

# **City of Scottsbluff, Nebraska**

**Tuesday, September 6, 2022**

**Regular Meeting**

## **Item Resolut.2**

**Council to consider the first reading of the Ordinance adopting the budget statement to be termed the annual appropriation bill for FY 2022-2023.**

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

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

**AN ORDINANCE OF THE CITY OF SCOTTSBLUFF, NEBRASKA TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL FOR FISCAL YEAR BEGINNING OCTOBER 1, 2022; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR AN EFFECTIVE DATE.**

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

Section 1: The City Manager, in accordance with the requirements of Nebraska Revised Statute § 19-646, has submitted a proposed budget statement to the City Council, which statement is attached hereto as Exhibit A and incorporated herein by reference (the “Budget Statement”).

Section 2. A public hearing will be held on the Budget Statement in accordance with the requirements of Nebraska Revised Statute § 13-506. Before the final passage and approval of this Ordinance, the Budget Statement may be amended in accordance with comments received at public hearings, the property valuations provided by Scotts Bluff County, any action to exceed the allowable growth for restricted funds as determined by law, and as necessary to adjust for any other information gathered by the City before October 1, 2022.

Section 3. In accordance with the requirements of the Nebraska Budget Act and Nebraska Revised Statute § 16-704, the amounts set forth in the attached and incorporated Budget Statement shall be and are hereby recognized as the budget appropriations for the City of Scottsbluff, Nebraska for the fiscal year 2022-2023. The fund descriptions and amounts are as follows:

Fund	Budgeted Expenditures
General	12,311,525
Regional Library	14,000
Transportation	3,950,481
Cemetery	454,769
Cemetery Perpetual Care	200,000
Special Projects	3,506,234
Business Improvement	234,500
Public Safety	507,067
Industrial Sites	70,500
Keno	80,000
Economic Development	2,836,542
Mutual Fire	235,500
Debt Service	3,505,000
CRA	710,809
CDBG	742,500
Leasing Corp	-
Capital Projects	250,000
Environmental Services	5,761,471
Wastewater	4,678,092
Water	3,317,766
Electric	3,039,635
Stormwater	635,266
GIS	96,277
Central Garage	-
Unemployment	60,000
Health Insurance	2,361,520

Section 4. Upon final passage and approval of this Ordinance, the Budget Statement is adopted by the City of Scottsbluff, Nebraska as the adopted budget statement. A copy of the Budget Statement shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Scotts Bluff County, Nebraska, for use by the levying authority.

Section 5. This Ordinance shall become effective upon its passage on October 1, 2022.

Passed and approved this \_\_\_\_\_ day of September, 2022.

\_\_\_\_\_  
Jeanne McKerrigan, Mayor

(Seal)

Attest: \_\_\_\_\_  
Kimberley Wright, City Clerk

Approved as to Form and Legality:

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

2022-2023  
**STATE OF NEBRASKA**  
**CITY/VILLAGE BUDGET FORM**

**City or Village of Scottsbluff**  
 TO THE COUNTY BOARD AND COUNTY CLERK OF  
 Scotts Bluff County

This budget is for the Period October 1, 2022 through September 30, 2023

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

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

\$	2,228,674.08	Property Taxes for Non-Bond Purposes *****
		Principal and Interest on Bonds
\$	2,228,674.08	<b>Total Personal and Real Property Tax Required</b>

**Projected Outstanding Bonded Indebtedness as of October 1, 2022**  
*(As of the Beginning of the Budget Year)*

Principal	\$ -
Interest	\$ -
<b>Total Bonded Indebtedness</b>	<b>\$ -</b>

\*\*\*\*\*INCLUDES \$54,100 BUSINESS IMPROVEMENT DISTRICT

\$	1,006,747,091	<b>Total Certified Valuation (All Counties)</b>
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*(Certification of Valuation(s) from County Assessor MUST be attached)*

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2021 through June 30, 2022?

YES  NO

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

**County Clerk's Use ONLY**

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2021 through June 30, 2022?

