from the City in the last 10 years (e.g. other grants, Economic Development Assistance (LB840) loans or grants, Tax Increment Financing)
Type of Assistance: None
Amount: _____
Date: _____

8. Estimated Project Costs:

Exterior Improvements (describe)
Clean, prep, + Painting ~ 7,220⁹⁴
Garage door Replaced - 2,907 ⁹⁴/₁₀₀
Other (describe)

\$ 10,127 ⁹⁴/₁₀₀

Total

\$ 10,127 ⁹⁴/₁₀₀

Grant Funds Requested*

\$ 5,063 ⁹⁴/₁₀₀

*Grant funds requested must not exceed the \$10,000 maximum

*Grant funds requested must not exceed ½ of the cost of exterior improvements

*Bids or estimates from contractors and material estimates must be included at the time of application

9. Person doing work (if different than applicant):

Paint - Lucius Brothers Painting
Garage door - MB KEM Enterprises.

Address: ^{Lucius -} MBKEM 608 S. Broadway

Phone No.: ^{Lucius -} 672-9182

MBKEM - 633-1156

10. Project Construction Schedule (estimated):

Start Date

April 1st

Completion Date

May 25th

***ALL WORK MUST BE COMPLETED AND RECEIPTS SUBMITTED TO THE CITY NO LATER THAN SEPTEMBER 10, 2021. IF THE APPLICANT FAILS TO GIVE TIMELY REPORTS TO THE CITY OR, IF BASED ON THE APPLICANT'S MONTHLY REPORTS IT APPEARS TO THE CITY THAT THE WORK WILL NOT BE COMPLETED ON TIME, THE CITY MAY, IN ITS SOLE DISCRETION, RESCIND OR REDUCE THE GRANT AWARD.**

To be completed by Staff:

Zoning of Property C-3

Square footage of building 5,000

MB KEM Enterprises
603 S. Broadway
Scottsbluff, NE 69361
308-633-1156

Mike Kembel
owner
308-672-2182
cell

Proposal

PROPOSAL NO.

SHEET NO.

DATE 2/5/21

PROPOSAL SUBMITTED TO:

NAME Firework Unlimited
ADDRESS 1913 ave J
Scottsbluff, NE 69361
PHONE NO. 308-641-1849 - Greg

WORK TO BE PERFORMED AT:

ADDRESS Replacement of 12'x12'
over door

DATE OF PLANS

ARCHITECT

We hereby propose to furnish the materials and perform the labor necessary for the completion of

taking out old 12'x12'
over door & disposing of it & installing & furnishing
1- 12'x12' model 202 Unithene 2" Commercial
overhead door w/ 4 struts, 15" radius 2" reverse
angle commercial track; no glass; clip on side
seal & top seal

Total price \$2,907⁹⁴

\$ If ordered now, would be in on March 18th
in Denver ready to pickup!

All material is guaranteed to be as specified, and the above work to be performed in accordance with the drawings and specifications submitted for above work and completed in a substantial workmanlike manner for the sum of

2,907⁹⁴ Two thousand nine hundred
seventy and 94/100 Dollars (\$2,907⁹⁴) with payments to be made as follows. 1/2 Down to start
order with the remainder being paid upon completion

Any alteration or deviation from above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control.

Respectfully
submitted

Per

Note this proposal may be withdrawn by us if not accepted within 30 days.

MBKEM Enterprises LLC
Michael B Kembel
30

ACCEPTANCE OF PROPOSAL

The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made as outlined above.

Signature

Date

Signature

Proposal

Page # _____ of _____ pages



Mike Lucius
Owner
308-672-9182

PROPOSAL SUBMITTED TO: <u>Greg Troutman</u>		JOB NAME	JOB # <u>447</u>
ADDRESS <u>1013 Ave. I</u>		JOB LOCATION <u>Fireworks Unlimited</u>	
<u>Scottsbluff, NE</u>		DATE <u>2-4-21</u>	DATE OF PLANS
PHONE # <u>308-641-1849</u>	FAX #	ARCHITECT	

We hereby submit specifications and estimates for: Pressure Wash, prep/Scrape, full prime, caulk, and paint all exterior of building. White on all body, and trim, flat finish.

Labor	\$4,900.00	
Materials	\$2,320.00	
	<u>\$7,220.00</u>	Total

*All materials from Diamond Vogel Paints (Premium)

We propose hereby to furnish material and labor – complete in accordance with the above specifications for the sum of:

\$ 7,220.00 Seven Thousand, Two Hundred, Twenty, ^{xx}100 Dollars

with payments to be made as follows: 50% Deposit required when work begins. Remaining balance is due upon completion

Any alteration or deviation from above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control.

Respectfully
submitted

Note — this proposal may be withdrawn by us if not accepted within 60 days.

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made as outlined above.

Signature _____

Date of Acceptance _____

Signature _____



Façade Improvement Program Application

Project Information

1. Applicant Name: Tossed & Found Antiques
Applicant Address: 1607 Broadway; Scottsbluff, NE 69361
Telephone No.: 308-765-1878 - Mail Address: toss.find@gmail.com
Property Owner (if different than applicant): RiverFront Properties
Store owners: Mary Skiles Landlord: Jesslyn Osborn
Sheryl Harvey
2. Project Site Address: 1607 Broadway; Scottsbluff, NE
3. Is the Project Site Currently Occupied? Yes ☒ No ☐
4. Land Use of Project Site (Select one):
Restaurant ☐ Retail ☒ Service ☐
☐ Other (Please specify): _____
5. Nature and Name of Business (if applicable): Retail Antiques + Home Furnishings
6. Proposed Project: Describe in detail; attach plans and specifications:
1) Replace all windows with tempered clear glass.
currently the windows are old and improperly sealed
due to age. one has a pellet hole in it and the
other window has a metal strap which impedes
ability to see displays in store; replace window framing
2) Replace door & transom frame.
3) Replace all the window vinyl on newly installed windows
* See photos & bids
7. List all other funds or assistance the applicant has received from the City in the last 10 years (e.g. other grants, Economic Development Assistance (LB840) loans or grants, Tax Increment Financing)
Type of Assistance: _____
Amount: _____
Date: _____

8. Estimated Project Costs:

Exterior Improvements (describe) Thompson Glass \$ 9095.00
Whiting Signs 1029.10

Other (describe)

Total \$ 10,124.10
Grant Funds Requested* \$ 5,063.05

*Grant funds requested must not exceed the \$10,000 maximum

*Grant funds requested must not exceed 1/2 of the cost of exterior improvements

*Bids or estimates from contractors and material estimates must be included at the time of application

9. Person doing work (if different than applicant): Thompson Glass / Whiting Signs
Address: 1702 Ave B Scottsbluff, NE / 1401 Ave B
Phone No.: 308-635-3350 / 308-633-7446

10. Project Construction Schedule (estimated):

Start Date April, 2021
Completion Date April, 2021

***ALL WORK MUST BE COMPLETED AND RECEIPTS SUBMITTED TO THE CITY NO LATER THAN SEPTEMBER 10, 2021. IF THE APPLICANT FAILS TO GIVE TIMELY REPORTS TO THE CITY OR, IF BASED ON THE APPLICANT'S MONTHLY REPORTS IT APPEARS TO THE CITY THAT THE WORK WILL NOT BE COMPLETED ON TIME, THE CITY MAY, IN ITS SOLE DISCRETION, RESCIND OR REDUCE THE GRANT AWARD.**

To be completed by Staff:

Zoning of Property C-1

Square footage of building 3,050

1702 Ave B
Scottsbluff, NE 69361
Phone: 308-635-3350

Thompson Glass

quote

To: Mary Skiles

From: Greg Thompson

Job: Tossed & Found

Pages: 2

Subject: New store front

Date: 2-19-21

☐ Urgent ☒ For Review ☐ Please Comment ☐ Please Reply ☐ Please Recycle

We propose to deliver and install one 3' x 7' door, and 2 sections of windows complete as per Mary.

Door to be Kawneer "190" R.H., 1-1/2" o/p, m/s lock, "450" transom frame (white).

Window framing to be Kawneer "451" T, 2" x 4-1/2" (white).

Glass to be 1" S.B.-60 (clear) tempered.

