2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Gering

TO THE COUNTY BOARD AND COUNTY CLERK OF
Scotts Bluff County

This budget is for the Period October 1, 2025 through September 30, 2026

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:

2,246,875.29	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
2,246,875.29	**Total Personal and Real Property Tax Required**

723,585,790.00	**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, 2025
(As of the Beginning of the Budget Year)

Principal	6,555,000.00
Interest	1,016,977.50
Total Bonded Indebtedness	7,571,977.50

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, 2024 through June 30, 2025?

☐ 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, 2024 through June 30, 2025?

☐ 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 9-30-2025

Submit budget to:

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

City of Gering in Scotts Bluff County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	Net Cash Balance	7,794,801.00	15,896,706.00	10,112,072.11
2	Investments	28,896,379.00	25,373,507.00	26,000,000.00
3	County Treasurer's Balance	105,329.00	172,694.00	172,694.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	-		-
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**36,796,509.00**	**41,442,907.00**	**36,284,766.11**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	1,897,002.00	2,181,743.00	2,224,629.00
7	Federal Receipts	22,920.00	7,187.00	720,058.00
8	State Receipts: Motor Vehicle Pro-Rate	7,574.00	6,500.00	6,500.00
9				
10	State Receipts: Highway Allocation and Incentives	1,255,926.00	1,308,308.00	1,257,048.00
11	State Receipts: Motor Vehicle Fee	89,285.00	70,000.00	70,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	533,907.00	606,744.00	539,941.00
14	State Receipts: Other	567,430.00	485,022.00	651,843.00
15	State Receipts: Property Tax Credit	97,109.00	71,490.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax			
18	Local Receipts: Local Option Sales Tax	2,864,830.00	2,525,000.00	2,625,000.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	27,144,053.00	25,102,107.00	25,019,230.00
21	Transfers In of Surplus Fees	2,000,000.00	2,000,000.00	2,260,000.00
22	Transfers In Other Than Surplus Fees	1,207,771.00	873,161.00	827,655.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available (Lines 5 thru 23)**	**74,484,316.00**	**76,680,169.00**	**72,486,670.11**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**33,041,409.00**	**40,395,402.89**	**48,035,017.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**41,442,907.00**	**36,284,766.11**	**24,451,653.11**
27	Cash Reserve Percentage			68%

PROPERTY TAX RECAP

Tax from Line 6	2,224,629.00
County Treasurer Commission at 1%	22,246.29
Total Property Tax Requirement	2,246,875.29

City of Gering 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	$	2,246,875.29
Bond Fund	$	-
_____ Fund		
_____ Fund		
Total Tax Request	** $	2,246,875.29

** 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)	$ 152,964.00
Self Insurance Health Fund	$ 2,882,251.00
Cap Proj/Debt/Landfill Closure Fund	$ 7,889,618.58
Total Special Reserve Funds	$ 10,924,833.58
Total Cash Reserve	$ 24,451,653.11
Remaining Cash Reserve	$ 13,526,819.53
Remaining Cash Reserve %	38%

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: Electric Fund — Transfer To: General Fund

Amount: $ 2,200,000.00

Reason:

Transfer From: Electric Fund — Transfer To: Economic Development

Amount: $ 60,000.00

Reason:

Transfer From: _____ — Transfer To: _____

Amount:

Reason:

City of Gering in Scotts Bluff County

Line No.	2025-2026 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	2,563,507.00	145,000.00				70,000.00	2,778,507.00
3	Public Safety - Police	3,339,349.00		152,800.00			7,025.00	3,499,174.00
3a	Public Safety - Fire	499,300.00		98,250.00			108,563.00	706,113.00
4	Public Safety - Other	45,286.00						45,286.00
5	Public Works - Streets	1,565,348.00	374,086.00	6,000.00			111,442.00	2,056,876.00
6	Public Works - Other	146,390.00						146,390.00
7	Public Health and Social Services	293,656.00						293,656.00
8	Culture and Recreation	2,281,164.00	155,000.00				8,206.00	2,444,370.00
9	Community Development	3,258,411.00	215,000.00				195,000.00	3,668,411.00
10	Miscellaneous	3,497,196.00	370,000.00	433,100.00	111,573.00			4,411,869.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	9,443,029.00	1,160,000.00	454,000.00			2,562,473.00	13,619,502.00
16	Solid Waste	3,350,011.00	4,050,000.00	451,000.00			172,885.00	8,023,896.00
17	Transportation							-
18	Wastewater	1,406,496.00	345,000.00	6,000.00	60,665.00		515.00	1,818,676.00
19	Water	1,389,884.00	369,500.00	192,000.00	296,189.00		26,545.00	2,274,118.00
20	Other	1,779,661.00	10,000.00	204,274.00	254,238.00			2,248,173.00
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	34,858,688.00	7,193,586.00	1,997,424.00	722,665.00	-	3,262,654.00	48,035,017.00