YES  NO

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

**APA Contact Information**

Auditor of Public Accounts  
 State Capitol, Suite 2303  
 Lincoln, NE 68509

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

Website: [auditors.nebraska.gov](http://auditors.nebraska.gov)

Questions - E-Mail: [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

**Submission Information**

Budget Due by 9-30-2022

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

City or Village of Scottsbluff in Scotts Bluff County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2020 - 2021 (Column 1)	Actual/Estimated 2021 - 2022 (Column 2)	Adopted Budget 2022 - 2023 (Column 3)
1	Net Cash Balance	\$ 1,906,730.08	\$ 1,673,289.64	\$ 2,137,958.00
2	Investments	\$ 34,906,172.99	\$ 35,344,516.65	\$ 35,500,000.00
3	County Treasurer's Balance	\$ 203,294.93	\$ 209,215.71	\$ 100,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	<b>Subtotal of Beginning Balances (Lines 1 thru 4)</b>	<b>\$ 37,016,198.00</b>	<b>\$ 37,227,022.00</b>	<b>\$ 37,737,958.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 2,365,387.00	\$ 2,126,608.00	\$ 2,206,608.00
7	Federal Receipts	\$ 1,346,980.00	\$ 1,467,222.00	\$ 732,500.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 7,575.00	\$ 6,700.00	\$ 6,700.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 1,998,030.00	\$ 1,760,709.00	\$ 1,945,404.00
11	State Receipts: Motor Vehicle Fee	\$ 135,562.00	\$ 110,000.00	\$ 110,000.00
12	State Receipts: State Aid	\$ 9,845.00	\$ 17,824.00	
13	State Receipts: Municipal Equalization Aid	\$ 137,324.00	\$ 164,638.00	\$ 117,488.00
14	State Receipts: Other	\$ 405,110.00	\$ 350,467.00	\$ 385,884.00
15	State Receipts: Property Tax Credit	\$ 90,304.00	\$ 49,626.00	
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 299,731.00	\$ 241,240.00	\$ 236,150.00
18	Local Receipts: Local Option Sales Tax	\$ 6,902,509.00	\$ 7,013,509.00	\$ 7,537,233.00
19	Local Receipts: In Lieu of Tax	\$ 102,719.00	\$ 105,600.00	\$ 105,600.00
20	Local Receipts: Other	\$ 17,063,805.00	\$ 16,799,932.00	\$ 18,723,564.00
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 4,697,620.00	\$ 3,781,519.00	\$ 3,339,635.00
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ -	\$ -	\$ -
24	<b>Total Resources Available (Lines 5 thru 23)</b>	<b>\$ 72,578,699.00</b>	<b>\$ 71,222,616.00</b>	<b>\$ 73,184,724.00</b>
25	<b>Total Disbursements &amp; Transfers (Line 22, Pg 3, 4 &amp; 5)</b>	<b>\$ 35,351,677.00</b>	<b>\$ 33,484,658.00</b>	<b>\$ 49,559,454.00</b>
26	<b>Balance Forward/Cash Reserve (Line 24 MINUS Line 25)</b>	<b>\$ 37,227,022.00</b>	<b>\$ 37,737,958.00</b>	<b>\$ 23,625,270.00</b>
27	Cash Reserve Percentage			68%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 2,206,608.00
		County Treasurer Commission at 1%		\$ 22,066.08
		<b>Total Property Tax Requirement</b>		<b>\$ 2,228,674.08</b>

City or Village of Scottsbluff in Scotts Bluff County

**To Assist the County For Levy Setting Purposes**

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

Property Tax Request by Fund:	Property Tax Request	
General Fund	\$	2,174,574.08
Bond Fund	\$	-
Business Improvement District Fund	\$	54,100.00
_____ Fund		
<b>Total Tax Request</b>	<b>** \$</b>	<b>2,228,674.08</b>

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

**Cash Reserve Funds**

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

Special Reserve Fund Name	Amount
American Rescue Plan Act (ARPA)	\$ 2,576,234.00
LB357 Sales Tax Reserve Fund	\$ 637,233.00
Capital Projects & Debt Fund	\$ 3,424,978.00
Total Special Reserve Funds	\$ 6,638,445.00
Total Cash Reserve	\$ 23,625,270.00
Remaining Cash Reserve	\$ 16,986,825.00
Remaining Cash Reserve %	49%