Installed \$8,500.00 + tax (595.00)
= \$9095.00

Sales tax not included

Tear out included

No final cleaning

Bid for 60 days

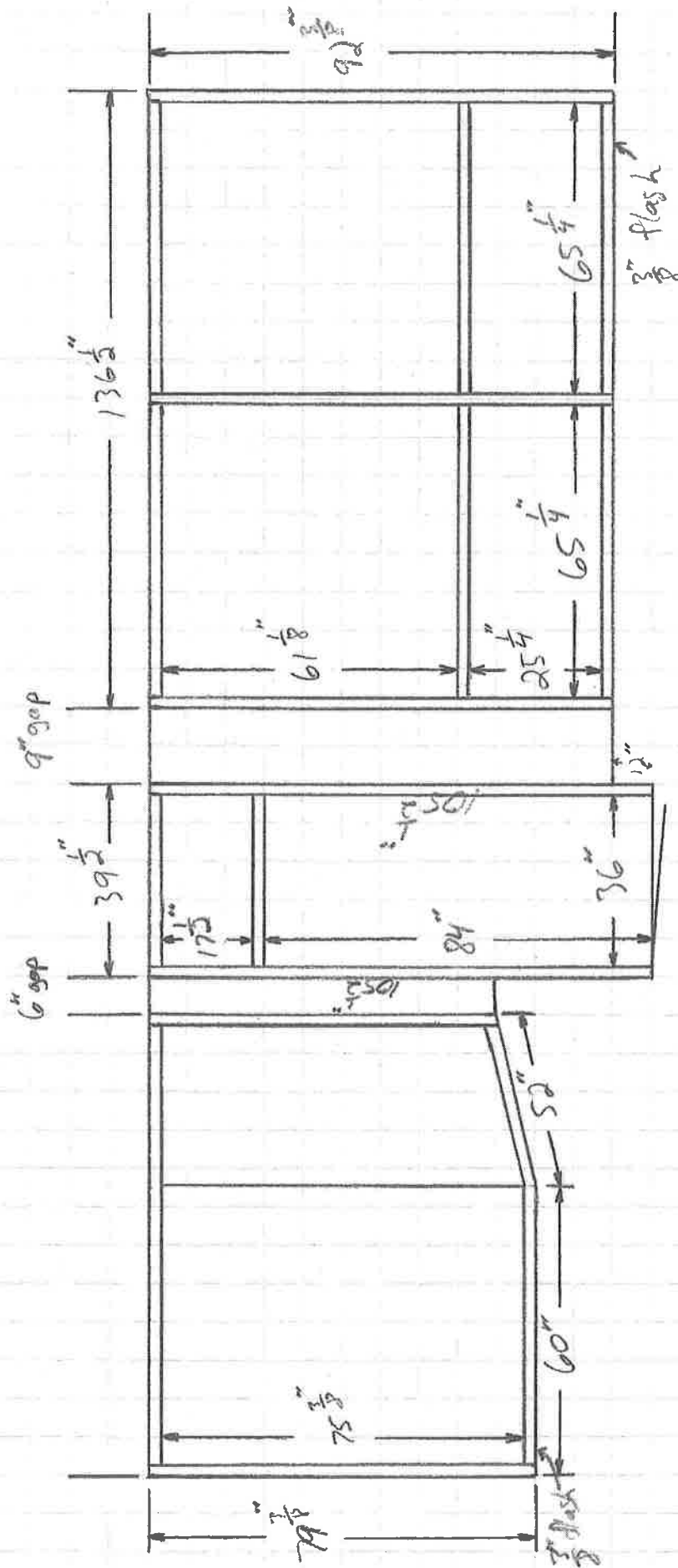
Thanks,

Greg T.

Approx. Sizes

Tested & Found

(Mary S.)



1. Door to be Kawneer "190" R.H., 1 1/2" x 1 1/2" top, m/s back, "450" transom frame (white).
2. Window framing to be Kawneer "451" T, 2" x 4 1/2" (white).
3. Glass to be 1" insulated S.B.-60 (clear) tempered.

2-19-21

Scale: 1/2" = 1'-0" Greg T.



Company: Tossed and Found
City : Scottsbluff, NE
Bid Name: Reface window vinyl

Products

Replacing existing gold window vinyl **\$1,130.00**
Includes: removal, materials and install

PRICING TOTALS:

Net Total	\$1,130.00
Tax	\$ 79.10
Total	\$1,209.10

**WHITING SIGNS ASKS FOR A 50% DEPOSIT BEFORE BEGINNING DESIGN
OR INSTALLATION**

Customer Signature _____

Whiting Signs Signature _____



Façade Improvement Program Application

Project Information

1. Applicant Name: INVENTIVE MEDIA
Applicant Address: 1615 FIRST AVENUE, SCOTTSBLUFF
Telephone No.: 308-220-8555 E-Mail Address: monique@moniquelarsen.com
Property Owner (if different than applicant): _____
2. Project Site Address: 1615 FIRST AVENUE
3. Is the Project Site Currently Occupied? Yes ☒ No ☐
4. Land Use of Project Site (Select one):
Restaurant ☐ Retail ☐ Service ☒
☐ Other (Please specify): _____
5. Nature and Name of Business (if applicable): _____
6. Proposed Project: Describe in detail; attach plans and specifications:
Landscaping along south and west borders of the
parking lot on the south side of the building.
Also includes plumbing work to extend watering
capacity to landscaping.
PROTECTED Cost = \$4519.11
MATCH = \$2259.50
7. List all other funds or assistance the applicant has received from the City in the last 10 years (e.g. other grants, Economic Development Assistance (LB840) loans or grants, Tax Increment Financing)
Type of Assistance: N/A
Amount: _____
Date: _____

8. Estimated Project Costs:

Exterior Improvements (describe)

\$ 4519.11

Parking lot landscaping + plumbing

Other (describe)

Total

\$ 4519.11

Grant Funds Requested*

\$ 2259.50

*Grant funds requested must not exceed the \$10,000 maximum

*Grant funds requested must not exceed 1/2 of the cost of exterior improvements

*Bids or estimates from contractors and material estimates must be included at the time of application

9. Person doing work (if different than applicant):

ANITA'S GREENSCAPING / 190215 CRE / SCOTTSBLUFF

Address: PIPEWORKS PLUMBING / PO Box 395 / GERING

Phone No.: (ANITA'S GREENSCAPING - 632-3007) (PIPEWORKS 621-0481)

10. Project Construction Schedule (estimated):

Start Date

5/1/2021

Completion Date

6/15/2021

***ALL WORK MUST BE COMPLETED AND RECEIPTS SUBMITTED TO THE CITY NO LATER THAN SEPTEMBER 10, 2021. IF THE APPLICANT FAILS TO GIVE TIMELY REPORTS TO THE CITY OR, IF BASED ON THE APPLICANT'S MONTHLY REPORTS IT APPEARS TO THE CITY THAT THE WORK WILL NOT BE COMPLETED ON TIME, THE CITY MAY, IN ITS SOLE DISCRETION, RESCIND OR REDUCE THE GRANT AWARD.**

To be completed by Staff:

Zoning of Property C-1

Square footage of building 4,940

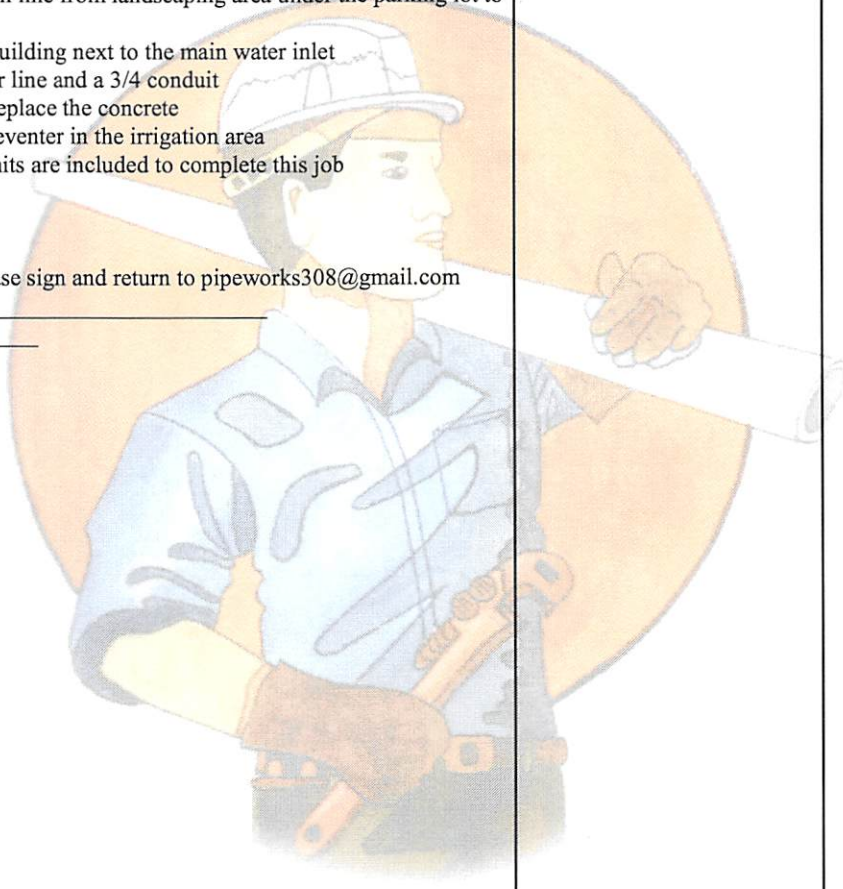
<i>Pipe Works Plumbing, LLC</i>
Po Box 395
Gering, NE 69341

Name / Address
Matt Larsen 901 Peacock Dr Scottsbluff, NE 69361

2/2/2021

building next to the main water inlet
r line and a 3/4 conduit
replace the concrete
eventer in the irrigation area
its are included to complete this job

se sign and return to pipeworks308@gmail.com

A stylized illustration of a construction worker wearing a white hard hat, a light blue safety vest over a white shirt, and brown work gloves. The worker is holding a large white pipe with both hands. The background is a large, textured orange circle. The illustration is split vertically by a thin black line.

Anita's Greenscaping, Inc.