(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 of Gering in Scotts Bluff County

Line No.	2024-2025 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	2,582,123.00	101,250.00	37,000.00				2,720,373.00
3	Public Safety - Police	3,175,731.31		172,750.00				3,348,481.31
3a	Public Safety - Fire	486,955.58		107,650.00			45,421.00	640,026.58
4	Public Safety - Other	34,239.00						34,239.00
5	Public Works - Streets	1,492,323.00	425,000.00	161,857.00				2,079,180.00
6	Public Works - Other	146,491.00						146,491.00
7	Public Health and Social Services	287,178.00						287,178.00
8	Culture and Recreation	2,249,909.00	60,000.00	93,063.00				2,402,972.00
9	Community Development	742,066.00	395,000.00				390,000.00	1,527,066.00
10	Miscellaneous	3,349,756.00	232,000.00	50,000.00	111,572.00			3,743,328.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	9,138,851.00	303,125.00	200,000.00			2,360,000.00	12,001,976.00
16	Solid Waste	3,205,152.00	138,501.00	566,045.00			170,000.00	4,079,698.00
17	Transportation							-
18	Wastewater	1,402,434.00	953,125.00	92,110.00	60,976.00			2,508,645.00
19	Water	1,395,787.00	645,000.00	128,000.00	297,708.00			2,466,495.00
20	Other	1,915,472.00	84,500.00	25,000.00	384,282.00			2,409,254.00
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	31,604,467.89	3,337,501.00	1,633,475.00	854,538.00	-	2,965,421.00	40,395,402.89

(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 of Gering in Scotts Bluff County

Line No.	2023-2024 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	2,585,899.00	30,888.00				260,000.00	2,876,787.00
3	Public Safety - Police	2,829,374.76		248,071.30				3,077,446.06
3a	Public Safety - Fire	434,583.95	17,797.00	7,914.07			45,420.00	505,715.02
4	Public Safety - Other	23,464.00						23,464.00
5	Public Works - Streets	1,253,218.00	330,745.00	193,170.00				1,777,133.00
6	Public Works - Other	103,099.00						103,099.00
7	Public Health and Social Services	241,015.00						241,015.00
8	Culture and Recreation	1,869,115.00		6,537.00				1,875,652.00
9	Community Development	478,913.00	2,862.00				390,000.00	871,775.00
10	Miscellaneous	3,065,168.92	379.00	350,980.00	111,573.00		74,611.00	3,602,711.92
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	6,452,445.00	189,589.00	13,438.00			2,267,740.00	8,923,212.00
16	Solid Waste	2,849,416.00		947,662.00			170,000.00	3,967,078.00
17	Transportation							-
18	Wastewater	867,650.00	39,925.00	618,171.00	8,549.00			1,534,295.00
19	Water	1,228,767.00	198,789.00	54,236.00	42,230.00			1,524,022.00
20	Other	1,663,625.00		96,305.00	378,074.00			2,138,004.00
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	25,945,753.63	810,974.00	2,536,484.37	540,426.00	-	3,207,771.00	33,041,409.00

(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 of Gering in Scotts Bluff County

2025-2026 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 Gering**
ADDRESS	**PO BOX 687**
CITY & ZIP CODE	**Gering, NE 69341**
TELEPHONE	**308-436-6817**
WEBSITE	**www.gering.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kent Ewing	Kathy Welfl	Lyndsey Mathews
TITLE /FIRM NAME	Mayor	City Clerk	Director of Finance
TELEPHONE	308-436-5096	308-436-5096	308-436-6817
EMAIL ADDRESS	mayorewing@gering.org	kwelfl@gering.org	lmathews@gering.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 of Gering
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 2,181,743.00**	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	**-**	
Preliminary Property Tax Request Authority (line 1 - line 11)			(12) **2,181,743.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 2,181,798.42

