# 2024-2025
# 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, 2024 through September 30, 2025**

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

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

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

| | |
|---|---|
| $ 1,119,383,265 | **Total Certified Valuation (All Counties)** |

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

**County Clerk's Use ONLY**

**Projected Outstanding Bonded Indebtedness as of October 1, 2024**

*(As of the Beginning of the Budget Year)*

| | |
|---|---|
| Principal | $ - |
| Interest | $ - |
| Total Bonded Indebtedness | $ - |

**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, 2023 through June 30, 2024?

[X] YES [ ] NO

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

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

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?

[X] YES [ ] NO

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

**APA Contact Information**

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

**Website:** auditors.nebraska.gov

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

**Submission Information**

# Budget Due by 9-30-2024

**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 2022 - 2023 (Column 1) | Actual/Estimated 2023 - 2024 (Column 2) | **Adopted Budget 2024 - 2025** (Column 3) |
|---|---|---|---|---|
| 1 | Net Cash Balance | $ 3,080,181.00 | $ 4,145,825.00 | $ 1,380,499.00 |
| 2 | Investments | $ 35,573,106.00 | $ 38,033,917.00 | $ 42,500,000.00 |
| 3 | County Treasurer's Balance | $ 133,139.00 | $ 121,867.00 | $ 125,000.00 |
| 4 | Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)** | | | $ - |
| 5 | **Subtotal of Beginning Balances** **(Lines 1 thru 4)** | **$ 38,786,426.00** | **$ 42,301,609.00** | **$ 44,005,499.00** |
| 6 | Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)** | $ 2,030,429.00 | $ 2,285,022.00 | $ 2,262,410.00 |
| 7 | Federal Receipts | $ 105,452.00 | $ 4,062.00 | $ - |
| 8 | State Receipts: Motor Vehicle Pro-Rate | $ 8,739.00 | $ 4,270.00 | $ 4,270.00 |
| 9 | | | | |
| 10 | State Receipts: Highway Allocation and Incentives | $ 2,011,790.00 | $ 2,104,645.00 | $ 2,185,826.00 |
| 11 | State Receipts: Motor Vehicle Fee | $ 74,551.00 | $ 100,000.00 | $ 110,000.00 |
| 12 | State Receipts: State Aid | $ 2,326.00 | $ - | |
| 13 | State Receipts: Municipal Equalization Aid | $ 122,677.00 | $ 139,985.00 | $ 178,970.00 |
| 14 | State Receipts: Other | $ 462,566.00 | $ 502,903.00 | $ 487,169.00 |
| 15 | State Receipts: Property Tax Credit | $ 100,474.00 | $ 38,572.00 | |
| 16 | Local Receipts: Nameplate Capacity Tax | | | |
| 17 | Local Receipts: Motor Vehicle Tax | $ 356,815.00 | $ 253,680.00 | $ 263,080.00 |
| 18 | Local Receipts: Local Option Sales Tax | $ 7,427,667.00 | $ 7,964,539.00 | $ 8,110,000.00 |
| 19 | Local Receipts: In Lieu of Tax | $ 105,426.00 | $ 170,600.00 | $ 65,000.00 |
| 20 | Local Receipts: Other | $ 18,983,300.00 | $ 24,813,479.00 | $ 22,301,796.00 |
| 21 | Transfers In of Surplus Fees | | | |
| 22 | Transfers In Other Than Surplus Fees | $ 3,696,423.00 | $ 3,935,000.00 | $ 3,986,525.00 |
| 23 | Proprietary Function Funds **(Only if Page 6 is Used)** | | | $ - |
| 24 | **Total Resources Available** **(Lines 5 thru 23)** | **$ 74,275,061.00** | **$ 84,618,366.00** | **$ 83,960,545.00** |
| 25 | **Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)** | **$ 31,973,452.00** | **$ 40,612,867.00** | **$ 54,554,520.00** |
| 26 | **Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)** | **$ 42,301,609.00** | **$ 44,005,499.00** | **$ 29,406,025.00** |
| 27 | Cash Reserve Percentage | | | 80% |

## PROPERTY TAX RECAP

| | |
|---|---|
| Tax from Line 6 | $ 2,262,410.00 |
| County Treasurer Commission at 1% | $ 22,624.10 |
| **Total Property Tax Requirement** | $ 2,285,034.10 |

# City or Village of Scottsbluff in Scotts Bluff County

## To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

| | | Property Tax Request |
|---|---|---|
| General Fund | $ | 2,230,934.10 |
| Bond Fund | $ | - |
| Business Improvement District Fund | $ | 54,100.00 |
| _____ Fund | | |
| **Total Tax Request** | ** $ | 2,285,034.10 |

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

## 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)/Insurance Proceeds for Hail | $ | 3,672,540.00 |
| Capital Projects & Debt Fund | $ | 4,678,232.00 |
| Self-Insured Health Insurance Fund | $ | 5,023,372.00 |
| Total Special Reserve Funds | $ | 13,374,144.00 |
| Total Cash Reserve | $ | 29,406,025.00 |
| Remaining Cash Reserve | $ | 16,031,881.00 |
| Remaining Cash Reserve % | | 44% |