190245 County Road G
Scottsbluff, NE 69361
Ph. 308-632-3007

Estimate

Name/Address

Inventive Media
1225 Sage St.
Gering, NE 69341

Date	Estimate No.	Project
12/29/20	376	

Item	Description	Quantity	Cost	Total
	Project: 1615 1st Ave., Scottsbluff parking lot landscaping			
Installation	Landscape installation - install soil, compost, till, grade, install boulders, plant, install drip, install mulch		1,300.00	1,300.00
Top Soil	Top Soil - Bulk	2	20.00	40.00T
Compost	Compost	1	39.00	39.00
Sulfur	Sulfur	2	35.02	70.04
Boulders	Boulders/lb	2,200	0.19	418.00T
Shrub #5	Apache Plume	3	49.99	149.97T
Per. #1	Perennial 1 gal	31	11.99	371.69T
Grass #1	Ornamental grass 1 gal	6	14.99	89.94T
Drip Supplies	Drip supplies		100.00	100.00
Brn Mt	Mulch - Brn Mt	2	40.00	80.00T
	Sales Tax		7.00%	80.47
Thank you for your business			Total	\$2,739.11



Façade Improvement Program Application

Project Information

1. Applicant Name: Spady Inc DBA High Plains Spas + Recreation
Applicant Address: 1725 East Overland
Telephone No.: 635-7605 E-Mail Address: chad@highplains spas.com
Property Owner (if different than applicant): _____
2. Project Site Address: 1725 East Overland
3. Is the Project Site Currently Occupied? Yes No
4. Land Use of Project Site (Circle one):
Restaurant Retail Service
Other (Please specify): _____
5. Nature of Business (if applicable): Hot tub repairs + sales
RV repair
Boat repair
6. Proposed Project: Describe in detail; attach plans and specifications:
Green mountain grill repair + sales
current
1. Update + improve sign situation on store front
+ along street.
- will replace both sign faces along street
+ add 2 smaller sign faces to the front
of the building
2. Paint the whole front of the south
side of building.
7. List all other funds or assistance the applicant has received from the City in the last 10 years (e.g. other grants, Economic Development Assistance (LB840) loans or grants, Tax Increment Financing)
Type of Assistance: NONE
Amount: _____
Date: _____

130141 County Rd. A
Mitchell, Ne 69357

**absolute
painting**

Estimate

Date	Estimate #	
2/19/2021	2084	
Name / Address		
Hi Plains Spa Scottsbluff, NE 69363		
Project		
Exterior Repaint		
Material	Description	Total
Included	Exterior application of two coats of Sherwin Williams paint to the siding, soffit, fascia, gutters, and downspouts on the south side of the building.	2,100.00
Included	Exterior powerwashing and application of two coats of Duck Back oil stain to wood siding by entrance on the south side.	✓ 450.00
Not Included	If any additional work needs to be completed, that has not been stated as work to be completed above, it will require a signed change order before the work can be completed.	0.00
Thanks for considering our proposal!		Total \$2,550.00

zmpainting@yahoo.com
phone: 308.672.3708 fax: 308.623.2776





Façade Improvement Program Application

Project Information

1. Applicant Name: Tami Reichert
Applicant Address: 1809 Broadway
Telephone No.: 632-0154 E-Mail Address: reichertsfinejewelry@yahoo
Property Owner (if different than applicant): _____
2. Project Site Address: 1809 Broadway
3. Is the Project Site Currently Occupied? Yes ☒ No ☐
4. Land Use of Project Site (Select one):
Restaurant ☐ Retail ☒ Service ☐
☐ Other (Please specify): _____
5. Nature and Name of Business (if applicable): G+T Reichert's Fine jewelry
6. Proposed Project: Describe in detail; attach plans and specifications:
Replace Front Window and door

7. List all other funds or assistance the applicant has received from the City in the last 10 years (e.g. other grants, Economic Development Assistance (LB840) loans or grants, Tax Increment Financing)
Type of Assistance: _____
Amount: _____
Date: _____

8. Estimated Project Costs:

Exterior Improvements (describe) \$ 6800⁰⁰
Replace Front window and door TAX 476⁰⁰
Other (describe)

Total \$ 7276⁰⁰
Grant Funds Requested* \$ 3638⁰⁰

*Grant funds requested must not exceed the \$10,000 maximum

*Grant funds requested must not exceed ½ of the cost of exterior improvements

*Bids or estimates from contractors and material estimates must be included at the time of application

9. Person doing work (if different than applicant): Thompson Glass
Address: 1702 ave B
Phone No.: 308-635-3350

10. Project Construction Schedule (estimated):

Start Date ASAP Weather Permitting
Completion Date 2-3 days

***ALL WORK MUST BE COMPLETED AND RECEIPTS SUBMITTED TO THE CITY NO LATER THAN SEPTEMBER 10, 2021. IF THE APPLICANT FAILS TO GIVE TIMELY REPORTS TO THE CITY OR, IF BASED ON THE APPLICANT'S MONTHLY REPORTS IT APPEARS TO THE CITY THAT THE WORK WILL NOT BE COMPLETED ON TIME, THE CITY MAY, IN ITS SOLE DISCRETION, RESCIND OR REDUCE THE GRANT AWARD.**

To be completed by Staff:

Zoning of Property _____

Square footage of building _____

1702 Ave B
Scottsbluff, NE 69361
Phone: 308-635-3350

Thompson Glass

Quote

To:	Tami Reichert	From:	Greg Thompson
Job:	G & T Reichert Jewelers	Pages:	2
Subject:	1 new door & window	Date	12-11-20

☐ Urgent ☒ For Review ☐ Please Comment ☐ Please Reply ☐ Please Recycle

We propose to deliver and install one 3'0" x 7'0" door and one window complete as per Tami.

Door to be Kawneer "190" R.H., 1 1/2" o/p, m/s lock, "451" (anodized clear).

Window to be Kawneer "451" T, 2" x 4-1/2" (anodized clear).

Glass to be 1" insulated S.B.-60 (clear) tempered.

Installed \$6,800.00 + tax

Sales tax not included

Tear out included

No final cleaning

Bid for 60 days

Thanks,

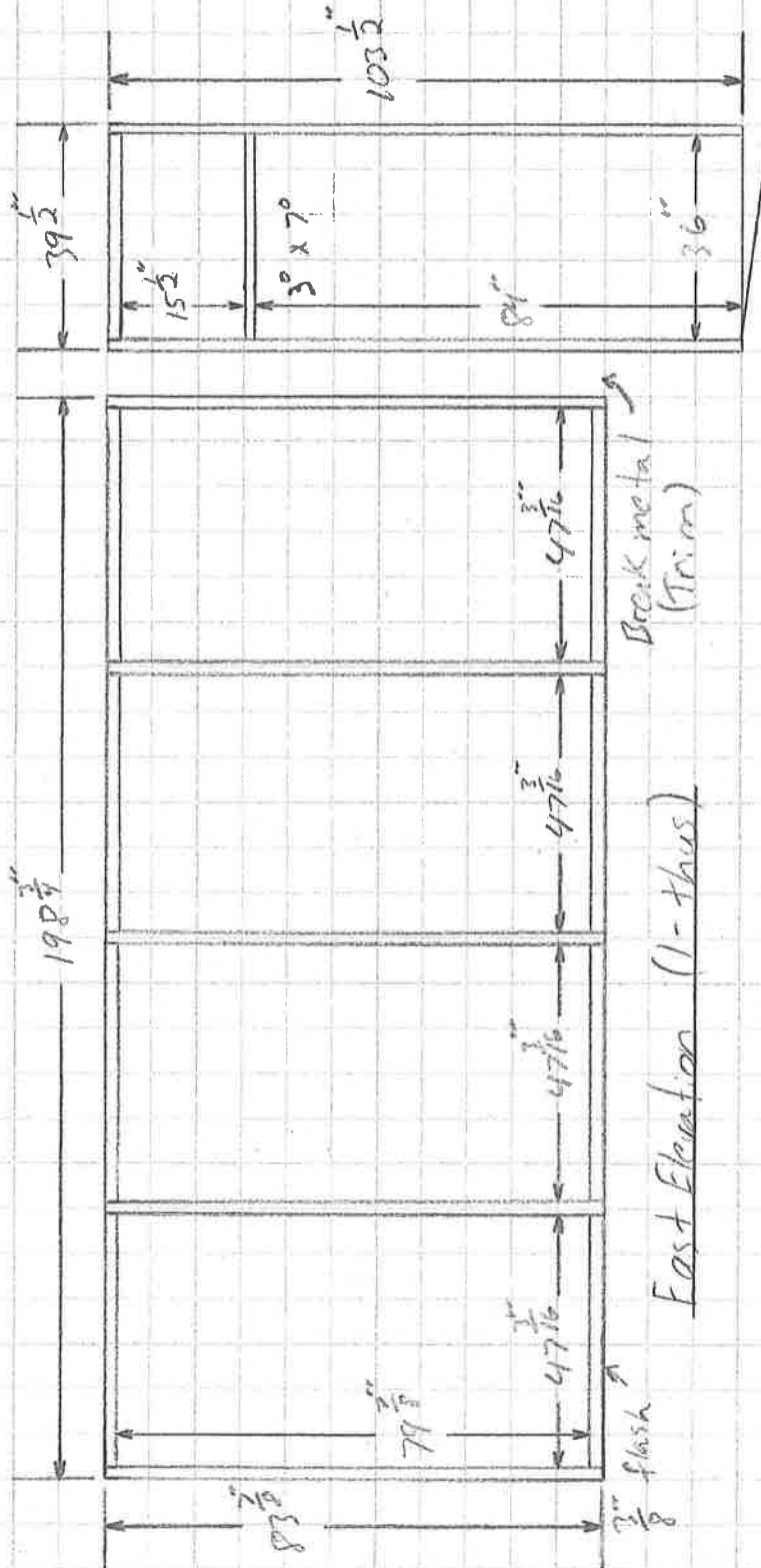
Greg T.