**Documentation of Transfers of Surplus Fees:**

*(Only complete if Transfers of Surplus Fees Were Budgeted)*

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

Transfer From: \_\_\_\_\_ Transfer To: \_\_\_\_\_  
 Amount: \_\_\_\_\_

Reason: \_\_\_\_\_

Transfer From: \_\_\_\_\_ Transfer To: \_\_\_\_\_  
 Amount: \_\_\_\_\_

Reason: \_\_\_\_\_

Transfer From: \_\_\_\_\_ Transfer To: \_\_\_\_\_  
 Amount: \_\_\_\_\_

Reason: \_\_\_\_\_

City or Village of Scottsbluff in Scotts Bluff County

Line No.	2022-2023 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 3,598,435.00	\$ 100,000.00	\$ 20,000.00				\$ 3,718,435.00
3	Public Safety - Police and Fire	\$ 7,139,520.00		\$ 246,500.00				\$ 7,386,020.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 2,748,799.00	\$ 150,000.00	\$ 445,000.00	\$ 828,682.00		\$ 12,500.00	\$ 4,184,981.00
6	Public Works - Other	\$ 445,413.00						\$ 445,413.00
7	Public Health and Social Services	\$ 334,769.00	\$ 90,000.00	\$ 30,000.00			\$ 200,000.00	\$ 654,769.00
8	Culture and Recreation	\$ 2,836,021.00	\$ 1,200,000.00					\$ 4,036,021.00
9	Community Development	\$ 3,729,041.00			\$ 560,809.00			\$ 4,289,850.00
10	Miscellaneous	\$ 4,230,500.00	\$ 2,911,234.00	\$ 270,000.00			\$ 3,039,635.00	\$ 10,451,369.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste	\$ 2,630,471.00	\$ 2,200,000.00	\$ 931,000.00				\$ 5,761,471.00
17	Transportation							\$ -
18	Wastewater	\$ 3,164,949.00	\$ 773,000.00	\$ 1,170,000.00	\$ 136,660.00		\$ 68,750.00	\$ 5,313,359.00
19	Water	\$ 2,403,030.00	\$ 750,000.00	\$ 145,986.00			\$ 18,750.00	\$ 3,317,766.00
20	Other							\$ -
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>\$ 33,260,948.00</b>	<b>\$ 8,174,234.00</b>	<b>\$ 3,258,486.00</b>	<b>\$ 1,526,151.00</b>	<b>\$ -</b>	<b>\$ 3,339,635.00</b>	<b>\$ 49,559,454.00</b>

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

City or Village of Scottsbluff in Scotts Bluff County

Line No.	2021-2022 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 2,966,511.00		\$ 32,500.00				\$ 2,999,011.00
3	Public Safety - Police and Fire	\$ 6,281,008.00		\$ 100,000.00				\$ 6,381,008.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 2,345,986.00	\$ 1,414,545.00	\$ 370,000.00	\$ 827,182.00		\$ 250,759.00	\$ 5,208,472.00
6	Public Works - Other	\$ 423,669.00		\$ 30,000.00				\$ 453,669.00
7	Public Health and Social Services	\$ 293,440.00	\$ 25,000.00				\$ 150,000.00	\$ 468,440.00
8	Culture and Recreation	\$ 2,571,906.00	\$ 264,370.00					\$ 2,836,276.00
9	Community Development	\$ 3,004,513.00			\$ 520,809.00			\$ 3,525,322.00
10	Miscellaneous	\$ 454,225.00		\$ 205,000.00			\$ 3,055,000.00	\$ 3,714,225.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste	\$ 2,271,368.00		\$ 880,000.00			\$ 238,259.00	\$ 3,389,627.00
17	Transportation							\$ -
18	Wastewater	\$ 1,943,392.00	\$ 186,394.00	\$ 542,000.00	\$ 145,855.00		\$ 68,750.00	\$ 2,886,391.00
19	Water	\$ 1,550,649.00	\$ 10,000.00	\$ 42,818.00			\$ 18,750.00	\$ 1,622,217.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 24,106,667.00</b>	<b>\$ 1,900,309.00</b>	<b>\$ 2,202,318.00</b>	<b>\$ 1,493,846.00</b>	<b>\$ -</b>	<b>\$ 3,781,518.00</b>	<b>\$ 33,484,658.00</b>

