



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

Regular Meeting
February 22, 2022
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. **Scottsbluff Youth Council**
 - a) (informational only):
8. **Consent Calendar: (Items in the consent calendar are proposed for adoption by one action for all items unless any member of the council requests that an item be considered separately.)**
 - a) Council to approve the minutes of the February 7, 2022 Regular Meeting.
 - b) Council to set a public hearing for March 7, 2022 at 6:00 p.m. to consider making a recommendation to the Nebraska Liquor Control Commission regarding a Class C Liquor License for X-Treme Fun, LLC d/b/a X-Treme Fun, 1702 17th Avenue, Scottsbluff, NE.
 - c) Council to set a public hearing for March 7, 2022 at 6:00 p.m. to consider making a recommendation to the Nebraska Liquor Control Commission regarding a Class D Liquor License for Grass Retail, LLC d/b/a Shortstop, 2002 Avenue I, Scottsbluff, NE.
 - d) Council to set a public hearing for March 7, 2022 at 6:00 p.m. to consider a Rezone of Block 7 of the Five Oaks Subdivision from Agricultural to R-4 Heavy Density Multiple Family.
 - e) Council to set a public hearing for March 7, 2022 at 6:00 p.m. to consider a proposed Ordinance Text Change to Chapter 25 Article 22 regarding Landscaping.

- f) Council to set a public hearing for March 7, 2022 at 6:00 p.m. to consider a proposed Ordinance Text Change to Chapter 25 Article 3 regarding the Gateway Green Overlay Zone.
 - g) Council to approve the bid specifications for the repair of hail damage at the Water/Wastewater Facilities located throughout the City and authorize the City Clerk to advertise for bids to be received by March 14, 2022 at 2:00 p.m.
- 9. **Claims**
 - a) Council to consider and take action on claims of the City.
- 10. **Financial Report**
 - a) Council to receive the 2021 Annual Audit Report from Contryman and Associates.
 - b) Council to receive the January 2022 Financial Report.
- 11. **Public Hearings:**
 - a) Council to conduct a public hearing set for this date at 6:00 p.m. for the purpose of reviewing and obtaining comment on a Redevelopment Plan submitted by Javier and Martha Parra for the El Torito Restaurant Project.
- 12. **Resolution & Ordinances:**
 - a) Council to consider and take action on a Resolution to approve the Redevelopment plan submitted by Javier and Martha Parra for the El Torito Restaurant Project.
 - b) Council to discuss and consider action on appointing the Mayor as Representative and Vice-Mayor as alternate to the Nebraska Municipal Power Pool Members' Council.
 - c) Council to consider the second reading of the Ordinance relating to the Franchise Ordinance granted to Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy to amend the franchise fee in paragraph 8 of Ordinance 3937.
 - d) Council to consider the second reading of the Ordinance establishing a franchise fee on all energy providers operating within the corporate limits of the City.
- 13. **Reports from Staff, Boards & Commissions:**
 - a) Council to discuss and consider action on the License Agreement with Kersch, LLC at 1721 Broadway and authorize the Mayor to sign the Agreement.
 - b) Council to discuss and consider action on approving a revision to the lease with Inventive Wireless, LLC d/b/a Vistabeam for their wireless antenna system on the Cemetery Water Tower.
 - c) Council to discuss and consider action on the Professional Service Agreement between Panhandle Area Development District (PADD) and the City of Scottsbluff for Housing Management for the Owner Occupied Rehabilitation Grant and authorize the Mayor to sign the Agreement.
 - d) Council to authorize the Mayor to sign the letter of Sole Source Procurement for the lead testing contractor for the Owner Occupied Rehabilitation Grant.
 - e) Council to discuss and consider action on City of Scottsbluff Façade Improvement Grants.

- f) Council discussion and instruction to staff concerning the City of Scottsbluff Strategic Plan 2022 draft.
 - g) Council to conduct evaluation of City Manager's job performance in first year of employment and take any appropriate action resulting from the evaluation.
- 14. **Council reports** (informational only): This item is intended for Council Members to update and inform other Council Members of meetings attended since the last City Council meeting.
- 15. **Adjournment.**

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

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

Tuesday, February 22, 2022

Regular Meeting

Item Youth Cou 1

(informational only):

Staff Contact:

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Consent1

Council to approve the minutes of the February 7, 2022 Regular Meeting.

Staff Contact: City Council

The Scottsbluff City Council met in a regular meeting on February 7, 2022 at 6:00 p.m. in the Council Chambers of City Hall, 2525 Circle Drive, Scottsbluff. A notice of the meeting had been published on February 4, 2022, in the Star Herald, a newspaper published and of general circulation in the City. The notice stated the date, hour and place of the meeting; that the meeting would be open to the public, that anyone with a disability desiring reasonable accommodations to attend the Council meeting should contact the City Clerk's Office, and that an agenda of the meeting kept continuously current was available for public inspection at the office of the City Clerk in City Hall; provided, the City Council could modify the agenda at the meeting if it determined that an emergency so required. A similar notice had been emailed to each council member, made available to radio stations KNEB, KMOR, KOAQ, and television stations KSTF and NBC Nebraska, and the Star Herald. The notice was also available on the city's website on February 3, 2022. 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 Selina Lerma. 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. There was 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 Colwell, seconded by Council Member Lerma,

- a) The minutes of the January 18, 2022 Regular Meeting be approved.
- b) A public hearing be set for February 22, 2022 at 6:00 p.m. for the purpose of reviewing and obtaining comment on a Redevelopment Plan submitted by Javier and Martha Parra for the El Torito Restaurant Project, "YEAS," Colwell, Scanlan, Green, Lerma, and McKerrigan. "NAYS," None. Absent: None.

Moved by Council Member Scanlan, seconded by Council Member Green, that the following claims, be approved and paid as provided by law out of the respective funds designated in the list of claims dated February 8, 2022, as on file with the City Clerk and submitted to the City Council, "YEAS," Green, Lerma, Scanlan, McKerrigan, and Colwell. "NAYS," None. Absent: None.

CLAIMS

911CUSTOM,LLC,EQUIP MAINT-PD,343.5; ACCELERATED RECEIVABLES SOLUTIONS,WAGE ATTACHMENT,555.42;AGUALLO PAUL SR,DEPT SUPPLIES,2000;AIRGAS USA, LLC,EQUIP MTNC, 59.38; ALLO COMMUNICATIONS, LLC, LOCAL TELEPHONE CHARGES, 4065.04; AMAZON.COM HEADQUARTERS,MISC.,221.53;ANITA'S GREENSCAPING INC,BLDG. MAIN.,530;ASSURITY LIFE INSURANCE CO,LIFE INSURANCE,32.95;B & H INVESTMENTS, INC,DEP. SUP. -LIBRARY,303;BLACK HILLS GAS DISTRIBUTION LLC,MONTHLY ENERGY BILL,4227.31;BLUFFS FACILITY SOLUTIONS,JAN. SUP.,467.78;CAMPIONE DIANA,QUIT CLAIM DEED,1250;CAPITAL BUSINESS SYSTEMS INC.,CONT. SRVCS.,193.91;CELLCO PARTNERSHIP,CELLPHONES-PD,1779.21;CITIBANK N.A.,DEPT SUPP PARK,532.62;CITIBANK,

N.A.,EQUIP MAINT-PD,132.87;CITY OF SCB,PETTY CASH,162.16; CLARK PRINTING LLC,DEP. SUP.,69;COLONIAL LIFE & ACCIDENT INSURANCE COMPANY,SUPPLEMENTAL LIFE INS,22.75;CONTRACTORS MATERIALS INC.,DEPT SUPP PARK,354.76;DALE'S TIRE & RETREADING,INC.,EQUIP MAINT,134.43;DANKO EMERGENCY EQUIPMENT COMPANY,FIRE NOZZLES - ENGINE 1 AND TOWER 1,3557.15;DAS STATE ACCOUNTING-CENTRAL FINANCE,MONTHLY LONG DISTANCE,105.21;DEMCO, INC,DEP. SUP.,237.05;DUANE E. WOHLERS,DISPOSAL FEES,800;EAKES INC,DEP. SUP.,68.82;ENERGY LABORATORIES, INC DEPT 6250,SAMPLES,186;FAIRBANKS SCALES INC,DEPT SUP,304.6;FAT BOYS TIRE AND AUTO,EQUIP MAINT PARK,755.93;FEDERAL EXPRESS CORPORATION,POSTAGE,466.13; FERGUSONSIGNS,INC,BLDG.MAIN.,4000; FLOYD'S TRUCK CENTER SCOTTSBLUFF,VEHICLE MTNC,726.23;FRANCISCO'S BUMPER TO BUMPER INC,TOW SERVICE-PD,2035; FREMONT MOTOR SCOTTSBLUFF, LLC, VEH MAINT PD, 68.24; GALE/ CENGAGE LEARNING, CONT. SRVCS., 1206.13; GALLS INC, UNIFORMS PD, 501.3; GENERAL TRAFFIC CONTROLS, INC, INTERSECTION CAMERA FOR TRAFFIC SIGNALS,3849;GERING VALLEY PLUMBING & HEATING, INC,LABOR & PARTS TO REPAIR HEATER IN HANGAR,560;GREENING ENTERPRISESINC., TURNOUT COATS AND PANTS, 11684.32; HAWKINS, INC., CHEMICALS, 5415.7;HOA SOLUTIONS, INC,EQUIP MAINT,3487.5;HYDROTEX PARTNERS, LTD,2 CASES POWER KLEEN,851.23;IDEAL LAUNDRY AND CLEANERS, INC.,DEPT SUPPLIES,816.97; INDEPENDENT PLUMBING AND HEATING, INC,BLDG MAINT PARK,423.75;INGRAM LIBRARY SERVICES INC,COLL.,189.82;INLAND TRUCK PARTS & SERVICE,PREVENTATIVE MAINTENANCE - ENGINE 1, 1988.71; INTERNAL REVENUE SERVICE, WITHHOLDINGS, 128265.57; INTRALINKS, INC,COMPUTER, MONITORS, DOCKING STATION, ETC.,7383.79; INVENTIVE WIRELESS OF NE, LLC,CONTRACTUAL SVC,129.85; JOHN DEERE FINANCIAL,DEPT SUP,580.13;JOHN DEERE FINANCIAL,DEPT SUPP PARK,288.13;JOHN DEERE FINANCIAL,EQUIP MAINT CEM,257.48;KIESLER POLICE SUPPLY INC,EQUIP MAINT-PD,325.48;KRIZ DAVIS,EQUIP MAINT,219.86;LAW ENFORCEMENT RISK MANAGEMENT GROUP INC, SCHOOLS & CONF PD, 125; LEAGUE ASSOCIATION OF RISK MANAGEMENT, ENDORS#13 - WW 2022 DUMP TRUCK,2122.47;LEE BHM CORP,PUBLISHING,1104.7; L-TRON CORPORATION,EQUIP MAINT-PD,46.5;M.C. SCHAFF & ASSOCIATES, INC,PROF SERV. - 18TH ST PLAZA IMPR.,13431.5;MACQUEEN EQUIPMENT INC,EQUIP MAINT,5047.76;MADISON NATIONAL LIFE,INSURANCE,2616.98;MASEKDISTRIBUTING INC,EQUIP MAINT PARK,106.45; MATHESON TRI-GAS INC,RENT MACHINES,66.18; MENARDS, INC,DEPT SUPP PARK,970.48; MIDWEST CONNECT, LLC,PROCESSING UB - JANUARY 2022,2121.91;MONUMENT CAR WASH INC,VEHICLE MAINT,17.08;NE CHILD SUPPORT PAYMENT CENTER,NE CHILD SUPPORT PYBLE, 3373.2; NE DEPT OF REVENUE, TAXES, 17519.81; NEBRASKA DIPLOMATS, MEMBERSHIP DUES,350;NEBRASKA MACHINERY CO,EQUIP MAINT,9427.87;NEBRASKA PUBLIC POWER DISTRICT,ELECTRICITY,18406.99;NEBRASKA SALT AND GRAIN CO,1 LOAD ICE SLICER,8665.64;NEBRASKALAND TIRE, INC,VEH MAINT-PD,425.8;NETWORKFLEET, INC,GPS SERVICE,286.04;NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF,GROUND MAINTPARK,48.23; NOVOTX LLC, EQUIPMENT, 9250; ORIGINAL EQUIPMENT CORPORATION, EQUIP MAINT PARK,2356.24;PANHANDLE ENVIRONMENTAL SERVICES INC,CONTRACTUAL SVC,387;PANHANDLE HUMANE SOCIETY,CONTRACTUAL,5491.33; PANHANDLE PARTNERSHIP FOR HEALTH & HUMAN SERVICES,DEPT SCHL & CNFRNC,380;

PIVO, INC.,TIF - HIGH PLAINS BUD. REDEV. 12-31-21,6540.22;PLATTE VALLEY BANK, HEALTH SAVINGS ACCOUNT, 20207.98; POLYDY NE INC, CHEMICALS, 5379.93; POWERPLAN,EQUIP MAINT,3593.34;PT HOSE AND BEARING,PARTS FOR D. TRUCK,635.34; QUADIENT LEASING USA INC,CONT. SRVCS.,390.35;QUILL CORPORATION,DEPT SUPPL-PD,204.33;REGIONAL CARE INC,HEALTH INS PREM. - FEB 2022,86032.92;RICHARD CELLI,EQUIP MAINT PARK,49.99;ROOSEVELT PUBLIC POWER DISTRICT,ELECTRIC POWER,1857.15;RR DONNELLEY,DEPT SUPPL-PD,488.27;RYAN R KUMM,EQUIP MAINT PARK,240;S M E C,EMPLOYEE DEDUCTION,331.54;SATO, LEANN,SCHOOLS & CONF,15; SCB FIREFIGHTERS UNION LOCAL 1454,FIRE EE DUES,600;SCB IBEW 1597 UNION DUES,SCB IBEW 1597 UNION DUES,887.22;SCHANK HOLDINGS INC,HAIL DAMAGE REPAIR - PARKS/REC, 136853.38; SCOTTIES POTTIES INC, CONTRACTUAL, 475; SCOTTSBLUFF KIWANIS,MBRSHPS.,60;SCOTTSBLUFF MOTOR CO, INC,HIDTA CAR LEASE-PD,750; SCOTTSBLUFF POLICE OFFICERS ASSOCIATION,POLICE EE DUES,1950;SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC, UNIFORMS PD, 189; SCOTTSBLUFF / GERING CHAMBEROF COMMERCE,AMBASSADOR DUES - STARR LEHL,35;SHERIFF'S OFFICE,LEGAL FEES-PD,426.6;SIMON CONTRACTORS,SAND FOR ICE SLICER,109.12;SIRSI CORPORATION, CONT. SRVCS., 14539.29; SOCIETY FOR HUMAN RESOURCE MANAGEMENT, STATEMENT: S01429345 CAMI KITE MEMBERSHIP,219;SOUTHERN UNIFORM EQUIPMENT,HI-VIS PARKA,326.32; SPENCER, KEVIN, SCHOOLS & CONF PD, 116; STATE HEALTH LAB, SAMPLES,223.8;STATEOFNE.,CONTRACTUAL PD, 105; STATE OF NE. DEPT. OF LABOR, ANNUAL INSPECTION BOILER,72;STEVE'S TRUCK & EQUIPMENT INC,VEH MAINT PARK,578.5;SUHOR INDUSTRIES, INC.,DEPT SUPP CEM,110;THE PEAVEY CORP,INVEST SUPPL-PD,314.89;TWIN CITY AUTO, INC,CUTTING EDGES FOR PLOW BLADE,746.66;TYLER TECHNOLOGIES,INC, ANNUAL MAINTENANCE 3/1/222/28/23, 31693.22; UNION BANK & TRUST, RETIREMENT,86270.04;UNITED STATES WELDING, DEPT SUPPLIES,77.16;US BANK,CANCER SCREENING KITS,9017.3;WALMART,DEPT SUP,331.83;WESTERN NE COMMUNITY COLLEGE,SCHOOLS & CONF-PD,30; WESTERN PATHOLOGY CONSULTANTS, INC,DOT TESTING - DEC. 2021,295;WYOMING CHILD SUPPORT ENFORCEMENT,CHILD SUPPORT,1476.16;YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE,YMCA,894;ZM LUMBER CO CAPITAL ONE TRADE CREDIT,DEPT SUPP PARK,163.76; REFUNDS; CATHY CARDONA, 38.83; SAMANTHA LOPEZ, 36.84; KATHEENA OJEDA, 25.01; AMY SIMMS, 68.19

Mayor McKerrigan opened the public hearing at 6:03 p.m. to consider making a recommendation to the Nebraska Liquor Control Commission regarding a Class CK Liquor License for Racks Sports Bar, LLC d/b/a Backaracks, 1402 E. 20th Street, Scottsbluff, NE.

Ms. Tammy Cooley, co-owner of Backaracks, Ms. Rachel Sams, co-owner and manager and Police Chief Kevin Spencer were present to answer questions about the liquor license. The following exhibits presented on behalf of the City Council were entered into record: 1) Racks Sports Bar, LLC d/b/a Backaracks Liquor License Application; 2) City Council check list for section§53-132 cum. supp. 2016; 3) written statement of Police Chief Kevin Spencer dated February 2, 2022; 4) written statement of City Clerk dated February 7, 2022; 5) written statement of Development Services Department dated January 6, 2022.

Ms. Tammy Cooley and Ms. Rachel Sams approached Council. Ms. Cooley stated Ms. Sams has been with Backaracks for ten years; a partner a little over three years. She went on to add that Backaracks is a sports bar and grill and they have had no issues or citations as far as the liquor license is concerned. In addition they have protocols and procedures in place to make sure patrons are of legal age to purchase alcohol and all servers and bartenders are required to take TIPS training. The business has a total of 25-30 cameras and they plan on putting more cameras in areas where overstock is held. Ms. Cooley stated she has been a part time employee for around nine years and it has always been a dream of hers to own this type of business and she looks forward to the opportunity.

Police Chief Spencer came forward explaining he does a thorough background check to make sure the applicants are fit, willing and able to hold the license. He added the check showed no issues, they have a good record and the Liquor License Investigatory Committee voted to give a positive recommendation to Council regarding the license.

There were no comments from the public. Mayor McKerrigan closed the public hearing at 6:11 p.m.

Council Member Scanlan moved for approval then amended her motion to send a positive recommendation to the Nebraska Liquor Control Commission regarding the Class CK liquor license for Racks Sports Bar, LLC d/b/a Backaracks pursuant to Nebraska §53-132 (2)a, (2)b, (2)c, and (2)d and also sending a positive recommendation naming Rachel Sams as the liquor license manager. This was seconded by Council Member Lerma, "YEAS," Scanlan, McKerrigan, Lerma, Colwell, and Green. "NAYS," None. Absent: None.

RESOLUTION NO. 22-02-01

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

1. On February 7, 2022 the matter of the application of a Class CK liquor license for Racks Sports Bar, LLC d/b/a Backaracks, 1402 E. 20th Street, Scottsbluff, NE 69361 came on for consideration by the Council. The following exhibits were offered and received:

Exhibit 1 - Application of Class CK liquor license for Racks Sports Bar, LLC d/b/a Backaracks, 1402 E. 20th Street, Scottsbluff, NE 69361

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

Exhibit 3 - Written statement of Police Chief dated February 2, 2022

Exhibit 4 - Written statement of City Clerk dated February 7, 2022

Exhibit 5 - Written statement of Development Services Department dated January 6, 2022

2. Witnesses were sworn and testimony was received in support of the application at the public hearing on this date from Tammy Cooley and Rachel Sams, 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. (2010) 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 CK liquor license for Racks Sports Bar, LLC d/b/a Backaracks 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 7th day of February 2022.

Mayor

ATTEST:

City Clerk

“seal”

Mayor McKerrigan opened the public hearing at 6:12 p.m. to consider a Rezone of Lot 3, Block 1, Sunset Addition from C-3 Heavy Commercial to R-1A Single Family.

Mr. Zach Glaubius, Planning Administrator came forward and explained at the January Planning Commission meeting the Planning Commission made a positive recommendation on the rezone request. The lot currently has a home on it and it has been that way since 1930, being zoned C-3 since 1995. Staff is recommending approval and requests waiving the three readings of the Ordinance.

Mr. Michael Dirks, property owner, approached Council and stated he bought the property in 2018 with a mortgage; he does not know how or when it was rezoned to commercial property and now because of that cannot refinance his loan or do any updates to the property. He is asking Council to consider rezoning the property to residential to allow him to make the improvements.

There were no more comments from the public. Mayor McKerrigan closed the public hearing at 6:19 p.m.

Mr. Anthony Mason, Executive Director at Riverside Discovery Center, came forward to present the annual report of the zoo. Mr. Mason first gave a report on financials showing a calendar comparison between years 2020 and 2021 concerning revenues and expenses. He also gave three reasons for increased admission; 1) grizzly bear exhibit opening; 2) addition of new animals; and 3) children's pop up museum. He commented that post Covid travel and tourism helped boost admissions as well as implementing a big advertising push in Wyoming to show the zoo as a tourist destination.

Mr. Mason went on to explain everything they purchase has been increasing in price. He anticipates a bigger impact this year for items such as meats and hay, which are bought in bulk and in big

lots, to be more expensive when they go out to purchase again. He did mention however, they were able to pay off a bank loan without jeopardizing cash flow.

Mr. Mason then showed the PowerPoint highlighting visitor count at 58,538 for year 2021. He explained they received a grant for advertising in the Wyoming area which was successful as they saw a 75% increase in Wyoming visitors to the zoo which helped profits. He also touched on membership growth, children's pop up museum, new animals, community events and Spork the opossum.

Mr. Mark Bohl, Public Works Director, presented the bid for the Hilltop Estates Storm Sewer Overflow to Henning's Construction in the amount of \$29,000. He explained we received three bids for the laying of 660 feet of 12 inch pipe to carry overflow to the retention pond by the soccer complex. Staff is recommending the bid from Hennings Construction as the low bid for the project.

Council Member Scanlan moved, seconded by Council Member Lerma to approve awarding the bid for the Hilltop Estates Storm Sewer Overflow to Hennings Construction in the amount of \$29,000, "YEAS," Scanlan, McKerrigan, Lerma, Colwell, and Green. "NAYS," None. Absent: None.

Regarding the bid for the new one-ton truck with service body for the Water Department, Mr. Bohl explained we received two bids with Team Chevrolet being the low bid at \$47,650; this includes trade. Staff is recommending approval of the bid with a summer delivery window.

Council Member Scanlan made a motion to approve awarding the bid for a new one-ton truck with service body for the Water Department to Team Auto Center in the amount of \$47,650. This was seconded by Council Member Lerma, "YEAS," Lerma, Colwell, McKerrigan, Green, and Scanlan. "NAYS," None. Absent: None.

Mr. Zach Glaubius approached Council regarding the Final Plat for the Five Oaks Subdivision. He explained at the January Planning Commission meeting the Planning Commission gave a positive recommendation on the approval of a final plat for Block 7 of Five Oaks subdivision. This included two lots along Highway 71, roughly 10 acres and staff is recommending approval.

Council Member Scanlan moved, seconded by Council Member Colwell to approve Resolution No. 22-02-02 approving the Final Plat for the Five Oaks Subdivision and authorize the Mayor to sign the Resolution, "YEAS," McKerrigan, Green, Colwell, Scanlan, and Lerma. "NAYS," None. Absent: None.

RESOLUTION NO. 22-02-02

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

WHEREAS, BE IT RESOLVED, the Final Plat of Lots 1 and 2, Block 7, Five Oaks Subdivision, a portion of unplatted lands for Five Oaks Subdivision to the City of Scottsbluff, Scotts Bluff County, Nebraska, situated in the NW¼ of Section 14, Township 22 North, Range 55 West of the 6th P.M., Scotts Bluff County, Nebraska, dated January 3, 2022 duly made, acknowledged and certified, is approved along with the exception that dedicates a 10 foot cross walk easement along the south property line and the dedication of the 20 foot utility easement to meet the requirements of Scottsbluff Municipal Code 21-1-22, and the Mayor is authorized to sign the Final Plat on behalf of the City of Scottsbluff, Nebraska. Such Final Plat is ordered to be filed and recorded in the office of the Register of Deeds, Scotts Bluff County, Nebraska.

Passed and approved this 7th day of February, 2022.

Mayor

ATTEST:

City Clerk

Council introduced the Ordinance for the Rezone of Lot 3, Block 1, Sunset Addition from C-3 Heavy Commercial to R-1A Single Family and was read by title on first reading: **AN ORDINANCE DEALING WITH ZONING, AMENDING SECTION 25-1-4 BY UPDATING THE OFFICIAL ZONING DISTRICT MAP TO HOW THAT LOT 3, BLOCK 1, SUNSET ADDITION, TO THE CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA CURRENTLY ZONED AS HEAVY COMMERCIAL (C-3), WILL NOW BE INCLUDED IN R-1A SINGLE FAMILY RESIDENTIAL ZONE, REPEALING PRIOR SECTION 25-1-4, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.**

Council Member Scanlan moved that the statutory rule regarding the Rezone of Lot 3, Block 1, Sunset Addition from C-3 Heavy Commercial to R-1A Single Family to be read by title on three different days be suspended. Council Member Lerma seconded the motion, “YEAS,” Colwell, Scanlan, Green, Lerma, and McKerrigan. “NAYS,” None. Absent: None.

Council Member Lerma moved to adopt Ordinance No. 4274 rezoning Lot 3, Block 1, Sunset Addition from C-3 Heavy Commercial to R-1A Single Family. This was seconded by Council Member Scanlan, “YEAS,” Green, Lerma, Scanlan, McKerrigan, and Colwell. “NAYS,” None. Absent: None.

City Manager Rief came forward to explain the Franchise Ordinance to Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy. Mr. Rief stated we are at the five year window where the fee can be negotiated; we are looking to increase .03/therm. The next Ordinance makes sure we cover all the organizations that have the ability to sell gas; Black Hills Energy owns the infrastructure, but with the choice gas program there are other agencies that can sell as well.

Ms. Melissa Garcia, Black Hills Energy Community Affairs Manager in the State of Nebraska, was present and explained how much they appreciate the partnership with the City.

Council then introduced the Ordinance relating to the Franchise Ordinance granted to Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy to amend the franchise fee in paragraph 8 of Ordinance 3937 and was read by title on first reading: **AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA RELATING TO THE FRANCHISE ORDINANCE GRANTED TO BLACK HILLS NEBRASKA GAS, LLC D/B/A BLACK HILLS ENERGY, A DELAWARE LIMITED LIABILITY COMPANY AND IN PARTICULAR AMENDING PARAGRAPH 8 OF ORDINANCE 3937 DEALING WITH A FRANCHISE FEE, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.**

Council introduced the Ordinance establishing a franchise fee on all energy providers operating within the corporate limits of the City and was read by title on first reading: **AN ORDINANCE OF THE**

CITY OF SCOTTSBLUFF, NEBRASKA ESTABLISHING A FRANCHISE FEE ON ALL ENERGY PROVIDERS OPERATING WITHIN THE CORPORATE LIMITS OF THE CITY, AMENDING THE MUNICIPAL CODE BY ADDING SECTION 11-4-11 SETTING FORTH THE ESTABLISHMENT OF A FRANCHISE FEE FOR ENERGY PROVIDERS, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.

Council introduced Ordinance No. 4275 for the Rezone of Lot 2A, Block 8, East Portal Addition from C-3 Heavy Commercial to R-4 Heavy Density Multiple Family and was read by title on third reading: **AN ORDINANCE DEALING WITH ZONING, AMENDING SECTION 25-1-4 BY UPDATING THE OFFICIAL ZONING DISTRICT MAP TO SHOW THAT LOT 2A, BLOCK 8, EAST PORTAL ADDITION, IN SCOTTS BLUFF COUNTY, NEBRASKA CURRENTLY ZONED AS HEAVY COMMERCIAL (C-3), WILL NOW BE INCLUDED IN R-4 HEAVY DENSITY MULTIPLE FAMILY, REPEALING PRIOR SECTION 25-1-4, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.**

Council Member Scanlan moved, seconded by Council Member Lerma to adopt Ordinance No. 4275 for the Rezone of Lot 2A, Block 8, East Portal Addition from C-3 Heavy Commercial to R-4 Heavy Density Multiple Family, “YEAS,” Scanlan, McKerrigan, Lerma, Colwell, and Green. “NAYS,” None. Absent: None.

Council introduced Ordinance No. 4276 regarding the Ordinance Change concerning buffer yard requirements in the City of Scottsbluff zoning jurisdiction and was read by title on third reading: **AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA, AMENDING CHAPTER 25, ARTICLE 22, SECTION 6 OF THE SCOTTSBLUFF MUNICIPAL CODE REGARDING PROVISIONS FOR A BUFFERYARD, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.**

Council Member Lerma made a motion, seconded by Council Member Scanlan to adopt Ordinance No. 4276 regarding the Ordinance change concerning buffer yard requirements in the City of Scottsbluff zoning jurisdiction, “YEAS,” Lerma, Colwell, McKerrigan, Green, and Scanlan. “NAYS,” None. Absent: None.

Mr. Rief presented the Lease renewal with Inventive Wireless, LLC d/b/a Vistabeam for the wireless antenna system on the Coke Plant Water Tower. Mr. Rief explained the rate has not changed and we have had a Lease with them for 10 years.

Council Member Green moved, seconded by Council Member Lerma to approve the Lease renewal with Inventive Wireless, LLC d/b/a Vistabeam for the wireless antenna system on the Coke Plant Water Tower, “YEAS,” McKerrigan, Green, Colwell, Scanlan, and Lerma. “NAYS,” None. Absent: None.

Ms. Andrea Margheim with Flyover Brewer approached Council regarding a License Agreement at 1820 Broadway to extend their current patio in front of the new addition. She added it will look exactly the same, still maintaining the five foot clearance. Mr. Rief added, for the record, an amendment to the Agreement, to include the legal description of the property, needs to be added to be recorded. The description will be added before the Mayor signs the Agreement.

Council Member Scanlan moved, seconded by Council Member Green to approve the License Agreement with BDS3C, LLC d/b/a Flyover Brewery at 1820 Broadway and authorize the Mayor to sign the Agreement, “YEAS,” Colwell, Scanlan, Green, Lerma, and McKerrigan. “NAYS,” None. Absent: None.

Mr. Tom Schingle, Fire Chief, came forward and presented the 2021 Annual Fire Department Report. He explained two improvements last year with fire prevention and live safety efforts. The first improvement included utilizing The Compliance Engine, a web-based software that assists in tracking certain fire and life safety inspections; the second improvement being the partnership with the Aging Office of Western Nebraska to institute a Residential Knox Box loaner program.

Mr. Schingle also went over response times, where and when fires occurred, aid given and received, and estimated fire loss. In addition, he informed Council the Fire Department answered 2,270 calls for service, a decrease of 28 calls from 2020. There was also a reduced volume of medical incidents, but fire incidents increased by approximately 100.

At the end of his discussion Mr. Schingle answered questions on apparatus and calls related to the aging population.

Mayor McKerrigan informed Council City Manager Rief's evaluation will be conducted at the February 22, 2022 Regular Meeting. She reminded Council to complete their evaluation forms and return them to Clerk Wright by February 15th at 4:00 p.m.

There were no meetings attended by Council to be discussed in Council Reports.

Council Member Scanlan moved, seconded by Council Member Colwell to adjourn the meeting at 7:11 p.m., "YEAS," Lerma, Colwell, McKerrigan, Green, and Scanlan. "NAYS," None. Absent: None.

Mayor

Attest:

City Clerk

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Consent2

Council to set a public hearing for March 7, 2022 at 6:00 p.m. to consider making a recommendation to the Nebraska Liquor Control Commission regarding a Class C Liquor License for X-Treme Fun, LLC d/b/a X-Treme Fun, 1702 17th Avenue, Scottsbluff, NE.

Staff Contact: Kim Wright, City Clerk

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Consent3

Council to set a public hearing for March 7, 2022 at 6:00 p.m. to consider making a recommendation to the Nebraska Liquor Control Commission regarding a Class D Liquor License for Grass Retail, LLC d/b/a Shortstop, 2002 Avenue I, Scottsbluff, NE.

Staff Contact: Kim Wright, City Clerk

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Consent4

Council to set a public hearing for March 7, 2022 at 6:00 p.m. to consider a Rezone of Block 7 of the Five Oaks Subdivision from Agricultural to R-4 Heavy Density Multiple Family.

Staff Contact: Zachary Glaubius, Planning Administrator

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Consent5

Council to set a public hearing for March 7, 2022 at 6:00 p.m. to consider a proposed Ordinance Text Change to Chapter 25 Article 22 regarding Landscaping.

Staff Contact: Zachary Glaubius, Planning Administrator

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Consent6

Council to set a public hearing for March 7, 2022 at 6:00 p.m. to consider a proposed Ordinance Text Change to Chapter 25 Article 3 regarding the Gateway Green Overlay Zone.

Staff Contact: Zachary Glaubius, Planning Administrator

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Consent7

Council to approve the bid specifications for the repair of hail damage at the Water/Wastewater Facilities located throughout the City and authorize the City Clerk to advertise for bids to be received by March 14, 2022 at 2:00 p.m.

Staff Contact: Kim Wright, City Clerk

Advertisement for Bids
City of Scottsbluff Water/Wastewater Facilities Hail Damage Repair

Owner: City of Scottsbluff
Address: 2525 Circle Drive, Scottsbluff, NE 69361

Sealed Bids for the repair of hail damage at the Water/Wastewater Facilities located throughout the City of Scottsbluff, will be received by Kimberley Wright, City Clerk at City Hall, 2525 Circle Drive, Scottsbluff, Nebraska or at M.C. Schaff & Associates 818 S. Beltline Hwy East, Scottsbluff, Nebraska until 2:00 P.M., (Local Time) March 14, 2022, and then at said office publicly opened and read aloud.

The Contract Documents may be examined at the following locations:
City of Scottsbluff
2525 Circle Drive
Scottsbluff, NE 69361

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

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

/s/ Kimberley Wright
City Clerk

Publish three times:
2/25/22, 3/4/22, 3/11/22
One affidavit of publication requested

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Claims1

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

Staff Contact: Liz Loutzenhiser, Finance Director



Expense Approval Report

By Vendor Name

Post Dates 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Vendor: 09702 - AC ELECTRIC MOTOR SERVICE		
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	663.07
Fund 631 - WASTEWATER Total:		663.07
Vendor 09702 - AC ELECTRIC MOTOR SERVICE Total:		663.07
Vendor: 00393 - ACTION COMMUNICATIONS INC.		
Fund: 111 - GENERAL		
EQUIP MAINT-PD	EQUIPMENT MAINTENANCE	86.42
EQUIP MAINT-PD	EQUIPMENT MAINTENANCE	203.30
EQUIP MAINT-PD	EQUIPMENT MAINTENANCE	131.67
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	6.00
Fund 111 - GENERAL Total:		427.39
Fund: 218 - PUBLIC SAFETY		
CIP-PATROL CARS	EQUIPMENT	5,199.66
Fund 218 - PUBLIC SAFETY Total:		5,199.66
Vendor 00393 - ACTION COMMUNICATIONS INC. Total:		5,627.05
Vendor: 02583 - ADVANCE AUTO PARTS		
Fund: 212 - TRANSPORTATION		
SUPP - FOAMING SPRAY GUN &... DEPARTMENT SUPPLIES		57.02
Fund 212 - TRANSPORTATION Total:		57.02
Vendor 02583 - ADVANCE AUTO PARTS Total:		57.02
Vendor: 03711 - AMAZON.COM HEADQUARTERS		
Fund: 111 - GENERAL		
Misc.	DEPARTMENT SUPPLIES	44.25
Misc.	COLLECTIONS	98.85
Fund 111 - GENERAL Total:		143.10
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUP	DEPARTMENT SUPPLIES	69.99
DEPT SUP	DEPARTMENT SUPPLIES	-69.99
DEPT SUP	DEPARTMENT SUPPLIES	34.99
Fund 621 - ENVIRONMENTAL SERVICES Total:		34.99
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	35.00
Fund 631 - WASTEWATER Total:		35.00
Vendor 03711 - AMAZON.COM HEADQUARTERS Total:		213.09
Vendor: 04575 - AUTOZONE STORES, INC		
Fund: 111 - GENERAL		
VEH MAINT-PD	VEHICLE MAINTENANCE	15.82
VEH MAINT-PD	VEHICLE MAINTENANCE	35.94
VEH MAINT-PD	VEHICLE MAINTENANCE	4.99
Fund 111 - GENERAL Total:		56.75
Fund: 212 - TRANSPORTATION		
SAE 30 MOTOR OIL	OIL & ANTIFREEZE	4.49
Fund 212 - TRANSPORTATION Total:		4.49
Vendor 04575 - AUTOZONE STORES, INC Total:		61.24

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Vendor: 00295 - B & H INVESTMENTS, INC		
Fund: 631 - WASTEWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	274.05
Fund 631 - WASTEWATER Total:		274.05
Vendor 00295 - B & H INVESTMENTS, INC Total:		274.05
Vendor: 00271 - B&C STEEL CORPORATION		
Fund: 111 - GENERAL		
VEH MAINT PARK	VEHICLE MAINTENANCE	6.99
VEH MAINT PARK	VEHICLE MAINTENANCE	5.00
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	113.22
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	8.82
Fund 111 - GENERAL Total:		134.03
Fund: 212 - TRANSPORTATION		
IRON FOR BARRICADE TRAILER	EQUIPMENT MAINTENANCE	8.88
Fund 212 - TRANSPORTATION Total:		8.88
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUPPLIES	DEPARTMENT SUPPLIES	2,175.00
DEPT SUPPLIES	DEPARTMENT SUPPLIES	6,460.00
Fund 621 - ENVIRONMENTAL SERVICES Total:		8,635.00
Vendor 00271 - B&C STEEL CORPORATION Total:		8,777.91
Vendor: 10326 - BLEISCH ELAINE		
Fund: 111 - GENERAL		
Reimb.	PROGRAMMING	18.93
Fund 111 - GENERAL Total:		18.93
Vendor 10326 - BLEISCH ELAINE Total:		18.93
Vendor: 00405 - BLUFFS FACILITY SOLUTIONS		
Fund: 111 - GENERAL		
DISINFECTANT FOR MEDICAL S...	DEPARTMENT SUPPLIES	25.00
Fund 111 - GENERAL Total:		25.00
Vendor 00405 - BLUFFS FACILITY SOLUTIONS Total:		25.00
Vendor: 00735 - CAPITAL BUSINESS SYSTEMS INC.		
Fund: 111 - GENERAL		
COPIER MAINT ADM	EQUIPMENT MAINTENANCE	28.02
Fund 111 - GENERAL Total:		28.02
Vendor 00735 - CAPITAL BUSINESS SYSTEMS INC. Total:		28.02
Vendor: 07911 - CELLCO PARTNERSHIP		
Fund: 111 - GENERAL		
TABLETS, IPADS, CELL PHONE, ...	DEPARTMENT SUPPLIES	32.84
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	20.04
Fund 111 - GENERAL Total:		52.88
Fund: 212 - TRANSPORTATION		
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	643.66
Fund 212 - TRANSPORTATION Total:		643.66
Fund: 621 - ENVIRONMENTAL SERVICES		
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	80.16
Fund 621 - ENVIRONMENTAL SERVICES Total:		80.16
Fund: 631 - WASTEWATER		
CELL PHONE/CONTRACTUAL	CONTRACTUAL SERVICES	100.02
CELL PHONE/CONTRACTUAL	CELLULAR PHONE	42.84
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	30.06
Fund 631 - WASTEWATER Total:		172.92
Fund: 641 - WATER		
CELL PHONE/CONTRACTUAL	CONTRACTUAL SERVICES	60.02
CELL PHONE/CONTRACTUAL	CELLULAR PHONE	42.84

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	30.06
Fund 641 - WATER Total:		132.92
Fund: 721 - GIS SERVICES		
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	10.02
Fund 721 - GIS SERVICES Total:		10.02
Vendor 07911 - CELLCO PARTNERSHIP Total:		1,092.56
Vendor: 00484 - CITY OF GERING		
Fund: 621 - ENVIRONMENTAL SERVICES		
DISPOSAL FEES	DISPOSAL FEES	42,013.55
Fund 621 - ENVIRONMENTAL SERVICES Total:		42,013.55
Vendor 00484 - CITY OF GERING Total:		42,013.55
Vendor: 10118 - COLLABORATIVE SUMMER LIBRARY PROGRAM		
Fund: 111 - GENERAL		
Prgmg.	PROGRAMMING	2,129.12
Fund 111 - GENERAL Total:		2,129.12
Vendor 10118 - COLLABORATIVE SUMMER LIBRARY PROGRAM Total:		2,129.12
Vendor: 00706 - COMPUTER CONNECTION INC		
Fund: 111 - GENERAL		
CONTRACTUAL-PD	CONTRACTUAL SERVICES	44.00
Fund 111 - GENERAL Total:		44.00
Vendor 00706 - COMPUTER CONNECTION INC Total:		44.00
Vendor: 00267 - CONTRACTORS MATERIALS INC.		
Fund: 212 - TRANSPORTATION		
ADA PANELS	DEPARTMENT SUPPLIES	676.20
SUPP - ANCHORS & BITS	DEPARTMENT SUPPLIES	35.52
Fund 212 - TRANSPORTATION Total:		711.72
Vendor 00267 - CONTRACTORS MATERIALS INC. Total:		711.72
Vendor: 09824 - CORE & MAIN LP		
Fund: 641 - WATER		
METERS	METERS	385.10
Fund 641 - WATER Total:		385.10
Vendor 09824 - CORE & MAIN LP Total:		385.10
Vendor: 05709 - CREDIT BUREAU OF COUNCIL BLUFFS		
Fund: 111 - GENERAL		
FEES - JAN. 2022	CONSULTING SERVICES	50.00
Fund 111 - GENERAL Total:		50.00
Vendor 05709 - CREDIT BUREAU OF COUNCIL BLUFFS Total:		50.00
Vendor: 00406 - CRESCENT ELECT. SUPPLY COMP INC		
Fund: 212 - TRANSPORTATION		
ELECT. SUPP - SPLICING TAPE	DEPARTMENT SUPPLIES	11.30
Fund 212 - TRANSPORTATION Total:		11.30
Vendor 00406 - CRESCENT ELECT. SUPPLY COMP INC Total:		11.30
Vendor: 03321 - DALE'S TIRE & RETREADING, INC.		
Fund: 621 - ENVIRONMENTAL SERVICES		
VEHICLE MAINT	VEHICLE MAINTENANCE	12.75
Fund 621 - ENVIRONMENTAL SERVICES Total:		12.75
Fund: 631 - WASTEWATER		
VEHICLE MAINT	VEHICLE MAINTENANCE	12.75
Fund 631 - WASTEWATER Total:		12.75
Vendor 03321 - DALE'S TIRE & RETREADING, INC. Total:		25.50