R.O. = 190" x 84"

G & T Reichert Jewelers

(Tami R.)

Actual Size



1. Door to be Kawneer "190" R.H., 1 1/2" op, m/s lock, "451" (anodized clear).

2. Window framing to be Kawneer "451" T, 2" x 4 1/2" (anodized clear).

3. Glass to be 1" insulated S.B.-60 (clear) tempered.

12-11-20

Scale: 3/8" = 1'-0" Grey T.



Façade Improvement Program Application

Project Information

1. Applicant Name: R+K Land Company
Applicant Address: 1930 E 20th Place
Telephone No.: 608/651-8210 E-Mail Address: Callan.Wayman@gmail.com
Property Owner (if different than applicant): _____
2. Project Site Address: 1930 E 20th Place Scottsbluff, NE 69361
3. Is the Project Site Currently Occupied? ☒ Yes ☐ No
4. Land Use of Project Site (Circle one):
Restaurant ☒ Retail Service
Other (Please specify): _____
5. Nature of Business (if applicable): _____
6. Proposed Project: Describe in detail; attach plans and specifications:
New Front of Building "storefront door with side lights + transom"
New Store front windows on side of Building.
New 5' overhang on side of Building for facade improvement +
safety of pedestrians.
See Attached Plans.
7. List all other funds or assistance the applicant has received from the City in the last 10 years (e.g. other grants, Economic Development Assistance (LB840) loans or grants, Tax Increment Financing)
Type of Assistance: None
Amount: _____
Date: _____

8. Estimated Project Costs:

Exterior Improvements (describe)

See estimator + plans attached.

\$ ~~27,954~~ 30,685.90

Other (describe)

Total

\$ ~~27,954~~ 30,685.90

Grant Funds Requested*

\$ 10,000

*Grant funds requested must not exceed the \$10,000 maximum

*Grant funds requested must not exceed 1/2 of the cost of exterior improvements

*Bids or estimates from contractors and material estimates must be included at the time of application

9. Person doing work (if different than applicant) General Consolidated Services Inc.

Address: 1224 Broadway Scottsbluff NE 68361

Phone No.: (308) 632-7466

10. Project Construction Schedule (estimated):

Start Date (2-11-21)

Completion Date (4-30-21)

***ALL WORK MUST BE COMPLETED AND RECEIPTS SUBMITTED TO THE CITY NO LATER THAN SEPTEMBER 10, 2021.**

To be completed by Staff:

Zoning of Property C-3

Square footage of building 20,000



Consolidated Services, Inc.

1224 Broadway
Scottsbluff, Nebraska 69361
(308) 632-7466
1-800-657-2166
FAX: (308) 632-4996

Date 1/11/2021

R&K Land Company			
1930 E 20th Place			
Scottsbluff, NE 69361			
Team Chevy Side of Building			
Install Metal Soffitt Panel 5'x115' Dark Bronze Color			\$ 2,900.00
Install Recessed LED Lights 1 per bay in new overhang 7 units			\$ 1,400.00
Install Cap Metal Flashing 120LF @ \$6.00.			\$ 720.00
Install Standing Rib Metal Rood (Dark Bronze Color)			\$ 2,780.00
Front of Building - See Diagram - New Store Front with walk door			
Cut out existing window framing & Stone.			\$ 864.00
Install New entry door sidelites & Transom			
per Thompson Glass Estimate. w/Tax			\$ 4,601.00
Reinstall Stone and Stucco labor/materials.			\$ 1,200.00
Team Chevy Side of building - New storefront windows			
Cut out Masonry -Install Steel Lintel Support for 2 windows.	Labor		\$ 864.00
	Materials		\$ 1,000.00
Per Thompson Glass estimate 2 Window Units W/Tax			
- See attached Diagram & Estimate			\$ 3,745.00
Additional Work 70' of overhang on other side of entry -metal roof & Soffit.			
Overhang Labor & Materials			\$ 6,000.00
Metal Soffit			\$ 2,500.00
Cap Metal			\$ 420.00
Metal Roof & Soffit Standing Seam From B&C Steel			\$ 1,691.90
		Total	\$ 30,685.90
Construct 5' Overhang Tie back to existing Trusses (Lag to Trusses 2' O.C.)- Completed			
Length 115' - remove existing 2"x8" Fascia Board 60 Frames Labor & materials			
	Materials		\$ 2,240.00
	Labor		\$ 5,640.00



Acceptance _____

Specialists in Restoration, Cleaning & Construction



FRONT

Steps

Frontage Hwy 26

New Door

Add new
entry door

Stone Column

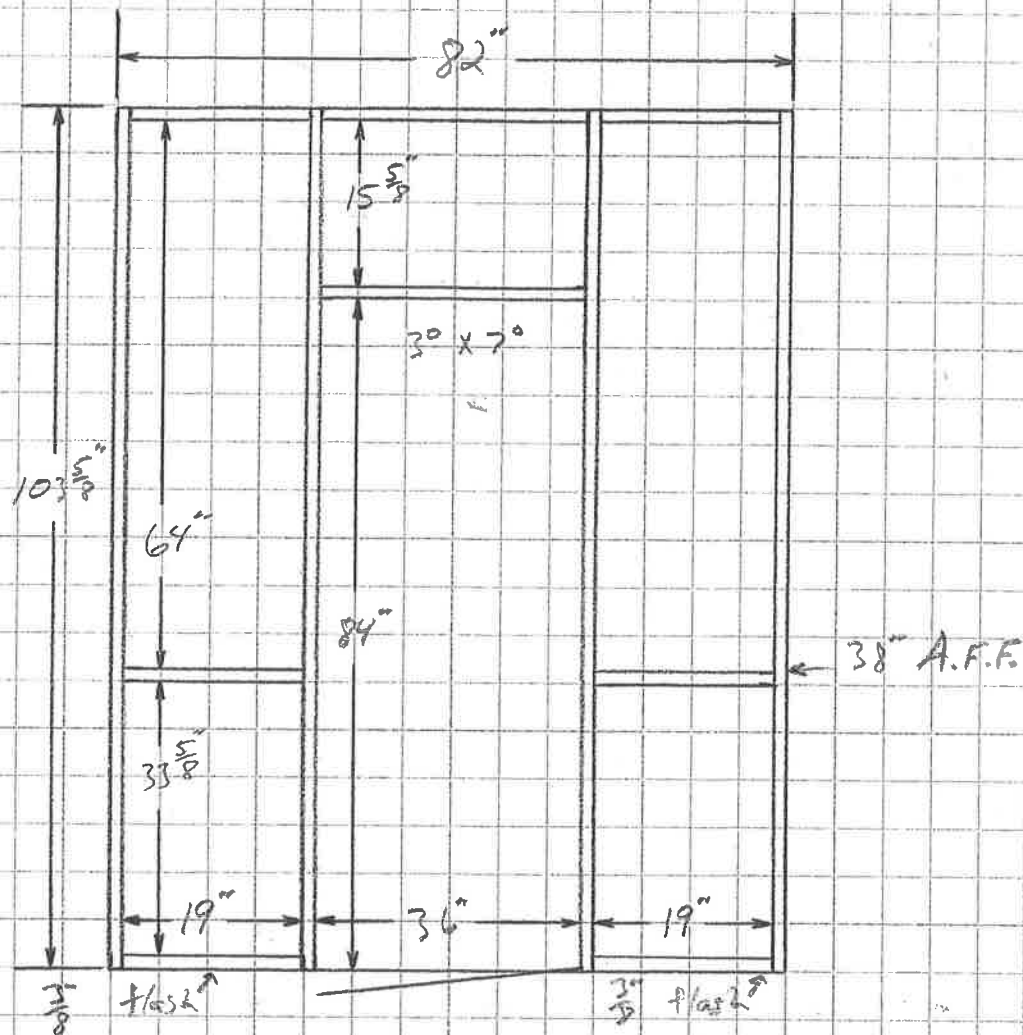


R.O. = ?

R4K Enterprise

(Rock V.)

Approx. Size



1. Door to be Kawneer "190", $1\frac{1}{2}$ ovp, mvs lock, "451" Q.B. trans. (bronze).
2. Side lites to be Kawneer "451" T, $2" \times 4\frac{1}{2}"$ (bronze).
3. Glass to be 1" Low-E (clear) tempered.

12-1-20

Scale: $\frac{1}{2}" = 1'-0"$ Greg T.

1702 Ave B
Scottsbluff, NE 69361
Phone: 308-635-3350

Thompson Glass

quote

To:	Rick Wayman	From:	Greg Thompson
Job:	R & K Enterprises	Pages:	2
Subject:	1 single door with side lites	Date	12-2-20

☐ Urgent ☒ For Review ☐ Please Comment ☐ Please Reply ☐ Please Recycle

We propose to deliver and install one 3'0" x 7'0" door with side lites complete as per Rick.

Door to be Kawneer L.H. "190", 1 1/2" o/p, m/s lock, "451" O.B. transom frame (brz).

Side lites to be Kawneer "451" T, 2" x 4-1/2" (bronze).

Glass to be 1" insulated Low-E (clear) tempered.