See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

2025 Growth Value	/	2024 Total Valuation	=		
6,704,863.00	/	680,455,304.00	=	0.99% (14a)	21,498.34 Increase due to Growth (14)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage 5.17% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a) 112,798.98 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	**-**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**2,316,040.32**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	2,246,875.29
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	**69,165.03**

City of Gering
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 91,740.37
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	69,165.03
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	160,905.40

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception *(must agree to Computation Form, line 17)*			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	$ -
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	-

PROPERTY TAX GROWTH LIMITATION ACT (§§ 13-3401 - 13-1308)

City of Gering

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) **$ 2,181,743.00**
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized
(Will all be zero for 2025-2026 budget because first year of new cap)

Approved Bonds *(prior year line 16)*	(2)	-
Emergency Response *(prior year line 17)*	(3)	-
Public Safety Services *(prior year line 18)*	(4)	-
County Attorneys *(prior year line 19)*	(5)	-
County Public Defenders *(prior year line 20)*	(6)	-
Response to Public Safety Threat *(prior year line 21)*	(7)	-
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-
Voter Approved Increase *(prior year line 23)*	(9)	-
Unused authority used in the prior year *(prior year line 24)*	(10)	-
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	**-**

Preliminary Property Tax Request Authority (line 1 - line 11) (12) **2,181,743.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 2,181,743.00
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

6,704,863.00 / 680,455,304.00 = 0.99% (14a)
2025 Growth Value / 2024 Total Valuation

21,497.79
Increase due to Growth (14)
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage 5.17% (15a)
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

112,796.11
Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	-
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**2,316,036.90**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	2,246,875.29
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	**69,161.61**

City of Gering
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 91,740.37
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	69,161.61
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	160,901.98

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception *(must agree to Computation Form, line 17)*			**-**

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	**-**

Municipality Levy Limit Form

City of Gering in Scotts Bluff County

Municipality Levy				
Personal and Real Property Tax Request	(1)		2,246,875.29	
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)		2,246,875.29	
Valuation	(9)		723,585,790	
Municipality Levy Subject to Levy Authority	(10)		0.310520	
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)		0.310520	**(A)**
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	361,793.00	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 of Gering in Scotts Bluff County

2025-2026 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) 2,181,743.00
*(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

6,704,863.00	/	680,455,304.00	=	0.99 %	(3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.99 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 65,234.12

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **2,246,977.12**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 2,246,875.29
(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.

1025 P Street
P.O. Box 687, Gering, Nebraska 69341
(308) 436-5096 | www.gering.org

September 29, 2025

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

RE: FY2026 Budget

To Whom It May Concern,

Attached is the FY2026 Budget for the City of Gering.

If you have questions, my contact information is below.

Sincerely,

Lyndsey Mathews

Lyndsey Mathews
Director of Finance
308-436-6817
lmathews@gering.org

City of Gering
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 17th day of September 2025, at 5:15 o'clock PM, at City Hall, 1025 P Street, Gering, NE 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.

2023-2024 Actual Disbursements & Transfers	$	33,041,409.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	40,395,402.89
2025-2026 Proposed Budget of Disbursements & Transfers	$	48,035,017.00
2025-2026 Necessary Cash Reserve	$	24,451,653.11
2025-2026 Total Resources Available	$	72,486,670.11
Total 2025-2026 Personal & Real Property Tax Requirement	$	2,246,875.29
Unused Budget Authority Created For Next Year	$	160,901.98

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	2,246,875.29
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 22nd day of September 2025, at 5:30 o'clock PM, at City Hall, 1025 P Street, Gering, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	45,504,409.94	48,035,017.00	6%
Property Tax Request	$ 2,181,743.00	$ 2,246,875.29	3%
Valuation	680,455,304	723,585,790	6%
Tax Rate	0.320630	0.310520	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.301518		

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 of Gering 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 Gering resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	$	2,246,875.29
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 6.34 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 0.301518 per $100 of assessed value.