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Vendor: 07421 - DUANE E. WOHLERS		
Fund: 621 - ENVIRONMENTAL SERVICES		
DISPOSAL FEES	DISPOSAL FEES	800.00
Fund 621 - ENVIRONMENTAL SERVICES Total:		800.00
Vendor 07421 - DUANE E. WOHLERS Total:		800.00
Vendor: 10279 - EAKES INC		
Fund: 212 - TRANSPORTATION		
FIRST AID KIT SUPPLIES	DEPARTMENT SUPPLIES	85.79
Fund 212 - TRANSPORTATION Total:		85.79
Vendor 10279 - EAKES INC Total:		85.79
Vendor: 10327 - ELBIT SYSTEMS OF AMERICA-NIGHT VISION LLC		
Fund: 111 - GENERAL		
EQUIP MAINT-PD	EQUIPMENT MAINTENANCE	400.53
Fund 111 - GENERAL Total:		400.53
Vendor 10327 - ELBIT SYSTEMS OF AMERICA-NIGHT VISION LLC Total:		400.53
Vendor: 09751 - FAIRBANKS SCALES INC		
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUP	DEPARTMENT SUPPLIES	42.45
Fund 621 - ENVIRONMENTAL SERVICES Total:		42.45
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	42.45
Fund 631 - WASTEWATER Total:		42.45
Vendor 09751 - FAIRBANKS SCALES INC Total:		84.90
Vendor: 07574 - FAT BOYS TIRE AND AUTO		
Fund: 212 - TRANSPORTATION		
TIRE REPAIR ON BACKHOE	EQUIPMENT MAINTENANCE	50.42
Fund 212 - TRANSPORTATION Total:		50.42
Vendor 07574 - FAT BOYS TIRE AND AUTO Total:		50.42
Vendor: 00548 - FEDERAL EXPRESS CORPORATION		
Fund: 641 - WATER		
POSTAGE	POSTAGE	503.30
Fund 641 - WATER Total:		503.30
Vendor 00548 - FEDERAL EXPRESS CORPORATION Total:		503.30
Vendor: 00794 - FLOYD'S TRUCK CENTER SCOTTSBLUFF		
Fund: 621 - ENVIRONMENTAL SERVICES		
VEHICLE MTNC	VEHICLE MAINTENANCE	98.19
Fund 621 - ENVIRONMENTAL SERVICES Total:		98.19
Fund: 631 - WASTEWATER		
EQUIPMENT	EQUIPMENT	113,968.00
Fund 631 - WASTEWATER Total:		113,968.00
Vendor 00794 - FLOYD'S TRUCK CENTER SCOTTSBLUFF Total:		114,066.19
Vendor: 09454 - FORTNA EQUIPMENT COMPANY, INC		
Fund: 641 - WATER		
DEPT SUP	DEPARTMENT SUPPLIES	63.00
Fund 641 - WATER Total:		63.00
Vendor 09454 - FORTNA EQUIPMENT COMPANY, INC Total:		63.00
Vendor: 00060 - FRANCISCO'S BUMPER TO BUMPER INC		
Fund: 111 - GENERAL		
TOW SERVICE-PD	CONTRACTUAL SERVICES	220.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	170.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	220.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	220.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	220.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	220.00

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
TOW SERVICE-PD	CONTRACTUAL SERVICES	220.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	170.00
Fund 111 - GENERAL Total:		1,660.00
Vendor 00060 - FRANCISCO'S BUMPER TO BUMPER INC Total:		1,660.00
Vendor: 07904 - FREMONT MOTOR SCOTTSBLUFF, LLC		
Fund: 111 - GENERAL		
VEH MAINT PARK	VEHICLE MAINTENANCE	450.42
Fund 111 - GENERAL Total:		450.42
Vendor 07904 - FREMONT MOTOR SCOTTSBLUFF, LLC Total:		450.42
Vendor: 00887 - FYR-TEK INC		
Fund: 111 - GENERAL		
BREATHING AIR COMPRESSOR ...	EQUIPMENT MAINTENANCE	577.17
Fund 111 - GENERAL Total:		577.17
Vendor 00887 - FYR-TEK INC Total:		577.17
Vendor: 00602 - GENERAL TRAFFIC CONTROLS, INC		
Fund: 111 - GENERAL		
PATHWAY PED. LIGHTS	PATHWAY	13,412.00
Fund 111 - GENERAL Total:		13,412.00
Vendor 00602 - GENERAL TRAFFIC CONTROLS, INC Total:		13,412.00
Vendor: 09610 - GRAY TELEVISION GROUP INC		
Fund: 661 - STORMWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	1,395.00
CONTRACTUAL SVC	CONTRACTUAL SERVICES	500.00
CONTRACTUAL SVC	CONTRACTUAL SERVICES	200.00
Fund 661 - STORMWATER Total:		2,095.00
Vendor 09610 - GRAY TELEVISION GROUP INC Total:		2,095.00
Vendor: 10136 - GREENING ENTERPRISES INC.		
Fund: 111 - GENERAL		
EXTRICATION GLOVES- 2L, 3XL, ...	DEPARTMENT SUPPLIES	265.70
Fund 111 - GENERAL Total:		265.70
Vendor 10136 - GREENING ENTERPRISES INC. Total:		265.70
Vendor: 09625 - HAACK ADAM		
Fund: 111 - GENERAL		
LEGAL FEES-PD	LEGAL FEES	23.51
Fund 111 - GENERAL Total:		23.51
Vendor 09625 - HAACK ADAM Total:		23.51
Vendor: 04371 - HAWKINS, INC.		
Fund: 641 - WATER		
CHEMICALS	CHEMICALS	1,068.70
Fund 641 - WATER Total:		1,068.70
Vendor 04371 - HAWKINS, INC. Total:		1,068.70
Vendor: 10324 - HAZLITT ELSA		
Fund: 111 - GENERAL		
LEGAL FEES-PD	LEGAL FEES	23.51
Fund 111 - GENERAL Total:		23.51
Vendor 10324 - HAZLITT ELSA Total:		23.51
Vendor: 04299 - HD SUPPLY FACILITIES MAINTENANCE LTD		
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	305.75
Fund 631 - WASTEWATER Total:		305.75

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Fund: 641 - WATER		
DEPT SUP	DEPARTMENT SUPPLIES	1,337.29
	Fund 641 - WATER Total:	1,337.29
	Vendor 04299 - HD SUPPLY FACILITIES MAINTENANCE LTD Total:	1,643.04
Vendor: 05667 - HOA SOLUTIONS, INC		
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	3,241.00
	Fund 631 - WASTEWATER Total:	3,241.00
	Vendor 05667 - HOA SOLUTIONS, INC Total:	3,241.00
Vendor: 05500 - HOLTZ INDUSTRIES, INC		
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUPPLIES	DEPARTMENT SUPPLIES	4,006.80
	Fund 621 - ENVIRONMENTAL SERVICES Total:	4,006.80
	Vendor 05500 - HOLTZ INDUSTRIES, INC Total:	4,006.80
Vendor: 00299 - HULLINGER GLASS & LOCKS INC.		
Fund: 111 - GENERAL		
Bldg. Main.	BUILDING MAINTENANCE	107.50
BLDG MAINT-PD	BUILDING MAINTENANCE	52.50
BLDG MAINT-PD	BUILDING MAINTENANCE	52.50
BLDG MAINT PARK	BUILDING MAINTENANCE	40.00
	Fund 111 - GENERAL Total:	252.50
	Vendor 00299 - HULLINGER GLASS & LOCKS INC. Total:	252.50
Vendor: 06423 - HYDROTEX PARTNERS, LTD		
Fund: 111 - GENERAL		
DEPT SUPP PARK	DEPARTMENT SUPPLIES	303.23
	Fund 111 - GENERAL Total:	303.23
	Vendor 06423 - HYDROTEX PARTNERS, LTD Total:	303.23
Vendor: 00525 - IDEAL LAUNDRY AND CLEANERS, INC.		
Fund: 111 - GENERAL		
Jan. Sup.	JANITORIAL SUPPLIES	92.80
Jan. Sup.	JANITORIAL SUPPLIES	92.80
DEPT SUPP ADM	DEPARTMENT SUPPLIES	56.85
	Fund 111 - GENERAL Total:	242.45
Fund: 212 - TRANSPORTATION		
SUPP - MATS, TOWELS	DEPARTMENT SUPPLIES	53.21
SUPP - MATS, TOWELS	DEPARTMENT SUPPLIES	53.21
	Fund 212 - TRANSPORTATION Total:	106.42
Fund: 621 - ENVIRONMENTAL SERVICES		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	15.80
CONTRACTUAL SVC	CONTRACTUAL SERVICES	15.80
CONTRACTUAL SVC	CONTRACTUAL SERVICES	15.80
DEPT SUPPLIES	DEPARTMENT SUPPLIES	115.25
CONTRACTUAL SVC	CONTRACTUAL SERVICES	15.80
	Fund 621 - ENVIRONMENTAL SERVICES Total:	178.45
Fund: 631 - WASTEWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	15.80
CONTRACTUAL SVC	CONTRACTUAL SERVICES	15.80
CONTRACTUAL SVC	CONTRACTUAL SERVICES	15.80
CONTRACTUAL SVC	CONTRACTUAL SERVICES	15.80
CONTRACTUAL SVC	CONTRACTUAL SERVICES	40.87
	Fund 631 - WASTEWATER Total:	104.07
Fund: 641 - WATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	40.88
	Fund 641 - WATER Total:	40.88
	Vendor 00525 - IDEAL LAUNDRY AND CLEANERS, INC. Total:	672.27

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Vendor: 00937 - INDEPENDENT PLUMBING AND HEATING, INC		
Fund: 621 - ENVIRONMENTAL SERVICES		
BLDG MTNC	BUILDING MAINTENANCE	91.47
Fund 621 - ENVIRONMENTAL SERVICES Total:		91.47
Vendor 00937 - INDEPENDENT PLUMBING AND HEATING, INC Total:		91.47
Vendor: 09291 - INGRAM LIBRARY SERVICES INC		
Fund: 111 - GENERAL		
Coll.	COLLECTIONS	204.18
Coll.	COLLECTIONS	153.36
Fund 111 - GENERAL Total:		357.54
Vendor 09291 - INGRAM LIBRARY SERVICES INC Total:		357.54
Vendor: 08525 - INTRALINKS, INC		
Fund: 111 - GENERAL		
DATTO ALTO - FEB 2022	CONTRACTUAL SERVICES	2,298.00
Fund 111 - GENERAL Total:		2,298.00
Fund: 641 - WATER		
DATTO ALTO - FEB 2022	CONTRACTUAL SERVICES	119.00
Fund 641 - WATER Total:		119.00
Vendor 08525 - INTRALINKS, INC Total:		2,417.00
Vendor: 06264 - J & A TRAFFIC PRODUCTS, LLC		
Fund: 212 - TRANSPORTATION		
POSTS AND ANCHORS	DEPARTMENT SUPPLIES	2,061.00
Fund 212 - TRANSPORTATION Total:		2,061.00
Vendor 06264 - J & A TRAFFIC PRODUCTS, LLC Total:		2,061.00
Vendor: 09747 - KNOW HOW LLC		
Fund: 111 - GENERAL		
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	2.80
DEPT SUPP PARK	DEPARTMENT SUPPLIES	37.48
DEPT SUPP PARK	DEPARTMENT SUPPLIES	35.66
VEH MAINT DS	VEHICLE MAINTENANCE	93.70
DEPT SUPP PARK	DEPARTMENT SUPPLIES	52.92
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	23.08
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	13.79
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	36.96
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	16.72
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	434.98
SPARK PLUG AND TUNE UP KIT-...	DEPARTMENT SUPPLIES	21.42
DEPT SUPP PARK	DEPARTMENT SUPPLIES	181.48
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	16.47
DEPT SUPP PARK	DEPARTMENT SUPPLIES	84.93
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	101.64
DEPT SUPP PARK	DEPARTMENT SUPPLIES	6.32
DEPT SUPP PARK	DEPARTMENT SUPPLIES	17.34
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	6.66
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	12.80
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	77.26
SUPPORT STRUT - RESCUE 1	DEPARTMENT SUPPLIES	29.63
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	28.44
Fund 111 - GENERAL Total:		1,332.48
Fund: 212 - TRANSPORTATION		
PART FOR SNOW PLOW	EQUIPMENT MAINTENANCE	7.35
BACKUP ALARMS FOR LOADER	EQUIPMENT MAINTENANCE	117.13
BACKUP ALARM FOR LOADER	EQUIPMENT MAINTENANCE	-37.48
FUEL PUMP FOR PICKUP	VEHICLE MAINTENANCE	339.76
CREDIT FOR FUEL PUMP	VEHICLE MAINTENANCE	-175.16
PARTS FOR D. TRUCK	VEHICLE MAINTENANCE	17.36
PARTS FOR D. TRUCK	VEHICLE MAINTENANCE	73.59

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
BLADES FOR D. TRUCKS	VEHICLE MAINTENANCE	56.92
PARTS FOR PAINT STRIPER	EQUIPMENT MAINTENANCE	49.34
FUEL PUMP FOR PICKUP	VEHICLE MAINTENANCE	179.72
FUEL PUMP FOR PICKUP	VEHICLE MAINTENANCE	-164.60
FILTERS FOR PAINT STRIPER	EQUIPMENT MAINTENANCE	10.00
BRAKLEEN	EQUIPMENT MAINTENANCE	35.88
SUPP - CABLE TIES	VEHICLE MAINTENANCE	14.16
FILTERS FOR BUCKET TRUCK	EQUIPMENT MAINTENANCE	90.02
DIESEL EXHAUST FLUID	EQUIPMENT MAINTENANCE	194.85
SUPP - SHUT OFF VALVE	DEPARTMENT SUPPLIES	2.82
Fund 212 - TRANSPORTATION Total:		811.66
Fund: 213 - CEMETERY		
EQUIP MAINT CEM	EQUIPMENT MAINTENANCE	399.15
Fund 213 - CEMETERY Total:		399.15
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUPPLIES	DEPARTMENT SUPPLIES	84.54
DEPT SUPPLIES	DEPARTMENT SUPPLIES	40.14
EQUIP MAINT	EQUIPMENT MAINTENANCE	223.11
DEPT SUP	DEPARTMENT SUPPLIES	8.17
EQUIP MAINT	EQUIPMENT MAINTENANCE	77.30
VEHICLE MTNC	VEHICLE MAINTENANCE	215.76
DEPT SUPPLIES	DEPARTMENT SUPPLIES	41.16
DEPT SUP	DEPARTMENT SUPPLIES	6.20
VEHICLE MTNC	VEHICLE MAINTENANCE	173.33
Fund 621 - ENVIRONMENTAL SERVICES Total:		869.71
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	223.10
DEPT SUP	DEPARTMENT SUPPLIES	8.16
EQUIP MAINT	EQUIPMENT MAINTENANCE	77.29
DEPT SUP	DEPARTMENT SUPPLIES	6.20
Fund 631 - WASTEWATER Total:		314.75
Fund: 641 - WATER		
VEHICLE MAINT	VEHICLE MAINTENANCE	44.90
Fund 641 - WATER Total:		44.90
Vendor 09747 - KNOW HOW LLC Total:		3,772.65
Vendor: 09872 - KRIZ DAVIS		
Fund: 212 - TRANSPORTATION		
SUPP - WIRE	DEPARTMENT SUPPLIES	119.49
BREAKER FOR S. BDWY CHRIST...	ELECTRICAL MAINTENANCE	799.82
Fund 212 - TRANSPORTATION Total:		919.31
Vendor 09872 - KRIZ DAVIS Total:		919.31
Vendor: 10134 - LEE BHM CORP		
Fund: 111 - GENERAL		
PUBLISHING	LEGAL PUBLICATIONS	29.02
PUBLISHING	LEGAL PUBLICATIONS	733.72
PUBLISHING	LEGAL PUBLICATIONS	47.66
PUBLISHING	LEGAL PUBLICATIONS	54.47
PUBLISHING	LEGAL PUBLICATIONS	10.36
PUBLISHING	LEGAL PUBLICATIONS	1,094.33
PUBLISHING	RECRUITMENT	1,300.00
Fund 111 - GENERAL Total:		3,269.56
Fund: 224 - ECONOMIC DEVELOPMENT		
PUBLISHING	PUBLICATIONS	11.40
Fund 224 - ECONOMIC DEVELOPMENT Total:		11.40
Fund: 631 - WASTEWATER		
PUBLISHING	LEGAL PUBLICATIONS	84.36
Fund 631 - WASTEWATER Total:		84.36

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Fund: 641 - WATER		
PUBLISHING	LEGAL PUBLICATIONS	19.05
	Fund 641 - WATER Total:	19.05
	Vendor 10134 - LEE BHM CORP Total:	3,384.37
Vendor: 09590 - LEXISNEXIS RISK DATA MANAGEMENT		
Fund: 111 - GENERAL		
CONSULTING-PD	CONSULTING SERVICES	100.00
	Fund 111 - GENERAL Total:	100.00
	Vendor 09590 - LEXISNEXIS RISK DATA MANAGEMENT Total:	100.00
Vendor: 00242 - M.C. SCHAFF & ASSOCIATES, INC		
Fund: 111 - GENERAL		
PROF SERVICES - JAN 2022	CONTRACTUAL SERVICES	570.00
	Fund 111 - GENERAL Total:	570.00
Fund: 621 - ENVIRONMENTAL SERVICES		
OVERPAYMENT ON INV. 22017	CONTRACTUAL SERVICES	-190.00
	Fund 621 - ENVIRONMENTAL SERVICES Total:	-190.00
	Vendor 00242 - M.C. SCHAFF & ASSOCIATES, INC Total:	380.00
Vendor: 08317 - MATHESON TRI-GAS INC		
Fund: 111 - GENERAL		
DEPT SUPP PARK	DEPARTMENT SUPPLIES	90.00
	Fund 111 - GENERAL Total:	90.00
	Vendor 08317 - MATHESON TRI-GAS INC Total:	90.00
Vendor: 07628 - MENARDS, INC		
Fund: 111 - GENERAL		
PATHWAY LIGHT SUPPLIES	PATHWAY	224.25
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	44.12
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	153.25
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	33.31
	Fund 111 - GENERAL Total:	454.93
Fund: 212 - TRANSPORTATION		
HOSE, NOZZLE, CLAMPS FOR P...	EQUIPMENT MAINTENANCE	74.13
SUPP - BOLTS	DEPARTMENT SUPPLIES	2.58
SUPP - CONNECT KIT, BIT	DEPARTMENT SUPPLIES	38.98
SUPP - CLEANER, CEMENT	DEPARTMENT SUPPLIES	18.74
SUPP - CONDUIT	DEPARTMENT SUPPLIES	6.28
SUPP - TEE CAPS	DEPARTMENT SUPPLIES	11.96
	Fund 212 - TRANSPORTATION Total:	152.67
Fund: 213 - CEMETERY		
DEPT SUPP CEM	DEPARTMENT SUPPLIES	8.17
DEPT SUPP CEM	DEPARTMENT SUPPLIES	259.52
DEPT SUPP CEM	DEPARTMENT SUPPLIES	154.56
DEPT SUPP CEM	DEPARTMENT SUPPLIES	98.38
	Fund 213 - CEMETERY Total:	520.63
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUPPLIES	DEPARTMENT SUPPLIES	19.72
DEPT SUP	DEPARTMENT SUPPLIES	44.94
	Fund 621 - ENVIRONMENTAL SERVICES Total:	64.66
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	44.94
	Fund 631 - WASTEWATER Total:	44.94
Fund: 641 - WATER		
DEPT SUP	DEPARTMENT SUPPLIES	22.32
DEPT SUP	DEPARTMENT SUPPLIES	29.40
	Fund 641 - WATER Total:	51.72
	Vendor 07628 - MENARDS, INC Total:	1,289.55

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Vendor: 02569 - MUNIMETRIX SYSTEMS CORP		
Fund: 111 - GENERAL		
IMAGESILO - JAN 2022	CONTRACTUAL SERVICES	39.99
Fund 111 - GENERAL Total:		39.99
Vendor 02569 - MUNIMETRIX SYSTEMS CORP Total:		39.99
Vendor: 00942 - NE DEPT OF ENVIRONMENTAL QUALITY		
Fund: 631 - WASTEWATER		
LICENSE & PERMITS	LICENSE/PERMITS	150.00
Fund 631 - WASTEWATER Total:		150.00
Vendor 00942 - NE DEPT OF ENVIRONMENTAL QUALITY Total:		150.00
Vendor: 00402 - NEBRASKA MACHINERY CO		
Fund: 212 - TRANSPORTATION		
SEAL FOR BACKHOE	EQUIPMENT MAINTENANCE	17.36
SEAL KIT FOR BACKHOE	EQUIPMENT MAINTENANCE	88.34
Fund 212 - TRANSPORTATION Total:		105.70
Fund: 621 - ENVIRONMENTAL SERVICES		
EQUIP MAINT	EQUIPMENT MAINTENANCE	1.36
EQUIP MAINT	EQUIPMENT MAINTENANCE	199.56
EQUIP MAINT	EQUIPMENT MAINTENANCE	13.61
EQUIP MAINT	EQUIPMENT MAINTENANCE	33.57
Fund 621 - ENVIRONMENTAL SERVICES Total:		248.10
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	-364.31
EQUIP MAINT	EQUIPMENT MAINTENANCE	1.36
EQUIP MAINT	EQUIPMENT MAINTENANCE	199.55
EQUIP MAINT	EQUIPMENT MAINTENANCE	13.61
EQUIP MAINT	EQUIPMENT MAINTENANCE	33.57
Fund 631 - WASTEWATER Total:		-116.22
Vendor 00402 - NEBRASKA MACHINERY CO Total:		237.58
Vendor: 00578 - NEBRASKA PUBLIC POWER DISTRICT		
Fund: 111 - GENERAL		
Electric	ELECTRICITY	331.87
Electric	ELECTRICITY	36.81
Electric	ELECTRICITY	607.82
Electric	ELECTRICITY	96.65
Electric	ELECTRICITY	607.82
Electric	ELECTRICITY	225.31
Electric	ELECTRICITY	3,044.75
Electric	ELECTRICITY	3,276.46
Electric	ELECTRICITY	57.29
Electric	ELECTRICITY	279.11
Electric	STREET LIGHTS	100.40
Fund 111 - GENERAL Total:		8,664.29
Fund: 212 - TRANSPORTATION		
Electric	ELECTRICITY	826.58
Electric	ELECTRIC POWER	1,476.40
Electric	STREET LIGHTS	27,122.33
Fund 212 - TRANSPORTATION Total:		29,425.31
Fund: 213 - CEMETERY		
Electric	ELECTRICITY	672.45
Fund 213 - CEMETERY Total:		672.45
Fund: 216 - BUSINESS IMPROVEMENT		
Electric	STREET LIGHTS	85.42
Fund 216 - BUSINESS IMPROVEMENT Total:		85.42

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Fund: 621 - ENVIRONMENTAL SERVICES		
Electric	ELECTRICITY	699.60
Fund 621 - ENVIRONMENTAL SERVICES Total:		699.60
Fund: 631 - WASTEWATER		
Electric	ELECTRICITY	1,512.10
Electric	ELECTRIC POWER	104.92
Fund 631 - WASTEWATER Total:		1,617.02
Fund: 641 - WATER		
Electric	ELECTRICITY	167.72
Electric	ELECTRIC POWER	463.69
Fund 641 - WATER Total:		631.41
Vendor 00578 - NEBRASKA PUBLIC POWER DISTRICT Total:		41,795.50
Vendor: 00632 - NEBRASKA RURAL RADIO ASSOCIATION		
Fund: 661 - STORMWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	325.00
CONTRACTUAL SVC	CONTRACTUAL SERVICES	332.50
Fund 661 - STORMWATER Total:		657.50
Vendor 00632 - NEBRASKA RURAL RADIO ASSOCIATION Total:		657.50
Vendor: 04198 - NEBRASKALAND TIRE, INC		
Fund: 111 - GENERAL		
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	29.00
Fund 111 - GENERAL Total:		29.00
Vendor 04198 - NEBRASKALAND TIRE, INC Total:		29.00
Vendor: 09409 - NETWORKFLEET, INC		
Fund: 212 - TRANSPORTATION		
GPS SERVICE	DEPARTMENT SUPPLIES	111.53
Fund 212 - TRANSPORTATION Total:		111.53
Fund: 621 - ENVIRONMENTAL SERVICES		
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	89.82
Fund 621 - ENVIRONMENTAL SERVICES Total:		89.82
Fund: 631 - WASTEWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	36.03
Fund 631 - WASTEWATER Total:		36.03
Fund: 641 - WATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	36.04
Fund 641 - WATER Total:		36.04
Vendor 09409 - NETWORKFLEET, INC Total:		273.42
Vendor: 00139 - NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF		
Fund: 111 - GENERAL		
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	9.76
Fund 111 - GENERAL Total:		9.76
Vendor 00139 - NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF Total:		9.76
Vendor: 01757 - OCLC ONLINE COMPUTER LIBRARY CENTER, INC		
Fund: 111 - GENERAL		
Cont. Svcs.	CONTRACTUAL SERVICES	385.72
Fund 111 - GENERAL Total:		385.72
Vendor 01757 - OCLC ONLINE COMPUTER LIBRARY CENTER, INC Total:		385.72
Vendor: 08840 - ONE CALL CONCEPTS, INC		
Fund: 212 - TRANSPORTATION		
CONTRACTUAL	CONTRACTUAL SERVICES	21.66
Fund 212 - TRANSPORTATION Total:		21.66
Fund: 631 - WASTEWATER		
CONTRACTUAL	CONTRACTUAL SERVICES	21.67
Fund 631 - WASTEWATER Total:		21.67

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Fund: 641 - WATER		
CONTRACTUAL	CONTRACTUAL SERVICES	21.67
	Fund 641 - WATER Total:	21.67
	Vendor 08840 - ONE CALL CONCEPTS, INC Total:	65.00
Vendor: 00550 - PANHANDLE COOPERATIVE ASSOCIATION		
Fund: 111 - GENERAL		
CITY HALL GENERATOR FUEL	OTHER FUEL	289.28
BLDG MAINT-PD	BUILDING MAINTENANCE	237.20
BLDG MAINT-PD	BUILDING MAINTENANCE	237.20
RANGE SUPPL-PD	FIREARMS RANGE SUPPLIES	75.00
RANGE SUPPL-PD	FIREARMS RANGE SUPPLIES	31.53
	Fund 111 - GENERAL Total:	870.21
Fund: 621 - ENVIRONMENTAL SERVICES		
OTHER FUELS	OTHER FUEL	129.92
FUEL	OTHER FUEL	1,133.55
FUEL	HEATING FUEL	396.34
	Fund 621 - ENVIRONMENTAL SERVICES Total:	1,659.81
Fund: 631 - WASTEWATER		
FUEL	OTHER FUEL	1,133.55
FUEL	HEATING FUEL	396.34
HEATING FUEL	HEATING FUEL	229.46
	Fund 631 - WASTEWATER Total:	1,759.35
Fund: 641 - WATER		
HEATING FUEL	HEATING FUEL	229.47
	Fund 641 - WATER Total:	229.47
	Vendor 00550 - PANHANDLE COOPERATIVE ASSOCIATION Total:	4,518.84
Vendor: 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC		
Fund: 631 - WASTEWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	112.00
	Fund 631 - WASTEWATER Total:	112.00
Fund: 641 - WATER		
SAMPLES	SAMPLES	100.00
SAMPLES	SAMPLES	100.00
	Fund 641 - WATER Total:	200.00
	Vendor 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC Total:	312.00
Vendor: 09854 - PANHANDLE REGIONAL DEVELOPMENT, INC.		
Fund: 111 - GENERAL		
REGIONAL HOUSING STUDY	CONTRACTUAL SERVICES	4,078.21
	Fund 111 - GENERAL Total:	4,078.21
	Vendor 09854 - PANHANDLE REGIONAL DEVELOPMENT, INC. Total:	4,078.21
Vendor: 10325 - PLAKA & ASSOCIATES INC		
Fund: 224 - ECONOMIC DEVELOPMENT		
ECON.DEV. STRATEGIC PLAN	CONTRACTUAL SERVICES	14,975.00
	Fund 224 - ECONOMIC DEVELOPMENT Total:	14,975.00
	Vendor 10325 - PLAKA & ASSOCIATES INC Total:	14,975.00
Vendor: 00075 - PROTEX CENTRAL, INC.		
Fund: 111 - GENERAL		
EQUIP MAINT ADM	EQUIPMENT MAINTENANCE	159.00
	Fund 111 - GENERAL Total:	159.00
	Vendor 00075 - PROTEX CENTRAL, INC. Total:	159.00
Vendor: 09744 - PT HOSE AND BEARING		
Fund: 212 - TRANSPORTATION		
PARTS FOR BACKHOE	EQUIPMENT MAINTENANCE	102.48
PARTS - BEARING	EQUIPMENT MAINTENANCE	33.56
PARTS FOR BACKHOE	EQUIPMENT MAINTENANCE	28.72

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
PARTS FOR D. TRUCK	VEHICLE MAINTENANCE	57.86
Fund 212 - TRANSPORTATION Total:		222.62
Vendor 09744 - PT HOSE AND BEARING Total:		222.62
Vendor: 09120 - QUADIENT INC		
Fund: 111 - GENERAL		
POSTAGE	POSTAGE	1,000.00
Fund 111 - GENERAL Total:		1,000.00
Vendor 09120 - QUADIENT INC Total:		1,000.00
Vendor: 07838 - QUADIENT LEASING USA INC		
Fund: 111 - GENERAL		
MONTHLY LEASE	RENT-MACHINES	203.82
RENT-MACH-PD	RENT-MACHINES	219.56
Fund 111 - GENERAL Total:		423.38
Vendor 07838 - QUADIENT LEASING USA INC Total:		423.38
Vendor: 00266 - QUILL CORPORATION		
Fund: 111 - GENERAL		
DEPT SUPPL-PD	DEPARTMENT SUPPLIES	43.51
DEPT SUPPL-PD	DEPARTMENT SUPPLIES	195.92
Fund 111 - GENERAL Total:		239.43
Vendor 00266 - QUILL CORPORATION Total:		239.43
Vendor: 10187 - REGION 22 EMERGENCY MGMT		
Fund: 111 - GENERAL		
EMERGENCY MANAGEMENT FEE	CONTRACTUAL SERVICES	5,638.12
Fund 111 - GENERAL Total:		5,638.12
Vendor 10187 - REGION 22 EMERGENCY MGMT Total:		5,638.12
Vendor: 02989 - RHODE ISLAND NOVELTY, INC		
Fund: 111 - GENERAL		
Prgmg.	PROGRAMMING	1,709.45
Fund 111 - GENERAL Total:		1,709.45
Vendor 02989 - RHODE ISLAND NOVELTY, INC Total:		1,709.45
Vendor: 03067 - RICHARD CELLI		
Fund: 111 - GENERAL		
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	175.92
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	210.91
Fund 111 - GENERAL Total:		386.83
Vendor 03067 - RICHARD CELLI Total:		386.83
Vendor: 10235 - RUSSEL'S AUTOMOTIVE		
Fund: 111 - GENERAL		
VEH MAINT-PD	VEHICLE MAINTENANCE	189.04
VEH MAINT-PD	VEHICLE MAINTENANCE	489.72
VEH MAINT-PD	VEHICLE MAINTENANCE	60.35
Fund 111 - GENERAL Total:		739.11
Vendor 10235 - RUSSEL'S AUTOMOTIVE Total:		739.11
Vendor: 06279 - SALES MIDWEST, INC		
Fund: 111 - GENERAL		
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	649.98
Fund 111 - GENERAL Total:		649.98
Vendor 06279 - SALES MIDWEST, INC Total:		649.98
Vendor: 00257 - SANDBERG IMPLEMENT, INC		
Fund: 111 - GENERAL		
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	988.66
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	12.46
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	387.91
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	143.86

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	2.50
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	106.56
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	256.05
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	71.50
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	40.92
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	16.52
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	97.25
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	55.55
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	772.25
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	22.48
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	14.72
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	442.80
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	327.07
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	399.95
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	513.43
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	750.64
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	483.68
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	212.90
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	126.52
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	27.92
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	174.42
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	386.41
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	491.51
Fund 111 - GENERAL Total:		7,326.44
Fund: 212 - TRANSPORTATION		
NEW CHAINSAW, OIL	DEPARTMENT SUPPLIES	436.67
CHAIN AND BAR FOR CHAINSAW	EQUIPMENT MAINTENANCE	26.30
PARTS FOR CHAINSAW	EQUIPMENT MAINTENANCE	-3.00
Fund 212 - TRANSPORTATION Total:		459.97
Fund: 213 - CEMETERY		
EQUIP MAINT CEM	EQUIPMENT MAINTENANCE	62.70
Fund 213 - CEMETERY Total:		62.70
Vendor 00257 - SANDBERG IMPLEMENT, INC Total:		7,849.11
Vendor: 00496 - SATUR, JACK		
Fund: 641 - WATER		
SCHOOLS & CONF	SCHOOL & CONFERENCE	100.00
Fund 641 - WATER Total:		100.00
Vendor 00496 - SATUR, JACK Total:		100.00
Vendor: 00734 - SCOTT WALTON		
Fund: 111 - GENERAL		
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	753.00
Fund 111 - GENERAL Total:		753.00
Fund: 621 - ENVIRONMENTAL SERVICES		
VEHICLE MTNC	VEHICLE MAINTENANCE	62.00
Fund 621 - ENVIRONMENTAL SERVICES Total:		62.00
Vendor 00734 - SCOTT WALTON Total:		815.00
Vendor: 09759 - SCOTTIES POTTIES INC		
Fund: 111 - GENERAL		
CONTRACTUAL PARK	CONTRACTUAL SERVICES	475.00
Fund 111 - GENERAL Total:		475.00
Vendor 09759 - SCOTTIES POTTIES INC Total:		475.00
Vendor: 00852 - SCOTTS BLUFF COUNTY COURT		
Fund: 111 - GENERAL		
LEGAL FEES-PD	LEGAL FEES	318.00
Fund 111 - GENERAL Total:		318.00
Vendor 00852 - SCOTTS BLUFF COUNTY COURT Total:		318.00

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Vendor: 01271 - SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC		
Fund: 111 - GENERAL		
EMBROIDERY FOR UNIFORMS	UNIFORMS & CLOTHING	123.00
DEPT SUPL.	DEPARTMENT SUPPLIES	8.00
Fund 111 - GENERAL Total:		131.00
Vendor 01271 - SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC Total:		131.00
Vendor: 00684 - SHERIFF'S OFFICE		
Fund: 111 - GENERAL		
LEGAL FEES-PD	LEGAL FEES	9.54
LEGAL FEES-PD	LEGAL FEES	21.54
LEGAL FEES-PD	LEGAL FEES	53.40
LEGAL FEES-PD	LEGAL FEES	9.00
LEGAL FEES-PD	LEGAL FEES	41.60
LEGAL FEES-PD	LEGAL FEES	8.36
LEGAL FEES-PD	LEGAL FEES	20.36
Fund 111 - GENERAL Total:		163.80
Vendor 00684 - SHERIFF'S OFFICE Total:		163.80
Vendor: 00786 - SHERWIN WILLIAMS		
Fund: 111 - GENERAL		
GROUND MAINT PARK	GROUNDS MAINTENANCE	157.77
BLDG MAINT PARK	BUILDING MAINTENANCE	78.08
GROUND MAINT PARK	GROUNDS MAINTENANCE	105.18
Fund 111 - GENERAL Total:		341.03
Vendor 00786 - SHERWIN WILLIAMS Total:		341.03
Vendor: 00021 - SIMMONS OLSEN LAW FIRM, P.C.		
Fund: 111 - GENERAL		
CONTRACTUAL-PD	CONTRACTUAL SERVICES	4,167.18
CONTRACTUAL	CONTRACTUAL SERVICES	135.00
CONTRACTUAL	CONTRACTUAL SERVICES	6,264.61
CONTRACTUAL	CONTRACTUAL SERVICES	1,755.00
Fund 111 - GENERAL Total:		12,321.79
Fund: 224 - ECONOMIC DEVELOPMENT		
CONTRACTUAL	CONTRACTUAL SERVICES	225.00
CONTRACTUAL	CONTRACTUAL SERVICES	452.00
CONTRACTUAL	CONTRACTUAL SERVICES	471.95
Fund 224 - ECONOMIC DEVELOPMENT Total:		1,148.95
Fund: 321 - TIF PROJECTS		
CONTRACTUAL	CONTRACTUAL SERVICES	192.50
CONTRACTUAL	CONTRACTUAL SERVICES	1,257.50
CONTRACTUAL	CONTRACTUAL SERVICES	437.50
CONTRACTUAL	CONTRACTUAL SERVICES	122.50
Fund 321 - TIF PROJECTS Total:		2,010.00
Vendor 00021 - SIMMONS OLSEN LAW FIRM, P.C. Total:		15,480.74
Vendor: 01031 - SIMON CONTRACTORS		
Fund: 641 - WATER		
DEPT SUP	DEPARTMENT SUPPLIES	415.96
Fund 641 - WATER Total:		415.96
Vendor 01031 - SIMON CONTRACTORS Total:		415.96
Vendor: 00513 - SNELL SERVICES INC.		
Fund: 111 - GENERAL		
Bldg. Main.	BUILDING MAINTENANCE	1,830.00
Fund 111 - GENERAL Total:		1,830.00
Vendor 00513 - SNELL SERVICES INC. Total:		1,830.00

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Vendor: 09663 - SOUNDSLEEPER SECURITY INC.		
Fund: 111 - GENERAL		
CONTRACTUAL-PD	CONTRACTUAL SERVICES	14.95
Fund 111 - GENERAL Total:		14.95
Vendor 09663 - SOUNDSLEEPER SECURITY INC. Total:		14.95
Vendor: 05693 - SYMBOLARTS, LLC		
Fund: 111 - GENERAL		
UNIFORM NAME PLATES	UNIFORMS & CLOTHING	50.00
Fund 111 - GENERAL Total:		50.00
Vendor 05693 - SYMBOLARTS, LLC Total:		50.00
Vendor: 00677 - TERRY D SCOTT		
Fund: 111 - GENERAL		
VEH MAINT PARK	VEHICLE MAINTENANCE	70.74
VEH MAINT PARK	VEHICLE MAINTENANCE	48.64
VEH MAINT PARK	VEHICLE MAINTENANCE	418.09
VEHI MAINT PARK	VEHICLE MAINTENANCE	583.81
EQUIP MAINT PARK	VEHICLE MAINTENANCE	47.27
Fund 111 - GENERAL Total:		1,168.55
Vendor 00677 - TERRY D SCOTT Total:		1,168.55
Vendor: 05431 - THE WESTERN SUGAR COOPERATIVE		
Fund: 111 - GENERAL		
FLATBEDS	VEHICLE MAINTENANCE	675.00
Fund 111 - GENERAL Total:		675.00
Vendor 05431 - THE WESTERN SUGAR COOPERATIVE Total:		675.00
Vendor: 01578 - THOMPSON GLASS, INC		
Fund: 111 - GENERAL		
BLDG MAING ADM	BUILDING MAINTENANCE	190.00
Fund 111 - GENERAL Total:		190.00
Vendor 01578 - THOMPSON GLASS, INC Total:		190.00
Vendor: 09840 - UNITED STATES WELDING		
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUPPLIES	DEPARTMENT SUPPLIES	167.39
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	48.20
Fund 621 - ENVIRONMENTAL SERVICES Total:		215.59
Vendor 09840 - UNITED STATES WELDING Total:		215.59
Vendor: 01544 - VAN PELT FENCING CO, INC		
Fund: 111 - GENERAL		
STRUCTURE	STRUCTURES	6,764.50
Fund 111 - GENERAL Total:		6,764.50
Vendor 01544 - VAN PELT FENCING CO, INC Total:		6,764.50
Vendor: 04529 - W & R INC		
Fund: 641 - WATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	417.50
Fund 641 - WATER Total:		417.50
Vendor 04529 - W & R INC Total:		417.50
Vendor: 00344 - WESTERN PATHOLOGY CONSULTANTS, INC		
Fund: 111 - GENERAL		
DOT TESTING - JAN. 2022	CONTRACTUAL SERVICES	56.25
Fund 111 - GENERAL Total:		56.25
Vendor 00344 - WESTERN PATHOLOGY CONSULTANTS, INC Total:		56.25
Vendor: 04430 - WESTERN TRAVEL TERMINAL, LLC		
Fund: 111 - GENERAL		
VEH MAINT-PD	VEHICLE MAINTENANCE	228.00
Fund 111 - GENERAL Total:		228.00

Expense Approval Report

Post Dates: 2/8/2022 - 2/22/2022

Description (Payable)	Account Name	Amount
Fund: 641 - WATER		
VEHICLE MAINT	VEHICLE MAINTENANCE	39.00
	Fund 641 - WATER Total:	39.00
	Vendor 04430 - WESTERN TRAVEL TERMINAL, LLC Total:	267.00
Vendor: 10221 - WEX BANK		
Fund: 111 - GENERAL		
DEPT FUEL	GASOLINE	79.58
JANUARY GASOLINE	GASOLINE	121.98
FUEL	GASOLINE	27.88
GASOLINE-PD	GASOLINE	4,389.57
FUEL	GASOLINE	1,304.26
FUEL	OTHER FUEL	42.31
	Fund 111 - GENERAL Total:	5,965.58
Fund: 212 - TRANSPORTATION		
UNLEADED GASOLINE	GASOLINE	1,714.85
UNLEADED GASOLINE	OTHER FUEL	3,159.43
	Fund 212 - TRANSPORTATION Total:	4,874.28
Fund: 224 - ECONOMIC DEVELOPMENT		
FUEL	SCHOOL & CONFERENCE	18.36
	Fund 224 - ECONOMIC DEVELOPMENT Total:	18.36
Fund: 621 - ENVIRONMENTAL SERVICES		
FUEL CREDIT	OTHER FUEL	-187.81
GASOLINE & OTHER FUELS	GASOLINE	67.52
GASOLINE & OTHER FUELS	OTHER FUEL	5,035.39
FUEL	GASOLINE	33.90
	Fund 621 - ENVIRONMENTAL SERVICES Total:	4,949.00
Fund: 631 - WASTEWATER		
FUEL	GASOLINE	33.89
FUEL	GASOLINE	695.92
FUEL	OTHER FUEL	663.04
	Fund 631 - WASTEWATER Total:	1,392.85
Fund: 641 - WATER		
FUEL	GASOLINE	1,025.68
FUEL	OTHER FUEL	81.05
	Fund 641 - WATER Total:	1,106.73
	Vendor 10221 - WEX BANK Total:	18,306.80
Vendor: 07239 - WYOMING FIRST AID & SAFETY SUPPLY, LLC		
Fund: 111 - GENERAL		
DEPT SUPP PARK	DEPARTMENT SUPPLIES	49.63
	Fund 111 - GENERAL Total:	49.63
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUPPLIES	DEPARTMENT SUPPLIES	104.21
	Fund 621 - ENVIRONMENTAL SERVICES Total:	104.21
	Vendor 07239 - WYOMING FIRST AID & SAFETY SUPPLY, LLC Total:	153.84
	Grand Total:	357,715.16