Installed \$4,300.00 + tax

Sales tax not included

Tear out included

No final cleaning

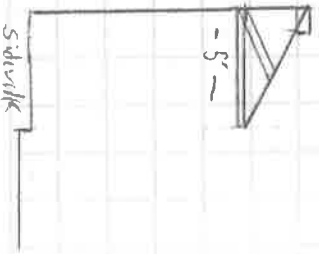
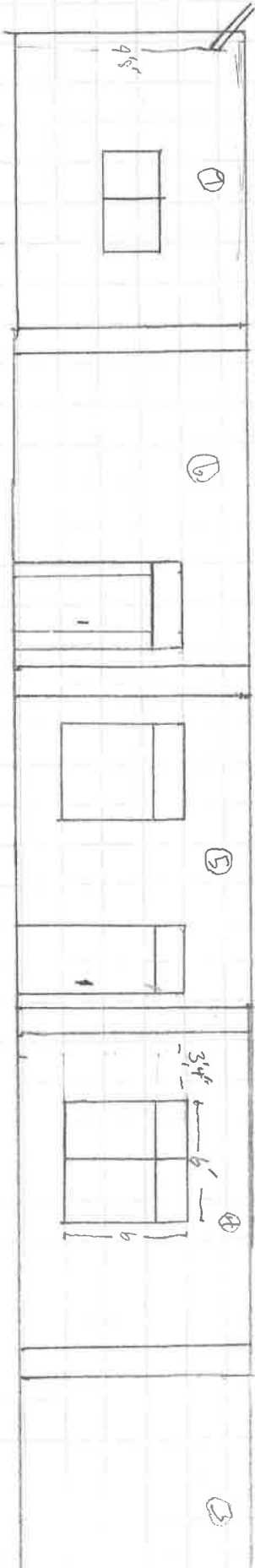
Bid for 60 days

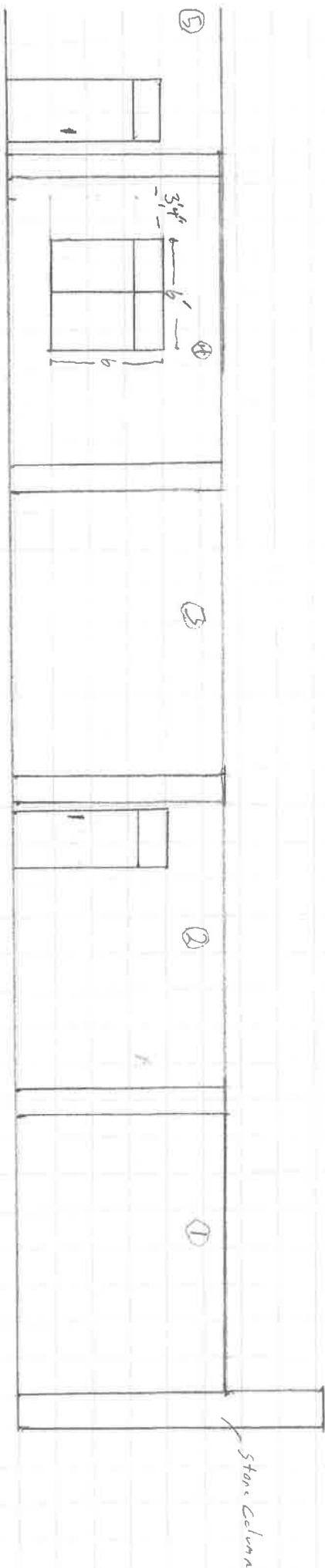
Thanks,

Greg T.

Team Side facade

Side view overhang





Bottom of Soffit
from Ground 11'6"

1" = 8' Scale.

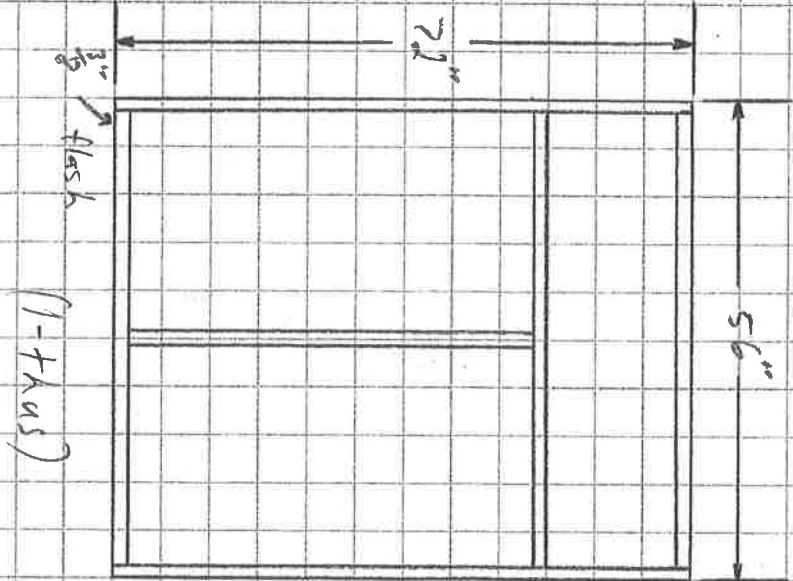
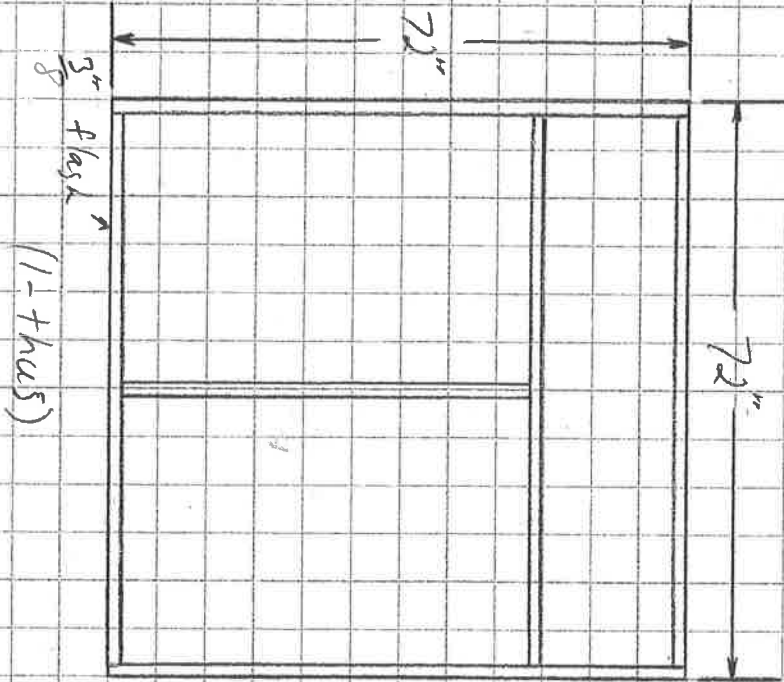
R.O. = 72" x 72"

R & K Enterprise

(Rack W)

Approx. Size

R.O. = 56" x 72"



1. Windows to be Kawneer "451" T 2" x 4 1/2" (bronze).

2. Glass to be 1" insulated S.B. 60 (clear) H.S. or T.P.

12-15-80

Scale: 1/2" = 1'-0" (Gregg)

1702 Ave B
Scottsbluff, NE 69361
Phone: 308-635-3350

Thompson Glass

quote

To: Rick Wayman

From: Greg Thompson

Job: 1930 E 20th Place

Pages: 2

Subject: 2 new windows

Date: 12-16-20

☐ Urgent ☒ For Review ☐ Please Comment ☐ Please Reply ☐ Please Recycle

We propose to deliver and install 2 new windows complete as per Rick.

Windows to be Kawneer "451" T, 2" x 4-1/2" (anodized bronze).

Glass to be 1" insulated S.B.-60 (clear) H.S. or T.P.