4. The City of Gering proposes to adopt a property tax request that will cause its tax rate to be 0.31052 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 of Gering will increase (or decrease) last year's budget by 5.56 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Gering — Scotts Bluff County

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
League of Nebraska Muncipalities League Association of Risk Management	10/1/2021 to 9/30/2026	risk management serivces and insurance coverage
Scotts Bluff County City of Scottsbluff Valley Ambulance Services, Inc.	7/1/2022 to 6/30/2026	ambulance services
City of Scottsbluff City of Terrytown Panhandle Humane Society	6/23/03 (perpetual)	animal control services
Scotts Bluff County, City of Scottsbluff, Terrytown, Banner County, other small nearby communities	2/7/2008 (perpetual)	emergency management serivces for Region 22
Gering Valley Rural, Kiowa, Lyman Rural, Minatare, Rural, Scottsbluff Rural, Sheep Creek, Morrill Rural,	5/22/2021 (renewable every 3 years)	create a mutual finance organization known as the Scotts Bluff County Fire Protection Mutual Finance Organization
Scotts Bluff County City of Scottsbluff	5/5/2014 (indefinite)	Scotts Bluff County Communications Center, 911 Advisory Board
City of Scottsbluff	12/2020 (indefinite)	Reserve account for new landfill site
Gering Public Schools	7/1/2013 to 6/30/28	use of the City Council chambers for school board meetings
Cities of Terrytown, Mitchell, Minatare, Scottsbluff, Villages of Henry, McGrew, Morrill, Lyman, Melbeta	indefinite	police services
Gering Public Schools	10/1/14 (indefinite)	provide two school resource officers for the Gering public school district
City of Scottsbluff City of Terrytown	1/1/2018 to 12/31/23	create a stormwater organization known as Tri-City stormwater under guidelines NPDES permit NER 310000
Cities of Scottsbluff, Bayard, Bridgeport, Gordon, Kimball, Mitchell, Sidney, Terrytown, Village of Morrill	indefinite	regional economic development advisory board
City of Terrytown	7/14/2024 to 4/30/2025	mosquito control
City of Bayard	1/1/21 to 12/31/25	sanitation services
Village of Lyman	3/1/22 to 2/28/27	sanitation services
US Dept of Interior National Park Svc	5/10/21 (5 year term)	coordinate emergency law enforcement assistance
City of Gering Redevelopment Authority	indefinite	CRA - Community Redevelopment Authority. Oversees infrastructure projects funded by half-cent sales tax.

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Gering	**Scotts Bluff County**
SUBDIVISION NAME	COUNTY

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

Gering Leasing Corp

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Gering **Scotts BluffCounty**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of Terrytown	9/12/16 (25 year term)	Water Supply Agreement
Gering Public Schools	indefinite	Interlocal Agreement for tennis court improvements
Cities of Bayard, Kimball	2/14/2022 (indefinite)	Interlocal Agreement establishing the Western NE Regional Landbank

THE OFFICIAL PROCEEDINGS OF THE SPECIAL MEETING OF THE GERING CITY COUNCIL, SEPTEMBER 17, 2025

A special meeting of the City Council of Gering, Nebraska was held on September 17, 2025 at 5:15 p.m. at Gering City Hall Council Chambers, 1025 P Street, Gering, NE. Present were Mayor Ewing and Councilmembers Shields, Gillen, Frye, Kinsey, Wiedeman, Morrison, Jackson. Absent was Councilmember O'Neal. Also present were City Administrator Pat Heath, Finance Director Lyndsey Mathews, City Clerk Kathy Welfl and City Attorney Jim Ellison. Notice of the meeting was given in advance by publication in the Star-Herald, the designated method of giving notice. All proceedings hereafter were taken while the meeting was open to the attendance of the public except as otherwise indicated.

CALL TO ORDER
Mayor Ewing called the meeting to order at 5:15 p.m. A quorum of the Council was present and City business could be conducted.

1. Pledge of Allegiance
2. Roll Call

OPEN MEETINGS ACT - NEB.REV.STAT. CHAPTER 84, ARTICLE 14
Mayor Ewing stated: As required by State Law, public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room. Agenda items may be moved up or down on the agenda at the discretion of the Mayor. As required by State Law, additions may not be made to this agenda less than 24 hours before the beginning of the meeting unless they are considered under this section of the agenda and Council determines that the matter requires emergency action.