## 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. | 2024-2025 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 | $ 4,368,448.00 | $ 400,000.00 | $ 22,000.00 | | | | $ 4,790,448.00 |
| 3 | Public Safety - Police | $ 5,008,156.00 | | $ 244,000.00 | | | | $ 5,252,156.00 |
| 3a | Public Safety - Fire | $ 2,253,553.00 | | $ 232,000.00 | | | | $ 2,485,553.00 |
| 4 | Public Safety - Other | $ 633,969.00 | | | | | | $ 633,969.00 |
| 5 | Public Works - Streets | $ 2,990,288.00 | $ 3,015,000.00 | $ 447,000.00 | $ 907,000.00 | | $ 25,000.00 | $ 7,384,288.00 |
| 6 | Public Works - Other | $ 560,797.00 | | | | | | $ 560,797.00 |
| 7 | Public Health and Social Services | $ 362,688.00 | | $ 55,000.00 | | | $ 350,000.00 | $ 767,688.00 |
| 8 | Culture and Recreation | $ 3,372,324.00 | | | | | | $ 3,372,324.00 |
| 9 | Community Development | $ 3,989,580.00 | | | | | | $ 3,989,580.00 |
| 10 | Miscellaneous | $ 2,724,500.00 | $ 3,987,857.00 | $ 325,000.00 | $ 568,264.00 | | $ 3,516,525.00 | $ 11,122,146.00 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | | | | | | | $ - |
| 13 | Nursing Home | | | | | | | $ - |
| 14 | Hospital | | | | | | | $ - |
| 15 | Electric Utility | | | | | | | $ - |
| 16 | Solid Waste | $ 3,216,515.00 | $ 2,740,000.00 | $ 642,000.00 | | | | $ 6,598,515.00 |
| 17 | Transportation | | | | | | | $ - |
| 18 | Wastewater | $ 3,312,334.00 | $ 639,000.00 | $ 340,000.00 | $ 78,606.00 | | $ 87,500.00 | $ 4,457,440.00 |
| 19 | Water | $ 2,432,116.00 | $ 400,000.00 | $ 270,000.00 | | | $ 37,500.00 | $ 3,139,616.00 |
| 20 | Other | | | | | | | $ - |
| 21 | Proprietary Function Funds **(Page 6)** | | | | | $ - | | $ - |
| 22 | **Total Disbursements & Transfers (Lns 2 thru 21)** | $ 35,225,268.00 | $ 11,181,857.00 | $ 2,577,000.00 | $ 1,553,870.00 | $ - | $ 4,016,525.00 | $ 54,554,520.00 |

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

# City or Village of Scottsbluff in Scotts Bluff County

| Line No. | 2023-2024 ACTUAL/ESTIMATED Disbursements & Transfers | Operating Expenses (A) | Capital Improvements (B) | Other Capital Outlay (C) | Debt Service (D) | Other (E) | Transfers Out (F) | TOTAL |
|---|---|---|---|---|---|---|---|---|
| 1 | Governmental: | | | | | | | |
| 2 | General Government | $ 3,109,755.00 | $ 300,000.00 | $ 22,000.00 | | | | $ 3,431,755.00 |
| 3 | Public Safety - Police | $ 4,480,395.00 | | $ 174,306.00 | | | | $ 4,654,701.00 |
| 3a | Public Safety - Fire | $ 1,995,881.00 | | $ 163,856.00 | | | | $ 2,159,737.00 |
| 4 | Public Safety - Other | $ 297,828.00 | | | | | | $ 297,828.00 |
| 5 | Public Works - Streets | $ 2,710,917.00 | $ 2,659,700.00 | $ 549,500.00 | $ 906,148.00 | | $ 25,000.00 | $ 6,851,265.00 |
| 6 | Public Works - Other | $ 407,021.00 | | $ 103,360.00 | | | | $ 510,381.00 |
| 7 | Public Health and Social Services | $ 366,120.00 | | $ 65,000.00 | | | $ 350,000.00 | $ 781,120.00 |
| 8 | Culture and Recreation | $ 3,014,406.00 | $ 754,599.00 | | | | | $ 3,769,005.00 |
| 9 | Community Development | $ 1,681,277.00 | | | | | | $ 1,681,277.00 |
| 10 | Miscellaneous | $ 650,504.00 | $ 2,418,618.00 | $ 73,768.00 | $ 1,263,681.00 | | $ 3,441,766.00 | $ 7,848,337.00 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | | | | | | | $ - |
| 13 | Nursing Home | | | | | | | $ - |
| 14 | Hospital | | | | | | | $ - |
| 15 | Electric Utility | | | | | | | $ - |
| 16 | Solid Waste | $ 2,309,881.00 | $ 400,000.00 | $ 252,500.00 | | | | $ 2,962,381.00 |
| 17 | Transportation | | | | | | | $ - |
| 18 | Wastewater | $ 2,721,427.00 | | $ 310,693.00 | $ 78,760.00 | | $ 87,500.00 | $ 3,198,380.00 |
| 19 | Water | $ 1,646,669.00 | $ 742,531.00 | $ 40,000.00 | | | $ 37,500.00 | $ 2,466,700.00 |
| 20 | Other | | | | | | | $ - |
| 21 | Proprietary Function Funds | | | | | | | $ - |
| 22 | **Total Disbursements & Transfers** (Ln 2 thru 21) | $ 25,392,081.00 | $ 7,275,448.00 | $ 1,754,983.00 | $ 2,248,589.00 | $ - | $ 3,941,766.00 | $ 40,612,867.00 |