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



City or Village of Scottsbluff in Scotts Bluff County

Line No.	2020-2021 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 2,390,773.00						\$ 2,390,773.00
3	Public Safety - Police and Fire	\$ 5,997,032.00		\$ 114,207.00			\$ 30,000.00	\$ 6,141,239.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 1,925,322.00	\$ 735,707.00	\$ 365,461.00	\$ 875,298.00		\$ 104,500.00	\$ 4,006,288.00
6	Public Works - Other	\$ 356,585.00						\$ 356,585.00
7	Public Health and Social Services	\$ 243,104.00	\$ 39,500.00	\$ 69,407.00			\$ 350,000.00	\$ 702,011.00
8	Culture and Recreation	\$ 2,297,789.00	\$ 2,241,711.00				\$ 20,000.00	\$ 4,559,500.00
9	Community Development	\$ 3,381,942.00			\$ 378,228.00			\$ 3,760,170.00
10	Miscellaneous	\$ 678,695.00	\$ 238,254.00	\$ 76,635.00	\$ 742,017.00		\$ 3,880,620.00	\$ 5,616,221.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste	\$ 2,243,138.00	\$ 581,549.00				\$ 109,000.00	\$ 2,933,687.00
17	Transportation							\$ -
18	Wastewater	\$ 1,669,599.00	\$ 659,292.00	\$ 655,068.00	\$ 281,944.00		\$ 132,750.00	\$ 3,398,653.00
19	Water	\$ 1,357,304.00	\$ 9,728.00	\$ 48,768.00			\$ 70,750.00	\$ 1,486,550.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	\$ 22,541,283.00	\$ 4,505,741.00	\$ 1,329,546.00	\$ 2,277,487.00	\$ -	\$ 4,697,620.00	\$ 35,351,677.00

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

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

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

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

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

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

City or Village of Scottsbluff in Scotts Bluff County

**2022-2023 SUMMARY OF PROPRIETARY FUNCTION FUNDS**

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

**THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY**

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
<b>TOTAL</b>	\$ - <small>(Forward to Page 2, Line 4)</small>	\$ - <small>(Forward to Page 2, Line 23)</small>	\$ - <small>(Forward to Page 3, Line 21)</small>	\$ -

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

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>City of Scottsbluff</b>
ADDRESS	<b>2525 Circle Drive</b>
CITY & ZIP CODE	<b>Scottsbluff, NE 69361</b>
TELEPHONE	<b>308-633-3796</b>
WEBSITE	<b>www.scottsbluff.org</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jeanne McKerrigan	Elizabeth Loutzenhiser	Elizabeth Loutzenhiser
TITLE /FIRM NAME	Mayor	Director of Finance	
TELEPHONE		308-633-3796	
EMAIL ADDRESS		eloutz@scottsbluff.org	

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

City or Village of Scottsbluff in Scotts Bluff County

**2022-2023 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	2,228,674.08
Motor Vehicle Pro-Rate	(2)	\$	6,700.00
In-Lieu of Tax Payments	(3)	\$	105,600.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))		\$	-
<b>LESS:</b> Amount Spent During 2021-2022		\$	-
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years		\$	-
Amount to be included as Restricted Funds ( <b><i>Cannot Be A Negative Number</i></b> )	(7)	\$	-
Motor Vehicle Tax	(8)	\$	236,150.00
Local Option Sales Tax	(9)	\$	7,537,233.00
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	1,945,404.00
	(12)		
Motor Vehicle Fee	(13)	\$	110,000.00
Municipal Equalization Fund	(14)	\$	117,488.00
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>		(16)	<b>\$ 12,287,249.08</b>