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
111 - GENERAL	93,037.75	0.00
212 - TRANSPORTATION	40,845.41	0.00
213 - CEMETERY	1,654.93	0.00
216 - BUSINESS IMPROVEMENT	85.42	0.00
218 - PUBLIC SAFETY	5,199.66	0.00
224 - ECONOMIC DEVELOPMENT	16,153.71	0.00
321 - TIF PROJECTS	2,010.00	0.00
621 - ENVIRONMENTAL SERVICES	64,766.31	0.00
631 - WASTEWATER	124,235.81	0.00
641 - WATER	6,963.64	0.00
661 - STORMWATER	2,752.50	0.00
721 - GIS SERVICES	10.02	0.00
Grand Total:	357,715.16	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-52111-111	DEPARTMENT SUPPLIES	56.85	0.00
111-52111-112	DEPARTMENT SUPPLIES	8.00	0.00
111-52111-141	DEPARTMENT SUPPLIES	341.75	0.00
111-52111-142	DEPARTMENT SUPPLIES	239.43	0.00
111-52111-151	DEPARTMENT SUPPLIES	44.25	0.00
111-52111-171	DEPARTMENT SUPPLIES	891.83	0.00
111-52121-151	JANITORIAL SUPPLIES	185.60	0.00
111-52161-142	FIREARMS RANGE SUPPLI...	106.53	0.00
111-52181-141	UNIFORMS & CLOTHING	173.00	0.00
111-52222-151	COLLECTIONS	456.39	0.00
111-52223-151	PROGRAMMING	3,857.50	0.00
111-52411-111	POSTAGE	1,000.00	0.00
111-52511-121	GASOLINE	79.58	0.00
111-52511-141	GASOLINE	149.86	0.00
111-52511-142	GASOLINE	4,389.57	0.00
111-52511-171	GASOLINE	1,304.26	0.00
111-52521-111	OTHER FUEL	289.28	0.00
111-52521-171	OTHER FUEL	42.31	0.00
111-53111-112	CONTRACTUAL SERVICES	56.25	0.00
111-53111-114	CONTRACTUAL SERVICES	12,232.82	0.00
111-53111-115	CONTRACTUAL SERVICES	39.99	0.00
111-53111-116	CONTRACTUAL SERVICES	2,298.00	0.00
111-53111-121	CONTRACTUAL SERVICES	570.00	0.00
111-53111-142	CONTRACTUAL SERVICES	5,886.13	0.00
111-53111-143	CONTRACTUAL SERVICES	5,638.12	0.00
111-53111-151	CONTRACTUAL SERVICES	385.72	0.00
111-53111-171	CONTRACTUAL SERVICES	475.00	0.00
111-53121-112	CONSULTING SERVICES	50.00	0.00
111-53121-142	CONSULTING SERVICES	100.00	0.00
111-53161-112	LEGAL PUBLICATIONS	29.02	0.00
111-53161-115	LEGAL PUBLICATIONS	733.72	0.00
111-53161-121	LEGAL PUBLICATIONS	47.66	0.00
111-53161-142	LEGAL PUBLICATIONS	54.47	0.00
111-53161-151	LEGAL PUBLICATIONS	10.36	0.00
111-53161-171	LEGAL PUBLICATIONS	1,094.33	0.00
111-53211-142	LEGAL FEES	528.82	0.00
111-53421-111	BUILDING MAINTENANCE	190.00	0.00
111-53421-141	BUILDING MAINTENANCE	289.70	0.00
111-53421-142	BUILDING MAINTENANCE	289.70	0.00
111-53421-151	BUILDING MAINTENANCE	1,937.50	0.00
111-53421-171	BUILDING MAINTENANCE	118.08	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-53441-111	EQUIPMENT MAINTENAN...	195.84	0.00
111-53441-141	EQUIPMENT MAINTENAN...	577.17	0.00
111-53441-142	EQUIPMENT MAINTENAN...	821.92	0.00
111-53441-171	EQUIPMENT MAINTENAN...	10,276.51	0.00
111-53451-121	VEHICLE MAINTENANCE	93.70	0.00
111-53451-142	VEHICLE MAINTENANCE	1,023.86	0.00
111-53451-171	VEHICLE MAINTENANCE	2,305.96	0.00
111-53471-171	GROUPS MAINTENANCE	262.95	0.00
111-53511-111	ELECTRICITY	331.87	0.00
111-53511-141	ELECTRICITY	644.63	0.00
111-53511-142	ELECTRICITY	704.47	0.00
111-53511-143	ELECTRICITY	225.31	0.00
111-53511-151	ELECTRICITY	3,044.75	0.00
111-53511-171	ELECTRICITY	3,333.75	0.00
111-53511-172	ELECTRICITY	279.11	0.00
111-53551-171	STREET LIGHTS	100.40	0.00
111-53561-121	PHONE & INTERNET	20.04	0.00
111-53631-111	RENT-MACHINES	203.82	0.00
111-53631-142	RENT-MACHINES	219.56	0.00
111-53913-112	RECRUITMENT	1,300.00	0.00
111-54311-171	STRUCTURES	6,764.50	0.00
111-54391-171	PATHWAY	13,636.25	0.00
212-52111-212	DEPARTMENT SUPPLIES	3,782.30	0.00
212-52511-212	GASOLINE	1,714.85	0.00
212-52521-212	OTHER FUEL	3,159.43	0.00
212-52531-212	OIL & ANTIFREEZE	4.49	0.00
212-53111-212	CONTRACTUAL SERVICES	21.66	0.00
212-53431-212	ELECTRICAL MAINTENAN...	799.82	0.00
212-53441-212	EQUIPMENT MAINTENAN...	894.28	0.00
212-53451-212	VEHICLE MAINTENANCE	399.61	0.00
212-53511-212	ELECTRICITY	826.58	0.00
212-53531-212	ELECTRIC POWER	1,476.40	0.00
212-53551-212	STREET LIGHTS	27,122.33	0.00
212-53561-212	PHONE & INTERNET	643.66	0.00
213-52111-213	DEPARTMENT SUPPLIES	520.63	0.00
213-53441-213	EQUIPMENT MAINTENAN...	461.85	0.00
213-53511-213	ELECTRICITY	672.45	0.00
216-53551-000	STREET LIGHTS	85.42	0.00
218-54411-142	EQUIPMENT	5,199.66	0.00
224-52211-114	PUBLICATIONS	11.40	0.00
224-53111-114	CONTRACTUAL SERVICES	16,123.95	0.00
224-53711-113	SCHOOL & CONFERENCE	18.36	0.00
321-53111-111	CONTRACTUAL SERVICES	2,010.00	0.00
621-52111-621	DEPARTMENT SUPPLIES	13,350.96	0.00
621-52511-621	GASOLINE	101.42	0.00
621-52521-621	OTHER FUEL	6,111.05	0.00
621-53111-621	CONTRACTUAL SERVICES	11.22	0.00
621-53193-621	DISPOSAL FEES	42,813.55	0.00
621-53421-621	BUILDING MAINTENANCE	91.47	0.00
621-53441-621	EQUIPMENT MAINTENAN...	548.51	0.00
621-53451-621	VEHICLE MAINTENANCE	562.03	0.00
621-53511-621	ELECTRICITY	699.60	0.00
621-53521-621	HEATING FUEL	396.34	0.00
621-53561-621	PHONE & INTERNET	80.16	0.00
631-52111-631	DEPARTMENT SUPPLIES	442.50	0.00
631-52511-631	GASOLINE	729.81	0.00
631-52521-631	OTHER FUEL	1,796.59	0.00
631-53111-631	CONTRACTUAL SERVICES	647.84	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
631-53161-631	LEGAL PUBLICATIONS	84.36	0.00
631-53441-631	EQUIPMENT MAINTENAN...	4,088.24	0.00
631-53451-631	VEHICLE MAINTENANCE	12.75	0.00
631-53511-631	ELECTRICITY	1,512.10	0.00
631-53521-631	HEATING FUEL	625.80	0.00
631-53531-631	ELECTRIC POWER	104.92	0.00
631-53561-631	PHONE & INTERNET	30.06	0.00
631-53571-631	CELLULAR PHONE	42.84	0.00
631-54411-631	EQUIPMENT	113,968.00	0.00
631-59211-631	LICENSE/PERMITS	150.00	0.00
641-52111-641	DEPARTMENT SUPPLIES	1,867.97	0.00
641-52116-641	METERS	385.10	0.00
641-52117-641	SAMPLES	200.00	0.00
641-52411-641	POSTAGE	503.30	0.00
641-52511-641	GASOLINE	1,025.68	0.00
641-52521-641	OTHER FUEL	81.05	0.00
641-52611-641	CHEMICALS	1,068.70	0.00
641-53111-641	CONTRACTUAL SERVICES	277.61	0.00
641-53161-641	LEGAL PUBLICATIONS	19.05	0.00
641-53441-641	EQUIPMENT MAINTENAN...	417.50	0.00
641-53451-641	VEHICLE MAINTENANCE	83.90	0.00
641-53511-641	ELECTRICITY	167.72	0.00
641-53521-641	HEATING FUEL	229.47	0.00
641-53531-641	ELECTRIC POWER	463.69	0.00
641-53561-641	PHONE & INTERNET	30.06	0.00
641-53571-641	CELLULAR PHONE	42.84	0.00
641-53711-641	SCHOOL & CONFERENCE	100.00	0.00
661-53111-661	CONTRACTUAL SERVICES	2,752.50	0.00
721-53561-721	PHONE & INTERNET	10.02	0.00
Grand Total:		357,715.16	0.00

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	354,962.66	0.00
6002053111	2,752.50	0.00
Grand Total:	357,715.16	0.00

UTILITY REUNDS 2-22-22

Account #	Contact	Service Address	Refund Amount
<u>065-6738-01</u>	WESTERN SLEEP MEDICAL	416 VALLEY VIEW DR 400 SCOTTSBLUFF NE 69361	1018.42
<u>020-5020-06</u>	CATHY CARDONA	1726 1/2 AVE G SCOTTSBLUFF NE 69361	38.83
<u>020-1852-06</u>	BUYER'S REALTY	1824 AVE H SCOTTSBLUFF NE 69361	16.9
3			\$1,074.15

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Fin Rep1

Council to receive the 2021 Annual Audit Report from Contryman and Associates.

Staff Contact: Liz Loutzenhiser, Finance Director

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

FINANCIAL STATEMENTS
And
INDEPENDENT AUDITOR'S REPORT

September 30, 2021

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-11
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13-14
Fund Financial Statements:	
Balance Sheet - Governmental Funds	15-16
Reconciliation of Total Governmental Fund Balance to the Statement of Net Position	17
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	18-19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities	20
Statement of Net Position - Proprietary Funds	21-22
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	23-24
Statement of Cash Flows - Proprietary Funds	25-26
Notes to the Financial Statements	27-41
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - General Fund	43
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Transportation Fund	44
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Economic Development Fund	45

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

TABLE OF CONTENTS (CONTINUED)

	<u>Page Number</u>
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Debt Service Fund	46
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Special Projects Fund	47
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Leasing Corporation Fund	48
Notes to the Budget and Budgetary Comparison Schedules	49
Other Supplementary Information:	
Combining Balance Sheet - Nonmajor Governmental Funds	51-52
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	53-54
Combining Statement of Net Position - Internal Service Funds	55
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds	56
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	57-58



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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, 2021, 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, 2021, 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 43-49, 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 51-56 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 February 16, 2022 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.

Contryman Associates PC
Certified Public Accountants
Scottsbluff, Nebraska

February 16, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

September 30, 2021

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, 2021. 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, 2021, by \$92,216,562 (net position). Of this amount, \$28,667,910 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of September 30, 2021, the City's governmental funds reported combined ending fund balances of \$22,522,833. This is an increase of \$500,155 in comparison with the prior year.
- As of September 30, 2021, unassigned fund balance for governmental funds was \$8,494,457, or 76% 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, 2021. 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, 2021

FUND FINANCIAL STATEMENTS

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

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

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

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

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, 2021

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 27-41 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 \$92,216,562 at September 30, 2021.

By far the largest portion of the City's net position (56 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, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 22,759,580	\$ 35,194,136	\$ 7,202,294	\$ 12,864,410	\$ 29,961,874	\$ 48,058,546
Capital assets	34,011,179	32,101,886	22,013,349	21,572,383	56,024,528	53,674,269
Other noncurrent assets	12,974,286	-	6,694,375	620,243	19,668,661	620,243
Total assets	69,745,045	67,296,022	35,910,018	35,057,036	105,655,063	102,353,058
Current liabilities	1,618,395	2,784,257	821,930	1,234,620	2,440,325	4,018,877
Long-term liabilities outstanding	3,477,874	4,584,910	495,748	625,229	3,973,622	5,210,139
Total liabilities	5,096,269	7,369,167	1,317,678	1,859,849	6,413,947	9,229,016
Deferred inflow of resources	7,024,554	6,969,781	-	-	7,024,554	6,969,781
Net assets						
Net investment in capital assets	30,346,004	26,876,825	21,588,219	20,877,514	51,934,223	47,754,339
Restricted	10,971,763	6,448,438	642,665	620,243	11,614,428	7,068,681
Unrestricted	16,306,455	19,631,812	12,361,456	11,699,430	28,667,911	31,331,242
Total net position	\$ 57,624,222	\$ 52,957,075	\$ 34,592,340	\$ 33,197,187	\$ 92,216,562	\$ 86,154,262

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2021

At September 30, 2021, 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, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 605,272	\$ 396,019	\$ 11,527,567	\$ 11,226,973	\$ 12,132,839	\$ 11,622,992
Operating grants and contributions	99,373	75,604	4,000	-	103,373	75,604
Capital grants and contributions	2,715,350	336,903	-	-	2,715,350	336,903
General revenues:						
Property taxes	1,925,680	1,883,185	-	-	1,925,680	1,883,185
Sales and use tax	6,928,919	6,676,350	-	-	6,928,919	6,676,350
Other taxes	1,916,917	1,361,906	-	-	1,916,917	1,361,906
Intergovernmental	2,115,449	1,880,411	-	-	2,115,449	1,880,411
Investment income (loss)	53,612	527,437	(14,718)	223,438	38,896	750,875
Gain (loss) from sale of assets	57,489	(1,176)	(12,648)	56,047	44,841	54,871
Miscellaneous	2,405,691	2,218,254	78,689	70,490	2,484,380	2,288,746
Total revenues	<u>18,823,752</u>	<u>15,354,893</u>	<u>11,582,890</u>	<u>11,576,948</u>	<u>30,406,644</u>	<u>26,931,843</u>
Expenses:						
General government	5,383,453	7,043,271	-	-	5,383,453	7,043,271
Public safety	5,504,655	5,201,910	-	-	5,504,655	5,201,910
Transportation	3,678,763	3,214,112	-	-	3,678,763	3,214,112
Public health	244,542	207,384	-	-	244,542	207,384
Culture and recreation	2,364,363	2,122,798	-	-	2,364,363	2,122,798
Public works	290,852	254,313	-	-	290,852	254,313
Interest on long-term debt	57,432	83,540	-	-	57,432	83,540
Environmental services	-	-	2,418,774	2,276,649	2,418,774	2,276,649
Wastewater	-	-	2,396,565	2,228,185	2,396,565	2,228,185
Water	-	-	1,726,302	1,757,168	1,726,302	1,757,168
Electric	-	-	33,858	44,362	33,858	44,362
Stormwater	-	-	159,090	149,517	159,090	149,517
Geographic information systems	-	-	80,199	59,946	80,199	59,946
Central garage	-	-	211,846	254,205	211,846	254,205
Total expenses	<u>17,524,058</u>	<u>18,127,326</u>	<u>7,026,634</u>	<u>6,770,032</u>	<u>24,550,692</u>	<u>24,897,360</u>
Increase (decrease) in net assets before transfers	1,299,694	(2,772,433)	4,556,256	4,806,916	5,855,952	2,034,483
Transfers in (out)	3,161,103	3,103,405	(3,161,103)	(3,103,405)	-	-
Increase (decrease) in net assets	4,460,797	330,972	1,395,153	1,703,511	5,855,952	2,034,483
Prior period adjustment (Note 13)	206,350	-	-	-	206,350	-
Net assets, October 1	52,957,075	52,626,103	33,197,187	31,493,676	86,154,260	84,119,779
Net assets, September 30	<u>\$ 57,624,222</u>	<u>\$ 52,957,075</u>	<u>\$ 34,592,340</u>	<u>\$ 33,197,187</u>	<u>\$ 92,216,562</u>	<u>\$ 86,154,262</u>

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

September 30, 2021

GOVERNMENTAL ACTIVITIES

Governmental activities increased the City's net position by a total of \$4,460,797. Key elements in this increase follows:

- Receipt of American Rescue Plan funds in the amount of \$1,288,117
- Receipt of contributed assets for the 23 Club Ballfield Project in the amount of \$760,878.
- Donated land in the amount of \$42,000 and donated equipment in the amount of \$65,950.

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the city's net position by \$1,395,153. 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, 2021, the City's governmental funds reported combined ending fund balances of \$22,522,833, an increase of \$500,155 in comparison with the prior year. This increase was largely due to the receipt of American Rescue Plan funds.

The general fund is the chief operating fund of the City. At September 30, 2021, the unassigned fund balance of the general fund was \$8,494,457. 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 76 percent of total general fund expenditures.

The fund balance of the City's general fund decreased by \$797,556 during fiscal year 2021. This decrease was a result of scheduled capital expenditures including the 23 Club Ballfield renovation project and the expansion of the Monument Valley Pedestrian Pathway including a pedestrian bridge spanning Highway 26.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2021

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 \$2,887,523, \$2,943,288, \$4,461,372, \$1,814,678, and \$651,401 respectively, at September 30, 2021. 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 budget include:

- \$814,994 positive variance in taxes. Sales tax receipts were \$690,499 over budget and hotel occupation tax receipts were \$28,505 over budget.
- Franchise Tax was \$106,735 over budget due to the ALLO Communications contract settlement.
- \$405,072 positive variance in general fund payroll and benefit expense.
- \$585,329 positive variance in general fund operating expense.
- \$250,000 was budgeted in contingency to cover any unforeseen costs that may arise during the year. No contingency items were incurred.

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2021, was \$56,024,528 (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, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 597,165	\$ 554,216	\$ 1,525,791	\$ 1,525,791	\$ 2,122,956	\$ 2,080,007
Inventory	2,629,113	2,629,113	-	-	2,629,113	2,629,113
Construction in progress	2,605,647	815,177	384,560	324,373	2,990,207	1,139,550
Buildings and improvements	8,381,220	6,528,036	3,615,908	2,549,414	11,997,128	9,077,451
Equipment and vehicles	3,281,029	3,222,101	2,293,032	2,228,035	5,574,061	5,450,135
Infrastructure	16,517,005	18,353,238	10,405,222	10,770,560	26,922,227	29,123,798
Plant in service	-	-	3,788,836	4,174,215	3,788,836	4,174,215
Total	\$ 34,011,179	\$ 32,101,880	\$ 22,013,349	\$ 21,572,388	\$ 56,024,528	\$ 53,674,269

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2021

Major capital asset events during 2021 included the following:

- General Fund - Parks Department – Monument Valley Pathway extension/bridge \$1,182,796
- General Fund – Parks Department – 23 Club Ballfield Renovation \$1,153,140
- Sanitation & Wastewater Departments – Compost Pad Cover \$1,163,097
- Transportation Department – Avenue B Mill & Overlay \$735,707, purchase new street sweeper \$269,015
- Wastewater Department – purchase sewer jet \$467,615
- Wastewater Department – booster pump rehab and blower VFD replacement \$183,189
- Water Department – water meter electronic read system upgrades \$114,897
- General Fund – Library – recarpet library building \$130,595

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

LONG-TERM DEBT

At September 30, 2021, the City of Scottsbluff had total bonded debt outstanding of \$3,940,000. 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 37-38 of this report.

City of Scottsbluff
Outstanding Bonded Debt
September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2019
General obligation bonds	\$ 3,640,137	\$ 4,453,700	\$ 299,863	\$ 371,300	\$ 3,940,000	\$ 4,825,000
Revenue bonds	-	735,000	-	-	-	735,000
Total	\$ 3,640,137	\$ 5,188,700	\$ 299,863	\$ 371,300	\$ 3,940,000	\$ 5,560,000

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 .26%, with an actual increase in valuation from the prior year of approximately \$19.2 million.
- For the 2022 budget, the projection for sales tax was budgeted at a 3.0% 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.
- Franchise fees revenues were increased due to the 5 year settlement agreement with ALLO Communications.
- NPPD lease revenues projections we anticipated to be approximately 2.5% higher due to increased power use and the final 0.5% step increase on the revenue calculation per the negotiated contract.

The utility rates were increased for the 2022 budget year. The water, wastewater and sanitation rates were increased by 3% each and the stormwater flat surcharge amount was increased 14% (from \$3.50 to \$4.00). The rate increases affected both residential and industrial consumers by approximately the same percentage. These increases are necessary to fund debt service, cover the cost of inflation and cover the cost of Federal mandates.

All of these factors were considered in preparing the City's budget for the 2022 fiscal year.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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

September 30, 2021

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, 2021

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,074,733	\$ 967,736	\$ 3,042,469
Funds held by county treasurer	209,217	-	209,217
Investments	10,349,602	4,827,456	15,177,058
Net receivables:			
Taxes	2,195,332	-	2,195,332
Accounts and unbilled	-	1,057,419	1,057,419
Special assessments	573,641	-	573,641
Notes receivable	6,972,818	-	6,972,818
Accrued interest	38,921	9,086	48,007
Governmental unit	267,255	-	267,255
Other receivables	78,061	-	78,061
Inventory	-	340,597	340,597
Total current assets	<u>22,759,580</u>	<u>7,202,294</u>	<u>29,961,874</u>
Noncurrent assets:			
Restricted cash for landfill	-	642,665	642,665
Investments	12,974,286	6,051,710	19,025,996
Capital assets - non-depreciable	5,831,925	1,910,351	7,742,276
Net capital assets - depreciable	<u>28,179,254</u>	<u>20,102,998</u>	<u>48,282,252</u>
Total noncurrent assets	<u>46,985,465</u>	<u>28,707,724</u>	<u>75,693,189</u>
Total assets	<u>\$ 69,745,045</u>	<u>\$ 35,910,018</u>	<u>\$ 105,655,063</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 699,150	\$ 212,353	\$ 911,503
Accrued interest payable	25,038	4,606	29,644
Other accrued expenses	116,526	174,870	291,396
Bonds and notes payable	777,681	136,319	914,000
Unearned billings	-	293,782	293,782
Total current liabilities	<u>1,618,395</u>	<u>821,930</u>	<u>2,440,325</u>
Noncurrent liabilities:			
Bonds and notes payable	2,862,456	284,205	3,146,661
Accrued compensated absences	615,418	211,543	826,961
Total noncurrent liabilities	<u>3,477,874</u>	<u>495,748</u>	<u>3,973,622</u>
Total liabilities	<u>5,096,269</u>	<u>1,317,678</u>	<u>6,413,947</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue - insurance proceeds	441,238	-	441,238
Unavailable revenue - notes receivable	<u>6,583,316</u>	<u>-</u>	<u>6,583,316</u>
Total deferred inflow of resources	<u>7,024,554</u>	<u>-</u>	<u>7,024,554</u>
NET POSITION			
Net investment in capital assets	30,346,004	21,588,219	51,934,223
Restricted for:			
Debt service	3,692,191	-	3,692,191
Community improvements	267,445	-	267,445
Economic development	2,472,074	-	2,472,074
Public safety	486,933	-	486,933
Road maintenance and improvements	2,765,003	-	2,765,003
American Rescue Plan	1,288,117	-	1,288,117
New landfill	-	642,665	642,665
Unrestricted	<u>16,306,455</u>	<u>12,361,456</u>	<u>28,667,910</u>
Total net position	<u>57,624,222</u>	<u>34,592,340</u>	<u>92,216,562</u>
Total liabilities and net position	<u>\$ 69,745,045</u>	<u>\$ 35,910,018</u>	<u>\$ 105,655,063</u>

See accompanying notes to the basic financial statements.

**STATEMENT OF ACTIVITIES
CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED SEPTEMBER 30, 2021**

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 5,383,453	\$ 11,240	\$ -	\$ 1,288,117
Public safety	5,504,655	304,425	93,980	65,950
Transportation	3,678,763	37,870	-	313,819
Public health and social services	244,542	84,300	-	-
Culture and recreation:				
Library	658,179	2,316	5,393	-
Parks and recreation	1,410,177	165,121	-	1,047,464
Zoo	296,007	-	-	-
Public works	290,852	-	-	-
Interest on long term debt	57,430	-	-	-
Total governmental activities	<u>17,524,058</u>	<u>605,272</u>	<u>99,373</u>	<u>2,715,350</u>
Business type activities:				
Environmental services	2,418,774	3,134,868	-	-
Wastewater	2,396,565	2,774,046	-	-
Water	1,726,302	2,275,002	-	-
Electric	33,858	3,134,659	-	-
Stormwater	159,090	122,302	4,000	-
Geographic information systems	80,199	-	-	-
Central Garage	211,846	86,690	-	-
Total business type activities	<u>7,026,634</u>	<u>11,527,567</u>	<u>4,000</u>	<u>-</u>
Total primary government	<u>\$ 24,550,692</u>	<u>\$ 12,132,839</u>	<u>\$ 103,373</u>	<u>\$ 2,715,350</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
Prior period adjustment (Note 13)
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
\$ (4,084,096)	\$ -	\$ (4,084,096)
(5,040,300)	-	(5,040,300)
(3,327,074)	-	(3,327,074)
(160,242)	-	(160,242)
(650,470)	-	(650,470)
(197,592)	-	(197,592)
(296,007)	-	(296,007)
(290,852)	-	(290,852)
(57,430)	-	(57,430)
<u>(14,104,063)</u>	<u>-</u>	<u>(14,104,063)</u>
-	716,094	716,094
-	377,481	377,481
-	548,700	548,700
-	3,100,801	3,100,801
-	(32,788)	(32,788)
-	(80,199)	(80,199)
-	(125,156)	(125,156)
-	<u>4,504,933</u>	<u>4,504,933</u>
<u>(14,104,063)</u>	<u>4,504,933</u>	<u>(9,599,129)</u>
209,631	-	209,631
885,940	-	885,940
499,239	-	499,239
119,096	-	119,096
159,613	-	159,613
52,161	-	52,161
6,928,919	-	6,928,919
1,916,917	-	1,916,917
2,115,449	-	2,115,449
53,612	(14,718)	38,894
57,489	(12,648)	44,841
2,405,691	78,689	2,484,380
3,161,103	(3,161,103)	-
<u>18,564,859</u>	<u>(3,109,780)</u>	<u>15,455,079</u>
4,460,797	1,395,153	5,855,950
52,957,075	33,197,187	86,154,262
206,350	-	206,350
<u>\$ 57,624,222</u>	<u>\$ 34,592,340</u>	<u>\$ 92,216,562</u>

CITY OF SCOTTSBLUFF, NEBRASKA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General Fund	Transportation Fund	Economic Development Fund	Debt Service Fund
ASSETS				
Cash and cash equivalents	\$ 645,814	\$ 306,816	\$ 170,951	\$ 296,984
Funds held by county treasurer	10,493	31,285	-	31,994
Investments	7,260,159	3,449,189	1,921,810	3,338,659
Net receivables:				
Taxes	995,340	359,345	194,084	441,049
Special assessments	-	-	-	573,641
Notes receivable	-	-	6,972,818	-
Accrued interest	5,799	2,758	1,548	22,942
Governmental unit	9,641	204,092	-	-
Other receivables	46,943	-	25,419	-
Total assets	<u>\$ 8,974,189</u>	<u>\$ 4,353,485</u>	<u>\$ 9,286,630</u>	<u>\$ 4,705,269</u>
LIABILITIES				
Accounts payable	\$ 279,824	\$ 161,716	\$ 157,023	\$ -
Accrued salaries	74,277	11,572	1,829	-
Other accrued expenses	22,704	2,701	548	-
Total liabilities	<u>376,805</u>	<u>175,989</u>	<u>159,400</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue - property taxes	95,446	300,242	-	452,612
Unavailable revenue - insurance proceeds	-	-	-	-
Unavailable revenue - special assessments	-	-	-	560,466
Unavailable revenue - notes receivable	-	-	6,972,818	-
Total deferred inflow of resources	<u>95,446</u>	<u>300,242</u>	<u>6,972,818</u>	<u>1,013,078</u>
FUND BALANCES				
Restricted for:				
Debt service	-	-	-	3,692,191
Community improvements	7,500	-	-	-
Economic development	-	-	2,154,412	-
Public Safety	-	-	-	-
Road maintenance and improvements	-	2,765,003	-	-
American Rescue Plan	-	-	-	-
Committed for:				
Community improvements	-	-	-	-
Public Safety	-	-	-	-
Road maintenance and improvements	-	1,112,250	-	-
Cemetery operations and improvements	-	-	-	-
Unrestricted	8,494,457	-	-	-
Total fund balances	<u>8,501,957</u>	<u>3,877,253</u>	<u>2,154,412</u>	<u>3,692,191</u>
Total liabilities and fund balances	<u>\$ 8,974,189</u>	<u>\$ 4,353,485</u>	<u>\$ 9,286,630</u>	<u>\$ 4,705,269</u>

See accompanying notes to the basic financial statements.

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 163,894	\$ 574	\$ 215,403	\$ 1,800,437
-	-	135,445	209,217
1,842,480	6,452	2,421,545	20,240,293
-	-	205,514	2,195,332
-	-	-	573,641
-	-	-	6,972,818
1,460	5	1,941	36,454
46,309	-	7,213	267,255
-	-	5,699	78,061
<u>\$ 2,054,143</u>	<u>\$ 7,031</u>	<u>\$ 2,992,760</u>	<u>\$ 32,373,508</u>
\$ 59,598	\$ -	\$ 40,989	\$ 699,150
-	-	2,318	89,996
-	-	577	26,530
<u>59,598</u>	<u>-</u>	<u>43,884</u>	<u>815,676</u>
-	-	212,196	1,060,496
441,235	-	-	441,238
-	-	-	560,466
-	-	-	6,972,818
<u>441,235</u>	<u>-</u>	<u>212,196</u>	<u>9,035,018</u>
-	-	-	3,692,191
37,086	-	222,859	267,445
-	-	317,662	2,472,074
-	-	486,933	486,933
-	-	-	2,765,003
1,288,117	-	-	1,288,117
228,105	7,031	509,215	744,351
-	-	346,150	346,150
-	-	-	1,112,250
-	-	853,862	853,862
-	-	-	8,494,457
<u>1,553,308</u>	<u>7,031</u>	<u>2,736,681</u>	<u>22,522,833</u>
<u>\$ 2,054,143</u>	<u>\$ 7,031</u>	<u>\$ 2,992,760</u>	<u>\$ 32,373,508</u>

CITY OF SCOTTSBLUFF, NEBRASKA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Total Governmental Fund Balances		\$	22,522,833
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.			34,011,179
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.			3,360,360
Deferred inflow of resources in governmental fund financials for property taxes, special assessments and notes receivable is shown as revenue for government wide financials.			2,010,460
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	\$	25,038	
Bonds payable		777,681	
Due in more than one year:			
Bonds payable		2,862,456	
Compensated absences		615,436	
			<u>(4,280,611)</u>
Net position of governmental activities		\$	<u>57,624,222</u>

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, 2021

	General Fund	Transportation Fund	Economic Development Fund	Debt Service Fund
Revenues:				
Taxes and special assessments	\$ 6,220,175	\$ 1,277,131	\$ 1,154,358	\$ 1,055,914
Licenses and permits	89,815	-	-	-
Intergovernmental	170,708	2,291,944	-	-
Charges for services	483,102	37,870	-	-
Investment income (loss)	(19,506)	(8,846)	(12,805)	27,033
Other revenue	136,011	3,893	739,663	-
Total revenues	<u>7,080,305</u>	<u>3,601,992</u>	<u>1,881,216</u>	<u>1,082,947</u>
Expenditures:				
Current operations:				
General government	751,022	-	2,179,783	744,297
Public safety	5,646,318	-	-	-
Transportation	-	1,872,203	-	-
Public health and social services	-	-	-	-
Culture and recreation:				
Library	702,405	-	-	-
Parks and recreation	1,264,377	-	-	-
Zoo	300,000	-	-	-
Public works	273,745	-	-	-
Capital outlay	2,241,711	1,101,168	-	-
Debt service:				
Principal	-	813,563	-	-
Interest	-	61,736	-	-
Total expenditures	<u>11,179,578</u>	<u>3,848,670</u>	<u>2,179,783</u>	<u>744,297</u>
Excess revenues over (under) expenditures	<u>(4,099,273)</u>	<u>(246,678)</u>	<u>(298,567)</u>	<u>338,650</u>
Other financing sources (uses):				
Insurance proceeds	-	-	-	-
Capital Contribution	-	-	-	-
Proceeds from sale of assets	36,123	-	-	-
Operating transfers in	3,315,603	-	-	-
Operating transfers out	(50,000)	(104,500)	-	-
Total other financing sources (uses)	<u>3,301,726</u>	<u>(104,500)</u>	<u>-</u>	<u>-</u>
Excess revenues and other financing sources over (under) expenditures and other financing uses	(797,547)	(351,178)	(298,567)	338,650
Prior period adjustment (Note 13)	-	-	-	-
Fund balances, October 1	<u>9,299,507</u>	<u>4,228,430</u>	<u>2,452,979</u>	<u>3,353,541</u>
Fund balances, September 30	<u>\$ 8,501,960</u>	<u>\$ 3,877,252</u>	<u>\$ 2,154,412</u>	<u>\$ 3,692,191</u>

See accompanying notes to the basic financial statements.

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 113,300	\$ -	\$ 982,670	\$ 10,803,548
-	-	6,200	96,015
1,365,242	-	10,950	3,838,844
-	-	84,300	605,272
610	(7)	(5,827)	(19,348)
28,669	742,017	250,645	1,900,898
<u>1,507,821</u>	<u>742,010</u>	<u>1,328,938</u>	<u>17,225,229</u>
379,872	20	400,899	4,455,893
53,579	-	233,365	5,933,262
-	-	-	1,872,203
-	-	239,390	239,390
-	-	-	702,405
-	-	-	1,264,377
-	-	-	300,000
-	-	31,377	305,122
238,256	-	299,748	3,880,883
-	735,000	-	1,548,563
-	7,017	-	68,753
<u>671,707</u>	<u>742,037</u>	<u>1,204,779</u>	<u>20,570,851</u>
<u>836,114</u>	<u>(27)</u>	<u>124,159</u>	<u>(3,345,622)</u>
242,224	-	-	242,222
200,000	-	-	200,000
-	-	-	36,123
-	-	-	3,315,603
-	-	-	(154,500)
<u>442,224</u>	<u>-</u>	<u>-</u>	<u>3,639,448</u>
1,278,338	(27)	124,159	293,826
-	-	206,350	206,350
<u>274,968</u>	<u>7,058</u>	<u>2,406,172</u>	<u>22,022,655</u>
<u>\$ 1,553,306</u>	<u>\$ 7,031</u>	<u>\$ 2,736,681</u>	<u>\$ 22,522,833</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, 2021**

Net Change in Fund Balances - Total Governmental Funds	\$ 293,826
<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.	1,019,099
Contribution of capitalized assets that do not provide current financial resources are not reported as revenues at the fund level.	868,828
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 are reported as gain or loss in the Statement of Activities.	21,360
Payments on debt are expenditures in the funds, but a debt payment decreases long-term liabilities in the Statement of Net Position.	1,548,563
Deferred inflow of resources in governmental fund financials for property taxes, special assessments and notes receivable is shown as revenue for government wide financials.	53,200
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	39,355
Accrued interest	11,288
Internal service funds are used by management to charge the costs of certain services to individual funds.	<u>605,277</u>
Change in net position of governmental activities	\$ <u><u>4,460,797</u></u>

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 265,822	\$ 226,246	\$ 329,213	\$ 123,254
Investments	1,326,029	1,128,603	1,642,248	614,844
Net receivables:				
Accounts and unbilled	79,504	322,568	346,683	304,699
Accrued interest	2,396	1,920	3,105	1,112
Inventory	-	-	340,597	-
Total current assets	<u>1,673,751</u>	<u>1,679,337</u>	<u>2,661,846</u>	<u>1,043,909</u>
Noncurrent assets:				
Investments	1,662,313	1,414,819	2,058,726	770,769
Restricted cash for landfill	642,665	-	-	-
Capital assets - non-depreciable	34,008	351,019	828,933	300,000
Net capital assets - depreciable	<u>1,463,165</u>	<u>10,007,477</u>	<u>7,218,652</u>	<u>202,205</u>
Total noncurrent assets	<u>3,802,151</u>	<u>11,773,315</u>	<u>10,106,311</u>	<u>1,272,974</u>
Total assets	<u>\$ 5,475,902</u>	<u>\$ 13,452,652</u>	<u>\$ 12,768,157</u>	<u>\$ 2,316,883</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 71,593	\$ 45,542	\$ 75,756	\$ -
Accrued interest payable	-	1,140	-	-
Accrued salaries	13,883	11,949	9,891	-
Other accrued expenses	4,035	19,087	114,560	-
Current portion long-term debt	-	64,000	-	-
Unearned billings	<u>293,782</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>383,293</u>	<u>141,718</u>	<u>200,207</u>	<u>-</u>
Noncurrent liabilities:				
Long-term debt	-	56,661	-	-
Compensated absences	<u>65,248</u>	<u>74,290</u>	<u>58,993</u>	<u>-</u>
Total noncurrent liabilities	<u>65,248</u>	<u>130,951</u>	<u>58,993</u>	<u>-</u>
Total liabilities	<u>448,541</u>	<u>272,669</u>	<u>259,200</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	1,497,173	10,236,695	8,047,585	502,205
Restricted for new landfill	642,665	-	-	-
Unreserved	<u>2,887,523</u>	<u>2,943,288</u>	<u>4,461,372</u>	<u>1,814,678</u>
Total net position	<u>5,027,361</u>	<u>13,179,983</u>	<u>12,508,957</u>	<u>2,316,883</u>
Total liabilities and net position	<u>\$ 5,475,902</u>	<u>\$ 13,452,652</u>	<u>\$ 12,768,157</u>	<u>\$ 2,316,883</u>

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 54,472	\$ (31,271)	\$ 967,736	\$ 274,296
271,725	(155,993)	4,827,456	1,368,296
3,965	-	1,057,419	-
487	66	9,086	2,469
-	-	340,597	-
<u>330,649</u>	<u>(187,197)</u>	<u>7,202,294</u>	<u>1,645,061</u>
340,635	(195,553)	6,051,710	1,715,299
-	-	642,665	-
396,391	-	1,910,351	-
1,203,988	7,511	20,102,998	-
<u>1,941,014</u>	<u>(188,042)</u>	<u>28,707,724</u>	<u>1,715,299</u>
<u>\$ 2,271,663</u>	<u>\$ (375,239)</u>	<u>\$ 35,910,018</u>	<u>\$ 3,360,360</u>
\$ 19,179	\$ 283	\$ 212,353	\$ -
3,466	-	4,606	-
-	601	36,324	-
704	160	138,546	-
72,319	-	136,319	-
-	-	293,782	-
<u>95,668</u>	<u>1,044</u>	<u>821,930</u>	<u>-</u>
227,544	-	284,205	-
-	13,012	211,543	-
<u>227,544</u>	<u>13,012</u>	<u>495,748</u>	<u>-</u>
<u>323,212</u>	<u>14,056</u>	<u>1,317,678</u>	<u>-</u>
1,297,050	7,511	21,588,219	-
-	-	642,665	-
651,401	(396,805)	12,361,457	3,360,360
<u>1,948,451</u>	<u>(389,295)</u>	<u>34,592,340</u>	<u>3,360,360</u>
<u>\$ 2,271,663</u>	<u>\$ (375,239)</u>	<u>\$ 35,910,018</u>	<u>\$ 3,360,360</u>

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Operating revenues:				
Charges for services	\$ 3,134,868	\$ 2,774,046	\$ 2,275,002	\$ 3,134,659
Other revenues	341	3,838	65,392	-
Total operating revenues	3,135,209	2,777,884	2,340,394	3,134,659
Operating expenses:				
Personnel services	1,157,916	982,828	815,076	-
Operating supplies	208,910	85,733	240,955	-
Contractual	604,685	93,924	112,687	-
Maintenance	123,841	120,356	11,993	-
Utilities	13,953	178,096	134,796	-
Insurance	72,775	92,199	51,212	-
Other operating expenses	11,588	19,182	11,367	-
Depreciation and amortization	225,106	819,580	348,216	33,858
Total operating expenses	2,418,774	2,391,898	1,726,302	33,858
Operating income (loss)	716,435	385,986	614,092	3,100,801
Non-operating revenues (expenses):				
Investment income	(3,974)	(8,348)	1,123	(2,192)
Interest expense	-	(4,667)	-	-
Net non-operating revenues (expenses)	(3,974)	(13,015)	1,123	(2,192)
Income (loss) before contributions & transfers	712,461	372,971	615,215	3,098,609
Other financing sources (uses):				
Gain (loss) from sale of assets	-	(12,648)	-	-
Operating transfers in	-	-	-	-
Operating transfers (out)	(109,000)	(132,750)	(70,750)	(3,138,603)
Total other financing sources (uses)	(109,000)	(145,398)	(70,750)	(3,138,603)
Change in net position	603,461	227,573	544,465	(39,994)
Net position, October 1	4,423,902	12,952,415	11,964,489	2,356,875
Net position, September 30	\$ 5,027,363	\$ 13,179,988	\$ 12,508,954	\$ 2,316,881

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 122,302	\$ 86,690	\$ 11,527,567	\$ -
13,118	-	82,689	2,239,406
135,420	86,690	11,610,256	2,239,406
-	194,318	3,150,138	-
16,657	24,175	576,430	-
59,085	5,405	875,786	-
1,528	60,392	318,110	-
440	4,567	331,852	-
389	-	216,575	-
1,569	1,053	44,759	1,634,211
71,885	2,135	1,500,780	-
151,553	292,045	7,014,430	1,634,211
(16,133)	(205,355)	4,595,826	605,195
(898)	(429)	(14,718)	82
(7,537)	-	(12,204)	-
(8,435)	(429)	(26,922)	82
(24,568)	(205,784)	4,568,904	605,277
-	-	(12,648)	-
50,000	240,000	290,000	-
-	-	(3,451,103)	-
50,000	240,000	(3,173,751)	-
25,432	34,216	1,395,153	605,277
1,923,016	(423,510)	33,197,187	2,755,083
\$ 1,948,448	\$ (389,294)	\$ 34,592,340	\$ 3,360,360

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Cash flows from operating activities:				
Cash received from customers	\$ 3,150,225	\$ 2,778,782	\$ 2,355,242	\$ 3,138,603
Cash paid to suppliers	(1,270,088)	(611,195)	(550,798)	-
Cash paid to employees	(817,477)	(715,907)	(506,549)	-
Other expenses	(340,439)	(266,921)	(308,527)	-
Net cash provided by operating activities	<u>722,221</u>	<u>1,184,759</u>	<u>989,368</u>	<u>3,138,603</u>
Cash flows from non-capital financing activities:				
Transfers from (to) other funds	(109,000)	(132,750)	(70,750)	(3,138,603)
Net cash provided (used) by non-capital financing activities	<u>(109,000)</u>	<u>(132,750)</u>	<u>(70,750)</u>	<u>(3,138,603)</u>
Cash flows from capital and related financing activities:				
Purchases of capital assets	(581,549)	(1,314,351)	(58,496)	-
Principal paid on capital debt	-	(196,633)	-	-
Interest paid on capital debt	-	(5,917)	-	-
Net cash (used) by capital and related financing activities	<u>(581,549)</u>	<u>(1,516,901)</u>	<u>(58,496)</u>	<u>-</u>
Cash flows from investing activities:				
Investment in landfill	(22,424)	-	-	-
Change in allocation of pooled investments	(26,665)	412,378	(811,484)	(8,140)
Interest and dividends	(3,064)	(6,975)	1,251	(1,765)
Net cash provided by investing activities	<u>(52,153)</u>	<u>405,403</u>	<u>(810,233)</u>	<u>(9,905)</u>
Net increase in cash and cash equivalents	(20,481)	(59,489)	49,889	(9,905)
Cash and cash equivalents, October 1	286,303	285,735	279,324	133,159
Cash and cash equivalents, September 30	<u>\$ 265,822</u>	<u>\$ 226,246</u>	<u>\$ 329,213</u>	<u>\$ 123,254</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 716,435	\$ 385,986	\$ 614,092	\$ 3,100,801
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation and amortization expense	225,106	819,580	348,216	33,858
Changes in assets and liabilities:				
Receivables - net of allowances	3,632	903	14,848	3,944
Inventory	-	-	33,996	-
Accounts and other payables	(197,674)	(5,457)	(9,697)	-
Accrued expenses	(25,278)	(16,253)	(12,087)	-
Net cash provided by operating activities	<u>\$ 722,221</u>	<u>\$ 1,184,759</u>	<u>\$ 989,368</u>	<u>\$ 3,138,603</u>
Non-cash activities:				
Exchange on purchase of capital asset	-	12,648	-	-

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 124,013	\$ 86,420	\$ 11,633,285	\$ 2,239,406
(53,592)	(114,274)	(2,599,947)	(1,634,211)
-	(138,667)	(2,178,601)	-
-	(55,651)	(971,537)	-
<u>70,421</u>	<u>(222,172)</u>	<u>5,883,200</u>	<u>605,195</u>
 50,000	 240,000	 (3,161,103)	 -
 50,000	 240,000	 (3,161,103)	 -
 -	 -	 (1,954,396)	 -
(71,437)	-	(268,070)	-
<u>(7,955)</u>	<u>-</u>	<u>(13,872)</u>	<u>-</u>
 (79,392)	 -	 (2,236,338)	 -
 -	 -	 (22,424)	 -
(41,036)	(13,444)	(488,391)	(573,922)
<u>(750)</u>	<u>(369)</u>	<u>(11,674)</u>	<u>416</u>
<u>(41,786)</u>	<u>(13,813)</u>	<u>(522,489)</u>	<u>(573,506)</u>
 (757)	 4,013	 (36,730)	 31,689
<u>55,229</u>	<u>(35,284)</u>	<u>1,004,466</u>	<u>242,607</u>
<u>\$ 54,472</u>	<u>\$ (31,271)</u>	<u>\$ 967,736</u>	<u>\$ 274,296</u>
 \$ (16,133)	 \$ (205,355)	 \$ 4,595,826	 \$ 605,195
 71,885	 2,135	 1,500,780	 -
 1,708	 -	 25,035	 -
 -	 -	 33,996	 -
12,958	(9,942)	(209,812)	-
<u>3</u>	<u>(9,010)</u>	<u>(62,625)</u>	<u>-</u>
<u>\$ 70,421</u>	<u>\$ (222,172)</u>	<u>\$ 5,883,200</u>	<u>\$ 605,195</u>
 -	 -	 12,648	 -

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2021

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. The funding source for the Authority is Tax Increment Financing tax revenue that is remitted to the City and passed on to TIF developers and bondholders.