PUBLIC HEARING:
1. Public Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers and citizens relating to the City of Gering Fiscal Year 2025/2026 Proposed Budget

Mayor Ewing opened a public hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers and citizens regarding the City of Gering Fiscal Year 2025/2026 Proposed Budget at 5:16 p.m.

Mayor Ewing stated the following:

FY26 Budgeted Government-Wide Total Revenues net of transfers $33,136,495 (decrease due to amount received from Municipal Equalization has decreased, Highway Allocation Revenue has decreased, Federal Grants has decreased due to projected grants to be applied for has decreased)
FY25 Budgeted Government-Wide Total Revenues net of transfers $33,690,272

> FY26 Budgeted Revenues - General Fund only $6,174,944 (includes enterprise transfer in of $2,200,000, and $712,500 sales tax revenue, no transfers in from sinking fund for capital purchases)
> FY25 Budgeted Revenues - General Fund only $5,944,530 (includes enterprise transfer in of $2 Million, and $687,500 sales tax revenue, no transfers in from sinking fund for capital purchases)

FY26 Budgeted Property Tax Revenues $2,246,875
FY25 Budgeted Property Tax Revenues $2,181,743

FY26 Municipality Levy 0.310520
FY25 Municipality Levy 0.320630

FY26 Budgeted Sales Tax Revenues $2,625,000 (includes estimated LB357 sales tax of $500,000)
FY25 Budgeted Sales Tax Revenues $2,525,000 (includes estimated LB357 sales tax of $475,000)

FY26 Budgeted Enterprise Transfers $2,260,000
FY25 Budgeted Enterprise Transfers $2,060,000

FY26 Budgeted Gov't Wide Total Expenditures $48,035,018 (includes capital expenditures of $9,591,010, debt service $722,665, contingencies $1,000,000)
FY25 Budgeted Gov't Wide Total Expenditures $45,504,410 (includes capital expenditures of $9,787,966, debt service $855,256, contingencies $1,000,000)

FY26 Budgeted Total Operating Expenses (excludes debt and capital expense) is $37,721,343 (the largest increase was payroll and benefits with the COLA Increases of $381,165). There is an increase of 20% increase in property insurance, 20.0% increase in liability insurance and a 26% increase in workers comp insurance.

FY25 Budgeted Total Operating Expenses (excludes debt and capital expense) is $31,895,767 (the largest increase was payroll and benefits with COLA Increase of $745,512). There is an increase of 12.2% increase in property insurance, 13.0% increase in liability insurance and a 29.6% decrease in workers comp insurance.

FY26 Budgeted Expenses - General Fund $6,810,964 (includes $56,550 in capital expenditures and $69,127 in transfers out)
FY25 Budgeted Expenses - General Fund $6,585,336 (includes $147,000 in capital expenditures and $45,421 in transfers out)

FY26 Budgeted operating expense General Fund without capital improvements or contingency $6,754,414
FY25 Budgeted operating expense General Fund without capital improvements or contingency $6,438,336

Fiscal Year 26 Budgeted Full-time employees authorized is 88
Fiscal Year 25 Budgeted Full-time employees authorized was 88

Mayor Ewing asked if there was anyone in the Council Chambers wishing to speak regarding the proposed FY26 Budget. Hearing none and with no further comments, the administrative record was closed and the public hearing closed at 5:24 p.m.

CLOSED SESSION: (Council reserves the right to enter into closed session if deemed necessary.) None.

OPEN COMMENT: Discussion or action by Council regarding unscheduled business will not take place. This section is for citizen comment only. None.

ADJOURN:

Motion to adjourn by Councilmember Gillen. Second by Councilmember Kinsey. There was no discussion. Mayor Ewing called for the vote. "AYES": Shields, Gillen, Frye, Kinsey, Wiedeman, Morrison, Jackson. "NAYS": None. Abstaining: None. Absent: O'Neal. Motion Carried.

Meeting adjourned at 5:25 p.m.