**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)		\$	-	(17)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )				
Agrees to Line (6).		\$	-	(18)
Allowable Capital Improvements	(19)	\$	-	
Bonded Indebtedness	(20)			
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)			
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	503,374.00	
Public Safety Communication Project (Statute 86-416)	(23)			
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)			
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(24)			
Judgments	(25)			
Refund of Property Taxes to Taxpayers	(26)			
Repairs to Infrastructure Damaged by a Natural Disaster	(27)			
<b>TOTAL LID EXCEPTIONS (B)</b>		(28)	<b>\$ 503,374.00</b>	

<b>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)</b> <small>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</small>	<b>\$ 11,783,875.08</b>
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Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

**City or Village of Scottsbluff**

IN

**Scotts Bluff County**

**LID COMPUTATION FORM FOR FISCAL YEAR 2022-2023**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

<b>Prior Year Restricted Funds Authority</b> (Base Amount) = Line (8) from last year's Lid Form	17,043,785.07
	Option 1 - (Line 1)

**OPTION 2**  
*Only use if a vote was taken at a townhall meeting to exceed Lid for one year*

Line (1) of Prior Year Lid Computation Form	
Allowable Percent Increase <b>Less</b> Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	Option 2 - (A) %
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)	Option 2 - (B)
	-
<b>Calculated Prior Year Restricted Funds Authority</b> (Base Amount) Line (A) Plus Line (C)	Option 2 - (C)
	-
	Option 2 - (Line 1)

**CURRENT YEAR ALLOWABLE INCREASES**

<b>1</b>	<b>BASE LIMITATION PERCENT INCREASE (2.5%)</b>	2.50 %	(2)
<b>2</b>	<b>ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</b> $\frac{1,373,232.00}{2022 \text{ Growth per Assessor}} \div \frac{959,494,706.00}{2021 \text{ Valuation}} = \frac{0.14}{\text{Multiply times 100 To get \%}}$	- %	(3)
<b>3</b>	<b>ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE</b> $\frac{5^{**}}{\text{\# of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}}$	1.00 %	(4)

\*\*not finalized, will require vote

**ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.**

<b>4</b>	<b>SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE</b>		(5)
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**Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting**

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 %
	(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	596,532.48
	(7)

Total Restricted Funds Authority = Line (1) + Line (7)	17,640,317.55
	(8)

Less: Restricted Funds from Lid Supporting Schedule	11,783,875.08
	(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)	5,856,442.47
	(10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.**

# Municipality Levy Limit Form

## City or Village of Scottsbluff in Scotts Bluff County

### Municipality Levy

Personal and Real Property Tax Request	(1)		2,228,674.08
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		2,228,674.08
Valuation	(9)		1,006,747,091
Municipality Levy Subject to Levy Authority	(10)		0.221374
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.221374 (A)

### Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	503,374.00	0.050000
Total Municipality Levy Authority	(20)		0.500000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

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

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

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

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

**2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

YES

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

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Total Property Tax Request** (1) \$ 2,126,608.00  
*(Total Personal and Real Property Tax Required from prior year budget - Cover Page)*

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

**Real Growth Percentage Increase**

$$\frac{1,596,089.00}{\text{2022 Real Growth Value per Assessor}} \div \frac{905,211,554.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.18} \% (3)$$

*Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.*

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.18 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 46,360.05

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) \$ 2,172,968.05

**ACTUAL PROPERTY TAX REQUEST**

**2022-2023 ACTUAL Total Property Tax Request** (7) \$ 2,228,674.08  
*(Total Personal and Real Property Tax Required from Cover Page)*

**Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.**

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

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

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**

**REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

**City or Village of Scottsbluff**

**Scotts Bluff County**

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
League Association of Risk Management	09/30/2021-09/30/2022	risk management services and insurance coverage	\$ 503,374.00
City of Norfolk, City of Columbus, Northeast Community College	09/04/2007 (perpetual)	Library One Commission - unified catalog of library resources and materials request/delivery system	
City of Terrytown	01/01/22-12/31/22 (annual renewal)	paint striping, electrical/building inspections	
City of Terrytown	11/06/1997 (annual renewal)	wastewater reclamation/sewer treatment	
City of Gering	07/02/2007 (perpetual)	solid waste disposal/new landfill agreement	
Scotts Bluff County, City of Gering, Terrytown, Banner County, Other small nearby communities	02/07/2008 (perpetual)	Emergency management services for Region 22	
Scotts Bluff County, City of Gering	07/01/2010-06/30/2022	Ambulance services	
Scotts Bluff County Surveyor	01/01/1997 (perpetual)	GIS information sharing/mapping	
City of Terrytown, Mitchell, Minatare, Gering, Village of Melbeta, Henry, McGrew, Morrill, Lyman, Scb County	Indefinite	Police services	
Scotts Bluff County	Indefinite	WING Drug Task Force	
City of Gering, Scotts Bluff County	annual renewal	vehicle storage - police/sheriff	
NE State Patrol	Indefinite	highway patrol, public safety	
NPAIT	Indefinite	Investment Trust	
US Dept of Homeland Security	Indefinite	National Incident Management System (NIMS)	
City of Minatare	perpetual	water utility/supply	
Village of Melbeta, Morrill, City of Terrytown, Bayard, SID #8 & #4A	3 years, expires 03/04/2025	sewer line cleaning	
SID #8	3 years, expires 03/04/2025	replacement, painting, maintenance - fire hydrants	

Total Amount used as Lid Exemption \$ 503,374.00



**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**

**REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

**City or Village of Scottsbluff**

**Scotts BluffCounty**

SUBDIVISION NAME		COUNTY	
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Cities of Bayard, Bridgeport, Gering, Gordon, Kimball, Mitchell, Sidney, Terrytown, Village of Morrill	<i>indefinite</i>	<i>Regional economic development advisory board</i>	
US Dept of Justice	indefinite	public safety, alcohol compliance, traffic safety	
Scotts Bluff County	11/01/21 - 12/31/2024 three year term	operation, maintenance and funding of the Scotts Bluff Drain	
Cities of Gering and Terrytown	06/17/19 -06/17/23 four year term	stormwater education and outreach partnership	
City of Bayard	09/27/2017 perptual	provide Spanish/English interpreter services	
Cities of Bridgeport, Bayard, Mitchell, Terrytown and Village of Morrill	perpetual	securing, planning for the mgmt of a potable water source from the surface water, stream flow and storage reservoirs of the NP River	
WY Water Development	09/12/2016 - ongoing project	securing, planning for the mgmt of a potable water source from the surface water, stream flow and storage reservoirs of the NP River	
Scotts Bluff County, Cities of Gering, Terrytown, Scottsbluff	Jan 2021 - ongoing	US Dept of Interior Geological Survey/Water Resource Investigation	
City of Scottsbluff Police Department, Scottsbluff Public Schools	Dec 2021 - ongoing	MOU for School Resource Officer Program	
City of Scottsbluff Police Department, Western NE Community College	Dec 2019 - ongoing	MOU for College Resource Officer Program	

Total Amount used as Lid Exemption \$                   -

**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

**City or Village of Scottsbluff**

**Scotts Bluff County**

SUBDIVISION NAME

COUNTY

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

Scottsbluff Leasing Corporation

**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**

*{format for all counties and cities.}*

**TAX YEAR 2022**

*{certification required on or before August 20<sup>th</sup> of each year}*

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

**TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF**

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value <sup>a</sup>	Prior Year Total Real Property Valuation	Real Growth Percentage <sup>b</sup>
CITY OF SCOTTSBLUFF	City/Village	1,373,232	1,006,747,091	1,596,089	905,211,554	0.18

\* Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.

<sup>a</sup> Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

<sup>b</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

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

Angela Dillman  
 (signature of county assessor)

8-20-22  
 (date)

CC: County Clerk, SCOTTS BLUFF County  
 CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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

Guid: \_\_\_\_\_

**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**

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

**TAX YEAR 2022**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**TO: SCOTTSBLUFF PARKING DISTRICT  
ATTN CITY ADMINISTRATOR  
2525 CIRCLE DR  
SCOTTSBLUFF, NE. 69361**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
SCB PARKING DIST	Misc-District	429,770	34,011,899

*\*Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

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

Angela Dillman  
*(signature of county assessor)*

8-20-22  
*(date)*

CC: County Clerk, SCOTTS BLUFF County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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