Community Redevelopment Authority

The Community Redevelopment Authority was created by the Mayor and City Council to provide for redevelopment of various areas within the City. Although it is legally separate from the City, the sole purpose of this Authority is to provide for City redevelopment. The funding source for the Authority is Tax Increment Financing tax revenue that is remitted to the City and passed on to TIF developers and bondholders.

The City has determined the Community Development Agency and Community Redevelopment Authority to be blended component units. The City Council appoints the majority of the governing board of these organizations and these organizations almost exclusively exist to benefit the City. Blended component units, although legally separate entities, are, in substance, part of the government's operations and thus are presented as such and included in governmental funds of the City.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

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 about the reporting government as a whole. 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 and proprietary funds. 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 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 judgements, are recorded only when payment is due.

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

The City reports the following major governmental funds:

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

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 fund to other departments or funds of the City, or to other governmental units on a cost-reimbursement basis.

Assets, Liabilities, and Net Position or Equity -

Cash 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 cash and cash equivalents and investments through the statements. 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. Nonnegotiable certificates of deposit are carried at cost, which approximates fair value. All other investments are recorded at fair value based on quoted market prices.

Investment income includes dividend and interest income and the net change for the year in the fair value of investments carried at fair value. Investment income is allocated to each fund based on its proportionate share in the pool.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Receivables – Consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include special assessments and property taxes. Business-type activities reporting utility billings as their major receivables.

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. Inventories consist of expendable supplies and repair parts and are recorded on the government-wide financial statements and the proprietary fund statements. In the governmental funds, inventory is recorded as an expenditure when purchased.

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, 2021

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 four 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, insurance proceeds 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

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”.

Recent Issued Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the Statement of Net Position for all leases with terms longer than 12 months. Leases will be classified as either financing or operating, with classification affecting the pattern of expense recognition in the Statements of Activities. The new standard is effective for the City for the year ended September 30, 2022. Early application of the statement is permitted. The City is currently evaluating the impact of the adoption of this standard on its financial statements.

Change in Accounting Principle

During the year ended September 30, 2021, the City adopted new accounting guidance by implementing the provisions of GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. The implementation of this statement has resulted in moving a formerly identified agency fund to be a blended fund within the general government. See prior period adjustment at Note 13.

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).

Cash is stated and at cost, which approximates fair value. The City’s cash deposits, including certificates of deposits, are with institutions insured by the Federal Deposit Insurance Corporation (FDIC) and other collateral. At September 30, 2021, the City’s deposits and investments were fully insured by FDIC insurance or collateralized by pledged securities.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

The City's cash and cash equivalents include units of participation in the short-term investment pool of the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a special purpose government established under Nebraska statute. The investment pool or trust is not registered and is not rated for credit risk. The City limits its interest rate risk by investing only in the short-term pool, which consists primarily of government agency or government securitized investments with maturities of less than one year.

Cash and Equity in Pooled Cash Management Account - At September 30, 2021, the City's cash and pooled investments, recorded at fair market value consisted of the following:

Cash and cash equivalents:	
Bank accounts	\$ 2,936,260
Cash on hand	1,431
NPAIT	<u>104,779</u>
Total cash and cash equivalents	3,042,469
Cash held with Scotts Bluff County Treasurer	209,217

Restricted cash consists of deposits in bank account for the landfill in the name of City of Gering pursuant to an agreement with the City of Gering in the amount of \$642,665.

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 securities collateralized by U.S. Government obligations.

Investments:	
Money market funds	\$ 11,499,441
Nonnegotiable certificates of deposit	1,427,602
Government agencies securities	4,985,500
Negotiable certificates of deposit	<u>16,316,140</u>
Total investments	34,203,053

Custodial Credit Risk – custodial credit risk is the risk that, in the event of the failure a bank or other counterparty, the City would not be able to recover the value of its investments or collateral securities in the possession of a third party. As noted above, State Statutes 15-847 R.R.S, 1943 covers this risk.

Credit Risk – credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the City.

Interest Rate Risk – interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

Investments Managed by Trustee - The City's Pension Trust Funds are administered by trustees. At September 30, 2021 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>4,609,622</u>	\$ <u>5,399,732</u>	\$ <u>8,060,291</u>	\$ <u>18,069,645</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value Measurement - The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure fair value of the assets.

Assets and liabilities are classified into one of the following categories:

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. All of the City's certificate of deposits and investments, as shown above as of September 30, 2021 are categorized as level 2 investments and generally include United States Treasury securities, United States agencies, obligations, and negotiable certificates of deposits. Investments in negotiable certificates of deposits are carried at fair value, which is based on quoted market prices. The City's deposits in the Nebraska Public Agency Investment Trust is measured at the net asset value per share provided by the pool which approximates fair value, as the pool is considered a 2a-7-like pool in accordance with Securities and Exchange Commission regulations.

NOTE 3 - RECEIVABLES

Receivables at September 30, 2021, consist of the following:

<u>Fund</u>	<u>Taxes</u>	<u>Accounts and Other</u>	<u>Accrued Interest</u>	<u>Special Assessments</u>
General	\$ 1,000,213	\$ 56,584	\$ 5,802	\$ -
Special Revenue	757,244	288,732	7,506	-
Debt Service	464,262	-	22,940	603,841
Capital Projects	27,843	-	62	-
Enterprise	-	1,105,743	9,009	-
Internal Service	-	-	2,538	-
Fiduciary	-	-	152	-
Gross Receivables	\$ 2,249,562	\$ 1,451,059	\$ 48,009	\$ 603,841
Allowance for Uncollectibles	(54,230)	(48,321)	-	(30,200)
Net Receivables	\$ <u>2,195,332</u>	\$ <u>1,402,738</u>	\$ <u>48,009</u>	\$ <u>573,641</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

NOTE 3 – RECEIVABLES (CONTINUED)

LB 840 Economic Development Program notes receivable at September 30, 2021, 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	\$ 4,999,841	\$ -	\$ 251,400	\$ 507,265	\$ 4,241,176
Not eligible for job credits	311,747	-	-	105,895	205,852
Grants:					
Eligible for job credits	\$ <u>1,291,790</u>	<u>1,813,833</u>	<u>518,733</u>	<u>61,100</u>	<u>2,525,790</u>
Total LB 840 Receivables	\$ <u>6,603,378</u>	\$ <u>1,813,833</u>	\$ <u>770,133</u>	\$ <u>674,260</u>	\$ <u>6,972,818</u>

Special assessment receivables - The City holds special assessment receivables in the amount of \$603,841. 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.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021, 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	\$ 42,950	\$ -	\$ 597,165
Inventory	2,629,113	-	-	2,629,113
Construction in progress	815,177	2,012,975	222,506	2,605,647
Total capital assets, not being depreciated	<u>3,998,505</u>	<u>2,055,925</u>	<u>222,506</u>	<u>5,831,925</u>
Capital assets, being depreciated:				
Buildings and improvements	11,514,101	2,162,356	838	13,675,619
Equipment and vehicles	8,717,504	809,107	287,783	9,238,827
Infrastructure	40,218,474	-	-	40,218,474
Total capital assets, being depreciated	<u>60,450,079</u>	<u>2,971,463</u>	<u>288,621</u>	<u>63,132,921</u>
Less accumulated depreciation for:				
Buildings and improvements	4,986,065	309,165	832	5,294,399
Equipment and vehicles	5,495,398	716,383	253,979	5,957,798
Infrastructure	21,865,235	1,836,235	-	23,701,470
Total accumulated depreciation	<u>32,346,698</u>	<u>2,861,783</u>	<u>254,811</u>	<u>34,953,667</u>
Net capital assets being depreciated	<u>28,103,381</u>	<u>109,680</u>	<u>33,810</u>	<u>28,179,254</u>
Net governmental activities capital assets	\$ <u>32,101,886</u>	\$ <u>2,165,605</u>	\$ <u>256,316</u>	\$ <u>34,011,179</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Business-type Activities:

Capital assets not being depreciated:

Land	\$ 1,525,791	\$ -	\$ -	\$ 1,525,791
Construction in progress	<u>324,373</u>	<u>189,084</u>	<u>128,897</u>	<u>384,560</u>
Total capital assets, not being depreciated	<u>1,850,164</u>	<u>189,084</u>	<u>128,897</u>	<u>1,910,351</u>

Capital assets, being depreciated:

Buildings and improvements	7,093,525	1,177,097	-	8,270,622
Equipment and vehicles	6,601,330	659,377	191,744	7,068,963
Plant in service	21,602,953	-	-	21,602,953
Infrastructure	<u>15,643,898</u>	<u>77,743</u>	<u>-</u>	<u>15,721,641</u>
Total capital assets, being depreciated	<u>50,941,706</u>	<u>1,914,217</u>	<u>191,744</u>	<u>52,664,179</u>

Less accumulated depreciation for:

Buildings and improvements	4,544,116	110,598	-	4,654,714
Equipment and vehicles	4,373,290	561,727	159,103	4,775,932
Plant in service	17,428,743	385,374	-	17,814,117
Infrastructure	<u>4,873,338</u>	<u>443,081</u>	<u>-</u>	<u>5,316,419</u>
Total accumulated depreciation	<u>31,219,487</u>	<u>1,500,780</u>	<u>159,103</u>	<u>32,561,182</u>

Net capital assets being depreciated 19,722,219 413,438 32,641 20,102,998

Net business-type activities capital assets \$ 21,572,383 \$ 602,522 \$ 161,538 \$ 22,013,349

Depreciation expense was charged to functions/programs as follows:

Governmental activities:

General government	\$ 60,301
Public safety	367,582
Transportation	1,997,872
Public health and social services	34,480
Culture and recreation	378,158
Public works	<u>23,390</u>
Total depreciation expense - governmental	\$ <u>2,861,783</u>

Business-type activities:

Environmental services	\$ 225,106
Wastewater	819,580
Water	348,216
Electric	33,858
Stormwater	71,885
Internal service	<u>2,135</u>
Total depreciation expense - business-type	\$ <u>1,500,780</u>

During the year ended September 30, 2021, the City received \$868,829 of contributed capital assets with \$760,879 of the assets donated being for the 23 Club Ballfield Improvement Project, \$42,000 land donation to the Parks Department and the donation of a Chemical Identifier to the Fire Department.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

NOTE 5 - LONG-TERM DEBT

General Obligation Bonds, Revenue Bonds and Direct Borrowings outstanding and related interest requirements as of September 30, 2021, are as follows:

	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Annual Installment</u>	<u>Principal Amount Outstanding</u>
Governmental activities:				
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%	337,681 to 362,386	1,400,137
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>3,640,137</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%	72,319 to 77,614	299,863
Wastewater treatment project loan - State of Nebraska, issued 2003, due annually through 2023	1,004,334	3.00%	24,417 to 34,486	<u>120,661</u>
Total business-type activities				\$ <u>420,524</u>
Total long-term debt				\$ <u>4,060,661</u>

All of the wastewater treatment project loans are secured by monthly user fees and is collateralized by the City's wastewater treatment plant.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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
2022	\$ 777,681	\$ 49,501	-	-	-	-
2023	790,917	37,765	-	-	-	-
2024	804,153	25,222	-	-	-	-
2025	812,386	11,875	-	-	-	-
2026	455,000	2,502	-	-	-	-
2027-2031	-	-	-	-	-	-
	<u>\$ 3,640,137</u>	<u>\$ 126,865</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fiscal Year Ended September 30	Business-Type Activities					
	General Obligation Bonds		NDEQ Loans – Direct Borrowing		Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
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	989	-	-	-	-
2026	-	-	-	-	-	-
2027-2031	-	-	-	-	-	-
	<u>\$ 299,863</u>	<u>\$ 14,997</u>	<u>\$ 120,661</u>	<u>\$ 4,352</u>	<u>\$ -</u>	<u>\$ -</u>

Long-term liability activity for the year ended September 30, 2021 was as follows:

	10/1/20 Beginning Balance	Additions	Reductions	9/30/21 Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
Revenue bonds	\$ 735,000	\$ -	\$ 735,000	\$ -	\$ -
GO bonds	4,453,700	-	813,563	3,640,137	777,681
Compensated absences	654,773	454,944	494,299	615,418	-
Governmental activities	<u>\$ 5,843,473</u>	<u>\$ 454,944</u>	<u>\$ 2,042,862</u>	<u>\$ 4,255,555</u>	<u>\$ 777,681</u>
Business-type activities:					
Bonds payable:					
GO bonds	\$ 371,300	\$ -	\$ 71,437	\$ 299,863	\$ 72,319
Loans payable – direct borrowing	\$ 317,294	\$ -	\$ 196,633	\$ 120,661	\$ 64,000
Compensated absences	204,705	176,551	169,714	211,542	-
Business-type activities	<u>\$ 893,299</u>	<u>\$ 176,551</u>	<u>\$ 437,784</u>	<u>\$ 632,066</u>	<u>\$ 136,319</u>

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

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, 2019. This agreement continues until December 31, 2043, unless terminated upon five years prior written notice given by either party to the other, with termination notice date of no earlier than January 1, 2039.

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

Under the lease with the Nebraska Public Power District, the City will receive 13.5% 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. The City received \$3,134,659 in lease revenues for the year ended September 30, 2021 as presented in the Electric Fund in the Proprietary Fund Statements. The City estimates lease income for the next 5 years to be \$3,000,000 per year.

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 \$207,693 and \$216,694 by the City and plan participants, respectively. There are 87 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 \$141,293 and \$75,101 by the City and plan participants, respectively. There are 20 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 \$158,718 and \$170,223 by the City and plan participants, respectively. There are 38 participants in the plan.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

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 \$300,000 annually to Riverside Discovery Center (RDC) for its operation of a zoo. The City entered into a contract with RDC on December 16, 2019. Payments are due for five years from the effective date of October 1, 2020.

The City 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.

Construction – The City is party to a contract for milling and overlay of Avenue B from West Overland to 31st Street. The City will use cash equity of the Transportation Fund to fund the construction project.

	<u>Contract Amount</u>	<u>Paid Through 09/30/2021</u>	<u>Obligation Pending</u>	<u>Expected Completion</u>
Transportation Fund	\$ <u>2,015,460</u>	\$ <u>592,098</u>	\$ <u>1,423,362</u>	December 2021
Total Construction Commitment	\$ <u>2,015,460</u>	\$ <u>592,098</u>	\$ <u>1,423,362</u>	

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 \$50,000 per person and \$1,460,024 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.

	<u>Transfers In</u>			
	<u>General Fund</u>	<u>Stormwater Fund</u>	<u>Internal Service Fund</u>	<u>Total Transfers Out</u>
<u>Transfers Out</u>				
General Fund	\$ -	\$ -	\$ 50,000	\$ 50,000
Trans. Fund	\$ 27,000	\$ -	\$ 77,500	\$ 104,500
Env. Services Fund	54,000	-	55,000	109,000
Wastewater Fund	54,000	50,000	28,750	132,750
Water Fund	42,000	-	28,750	70,750
Electric Fund	3,138,603	-	-	3,138,603
	<u>\$ 3,315,603</u>	<u>\$ 50,000</u>	<u>\$ 240,000</u>	<u>\$ 3,605,603</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2021

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 2020-2021 are recorded as revenue when expected to be collected within 60 days after September 30, 2021. 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 2020 tax levy, for the 2020-2021 fiscal year, was \$2,031,008 with a tax rate per \$100 valuation of 0.216 for general and \$54,100 with a tax rate per \$100 valuation of .1692 for the business improvement district. The assessed value upon which the 2020 levy was based was \$940,281,636 for general and \$31,974,908 for the business improvement district.

NOTE 12 – TAX ABATEMENTS

As of September 30, 2021, 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, 2034. For the year ended September 30, 2021, the City abated \$49,238 in property tax revenue under the tax increment financing program.

NOTE 13 – PRIOR PERIOD ADJUSTMENT

Upon implementation of GASB 84 a formerly identified agency fund has been reclassified for presentation as a blended fund within the general government's nonmajor funds. This resulted in the beginning balance for government funds and the government-wide financial statements being adjusted by \$206,350.

NOTE 14 – RISKS AND UNCERTAINTIES

A National Emergency for the COVID-19 outbreak was declared in the United States of America beginning March 1, 2020. The City's operations could be adversely affected as a result of this pandemic; however, since the situation surrounding the pandemic remains fluid, the long-term duration, nature and extent of the impact on the City, if any, cannot be reasonably estimated at this time.

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,366,660	\$ 5,366,660	6,181,654	\$ 814,994
Intergovernmental	128,967	128,967	162,528	33,561
Local	3,487,900	3,487,900	4,120,908	633,007
Total revenues	<u>8,983,527</u>	<u>8,983,527</u>	<u>10,465,090</u>	<u>1,481,563</u>
Expenditures:				
General government	1,547,808	1,547,808	756,565	791,243
Public safety - Police and Fire	6,035,124	6,035,124	5,795,465	239,659
Public works - Other	295,996	295,996	278,287	17,709
Culture and recreation	4,750,609	4,750,609	4,559,499	191,110
Total expenditures	<u>12,629,537</u>	<u>12,629,537</u>	<u>11,389,817</u>	<u>1,239,720</u>
Excess revenues over (under) expenditures	\$ <u>(3,646,010)</u>	\$ <u>(3,646,010)</u>	(924,727)	\$ <u>2,721,283</u>
Fund balances, October 1			<u>8,533,068</u>	
Fund balances, September 30			\$ <u>7,608,341</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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,128,493	\$ 1,128,493	\$ 1,307,953	\$ 179,460
Intergovernmental	1,937,111	1,937,111	2,311,848	374,737
Local	485,000	485,000	68,640	(416,360)
Total revenues	<u>3,550,604</u>	<u>3,550,604</u>	<u>3,688,441</u>	<u>137,837</u>
Expenditures:				
Public works - Streets	5,970,926	5,970,926	3,974,911	1,996,015
Total expenditures	<u>5,970,926</u>	<u>5,970,926</u>	<u>3,974,911</u>	<u>1,996,015</u>
Excess revenues over (under) expenditures	\$ <u>(2,420,322)</u>	\$ <u>(2,420,322)</u>	(286,470)	\$ <u>2,133,853</u>
Fund balances, October 1			<u>4,128,969</u>	
Fund balances, September 30			\$ <u>3,842,499</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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 982,940	\$ 982,940	\$ 1,149,958	\$ 167,018
Local	447,386	447,386	755,753	308,367
Total revenues	<u>1,430,326</u>	<u>1,430,326</u>	<u>1,905,711</u>	<u>475,385</u>
Expenditures:				
Community development	3,822,380	3,822,380	2,182,084	1,640,296
Total expenditures	<u>3,822,380</u>	<u>3,822,380</u>	<u>2,182,084</u>	<u>1,640,296</u>
Excess revenues over (under) expenditures	\$ <u>(2,392,054)</u>	\$ <u>(2,392,054)</u>	(276,373)	\$ <u>2,115,681</u>
Fund balances, October 1			<u>2,478,568</u>	
Fund balances, September 30			\$ <u>2,202,195</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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,007,615	\$ 1,007,615	\$ 990,333	\$ (17,282)
Local	1,120,024	1,120,024	124,047	(995,977)
Total revenues	<u>2,127,639</u>	<u>2,127,639</u>	<u>1,114,379</u>	<u>(1,013,260)</u>
Expenditures:				
General government	4,708,548	4,708,548	744,298	3,964,250
Total expenditures	<u>4,708,548</u>	<u>4,708,548</u>	<u>744,298</u>	<u>3,964,250</u>
Excess revenues over (under) expenditures	\$ <u>(2,580,909)</u>	\$ <u>(2,580,909)</u>	370,081	\$ <u>2,950,990</u>
Fund balances, October 1			<u>4,018,614</u>	
Fund balances, September 30			\$ <u>4,388,695</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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 50,000	\$ 50,000	\$ 113,300	\$ 63,300
Intergovernmental	-	-	1,326,910	1,326,910
Local	502,000	502,000	240,297	(261,703)
Total revenues	<u>552,000</u>	<u>552,000</u>	<u>1,680,507</u>	<u>1,128,507</u>
Expenditures:				
General government	851,672	851,672	671,706	179,966
Total expenditures	<u>851,672</u>	<u>851,672</u>	<u>671,706</u>	<u>179,966</u>
Excess revenues over (under) expenditures	\$ <u>(299,672)</u>	\$ <u>(299,672)</u>	1,008,801	\$ <u>1,308,472</u>
Fund balances, October 1			<u>1,249,438</u>	
Fund balances, September 30			\$ <u>2,258,239</u>	

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Local	751,318	751,318	742,073	(9,245)
Total revenues	<u>751,318</u>	<u>751,318</u>	<u>742,073</u>	<u>(9,245)</u>
Expenditures:				
General government	751,468	751,468	742,039	9,429
Total expenditures	<u>751,468</u>	<u>751,468</u>	<u>742,039</u>	<u>9,429</u>
Excess revenues over (under) expenditures	\$ <u>(150)</u>	\$ <u>(150)</u>	35	\$ <u>184</u>
Fund balances, October 1			<u>26,969</u>	
Fund balances, September 30			\$ <u>27,004</u>	

See accompanying notes.

NOTES TO THE BUDGETARY COMPARISON SCHEDULES

September 30, 2021

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.

By law, the City of Scottsbluff adopts a unified budget for all funds. However, in deriving the total unified numbers, the City establishes individual fund budget numbers which have been used in the major fund presentations on page 43-48.

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, 2021, 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	\$ (797,531)	\$ (351,178)	\$ (298,567)	\$ 338,650	\$ 1,278,338	\$ (27)
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	(127,196)	64,709	22,193	31,431	(269,537)	62
Balance on a budget basis	\$ <u>(924,727)</u>	\$ <u>(286,469)</u>	\$ <u>(276,374)</u>	\$ <u>370,081</u>	\$ <u>1,008,801</u>	\$ <u>35</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

OTHER SUPPLEMENTARY INFORMATION

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
ASSETS					
Cash and cash equivalents	\$ 4,809	\$ 70,574	\$ 24,122	\$ 28,597	\$ 5,810
Funds held by county treasurer	-	1,989	2,135	10,002	-
Investments	54,067	793,386	271,181	321,478	65,318
Net receivables:					
Taxes	-	71,418	14,537	93,108	-
Accrued interest	42	637	217	260	50
Governmental unit	-	-	-	7,213	-
Other receivables	-	650	-	-	-
Total assets	<u>\$ 58,918</u>	<u>\$ 938,654</u>	<u>\$ 312,192</u>	<u>\$ 460,658</u>	<u>\$ 71,178</u>
LIABILITIES					
Accounts payable	\$ -	\$ 8,267	\$ 4,225	\$ 18,516	\$ -
Accrued salaries	-	2,318	-	-	-
Other accrued expenses	-	577	-	-	-
Total liabilities	<u>-</u>	<u>11,162</u>	<u>4,225</u>	<u>18,516</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue - property taxes	-	73,630	15,302	95,992	-
Total deferred inflow of resources	<u>-</u>	<u>73,630</u>	<u>15,302</u>	<u>95,992</u>	<u>-</u>
FUND BALANCES					
Restricted for:					
Community improvements	5,816	-	-	-	-
Economic development	-	-	-	-	-
Public safety	-	-	-	-	-
Committed for:					
Community improvements	53,102	-	292,665	-	71,178
Public safety	-	-	-	346,150	-
Cemetery operations and improvements	-	853,862	-	-	-
Total fund balances	<u>58,918</u>	<u>853,862</u>	<u>292,665</u>	<u>346,150</u>	<u>71,178</u>
Total liabilities and fund balances	<u>\$ 58,918</u>	<u>\$ 938,654</u>	<u>\$ 312,192</u>	<u>\$ 460,658</u>	<u>\$ 71,178</u>

Keno	Mutual Fire	TIF Fund	CDBG Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
\$ 15,481	\$ 39,746	\$ 16,723	2,638	\$ 6,903	\$ 215,403
-	-	112,794	-	8,525	135,445
174,042	446,828	187,994	29,653	77,598	2,421,545
-	-	-	-	26,451	205,514
137	359	152	24	63	1,941
-	-	-	-	-	7,213
5,049	-	-	-	-	5,699
<u>\$ 194,709</u>	<u>\$ 486,933</u>	<u>\$ 317,663</u>	<u>32,315</u>	<u>\$ 119,540</u>	<u>\$ 2,992,760</u>
\$ 9,981	\$ -	\$ -	-	\$ -	\$ 40,989
-	-	-	-	-	2,318
-	-	-	-	-	577
<u>9,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,884</u>
-	-	-	-	27,270	212,195
-	-	-	-	27,270	212,195
184,728	-	-	32,315	-	222,859
-	-	317,662	-	-	317,662
-	486,933	-	-	-	486,933
-	-	-	-	92,270	509,215
-	-	-	-	-	346,150
-	-	-	-	-	853,862
<u>184,728</u>	<u>486,933</u>	<u>317,662</u>	<u>32,315</u>	<u>92,270</u>	<u>2,736,681</u>
<u>\$ 194,709</u>	<u>\$ 486,933</u>	<u>\$ 317,662</u>	<u>32,315</u>	<u>\$ 119,540</u>	<u>\$ 2,992,760</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
Revenues:					
Taxes and special assessments	\$ -	\$ 158,914	\$ 51,617	\$ 214,586	\$ -
Licenses and permits	-	6,200	-	-	-
Intergovernmental	2,345	-	-	8,605	-
Charges for services	-	84,300	-	-	-
Investment income (loss)	(69)	(1,581)	(296)	(1,435)	(107)
Other revenue	191	62,861	-	7,878	-
Total revenues	<u>2,467</u>	<u>310,694</u>	<u>51,321</u>	<u>229,634</u>	<u>(107)</u>
Expenditures:					
Current operations:					
General government	-	-	-	-	297
Public safety	-	-	-	179,304	-
Public health and social services	-	239,390	-	-	-
Public works	-	-	31,377	-	-
Capital expenditures	-	108,907	-	114,207	-
Total expenditures	<u>-</u>	<u>348,297</u>	<u>31,377</u>	<u>293,511</u>	<u>297</u>
Excess revenues over (under) expenditures	<u>2,467</u>	<u>(37,603)</u>	<u>19,944</u>	<u>(63,877)</u>	<u>(404)</u>
Other financing sources (uses):					
Proceeds from debt issuance	-	-	-	-	-
Warrant and bond expense	-	-	-	-	-
Gain (loss) on sale of assets	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other financing sources over (under) expenditures and other uses	<u>2,467</u>	<u>(37,603)</u>	<u>19,944</u>	<u>(63,877)</u>	<u>(404)</u>
Prior period adjustment (Note 13)	-	-	-	-	-
Fund balances, October 1	<u>56,451</u>	<u>891,465</u>	<u>272,721</u>	<u>410,027</u>	<u>71,582</u>
Fund balances, September 30	<u>\$ 58,918</u>	<u>\$ 853,862</u>	<u>\$ 292,665</u>	<u>\$ 346,150</u>	<u>\$ 71,178</u>

Keno	Mutual Fire	TIF	CDBG	Capital Projects	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 491,022	\$ -	\$ 66,531	\$ 982,670
-	-	-	-	-	6,200
-	-	-	-	-	10,950
-	-	-	-	-	84,300
(334)	(279)	(1,483)	(47)	(196)	(5,827)
74,019	105,696	-	-	-	250,645
<u>73,685</u>	<u>105,417</u>	<u>489,539</u>	<u>(47)</u>	<u>66,335</u>	<u>1,328,938</u>
22,296	-	378,227	79	-	400,899
-	54,061	-	-	-	233,365
-	-	-	-	-	239,390
-	-	-	-	-	31,377
-	-	-	-	76,634	299,748
<u>22,296</u>	<u>54,061</u>	<u>378,227</u>	<u>79</u>	<u>76,634</u>	<u>1,204,779</u>
<u>51,389</u>	<u>51,356</u>	<u>111,312</u>	<u>(126)</u>	<u>(10,299)</u>	<u>124,159</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
51,389	51,356	111,312	(126)	(10,299)	124,159
-	-	206,350	-	-	206,350
<u>133,339</u>	<u>435,577</u>	<u>-</u>	<u>32,441</u>	<u>102,569</u>	<u>2,406,172</u>
<u>\$ 184,728</u>	<u>\$ 486,933</u>	<u>\$ 317,662</u>	<u>\$ 32,315</u>	<u>\$ 92,270</u>	<u>\$ 2,736,681</u>

CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2021

	Health Insurance	Unemployment Compensation	Geographic Information System	Central Garage	Totals
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 268,602	\$ 5,694	\$ 7,649	\$ (38,920)	\$ 243,023
Investments	1,339,893	28,403	38,156	(194,148)	1,212,304
Net receivables:					
Accounts and unbilled	-	-	-	-	-
Accrued interest	2,417	52	68	-	2,537
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Total current assets	<u>1,610,912</u>	<u>34,148</u>	<u>45,873</u>	<u>(233,068)</u>	<u>1,457,863</u>
Noncurrent assets					
Investments	1,679,694	35,606	47,832	(243,385)	1,519,747
Net capital assets	-	-	5,213	2,298	7,511
Total noncurrent assets	<u>1,679,694</u>	<u>35,606</u>	<u>53,045</u>	<u>(241,087)</u>	<u>1,527,258</u>
Total assets	<u>\$ 3,290,606</u>	<u>\$ 69,754</u>	<u>\$ 98,918</u>	<u>\$ (474,155)</u>	<u>\$ 2,985,121</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ 217	\$ 66	\$ 283
Accrued salaries	-	-	601	-	601
Other accrued expenses	-	-	160	-	160
Total current liabilities	<u>-</u>	<u>-</u>	<u>978</u>	<u>66</u>	<u>1,044</u>
Noncurrent liabilities:					
Compensated absences	-	-	2,608	10,404	13,012
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>2,608</u>	<u>10,404</u>	<u>13,012</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>3,586</u>	<u>10,470</u>	<u>14,056</u>
NET POSITION					
Invested in capital assets, net of related debt	-	-	5,213	2,298	7,511
Unreserved	<u>3,290,607</u>	<u>69,754</u>	<u>90,118</u>	<u>(486,923)</u>	<u>2,963,556</u>
Total net position	<u>3,290,606</u>	<u>69,754</u>	<u>95,331</u>	<u>(484,626)</u>	<u>2,971,065</u>
Total liabilities and net position	<u>\$ 3,290,606</u>	<u>\$ 69,754</u>	<u>\$ 98,917</u>	<u>\$ (474,156)</u>	<u>\$ 2,985,121</u>

CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Health Insurance	Unemployment Compensation	Geographic Information System	Central Garage	Total
Operating revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 86,690	\$ 86,690
Other revenues	<u>2,239,406</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,239,406</u>
Total operating revenues	<u>2,239,406</u>	<u>-</u>	<u>-</u>	<u>86,690</u>	<u>2,326,096</u>
Operating expenses:					
Personnel services	-	-	53,730	140,588	194,318
Operating supplies	-	-	4,055	20,120	24,175
Contractual	-	-	5,344	61	5,405
Maintenance	-	-	15,000	45,392	60,392
Utilities	-	-	541	4,026	4,567
Other operating expenses	1,634,211	-	139	914	1,635,264
Depreciation and amortization	<u>-</u>	<u>-</u>	<u>1,390</u>	<u>745</u>	<u>2,135</u>
Total operating expenses	<u>1,634,211</u>	<u>-</u>	<u>80,199</u>	<u>211,846</u>	<u>1,926,256</u>
Operating income (loss)	<u>605,195</u>	<u>-</u>	<u>(80,199)</u>	<u>(125,156)</u>	<u>399,840</u>
Non-operating revenues (expenses):					
Investment income	182	(101)	(429)	-	(348)
Net non-operating revenues (expenses)	<u>182</u>	<u>(101)</u>	<u>(429)</u>	<u>-</u>	<u>(348)</u>
Income before transfers	<u>605,377</u>	<u>(101)</u>	<u>(80,628)</u>	<u>(125,156)</u>	<u>399,492</u>
Transfers from (to) other funds:					
Operating transfers in	-	-	50,000	190,000	240,000
Net transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>190,000</u>	<u>240,000</u>
Change in net position	605,377	(101)	(30,628)	64,844	639,492
Net position, October 1	<u>2,685,228</u>	<u>69,855</u>	<u>125,957</u>	<u>(549,467)</u>	<u>2,331,573</u>
Net position, September 30	<u>\$ 3,290,605</u>	<u>\$ 69,754</u>	<u>\$ 95,329</u>	<u>\$ (484,623)</u>	<u>\$ 2,971,065</u>



**CONTRYMAN
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditors' Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, as of and for the year ended September 30, 2021, 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 February 16, 2022.

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.

Connyman Associates PC

Certified Public Accountants
Scottsbluff, Nebraska

February 16, 2022

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Fin Rep2

Council to receive the January 2022 Financial Report.

Staff Contact: Liz Loutzenhiser, Finance Director

City of Scottsbluff

FUND EQUITY IN CASH - YEAR TO DATE

FOR THE FOUR MONTHS ENDED JANUARY 31, 2022 AND 2021

Fund	Fund #	JANUARY 31, 2021 NET CHANGE IN CASH	JANUARY 31, 2022 NET CHANGE IN CASH	
General	111	\$ (463,389.97)	\$ (78,048.11)	OPERATIONS/PARKS CAPITAL IMPROVEMENTS
Regional Library	211	679.24	(378.90)	
Transportation	212	(674,338.45)	(2,312,891.26)	BOND PMT (42ND ST), AVE B MILL & OVERLAY, CASH TRANSFER TO CENTRAL GARAGE
Cemetery	213	129,469.16	34,433.78	TRANSFER IN FROM CEMETERY PERP
Cemetery Perp Care	214	(124,939.17)	(62,892.81)	TRANSFER OUT TO CEMETERY OPERATING
Special Projects	215	(221,533.69)	(29,779.32)	RBOT REMITTED TO MALL OWNER/HAIL INS REPAIRS
Business Improvement	216	3,261.76	(1,424.09)	
Public Safety	218	(169,070.73)	(35,816.61)	ANNUAL COMM CENTER PAYMENT
Scb Industrial Sites	219	309.55	(490.81)	
Keno	223	(27,180.33)	11,459.03	
Economic Development	224	(954,189.44)	(585,530.68)	LB840 LOANS & GRANTS
Mutual Fire Organization	225	19,627.73	(8,861.50)	
Debt Service	311	(510,656.58)	274,566.95	
TIF	321	(93,063.56)	39,345.31	
CDBG	411	274.38	(222.26)	
Leasing Corporation	412	62.23	(48.37)	
Capital Projects	511	8,369.79	32,829.37	
Environmental Services	621	36,643.04	(32,916.38)	TRANSFER TO CENTRAL GARAGE TO COVER DEFICIT
Wastewater	631	(354,675.28)	190,481.67	
Water	641	368,241.46	133,766.04	
Electric	651	12,790.10	(10,349.90)	
Stormwater	661	(12,339.43)	(39,668.41)	BOND PAYMENT (42ND STR)
GIS	721	(11,090.87)	(9,555.49)	ANNUAL SOFTWARE SUPPORT
Central Garage	725	55,901.93	474,934.05	TRANSFER IN FROM ENVIRO SVC AND STREETS
Unemployment Comp	811	588.08	(478.15)	
Health Insurance	812	282,822.52	184,545.83	
TOTAL		\$ (2,697,426.53)	\$ (1,832,991.02)	

City of Scottsbluff

Fund Equity in Cash
January 31, 2022

Fund	Fund #	2 YRS PRIOR January 31, 2020	PRIOR YEAR January 31, 2021	PRIOR MONTH December 31, 2021	CURRENT MONTH January 31, 2022	MONTHLY CHANGE IN CASH	
General	111	\$ 7,518,692.10	\$ 8,194,114.84	\$ 7,802,540.61	\$ 7,867,161.01	\$ 64,620.40	
Regional Library	211	52,955.66	56,721.99	58,961.91	58,985.56	\$ 23.65	
Transportation	212	2,919,780.38	3,241,498.48	1,530,519.50	1,474,828.47	\$ (55,691.03)	Ave B Mill & Overlay
Cemetery	213	110,186.56	248,929.12	294,056.73	279,263.05	\$ (14,793.68)	Operations
Cemetery Perp Care	214	690,383.63	649,420.21	557,689.40	563,423.85	\$ 5,734.45	
Special Projects	215	1,275,343.42	863,902.71	1,962,143.06	1,968,278.48	\$ 6,135.42	
Business Improvement	216	242,194.77	274,519.53	290,727.14	296,230.03	\$ 5,502.89	
Public Safety	218	389,831.90	231,583.42	343,295.11	317,821.36	\$ (25,473.75)	Annual Comm Center payment
Scb Industrial Sites	219	70,647.35	71,384.85	71,231.26	71,259.83	\$ 28.57	
Keno	223	170,864.21	147,153.05	192,884.12	202,493.50	\$ 9,609.38	
Economic Development	224	4,638,051.61	2,057,698.50	1,478,157.83	1,534,039.28	\$ 55,881.45	
Mutual Fire Organization	225	391,414.22	451,785.45	481,991.40	481,441.24	\$ (550.16)	
Debt Service	311	3,222,588.15	2,764,703.41	3,844,730.85	3,938,523.68	\$ 93,792.83	
TIF	321	202,446.43	227,287.36	205,041.27	246,990.52	\$ 41,949.25	
CDBG	411	31,955.99	32,485.41	32,337.61	32,350.58	\$ 12.97	
Leasing Corporation	412	6,953.60	7,071.32	7,036.28	7,039.10	\$ 2.82	
Capital Projects	511	99,752.35	112,227.31	101,111.35	118,260.56	\$ 17,149.21	
Environmental Services	621	2,777,788.28	3,261,332.42	3,135,970.36	3,244,165.93	\$ 108,195.57	
Wastewater	631	2,803,292.36	2,861,292.14	2,697,697.34	2,816,393.31	\$ 118,695.97	
Water	641	2,558,287.62	3,525,037.00	4,320,171.99	4,381,040.00	\$ 60,868.01	
Electric	651	1,489,576.09	1,514,254.09	1,511,057.39	1,511,663.51	\$ 606.12	
Stormwater	661	559,016.62	602,381.84	614,928.00	624,177.09	\$ 9,249.09	
GIS	721	104,974.75	111,331.97	89,941.07	85,023.78	\$ (4,917.29)	
Central Garage	725	(454,524.39)	(468,117.63)	(1,518.75)	(1,518.75)	\$ -	
Unemployment Comp	811	69,519.30	69,950.92	69,803.20	69,831.20	\$ 28.00	
Health Insurance	812	2,251,037.35	2,948,621.64	3,451,991.04	3,495,431.69	\$ 43,440.65	
TOTAL		\$ 34,193,010.31	\$ 34,058,571.35	\$ 35,144,497.07	\$ 35,684,597.86	\$ 540,100.79	



Actual to budget rev c/y & p/y - ALL FUNDS

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
<u>111 - GENERAL</u>							
400 - Taxes	1,889,289.12	1,969,617.19	5,621,600.00	567,765.97	2,114,732.88	3,506,867.12	62 %
412 - Intergovernmental	28,351.00	23,553.89	172,138.00	0.00	32,709.49	139,428.51	81 %
420 - Charges for Services	124,855.66	143,476.12	461,850.00	60,005.72	143,998.02	317,851.98	69 %
460 - Investment Income	41,027.45	19,391.82	10,000.00	3,154.45	14,327.69	(4,327.69)	-43 %
470 - Miscellaneous Revenues	40,101.59	46,903.26	33,660.00	3,640.06	34,009.22	(349.22)	-1 %
480 - Other Financing Uses	1,036,371.78	1,086,584.60	2,900,000.00	238,069.85	1,002,737.33	1,897,262.67	65 %
111 - GENERAL Totals:	3,159,996.60	3,289,526.88	9,199,248.00	872,636.05	3,342,514.63	0.00	64 %
<u>211 - REGIONAL LIBRARY</u>							
460 - Investment Income	295.16	135.35	100.00	23.65	109.08	(9.08)	-9 %
470 - Miscellaneous Revenues	179.55	191.15	200.00	0.00	0.00	200.00	100 %
211 - REGIONAL LIBRARY Totals:	474.71	326.50	300.00	23.65	109.08	0.00	64 %
<u>212 - TRANSPORTATION</u>							
400 - Taxes	468,640.93	362,228.88	1,148,493.00	128,584.23	330,788.06	817,704.94	71 %
412 - Intergovernmental	629,238.01	689,340.28	2,066,550.90	144,336.70	616,747.78	1,449,803.12	70 %
420 - Charges for Services	4,017.50	0.00	36,792.00	0.00	3,282.50	33,509.50	91 %
460 - Investment Income	16,298.26	7,619.96	6,000.00	591.35	3,764.63	2,235.37	37 %
470 - Miscellaneous Revenues	37,544.40	667.60	0.00	281.40	917.30	(917.30)	0 %
480 - Other Financing Uses	18,520.98	0.00	0.00	0.00	0.00	0.00	0 %
212 - TRANSPORTATION Totals:	1,174,260.08	1,059,856.72	3,257,835.90	273,793.68	955,500.27	0.00	71 %
<u>213 - CEMETERY</u>							
420 - Charges for Services	11,700.00	24,600.00	45,000.00	950.00	18,100.00	26,900.00	60 %
460 - Investment Income	507.59	439.31	500.00	111.97	477.48	22.52	5 %
470 - Miscellaneous Revenues	13,350.00	18,713.39	39,000.00	4,500.00	31,000.00	8,000.00	21 %
480 - Other Financing Uses	70,000.00	175,000.00	150,000.00	0.00	75,000.00	75,000.00	50 %
213 - CEMETERY Totals:	95,557.59	218,752.70	234,500.00	5,561.97	124,577.48	0.00	47 %
<u>214 - CEMETARY PERPETUAL CARE</u>							
400 - Taxes	33,253.94	33,459.90	65,000.00	5,108.54	8,960.38	56,039.62	86 %

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
420 - Charges for Services	5,400.00	10,000.00	17,000.00	400.00	9,000.00	8,000.00	47 %
460 - Investment Income	3,925.83	1,697.54	1,500.00	225.91	1,094.36	405.64	27 %
214 - CEMETARY PERPETUAL CARE Totals:	42,579.77	45,157.44	83,500.00	5,734.45	19,054.74	0.00	77 %
<u>215 - SPECIAL PROJECTS</u>							
400 - Taxes	38,333.44	38,255.34	85,000.00	14,786.68	41,502.47	43,497.53	51 %
412 - Intergovernmental	6,001.04	12,172.13	1,288,117.00	0.00	10,483.40	1,277,633.60	99 %
450 - Contributions & Donations	3,000.00	25.00	0.00	0.00	3,245.00	(3,245.00)	0 %
460 - Investment Income	5,787.93	2,209.47	1,000.00	789.21	3,627.49	(2,627.49)	-263 %
470 - Miscellaneous Revenues	1,085,839.66	200,000.00	500,000.00	0.00	0.00	500,000.00	100 %
215 - SPECIAL PROJECTS Totals:	1,138,962.07	252,661.94	1,874,117.00	15,575.89	58,858.36	0.00	97 %
<u>216 - BUSINESS IMPROVEMENT</u>							
400 - Taxes	2,184.83	8,589.80	54,300.00	5,469.53	10,672.53	43,627.47	80 %
460 - Investment Income	1,383.41	655.35	500.00	118.78	542.19	(42.19)	-8 %
216 - BUSINESS IMPROVEMENT Totals:	3,568.24	9,245.15	54,800.00	5,588.31	11,214.72	0.00	80 %
<u>218 - PUBLIC SAFETY</u>							
400 - Taxes	43,353.28	43,621.82	216,000.00	21,129.82	40,461.03	175,538.97	81 %
412 - Intergovernmental	4,598.68	1,374.12	0.00	0.00	3,500.00	(3,500.00)	0 %
460 - Investment Income	2,315.21	720.76	500.00	127.43	624.87	(124.87)	-25 %
470 - Miscellaneous Revenues	118,981.67	0.00	0.00	0.00	0.00	0.00	0 %
218 - PUBLIC SAFETY Totals:	169,248.84	45,716.70	216,500.00	21,257.25	44,585.90	0.00	79 %
<u>219 - INDUSTRIAL SITES</u>							
460 - Investment Income	393.76	171.05	200.00	28.57	131.81	68.19	34 %
219 - INDUSTRIAL SITES Totals:	393.76	171.05	200.00	28.57	131.81	0.00	34 %
<u>223 - KENO</u>							
460 - Investment Income	946.38	331.76	500.00	81.19	350.94	149.06	30 %
470 - Miscellaneous Revenues	22,124.40	21,693.24	66,200.00	9,628.19	28,855.12	37,344.88	56 %
223 - KENO Totals:	23,070.78	22,025.00	66,700.00	9,709.38	29,206.06	0.00	56 %
<u>224 - ECONOMIC DEVELOPMENT</u>							
400 - Taxes	387,703.79	362,847.42	1,016,000.00	97,341.04	387,321.11	628,678.89	62 %
460 - Investment Income	25,433.21	5,701.56	5,000.00	615.09	2,939.94	2,060.06	41 %