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

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

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

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

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

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

# City or Village of Scottsbluff in Scotts Bluff County

| Line No. | 2022-2023 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 | $ 2,770,405.00 | $ 73,858.00 | $ 19,908.00 | | | | $ 2,864,171.00 |
| 3 | Public Safety - Police | $ 4,230,745.00 | | | | | | $ 4,230,745.00 |
| 3a | Public Safety - Fire | $ 1,858,287.00 | | $ 160,968.00 | | | | $ 2,019,255.00 |
| 4 | Public Safety - Other | $ 204,537.00 | | $ 609,734.00 | | | | $ 814,271.00 |
| 5 | Public Works - Streets | $ 2,107,162.00 | $ 289,749.00 | $ 354,290.00 | $ 828,682.00 | | $ 12,500.00 | $ 3,592,383.00 |
| 6 | Public Works - Other | $ 374,071.00 | | $ 13,417.00 | | | | $ 387,488.00 |
| 7 | Public Health and Social Services | $ 334,785.00 | $ 1,200.00 | $ 72,694.00 | | | $ 200,000.00 | $ 608,679.00 |
| 8 | Culture and Recreation | $ 2,478,454.00 | $ 1,009,102.00 | | | | | $ 3,487,556.00 |
| 9 | Community Development | $ 2,713,831.00 | | | | | | $ 2,713,831.00 |
| 10 | Miscellaneous | $ 301,909.00 | | $ 402,346.00 | | | $ 2,849,919.00 | $ 3,554,174.00 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | | | | | | | $ - |
| 13 | Nursing Home | | | | | | | $ - |
| 14 | Hospital | | | | | | | $ - |
| 15 | Electric Utility | | | | | | | $ - |
| 16 | Solid Waste | $ 2,376,285.00 | $ 51,041.00 | $ 614,941.00 | | | | $ 3,042,267.00 |
| 17 | Transportation | | | | | | | $ - |
| 18 | Wastewater | $ 1,918,544.00 | $ 420,989.00 | $ 429,071.00 | $ 136,660.00 | | $ 68,750.00 | $ 2,974,014.00 |
| 19 | Water | $ 1,543,668.00 | $ 27,339.00 | $ 94,861.00 | | | $ 18,750.00 | $ 1,684,618.00 |
| 20 | Other | | | | | | | $ - |
| 21 | Proprietary Function Funds | | | | | | | $ - |
| 22 | **Total Disbursements & Transfers** (Ln 2 thru 21) | $ 23,212,683.00 | $ 1,873,278.00 | $ 2,772,230.00 | $ 965,342.00 | $ - | $ 3,149,919.00 | $ 31,973,452.00 |

(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

## 2024-2025 SUMMARY OF PROPRIETARY FUNCTION FUNDS

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

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

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

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

# CORRESPONDENCE INFORMATION

**ENTITY OFFICIAL ADDRESS**

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

| | |
|---|---|
| NAME | **City of Scottsbluff** |
| ADDRESS | **2525 Circle Drive** |
| CITY & ZIP CODE | **Scottsbluff 69361** |
| TELEPHONE | **309-633-3796** |
| WEBSITE | **scottsbluff.org** |

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

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

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

City or Village of Scottsbluff in Scotts Bluff County

# 2024-2025 LID SUPPORTING SCHEDULE

## Calculation of Restricted Funds

| | | | |
|---|---|---|---|
| Total Personal and Real Property Tax Requirements | | (1) | $ 2,285,034.10 |
| Motor Vehicle Pro-Rate | | (2) | $ 4,270.00 |
| In-Lieu of Tax Payments | | (3) | $ 65,000.00 |
| 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)) | $ - | (4) | |
| **LESS:** Amount Spent During 2023-2024 | $ - | (5) | |
| **LESS:** Amount Expected to be Spent in Future Budget Years | $ - | (6) | |
| Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)*** | | (7) | $ - |
| Motor Vehicle Tax | | (8) | $ 263,080.00 |
| Local Option Sales Tax | | (9) | $ 8,110,000.00 |
| Transfers of Surplus Fees | | (10) | $ - |
| Highway Allocation and Incentives | | (11) | $ 2,185,826.00 |
| | | (12) | |
| Motor Vehicle Fee | | (13) | $ 110,000.00 |
| Municipal Equalization Fund | | (14) | $ 178,970.00 |
| Insurance Premium Tax | | (15) | $ - |
| Nameplate Capacity Tax | | (15a) | $ - |
| **TOTAL RESTRICTED FUNDS (A)** | | (16) | **$ 13,202,180.10** |