Kent E. Ewing, Mayor

ATTEST:

Kathleen J. Welfl, City Clerk

CITY OF GERING INCORPORATED MAR. 14, 1918 NEBRASKA

RESOLUTION NO. 9-25-1

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Gering 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 Gering, resolves that:

1. The 2025-2026 property tax request for non-bond purposes be set at $2,246,875. The property tax request will be split between the General fund and the Public Safety Fund. General Fund is allocated $1,885,082 and Public Safety Fund is allocated $361,793.

2 The 2025-2026 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 6.34%.

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 $.301518 per $100 of assessed value.

5. The City of Gering proposes to adopt a property tax request that will cause its tax rate to be $.31052 with $.26052 for the General Fund and $.05 for the Public Safety Fund 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 Gering will exceed last year's by 5.56 %.

7. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

PASSED AND APPROVED this 22nd day of September, 2025.

Mayor

ATTEST:

City Clerk (seal)

CITY OF GERING INCORPORATED MAR. 14, 1918 NEBRASKA

RESOLUTION NO. 9-25-2

WHEREAS, the City of Gering transfers Enterprise Fees to the General Fund to assist in balancing the budget; and

WHEREAS, Enterprise Fees are derived from the Electric, Water, Wastewater and Sanitation Funds; and

WHEREAS, the transfer has been maintained at approximately 13.5% of budgeted Enterprise Fund Revenues over the last few years; and

WHEREAS, the transfer is budgeted at $2,260,000 for the 2025-2026 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Gering, Nebraska, that staff is authorized to transfer Enterprise Fees of not more than 13.5% of Enterprise Fund Revenues to the General for the fiscal year 2025-2026 in the amount of $2,260,000.

PASSED AND APPROVED this 22nd day of September, 2025.

Mayor

ATTEST:

City Clerk (seal)

CITY OF GERING INCORPORATED MAR. 14, 1918 NEBRASKA

CERTIFICATE

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

I, Kathleen J. Welfl, the duly appointed, qualified and acting City Clerk of the City of Gering, County of Scotts Bluff, State of Nebraska, do hereby certify that the attached is a true and accurate copy of the Special City Council Meeting Minutes of September 22, 2025. IN WITNESS WHEREOF I do hereby set my official hand and affix the official seal of the City of Gering this 25th day of September, 2025.

Kathleen J. Welfl, City Clerk

(SEAL)

THE OFFICIAL PROCEEDINGS OF THE SPECIAL MEETING OF THE GERING CITY COUNCIL, SEPTEMBER 22, 2025

A special meeting of the City Council of Gering, Nebraska was held on September 22, 2025 at 5:30 p.m. at Gering City Hall Council Chambers, 1025 P Street, Gering, NE. Present were Mayor Ewing and Councilmembers Shields, Gillen, Frye, Kinsey, Wiedeman, O'Neal, Morrison, Jackson. Also present were City Administrator Pat Heath, Finance Director Lyndsey Mathews, Deputy Finance Director Cheri Hutchison, City Clerk Kathy Welfl and City Attorney Jim Ellison. Notice of the meeting was given in advance by publication in the Star-Herald, the designated method of giving notice. All proceedings hereafter were taken while the meeting was open to the attendance of the public except as otherwise indicated.

CALL TO ORDER

Mayor Ewing called the meeting to order at 5:30 p.m. A quorum of the Council was present and City business could be conducted.

1. Pledge of Allegiance
2. Roll Call

OPEN MEETINGS ACT - NEB.REV.STAT. CHAPTER 84, ARTICLE 14

Mayor Ewing stated: As required by State Law, public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room. Agenda items may be moved up or down on the agenda at the discretion of the Mayor. As required by State Law, additions may not be made to this agenda less than 24 hours before the beginning of the meeting unless they are considered under this section of the agenda and Council determines that the matter requires emergency action.

PUBLIC HEARING:

1. Public hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers related to the Fiscal Year 2025/2026 Proposed Tax Request

Mayor Ewing opened a public hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers and citizens regarding the City of Gering Fiscal Year 2025/2026 Proposed Tax Request at 5:32 p.m.

Mayor Ewing stated that the FY2025 property tax request was $2,181,743.00 and the FY2026 tax request is $2,246,875.00. The FY2025 Tax Rate was 0.320630 and the FY2026 Tax Rate is set at 0.310520.