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
470 - Miscellaneous Revenues	108,956.81	281,452.65	569,784.00	674.04	101,637.30	468,146.70	82 %
224 - ECONOMIC DEVELOPMENT Totals:	522,093.81	650,001.63	1,590,784.00	98,630.17	491,898.35	0.00	69 %
<u>225 - MUTUAL FIRE</u>							
412 - Intergovernmental	3,145.00	0.00	0.00	0.00	0.00	0.00	0 %
460 - Investment Income	2,127.01	1,089.70	500.00	193.04	892.46	(392.46)	-78 %
470 - Miscellaneous Revenues	52,848.00	52,848.00	105,696.00	0.00	0.00	105,696.00	100 %
225 - MUTUAL FIRE Totals:	58,120.01	53,937.70	106,196.00	193.04	892.46	0.00	99 %
<u>311 - DEBT SERVICE</u>							
400 - Taxes	191,934.80	136,829.86	1,049,115.00	92,213.63	135,550.85	913,564.15	87 %
460 - Investment Income	17,999.22	6,767.28	10,000.00	1,579.20	7,008.41	2,991.59	30 %
470 - Miscellaneous Revenues	71,514.50	69,247.94	96,640.00	0.00	160,321.71	(63,681.71)	-66 %
480 - Other Financing Uses	0.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00	100 %
311 - DEBT SERVICE Totals:	281,448.52	212,845.08	2,155,755.00	93,792.83	302,880.97	0.00	86 %
<u>321 - TIF PROJECTS</u>							
400 - Taxes	14,158.66	105,313.96	479,324.00	6,540.22	119,334.28	359,989.72	75 %
460 - Investment Income	1,126.40	506.94	500.00	99.03	423.67	76.33	15 %
470 - Miscellaneous Revenues	0.00	0.00	0.00	35,310.00	35,310.00	(35,310.00)	0 %
480 - Other Financing Uses	0.00	0.00	0.00	0.00	125,000.00	(125,000.00)	0 %
321 - TIF PROJECTS Totals:	15,285.06	105,820.90	479,824.00	41,949.25	280,067.95	0.00	42 %
<u>411 - CDBG</u>							
412 - Intergovernmental	0.00	0.00	732,500.00	0.00	0.00	732,500.00	100 %
460 - Investment Income	178.23	77.69	100.00	12.97	59.84	40.16	40 %
411 - CDBG Totals:	178.23	77.69	732,600.00	12.97	59.84	0.00	100 %
<u>412 - LEASE CORPORATION</u>							
460 - Investment Income	38.84	19.48	10.00	2.82	13.02	(3.02)	-30 %
480 - Other Financing Uses	682,350.67	742,017.29	0.00	0.00	0.00	0.00	0 %
412 - LEASE CORPORATION Totals:	682,389.51	742,036.77	10.00	2.82	13.02	0.00	-30 %
<u>511 - CAPITAL PROJECTS FUND</u>							
400 - Taxes	12,316.29	12,392.58	159,000.00	17,101.79	33,569.69	125,430.31	79 %
460 - Investment Income	530.14	256.03	100.00	47.42	189.98	(89.98)	-90 %
511 - CAPITAL PROJECTS FUND Totals:	12,846.43	12,648.61	159,100.00	17,149.21	33,759.67	0.00	79 %
<u>621 - ENVIRONMENTAL SERVICES</u>							

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
412 - Intergovernmental	0.00	0.00	0.00	17,824.34	17,824.34	(17,824.34)	0 %
420 - Charges for Services	999,718.50	1,026,809.55	3,182,055.00	268,552.17	1,073,881.89	2,108,173.11	66 %
460 - Investment Income	14,847.00	7,464.14	5,000.00	1,300.79	5,970.79	(970.79)	-19 %
480 - Other Financing Uses	2,984.95	0.00	0.00	0.00	0.00	0.00	0 %
621 - ENVIRONMENTAL SERVICES Totals:	1,017,550.45	1,034,273.69	3,187,055.00	287,677.30	1,097,677.02	0.00	66 %
<u>631 - WASTEWATER</u>							
420 - Charges for Services	897,405.22	924,249.95	2,725,209.00	236,816.97	934,111.78	1,791,097.22	66 %
440 - Rents	0.00	2,496.00	0.00	0.00	0.00	0.00	0 %
460 - Investment Income	15,311.81	6,939.22	5,000.00	1,129.27	5,003.11	(3.11)	0 %
470 - Miscellaneous Revenues	0.00	0.00	0.00	0.00	1,790.00	(1,790.00)	0 %
480 - Other Financing Uses	11,235.18	0.00	0.00	0.00	0.00	0.00	0 %
631 - WASTEWATER Totals:	923,952.21	933,685.17	2,730,209.00	237,946.24	940,904.89	0.00	66 %
<u>641 - WATER</u>							
420 - Charges for Services	674,347.52	763,409.04	1,986,183.84	135,306.45	772,640.96	1,213,542.88	61 %
440 - Rents	16,467.47	13,859.94	41,903.00	3,670.60	14,653.74	27,249.26	65 %
460 - Investment Income	14,235.24	8,156.10	5,000.00	1,756.63	8,078.27	(3,078.27)	-62 %
470 - Miscellaneous Revenues	13,683.29	10,053.59	5,000.00	2,642.43	9,456.87	(4,456.87)	-89 %
641 - WATER Totals:	718,733.52	795,478.67	2,038,086.84	143,376.11	804,829.84	0.00	61 %
<u>651 - ELECTRIC</u>							
460 - Investment Income	8,307.90	3,621.63	5,000.00	606.12	2,796.14	2,203.86	44 %
470 - Miscellaneous Revenues	947,871.78	998,084.60	2,900,000.00	238,069.85	1,002,737.33	1,897,262.67	65 %
651 - ELECTRIC Totals:	956,179.68	1,001,706.23	2,905,000.00	238,675.97	1,005,533.47	0.00	65 %
<u>661 - STORMWATER</u>							
420 - Charges for Services	36,325.93	40,984.34	134,400.00	13,020.47	43,925.45	90,474.55	67 %
460 - Investment Income	3,092.93	1,379.84	1,000.00	250.27	1,108.43	(108.43)	-11 %
470 - Miscellaneous Revenues	12,750.00	6,000.00	12,000.00	0.00	6,000.00	6,000.00	50 %
480 - Other Financing Uses	25,000.00	25,000.00	50,000.00	0.00	25,000.00	25,000.00	50 %
661 - STORMWATER Totals:	77,168.86	73,364.18	197,400.00	13,270.74	76,033.88	0.00	61 %
<u>713 - CASH & INVESTMENT POOL</u>							
460 - Investment Income	0.00	0.00	0.00	0.03	0.00	0.00	0 %
470 - Miscellaneous Revenues	9.89	16.06	0.00	0.00	(3.55)	3.55	0 %
713 - CASH & INVESTMENT POOL Totals:	9.89	16.06	0.00	0.03	(3.55)	0.00	0 %

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
<u>721 - GIS SERVICES</u>							
460 - Investment Income	519.70	255.74	300.00	34.09	148.69	151.31	50 %
480 - Other Financing Uses	52,787.50	25,000.00	50,000.00	0.00	25,000.00	25,000.00	50 %
721 - GIS SERVICES Totals:	53,307.20	25,255.74	50,300.00	34.09	25,148.69	0.00	50 %
<u>725 - CENTRAL GARAGE</u>							
420 - Charges for Services	39,694.78	53,245.28	0.00	0.00	0.00	0.00	0 %
480 - Other Financing Uses	0.00	95,000.00	475,000.00	0.00	475,000.00	0.00	0 %
725 - CENTRAL GARAGE Totals:	39,694.78	148,245.28	475,000.00	0.00	475,000.00	0.00	0 %
<u>811 - UNEMPLOYMENT COMP</u>							
460 - Investment Income	387.73	167.30	250.00	28.00	129.16	120.84	48 %
811 - UNEMPLOYMENT COMP Totals:	387.73	167.30	250.00	28.00	129.16	0.00	48 %
<u>812 - HEALTH INSURANCE</u>							
460 - Investment Income	13,077.18	6,787.15	5,000.00	1,401.54	6,391.07	(1,391.07)	-28 %
470 - Miscellaneous Revenues	704,677.88	744,408.24	2,581,000.00	206,638.90	823,204.88	1,757,795.12	68 %
812 - HEALTH INSURANCE Totals:	717,755.06	751,195.39	2,586,000.00	208,040.44	829,595.95	0.00	68 %



Actual to budget c/y & p/y - ALL FUNDS

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
<u>111 - GENERAL</u>							
500 - Personnel	2,244,789.04	2,408,541.75	7,346,146.07	524,080.40	2,168,260.91	5,177,885.16	70 %
503 - Supplies	105,604.21	86,408.24	490,500.00	32,098.16	141,931.99	348,568.01	71 %
504 - Contract Services	697,155.40	631,878.42	2,318,099.00	190,493.29	699,305.07	1,618,793.93	70 %
550 - Capital Outlay	0.00	562,537.17	1,560,000.00	22,948.80	62,020.17	1,497,979.83	96 %
570 - Other Financing Uses	0.00	25,000.00	250,000.00	0.00	0.00	250,000.00	100 %
111 - GENERAL Totals:	3,047,548.65	3,714,365.58	11,964,745.07	769,620.65	3,071,518.14	0.00	74 %
<u>211 - REGIONAL LIBRARY</u>							
503 - Supplies	0.00	0.00	3,500.00	0.00	0.00	3,500.00	100 %
504 - Contract Services	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100 %
550 - Capital Outlay	0.00	0.00	49,617.00	0.00	0.00	49,617.00	100 %
211 - REGIONAL LIBRARY Totals:	0.00	0.00	56,117.00	0.00	0.00	0.00	100 %
<u>212 - TRANSPORTATION</u>							
500 - Personnel	324,032.67	352,924.36	1,118,985.03	89,899.06	362,899.80	756,085.23	68 %
503 - Supplies	46,966.25	49,936.59	324,150.00	10,132.00	42,603.26	281,546.74	87 %
504 - Contract Services	241,543.50	196,744.69	923,545.00	44,335.35	203,135.00	720,410.00	78 %
550 - Capital Outlay	0.00	232,629.50	542,500.00	182,416.21	1,414,544.53	(872,044.53)	-161 %
560 - Debt Service	826,423.28	847,713.60	827,181.56	0.00	805,265.70	21,915.86	3 %
570 - Other Financing Uses	27,837.50	52,250.00	450,000.00	0.00	243,750.00	206,250.00	46 %
212 - TRANSPORTATION Totals:	1,466,803.20	1,732,198.74	4,186,361.59	326,782.62	3,072,198.29	0.00	27 %
<u>213 - CEMETERY</u>							
500 - Personnel	51,708.49	58,139.45	229,642.29	17,639.59	68,514.18	161,128.11	70 %
503 - Supplies	3,439.59	2,601.12	30,650.00	1,372.49	3,513.75	27,136.25	89 %
504 - Contract Services	7,543.48	6,559.24	31,115.00	1,016.23	8,193.57	22,921.43	74 %
550 - Capital Outlay	0.00	11,255.00	25,000.00	0.00	0.00	25,000.00	100 %
213 - CEMETERY Totals:	62,691.56	78,554.81	316,407.29	20,028.31	80,221.50	0.00	75 %
<u>214 - CEMETARY PERPETUAL CARE</u>							
570 - Other Financing Uses	70,000.00	175,000.00	150,000.00	0.00	75,000.00	75,000.00	50 %
214 - CEMETARY PERPETUAL CARE Totals:	70,000.00	175,000.00	150,000.00	0.00	75,000.00	0.00	50 %
<u>215 - SPECIAL PROJECTS</u>							

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
500 - Personnel	6,001.04	21,271.77	0.00	0.00	10,483.40	(10,483.40)	0 %
503 - Supplies	10,185.70	178,027.87	550,000.00	9,456.67	10,002.04	539,997.96	98 %
504 - Contract Services	112.50	0.00	2,656,234.00	0.00	0.00	2,656,234.00	100 %
550 - Capital Outlay	0.00	119,792.50	250,000.00	0.00	0.00	250,000.00	100 %
215 - SPECIAL PROJECTS Totals:	16,299.24	319,092.14	3,456,234.00	9,456.67	20,485.44	0.00	99 %
<u>216 - BUSINESS IMPROVEMENT</u>							
500 - Personnel	13,884.97	1,783.82	10,000.00	0.00	2,008.59	7,991.41	80 %
503 - Supplies	0.00	0.00	10,000.00	0.00	0.00	10,000.00	100 %
504 - Contract Services	4,346.81	3,132.54	62,500.00	85.42	4,054.70	58,445.30	94 %
550 - Capital Outlay	0.00	0.00	150,000.00	0.00	0.00	150,000.00	100 %
216 - BUSINESS IMPROVEMENT Totals:	18,231.78	4,916.36	232,500.00	85.42	6,063.29	0.00	97 %
<u>218 - PUBLIC SAFETY</u>							
503 - Supplies	10,311.08	14,623.87	14,500.00	0.00	3,751.58	10,748.42	74 %
504 - Contract Services	83,441.94	92,982.44	55,000.00	46,731.00	52,013.22	2,986.78	5 %
550 - Capital Outlay	115,853.32	101,123.52	110,000.00	0.00	2,558.33	107,441.67	98 %
570 - Other Financing Uses	0.00	0.00	150,000.00	0.00	0.00	150,000.00	100 %
218 - PUBLIC SAFETY Totals:	209,606.34	208,729.83	329,500.00	46,731.00	58,323.13	0.00	82 %
<u>219 - INDUSTRIAL SITES</u>							
504 - Contract Services	216.00	297.00	66,500.00	0.00	0.00	66,500.00	100 %
219 - INDUSTRIAL SITES Totals:	216.00	297.00	66,500.00	0.00	0.00	0.00	100 %
<u>223 - KENO</u>							
503 - Supplies	1,679.57	1,683.00	13,500.00	0.00	0.00	13,500.00	100 %
504 - Contract Services	5,068.15	303.00	31,500.00	0.00	6,055.00	25,445.00	81 %
550 - Capital Outlay	9,050.00	0.00	35,000.00	0.00	0.00	35,000.00	100 %
223 - KENO Totals:	15,797.72	1,986.00	80,000.00	0.00	6,055.00	0.00	92 %
<u>224 - ECONOMIC DEVELOPMENT</u>							
500 - Personnel	35,073.22	45,991.89	214,341.15	17,329.08	56,911.96	157,429.19	73 %
503 - Supplies	709.82	351.59	4,250.00	473.84	1,073.97	3,176.03	75 %
504 - Contract Services	117,473.87	776,317.02	3,629,686.00	24,216.53	834,747.77	2,794,938.23	77 %
224 - ECONOMIC DEVELOPMENT Totals:	153,256.91	822,660.50	3,848,277.15	42,019.45	892,733.70	0.00	77 %

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
<u>225 - MUTUAL FIRE</u>							
503 - Supplies	3,165.00	26,721.74	31,000.00	743.20	743.20	30,256.80	98 %
504 - Contract Services	0.00	10,564.44	5,500.00	0.00	5,282.22	217.78	4 %
570 - Other Financing Uses	0.00	0.00	100,000.00	0.00	0.00	100,000.00	100 %
225 - MUTUAL FIRE Totals:	3,165.00	37,286.18	136,500.00	743.20	6,025.42	0.00	96 %
<u>311 - DEBT SERVICE</u>							
504 - Contract Services	0.00	0.00	8,000.00	0.00	0.00	8,000.00	100 %
570 - Other Financing Uses	682,350.67	742,017.29	3,500,000.00	0.00	0.00	3,500,000.00	100 %
311 - DEBT SERVICE Totals:	682,350.67	742,017.29	3,508,000.00	0.00	0.00	0.00	100 %
<u>321 - TIF PROJECTS</u>							
503 - Supplies	0.00	0.00	0.00	0.00	125,000.00	(125,000.00)	0 %
560 - Debt Service	14,158.66	0.00	479,324.00	0.00	112,794.06	366,529.94	76 %
321 - TIF PROJECTS Totals:	14,158.66	0.00	479,324.00	0.00	237,794.06	0.00	50 %
<u>411 - CDBG</u>							
504 - Contract Services	0.00	0.00	732,500.00	0.00	0.00	732,500.00	100 %
411 - CDBG Totals:	0.00	0.00	732,500.00	0.00	0.00	0.00	100 %
<u>412 - LEASE CORPORATION</u>							
504 - Contract Services	15.00	0.00	0.00	0.00	0.00	0.00	0 %
560 - Debt Service	682,350.67	742,017.29	0.00	0.00	0.00	0.00	0 %
412 - LEASE CORPORATION Totals:	682,365.67	742,017.29	0.00	0.00	0.00	0.00	0 %
<u>511 - CAPITAL PROJECTS FUND</u>							
550 - Capital Outlay	0.00	0.00	170,000.00	0.00	0.00	170,000.00	100 %
511 - CAPITAL PROJECTS FUND Totals:	0.00	0.00	170,000.00	0.00	0.00	0.00	100 %
<u>621 - ENVIRONMENTAL SERVICES</u>							
500 - Personnel	384,966.32	408,322.44	1,272,653.37	99,462.60	416,619.03	856,034.34	67 %
503 - Supplies	35,757.93	31,594.83	198,000.00	33,239.23	80,456.41	117,543.59	59 %
504 - Contract Services	266,511.83	257,182.47	901,090.00	67,011.59	290,208.61	610,881.39	68 %
550 - Capital Outlay	22,835.00	0.00	2,590,000.00	0.00	0.00	2,590,000.00	100 %
570 - Other Financing Uses	27,000.00	54,500.00	237,500.00	0.00	237,500.00	0.00	0 %
621 - ENVIRONMENTAL SERVICES Totals:	737,071.08	751,599.74	5,199,243.37	199,713.42	1,024,784.05	0.00	80 %

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
<u>631 - WASTEWATER</u>							
500 - Personnel	289,460.18	333,526.44	1,129,561.28	89,524.23	353,186.99	776,374.29	69 %
503 - Supplies	16,207.18	19,776.82	138,546.00	3,594.08	13,308.13	125,237.87	90 %
504 - Contract Services	183,820.43	189,519.44	673,438.00	31,238.93	209,277.26	464,160.74	69 %
550 - Capital Outlay	41,806.12	457,130.01	1,378,000.00	0.00	37,099.40	1,340,900.60	97 %
560 - Debt Service	168,979.30	168,979.33	67,144.00	0.00	33,571.97	33,572.03	50 %
570 - Other Financing Uses	71,225.00	66,375.00	668,750.00	0.00	170,534.60	498,215.40	74 %
631 - WASTEWATER Totals:	771,498.21	1,235,307.04	4,055,439.28	124,357.24	816,978.35	0.00	80 %
<u>641 - WATER</u>							
500 - Personnel	258,423.52	264,819.35	884,761.16	70,160.08	286,530.38	598,230.78	68 %
503 - Supplies	99,878.19	43,601.09	327,000.00	9,690.60	37,133.29	289,866.71	89 %
504 - Contract Services	147,482.98	130,158.54	427,956.00	30,369.08	138,740.32	289,215.68	68 %
550 - Capital Outlay	68,951.25	15,410.01	870,000.00	0.00	0.00	870,000.00	100 %
570 - Other Financing Uses	40,225.00	35,375.00	618,750.00	0.00	9,375.00	609,375.00	98 %
641 - WATER Totals:	614,960.94	489,363.99	3,128,467.16	110,219.76	471,778.99	0.00	85 %
<u>651 - ELECTRIC</u>							
570 - Other Financing Uses	947,871.78	998,084.60	2,900,000.00	238,069.85	1,002,737.33	1,897,262.67	65 %
651 - ELECTRIC Totals:	947,871.78	998,084.60	2,900,000.00	238,069.85	1,002,737.33	0.00	65 %
<u>661 - STORMWATER</u>							
503 - Supplies	470.01	336.60	14,570.00	40.60	3,133.76	11,436.24	78 %
504 - Contract Services	16,373.41	14,975.17	97,711.00	3,344.05	17,354.79	80,356.21	82 %
550 - Capital Outlay	12,750.00	0.00	130,000.00	0.00	0.00	130,000.00	100 %
560 - Debt Service	74,710.47	75,789.95	78,710.94	0.00	75,921.80	2,789.14	4 %
570 - Other Financing Uses	0.00	0.00	250,000.00	0.00	0.00	250,000.00	100 %
661 - STORMWATER Totals:	104,303.89	91,101.72	570,991.94	3,384.65	96,410.35	0.00	83 %
<u>721 - GIS SERVICES</u>							
500 - Personnel	17,052.42	17,432.11	55,975.76	4,743.96	18,032.21	37,943.55	68 %
503 - Supplies	0.00	3,037.16	3,300.00	0.00	0.00	3,300.00	100 %
504 - Contract Services	13,173.37	15,477.48	26,925.00	47.02	15,351.75	11,573.25	43 %
721 - GIS SERVICES Totals:	30,225.79	35,946.75	86,200.76	4,790.98	33,383.96	0.00	61 %
<u>725 - CENTRAL GARAGE</u>							

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
500 - Personnel	50,499.97	54,012.22	0.00	0.00	0.00	0.00	0 %
503 - Supplies	9,337.10	8,830.52	0.00	0.00	0.00	0.00	0 %
504 - Contract Services	21,464.85	20,998.86	0.00	0.00	0.00	0.00	0 %
725 - CENTRAL GARAGE Totals:	81,301.92	83,841.60	0.00	0.00	0.00	0.00	0 %
 <u>811 - UNEMPLOYMENT COMP</u>							
504 - Contract Services	35.12	0.00	60,000.00	0.00	0.00	60,000.00	100 %
811 - UNEMPLOYMENT COMP Totals:	35.12	0.00	60,000.00	0.00	0.00	0.00	100 %
 <u>812 - HEALTH INSURANCE</u>							
504 - Contract Services	980,644.72	485,069.27	2,161,390.00	164,599.79	622,352.99	1,539,037.01	71 %
812 - HEALTH INSURANCE Totals:	980,644.72	485,069.27	2,161,390.00	164,599.79	622,352.99	0.00	71 %



Actual to budget c/y & p/y - GENERAL FUND

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
111 - GENERAL							
111 - FINANCE							
500 - Personnel	41,218.33	39,992.70	147,246.12	9,966.37	38,531.49	108,714.63	74 %
503 - Supplies	3,967.44	2,404.72	13,350.00	690.02	2,959.19	10,390.81	78 %
504 - Contract Services	50,469.58	36,403.92	70,143.00	1,028.16	37,257.81	32,885.19	47 %
550 - Capital Outlay	0.00	0.00	0.00	0.00	2,500.00	(2,500.00)	0 %
111 - FINANCE Totals:	95,655.35	78,801.34	230,739.12	11,684.55	81,248.49	149,490.63	65 %
112 - PERSONNEL							
500 - Personnel	5,673.13	5,915.63	17,788.75	1,437.02	5,548.83	12,239.92	69 %
503 - Supplies	765.84	890.37	2,250.00	0.00	233.52	2,016.48	90 %
504 - Contract Services	2,556.92	8,942.62	26,700.00	224.48	6,401.49	20,298.51	76 %
112 - PERSONNEL Totals:	8,995.89	15,748.62	46,738.75	1,661.50	12,183.84	34,554.91	74 %
113 - COUNCIL							
500 - Personnel	7,303.50	7,303.50	21,100.00	1,623.00	6,492.00	14,608.00	69 %
503 - Supplies	1,563.00	1,908.07	2,500.00	0.00	1,704.00	796.00	32 %
504 - Contract Services	420.00	715.00	5,500.00	0.00	663.00	4,837.00	88 %
570 - Other Financing Uses	0.00	0.00	250,000.00	0.00	0.00	250,000.00	100 %
113 - COUNCIL Totals:	9,286.50	9,926.57	279,100.00	1,623.00	8,859.00	270,241.00	97 %
114 - CITY MANAGER							
500 - Personnel	8,378.64	7,026.30	21,696.37	1,580.99	6,406.22	15,290.15	70 %
503 - Supplies	20,523.82	18,392.99	71,000.00	6,526.00	23,537.92	47,462.08	67 %
504 - Contract Services	56,610.86	42,465.52	700,125.00	48,099.26	73,151.17	626,973.83	90 %
114 - CITY MANAGER Totals:	85,513.32	67,884.81	792,821.37	56,206.25	103,095.31	689,726.06	87 %
115 - CITY CLERK							
500 - Personnel	4,140.52	4,476.78	14,180.57	1,184.66	4,520.39	9,660.18	68 %
503 - Supplies	402.01	109.98	1,000.00	0.00	257.47	742.53	74 %
504 - Contract Services	2,763.93	1,267.85	11,800.00	243.61	1,925.54	9,874.46	84 %
115 - CITY CLERK Totals:	7,306.46	5,854.61	26,980.57	1,428.27	6,703.40	20,277.17	75 %
116 - MIS							
503 - Supplies	7,702.50	278.63	40,000.00	140.00	379.97	39,620.03	99 %

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
504 - Contract Services	9,213.50	13,680.50	72,000.00	5,038.59	13,116.59	58,883.41	82 %
550 - Capital Outlay	0.00	0.00	30,000.00	0.00	0.00	30,000.00	100 %
116 - MIS Totals:	16,916.00	13,959.13	142,000.00	5,178.59	13,496.56	128,503.44	90 %
121 - DEVELOPMENT SERVICES							
500 - Personnel	60,997.11	70,011.09	259,552.84	19,203.86	75,371.94	184,180.90	71 %
503 - Supplies	483.82	2,242.87	8,100.00	306.44	557.06	7,542.94	93 %
504 - Contract Services	25,711.98	33,033.37	77,867.00	166.70	36,683.98	41,183.02	53 %
550 - Capital Outlay	0.00	0.00	30,000.00	0.00	5,095.00	24,905.00	83 %
121 - DEVELOPMENT SERVICES Totals:	87,192.91	105,287.33	375,519.84	19,677.00	117,707.98	257,811.86	69 %
141 - FIRE							
500 - Personnel	540,209.33	630,545.00	1,699,987.44	128,700.87	541,126.27	1,158,861.17	68 %
503 - Supplies	15,562.13	13,306.00	45,200.00	6,059.96	13,387.69	31,812.31	70 %
504 - Contract Services	38,827.28	39,608.48	89,096.00	6,112.31	47,904.61	41,191.39	46 %
570 - Other Financing Uses	0.00	2,500.00	0.00	0.00	0.00	0.00	0 %
141 - FIRE Totals:	594,598.74	685,959.48	1,834,283.44	140,873.14	602,418.57	1,231,864.87	67 %
142 - POLICE							
500 - Personnel	1,156,827.65	1,239,404.88	3,721,094.20	266,915.34	1,118,675.51	2,602,418.69	70 %
503 - Supplies	27,647.12	18,811.75	116,350.00	8,026.69	22,058.67	94,291.33	81 %
504 - Contract Services	148,684.76	151,640.95	375,621.00	27,603.28	156,903.05	218,717.95	58 %
570 - Other Financing Uses	0.00	12,500.00	0.00	0.00	0.00	0.00	0 %
142 - POLICE Totals:	1,333,159.53	1,422,357.58	4,213,065.20	302,545.31	1,297,637.23	2,915,427.97	69 %
143 - EMERGENCY MANAGEMENT							
500 - Personnel	29,993.66	0.00	0.00	0.00	0.00	0.00	0 %
503 - Supplies	1,206.50	0.00	5,000.00	0.00	0.00	5,000.00	100 %
504 - Contract Services	2,745.53	6,722.79	29,500.00	225.31	8,141.78	21,358.22	72 %
143 - EMERGENCY MANAGEMENT Totals:	33,945.69	6,722.79	34,500.00	225.31	8,141.78	26,358.22	76 %
151 - LIBRARY							
500 - Personnel	179,865.79	163,560.31	544,722.93	37,294.82	148,912.33	395,810.60	73 %
503 - Supplies	10,955.03	17,755.14	82,300.00	4,773.05	16,392.98	65,907.02	80 %
504 - Contract Services	60,812.72	45,546.25	135,694.00	4,363.88	43,618.69	92,075.31	68 %
151 - LIBRARY Totals:	251,633.54	226,861.70	762,716.93	46,431.75	208,924.00	553,792.93	73 %

	2019-2020 YTD Activity	2020-2021 YTD Activity	2021-2022 Budget	January 2021-2022 MTD Activity	2021-2022 YTD Activity	2021-2022 Budget Remaining	% Budget Remaining
171 - PARKS							
500 - Personnel	208,737.98	232,162.90	810,996.09	56,173.47	214,155.65	596,840.44	74 %
503 - Supplies	13,802.00	9,096.74	62,150.00	5,440.08	59,563.82	2,586.18	4 %
504 - Contract Services	97,908.30	92,300.20	320,683.00	21,959.06	116,593.11	204,089.89	64 %
550 - Capital Outlay	0.00	562,537.17	1,500,000.00	22,948.80	54,425.17	1,445,574.83	96 %
570 - Other Financing Uses	0.00	10,000.00	0.00	0.00	0.00	0.00	0 %
171 - PARKS Totals:	320,448.28	906,097.01	2,693,829.09	106,521.41	444,737.75	2,249,091.34	83 %
172 - RECREATION							
500 - Personnel	1,443.40	8,142.66	87,780.76	0.00	8,520.28	79,260.48	90 %
503 - Supplies	1,023.00	1,210.98	41,300.00	135.92	899.70	40,400.30	98 %
504 - Contract Services	200,430.04	159,550.97	403,370.00	75,428.65	156,944.25	246,425.75	61 %
172 - RECREATION Totals:	202,896.44	168,904.61	532,450.76	75,564.57	166,364.23	366,086.53	69 %
111 - GENERAL Totals:	3,047,548.65	3,714,365.58	11,964,745.07	769,620.65	3,071,518.14	0.00	74 %
<u>211 - REGIONAL LIBRARY</u>							
151 - LIBRARY							
503 - Supplies	0.00	0.00	3,500.00	0.00	0.00	3,500.00	100 %
504 - Contract Services	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100 %
550 - Capital Outlay	0.00	0.00	49,617.00	0.00	0.00	49,617.00	100 %
151 - LIBRARY Totals:	0.00	0.00	56,117.00	0.00	0.00	56,117.00	100 %
211 - REGIONAL LIBRARY Totals:	0.00	0.00	56,117.00	0.00	0.00	0.00	100 %
<u>212 - TRANSPORTATION</u>							
111 - FINANCE							
500 - Personnel	10,161.43	10,777.53	33,245.06	3,153.14	12,325.54	20,919.52	63 %
111 - FINANCE Totals:	10,161.43	10,777.53	33,245.06	3,153.14	12,325.54	20,919.52	63 %
112 - PERSONNEL							
500 - Personnel	3,782.04	3,943.78	11,831.36	958.03	3,699.22	8,132.14	69 %
112 - PERSONNEL Totals:	3,782.04	3,943.78	11,831.36	958.03	3,699.22	8,132.14	69 %
114 - CITY MANAGER							
500 - Personnel	5,585.84	6,322.28	21,696.17	1,580.99	6,406.22	15,289.95	70 %
114 - CITY MANAGER Totals:	5,585.84	6,322.28	21,696.17	1,580.99	6,406.22	15,289.95	70 %

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Pub. Hear.1

Council to conduct a public hearing set for this date at 6:00 p.m. for the purpose of reviewing and obtaining comment on a Redevelopment Plan submitted by Javier and Martha Parra for the El Torito Restaurant Project.

Staff Contact: Zachary Glaubius, Planning Administrator

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Please Direct All
Correspondence
To Scottsbluff Office

To: City of Scottsbluff City Council
From: John L. Selzer, Deputy City Attorney
Date: February 16, 2022
Re: El Torito Restaurant Redevelopment Plan

Introduction: At your February 22, 2022 meeting, you will consider a resolution regarding the Redevelopment Plan for the El Torito Restaurant Project (the “Plan” and the “Project”).

Standards of Review:

1. Conformity with Comprehensive Plan and Community Development Law.

The Project Site is described as:

Lot 1, SKH Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska, a replat of Lots 1A and 2A, Hight’s Addition, a Replat of Lot 1, Hight’s Addition to the City of Scottsbluff and the North 134 feet of the West 125 feet of Tract 33, Goos Tracts, a tract of land located in the SW1/4 of Section 14, Township 22 North, Range 55 West of the 6th P.M. Scotts Bluff County, Nebraska (Scotts Bluff County Parcel ID 010128468), commonly known as 2809 Avenue I, Scottsbluff, Nebraska.

According to the 2016 Scottsbluff Comprehensive Plan, the Project Site is in the Northwest District and in a Northwest Commercial Neighborhood. Principles for sustainable development for the Northwest District include encouraging new development to be contiguous with existing development and directing higher intensity uses toward arterials. The Northwest Commercial Neighborhoods contemplate heavier daytime use, 24 hour retail, fast-food, or traveler activity, multi-modal accommodations integrated on 27th Street and included on Avenue I, and C-2 as the appropriate zone. The Redeveloper’s development of the Project Site is consistent with the Comprehensive Plan.

The Project Site is zoned as C-2 (Neighborhood and Retail Commercial) which includes restaurants as a principal permitted use. Thus, no zoning changes are necessary.

Both the Planning Commission and CRA have conducted this same review and recommended approval of the Plan.

You must also consider whether the Plan is in conformity with the legislative declarations and determinations set forth in the Community Development Law. Those declarations include, among other things, that:

[Blighted and substandard] conditions are beyond remedy and control solely by regulatory process in the exercise of the police power and cannot be dealt with effectively by the ordinary operations of private enterprise without the aids herein provided. The elimination of such conditions and the acquisition and preparation of land in or necessary to the renewal of substandard and blighted areas and its sale or lease for development or redevelopment in accordance with general plans and redevelopment plans of communities and any assistance which may be given by any state public body in connection therewith are public uses and purposes for which public money may be expended and private property acquired. The necessity in the public interest for the provisions of the Community Development Law is hereby declared to be a matter of legislative determination. NEB. REV. STAT. § 18-2102.

The proposed Project is in an area that the City Council has designated as blighted and substandard and in need of redevelopment.

1. The “But For” Test.

Because this Plan proposes the use of tax-increment financing (“TIF”), in order to approve the Plan you must determine that the Plan would not be economically feasible or occur in the blighted and substandard area without the use of TIF. This requirement is addressed on Page 3 of the Plan.

2. Cost-Benefit Analysis.

You must also analyze and, in order to approve the Plan, make a finding that the costs and benefits of the Project, including costs and benefits to other affected political subdivisions, the economy of the community, and the demand for public and private services, having been analyzed by the City Council, are in the long-term best interests of the community. The CRA adopted a cost-benefit analysis which is in your packet.

Conclusion: The above findings must be documented in writing. To that end, a proposed resolution for Plan approval is in your packet. Please don’t hesitate to contact us with any questions or concerns prior to the Council meeting.

Attachments:

Redevelopment Plan
Planning Commission Plan Resolution
CRA Plan Resolution
CRA Cost Benefit Analysis
Proposed City Council Resolution

Sincerely,
SIMMONS OLSEN LAW FIRM, P.C., L.L.O.
/s/ John L. Selzer
John L. Selzer

CITY OF SCOTTSBLUFF REDEVELOPMENT PLAN
El Torito Restaurant

TABLE OF CONTENTS

<u>Section</u>	<u>Page</u>
1. Introduction/Executive Summary	1
2. Blighted and Substandard Condition of Project Site	1
3. Statutory Elements.....	1
4. Conformity to General Plan of the City.....	2
5. Proposed Financing.....	2
6. Implementation of Plan.....	4

Attachments

Attachment 1: *Blighted and Substandard Maps*

Attachment 2: *Maps of Project Site*

Attachment 3: *Site Plan*

Attachment 4: *Excerpts from Comprehensive Plan*

Attachment 5: *Proposed Cost-Benefit Analysis*

CITY OF SCOTTSBLUFF REDEVELOPMENT PLAN
El Torito Restaurant

1. Introduction/Executive Summary

Javier and Martha Parra (together, the “Redeveloper”) submit this Redevelopment Plan (“Plan”) to the City of Scottsbluff City Council (the “City”), the City of Scottsbluff Planning Commission (“Planning Commission”), and the City of Scottsbluff Community Redevelopment Authority (the “CRA”), according to the Nebraska Community Development Law, NEB. REV. STAT. § 18-2101 *et seq.*

Under this Plan, the Redeveloper proposes to develop the “Project Site” (as described below) into a Restaurant (the “Project”). The Project Site has been declared to be blighted and substandard.

The Project requires a significant investment, with the cost being estimated at around \$870,000.00. To make the project economically feasible, the Redeveloper is requesting tax increment financing for certain eligible costs and expenses related to the Project.

2. Blighted and Substandard Condition of Project Site (NEB. REV. STAT. §§ 18-2103 (3) and (31) and 18-2109)

The City has declared the Project Site and surrounding areas as blighted and substandard as defined in the Nebraska Community Development Law. *See* Attachment 1.

3. Statutory Elements (NEB. REV. STAT. §§ 18-2103(27) and 18-2111)

A. *Boundaries of the Project Site:* The Project Site is described as:

Lot 1, SKH Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska, a replat of Lots 1A and 2A, Hight’s Addition, a Replat of Lot 1, Hight’s Addition to the City of Scottsbluff and the North 134 feet of the West 125 feet of Tract 33, Goos Tracts, a tract of land located in the SW1/4 of Section 14, Township 22 North, Range 55 West of the 6th P.M. Scotts Bluff County, Nebraska (Scotts Bluff County Parcel ID 010128468), commonly known as 2809 Avenue I, Scottsbluff, Nebraska.

Aerial maps of the Project Site are attached as Attachment 2.

B. *Land Acquisition:* The Redeveloper acquired the Project Site on November 3, 2021 in contemplation of Redevelopment.

C. *Land Uses:* The Redeveloper proposes to develop “Project Site” into a restaurant. This will relocate El Torito Restaurant from 27th Street to the Project Site due to new owners acquiring the real estate location of the old restaurant.

D. *Land Coverage and Building Intensities:* The Project Site is approximately 25,625 square feet. The new building will be approximately 2,975 square feet.

E. *Site Plan:* See Attachment 3.

F. *Existing Uses and Condition:* The Project Site is currently vacant land.

- G. Demolition and Removal of Structures:** No demolition is necessary.
- H. Population Densities:** The Plan does not contemplate a change in population densities around the Project Site. Increased traffic to and use on the Project Site will likely result due to the increased employment, occupancy, and customers on the Project Site.
- I. Zoning Changes:** The Project Site is zoned as C-2 (Neighborhood and Retail Commercial) which includes restaurants as a principal permitted use. Thus, no zoning changes are necessary.
- J. Additional Public Facilities and Utilities:** No additional public facilities and utilities are anticipated. The Redeveloper will connect to City water to the west of the Project Site and City sewer to the east of the Project Site.
- K. Street Layouts, Street Levels, and Grades:** No changes to street layouts, street levels, and grades are needed for this Plan.
- L. Ordinance and Building Code Changes:** No ordinance or building code changes are contemplated by the Plan.

4. Conformity to General Plan of the City (NEB. REV. STAT. §§ 18-2112, 18-2113(1), and 18-2116(1)(a)).

The Planning Commission, City, and CRA are all tasked with determining whether this Plan conforms to the general plan for the development of the City as a whole. NEB. REV. STAT. §§ 18-2112, 18-2113(1), and 18-2116(1)(a).

According to the 2016 Scottsbluff Comprehensive Plan, the Project Site is in the Northwest District and in a Northwest Commercial Neighborhood. Principles for sustainable development for the Northwest District include encouraging new development to be contiguous with existing development and directing higher intensity uses toward arterials. The Northwest Commercial Neighborhoods contemplate heavier daytime use, 24 hour retail, fast-food, or traveler activity, multi-modal accommodations integrated on 27th Street and included on Avenue I, and C-2 as the appropriate zone. The Redeveloper's development of the Project Site is consistent with the Comprehensive Plan. Relevant excerpts from the Comprehensive Plan are attached as Attachment 4.

5. Proposed Financing

A. Tax Increment Financing. The Redeveloper is requesting tax increment financing to pay for statutorily eligible expenses, to the extent such funds are available. The tax increment financing will be generated from the increased property taxes to be paid on the Project Site after development all according to NEB. REV. STAT. § 18-2147. The amount of the available proceeds from tax increment financing ("TIF Revenues") is estimated at approximately \$379,080.00 calculated as follows:

a. Estimated Base Value:	\$ 31,589.00
b. Estimated Project Completion Value:	\$1,200,000.00
c. Tax Increment (b minus a):	\$1,168,411.00
d. Estimated Levy:	2.163%
e. Annual Projected Shift (rounded):	\$ 25,272.00
f. Total TIF Available (e multiplied by 15)	\$ 379,080.00

Note: The above figures are based on estimated values, project completion/phasing timelines, and levy rates. Actual values and rates may vary materially from the estimated amounts.

The TIF Revenues will be used to make principal and interest payments toward a tax increment financing bond (“TIF Indebtedness”) to be held or sold by the Redeveloper. The principal amount of the TIF Indebtedness will be based on the eligible expenses actually incurred. The interest rate will be established as set forth in the Redevelopment Contract.

Because the Plan proposes the use of tax increment financing, the City must find that the Plan would not be economically feasible without the use of tax increment financing and the Project would not occur in the blighted and substandard area without the use of tax increment financing. The City and the CRA must also find that the costs and benefits of the Project, including costs and benefits to other affected political subdivisions, the economy of the community, and the demand for public and private services have been analyzed and been found to be in the long-term best interest of the community. NEB. REV. STAT. §§ 18-2113(2) and 18-2116(1)(b).

The Redeveloper certifies that the Plan would not be economically feasible and would not occur in the blighted and substandard area without the use of tax increment financing. As in most businesses, cash is short until the business is established. Although El Torito has been in business in Scottsbluff, the new location will be a change for customers, which presents a risk. Due to the high cost of the Project Site and construction, tax increment financing will allow more flexibility in design and construction.

Notwithstanding the foregoing, the Redeveloper understands the liability of the CRA and City shall be limited to the TIF Revenues received by the CRA with respect to the Project available to pay the TIF Indebtedness issued for this Project and the Redeveloper shall look exclusively thereto for the payment on any TIF Indebtedness. The Redeveloper acknowledges that the above figures are, and any TIF Indebtedness will be set, based on estimates and assumptions, including expectations as to the completion of construction and valuations, suggested by the Redeveloper, which may alter substantially and materially, and/or certain project costs incurred by the Redeveloper, and that tax increment revenues may be altered or eliminated entirely based on future decisions of the Nebraska Legislature or the voters of the State of Nebraska or by future court decisions.

Below are the portions of the project, and estimated cost that the Redeveloper proposes to be paid for with TIF Revenues, to the extent available:

Land Acquisition	\$ 300,000.00
Site Preparation	\$ 10,000.00
Site Engineering	\$ 7,500.00
Sewer/Water Utilities	\$ 5,000.00
Plan Preparation/Legal (City Application, Processing, and Administrative Fees)	\$ 10,250.00
Estimated TIF Eligible Expenses	\$ 332,750.00

B. Private Investment/Financing. The estimated TIF Revenues available will not be sufficient to cover the eligible costs. The Redeveloper will make a substantial private investment in the Project estimated at almost \$546,296.00.