## Lid Exceptions

| | | | |
|---|---|---|---|
| Capital Improvements (Real Property and Improvements on Real Property) | $ - | (17) | |
| **LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* 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) | $ 559,692.00 |
| Public Safety Communication Project (Statute 86-416) | | (23) | |
| Benefits Paid Under the Firefighter Cancer Benefits Act | | (23a) | |
| Local Option Sales and Use Tax within Good Life District | | (23b) | |
| 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) | |
| **TOTAL LID EXCEPTIONS (B)** | | (28) | **$ 559,692.00** |

| | |
|---|---|
| **TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28* | **$ 12,642,488.10** |

*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 2024-2025

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

### OPTION 1

**Prior Year Restricted Funds Authority** (Base Amount) = Line (8) from last year's Lid Form — 18,257,726.66 (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 — (Option 2 - (A))

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) — % (Option 2 - (B))

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B) — - (Option 2 - (C))

**Calculated Prior Year Restricted Funds Authority** (Base Amount) Line (A) Plus Line (C) — - (Option 2 - (Line 1))

## CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (3)

3,586,224.00 (2024 Value Attributable to Growth per Assessor) / 1,090,388,159.00 (2023 Valuation) = 0.33 % (Multiply times 100 To get %)

3 **ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE** — 1.00 % (4)

5 (# of Board Members voting "Yes" for Increase) / 5 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least 75% (.75) of the Governing Body)

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

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — % (5)

**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) — 639,020.43 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 18,896,747.09 (8)

**Less:** Restricted Funds from Lid Supporting Schedule — 12,642,488.10 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 6,254,258.99 (10)

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

City or Village of Scottsbluff in Scotts Bluff County

# 2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

| Description of Capital Improvement | Amount Budgeted |
|---|---|

| | |
|---|---|
| Total - Must agree to Line 17 on Lid Support Page 8 | $ - |

# Municipality Levy Limit Form

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

**Municipality Levy**

| | | | | |
|---|---|---|---|---|
| Personal and Real Property Tax Request | (1) | | 2,285,034.10 | |
| Judgments (Not Paid by Liability Insurance) | (2) | 0.00 | | |
| Pre-Existing Lease - Purchase Contracts-7/98 | (3) | 0.00 | | |
| Bonded Indebtedness | (4) | 0.00 | | |
| Interest Free Financing (Public Airports) | (5) | 0.00 | | |
| Benefits Paid Under Firefighter Cancer Benefits Act | (6) | 0.00 | | |
| Total Levy Exemptions | (7) | | 0.00 | |
| Tax Request Subject to Levy Limit | (8) | | 2,285,034.10 | |
| Valuation | (9) | | 1,119,383,265 | |
| Municipality Levy Subject to Levy Authority | (10) | | 0.204133 | |
| 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) | 32,952,215.00 | | |
| Off Street Parking District Levy (Statute 77-3443(2)) | (15) | 0.164177 | 0.004833 | |
| Other | (16) | | 0.000000 | |
| Total Levy for Compliance Purposes | (17) | | 0.208966 | **(A)** |

**Levy Authority**

| | | | | |
|---|---|---|---|---|
| Municipality Levy Limit | (18 | | 0.450000 | |
| Municipality property taxes designated for interlocal agreements | (19) | 559,692.00 | 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.

City or Village of Scottsbluff in Scotts Bluff County

## 2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

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

### CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

**Prior Year Total Property Tax Request** (1) $ 2,285,034.10
*(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**

| 2024 Real Growth Value per Assessor | / | Prior Year Total Real Property Valuation per Assessor | = | | |
|---|---|---|---|---|---|
| 3,586,224.00 | / | 1,029,868,603.00 | = | 0.35 % | (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) 2.35 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) $ 53,698.30

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) **$ 2,338,732.40**

### ACTUAL PROPERTY TAX REQUEST

**2024-2025 ACTUAL Total Property Tax Request** (7) $ 2,285,034.10
*(Total Personal and Real Property Tax Required from Cover Page)*

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

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

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

City or Village of Scottsbluff

IN

Scotts Bluff County, Nebraska

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 3 day of September 2024, at 12:00 o'clock P.M., at 2525 Circle Drive Scottsbluff, NE 69361 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

| | | |
|---|---|---|
| 2022-2023 Actual Disbursements & Transfers | $ | 31,973,452.00 |
| 2023-2024 Actual/Estimated Disbursements & Transfers | $ | 40,612,867.00 |
| 2024-2025 Proposed Budget of Disbursements & Transfers | $ | 54,554,520.00 |
| 2024-2025 Necessary Cash Reserve | $ | 29,406,025.00 |
| 2024-2025 Total Resources Available | $ | 83,960,545.00 |
| Total 2024-2025 Personal & Real Property Tax Requirement | $ | 2,285,034.10 |
| Unused Budget Authority Created For Next Year | $ | 6,254,258.99 |