Installed \$3,500.00 + tax

Sales tax not included

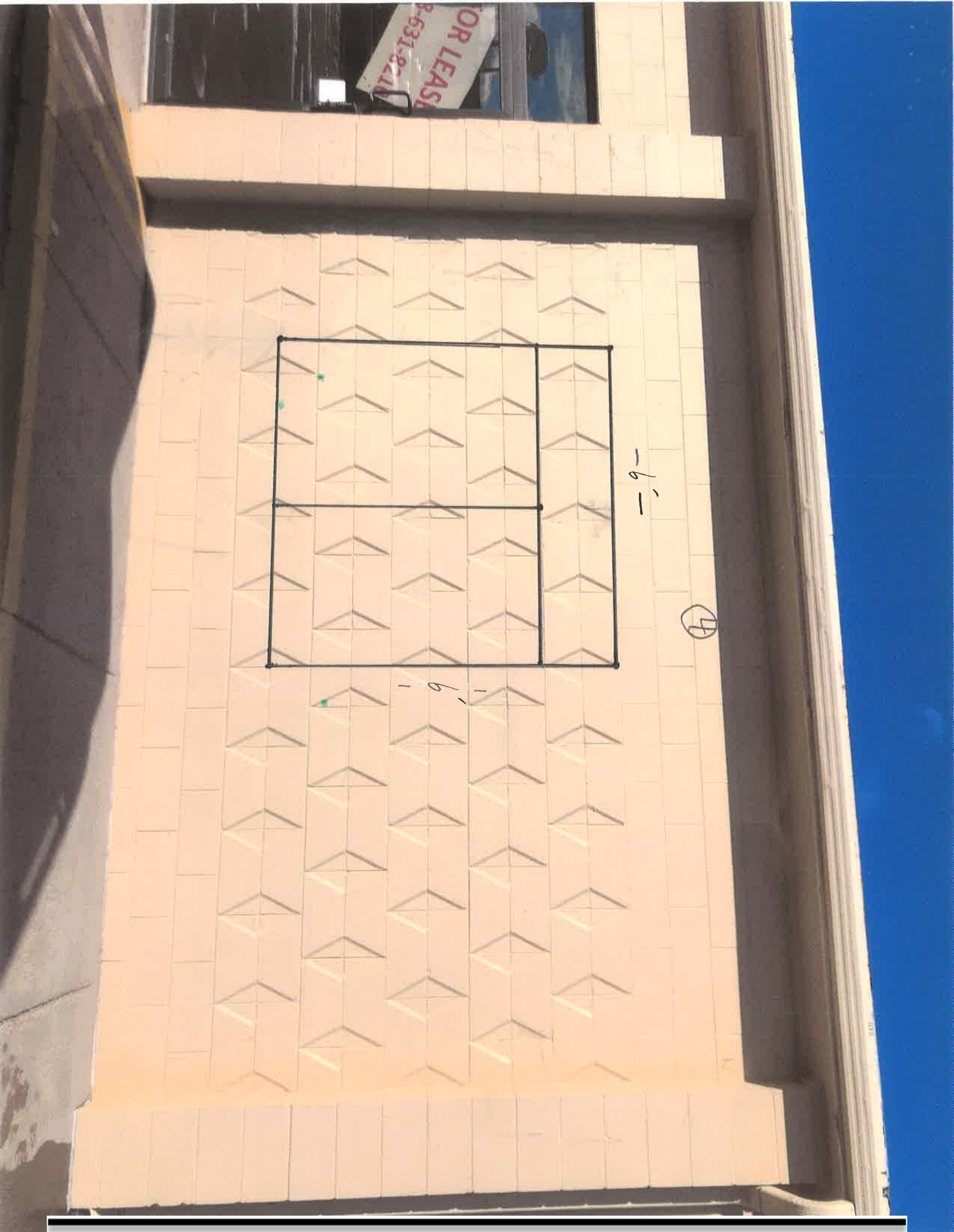
No final cleaning

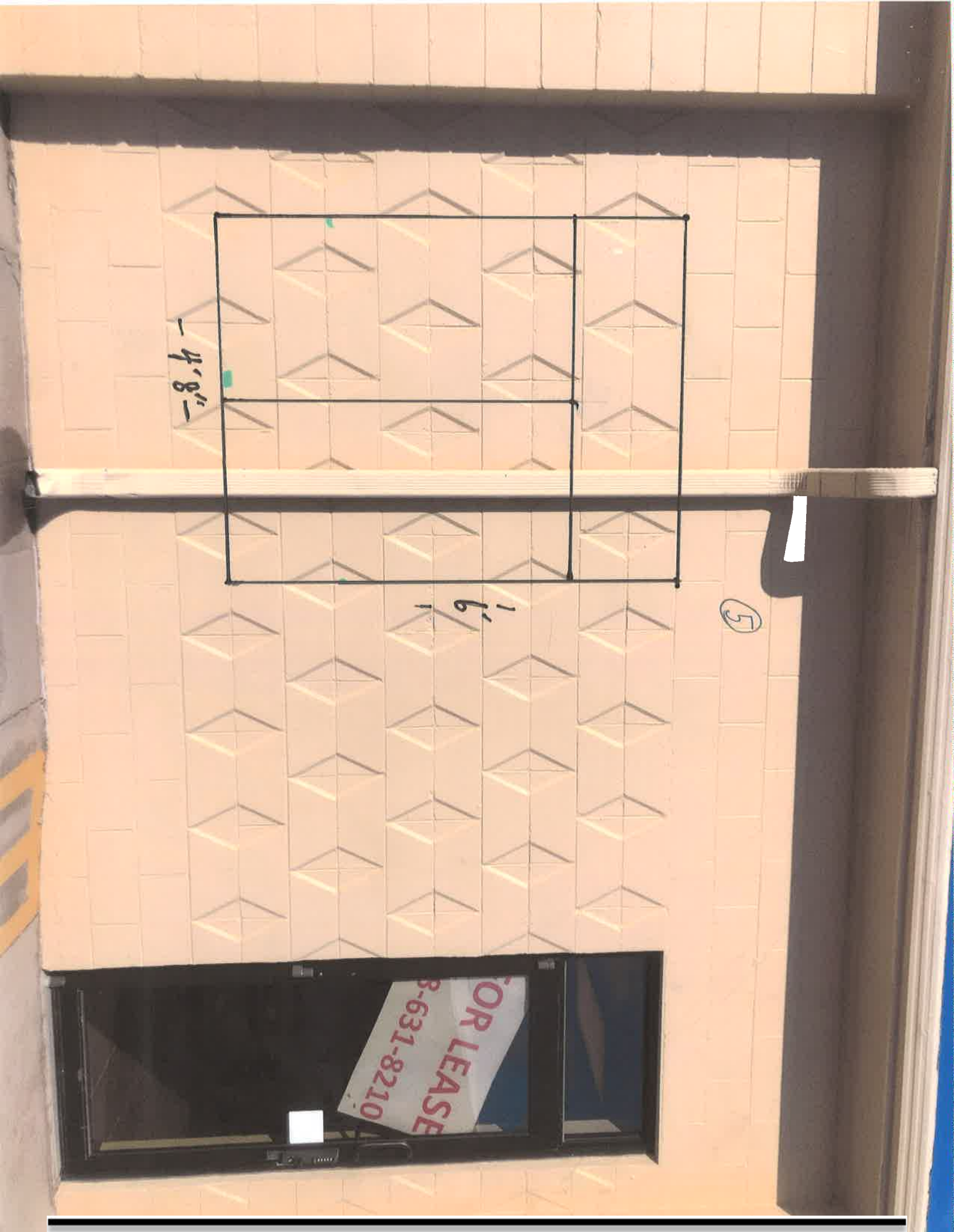
Bid for 60 days

Thanks,

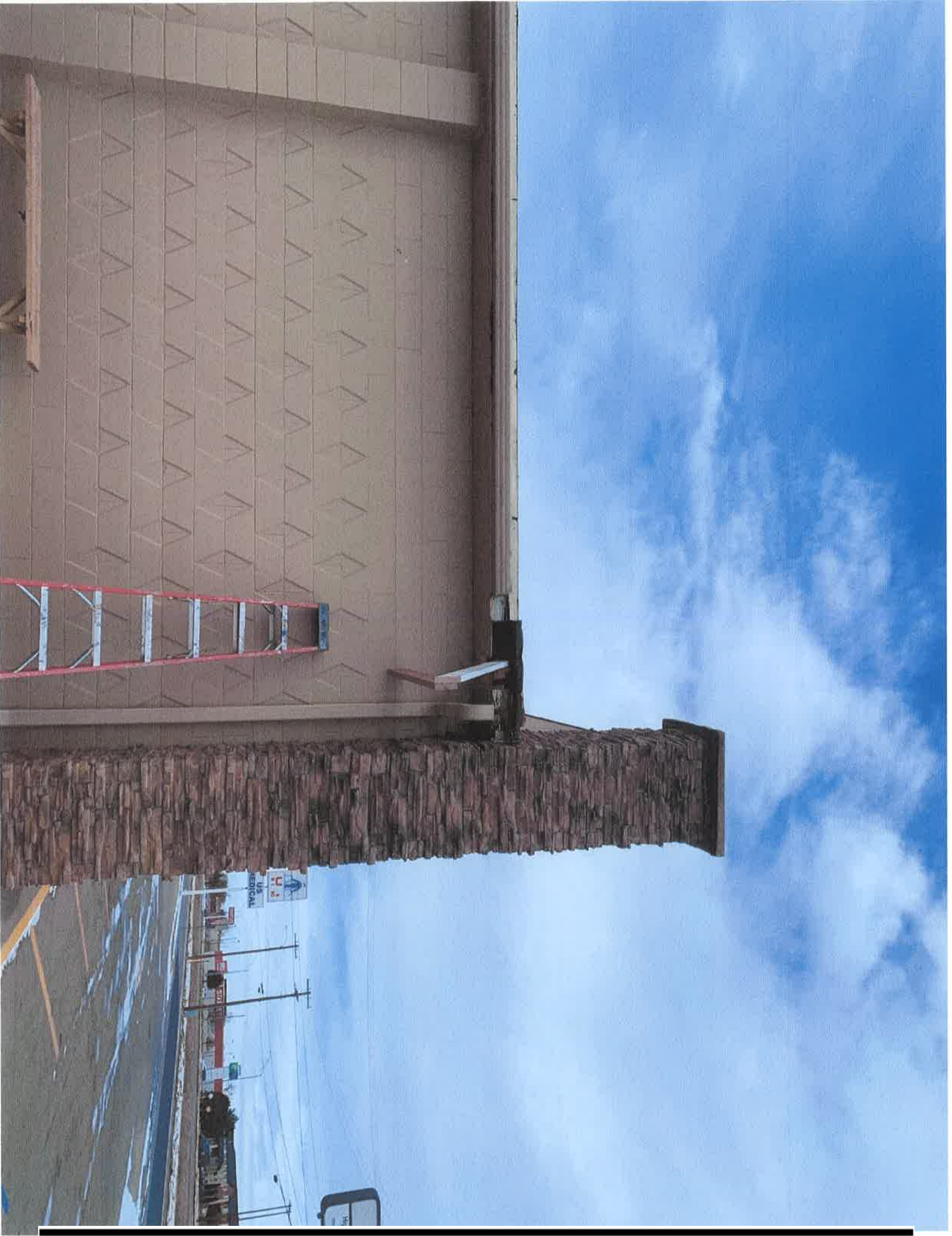
Greg T.