Below is a breakdown of estimated costs and expenses of the Project and the use of funds for each. A “TIF Adjustment” is made to show the TIF expenses that will not be covered by TIF, but rather private investment. This breakdown does not account for interest to be paid out of TIF funds.

Description	TIF Funds	Private Funds	
Land Acquisition	\$ 300,000.00		
Site Preparation	\$ 10,000.00		
Site Engineering	\$ 7,500.00		
Sewer/Water Utilities	\$ 5,000.00		
Building Package		\$ 200,000.00	
Stucco		\$ 23,000.00	
Plumbing		\$ 45,000.00	
Electrical		\$ 43,296.00	
HVAC		\$ 22,000.00	
Interior Finish		\$ 60,000.00	
Windows		\$ 35,000.00	
Parking Lot/Concrete		\$ 77,000.00	
Contingencies		\$ 41,000.00	
Sub Totals	\$ 322,500.00	\$ 546,296.00	\$ 868,796.00
Plan Preparation/Legal (City Application, Processing, and Administrative Fees)	\$ 10,250.00		
			Total Project Costs
Totals	\$ 332,750.00	\$ 546,296.00	\$ 879,046.00

Please note that all the figures in this Plan are estimates and tax increment financing granted will be based on actual costs incurred for eligible expenses, as limited by tax increment revenues received.

A proposed statutory Cost-Benefit Analysis of the Project is attached as Attachment 5.

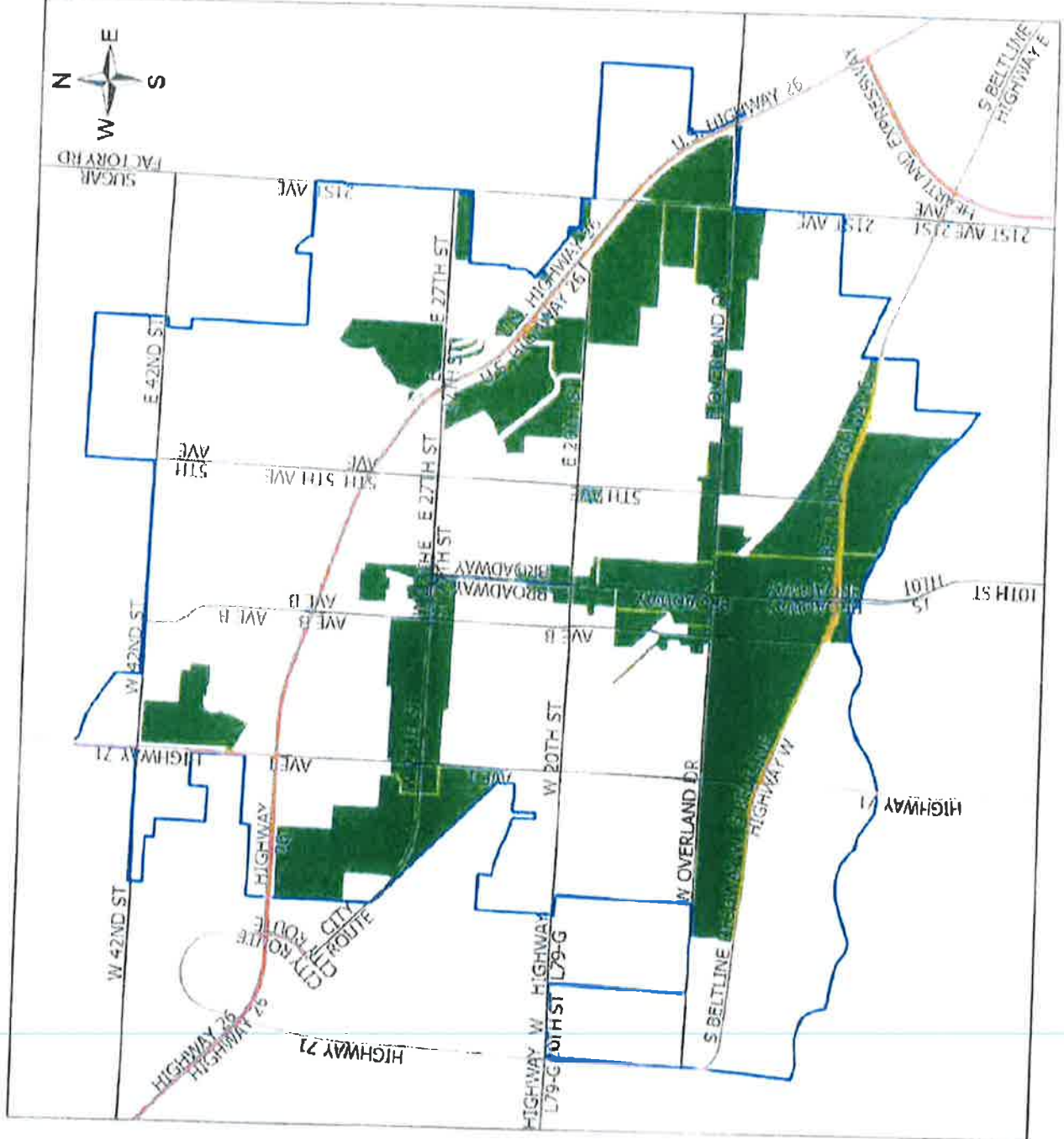
6. Implementation of the Plan

Upon approval of this Plan, the Redeveloper will enter into a Redevelopment Contract with the CRA which shall govern the implementation of this Plan. All public improvements related to this Plan shall be according to (a) plans and specifications approved in writing by the City in advance of commencement of construction, (b) all ordinances and codes adopted by the City, as in effect at the time that the public improvements are constructed, and (c) any other agreement related to the public improvements between the Redeveloper and the City. The Redevelopment Contract between the Redeveloper and the CRA shall not replace or supersede the need for the Redeveloper to obtain other agreements, consents, permits, or licenses from the City related to the public improvements or other improvements as may be required by the City for the type of work to be performed on the Project Site.

**El Torito Restaurant Redevelopment Plan
Attachment 1
Blighted and Substandard Maps**

City of Scottsbluff Blight Areas

- Roads**
- Highway
 - Main Road
 - Residential
 - Corporate Limits
 - Blight Areas



Taylor Stephens
City of Scottsbluff GIS
Created on April 19, 2021
Updated on June 23, 2021
Coordinate System:
NAD 1983 State Plane Nebraska
FPS 2600 Feet
Lambert Conformal Conic

Blighted and Substandard Area Area Closeup

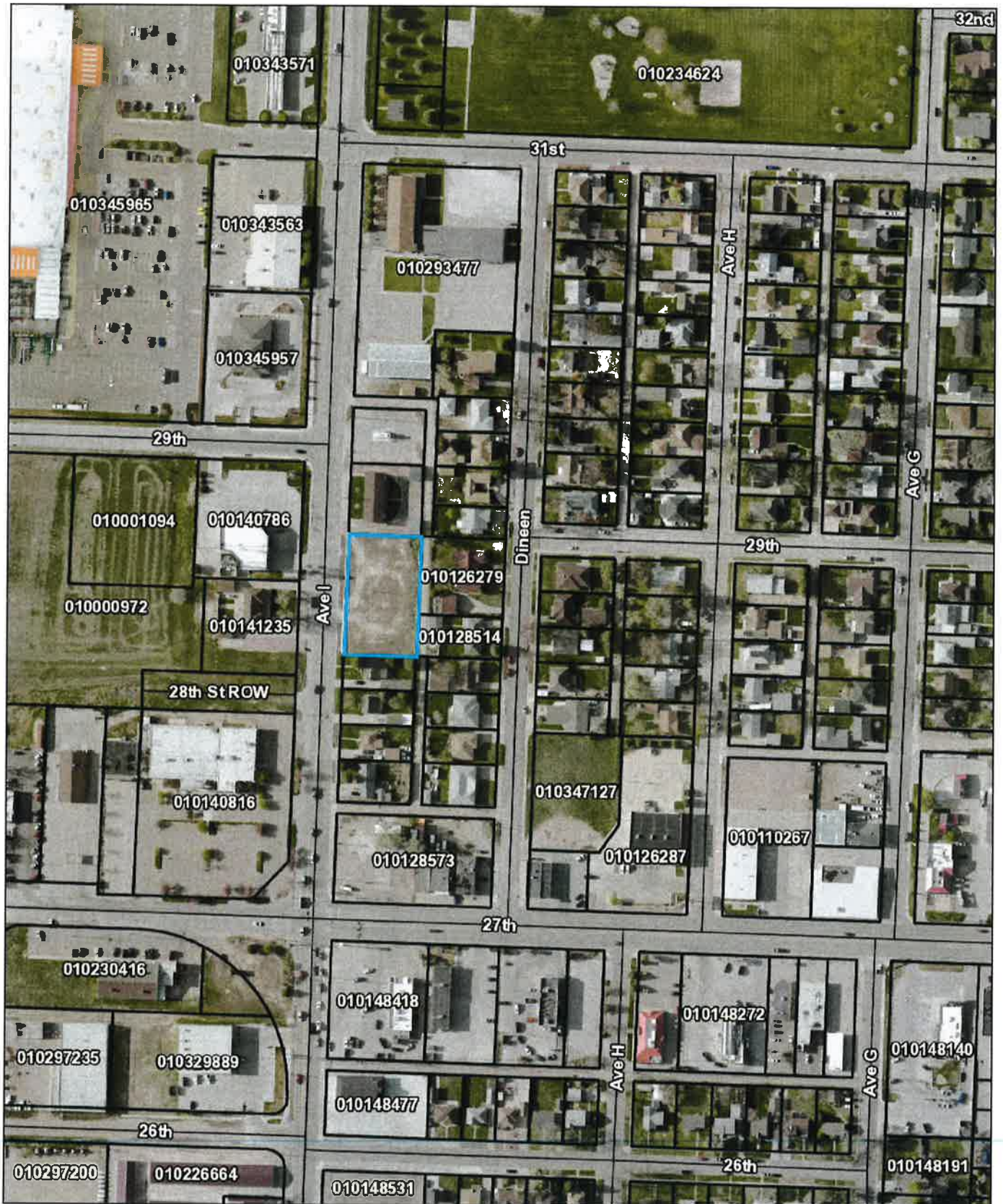


February 9, 2022

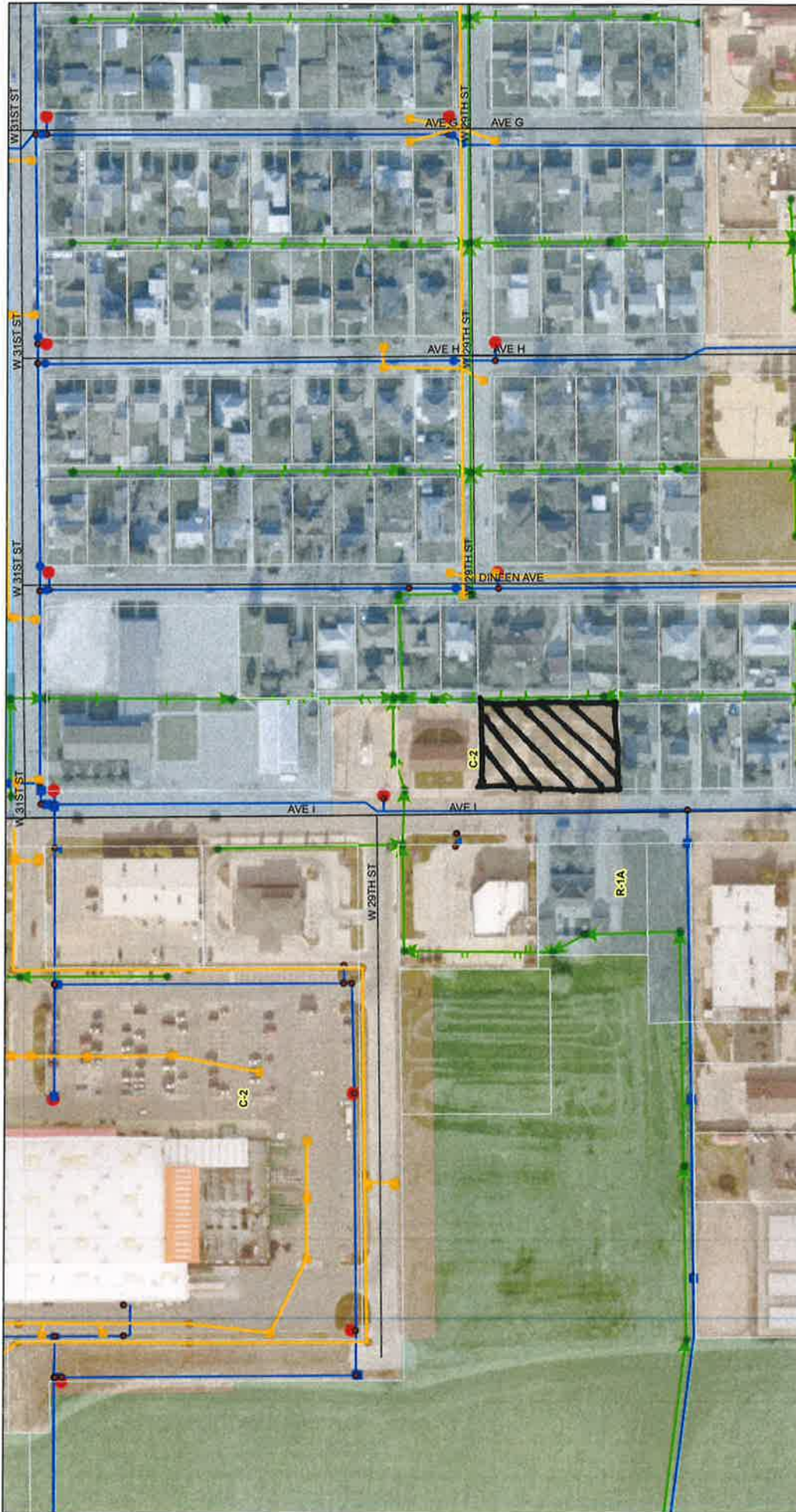


**El Torito Restaurant Redevelopment Plan
Attachment 2
Maps of Project Site**

Project Site



City of Scottsbluff Map

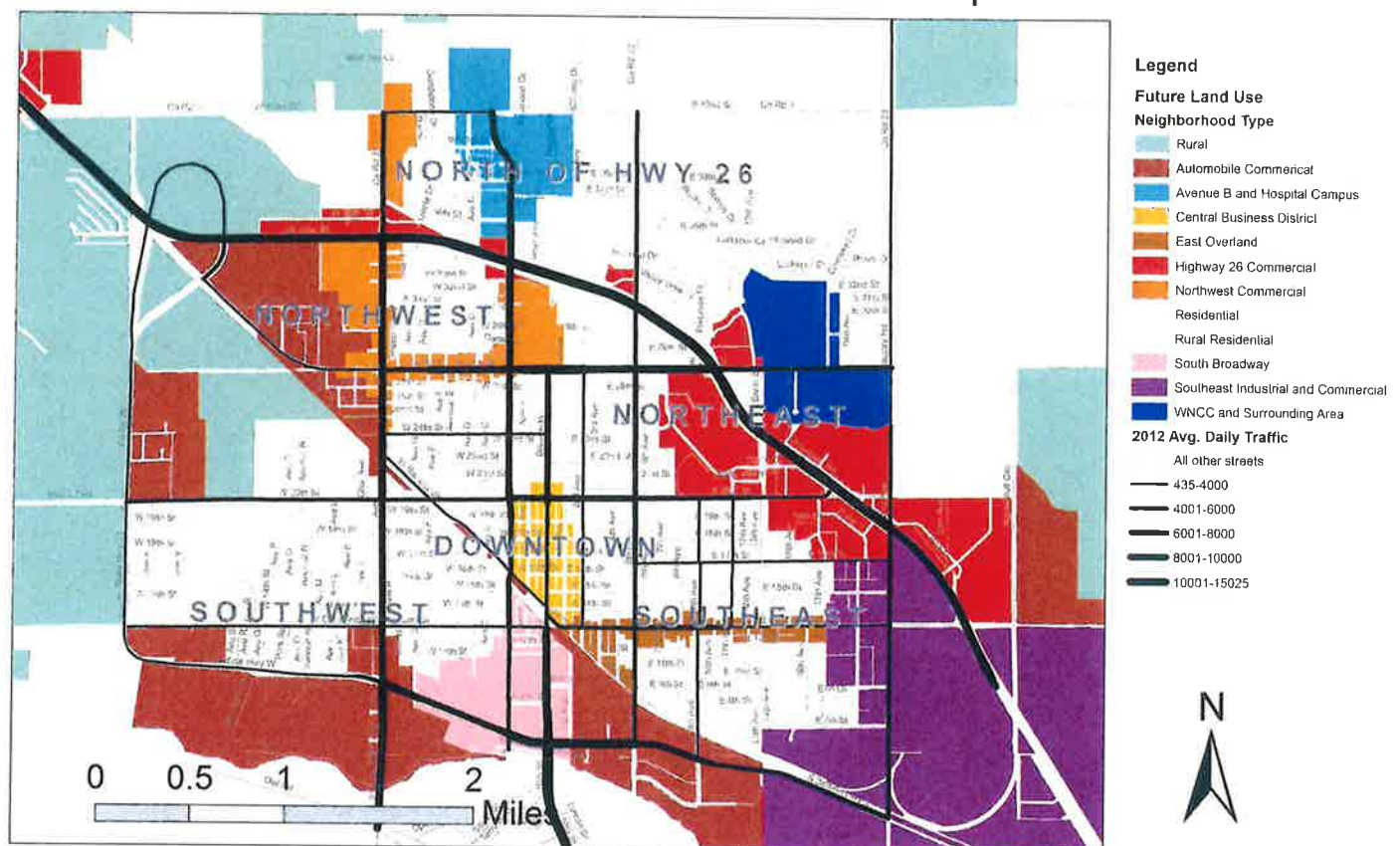


February 9, 2022

**El Torito Restaurant Redevelopment Plan
Attachment 3
Site Plan**

**El Torito Restaurant Redevelopment Plan
Attachment 4
Excerpts from Comprehensive Plan**

Scottsbluff Future Land Use Map



Northwest

Themes:

1. **Growing as a regional leader of commerce and economic opportunity**
 - Home to employment hubs, Housing that supports a thriving workforce, High transportation accessibility
2. **Living into our unique character of a city in the country**
 - Home to retail amenities to serve the surrounding neighborhoods and the region
3. **Promoting the health and happiness of all citizens**
 - Clean, safe neighborhoods, multimodal active transportation options, access to parks
4. **Inclusive Opportunities for participation in civic life**
 - Strong civic groups, available resources, community events

Principles:

5. **Interconnection of Neighborhoods and amenities**
 - a. Improve pedestrian and cycling facilities across the highway and throughout the neighborhood. Utilize neighborhood through streets, Railway St., and multi-modal accommodations along 27th St and Ave. B.
 - b. Safe and efficient motorized transportation along major arterials, encouraging shared driveways and limited access points.
 - c. Safe routes to school with attention to crosswalks on high traffic roads, crossing guards, and drop-off, pick-up traffic flow.
6. **Sustainable development**
 - a. Incorporate native species, and natural landscaping into codes commercial development and campus landscape design.
 - b. Natural stormwater facilities in uses with high percentage of impervious surfaces.
 - c. Direct higher intensity uses towards arterials, with highest intensities at intersections of arterials and collectors.
 - d. Build successful nodes at major intersections on 27th street through aesthetics, building design, and encouraging commercial and mixes of uses.
 - e. Preserve undeveloped land where city utilities could be extended for long term (10-20 year) development needs.
 - f. Encourage new development to be contiguous with existing development with planned linkages between roads and utilities.
 - g. Avoid development in floodplain
 - h. Restrict uses that may have a negative impact on the City's wellfield.
7. **Access to culture and recreation**
 - a. Connect residential areas to parks through walking and biking trail connectivity and attention to pedestrian accommodations along and across heavily trafficked thoroughfares.
 - b. Plan for a public access to a park or greenspace in current and new development, striving for no one residence to be more than a quarter mile walking distance from recreation facilities.
 - c. Encourage opening school grounds as regular park access.
 - d. Create positive, safe gathering places for neighbors and youth in parks and outside of restaurants.
8. **Strong neighborhoods and places, rooted in our unique character**

- a. Make programs that encourage up-keep of private property and neighborhoods more accessible and better communicated.
- b. Facilitate and support neighborhood involvement in plans, studies, and community events.
- c. Continue traditional neighborhood style of homes, streets, and sidewalks in residential areas.
- d. Improve aesthetics and landscaping along collectors, arterials, and in front of businesses, utilizing native species and enforcing design standards in Northwest Commercial Corridors.

Northwest Neighborhoods

Northwest Commercial

Appropriate Zones: C-2

- **Hours:** Heavier daytime use, 24 hour retail, fast-food, or traveler activity accepted.
- **Auto:** Multi-modal accommodations integrated on 27th street and included on Avenue I.
- **Mass:** Big box stores, shared buildings, low height but smaller setbacks on 27th Street to encourage walkability.
- **Emissions:** Traffic heaviest in the day but continuing through the night, low amounts of non-restaurant smells, lower noise, and enforced aesthetic and landscaping standards.

*This neighborhood may include mixed use zoning in the future. Until the City adds Mixed Use as a zoning district, either C-2 or R-1a would be appropriate zones for this area.

**El Torito Restaurant Redevelopment Plan
Attachment 5
Proposed Cost-Benefit Analysis**

COMMUNITY REDEVELOPMENT AUTHORITY, CITY OF SCOTTSBLUFF, NEBRASKA

El Torito Restaurant
COST-BENEFIT ANALYSIS
(Pursuant to Neb. Rev. Stat. § 18-2113)

A. Project Sources/Use of Funds: The Redeveloper is requesting approximately \$332,750.00 in TIF Revenues for this Project. This public investment will leverage approximately \$546,296.00, in private sector investment; a private investment of approximately \$1.64 for every TIF dollar invested. Below is a breakdown of estimated costs and expenses of the Project and the use of funds for each. This breakdown does not account for interest to be paid out of TIF funds.

Description	TIF Funds	Private Funds	
Land Acquisition	\$ 300,000.00		
Site Preparation	\$ 10,000.00		
Site Engineering	\$ 7,500.00		
Sewer/Water Utilities	\$ 5,000.00		
Building Package		\$ 200,000.00	
Stucco		\$ 23,000.00	
Plumbing		\$ 45,000.00	
Electrical		\$ 43,296.00	
HVAC		\$ 22,000.00	
Interior Finish		\$ 60,000.00	
Windows		\$ 35,000.00	
Parking Lot/Concrete		\$ 77,000.00	
Contingencies		\$ 41,000.00	
Sub Totals	\$ 322,500.00	\$ 546,296.00	\$ 868,796.00
Plan Preparation/Legal (City Application, Processing, and Administrative Fees)	\$ 10,250.00		
			Total Project Costs
Totals	\$ 332,750.00	\$ 546,296.00	\$ 879,046.00

B. Tax Revenues and Tax Shifts Resulting from the Division of Taxes.

Taxes from base value of the Project Site will be available to the local taxing jurisdictions regardless of the tax increment financing. The estimated current value of the Project Site is \$31,589.00. Taxes from the current value of the Project Site are approximately \$650.00 per year. The local taxing jurisdictions are the City, Scotts Bluff County, Scottsbluff Public Schools, WNCC, ESU 13, and North Platte NRD. The tax increment revenues from this Project will not be available to local taxing jurisdictions for up to 15 years after the effective date of the division of taxes. During those times, the tax increment revenues from the Project Site will be used to reimburse the Redeveloper for the eligible development costs (with interest) necessary for the Project. The estimated average annual tax increment revenues are calculated as follows:

a. Estimated Base Value:	\$ 31,589.00
b. Estimated Project Completion Value:	\$1,200,000.00
c. Tax Increment (b minus a):	\$1,168,411.00
d. Estimated Levy:	2.163%
e. Annual Projected Shift (rounded):	\$ 25,272.00
f. Total TIF Available (e multiplied by 15)	\$ 379,080.00

Note: The above figures are based on estimated values, project completion/phasing timelines, and levy rates. Actual values and rates may vary materially from the estimated amounts.

C. Public Infrastructure and Community Public Service Needs Impacts and Local Tax Impacts Arising from Project Approval.

No public infrastructure or community public service needs are anticipated.

D. Impacts on Employers and Employees of Firms Locating or Expanding Within the Boundaries of the Redevelopment Project Area.

Employment in the Project Area will increase. The Redeveloper intends to employ 8-10 FTE employees for the restaurant. This is an increase from 5-6 FTEs at the current location.

E. Impacts on other Employers and Employees within the City and immediate area located outside the Redevelopment Project Area.

None anticipated.

F. Impacts on Student Populations of School Districts within the City.

None anticipated.

G. Other Impacts.

Local contractors and consultants will perform the work.
Infill development

RESOLUTION 22-1-1

**BE IT RESOLVED BY THE PLANNING COMMISSION OF THE CITY OF
SCOTTSBLUFF, NEBRASKA:**

Recitals:

a. Pursuant to the Community Development Law, NEB. REV. STAT. § 18-2101 *et seq.*, a redevelopment plan titled *El Torito Restaurant* by Javier and Martha Parra (the "Redevelopment Plan") has been submitted to the Planning Commission.

b. The Planning Commission has reviewed the Redevelopment Plan as to its conformity with the 2016 Scottsbluff Comprehensive Plan (the "Comprehensive Plan").

Resolved:

1. The Planning Commission finds that Redevelopment Plan conforms to the Comprehensive Plan and recommends approval of the Redevelopment Plan to the Scottsbluff Community Redevelopment Authority and City Council.

2. All prior resolutions of the Commission in conflict with the terms and provisions of this Resolution are repealed to the extent of such conflicts.

3. This Resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on February 14, 2022

PLANNING COMMISSION OF THE CITY
OF SCOTTSBLUFF, NEBRASKA

By: 

Chair

ATTEST:

By: 

Recording Secretary

RESOLUTION NO. CRA 22-2-1

**BE IT RESOLVED BY THE COMMUNITY REDEVELOPMENT AUTHORITY OF THE
CITY OF SCOTTSBLUFF, NEBRASKA:**

Recitals:

a. Pursuant to the Community Development Law, NEB. REV. STAT. § 18-2101 *et seq.*, a redevelopment plan for the *El Torito Restaurant* project by Javier and Martha Parra (the "Redevelopment Plan") has been submitted to the Scottsbluff Community Redevelopment Authority ("CRA"). The Redevelopment Plan proposes to redevelop an area of the City which the City Council has declared to be blighted and substandard and in need of redevelopment. The Redevelopment Plan includes the use of tax increment financing.

b. The Redevelopment Plan has been reviewed by the Planning Commission, which found that the Redevelopment Plan conforms to the 2016 Scottsbluff Comprehensive Plan (the "Comprehensive Plan"). The Planning Commission recommended approval of the Redevelopment Plan to the CRA and City Council.

c. The CRA has reviewed and conducted a cost-benefit analysis of the Redevelopment Plan and makes the findings and recommendations as set forth in this Resolution.

Resolved:

1. The proposed land uses and building requirements in the Redevelopment Plan are designed with the general purposes of accomplishing, in conformance with the Comprehensive Plan, a coordinated, adjusted, and harmonious development of the City and its environs which will, in accordance with present and future needs, promote health, safety, morals, order, convenience, prosperity, and the general welfare, as well as efficiency and economy in the process of development, including, among other things, the promotion of sound design and arrangement, the wise and efficient expenditure of public funds, and the prevention of the recurrence of conditions of blight.

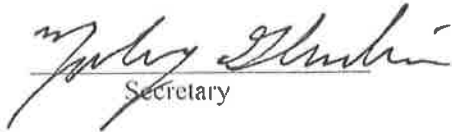
2. The CRA has conducted a cost benefit analysis for the project according to the Community Redevelopment Law, and finds that the project as proposed in the Redevelopment Plan would not be economically feasible or occur in the project area without tax increment financing and the costs and benefits of the project, including costs and benefits to other affected political subdivisions, the economy of the community, and the demand for public and private services, are in the long term best interests of the community. The CRA Chair is authorized to execute the cost benefit analysis to show the CRA's review and discussion thereof.

3. The CRA states: (a) the Redeveloper acquired the Project Site (as defined in the Redevelopment Plan) for \$300,000.00 in contemplation of developing the Project Site; (b) the estimated cost of preparing the project area for redevelopment is \$10,000.00; (c) the Redevelopment Plan does not propose that either the CRA or City will acquire the project area and neither the CRA nor City will receive proceeds or revenue from disposal of the project area to the Redeveloper; (d) the proposed methods of financing of the project are (i) tax increment financing for eligible costs and (iii) private investment and financing for the remainder of the project costs; and (e) no families or businesses will be displaced as a result of the project.

4. The CRA recommends approval of the Redevelopment Plan to the City Council.
5. This Resolution along with the recommendation of the Planning Commission shall be forwarded to the City Council for its consideration when reviewing the Redevelopment Plan.
6. All prior resolutions of the CRA in conflict with the terms and provisions of this Resolution are repealed to the extent of such conflicts.
7. This Resolution shall become effective immediately upon its adoption.

PASSED AND APPROVED on February 16, 2022

ATTEST:


Secretary

**COMMUNITY REDEVELOPMENT
AUTHORITY OF THE CITY OF
SCOTTSBLUFF**


Chair

COMMUNITY REDEVELOPMENT AUTHORITY, CITY OF SCOTTSBLUFF, NEBRASKA
 El Torito Restaurant
 COST-BENEFIT ANALYSIS
 (Pursuant to Neb. Rev. Stat. § 18-2113)

A. Project Sources/Use of Funds: The Redeveloper is requesting approximately \$332,750.00 in TIF Revenues for this Project. This public investment will leverage approximately \$546,296.00, in private sector investment; a private investment of approximately \$1.64 for every TIF dollar invested. Below is a breakdown of estimated costs and expenses of the Project and the use of funds for each. This breakdown does not account for interest to be paid out of TIF funds.

Description	TIF Funds	Private Funds	
Land Acquisition	\$ 300,000.00		
Site Preparation	\$ 10,000.00		
Site Engineering	\$ 7,500.00		
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Sub Totals	\$ 322,500.00	\$ 546,296.00	\$ 868,796.00
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			Total Project Costs
Totals	\$ 332,750.00	\$ 546,296.00	\$ 879,046.00

B. Tax Revenues and Tax Shifts Resulting from the Division of Taxes.

Taxes from base value of the Project Site will be available to the local taxing jurisdictions regardless of the tax increment financing. The estimated current value of the Project Site is \$31,589.00. Taxes from the current value of the Project Site are approximately \$650.00 per year. The local taxing jurisdictions are the City, Scotts Bluff County, Scottsbluff Public Schools, WNCC, ESU 13, and North Platte NRD. The tax increment revenues from this Project will not be available to local taxing jurisdictions for up to 15 years after the effective date of the division of taxes. During those times, the tax increment revenues from the Project Site will be used to reimburse the Redeveloper for the eligible development costs (with interest) necessary for the Project. The estimated average annual tax increment revenues are calculated as follows:

a. Estimated Base Value:	\$ 31,589.00
b. Estimated Project Completion Value:	\$1,200,000.00
c. Tax Increment (b minus a):	\$1,168,411.00
d. Estimated Levy:	2.163%
e. Annual Projected Shift (rounded):	\$ 25,272.00
f. Total TIF Available (e multiplied by 15)	\$ 379,080.00

Note: The above figures are based on estimated values, project completion/phasing timelines, and levy rates. Actual values and rates may vary materially from the estimated amounts.

C. Public Infrastructure and Community Public Service Needs Impacts and Local Tax Impacts Arising from Project Approval.

No public infrastructure or community public service needs are anticipated.

D. Impacts on Employers and Employees of Firms Locating or Expanding Within the Boundaries of the Redevelopment Project Area.

Employment in the Project Area will increase. The Redeveloper intends to employee 8-10 FTE employees for the restaurant. This is an increase from 5-6 FTEs at the current location.

E. Impacts on other Employers and Employees within the City and immediate area located outside the Redevelopment Project Area.

None anticipated.

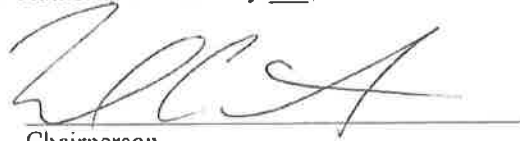
F. Impacts on Student Populations of School Districts within the City.

None anticipated.

G. Other Impacts.

Local contractors and consultants will perform the work.
Infill development

Adopted by the Scottsbluff Community Redevelopment Authority on February 16, 2022.


Chairperson

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Resolut.1

Council to consider and take action on a Resolution to approve the Redevelopment plan submitted by Javier and Martha Parra for the El Torito Restaurant Project.

Staff Contact: Zachary Glaubius, Planning Administrator

RESOLUTION NO. ____

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

Recitals:

a. Pursuant to the Community Development Law, NEB. REV. STAT. § 18-2101 *et seq.* (the “Act”), a redevelopment plan for the *El Torito Restaurant* project submitted by Javier and Martha Parra (the “Redevelopment Plan”) has been submitted to the Scottsbluff Community Redevelopment Authority (“CRA”). The Redevelopment Plan proposes to redevelop an area of the City which the City Council has declared to be blighted and substandard and in need of redevelopment. The Redevelopment Plan includes the use of tax increment financing.

b. The Redevelopment Plan has been reviewed by the Planning Commission, which found that the Redevelopment Plan conforms to the 2016 Scottsbluff Comprehensive Plan (the “Comprehensive Plan”). The Planning Commission recommended approval of the Redevelopment Plan to the CRA and City Council.

c. The Redevelopment Plan has been reviewed by the CRA, which found that the Redevelopment Plan conforms to the Comprehensive Plan, that the project as proposed in the Redevelopment Plan would not be economically feasible or occur in the project area without tax increment financing, and that the costs and benefits of the project, including costs and benefits to other affected political subdivisions, the economy of the community, and the demand for public and private services, having been analyzed by the CRA, are in the long term best interests of the community.

d. The CRA recommended approval of the Redevelopment Plan to the City Council.

e. On February 22, 2022, the City Council held a public hearing on the proposal to approve the Redevelopment Plan.

f. The City Council has reviewed and conducted a cost-benefit analysis of the Redevelopment Plan and makes the findings and recommendations as documented in writing in this Resolution.

Resolved:

1. The Redevelopment Plan is determined to be feasible and in conformity with the Comprehensive Plan and with the legislative declarations and determinations set forth in the Act.

2. The project as proposed in the Redevelopment Plan would not be economically feasible or occur in the project area without tax increment financing and the costs and benefits of the project, including costs and benefits to other affected political subdivisions, the economy of the community, and the demand for public and private services, having been analyzed by the City Council, are in the long-term best interests of the community impacted by the project.

3. The City Council approves the Redevelopment Plan.

4. In accordance with NEB. REV. STAT. § 18-2147, and as proposed in the Redevelopment Plan, the City Council provides that any ad valorem tax on the Project Site as set forth in the Redevelopment Plan, for the benefit of any public body be divided for a period of 15 years after the effective date as provided in § 18-2147, which effective date shall be determined in a Redevelopment Contract entered into between the Redeveloper and the CRA. Said tax shall be divided as follows:

(a) That proportion of the ad valorem tax which is produced by levy at the rate fixed each year by or for each public body upon the redevelopment project valuation (as defined in the Act) shall be paid into the funds of each such public body in the same proportion as all other taxes collected by or for the bodies;

(b) That proportion of the ad valorem tax on real property in the redevelopment project in excess of such amount, if any, shall be allocated to and, when collected, paid into a special fund of the CRA to be used solely to pay the principal of, the interest on, and any premiums due in connection with the bonds of, loans, notes or advances of money to, or indebtedness incurred by, whether funded, refunded, assumed, or otherwise, the CRA for financing or refinancing, in whole or in part, the project set forth in the Redevelopment Plan. When such bonds, loans, notes, advances of money, or indebtedness, including interest and premiums due have been paid, the CRA shall so notify the County Assessor and County Treasurer and all ad valorem taxes upon taxable real property in the redevelopment project shall be paid into the funds of the respective public bodies; and

(c) Any interest and penalties due for delinquent taxes shall be paid in the funds of each public body in the same proportion as are all other taxes collected by or for the public body.

5. The Mayor and Clerk are authorized and directed to execute such documents and take such further actions as are necessary to carry out the purposes and intent of this Resolution and the Redevelopment Plan.

6. This Resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on February 22, 2022

Mayor

ATTEST:

City Clerk (Seal)

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Resolut.2

Council to discuss and consider action on appointing the Mayor as Representative and Vice-Mayor as alternate to the Nebraska Municipal Power Pool Members' Council.

Staff Contact: Dustin Rief, City Manager

Appointment to NMPP Members' Council

NOW, THEREFORE, BE IT RESOLVED by the City Council

[Insert: City Council/Village Board of Trustees/Town Board of Trustees]

of the City of Scottsbluff, State of Nebraska,
that:

[Insert: City/Village/Town]

[Insert: Name of City/Village/Town]

[Insert: Name of State]

1. Such City be and hereby is a member of the Nebraska Municipal Power Pool. [Insert: City/Village/Town]

2. The City Council of the City of
[Insert: City Council/Village Board of Trustees/Town Board of Trustees] [Insert: City/Village/Town]

Scottsbluff, State of Nebraska, does hereby
appoint

[Insert: Name of City/Village/Town]

[Insert: Name of State]

The Mayor, as the representative* of the
City
[Insert: Name of person appointed to represent municipality] [Insert:
City/Village/Town]

of Scottsbluff, State of Nebraska, to the
Members' Council

[Insert: Name of City/Village/Town]

[Insert: Name of State]

of the Nebraska Municipal Power Pool.

3. The City Council of the City
[Insert: City Council/Village Board of Trustees/Town Board of Trustees] [Insert: City/Village/Town]

of Scottsbluff, State of Nebraska, does
hereby appoint

[Insert: Name of City/Village/Town]

[Insert: Name of State]

the Vice-Mayor as the alternate representative*
of the

[Insert: Name of person appointed to represent municipality]

City of Scottsbluff, State of Nebraska,
[Insert: City/Village/Town] [Insert: Name of City/Village/Town] [Insert: Name of State]

to the Members' Council of the Nebraska Municipal Power Pool.

**Pursuant to Article V of the Amended and Restated Bylaws of the Nebraska Municipal Power Pool, "Any person appointed as Representative or Alternate Representative shall be a resident of the area receiving services from the appointing Member."*

This is to certify that the appointments set out above were approved by the

City Council of the City
of

[Insert: City Council/Village Board of Trustees/Town Board of Trustees]

[Insert: City/Village/Town]

of Scottsbluff, State of Nebraska, at their meeting
on

[Insert: Name of City/Village/Town]

[Insert: Name of State]

February 22, 20 22.

[Insert: Month, Day]

[Insert: Year]

Clerk

(SEAL)

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Resolut.3

Council to consider the second reading of the Ordinance relating to the Franchise Ordinance granted to Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy to amend the franchise fee in paragraph 8 of Ordinance 3937.

Staff Contact: Dustin Rief, City Manager

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA RELATING TO THE FRANCHISE ORDINANCE GRANTED TO BLACK HILLS NEBRASKA GAS, LLC D/B/A BLACK HILLS ENERGY, A DELAWARE LIMITED LIABILITY COMPANY AND IN PARTICULAR AMENDING PARAGRAPH 8 OF ORDINANCE 3937 DEALING WITH A FRANCHISE FEE, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.

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

Section 1. Effective upon the passage and acceptance of this Ordinance, Section 8 of Ordinance Number 3937 shall be amended by deleting the language contained in Section 8 and replacing it with the following language:

“SECTION 8. Municipality may, during the term of this Franchise, in its discretion, in compliance with and as authorized by state law and upon a majority vote of a majority of the Members of the Municipality’s City Council then present, pass an ordinance imposing a franchise fee on Grantee’s customers located within Grantor’s corporate limits; provided, however, that the franchise fee shall not be effective, and Grantee shall not be obligated to collect and pay the same, unless and until: (1) it is satisfactory to Grantee with respect to its compatibility with Grantee’s billing system; (2) the form of assessment and collection of the franchise fee is based on a volumetric fee based upon Grantee’s delivery of energy within Grantor’s corporate limits; and (3) Grantor has imposed a franchise fee on all other parties supplying energy within Grantor’s corporate limits, calculated in the same manner as the franchise fee imposed on Grantee’s customers.”

Section 2. Paragraph 8 of Ordinance 3937 is now amended and all Ordinances and Sections in conflict with this Ordinance are hereby amended following the passage of this Ordinance.

Section 3. This Ordinance shall be in full force and effect from and after its final passage and publication shall be in pamphlet form.

PASSED and APPROVED on _____, 2022.

Mayor

Attest:

City Clerk (Seal)

Approved as to Form:

City Attorney

CERTIFICATE AS TO ORDINANCE

The undersigned hereby certifies she is the duly appointed, qualified and acting City Clerk of the City of Scottsbluff, Nebraska and the within and foregoing is a true and correct copy of Ordinance No. ____ passed by Mayor and City Council of the City of Scottsbluff, this ____ day of March, 2022.

Attest:

City Clerk (Seal)

CERTIFICATE OF PASSAGE

State of Nebraska)
)
County of Scotts Bluff)ss.
)
City of Scottsbluff)

I, Kimberley Wright, City Clerk of the City of Scottsbluff, Scotts Bluff County, Nebraska, hereby certify the attached Ordinance purporting to be Ordinance Number ____ of said City was passed by the Mayor and City Council of the City of Scottsbluff, Scotts Bluff County, Nebraska, pursuant to the rules and regulations prescribed by general law and by said City for the passage of Ordinances, it was duly approved by the Mayor of said City, passage and approval having been made on the ____ day of March, 2022 with respect to said Ordinance aforesaid which said Ordinance Number ____ has been published in pamphlet form by authority of the Mayor and Council of said City under direction of its duly constituted authorities pursuant to action by the Mayor and Council thereof with copies made available to the public on such date at the office of the City Clerk.

IN WITNESS WHEREOF, I have hereto affixed my hand and seal of the City of Scottsbluff, Scotts Bluff County, Nebraska ____ day of March A.D., 2022.

Kimberley Wright, City Clerk

SUBSCRIBED AND SWORN to before me this ____ day of March, 2022 by Kimberley Wright.

Notary Public

(seal)

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Resolut.4

Council to consider the second reading of the Ordinance establishing a franchise fee on all energy providers operating within the corporate limits of the City.

Staff Contact: Dustin Rief, City Manager

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA, ESTABLISHING A FRANCHISE FEE ON ALL ENERGY PROVIDERS OPERATING WITHIN THE CORPORATE LIMITS OF THE CITY, AMENDING THE MUNICIPAL CODE BY ADDING SECTION 11-4-11 SETTING FORTH THE ESTABLISHMENT OF A FRANCHISE FEE FOR ENERGY PROVIDERS, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.

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

Section 1. The City of Scottsbluff, Nebraska, (hereinafter referred to as the "Municipality") establishes a franchise fee on every natural gas company and every other person, firm or corporation, their successors and assigns, owning, operating, controlling, leasing or managing a natural gas plant or system and/or generating, manufacturing, selling, distributing or transporting natural gas (hereinafter referred to, collectively, as "Energy Providers," each, individually, an "Energy Provider"). Energy Providers shall collect from their customers located within the corporate limits of the Municipality as depicted on the Map (as defined below) and pay to the Municipality an amount equal to \$0.0300 per therm for natural gas delivered to customers by the Energy Providers within the present or future limits of the Municipality.

Section 2. The amount paid by Energy Providers shall be in lieu of, and Energy Providers shall be exempt from, all other fees, charges, taxes or assessments which the Municipality may impose for the privilege of doing business within the Municipality, including, without limitation, excise taxes, occupation taxes, licensing fees, or right-of-way permit fees, and in the event the Municipality imposes any such fee, charge, tax or assessment, the payment to be made by Energy Providers in accordance with this Ordinance shall be reduced in an amount equal to any such fee, charge, tax or assessment imposed upon the Energy Providers. Ad valorem property taxes imposed generally upon all real estate and personal property within the Municipality shall not be deemed to affect Energy Providers' obligations under this Ordinance.