**Breakdown of Property Tax:**

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

## NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the _____ day of _____ 2024, at _____ o'clock _____, at _____ _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2023 | 2024 | Change |
|---|---|---|---|
| Operating Budget | 54,775,313.00 | 54,554,520.00 | 0% |
| Property Tax Request | $ 2,285,034.10 | $ 2,285,034.10 | 0% |
| Valuation | 1,090,388,159 | 1,119,383,265 | 3% |
| Tax Rate | 0.206000 | 0.204133 | -1% |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.204133 | | |

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. _____**

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

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

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

1. The 2024-2025 property tax request be set at:

| | | |
|---|---|---|
| General Fund: | $ | 2,230,934.10 |
| Bond Fund: | $ | - |

2. The total assessed value of property differs from last year's total assessed value by 2.66 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.204133 per $100 of assessed value.

4. The City or Village of Scottsbluff proposes to adopt a property tax request that will cause its tax rate to be 0.204133 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City or Village of Scottsbluff will increase (or decrease) last year's budget by -0.4 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution #_____.

| Voting yes were: | Voting no were: |
|---|---|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Dated this _____ day of _____, 2024

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

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

SUBDIVISION NAME COUNTY

| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | Amount Used as Lid Exemption (Column 4) |
|---|---|---|---|
| League Association of Risk Management | 09/30/2023-09/30/2024 | risk management services and insurance coverage | $ 559,692.00 |
| 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 | 01/01/24-12/31/24 (annual renewal) | paint striping, electrical/building inspections | |
| City of Terrytown | 11/06/1997 (annual renewal) | wastewater reclamation/sewer treatment | |
| City of Gering | 07/02/2007 (perpetual) | solid waste disposal/new landfill agreement | |
| Scotts Bluff County, City of Gering, Terrytown, Banner County, Other small nearby communities | 02/07/2008 (perpetual) | Emergency management services for Region 22 | |
| Scotts Bluff County, City of Gering | 09/08/1998 - 06/30/2026 | Ambulance services | |
| Scotts Bluff County Surveyor | 01/01/1997 (perpetual) | GIS information sharing/mapping | |
| City of Terrytown, Mitchell, Minatare, Gering, Village of Melbeta, Henry, McGrew, Morrill, Lyman, Scb County | Indefinite | Police services | |
| Scotts Bluff County | Indefinite | WING Drug Task Force | |
| City of Gering, Scotts Bluff County | annual renewal | vehicle storage - police/sheriff | |
| NE State Patrol | Indefinite | highway patrol, public safety | |
| NPAIT | Indefinite | Investment Trust | |
| US Dept of Homeland Security | Indefinite | National Incident Management System (NIMS) | |
| City of Minatare | perpetual | water utility/supply | |
| Village of Melbeta, Morrill, City of Terrytown, 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 $ 559,692.00

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

**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 Morill | indefinite | Regional economic development advisory board | |
| 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; annual review | 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 | |
| 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, 2023 THROUGH JUNE 30, 2024

| **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 2024**

*{certification required on or before August 20th 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 [a] | Prior Year Total Real Property Valuation | Real Growth Percentage [b] |
|---|---|---|---|---|---|---|
| CITY OF SCOTTSBLUFF | City/Village | 3,586,224 | 1,119,383,265 | 3,586,224 | 1,029,868,603 | 0.35 |

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

*[a] 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.*

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

Robert E Simpson
*(signature of county assessor)*

8/19/24
*(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.*

# ORDINANCE RECORD

**ORDINANCE NO. 4338**

**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, 2024; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR AN EFFECTIVE DATE AND PROVIDE FOR PUBLICATION IN PAMPHLET FORM.**

**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, 2024.

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 2024-2025. The fund descriptions and amounts are as follows:

| Fund | Budgeted Expenditures |
|---|---|
| General | 12,731,249 |
| Regional Library | 14,672 |
| Transportation | 7,146,788 |
| Cemetery | 417,688 |
| Cemetery Perpetual Care | 350,000 |
| Special Projects | 4,301,040 |
| Business Improvement | 237,500 |
| Public Safety | 635,169 |
| Industrial Sites | 32,317 |
| Keno | 100,000 |
| Economic Development | 3,149,580 |
| Mutual Fire | 398,000 |
| Debt Service | 2,593,264 |
| CRA | 840,000 |
| CDBG | - |
| Leasing Corp | - |
| Capital Projects | 609,000 |
| Environmental Services | 6,598,515 |
| Wastewater | 3,873,479 |
| Water | 3,139,616 |
| Electric | 3,486,525 |
| Stormwater | 583,961 |
| GIS | 105,962 |
| Central Garage | - |
| Unemployment | 60,000 |
| Health Insurance | 3,150,195 |



# ORDINANCE RECORD

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, 2024 and publication shall be in pamphlet form.

Passed and approved this 23rd day of September, 2024.