Mayor Ewing asked if anyone in the Council Chambers wished to speak regarding the Fiscal Year 2025/2026 proposed tax request. Hearing none and with no further comments, the administrative record was closed and the public hearing closed at 5:33 p.m.

CLOSED SESSION:

(Council reserves the right to enter into closed session if deemed necessary.) None.

OPEN COMMENT: Discussion or action by Council regarding unscheduled business will not take place. This section is for citizen comment only. None.

ADJOURN:

Motion to adjourn by Councilmember Gillen. Second by Councilmember Frye. There was no discussion. Mayor Ewing called for the vote. "AYES": Shields, Gillen, Frye, Kinsey, Wiedeman, O'Neal, Morrison, Jackson. "NAYS": None. Abstaining: None. Absent: None. Motion Carried.

Meeting adjourned at 5:34 p.m.

_____

Kent E. Ewing, Mayor

ATTEST:

_____

Kathleen J. Welfl, City Clerk

ORDINANCE NO. 2167

AN ORDINANCE OF THE CITY OF GERING, NEBRASKATO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025; 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 GERING, NEBRASKA:

Section 1. The City Administrator, 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, 2025.

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 Gering, Nebraska for the fiscal year 2025-2026. The fund descriptions and amounts are as follows:

Fund	Budgeted Expenditures
General	6,810,964
Trust & Agency	216,500
Sales Tax	-
Economic Development	514,500
CDBG	65,000
Debt Service	515,237
Sinking	433,100
Downtown Development	291,552
Tourism	750,933
RV Park	348,499
LB840	2,046,426
Capital Projects	420,000
Public Safety	391,783
Streets	2,056,876
KENO	1,620,510
Special Projects	1,423,022
Electric	13,619,502
Water	2,274,118
Wastewater	1,818,676
Sanitation	8,023,896
Golf	1,213,130
Leasing Corporation	256,388
Civic Center	778,655
Health Insurance	2,145,750
	48,035,018

Section 4. Upon final passage and approval of this Ordinance, the Budget Statement is adopted by the City of Gering 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, 2025.

Passed and approved this 22nd day of September, 2025.

Kent Ewing, Mayor

(Seal)

CITY OF GERING
INCORPORATED
MAR. 14, 1918
NEBRASKA

Attest: Kathleen J. Welfl
Kathleen J. Welfl, City Clerk

Approved as to Form and Legality:

City Attorney

City of Gering
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 17th day of September 2025, at 6:15 PM, at City Hall, 1025 P Street, Gering, NE 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.

2023-2024 Actual Disbursements & Transfers	$	32,398,406.08
2024-2025 Actual/Estimated Disbursements & Transfers	$	40,395,402.89
2025-2026 Proposed Budget of Disbursements & Transfers	$	48,035,017.00
2025-2026 Necessary Cash Reserve	$	22,866,509.03
2025-2026 Total Resources Available	$	70,901,526.03
Total 2025-2026 Personal & Real Property Tax Requirement	$	2,246,875.29
Unused Budget Authority Created For Next Year	$	160,901.98

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	2,246,875.29
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ

Star Herald | Gering COURIER | The Ledger

Advertising Affidavit

Account Number: 1040839

Date: September 11, 2025

E-mail

lmathews@gering.org

City of Gering
PO BOX 687
GERING, NE 69341

Date	Category	Description	Ad Size	Total Cost
9/11/2025	Legal Notices	CITY OF GERING	3 x 3.00 IN	98.85

Published by

the Scottsbluff Star Herald

I, (the undersigned) an authorized representative of the **Scottsbluff Star Herald**, a newspaper published in **Scottsbluff, NE**, do certify that the annexed notice

CITY OF GERING

was published in said newspaper on the following dates:

09/11/2025

The first insertion being given ... **9/11/2025**

Newspaper reference: **0000441324-01**

Cols: 3.00 **ad width:** 4.96 **ad depth:** 3.00

Sworn to and subscribed before me this **Thursday, September 11, 2025**

Billing Representative

Notary Public

Kelly Ann Johnson
NOTARY PUBLIC
Commonwealth of Virginia
Registration No. 8004299
My Comm. Exp. March 31, 2026