Section 3. Energy Providers shall report and pay any amount payable under this Ordinance on a calendar basis. Such payment shall be made no more than thirty (30) days following the close of the period for which payment is due. Initial and final payments shall be prorated for the portions of the periods at the beginning and end of any franchise granted by the Municipality, to an Energy Provider.

Section 4. Energy Providers shall list the franchise fee collected from customers as a separate item on bills for utility service issued to their customers. If at any time the Public Service Commission or other authority having proper jurisdiction prohibits such recovery, Energy Providers will no longer be obligated to collect and pay the franchise fee until an alternate lawful franchise fee can be negotiated and implemented. In addition, with prior approval of the Municipality, Energy Providers may reduce the franchise fee payable for natural gas delivered to a specific customer when such reduction is required to attract or retain the business of that customer.

Section 5. Within ten (10) days of the date of this Ordinance, the Municipality shall provide the Energy Providers with a map of its corporate limits (the "Map"). The Map along with the Municipality's Geographic Information System ("GIS") mapping information shall be of sufficient detail to assist Energy Providers in determining whether their customers reside within the Municipality's corporate limits. The Map shall serve as the sole basis for determining Energy Provider's obligations hereunder to collect and pay the franchise fee from customers; provided, however, that if the Municipality's corporate limits are changed by annexation or otherwise, it shall be the Municipality's sole responsibility to (a) update the Map so that such changes are included therein, and (b) provide the updated Map to the Energy Providers. An Energy Provider's obligation to collect and pay the franchise fee from customers within an annexed area shall not commence until the later of: (a) sixty (60) days after such Energy Provider's receipt from the Municipality of an updated Map including such annexed area, or (b) such time after such Energy Provider's receipt

from the Municipality of an updated Map including such annexed area as is reasonably necessary for such Energy Provider to identify the customers in the annexed area obligated to pay the franchise fee.

Section 6. The City shall provide copies of Annexation Ordinances to Energy Providers on a timely basis to ensure appropriate franchise fee collection from customers within the corporate limits of the Municipality as set forth in Section 4. above.

Section 7. To the extent permitted by the laws of Nebraska, the Municipality shall indemnify Energy Providers from claims of any nature, including attorney fees, arising out of or related to the imposition and collection of the franchise fee. In addition, Energy Providers shall not be liable for paying franchise fees from or to any customer originally or subsequently identified, or incorrectly identified, by the Municipality or by Energy Providers, as being subject to the franchise fee or being subject to a different level of franchise fees or being exempt from the imposition of franchise fees.

Section 8. The Municipality shall have access to and the right to examine, during normal business hours, Energy Provider's books, receipts, files, records and documents as is reasonably necessary to verify the accuracy of payments due hereunder; provided, that the Municipality shall not exercise such right more than twice per calendar year. If it is determined that a mistake was made in the payment of any franchise fee required hereunder, such mistake shall be corrected promptly upon discovery such that any under-payment by an Energy Provider shall be paid within thirty (30) days of recalculation of the amount due, and any over-payment by an Energy Provider shall be deducted from the next payment of such franchise fee due by such Energy Provider to the Municipality; provided, that neither party shall have the obligation to correct a mistake that is discovered more than one (1) year after the occurrence thereof.

Section 9. The Scottsbluff Municipal Code is now amended and a new Section 11-4-11 is adopted to read as follows:

"11-4-11. Franchise Fee on Energy Providers.

The City, may by Ordinance impose a Franchise Fee on all Energy Providers operating within the City. The Ordinance may be updated periodically and can be amended or revised without amending this Section."

Section 10. The previously existing Ordinance 3937 is amended to comply with this Ordinance. The Scottsbluff Municipal Code is now amended to add a new Section and all other Ordinances and parts of Ordinances in conflict herewith are repealed. Provided, however this Ordinance shall not be construed to affect any rights, liabilities, duties or causes of action, either criminal or civil, existing or actions pending at the time when this Ordinance becomes effective.

Section 11. This Ordinance shall become effective upon its passage, approval as provided by law, and publication shall be in pamphlet form.

PASSED and APPROVED on _____, 2022.

Mayor

Attest:

City Clerk (Seal)

Approved as to Form:

City Attorney

ACCEPTANCE OF ORDINANCE NOS. _____
AND _____ OF THE CITY OF SCOTTSBLUFF, NEBRASKA

Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy, A Delaware limited liability company, (“Grantee”) for itself, its lessees, and successors accepts the terms of Ordinance No. _____ and Ordinance No. _____ passed by the City Council of the City of Scottsbluff on March ____, 2022 and entitled an Ordinance Amending Prior Ordinance No. 3937 and an Ordinance Establishing a Franchise Fee on Energy Providers, and all rights and obligations of Grantee described therein.

Black Hills Nebraska Gas, LLC
d/b/a Black Hills Energy, A Delaware limited liability company,

By: _____

 Written Name
 Title

Dated: _____

State of _____)
County of _____)ss.

The foregoing document was acknowledged before me on _____, 2022 by _____ the _____ of Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy, A Delaware limited liability company for on behalf of the LLC.

SUBSCRIBED AND SWORN to before me this ____ day of March, 2022 by _____.

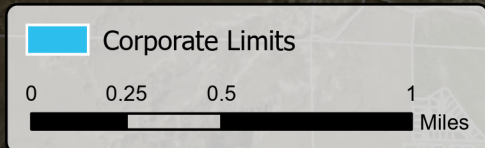
Notary Public

(seal)

ACKNOWLEDGEMENT

The City Clerk of the City of Scottsbluff, Nebraska acknowledges receipt of the foregoing Acceptance on _____, 2022.

Kimberley Wright, City Clerk



Taylor Stephens
City of Scottsbluff GIS
Created on January 31st, 2022
Coordinate System:
NAD 1983 State Plane Nebraska FIPS 2600 Feet
Lambert Conformal Conic

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

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Reports1

Council to discuss and consider action on the License Agreement with Kersch, LLC at 1721 Broadway and authorize the Mayor to sign the Agreement.

Staff Contact: Zachary Glaubius, Planning Administrator

LICENSE AGREEMENT

This License Agreement ("Agreement") is made by and between the City of Scottsbluff, Nebraska, a Municipal Corporation, hereinafter referred to as "Licensor", and Kersch, hereinafter referred to as "Licensee".

1. Purpose. The purpose of this Agreement is to set forth the terms and conditions under which the Licensee may construct, maintain, repair, and utilize the following described improvement which will infringe upon real estate owned by the Licensor:

To install a sidewalk café enclosed with a three foot tall wrought iron railing system. Licensee must maintain five feet of access for pedestrian walkway from any obstruction, such as posts, tree grades, or flange plates. An 8' vertical clearance above the walkway must be maintained. This Agreement shall pertain to only the area in front of the property at 1721 Broadway.

2. Description of Real Estate. The Licensee owns the following described real estate adjacent to Licensor's real estate to which this Agreement shall apply:

Lots 17 & 18 Block 2 Original Town Addition with the street address of 1721 Broadway, Scottsbluff, NE.

3. Duties and Risks. It is understood and agreed that the Licensee may construct, maintain, repair, and utilize the above described improvement at the Licensee's sole risk. The Licensee hereby waives any claim for damages against the Licensor, its officers, employees, agents, and independent contractors, for any damage or injury that might result to said improvement. If the Licensor, in its sole discretion, determines that any part or all of the improvement must be removed or is damaged by the Licensor, its employees, agents or independent contractors working for Licensor during the course of their employment or duties with the Licensor, Licensee agrees to assume and pay all costs

relating to the replacement or repair of the improvement. The Licensee indemnifies and holds the City harmless from and against all claims arising out of the use or occupancy allowed under this Agreement.

4. Existing Utilities. The Licensee is responsible for locating and coordinating original construction and future maintenance work on the described improvement. No excavation work will be permitted in the area of underground utility facilities until all such facilities have been located and identified to the satisfaction of all parties. The excavation must be done with care in order to avoid any possibility of damage to the utility facility. The Licensee shall be responsible for any and all damage.

5. Restoration of Property. If the construction or maintenance of the improvement identified in paragraph 1 above requires the excavation of earth, removal of hard surfacing, grass, vegetation, landscaping, or any other disruption of the service of the public right-of-way or neighboring property, the Licensee shall restore the surface of the area to the same condition as it existed immediately prior to the Licensee's work in the area.

6. Effective. This License Agreement shall take effect on the date it is executed by the Mayor of the City of Scottsbluff as dated below. It shall continue for an indefinite term or until such time as it is terminated as provided hereinafter.

7. Termination. This Agreement shall terminate upon one or more of the following occurrences:

- (a) The service of written notice of intention to terminate by Licensee and the removal of any improvements infringing upon the City's lands or right-of-way.
- (b) The Licensee's application for a permit to occupy right-of-way, has expired.
- (c) The Licensee's construction or installation of any structure and improvement of any nature upon the real estate owned by the Licensor except that described in paragraph 1 above, or the Licensee's failure to apply for and obtain a permit to alter or make improvement to its property.
- (d) The City may revoke this Agreement at any time.
- (e) Upon the termination of this Agreement, the Licensee shall be required, and hereby agrees, to remove any improvements or fixtures from the Licensor's real estate at its own expense and without cost to the Licensor. Said removal shall occur no later than thirty (30) days after receipt of the notice of intention to terminate or of any occurrences set forth in this paragraph. Should the Licensee fail to do so, the Licensor may remove or cause the removal of any improvements or fixtures from the Licensor's real estate and the Licensee agrees to reimburse the Licensor for all of its costs.

8. Assigns. This Agreement shall be binding upon the parties hereto, their successors and assigns.

9. Entire Agreement. This Agreement constitutes the entire agreement between the parties notwithstanding any oral or written agreements to the contrary. This License Agreement shall be amended only in writing and executed by all parties.

10. Law. This Agreement shall be construed in accordance with the laws of the State of Nebraska and the City of Scottsbluff, Nebraska.

Dated: _____

CITY OF SCOTTSBLUFF, a
Municipal Corporation, Licensor,

By _____
Mayor

Attest:

City Clerk

Licensee

State of Nebraska, Scotts Bluff County:

This License Agreement was acknowledged before me on _____, 2022,
by Jeanne McKerrigan, Mayor of the City of Scottsbluff, Nebraska, Licensor.

Notary Public

State of Nebraska, Scotts Bluff County:

This License Agreement was acknowledged before me on _____, 2022, by
_____, Licensee.

Notary Public

Application for Permit to Obstruct Sidewalk Public Right-Of-Way—City of Scottsbluff, Nebraska

1. Today's Date: 2/3/22 2. Address of Proposed Work: 1721 Broadway
 3. Property Owner's Name: Kersch (Kerri Schaff) Phone #: 641-8068

4. This application is for permit to Obstruct Sidewalk R-O-W. . . (Check all that apply)

☐ Sidewalk Display—including planters & park benches

- ✓ Displays must allow a clear sidewalk with not less than five (5) feet for pedestrians between the sidewalk display and other impediment near the curb side of the sidewalk.
- ✓ Displays, whether in one or more parts, shall be limited to a total length of not greater than ten (10) feet and a total square footage of not greater than thirty (30) square feet, for any single store front. No part of any display may exceed a total height of 48 inches.

☐ Sandwich Board Sign

- ✓ Must be located within the 3 foot width of sidewalk immediately adjacent to the store front of which the sign advertises and must allow a clear sidewalk width of not less than 5 feet for pedestrians between the Sandwich board sign and any other impediment near the curb side of the sidewalk.

☒ Sidewalk Café

- ✓ Must allow a clear sidewalk width of not less than 5 feet for pedestrians between the perimeter of the sidewalk café area and any other impediment near the curb side of the sidewalk. Proof of liability insurance with the Department in an amount of not less than one million per person per occurrence.

5. Draw proposed layout: *Five feet of clear sidewalk space must be obtained for pedestrians to pass through.*

See Attached

Fire: _____ Police: _____ Water/Sewer: _____ Street: _____

6. I, the undersigned, hereby certify that I am familiar with all laws governing the above outlined construction work and will comply with these laws, and that the statements herein contained are true and correct to the best of my knowledge and belief.

By: Kerri Schaff
 Authorized Employee

Note: You have NOT received your permit.
 Do NO Work until it is issued.

By: _____

Authorized Employee

City of Scottsbluff

APPROVED DISAPPROVED

Fee - \$50.00 yearly

Fire Limits: Primary Secondary None

M-1 M-1(s) M-2 A F

O-P PBC C-1 C-2 C-3

Zone: R1 R1a R2 R3 R4 R5

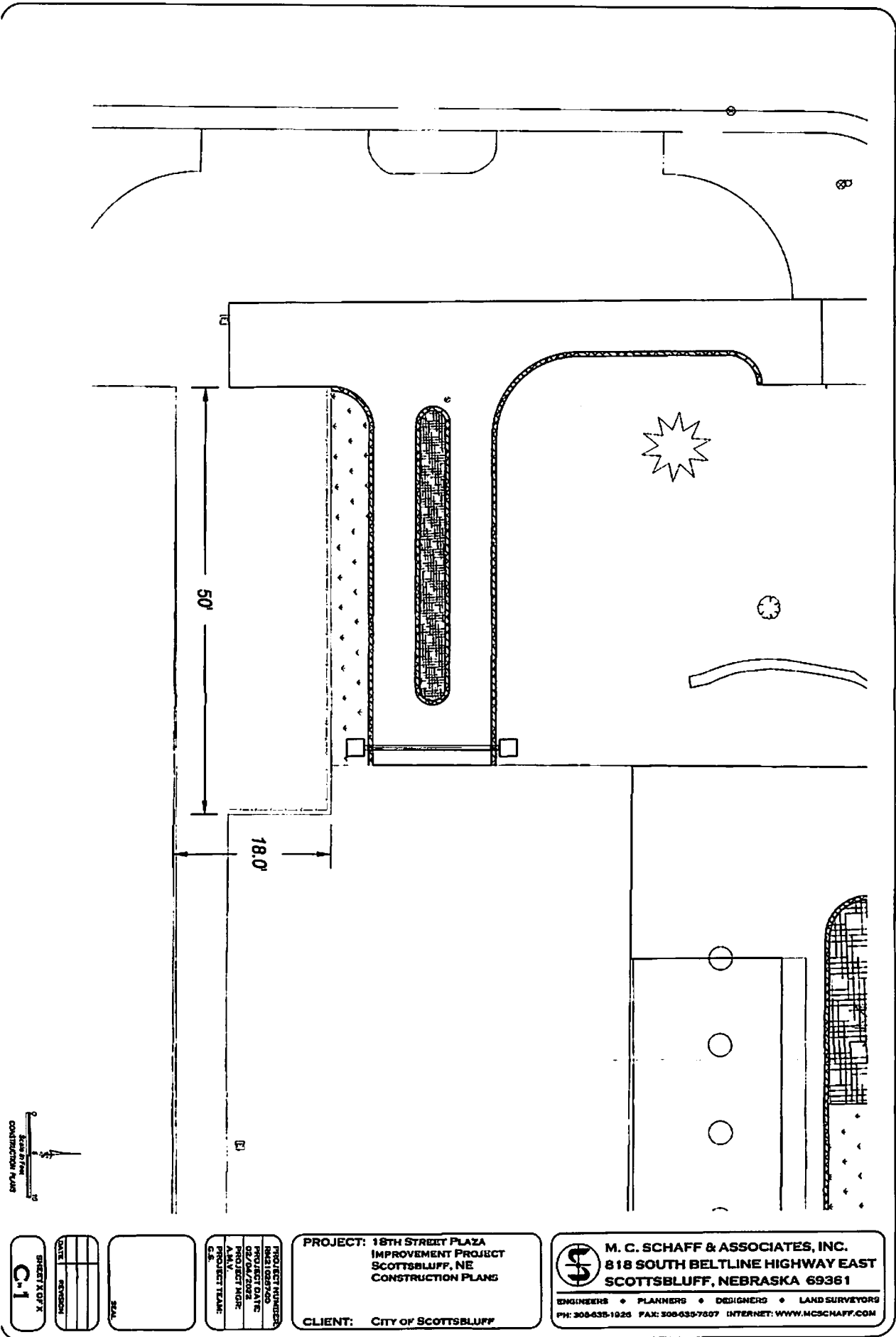
Addition Original Town

Lot 17418 Block 2

Address 1721 Broadway

Date Issued _____

Permit Number 22-0380



City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Reports2

Council to discuss and consider action on approving a revision to the lease with Inventive Wireless, LLC d/b/a Vistabeam for their wireless antenna system on the Cemetery Water Tower.

Staff Contact: Mark Bohl, Public Works Director

Agenda Statement

Item No.

For Meeting of: February 22, 2022

AGENDA TITLE: Council to consider approving a revision to the Lease with Inventive Wireless LLC, dba Vistabeam for their wireless antenna system on the Cemetery Water Tower.

SUBMITTED BY DEPARTMENT/ORGANIZATION: Public Works

PRESENTATION BY: Dustin Rief, City Manager

SUMMARY EXPLANATION: Vistabeam has an existing Lease with the city where they pay \$150 a month for space on the Cemetery Water Tower. They have recently acquired Action Communications who also leases space for \$150 a month on the Cemetery Water Tower.

The revised Lease with Vistabeam combines the equipment and leased space for \$300 a month and includes an exhibit of where the equipment is located.

BOARD/COMMISSION/STAFF RECOMMENDATION: Staff recommends that Council approve the revised Lease for a 5 year term.

Does this item require the expenditure of funds?

☐ yes ☒ no

Are funds budgeted?

☐ yes ☐ no

If no, comments:

Estimated Amount

Amount Budgeted

Department

Account Description

Approval of funds available

City Finance Director

EXHIBITS

Resolution ☐

Ordinance ☐

Contract ☐

Minutes ☐

Plan/Map ☐

Other (specify) Lease Agreement

NOTIFICATION LIST: Yes ☐ No ☐ Further Instructions ☐

Please list names and addresses required for notification.

APPROVAL FOR SUBMITTAL:

City Manager

Rev: 12/14/ City Clerk

LEASE

This Lease is made _____, 2022, between the City of Scottsbluff, Nebraska, a Municipal Corporation ("City") and Inventive Wireless of Nebraska, L.L.C. d/b/a Vistabeam, a Nebraska limited liability company ("Vistabeam").

1. Description.

City owns the following described real estate upon which is located a water tower ("tower site"):

513 E 42nd Street, Scottsbluff, Nebraska, in Section Twelve (12), Township 22 North, Range 55 West of the 6th P.M., Scotts Bluff County, Nebraska

Vistabeam desires to mount various small aperture directional and non-directional antenna arrays and wireless internet transmission equipment which are used in the furtherance of its business operations as a distributor of wireless internet service ("Transmission Equipment") on the City's water tower. A schematic of the Transmission Equipment is set forth on Exhibit "A", attached hereto and incorporated by this reference. The City agrees to lease space on its water tower at the tower site to Vistabeam for the purpose of maintaining and operating the Transmission Equipment.

2. Term and Rent.

The term of this Lease shall be for five (5) years from the date of this Lease, unless terminated earlier by either party. Either party has the right to terminate this Lease upon giving sixty (60) days written notice to the other party, at which time provision 5.e. will apply. Vistabeam agrees to pay rent in the amount of \$300.00 per month, payable in advance, for each month of the term of this Lease.

3. Access.

Vistabeam, upon notice during normal business hours of the City, shall have a right of reasonable access at all reasonable times to the tower site for construction, maintenance and repair of the Transmission Equipment. Provided, its activities will not interfere with the City's use and maintenance of the water tower or tower site.

4. Use.

Vistabeam agrees to use the tower site for the purposes intended by this Lease. Currently, the City is required by the Federal Aviation Administration to have an obstruction marking signal on the water tower at the tower site. Vistabeam represents that the addition of its Transmission Equipment to the water tower on the tower site adds no more than 10 feet to the existing height of the water tower, and no obstruction marking signal will be required for Vistabeam's Transmission Equipment. If for any reason, any obstruction making signal is later required which would not have been necessary but for Vistabeam's Transmission Equipment,

Vistabeam agrees to pay the cost of the signal and it's installation.

5. Vistabeam's Representations.

Vistabeam warrants and represents that the installation, use and maintenance of its Transmission Equipment will not interfere with the City's use of the water tower and any other equipment thereon. Vistabeam's use shall not be exclusive and the City shall have the right to lease space on the water tower at the tower site to anyone else as long as the additional lease(s) do not interfere with each other uses. Vistabeam also warrants and represents that:

- a. It will be responsible for and shall indemnify and hold harmless the City for any damage caused to City by Vistabeam's use of the water tower. In addition, it will be responsible for and pay the costs required to move or temporarily relocate the Transmission Equipment in the event the City determines to conduct maintenance or repainting the water tower. In such an event, the City agrees to give Vistabeam written notice of the maintenance activity at least thirty (30) days prior to it beginning.
- b. It will carry liability insurance for property damage in the amount of \$1,000,000.00 and bodily injury in the amount of \$1,000,000.00. Proof of such insurance shall be furnished to the City by Vistabeam giving the City a certificate of insurance for the then current policy period.
- c. It will keep its Transmission Equipment and improvements in good repair.
- d. Its use of the water tower and operation of its Transmission Equipment will not be in violation of any law or regulation, nor will its use disrupt or interfere with any of the City's communication activities or the City's other activities, whether or not located at the tower site.
- e. Upon the termination of this Lease for any reason, Vistabeam will, within 30 days, remove its Transmission Equipment and improvements, and leave the water tower and tower site in as good a condition as when entered, subject to reasonable wear and tear and for damage due to causes beyond Vistabeam's control, if the Transmission Equipment and improvements are not removed within 30 days, then it shall, at the option of the City, be considered abandoned and become City property.
- f. It will not assign this Lease without City's prior written consent.
- g. Vistabeam shall be responsible for the cost of installing and maintaining all power lines and equipment necessary for its use.

6. City's Obligations and Conduct.

City agrees that it will not intentionally cause any damage or interference with

Vistabeam's Transmission Equipment or its operation. The City makes no representations to the suitability of the location of the water tower or tower site for the use intended by Vistabeam.

7. Default.

It shall be deemed a default by Vistabeam if there is a violation of any provision of this Lease where the violation continues for thirty (30) days from the date of written notification by City, delivered in person to Vistabeam, or by mail, to Vistabeam, at 1225 Sage Street, Gering, Nebraska 69341. Upon declaration of a default, City shall have all legal remedies available to it to include the right to render Vistabeam's Transmission Equipment inoperable and to remove all its equipment from the tower site.

8. Entire Agreement, Amendment and Binding Effect.

This Agreement shall constitute the entire agreement of the parties. It shall not be amended and no provisions shall be considered as waived unless in writing signed by all parties. It shall be binding upon the heirs, personal representatives, successors and assigns of the parties.

CITY OF SCOTTSBLUFF, NEBRASKA,
A Municipal Corporation,

By _____
Mayor

ATTEST:

City Clerk
(Seal)

INVENTIVE WIRELESS OF NEBRASKA, L.L.C., D/B/A VISTABEAM,
A Nebraska limited liability company

By 
Matthew Larsen, Authorized Member

ort 

**Scottsbluff Soccer or Cemetery
Water Tank**

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Reports3

Council to discuss and consider action on the Professional Service Agreement between Panhandle Area Development District (PADD) and the City of Scottsbluff for Housing Management for the Owner Occupied Rehabilitation Grant and authorize the Mayor to sign the Agreement.

Staff Contact: Dustin Rief, City Manager

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT, made and entered into by and between the City of Scottsbluff, Nebraska (hereinafter referred to as the Village) and Panhandle Area Development District (hereinafter referred to as PADD).

WITNESSES THAT:

WHEREAS, the City and PADD are desirous of entering into a contract to formalize their relationship; and

WHEREAS, pursuant to Title I of the Housing and Community Development Act of 1974, as amended through 1981 and 24 CFR 570, the State of Nebraska Department of Economic Development (DED) is authorized by the Federal Department of Housing and Urban Development (HUD) to provide Community Development Block Grant(CDBG) funds to units of local government selected to undertake and carry out certain programs and projects under the Nebraska State Community Development Block Grant Program in compliance with all applicable local, state and federal laws, regulations and policies; and

WHEREAS, the City, as part of its 2020 CDBG grant agreement with DED, under contract number # **20HO31033** awarded CDBG funds for the purposes set forth herein; and

WHEREAS, the Scope of Services included in this contract is authorized as part of the Village's approved CDBG program; and

WHEREAS, it would be beneficial to the City to utilize PADD as an independent entity to accomplish the Scope of Work set forth herein and such endeavor would tend to best accomplish the objectives of the local CDBG program.

NOW, THEREFORE, the parties hereto do mutually agree as follows:

1. Services to be Provided by the Parties

- a. The PADD shall complete in a satisfactory and proper manner as determined by the City the work activities and services described in the Scope of Services, (Attachment #1a to this Agreement).
- b. The City will provide such assistance and guidance as may be required to support the objectives set forth in the Scopes of Services, and will provide compensation for services as set forth in Section 3 below.

2. Time of Performance

The effective date of this Agreement shall be the date the parties sign and complete execution of the Agreement. The termination date of the Agreement shall be 17th of November 2022 and shall be completed in such sequences to assure the expeditious completion of this Agreement.

3. Consideration

The City of Scottsbluff shall reimburse PADD for all allowable expenses agreed upon by the parties to complete the Scope of Work for Housing Management. In no event shall the total amount reimbursed by the City not to exceed the sum of **\$50,000.00 (Fifty Thousand Dollars and zero cents.)** Reimbursement under this Agreement shall be based on billings that are supported by appropriate documentation of costs actually incurred. It is expressly

understood that claims for reimbursement shall not be submitted in excess of actual immediate cash requirements necessary to carry out the purposes of this Agreement.

It is also understood that this Agreement is funded in whole or in part with funds through the State of Nebraska Community Development Block Grant Program as administered by the Department and is subject to those regulations and restriction normally associated with federally funded programs and any other requirements that the State may prescribe.

4. Records

The PADD agrees to maintain such records and follow such procedures as may be required under 24 CFR 85.42(b)(c) and any such procedures that the City or DED may prescribe.

In general, such records will include information pertaining to the Agreement, obligations and unobligated balances, assets and liabilities, outlays, equal opportunity, labor standards (as appropriate), and performance.

All such records and all other records pertinent to this Agreement and work undertaken under this Agreement shall be retained by PADD for a period of **ten (10)** years after the final audit of the City's CDBG project, unless a longer period is required to resolve audit findings or litigation. In such cases, the City shall request a longer period of record retention.

The Village, DED and duly authorized officials of the state and federal government shall have full access and the right to examine any pertinent documents, papers, records and books of the PADD involving transactions to this local program and Agreement.

5. Relationship

The relationship of PADD to the City shall be that of an independent Consultant rendering professional services. PADD shall have no authority to execute contracts or to make commitments on behalf of the City and nothing contained herein shall be deemed to create the relationship of employer and employee or principal and agent between the City and PADD.

6. Suspension, Termination and Close Out

If PADD fails to comply with the terms and conditions of this Agreement, the City may pursue such remedies as are legally available including, but not limited to the suspension or termination of this Agreement in the manner specified herein:

- a. **Suspension:** If PADD fails to comply with the terms and conditions of this Agreement, or whenever PADD is unable to substantiate full compliance with the provisions of this Agreement, the City may suspend the Agreement pending corrective actions or investigation, effective not less than 7 days following written notification to PADD or its authorized representative. The suspension will remain in full force and effect until PADD has taken corrective action to the satisfaction of the City and is able to substantiate its full compliance with the terms and conditions of this Agreement. No obligations incurred by PADD or its authorized representatives during the period of suspension will be allowable under the Agreement except:
 - (1) Reasonable, proper and other wise allowable costs with PADD could not avoid during the period of suspension.
 - (2) If upon investigation, PADD is able to substantiate complete compliance with the terms and conditions of the Agreement, otherwise allowable costs incurred during the period of suspension will be allowed.
 - (3) In the event all of any of the portion of the work prepared or partially prepared by PADD be suspended, abandoned, or otherwise terminated by

the City, the City shall pay PADD for work performed to satisfaction of the City in accordance with the percentage of work completed.

- b. **Termination for Cause:** The City may terminate its Agreement with PADD if PADD fails to comply with the terms and conditions of this Agreement and any of the following conditions exist.
- (1) The lack of compliance with the provisions of this Agreement are of such scope and nature that the City deems the continuation of the Agreement to substantially detrimental to the interests of the City.
 - (2) PADD has failed to take satisfactory action as directed by the City or its authorized representative within the time specified by the same:
 - (3) PADD has failed within the time specified by the City or its authorized representative to satisfactorily substantiate its compliance with the terms and conditions of this Agreement; then, the City may terminate this Agreement in whole or in part, and thereupon shall notify PADD of the termination, the reasons therefore, and the effective date provided such effective date shall not be prior to notification of PADD. After this effective date, no charges incurred under any terminated portion are allowable.
- c. **Termination for Other Grounds:** This Agreement may also be terminated in whole or in part:
- (1) By the City, with the consent of PADD, or by PADD with the consent of the City, in which case the two parties shall devise by mutual agreement. The conditions of termination including the effective date and in case of termination in part, that portion to be terminated.
 - (2) If the funds allocated by the City via this Agreement are from anticipated sources of revenue, and if the anticipated sources do not become available for use in purchasing said services.
 - (3) In the event the City fails to pay PADD promptly or within 60 days after invoices are rendered, the City agrees PADD shall have the right to consider said default a breach of this agreement and the duties of the PADD under this Agreement terminated. In such an event, the City shall then promptly pay PADD for all services performed and all allowable expenses incurred.
 - (4) The City may terminate this Agreement at any given time giving at least 30 days notice in writing to PADD. If the Agreement is terminated for convenience of the City as provided herein, PADD will be paid for time and provided and expenses incurred up to the termination date.

7. Changes, Amendments, Modifications

The City may, from time to time, require changes or modifications in the scope of services to be performed hereunder. Such changes, including any increases or decreases in the amount of compensation therefore, which are mutually agreed upon by the City and PADD shall be incorporated in written amendments to this Agreement.

8. Personnel

PADD represents that it has, or will secure at its own expense, all qualified personnel required in performing the services under this Agreement. Such personnel shall not be employees, or have any contractual relationship with the City.

All services required hereunder will be performed by PADD or under its supervision and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under State or local law to perform such services.

None of the work or services covered by this Agreement shall be subcontracted without prior written approval of the City. Any work or services subcontracted hereunder shall be

specified by written contract or agreement and shall be subject to each provision of this Agreement.

9. Assignability

PADD shall not assign any interest on this Agreement, and shall not transfer any interest on this Agreement (whether by assignment or notation), without prior written consent of the City thereto: provided, however, that claims for money by PADD from the City under this Agreement may be assigned to a bank, trust company, or other financial institutions without such approval. Written notice of any such assignment or transfer shall be furnished promptly to the City.

10. Reports and Information

PADD, at such times and in such forms as the City may require, shall furnish the City such periodic reports as it may request pertaining to the work or services undertaken pursuant to this Agreement, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this Agreement.

11. Findings Confidential

All of the reports, information, data, etc. prepared or assembled by PADD under this Agreement is confidential and the PADD agrees that they shall not be made available to any individual or organization without prior written approval of the City.

12. Copyright

No reports, maps, or other documents produced in whole or in part under this Agreement shall be subject of an application for copyright by or on behalf of PADD.

13. Compliance With Local Laws

PADD shall comply with all applicable laws, ordinances and codes of the state and local governments and the PADD shall save the City harmless with respect to any damages arising from any tort done in performing any of the work embraced by this Agreement.

14. Title VI of the Civil Rights Act of 1964

Under Title VI of the Civil Rights Act of 1964, no person shall, on the grounds of race, color or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

15. Section 109 of the Housing and Community Development Act of 1974

No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under this title.

16. Section 3 Compliance in the Provision of Training, Employment and Business Opportunities

a. The work to be performed under this Agreement is on a project assisted under a program providing direct federal financial assistance from the Department of Housing and Urban

Development and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, (12 U.S.C. 1701 u). Section 3 requires that to the greatest extent feasible, opportunities for training and employment be given lower income residents of the project area, and contracts for work in connection with the project be awarded to business concerns which are located in, or owned in substantial part by persons residing in the area of this project.

- b. The parties to this Agreement will comply with the provisions of said Section 3. The parties to this contract certify and agree that they are under no contractual or other disability which would prevent them from complying with these provisions.
- c. PADD will send to each labor organization or representative or workers with which they have a collective bargaining agreement or other contract or understanding, if any, a notice advertising the said labor organization or worker's representative of his/her commitments under this Section 3 clause and shall post copies of the notice in conspicuous places available to employees and applicants for employment or training.
- d. PADD will include this Section 3 clause in every subcontract for work in connection with the project and will, at the direction of the applicant for, or receipt of federal financial assistance, take appropriate action pursuant to the subcontract upon finding that the subcontractor is in violation of regulations issued by the Secretary of Housing and Urban Development, 24 CFR Part 135. PADD will not subcontract with any subcontractor where it has notice or knowledge that the latter has been found in violation of regulations under 24 CFR Part 135 and will not let any subcontract unless the subcontractor has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.
- e. Compliance with the provisions of Section 3, the regulations set forth in 24 CFR Part 135, and all applicable rules and orders of the Department issued hereunder prior to the execution of the Agreement, shall be a condition of the federal financial assistance provided to the project binding upon the applicant or recipient for such assistance, its successors and assigns. Failure to fulfill these requirements shall subject the applicant or recipient, its consultants and subcontractors, its successors and assigns to those sanctions specified by the grant or loan agreement or contract through which federal assistance is provided, and to such sanctions as are specified by 23 CFR 135.

17. Age Discrimination Act of 1975, As Amended (42 U.S.C. 6101, et.seq.)

No person will be excluded from participation, denied program benefits or subjected to discrimination on the basis of age under any program or activity receiving federal funding assistance.

18. Section 504 of the Rehabilitation Act of 1973, As Amended (29 U.S.C. 794)

No otherwise qualified individual will, solely by reason of his or her handicap, be excluded from participation (including employment), denied program benefits or subjected to discrimination under any program or activity receiving federal assistance funds.

19. Executive Order 11246, As Amended

This Order applies to all federally assisted construction contracts and subcontracts. PADD will not discriminate against any employee or applicant for employment because of race, color, religion, sex or national origin. PADD and subcontractors, if any, will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex or national origin.

20. Conflict of Interest (24 CFR85.36(b)(3))

No officer, employee or agent of PADD who will participate in the selection, the award, or the administration of this grant may obtain a personal or financial interest or benefit from the activity or have an interest in any contract, subcontract or agreement with respect thereto, or the proceeds thereunder either for themselves or those with whom they have family or business ties, during their tenure or for one year thereafter. Upon written request, exceptions may be granted on a case by case basis when it is determined that such an exception will serve to further the purposes of the Act and the effective and efficient administration of the recipient's program or project. These exceptions are granted by DED.

21. Audits and Inspections

The City, DED, the State Auditor and HUD or their delegates shall have the right to review and monitor the financial and other components of the work and services provided and undertaken as part of the CDBG project and this Agreement, by whatever legal and reasonable means are deemed expedient by the Village, DED, the State Auditor and HUD.

22. Hold Harmless

PADD agrees to indemnify and hold harmless the City, its appointed and elective officers and employees, from and against all loss and expense, including attorney's fees and costs by reason of any and all claims and demands upon the City, its elected or appointed officers and employees from damages sustained by any person or persons, arising out of or in consequence of PADD's and its agents' negligent performance of work associated with this Agreement. PADD shall not be liable for property and bodily injury as may result from the negligence of any construction contractor or construction subcontractor.

23. Governing Law

This Agreement will be governed by the laws of the State of Nebraska, without regard to that body of law controlling conflicts of the law. Any legal proceeding arising out of, or relating to this Agreement shall be instituted in any court of general jurisdiction in the State of Nebraska.

24. Other Requirements

PADD agrees to comply with all requirements as set forth in the Grant Contract between the City and the State of Nebraska, Department of Economic Development, for CDBG Contract # **20HO31041**. This Agreement contains all terms and conditions agreed to by the City and PADD.

The attachments to this Agreement are identified as follows:

WITNESS WHEREOF, the City and PADD have executed this agreement as of the date and year last written below:

This agreement dated the _____ day of _____, 202_____.

Jeanne McKerrigan, Mayor
City of Scottsbluff, Nebraska

Jeni Mattern, President
Panhandle Area Development District

Attest: Kimberley Wright, City Clerk
City of Scottsbluff, Nebraska

Bryan Venable, Executive Director
Panhandle Area Development District

Attachment #1A

Scope of Services and Fees*

Housing Management

Task 1—Verify Applicant Eligibility

Task 2—Complete Home walk throughs to develop scope of work and determine preliminary feasibility.

Task 3—Schedule lead testing as required.

Task 4—Verification that all project contractors and/or subcontractors are registered and active in the System for Award Management (SAM) prior to award

Task 5—Site visits to ensure all minimum HUD rehab standards are being met.

Task 6---Verification of contractor eligibility as being FIRM registered with the EPA, and a registered contractor in the State of Nebraska.

Task 7—Assist homeowners with bid Reviews

Task 8—Present eligible project to the City for City approval prior to award.

Task 9—Pre-Construction Conference and Related Compliance items.

**Hourly Rate for PADD members is charged at \$70 per hour*

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Reports4

Council to authorize the Mayor to sign the letter of Sole Source Procurement for the lead testing contractor for the Owner Occupied Rehabilitation Grant.

Staff Contact: Dustin Rief, City Manager



308-632-4136
2525 Circle Drive
Scottsbluff, NE 69361

February 9, 2022

Nebraska Department of Economic Development
301 Centennial Mall South
P. O. Box 94666
Lincoln, NE 68509

Attn: Kristi McClung and Steve Charleston

The City of Scottsbluff would like to request the NDED allow the city to contract with the only lead-based paint testing contractor to submit a bid for the Owner-Occupied Rehabilitation Grant #20HO31041.

The city advertised in the Star-Herald newspaper and also mailed the bid information to a contractor in Plainview, Nebraska. After the advertising and correspondence, only one bid was received. The City of Scottsbluff would like to move the process forward by accepting the bid received and not go through another procurement process, delaying the progression.

Allowing the sole-source procurement for the lead testing contractor will allow the city and Panhandle Area Development District to begin assisting homeowners in the much-needed rehabilitation of their homes.

Please feel free to contact Bryan Venable, Executive Director of the Panhandle Area Development District at (308) 436-6584 with any questions.

Attached is a copy of the RFP and proof of publication in the Star-Herald as well as a copy of the bid package received from Panhandle Public Health District for your review.

Sincerely,

Jeanne McKerrigan
Mayor

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Reports5

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

Staff Contact: Zachary Glaubius, Planning Administrator

Agenda Statement

Item No.

For Meeting of: 2-22-2022

AGENDA TITLE: Council to discuss and consider action on City of Scottsbluff Façade Improvement Grants

SUBMITTED BY DEPARTMENT/ORGANIZATION: Department of Development Services

PRESENTATION BY: Zachary Glaubius, Planning Administrator

SUMMARY EXPLANATION: Seeking Approval of 6 Façade Improvement Grants

Gary Schaub Testimonial Trust - \$7,845.93 – 1125 ½ 3rd Avenue – painting, awning replacement, window replacement, and installation of sidewalks, gutters, and exterior lighting.

Maren Chaloupka - \$7,302.99 – 1906 Broadway – removal of awning, window and door replacement, and install glass block

Kersch - \$7,845.93 – 1721 Broadway – install concrete patio with fencing and install up-lighting

Champion Realty - \$2,341.62 1904 1st Avenue – replace signage

Brian Hafeman - \$7,845.93 – 30 E. 16th Street remove brick and install new windows and doors and paint window trim

Sterling Huff - \$7,845.93 – 20 E. 16th Street – window and door replacement, replace front façade, and replace sidewalks.

BOARD/COMMISSION/STAFF RECOMMENDATION: Positive recommendation on approval of these six façade improvement grants by Community Redevelopment Authority on 2-16-22

Does this item require the expenditure of funds? _____ **yes** _____ **no**

Are funds budgeted? _____ **yes** _____ **no**

If no, comments:

Estimated Amount

Amount Budgeted

Department

Account Description

Approval of funds available _____

City Finance Director

EXHIBITS

Resolution ☐

Ordinance ☐

Contract ☐

Minutes ☐

Plan/Map ☐

Rev: 12/14/ City Clerk

Other (specify) Façade Grants, Slideshow

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

APPROVAL FOR SUBMITTAL: _____
City Manager

Rev: 12/14/ City Clerk

Facade Improvement Program Application

Project Information

1. Applicant Name: Gary Schaub Testimonial Trust DBA Comm
Applicant Address: 1223 3rd Ave Scottsbluff ^{Shops of Scottsbluff}
Telephone No.: 308-225-2145 E-Mail Address: touchofclass1mos@yahoo.com
Property Owner (if different than applicant): _____
2. Project Site Address: 1125 1/2 2nd Ave Scottsbluff
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 and Name of Business (if applicable): _____
6. Proposed Project: Describe in detail; attach plans and specifications:
Currently cold storage. Improve exterior
so building can be used as office/business
space

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: Same as 202 E Overland
Amount: _____
Date: _____

8. Estimated Project Costs:

Exterior Improvements (describe)

\$ 23,450⁰⁰

Other (describe)

Total

\$ 23,450⁰⁰

Grant Funds Requested*

\$ 10,000⁰⁰

*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):

Muna Construction

Address:

PO Box 265 Gering NE 69341

Phone No.:

308-672-0855

10. Project Construction Schedule (estimated):

Start Date

March '22

Completion Date

April '22

* For applications submitted on or prior to July 14, 2021, all work must be completed and receipts must be submitted to the City for reimbursement by September 10, 2021.

*For applications submitted after July 14, 2021, all work must be completed and receipts must be submitted to the City for reimbursement by December 31, 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 _____



Proposal

Sal Munoz Owner/Operator
P.O. Box 265
Gering, NE 69341
(308) 631-8369
munoz.llc@yahoo.com

PROPOSAL NO.
DATE January 31, 2022
ADDRESS OF LOSS

TO Gary Schaub Testimonial Trust
DBA Comm Shops of Scottsbluff
1125 1/2 2nd Ave
Scottsbluff, NE

We hereby propose to perform the labor necessary for the completion of the following:

QUANTITY	DESCRIPTION	UNIT PRICE	LINE TOTAL
			\$ -
			\$ -
	Power wash exterior		\$ -
	Paint wall sheet metal		\$ -
	Repair broken windows		\$ -
	Remove & Replace awnings		\$ -
	Install exterior lighting		\$ -
	Install gutters		\$ -
	Install cement sidewalk		\$ -
	Total		\$ 21,450.00
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
TOTAL			\$ 21,450.00

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: 

Signature: _____

Date: Jan 31, 2022

THANK YOU FOR YOUR BUSINESS!