(Seal)

Jeanne McKerrigan, Mayor

Attest: Kimberley Wright
Kimberley Wright, City Clerk

Approved as to Form and Legality:

City Attorney

**CERTIFICATE OF PASSAGE**

◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆

County of Scotts Bluff )
City of Scottsbluff ) §

I, Kimberley E. Wright, City Clerk of the City of Scottsbluff, Scotts Bluff County, Nebraska, hereby certify that the annexed Ordinance purporting to be Ordinance No. 4338 of said City was passed as such by the Mayor and City Council of the City of Scottsbluff, Scotts Buff County, Nebraska, pursuant to the rules and regulations prescribed by general law and by said City for the passage of Ordinances, and was duly approved by the Mayor of said City, passage and approval having been made on the 23rd day of September, 2024 with respect to said Ordinance aforesaid which said Ordinance No. 4338 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 resolution of 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 the seal of the City of Scottsbluff, Scotts Bluff County, Nebraska, this 24th day of September, A. D., 2024.

Kimberley Wright
City Clerk

Subscribed and sworn to before me this 24 day of September, 2024

GENERAL NOTARY - State of Nebraska
LANEANN H MILLER
My Comm. Exp. August 6, 2028

Laneann H. Miller
Notary Public

# ORDINANCE RECORD

**ORDINANCE NO. 4339**

**AN ORDINANCE FOR EXCEEDING THE ALLOWABLE GROWTH AND BASIC ALLOWABLE GROWTH LIMITS FOR THE 2024-2025 FISCAL YEAR BY ONE PERCENT OF BUDGETED RESTRICTED FUNDS, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDNG FOR PUBLICATION IN PAMPHLET FORM.**

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

SECTION 1. Governmental units are authorized pursuant to State law at Chapter 13, Section 519, to exceed the Allowable Growth (§13-518(1)) and the Basic Allowable Growth (§77-3446) for budgeted restricted funds authority up to an additional one percent, by affirmative vote of the City Council of at least 75%.

SECTION 2. The City Council finds that such limit as provided by Section 13-519 should be exceeded by one percent.

SECTION 3. This ordinance shall be in full force and effect from and after its approval, passage, and publication shall be in pamphlet form.

PASSED AND APPROVED this 23rd day of September, 2024.

(SEAL)

Jeanne McKerrigan, Mayor

Attest: Kimberley Wright, City Clerk

Approved as to Form and Legality:

City Attorney

# ORDINANCE RECORD

**CERTIFICATE OF PASSAGE**

◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆◆

County of Scotts Bluff )
City of Scottsbluff ) §

I, Kimberley E. Wright, City Clerk of the City of Scottsbluff, Scotts Bluff County, Nebraska, hereby certify that the annexed Ordinance purporting to be Ordinance No. 4339 of said City was passed as such by the Mayor and City Council of the City of Scottsbluff, Scotts Buff County, Nebraska, pursuant to the rules and regulations prescribed by general law and by said City for the passage of Ordinances, and was duly approved by the Mayor of said City, passage and approval having been made on the 23rd day of September, 2024 with respect to said Ordinance aforesaid which said Ordinance No. 4339 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 resolution of 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 the seal of the City of Scottsbluff, Scotts Bluff County, Nebraska, this 24th day of September, A. D., 2024.

Kimberley Wright
City Clerk

Subscribed and sworn to before me this 24 day of September, 2024

GENERAL NOTARY - State of Nebraska
LANEANN H MILLER
My Comm. Exp. August 6, 2028

LaneAnn H. Miller
Notary Public

RESOLUTION NO. 24-09-03

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

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

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

1. The 2024-2025 property tax request for non-bond purposes be set at $2,230,934.10.

2. The 2024-2025 property tax request for bond purposes be set at $0.00

3. The total assessed value of property differs from last year's total assessed value by 2.66%.

4. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $.204133 per $100 of assessed value.

5. The City of Scottsbluff proposes to adopt a property tax request that will cause its tax rate to be $.204133 per $100 of assessed value.

6. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Scottsbluff will decrease by 0.4 %.

7. The 2024-2025 property tax request for the City of Scottsbluff Off Street Parking District be set at $54,100.00.

8. The total assessed value of property differs from last year's total assessed value by 1.04%

9. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $.16417 per $100 of assessed value.

10. The City of Scottsbluff proposes to adopt a property tax request that will cause its tax rate to be $.16417 per $100 of assessed value.

11. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Scottsbluff will increase by 0%

12. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

PASSED AND APPROVED this 23rd day of September, 2024.

Jeanne McKernan
Mayor

ATTEST:

Kimberley Wright
City Clerk (seal)

City of Scottsbluff, Nebraska CORPORATE SEAL Incorporated June 10, 1916

# CERTIFICATE

I, Kimberley E. Wright, City Clerk of the City of Scottsbluff, do hereby certify that the following is a true and exact copy of the DRAFT minutes of the Scottsbluff City Council special meeting of September 23, 2024. PLEASE NOTE – THESE MINUTES WILL BE REVIEWED AND APPROVED BY THE CITY COUNCIL AT THE OCTOBER 7, 2024 MEETING.

(DRAFT EXERPT BEGINS)

Mayor McKerrigan opened the public hearing at 6:01 p.m. for authorizing the final tax request for 2024-2025 FY year at a different amount than the prior year.