State of Virginia
County of Hanover
My Commission expires

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

Omaha World-Herald

Order Confirmation

Order# 0000442562

Client:	CITY OF GERING	**Payor :**	CITY OF GERING
Phone:	3084365096	**Phone:**	3084365096
Account:	1040839	**Account:**	1040839
Address:	P.O. BOX 687 GERING NE 693410687	**Address:**	P.O. BOX 687 GERING NE 693410687

Sales Rep	Accnt Rep	Ordered By	Fax:
tchandler	SSH_Open	Kathy Welfl	**EMail:**

Total Amount	**$79.22**
Payment Amount	**$0.00**
Amount Due	**$79.22**
Tax Amount:	0.00
Payment Meth:	Invoice Statement

Tear Sheets	Proofs	Affidavits	PO Number:
0	0	1	

Ad Number	Ad Type	Ad Size	Color
0000442562-01	CLS Legal Display	3 X 2.00"	$0.00

Production Method
Creative (In House)

Production Notes

Product and Zone	Placement	Position	# Inserts
SSH Star Herald	C-Legal Ads	Legal Notices	1

Run Dates 9/27/2025

TagLine: CITY OF GERING

Ad Content Proof

Note: Ad size does not reflect actual ad

City of Gering
IN
Scotts Bluff County, Nebraska

NOTICE OF 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 met on the 17th day of September 2025, at 5:15 p.m., at City Hall, 1025 P Street, Gering, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. During the finalization of the budget process, the following changes were made to the budget:

/s/ Kathy Welfl - Clerk

Original Published 2023-2024 Actual Disbursements & Transfers	32,398,406.08
Actual 2023-2024 Actual Disbursements & Transfers	33,041,409.00
Original Published 2025-2026 Necessary Cash Reserve	22,866,509.03
Actual 2025-2026 Necessary Cash Reserve	24,451,653.11
Original Published 2025-2026 Total Resources Available	70,901,526.03
Actual 2025-2026 Total Resources Available	72,486,670.11

ZNEZ

City of Gering
IN
Scotts Bluff County, Nebraska

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 22nd day of September 2025, at 5:30 PM, at City Hall, 1025 P Street, Gering, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	$ 45,504,409.94	$ 48,035,017.00	6%
Property Tax Request	$ 2,181,743.00	$ 2,246,875.29	3%
Valuation	$ 680,455,304.00	$ 723,585,790.00	6%
Tax Rate	0.320630	0.310520	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.301516		

September 11, 2025 ZNEZ

Star Herald | Gering COURIER | The Ledger

Account Number: 1040839

Date: September 16, 2025

Advertising Affidavit

CITY OF GERING
P.O. BOX 687
GERING, NE 69341-0687

Date	Category	Description	Ad Size	Total Cost
9/16/2025	Legal Notices	PUBLIC HEARING TAX LEVY REQUEST	3 x 2.00 IN	79.22

Published by

the Scottsbluff Star Herald

I, (the undersigned) an authorized representative of the **Scottsbluff Star Herald**, a newspaper published in **Scottsbluff, NE**, do certify that the annexed notice

PUBLIC HEARING TAX LEVY REQUEST

was published in said newspaper on the following dates:

09/16/2025

The first insertion being given ... **9/16/2025**

Newspaper reference: **0000441411-01**

Cols: 3.00 **ad width:** 4.96 **ad depth:** 2.00

Sworn to and subscribed before me this **Tuesday, September 16, 2025**

Billing Representative

Notary Public

Kelly Ann Johnson
NOTARY PUBLIC
Commonwealth of Virginia
Registration No. 8004299
My Comm. Exp. March 31, 2026

State of Virginia
County of Hanover
My Commission expires

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

CITY OF GERING

TO: **PO BOX 687**
GERING, NE 69341

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
CITY OF GERING	City/Village	6,704,863	723,585,790	680,455,304	0.99

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*
***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*
[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total 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)

8/18/25
(date)

CC: County Clerk, **SCOTTS BLUFF** County
CC: County Clerk where district is headquartered, if different county, _____ County

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only | **29,377,209 Pers Prior** | **651,078,095 Real Prior**
34,667,516 Pers Value | **688,918,274 Real Value**