City of Scottsbluff, Nebraska

Monday, March 29, 2021

Regular Meeting

Item Reports2

Council to discuss and consider action on the License and Management Agreement with Kirk Bernhardt for the Use of Municipal Property for Softball League and authorize the Mayor to sign the Agreement.

Staff Contact: Rick Deeds, Park Superintendent

License and Management Agreement for Use of Municipal Property for Softball League

This License and Management Agreement (the “License”), dated for reference purposes only as of the ____ day of March, 2021, is entered into by and between the City of Scottsbluff, Nebraska, a Municipal Corporation (“Licensor”) and Kirk Bernhardt (“Licensee”).

RECITALS

- A. Licensor owns the real estate known as Lacy Park (the “Premises”).
- B. The Premises includes several softball playing fields, a concession stand and associated improvements and structures.
- C. Licensee is interested in managing a community softball league, to include men’s and coed teams.
- D. Licensor recognizes the requirements associated with managing the Premises as a result of the COVID-19 situation and is not able to ensure that operation of the Premises during all practices and games follows the current applicable rules for safe operation.
- E. Licensee desires to utilize the Premises for an adult men’s and coed softball league (the “softball league”) and is willing to enter into this License in order to manage the softball league on the Premises in accordance with the License.
- F. Licensor desires to enter into this License whereby Licensee shall license and use the Premises for a softball league subject to the following terms.

NOW THEREFORE, Licensor and Licensee agree as follows:

1. Licensed Premises. Licensor desires to license to Licensee the Premises. Such area includes the ball field(s) and the improvements associated with the ball field(s), including, but not limited to, the bleachers, stands, restroom facilities, drinking fountain(s), and concession stand. Licensor licenses the Premises to Licensee, and Licensee licenses the Premises from Licensor, for the License Term, and Licensee agrees to pay the license fee, and to perform all of Licensee’s obligations described herein. The parties agree that Licensee shall have the non-exclusive right to use the Premises and such other portions of the Premises as is necessary for Licensee to access and use the Premises for a softball league. Licensee understands he will be given priority for use of the Premises, however, Lacy Park will remain open to the public and the park, shelters and fields may be used by the public when not needed for softball league games and tournaments.

- 1 -

2. Management. The parties acknowledge and agree that Licensee shall be solely responsible for the operation and management of the Premises during the License Term when the Premises are being utilized for organized softball league games and practices. Licensee shall be responsible for operating and managing the Premises in accordance with all applicable rules and regulations of any governmental entity with jurisdiction over the Premises, and all resolutions and ordinances of Licensor (the "Rules"), including the ban on possession and consumption of alcohol. Licensee represents and covenants to Licensor that Licensee is familiar with the Rules and that Licensee shall operate and manage the Premises in accordance with the Rules. Licensee shall ensure that all coaches or appropriate personnel utilizing the Premises shall conduct themselves and their teams in accordance with the Rules. Licensee agrees to provide training and education as appropriate to all team managers to ensure that the Rules are followed.

3. Term. The License shall be for a term of four (4) months commencing effective as of May 1, 2021. Either party shall have the right to terminate this License by providing the other party with no less than thirty (30) days prior written notice. Such notice shall specify the date that the License shall terminate. Notwithstanding the foregoing or any other provision herein, the parties acknowledge and agree that Licensor retains the right, at any time, to terminate this License by written notice to Licensee if such termination is required under the applicable Rules or any amendment, replacement, or supplement thereto, or in the event Licensor determines, in Licensor's discretion, that Licensee has failed to manage and operate the Premises in accordance with the Rules. Any such termination shall not relieve the Licensee of the obligations of Licensee hereunder that have occurred or accrued hereunder prior to the termination.

4. License Fee. The parties agree the License Fee for the term of this License shall be \$3,000.00, payable on or before June 1, 2021.

5. Acceptance of Premises. By taking possession of the Premises, Licensee accepts the Premises in its current condition. Licensee further agrees that Licensor has not provided Licensee with any warranty or representation as to the condition of the Premises and that Licensee has investigated the Premises and has determined to Licensee's satisfaction that the Premises is satisfactory for Licensee's proposed use. Licensee shall secure Licensor's permission prior to making any improvements or alterations of any nature to the Premises. Licensor reserves the right to withhold its consent in Licensor's sole discretion.

6. Quiet Enjoyment. Upon Licensee observing and performing all of the terms, covenants and conditions to be observed and performed by Licensee hereunder, Licensee shall have possession of the Premises for the entire term hereof, subject to all of the provisions of this License.

7. Maintenance. a. Licensee shall, during the term of this License, and at his sole expense, keep the Premises in good order and repair, reasonable wear and tear excepted. Licensee shall be responsible to maintain the Premises in accordance with the Rules so that the Premises may be utilized for the purposes set forth in this License. Such obligation shall include, but not be limited to, cleaning restroom facilities while players and fans are present and after softball league use so they are left as they were found. Licensee shall also ensure that the concession stand, if any, is only allowed open if all requirements set forth in the Rules are followed. Licensee shall ensure that the stands or bleachers or other facilities are only utilized in accordance with the applicable Rules and that any spectators are those permitted to be in attendance at the Premises in accordance with the Rules. Licensor shall be responsible for any mowing, irrigation, or application of fertilizer or weed control on the Premises in accordance with past practices of Licensor and as set forth below.

b. Licensor shall prepare four (4) fields on the Premises, two (2) times per week which is approximately thirty-six (36) times throughout the term. Licensor will mark the batter's box and foul lines to the outfield fence for scheduled games. Licensor will also fill, pack, rake and drag the infields prior to chalking to insure all low spots are filled in around the batter's box, area surrounding the bases and any other areas that do not represent a level playing surface. The Licensor will maintain proper moisture levels to minimize dust and erosion of the playing surface and to expedite the packing of the soil as desired, secure bases in a level position, and make a reasonable attempt to prepare the Premises during wet and rainy conditions. The decision on whether or not to play softball on the fields will be made by the Licensee and shall take place on the day of the scheduled game, but only after consultation with the Licensor. The Licensor will begin preparing the Premises at approximately 7:00 a.m. on the day of scheduled games and will not be responsible for poor field conditions caused by others after the completion of the preparation of the Premises for that day. Licensor will provide the materials for the operation and maintenance of the fields. However, the Licensee must keep the restrooms and concession stand clean, neat and orderly and only operated according to the Rules, if they are allowed to be operated. Licensee agrees to promptly notify Licensor of any maintenance or repair that is the responsibility of Licensor hereunder. Provided, however, Licensee shall be responsible for any of the same if they are caused by Licensee's misuse or damage to the Premises. If Licensee has a tournament, he must notify Licensee in advance, and Licensee must provide his own materials and machines to pull the drag mat, but may use the Licensor's chalk applicator, batter box template and mat drag and arrange to have the septic system pumped out.

8. Insurance. During the License Term, Licensee shall, at his own cost and expense, procure and continue in force such insurance policies as are required by Licensor. Such insurance shall, at a minimum include commercial general liability insurance with a combined policy limit of at least \$1,000,000. Licensor shall be named as an additional named insured on all such policies of

insurance. Each original policy or a certified copy thereof, or a satisfactory certificate of the insurer evidencing insurance carried with proof of payment of the premium, shall be deposited with Licensors prior to the commencement date of the term hereof.

9. Licensee's Indemnification. Licensee agrees to indemnify and hold Licensors harmless from and against any and all claims, damages, or causes of action and all liability, cost or expense specifically including court costs and all reasonable attorney fees to the extent the same arise out of or in any way connected with Licensee's or Licensee's agents' use of the Premises during the term hereof, whether the same are raised during the term hereof or after.

10. Assignment. Licensee shall not assign, sub-license, or otherwise transfer, by operation of law or otherwise, this License or any interest herein without the prior written consent of Licensors, which consent may be withheld in Licensors' sole discretion.

11. No Re-license. Licensors' consent to any assignment, encumbrance, sub-license, occupation, or other transfer shall not release Licensee from any of Licensee's obligations hereunder or be deemed to be a consent to any subsequent assignment, sub-license, or occupation unless Licensors agrees in writing. The collection or acceptance of rent or other payment by Licensors from any person other than Licensee shall not be deemed the acceptance of any assignee or sub-licensee as the Licensee hereunder or a release of Licensee from any obligation under this License.

12. Default. A Default shall occur upon the failure by Licensee to observe or perform any of the provisions of this License if such failure continues for a period of ten (10) days, or such other period if this License specifically provides a different period for a particular failure, after written notice by Licensors to Licensee of such failure. However, with respect to any failure which cannot reasonably be cured within ten (10) days, a Default shall not be considered to have occurred if Licensee commences to cure such failure within such ten (10) day period and continues to proceed diligently with the cure of such failure.

13. Remedies. On the occurrence of a Default, Licensors may at any time thereafter, with or without notice or demand and without limiting Licensors in the exercise of a right or remedy which Licensors may have by reason of such default or breach, exercise any rights or remedies Licensors may have at law or in equity, including, but not limited to, one or more of the following:

- A. declare the License at an end and terminated;
- B. sue for the rent due and to become due under the License;
- C. sue for any damages sustained by Licensors;

- D. cure any breaches of Licensee's obligations to pay utilities, provide insurance, or properly maintain the Premises.