Finance Director, Lane Kizzire approached Council and gave an explanation of the Resolution authorizing the final tax request. He went over each line starting with the 2024-2025 property tax request for non-bond purposes, set at $2,230,934.10. He continued with the 2024-2025 property tax request for bond purposes which is set at $0.00, with the total assessed value of property differing from last year's total assessed value by 2.66%. In addition, the tax rate, which will levy the same amount of property taxes as last year, will be $.204133 per $100 of assessed value, making the total operating budget of the City of Scottsbluff decrease by 0.4%. He then went over the figures for the City of Scottsbluff Off-Street Parking District. The amount set for this request is at $54,100; the same as last year. The total assessed value of property for the Off-Street Parking District differs from last year's total assessed value by 1.04%, but the tax rate will levy the same amount of property taxes as last year, being set at $.16417 per $100 of assessed value, causing a budget increase of 0% .

There were no comments from the public. Mayor McKerrigan closed the public hearing at 6:03 p.m.

Council Member Scanlan moved, seconded by Council Member Vidlak to approve Resolution No. 24-09-03 authorizing the final tax request for the 2024-2025 year at a different amount than the prior year and authorize the Mayor to sign the Resolution, "YEAS," Colwell, Salomon, Vidlak, Scanlan, and McKerrigan. "NAYS," None. Absent: None.

RESOLUTION NO. 24-09-03

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

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

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

1. **The 2024-2025 property tax request for non-bond purposes be set at $2,230,934.10.**
2. **The 2024-2025 property tax request for bond purposes be set at $0.00**
3. **The total assessed value of property differs from last year's total assessed value by 2.66%.**
4. **The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $.204133 per $100 of assessed value.**

5. The City of Scottsbluff proposes to adopt a property tax request that will cause its tax rate to be $.204133 per $100 of assessed value.

6. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Scottsbluff will decrease by 0.4 %.

7. The 2024-2025 property tax request for the City of Scottsbluff Off Street Parking District be set at $54,100.00.

8. The total assessed value of property differs from last year's total assessed value by 1.04%

9. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $.16417 per $100 of assessed value.

10. The City of Scottsbluff proposes to adopt a property tax request that will cause its tax rate to be $.16417 per $100 of assessed value.

11. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Scottsbluff will increase by 0%

12. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

PASSED AND APPROVED this 23rd day of September, 2024.

Jeanne McKernan
Mayor

ATTEST:

Kimberley Wright
City Clerk (seal)

City of Scottsbluff, Nebraska CORPORATE SEAL Incorporated June 10, 1916

Council introduced the Ordinance adopting the budget statement to be termed the annual appropriation bill for FY 2024-2025 and was read by title on third reading: **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, 2024; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR AN EFFECTIVE DATE AND PROVIDE FOR PUBLICATION IN PAMPHLET FORM.**

Council Member Salomon made a motion to approve Ordinance No. 4338 adopting the Budget Statement to be termed the annual appropriation bill for fiscal year beginning October 1, 2023. The motion was seconded by Council Member Colwell. "YEAS," Salomon, Vidlak, Scanlan, McKerrigan, and Colwell. "NAYS," None. Absent: None.

Council introduced the Ordinance allowing for exceeding the allowable growth limits by one percent of budgeted restricted funds for FY 2024-2025 and was read by title on third reading: **AN ORDINANCE ALLOWING FOR EXCEEDING THE ALLOWABLE GROWTH AND BASIC ALLOWABLE GROWTH LIMITS FOR THE 2024-2025 FISCAL YEAR BY ONE PERCENT OF BUDGETED RESTRICTED FUNDS, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.**

Council Member Scanlan moved, seconded by Council Member Salomon to adopt Ordinance No. 4339 allowing for exceeding the growth limits for the 2024-2025 fiscal year by one percent of budgeted restricted funds, "YEAS," Scanlan, McKerrigan, Salomon, Colwell, and Vidlak. "NAYS," None. Absent: None.

(DRAFT EXERPT ENDS)

IN WITNESS WHEREOF I do hereby place my official hand and the seal of the City of Scottsbluff this 25th Day of September, 2024.

Kimberley Wright

City Clerk

STATE OF NEBRASKA )
COUNTY OF SCOTTS BLUFF )
CITY OF SCOTTSBLUFF )

On September 25, 2024, before me, a Notary Public, duly commissioned and qualified for and residing in said County, personally came Kimberley E. Wright to me known to be the identical person whose name is affixed to the foregoing certificate and acknowledged thereof to be her voluntary act and deed.