Goes to Zack

Façade Improvement Program Application

Project Information

1. Applicant Name: Maren Chaloupka
Applicant Address: 1906 Broadway
Telephone No: (308) 270-5091 E-Mail Address: mlc@chaloupkalaw.net
Property Owner (if different than applicant): _____
2. Project Site Address: 1906 Broadway
3. Is the Project Site Currently Occupied? ☒ Yes ☐ No
4. Land Use of Project Site (Circle one):
Restaurant Retail Service
Other (Please specify): Attorney
5. Nature of Business (if applicable): Chaloupka Law LLC
6. Proposed Project: Describe in detail; attach plans and specifications:
Removal of Awning on front of building
Replace single pane windows with energy efficient
double pane windows
Replace Entry Door
Install energy efficient glass block above awning
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)

\$ 28,705.00

Other (describe)

Total

\$ _____

Grant Funds Requested*

\$ 10,000.00

*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):

Applicant Consolidated Services
Thompson Glass 1-31-22

Address: _____

Phone No.: _____

10. Project Construction Schedule (estimated):

Start Date

March, 2022

Completion Date

March, 2022

***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 _____

1224 Broadway
Scottsbluff, NE 69361

Date	Estimate #
1/12/2022	278

Name / Address
Riley Platt Chaloupka Law

Description		Total
<p>RE: Canopy Removal -- 1906 Broadway Scottsbluff, NE</p> <p>Remove existing 24'x8' metal canopy including metal angle iron support, chain supports and brackets. Safety cones and barricade tape sidewalk area use of temporary T supports for safety. Remove by section load in trailer and dispose.</p> <p>Labor and Materials 2,016.00 Dump Fee and Trailer Usage 320.00</p> <p>(Building Permit if necessary will be billed by invoice and not included in this estimate)</p> <p>Note: Assessment of Masonry following removal to determine method and extend of masonry tucpointing to be determined.</p>		
		Subtotal \$2,336.00
		Sales Tax (7.0%) \$0.00
		Total \$2,336.00

Phone #
(308) 632-7466

Signature _____

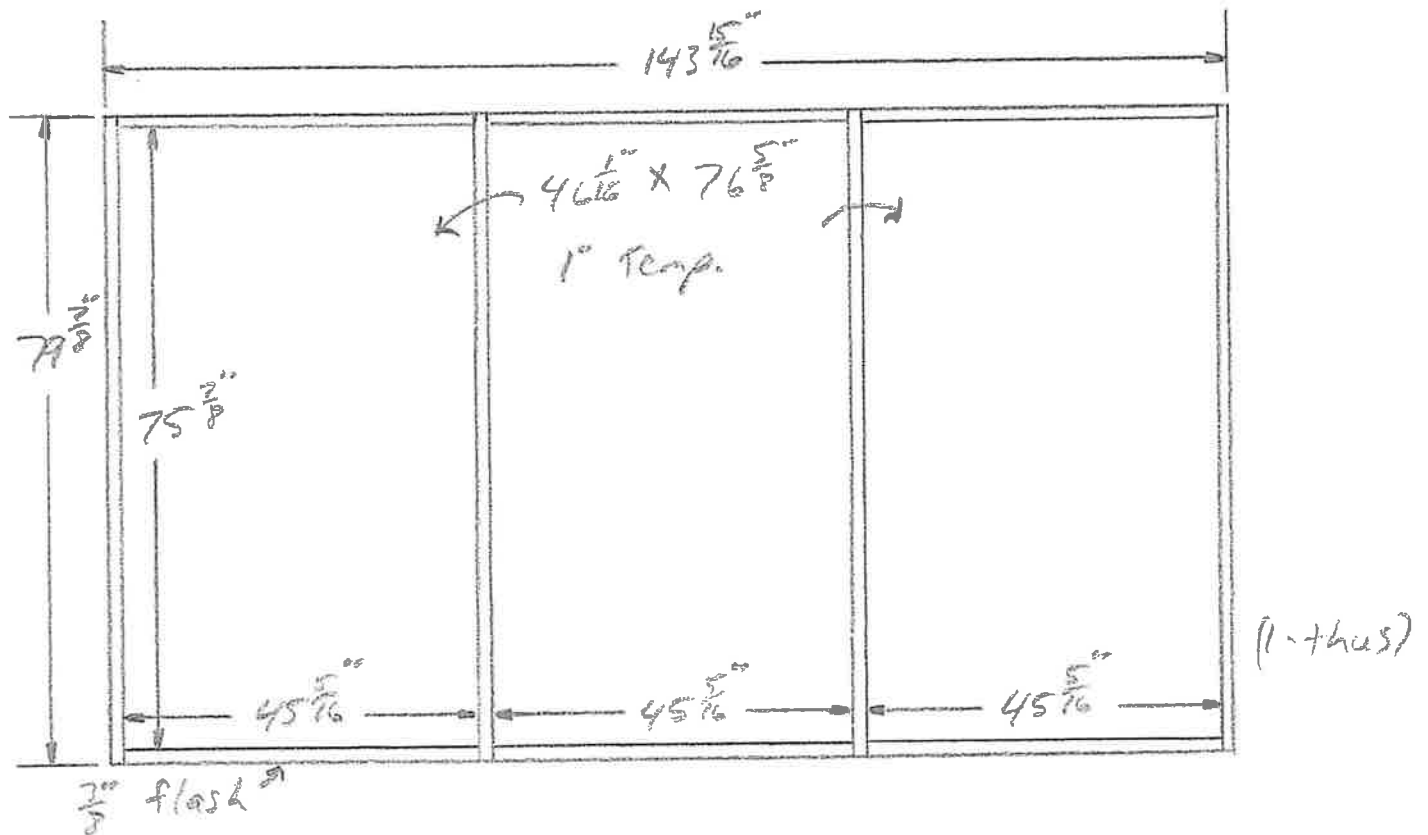
R.O. = $144\frac{1}{2}'' \times 80\frac{1}{2}''$

Chaloupka Lane

(Judy)

Actual Size

Left of door



1. Framing to be Kawneer "451" T, $2'' \times 4\frac{1}{2}''$ (dark bronze).
2. Glass to be 1" insulated S.D.-60 (clear) tempered.

12-13-21

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

(Judy)

Hand-drawn technical drawing of a three-pane window frame. The overall width is $140\frac{1}{2}"$ and the overall height is $81\frac{1}{4}"$. The frame consists of three vertical panes separated by muntins. The left pane is $77\frac{1}{4}"$ high and $48\frac{3}{4}"$ wide. The middle pane is $84"$ high and $36"$ wide. The right pane is $76\frac{3}{4}"$ high and $48\frac{1}{4}"$ wide. The muntins are $2\frac{1}{8}"$ thick. The bottom of the frame has a $\frac{3}{8}"$ flash. The text "(1-thous)" is written at the bottom right.

1. Door to be Kawneer "190" L.H., $1\frac{1}{2}$ op, m/s lock, "450" tran. fr. (dark bronze).
2. Glass to be 1" insulated S.B.-60 (clear) tempered.
3. ~~Or~~ closer (bronze).

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

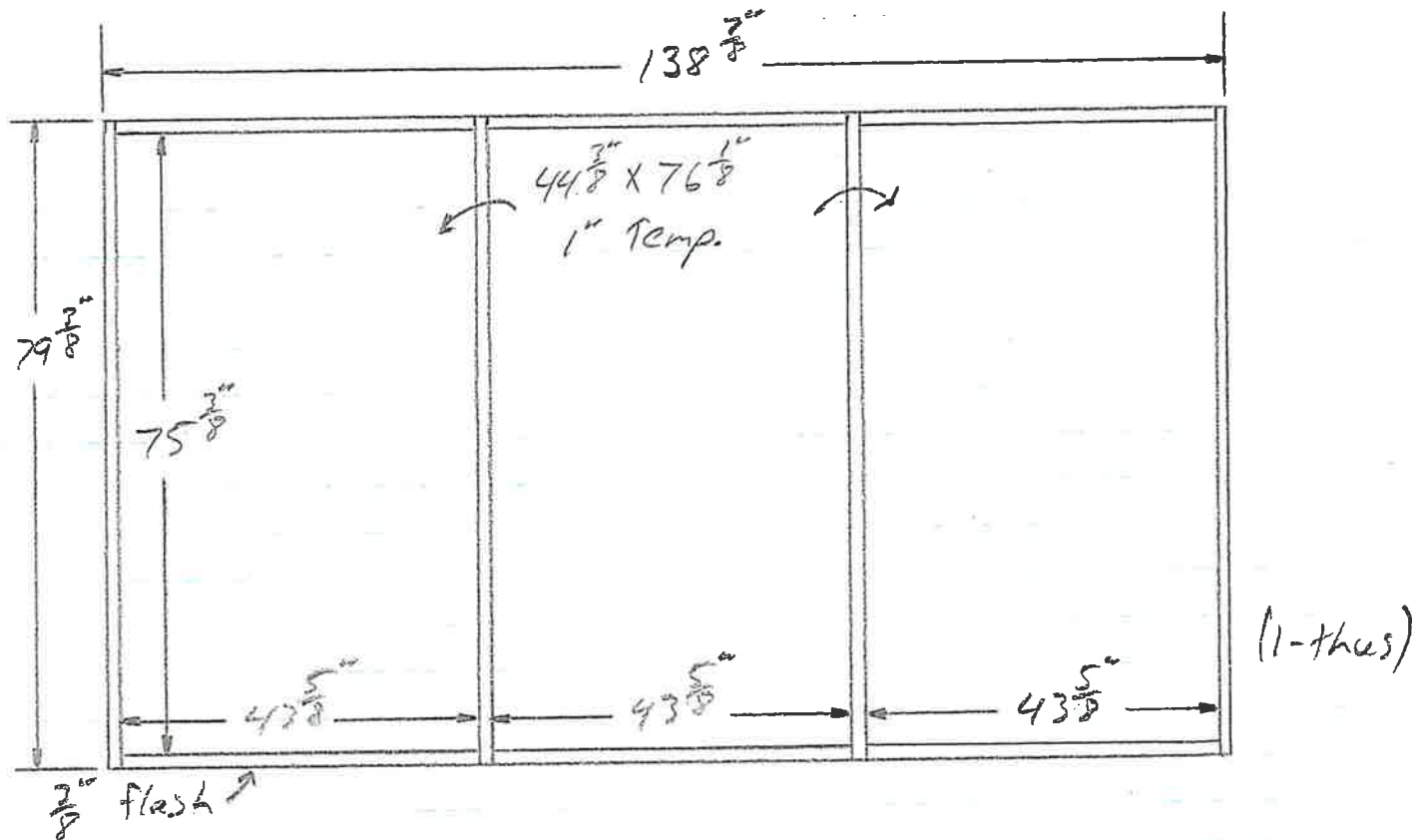
R.O. = 139 $\frac{1}{2}$ " x 80"

Chaloupka Law

(Judy)

Actual Size

Right of door



1. Framing to be Kawneer "451" T, 2" x 4 $\frac{1}{2}$ " (dark bronze).
2. Glass to be 1" insulated S.B.-60 (clear) tempered.

12-13-21

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

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

Thompson Glass

quote

To:	Judy Chaloupka	From:	Greg Thompson
Job:	Chaloupka Law	Pages:	4
Subject:	2 windows, 1 door with side lites	Date	12-14-21
<hr/>			
<input type="checkbox"/> Urgent <input checked="" type="checkbox"/> For Review <input type="checkbox"/> Please Comment <input type="checkbox"/> Please Reply <input type="checkbox"/> Please Recycle			

We propose to deliver and install two windows, one 3' x 7' door with side lites complete as per Judy.

Door to be Kawneer "190" L.H., 1-1/2" o/p, m/s lock, "450" O.B. transom frame (dark bronze).

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

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

Installed \$16,600.00 + tax

Sales tax not included

Tear out included

No final cleaning

Bid for 60 days

Thanks, Greg T.

Façade Improvement Program Application

Project Information

1. Applicant Name: Kersch
Applicant Address: 1721 Broadway
Telephone No.: 641-8068 E-Mail Address: kerrie.werschoff.com
Property Owner (if different than applicant): _____
2. Project Site Address: 1721 Broadway
3. Is the Project Site Currently Occupied? Yes No
4. Land Use of Project Site (Circle one):
Restaurant Retail Service
Other (Please specify): Mixed use: Restaurant, Office, residential
5. Nature and Name of Business (if applicable): See above
6. Proposed Project: Describe in detail; attach plans and specifications:
The project will include constructing a concrete, fenced
cafe patio with the dimensions of 50' x 18'. In addition,
uplighting will be installed to highlight the historic
facade of the building on both Broadway and 13^{1/2} Street.

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: TIF
Amount: \$ 954,810⁰⁰
Date: 12/7/21

8. Estimated Project Costs:

Exterior Improvements (describe) \$ 21,150
Concrete patio, fencing, Building facade lighting
Other (describe)
Redevelop Existing Structure
Total \$ 1,400,000
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): Infinity Construction
Address: P.O. Box 2453, Scottsbluff NE
Phone No.: (308) 631-6216

10. Project Construction Schedule (estimated):

Start Date ASAP
Completion Date 6/1/22

* For applications submitted on or prior to July 14, 2021, all work must be completed and receipts must be submitted to the City for reimbursement by September 10, 2021.

*For applications submitted after July 14, 2021, all work must be completed and receipts must be submitted to the City for reimbursement by December 31, 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 _____



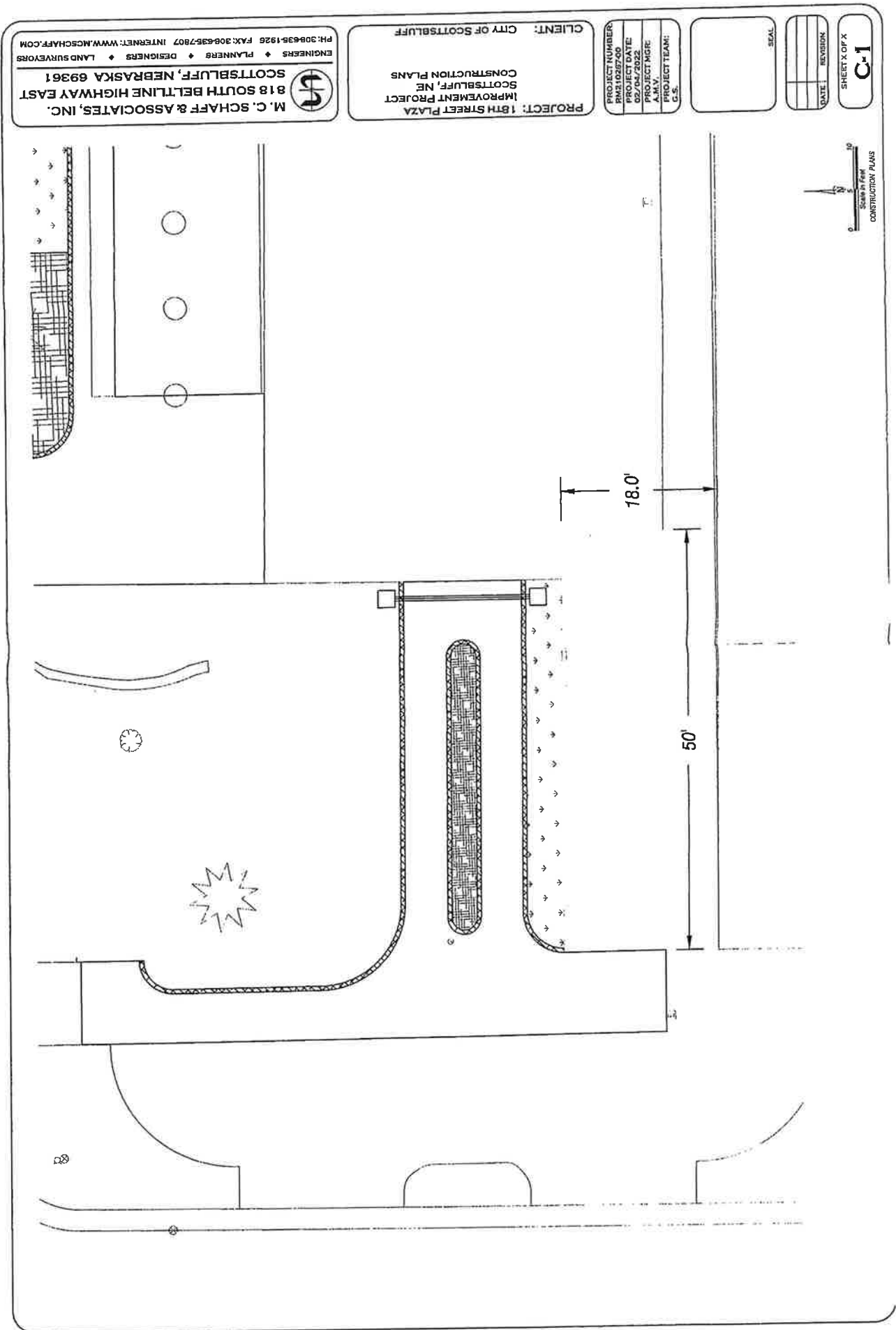
Proposal

Date	Proposal #
1/28/2022	22352

The Power House Building
818 S Beltline Hwy East
Scottsbluff, NE 69361

Infinity Construction, Inc
P.O. Box 2453
Scottsbluff, NE 69363-2453

P.O. No.	Terms		
Description	Qty	Rate	Amount
At 1721 Broadway, Scottsbluff, NE. Construct new 18'x50' Concrete Patio, with perimeter Fenced area, Northwest Side of building. Fence will be Rod Iron design, approximately 4 feet tall. Materials costs for concrete and fencing equal, \$7,625.00 and Labor & Equipment cost \$7,275.00	1	14,900.00	14,900.00
Dynatech, Electrical Sub Contractor, Building Exterior Lighting, North and West wall lines. Nine Up/Down lighting Sconces. Materials cost, \$3250.00 Labor costs, \$3,000.00	1	6,250.00	6,250.00
Sales Tax		7.00%	0.00
Total			\$21,150.00



Façade Improvement Program Application

Project Information

1. Applicant Name: Champion Realty LLC
Applicant Address: 1904 1st Ave, Scottsbluff, NE 69361
Telephone No.: 308-633-4663 E-Mail Address: jerri.allen@championrealtyllc.net
Property Owner (if different than applicant): Dead Wood Investments, LLC

2. Project Site Address: 1904 1st Ave, 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): Real Estate Brokerage

5. Nature and Name of Business (if applicable): Champion Realty

6. Proposed Project: Describe in detail; attach plans and specifications:
Replace current signage on east side of building with lighted signage
and install new LED lighting and cameras at east and west entrances of the building
for security and safety purposes as 1st Avenue is poorly lit

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) \$ 8,196.84

Other (describe)

Total \$ 8,196.84

Grant Funds Requested* \$ 4,098.42

*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): Ferguson Signs/Monument Home Solutions

Address: 180652 Hwy 26, Scottsbluff / 1909 Ave L, Scottsbluff

Phone No.: 308-632-8414 / 308-641-8726

10. Project Construction Schedule (estimated):

Start Date 4/1/22

Completion Date TBD

*** For applications submitted on or prior to July 14, 2021, all work must be completed and receipts must be submitted to the City for reimbursement by September 10, 2021.**

***For applications submitted after July 14, 2021, all work must be completed and receipts must be submitted to the City for reimbursement by December 31, 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 _____

CHAMPION REALTY
NEW SIGNAGE



180652 Hwy. 26 Scottsbluff, NE 69361
308-632-8414 Phone
308-632-6117 Fax
Federal ID #47-0766191

February 7, 2022

CHAMPION REALTY
1904 1ST Avenue
Scottsbluff, NE

Dear Trista,

Ferguson Signs, Inc. is pleased to offer the following quote to provide new signage for Champion Realty in Scottsbluff, NE.

WALL SIGN:

Single faced cabinet 32"T x 174"L x 6.5"D, satin black with LED lighting. Customers Info and logo to be designed, approved and applied to face before installation. **5,354.00**

Labor to remove existing signage on 1st Avenue side of building. Labor to mount new signage. Pricing includes permitting if needed. Does not include touch-up painting that may be needed after removal of old signage, or electrical. **\$615.00**

TOTAL..... \$5,969.00

NOTES: -Once bid is approved, a 1/2 down payment is required; the Balance is due upon completion.
-Price does not Include State/Local Taxes and would be extra.

Please feel free to call with any questions. Your business is very highly appreciated.

Sincerely,

John Goodman

If the bid is approved, please sign below for acceptance of bid and return by email.

Name and Title of Representative

Date

MONUMENT HOME SOLUTIONS

1909 AVENUE L
SCOTTSBLUFF, NE 69361

Estimate

Date	Estimate #
2/2/2022	501

Name / Address
CHAMPION REALTY 1904 1ST AVE SCOTTSBLUFF, NE 69361

			Project
Description	Qty	Rate	Total
install camera at front and back entrance replace light bulbs in outside porch lights to leds,wire new lighted wall signs			
led light bulbs,2 exterior nest cameraswith cords,12-2 mc cable,j-boxes,outlets,covers,weather proof boxes,photo eyes,1/2 emt,1/2 rain tight connectors,exterior covers,etc..		1,147.51	1,147.51T
labor		900.00	900.00
Plans and Permits		100.00	100.00
Sales Tax		7.00%	80.33
thank you for the opportunity to bid your project!!!		Total	\$2,227.84

Façade Improvement Program Application

Project Information

1. Applicant Name: Brian Hafeman
Applicant Address: 260095 C R T Gering
Telephone No.: 308-672-1308 E-Mail Address: brianhafeman@yahoo.com
Property Owner (if different than applicant): _____
2. Project Site Address: 30 E 16th St
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 and Name of Business (if applicable): Hafeman Investments, LLC
Real Estate Sales
6. Proposed Project: Describe in detail; attach plans and specifications:
Remove brick from front of building and replace
with new windows and doors.
Scrape and paint 2nd story exterior window trim.

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: NA
Amount: _____
Date: _____

8. Estimated Project Costs:

Exterior Improvements (describe)

Install doors & Windows - \$16,750

Demo & Paint - \$ 5,000

Other (describe)

\$ 21,750.00

Total

\$ 21,750.00

Grant Funds Requested*

\$ 10,000.00

*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 Inc.

Address: 1702 Ave B Scottsbluff

Phone No.: 308-635-3350

10. Project Construction Schedule (estimated):

Start Date

4/1/22

Completion Date

5/1/22

* For applications submitted on or prior to July 14, 2021, all work must be completed and receipts must be submitted to the City for reimbursement by September 10, 2021.

*For applications submitted after July 14, 2021, all work must be completed and receipts must be submitted to the City for reimbursement by December 31, 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 _____

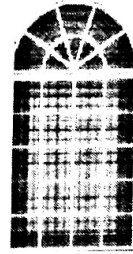
Thompson Glass Inc.

1702 Ave B

Scottsbluff, NE 69361

Phone: 308-635-3350

Fax: 308-638-8111



Date: 2-10-22

Prepared by: Dee Thompson

PROPOSAL

Customer/Contractor: Hafeman Investments, LLC.

Contact: Brian Hafeman 308-672-1308

Job: Office Remodel

We propose to furnish and install 6'-0" X 7'-0" pair of doors and storefront on north elevation of building at 30 east 16th street Scottsbluff as per Brian.

Doors to be Kawneer, 190, with standard hardware color to be picked by owner.

Framing to be Kawneer, 451T, color to be picked by owner.

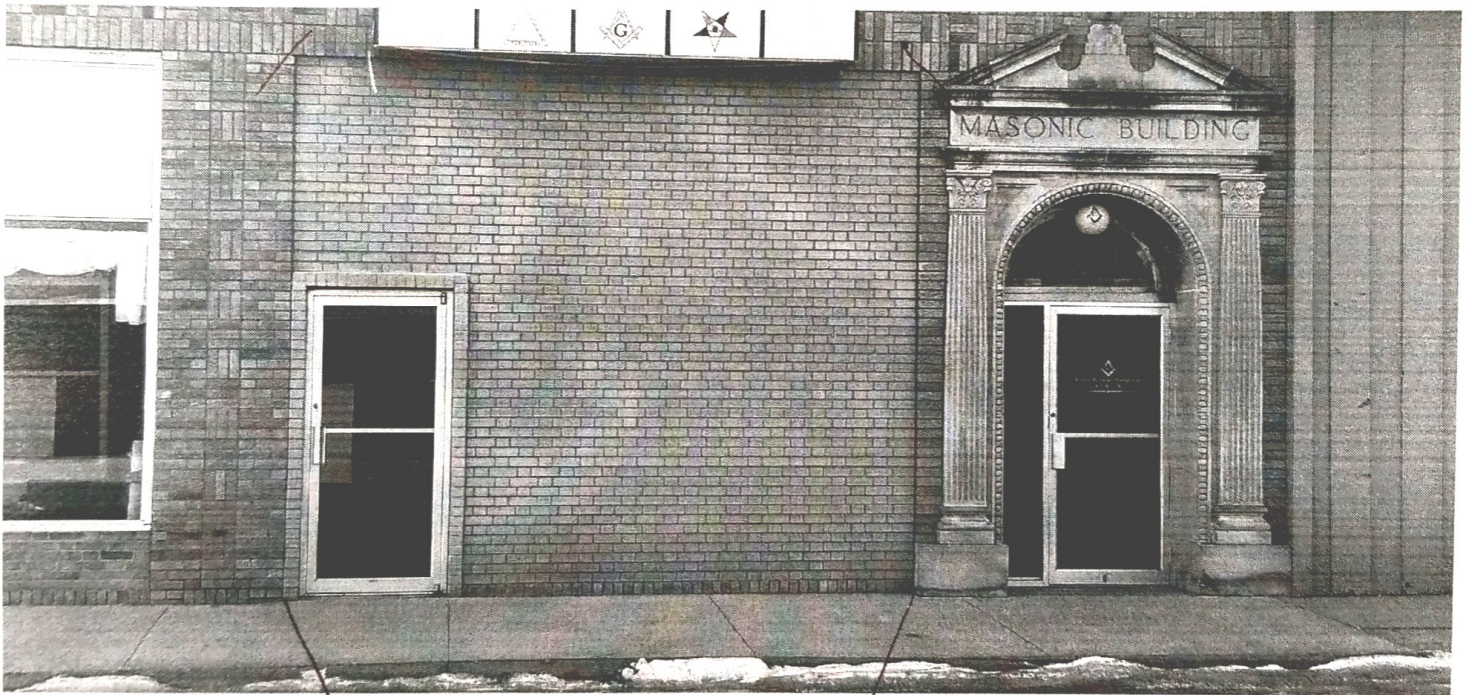
Glass to be 1" tempered SB60 Bronze/ Clear.

Total = \$16,750.00 tax included.

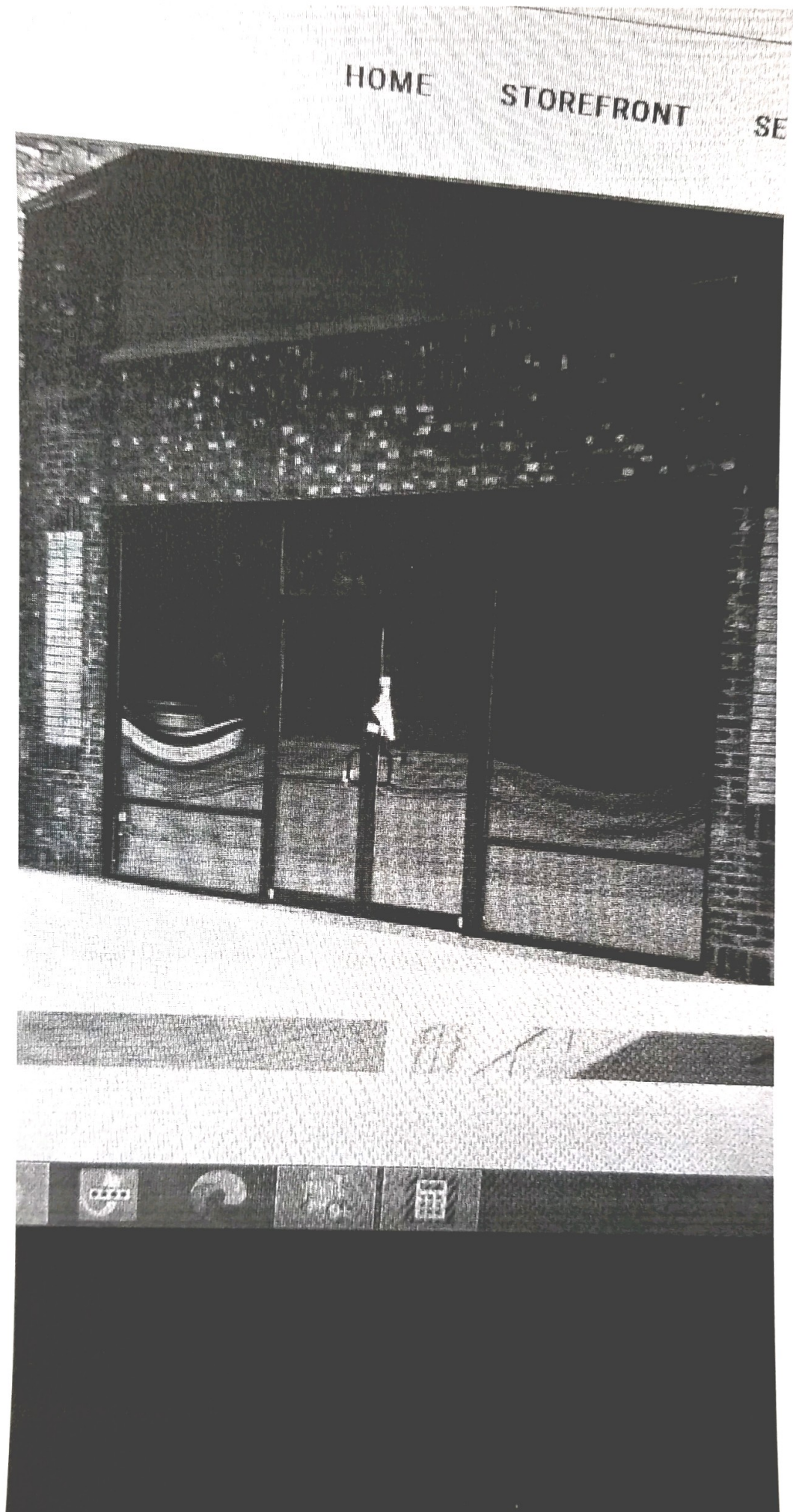
Not included: Demo, Patch work, security, electrical, ect.

No final cleaning

Bid good for 60 days.



Remove brick & Install
doors & windows



Scrape & paint window + trim - 16th St



Scrape & Paint window trim - 1st Ave



Facade Improvement Program Application

Project Information:

1. Applicant name: Sterling Huff / Sterling Huff, Attorney at Law, PC LLO
Applicant address: 20 E 16th St, Scottsbluff, NE 69361
Telephone number: 308-635-4900 (office). 308-631-8932 (cell)
E-mail address: sterlinghuff@hotmail.com;
2. Project Site Address: 20 E 16th St, Scottsbluff, NE 69361
3. Is the Project Site Currently Occupied? Yes. Since 2001. Continuously since 2006.
4. Land Use of Project Site

Other: Law Office. Sterling T. Huff, Attorney at Law, PC LLO
5. Nature and Name of Business (if applicable)
Law Office. Sterling T. Huff, Attorney at Law, PC LLO
6. Proposed Project: Describe in detail. Attach Plans and Specifications:

Phase I: New Door and Window.
Remove existing door and Window. Install new antique / patinated door and window. Door estimate (w/o labor) \$3,204.00. Window estimate (w/o labor) \$625.95.

Phase II: Removal of current upper facade of building (cedar shakes). Inspect and repair substructure as needed. Install new antique / patinated upper facade;

Phase III: Heated sidewalk: Remove existing concrete sidewalk. Level and pack substrate. Install vapor barrier. Install 3" poly styrene insulation. Install radiant heat tubing. Install perimeter expansion. Pour new concrete. Run trunk lines into building for propylene glycol / heating source and pump.

Phase IV: Removal of current facade of face of building to access framing. Spray foam insulation of framing (for better heating and cooling efficiency). Installation of new antique / patinated facade
7. List all other funds or assistance the application has received from the City in the last 10 years (e.g. other grants, Economic Development Assistance (LB840) loans or grants, Tax Increment Financing).
None.

8. Estimated Project costs:
- | | |
|-----------------------------------|--------------------|
| Exterior Improvements (described) | \$26,986.60 |
| Other (describe) | \$ |
| Total | \$ |
| Grant funds requested: | \$10,000.00 |

- * Grant funds requested must not exceed the \$10,000.00 maximum:
- * Grand 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):
John Keller. Blue Ox Construction
Address: 1165 10th St, Gering, NE 69341
Phone number: 308-641-9077

10. Project Construction Schedule (estimated)
Start Date: Summer 2022
Completion Date: Fall 2022

11. **History of the building**

The building is next door to the former Woodshed (now the Pineapple). In the days of the Hiram Scott college (1965-1972), this building was the bar and dance floor part of what became the Woodshed (from what I am told).

The office has been remodeled inside in several phases over the previous six years. In our remodeling however we have endeavored to patina the inside of the building to make it look older.

In the first Phase walls were removed and three new sets of ‘patinated’ french doors were installed in two offices and the conference room. Main floor carpet was removed and original wood flooring in the building was restored. An office wall was removed and a break area was created (new cabinets, counter, sink, microwave refrigerator etc). Walls were painted and ‘patinated’ corrugated metal was installed seven feet up each wall in a wainscoting fashion (that was removed from the roof of an old farm building).

In the second Phase (this year) a wall in the front was removed, the dropped ceiling in the front was removed, the original tin ceiling restored, and new ‘patinated’ chandeliers were installed along with LED can lighting and track lighting.

In the third Phase (starting in about two weeks) the carpet in the loft is being removed and ‘patinated’ wood flooring installed to match the main floor. The loft is being expanded into a

third work station for a new part time employee. Once completed we will have one full time attorney, one full time legal assistant / bookkeeper, one full time paralegal, and one new part time legal assistant.

The Facade Improvement Grant is sought to work on the front of the building facing 16th Street. We are trying to maintain the history of the building while improving the Scottsbluff business district.

Please do not hesitate to contact me if you have any questions or comments.

DATED: February 10, 2022.

Best regards,


Sterling Huff

To be completed by staff:

Zoning of Property: C-1

Square footage of Building:

Quote # Façade Remodel

Date 2/10/2022

Sterling Huff, Attorney at Law

20 E 16th Street

Scottsbluff NE 69361

• **SCOPE OF WORK:**

• **Concrete Sidewalk and Pex Runs - \$5611.00**

Remove existing concrete sidewalk, approx. 8'x25'. Remove existing concrete approach at door, approx. 4'x4'. Prep and compact sub soil. Install 2" high density foam board to grade. Install pex ground loops and feed into building's crawl space. Install 4" concrete and broom finish. Install pex runs through crawlspace to utility room.

• **Window and Door - \$5412.00**

Remove existing window and dispose of. Install new window unit. Remove existing entry door and dispose of. Install new fiberglass glass paneled door.

• **Roofing and Siding - \$11,385.00**

Remove existing siding, window and door trim and roofing materials. Dispose of all debris. Spray foam all voids in wall and insulate to code. Install new vapor barrier. Install new ¾ sheathing to exterior of building. Install new steel roofing and soffit with trims. Install new steel corrugated siding to exterior. Install new window and door trims.

• **Frost Proof Valve - \$748.00**

Install new frost proof valve at front of building.

Price includes all labor and material to complete

• **PAYMENT AGREEMENT:**

50% due at start of project

50% due upon completion

• **FINAL BID:**

\$23,156.00

Estimator _____ DATE _____

Project Owner _____ DATE _____

ON-TIME • FRIENDLY • RELIABLE SERVICE



**10TH ST
DESIGN**

TAX: 001 ST#1 NEBRASKA/GERING

ESTIMATE: 652864

TAX AMOUNT	40.95
TOTAL	625.95

X

Received By

**ALL PAST DUE BALANCES ARE SUBJECT TO A SERVICE CHARGE.
ACCOUNTS ARE DUE "NET" UPON RECEIPT OF STATEMENT.**



JOHNSON CASHWAY LUMBER
P.O. BOX 455 1960 DEPOT STREET
GERING NE 69341
jcashway.com
PHONE: (308) 436-2171

PAGE NO 1



BUILDING AND DESIGN CENTER

LIKE US ON FACEBOOK

CUST NO: 4095 JOB NO: 000 PURCHASE ORDER:

REFERENCE:

TERMS: NET 10TH

CLERK: ANDY

DATE / TIME: 2/10/22 10:09

SOLD TO:
STERLING HUFF
20 EAST 16TH STREET

SHIP TO:

EXPT DATE: 12/27/21

TERMINAL: 561
ORDER: 651908

SCOTTSBLUFF NE 69361

TAX: 001 ST#1 NEBRASKA/GERING

SPEC ORDER: 651908

LINE	SHIPPED	ORDERED	UM	SKU	DESCRIPTION	LOCATION	UNITS	PRICE/ PER	EXTENSION
1		1	EA	EXTD	3/0X6/8 22 15LSDL KNTY ALDR FG		1	2995.00 /EA	2,995.00 *
2					TEXT 8LR GLASS STONEHEDGE GRAY				
3					STAIN				

TAXABLE 2995.00
NON-TAXABLE 0.00
SUBTOTAL 2995.00

DEPOSIT AMT 0.00
BALANCE DUE 3204.65

TAX AMOUNT 209.65

TOTAL	3204.65
--------------	----------------

TOT WT: 0.00

X

Received By

Delivery beyond city curb is for customer
accommodation and at his risk.

ALL PAST DUE BALANCES ARE SUBJECT TO A SERVICE CHARGE.
ACCOUNTS ARE DUE "NET" UPON RECEIPT OF STATEMENT.

Façade Improvement Grant Program

Community Redevelopment Authority Regular Meeting

January 12, 2022



1125 1/2 3rd Avenue

Gary Schaub Testimonial Trust
dba Comm Shops of
Scottsbluff



1906 Broadway

Maren Chaloupka



1721 Broadway

Kersch



1904 1st Avenue

Champion Realty LLC



30 E. 16th Street
Brian Hafeman



20 E. 16th Street

Sterling Huff



City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Reports6

Council discussion and instruction to staff concerning the City of Scottsbluff Strategic Plan 2022 draft.

Staff Contact: Dustin Rief, City Manager

City of Scottsbluff Strategic Plan 2022

On November 29, 2021 the City Council held a strategy planning session to discuss the future direction of the City related to the following areas: Business and Housing Development, Education Development, Infrastructure Development, and Recreational Development. In attendance there were 12 City Officials, and 8 community members. Discussion was facilitated by Brittany Hardin of Nebraska State Department of Economic Development.

The following are the top short term and long term goals for each subsection. They have been categorized by their feasibility of being achieved within the current resources of the city.

- **Business Development Top Priorities:**

- Short Term Goals:

- Develop marketing plan via TCD incubator space availability. Immediate follow-up necessary to establish partnership with TCD regarding entrepreneur development.

- This Goal is feasible, it is advised to partner with TCD to co-market the space. Future meetings are planned to discuss more in depth with the new director. I would recommend revising the goal to the following

- Establish a plan utilizing multiple community resources to co-market the TCD business incubator space fostering organic business growth.

- Create centralized location to provide information and resources for new business owners in the community (local, regional and state incentives programs). City offices could provide an ideal location as a one stop shop for resources.

- This Goal is feasible, it is advised to move this to a long-term goal as the number of agencies that are a part of the resources is 8 or 9. A one-stop shop will require improved relationships with other agencies and a location that would be centrally located in Scottsbluff/Gering. City Offices are limited on space and capacity to become the one-stop shop. I would recommend the following as a revised goal

- Build community relationships and buy in to establish a one-stop location in Scottsbluff/Gering that foster a cooperative

environment for cross agency collaboration for the best interest of businesses.

- Long Term Goal:
 - Work with WNCC to create placement programs that would connect business owners and students by serving as host families for students during the summer months to increase internship opportunities.
 - This item is feasible; however, I believe it should be categorized as a long-term goal for Housing and Educational Development
 - Create additional business incubator in Scottsbluff that would connect entrepreneurs to banks and investors specifically interested in assisting new business owners.
 - I do not believe this is a feasible nor required. The current incubator was full when it started and has an adequate space. The idea of an incubator is to grow them for a short period of time and have access to business coaching and other resources so they can grow out of the space and move into other available spaces in the community that are available. The current space is underutilized and resources are finite making this an unnecessary focus on community resources. I recommend removing this goal.
- **Housing and Educational Development Top Priorities:**
 - Short Term Goals:
 - Continued connection with local realtors to sell and market existing properties
 - This is not an actionable/quantifiable item. I understand the importance, but unsure how the city can influence housing unit growth through realtors. The goal proposed does not impact the problem related to housing shortage or quality of housing. I advise that the goal be revised to the following two goals
 - Develop a focused engagement plan to encourage new developers and builders to look for opportunities in Scottsbluff including working with existing landowners of empty lots or undeveloped subdivisions fostering growth.
 - Develop a focused engagement plan for redevelopment that focuses on engaging investors in redeveloping under utilized buildings and housing in the East Overland and Downtown Corridors.
 - Monitor and evaluate local permit regulations for owner-occupied rehabilitation and contractors.
 - All of this will be managed as a part of normal city processes including the grant application process and permit reports that are generated monthly. I recommend removing this as a propose goal.
 - Long Term Goals:

- Create affordable housing for all income levels for owner occupied rehabilitation via local and state programs.
 - We are already doing this with the owner-occupied rehabilitation program through PADD and the Rural Workforce Housing revolving fund. I think the core issue is a shortage of developers and contractors. The incentives are there to offer, we just need applicants to take on projects. I think this line of thought is encompassed in the short-term goals above.
 - Initiate local efforts to attract more subcontractors to Scottsbluff, which would focus on building companies that offer additional services such as HVAC, plumbing and electrical work.
 - This goal could compliment the short-term goals with developers. I think it is more of an immediate need than long term.
 - Establish partnership between WNCC and City of Scottsbluff to expand SB High School's woodworking program to include HVAC, plumbing and electrical training. Could include large building mock-ups for student training
 - These partnerships are already in place and they have been working to expand resources and opportunities because of local company demand. They have expanded internship opportunities; the challenge is attracting/encouraging students to take that path. I recommend removing this goal, while it is important it is out of the City's control and both SBHS and WNCC are working to strengthen those programs.
 - Begin efforts to open a local homeless shelter through in-kind donations and volunteer work.
 - I place this in a higher priority than long term goals. I have been contacted and have had a number of meetings related to establishing a program-based shelter. There are future meetings planned in the near term to determine feasibility and how the City could assist. I recommend moving this goal short term since it is already in motion.
- **Infrastructure Development Top Priorities:**
 - Short Term Goals (10 years)
 - Monitor and evaluate ways to reduce regulatory burdens for infrastructure development.
 - Staff continuously monitors state programs and Legislation even proposing, advocating and testifying at public hearings in Lincoln. I recommend keeping this goal
 - Continue advocacy of PAWS program
 - This project has seemed fall behind in the priorities of the region. Reactivation of this program should be a priority as we are in a period of drought and the awareness will again become relevant. I recommend keeping this goal.
 - Create efforts to establish a local compost facility

- We have an active local compost facility that serves Scottsbluff and Gering located at the old landfill. I recommend removing this goal.
- Work with local/state leaders on resources for downtown infrastructure (restroom) development
 - There are many resources and grants for these types of projects. The challenge is finding a location to place an adequate restroom facility that can serve downtown and the 18th Street plaza. I recommend changing the goal to this
 - Improve the downtown area by adding a centrally located restroom to encourage longer stays and more events in the downtown area that can further support the downtown businesses.
- Long Term Goals (10+ years):
 - Create community and regional relationships to further develop rail sites and addition of flights and terminal at Regional West Airport.
 - While a commendable goal the challenge with rail site development is funding. LB 40 which was passed last year has available funding for projects related to improving rail site development a location needs to be identified to take advantage of this part of the goal. I recommend revising this into 2 goals
 - Seek sites along the local rail line to develop a rail park to attract and augment/diversify industry in Scottsbluff
 - As for flights and a terminal at the Western Nebraska Regional Airport this is out of the control of the city. I would advise revising the goal to the following
 - Work with the Western Nebraska Regional Airport to develop and market parcels of land for commercial and light industrial development and seek out aviation related businesses that would increase local air traffic and encourage growth in and around the airport.
- **Recreational Development Top Priorities**
 - Short Term Goals:
 - Create community surveys to prioritize green space development sites and trail development sites
 - I would keep this goal.
 - Long Term Goals:
 - Create trail and green space development based on community input
 - I would revise this goal to the following
 - Utilize Community Input to develop a master plan for parks, trails and green space through out the community
 - Begin steps to prioritize the development of major recreational hub in the community, which may include:

- Senior Center
- Aquatic Center
- Field House
 - I think this goal should be moved to short term goals since the council has adopted a resolution for LB 357 for the development of an aquatic center. And revise the goals as follows.
 - Work with community partners to develop a regional recreation facility that will encourage workforce recruitment and retention and that will improve the quality of life for Scottsbluff and the region.

Other:

Once specific priorities have been established, work with local and regional economic development officials to purchase vacant buildings (Albertsons and K-Mart).

- These are both challenging goals as they are former commercial enterprises locked up in commercial leases that would need to be bought out. The only mechanisms to take on these projects would be through eminent domain until the leases run out. I would remove these goals for the purposes of this document and focus on marketing the properties closer to the end of the leases.

City of Scottsbluff, Nebraska

Tuesday, February 22, 2022

Regular Meeting

Item Reports⁷

Council to conduct evaluation of City Manager's job performance in first year of employment and take any appropriate action resulting from the evaluation.

Staff Contact: City Council