14. Non-Exclusive Remedies. The remedies of Licensor set forth in Section 13 shall not be exclusive, but shall be cumulative and in addition to all rights and remedies now or hereafter provided or allowed by law or equity, including, but not limited to, the right of Licensor to seek and obtain an injunction and the right of Licensor to damages in addition to those specified herein.

15. Default by Licensor. Licensor shall not be liable to Licensee if Licensor is unable to fulfill any of its obligations under this License, if Licensor is prevented, delayed, or curtailed from so doing by reason of any cause beyond Licensor's reasonable control. Licensor shall not be in default unless Licensor fails to perform obligations required of Licensor within a reasonable time, but in no event later than thirty (30) days after written notice by Licensee to Licensor, specifying Licensor's failure to perform such obligation; provided, however, that if the nature of Licensor's obligation is such that more than thirty (30) days are required for performance, then Licensor shall not be in default if Licensor commences performance within such thirty (30) day period and thereafter diligently prosecutes its efforts to satisfy such obligation.

16. Entry by Licensor. Licensor and its agents and employees shall have the right to enter the Premises at all reasonable times and during normal business hours, to examine the same, to make such maintenance and repairs of the Premises and such maintenance, repairs, alterations, decorations, additions, and improvements to other portions of the Premises as Licensor requires.

17. Notices. Any notices required or permitted to be given under this License shall be in writing and may be delivered personally or by certified mail to the other party at the address set forth below. Any notice given by mail shall be deemed received two (2) business days following the date such notice is mailed as provided in this Section. Any notice given by electronic mail or personally delivered shall be effective upon receipt. Either party may change its address for purposes of this Section by giving the other party written notice of the new address in the manner set forth above.

- a. Licensor's Address: 2525 Circle Drive
Scottsbluff, NE 69361
- b. Licensee's Address: 200123 Ridge Drive
Gering, NE 69341

18. Applicable Laws. This License shall be governed by and construed in accordance with the laws of the State of Nebraska.

19. Modification. This License contains all of the terms and conditions agreed upon by the Licensor and Licensee with respect to the Premises. All prior negotiations, correspondence, and agreements are superseded by this License and any other contemporaneous documents. This License may not be modified or changed except by written instrument signed by Licensor and Licensee.

20. Relationship of Parties. Neither the method of computation of the License Fee nor any other provisions contained in this License nor any acts of the parties shall be deemed or construed by the parties or by any third person to create the relationship of principal and agent or of partnership or of joint venture or of any association between Licensor and Licensee, other than the relationship of Licensor and Licensee.

21. Waiver. The acceptance of the License Fee or other payments by Licensor, or the endorsement or statement on any check or any letter accompanying any check for the license fee or other payment shall not be deemed an accord or satisfaction or a waiver of any obligation of Licensee regardless of whether Licensor had knowledge of any breach of such obligation. Failure to insist on compliance with any of the terms, covenants, or conditions hereof shall not be deemed a waiver of such terms, covenants, or conditions, nor shall any waiver or relinquishment of any right or power hereunder, at any one time or more times, be deemed a waiver or relinquishment of such rights and powers at any other time or times or under any other circumstance(s).

22. Partial Invalidity. If any term or provision of this License or the application thereof to any person or circumstances shall to any extent be invalid or unenforceable, the remainder of this License or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable shall not be affected thereby, and each term and provision of this License shall be valid and enforced to the fullest extent permitted by law.

23. Interpretations. Any uncertainty or ambiguity existing herein shall not be interpreted against either party because such party prepared any portion of this License but shall be interpreted according to the application of rules of interpretation of contracts generally.

24. Memorandum of License. Licensee shall not be permitted to file a memorandum of the License or other documents in the real estate records of the County including the Premises.

25. Binding Effect. This License shall be binding upon and shall inure to the benefit of Licensor, Licensee, and their respective successors and assignees.

26. Counterparts. This License may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

[Execution Page Follows]

[Execution Page]

“LICENSEE”

Kirk Bernhardt

“LICENSOR”

City of Scottsbluff, Nebraska,
A Municipal Corporation,

By: Jeanne McKerrigan, Mayor

City of Scottsbluff, Nebraska

Monday, March 29, 2021

Regular Meeting

Item Reports3

Council to discuss and consider action on approving Change Order No. 1 for the Compost Pad Cover and authorize the Mayor to sign the Change Order.

Staff Contact: Mark Bohl, Public Works Director

Agenda Statement

Item No.

For Meeting of: March 29, 2021

AGENDA TITLE: Council approve Change Order No. 1 for the Compost Pad Cover.

SUBMITTED BY: Mark Bohl, Director of Public Works

PRESENTATION BY: Dustin Rief, City Manager

SUMMARY EXPLANATION: Additional funds are needed for the Compost Pad Cover to comply with updated UBC codes pertaining to snow and wind load. The original cover was from UBC code in 2015. The City of Scottsbluff has since adopted the new and updated version of the UBC codes which will require an additional \$38,972.00 to bring the roof into compliance. Need council approval to pay the change order and Mayor's signature on Change Order No. 1.

BOARD/COMMISSION RECOMMENDATION:

STAFF RECOMMENDATION: Council approve Change Order No. 1 in the amount of \$38,972.00 and Mayor sign document.

EXHIBITS

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

Other (specify) Change Order No. 1 and Engineer Revision Explanation

Notification List: Yes ☐ No ☐ Further Instructions ☐

APPROVAL FOR SUBMITTAL: _____
City Manager

Change Order

No. 1

Date of Issuance: 3/24/2001

Effective Date: _____

Project: RM200211-00	Owner: City of Scottsbluff	Owner's Contract No.:
Contract: Compost Pad Cover		Date of Contract:
Contractor: Clearspan Fabric Structures		Engineer's Project No.:

The Contract Documents are modified as follows upon execution of this Change Order:

Description:

Modify the snow and wind loads in Section C-2000.

Attachments (list documents supporting change):

Modified C-2000, Section 2.0.0 General Design Requirements

CHANGE IN CONTRACT PRICE:

Original Contract Price:

\$1,116,000.00

[Increase] [~~Decrease~~] from previously approved
Change Orders No. _____ to No. _____:

\$0

Contract Price prior to this Change Order:

\$1,116,000.00

[Increase] [~~Decrease~~] of this Change Order:

\$38,972.00

Contract Price incorporating this Change

\$1,154,972.00

CHANGE IN CONTRACT TIMES:

Original Contract Times: ☐ Working days ☐ Calendar days

Substantial completion (days or date): _____

Ready for final payment (days or date): _____

[Increase] [~~Decrease~~] from previously approved Change Orders
No. _____ to No. _____:

Substantial completion (days): _____

Ready for final payment (days): _____

Contract Times prior to this Change Order:

Substantial completion (days or date): _____

Ready for final payment (days or date): _____

[Increase] [~~Decrease~~] of this Change Order:

Substantial completion (days or date): _____

Ready for final payment (days or date): _____

Contract Times with all approved Change Orders:

Substantial completion (days or date): _____

Ready for final payment (days or date): _____

RECOMMENDED:

By: [Signature]
Engineer (Authorized Signature)

Date: _____

Approved by Funding Agency (if applicable): _____

ACCEPTED:

By: _____
Owner (Authorized Signature)

Date: _____

ACCEPTED:

By: _____
Contractor (Authorized Signature)

Date: _____

Date: _____

EJCDC C-941 Change Order

Prepared by the Engineers Joint Contract Documents Committee and endorsed by the Construction Specifications Institute.

Page 1 of 2



March 24, 2021

Change Order NO. 1

Compost Pad Cover
Scottsbluff, Nebraska
Project No. RM200011-00

TO WHOM IT MAY CONCERN:

C-2000 Fabric Building

Revisions to Sections:

2.1.6

Design loads for the structure shall be 105 mph, exposure C and 20 pound snow load per Development Services Department City of Scottsbluff.

If you have any questions, please contact me.

PLEASE REMEMBER TO INDICATE ALL ADDENDA ON YOUR PROPOSAL FORM.

Respectfully Submitted,
FOR THE FIRM OF
M.C. SCHAFF & ASSOCIATES

David Schaff, P.E.

Terri Rose

From: Terri Rose
Sent: Wednesday, March 24, 2021 1:49 PM
To: Terri Rose
Subject: FW: Compost Cover Change Order
Attachments: image001.png; DOC091.PDF

From: Dave Schaff [mailto:DSchaff@mcschaff.com]
Sent: Wednesday, March 24, 2021 10:19 AM
To: Mark Bohl; Lynn Garton
Subject: Compost Cover Change Order

ALJ: Caution: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the con

Mark and Lynn,

Attached is a change order for the increase snow/wind load for the compost cover.

As I mentioned, this was an oversight in the specifications as when we started this project there were a lot of early discussions as to best design this thing as economical as possible. The original discussions were based on the 2015 UBC and the City has adopted the newer version.

The increase in loading was verified through Gary Batt so we should be good to go. Sorry for the mistake.

Dave Schaff



M.C. Schaff & Associates, Inc - **Panhandle Geotechnical & Environmental, Inc.** - **Enviro Service, Inc.**

818 South Beltline Highway East - Scottsbluff, NE 69361