GENERAL NOTARY - State of Nebraska
LANEANN H MILLER
My Comm. Exp. August 6, 2028

Laneann H. Miller

Notary Public

GENERAL NOTARY - State of Nebraska
LANEANN H MILLER
My Comm. Exp. August 6, 2028

Scottsbluff Star-Herald.com

PO Box 1709
Scottsbluff, NE 69363

**AFFIDAVIT OF PUBLICATION**

See Proof on Next Page

State of Pennsylvania, County of Lancaster, ss:

Teresa Tseng, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Scottsbluff Star-Herald, a legal newspaper of general circulation, published daily except Mondays, at Scottsbluff, Scotts Bluff County, Nebraska; that the notice hereto attached and which forms a part of this affidavit was Published in said paper, and that said notice was published in the regular and entire issues and every number of the paper on the days mentioned, the same being the corresponding day of each week during the period of time of publication and that said notice was published in the newspaper proper and not in the supplement, with insertion date(s) having been on:

**Aug. 29, 2024**

Teresa Tseng
(Signed)_____

**VERIFICATION**

State of Pennsylvania
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 08/30/2024

Nicole Burkholder
Notary Public

Printers Fee: **$37.12**
Customer Number: 1044534
Order Number: COL-NE-201253

Notarized remotely online using communication technology via Proof.

**City of Scottsbluff**
**IN**
**Scotts Bluff County, Nebraska**
**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 3rd day of September 2024, at 12:00 p.m., at City Hall, 2525 Circle Drive for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

*/s/* **Kimberley Wright - Clerk**

| | |
|---|---|
| 2022-2023 Actual Disbursements & Transfers | $31,973,452.00 |
| 2023-2024 Actual/Estimated Disbursements & Transfers | $40,612,867.00 |
| 2024-2025 Proposed Budget of Disbursements & Transfers | $54,554,520.00 |
| 2024-2025 Necessary Cash Reserve | $29,265,488.00 |
| 2024-2025 Total Resources Available | $83,820,008.00 |
| Total 2024-2025 Personal & Real Property Tax Requirement | $2,285,034.10 |
| Unused Budget Authority Created For Next Year | $6,267,100.99 |
| **Breakdown of Property Tax:** | |
| Personal and Real Property Tax Required for Non-Bond Purposes | $2,285,034.10 |
| Personal and Real Property Tax Required for Bonds | $0.00 |

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COL-NE-201253 August 29, 2024 ZNEZ

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PO Box 1709
Scottsbluff, NE 69363

**AFFIDAVIT OF PUBLICATION**

See Proof on Next Page

State of Pennsylvania, County of Lancaster, ss:

Emmie Atwood, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Scottsbluff Star-Herald, a legal newspaper of general circulation, published daily except Mondays, at Scottsbluff, Scotts Bluff County, Nebraska; that the notice hereto attached and which forms a part of this affidavit was Published in said paper, and that said notice was published in the regular and entire issues and every number of the paper on the days mentioned, the same being the corresponding day of each week during the period of time of publication and that said notice was published in the newspaper proper and not in the supplement, with insertion date(s) having been on:

**Sep. 17, 2024**

Emmie Atwood

(Signed)_____

**VERIFICATION**

State of Pennsylvania
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 09/17/2024

Nicole Burkholder

Notary Public

Printers Fee: **$35.87**
Customer Number: 1044534
Order Number: COL-NE-201317

Notarized remotely online using communication technology via Proof.

**City of Scottsbluff City Council**
**Notice of Special City Council Meeting and Public Hearing**

Notice is hereby given that a special meeting of the City Council of the City of Scottsbluff, Nebraska will be held on **Monday, September 23rd at 6:00 p.m.** in City Hall Council Chambers. The purpose of the special meeting is for:

1. Conducting a public hearing at 6:00 p.m. for authorizing the final tax request for the 2024-2025 year at a different amount than the prior year request and approving the Resolution.
2. Considering action on the third reading of the Ordinance adopting the budget statement to be termed the annual appropriation bill for FY 2024-2025.
3. Considering action on the third reading of the Ordinance allowing for exceeding the allowable growth and basic allowable growth limits for the 2024-2025 FY by one-percent of budgeted restricted funds.

The meeting will be open to the public. Any person with a disability desiring reasonable accommodation to attend the special council meeting must contact the City Clerk's office at City Hall, 2525 Circle Drive, Scottsbluff, Nebraska by 12:00 p.m., September 20, 2024. An agenda of the special meeting is available for public inspection at the City Clerk's office in City Hall; provided, the City Council may modify the agenda at the special meeting if it determines that an emergency so requires.

/s/Kimberley Wright
City Clerk
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Scottsbluff, NE
COL-NE-201317 September 17, 2024 ZNEZ

www.scottsbluff.org 2525 Circle Drive Scottsbluff, NE 69361 (308) 632-4136

Nebraska State Auditor's Office
State Capital, Suite 2303
P.O. Box 98917
Lincoln, NE 68509-8917

RE: FY2025 Budget

To Whom It May Concern,

Attached is the FY2025 Budget for the City of Scottsbluff. In preparing the budget this year, I noticed the Beginning Balances for the FY2023 did not match the Audit for the previous fiscal year. After discussion with Ms. Rachel Wittler, I changed the beginning balances from that year to match the corresponding audit, so you will notice that change in comparing last years budget to this year's budget.

If you have questions, my contact information is below.

Sincerely,

Lane Kizzire
Director of Finance
308-633-3796
lkizzire@scottsbluff.org