CITY OF GERING, NEBRASKA
ANNUAL BUDGET

CITY OF GERING, NEBRASKA

FISCAL YEAR 2026-2027

ANNUAL BUDGET

CITY OF GERING, NEBRASKA
Table of Contents

MAYOR
Kent Ewing

COUNCIL MEMBERS
Dylan Cecil
Michael Gillen
James Jackson
B.J. Kinsey
Julie Morrison
Pam O'Neal
Rebecca Shields
Susan Wiedeman

CITY ADMINISTRATOR
Pat Heath

CITY OF GERING, NEBRASKA
List of Principal Officials
September, 2026

Title	**Name**
Mayor	Kent Ewing
Council President	Michael Gillen
Council Member	B.J. Kinsey
Council Member	James Jackson
Council Member	Dylan Cecil
Council Member	Julie Morrison
Council Member	Pam O’Neal
Council Member	Rebecca Shields
Council Member	Susan Wiedeman
City Administrator	Pat Heath
City Clerk	Kathy Welfl
Human Resource Director	Shannon Goss
Finance Director	Lyndsey Mathews
City Engineer	Annie Folck
Chief of Police	George Holthus
Fire Chief	Nathan Flowers
Library Director	Christie Clarke
Director of Public Works	Mike Davies
Electric Utility Superintendent	Domingo Palomo
Transportation Superintendent	Casey Dahlgrin
Director of Parks, Recreation & Leisure Services	Amy Seiler
Director of Environmental Services	Steve Mount
Director of Tourism	Tina Worthman

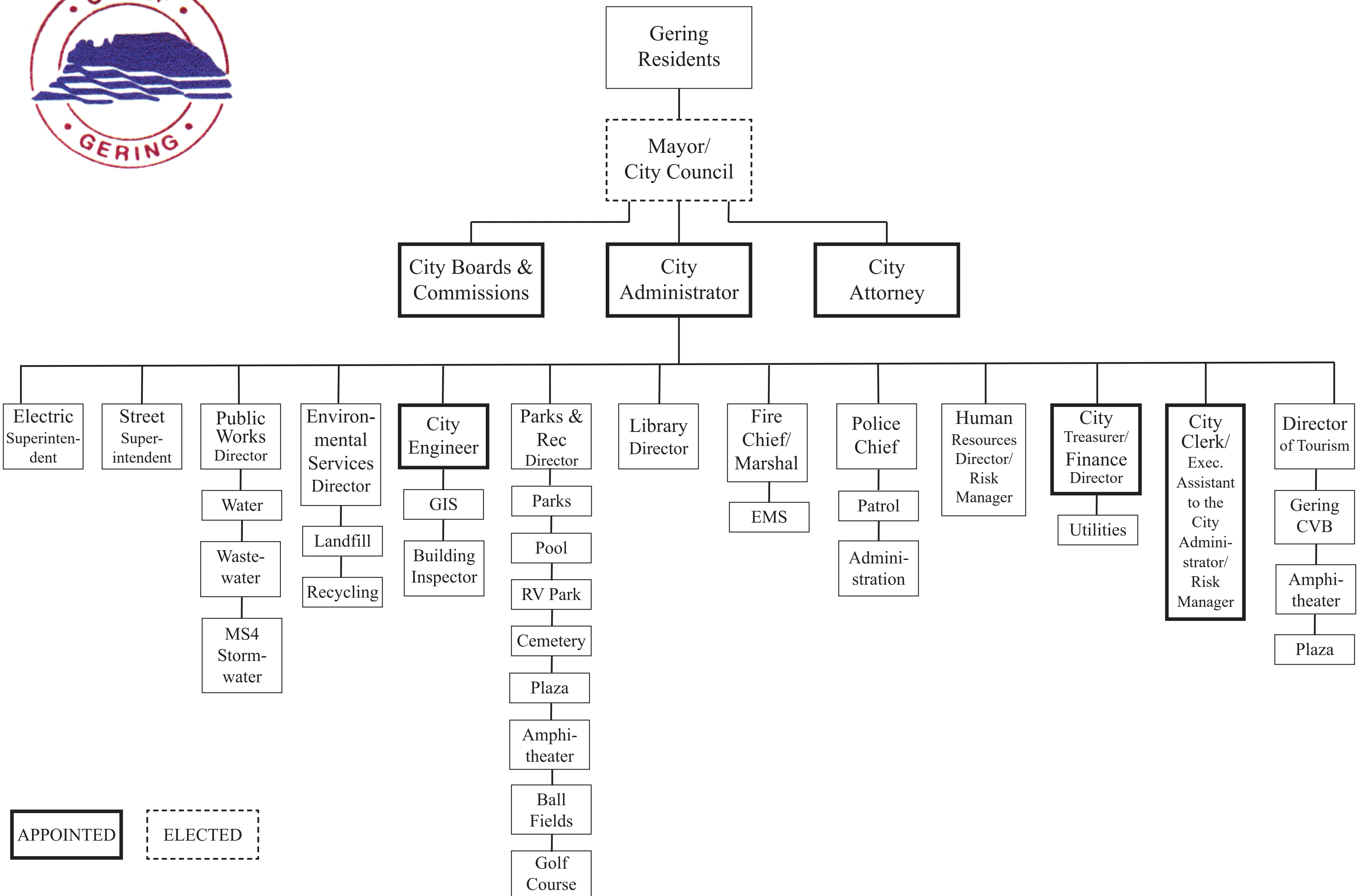
City of Gering, Nebraska
Personnel Count by Department

Updated July 2026

Department	Full-time	Part-time
Administration	4	
Finance	4	
Fire	1	2
Police	19	2
Library	5	5
Parks	12	8
Streets	6	1
Environmental Services	13	2
Water/Wastewater	9	
Electric	9	2
Tourism	1	
Engineering	4	
Total:	**87**	**22**

CITY OF GERING, NEBRASKA

Organizational Chart



BOARD OF ADJUSTMENT

The Board of Adjustment consists of five members plus one Planning Commission liaison. The BOA is a quasi-judicial body that interprets zoning ordinances and hears appeals related to zoning regulations. The BOA primarily recommends granting or denying variances from zoning ordinances.

Steve Eich	Brian Judy (Chair)	Josh Schlaepfer
Dale Hauck	Kevin Mooney	Dave Schleve

BOARD OF HEALTH

The Board of Health consists of five members: the Mayor, a physician, Chief of Police and two other members. This board would meet if/when there is a threat or concern regarding public health.

Mayor Kent Ewing	Physician (Vacant)
George Holthus	Dr. Jerry Upp

CDA - COMMUNITY DEVELOPMENT AGENCY

The Community Development Agency consists of the Mayor and seated City Council Members and oversees the approval of TIF (Tax Increment Financing) projects.

Dylan Cecil	James Jackson	Pam O'Neal
Mayor Kent Ewing (Chair)	B.J. Kinsey	Rebecca Shields
Michael Gillen	Julie Morrison	Susan Wiedeman

CRA - COMMUNITY REDEVELOPMENT AUTHORITY

The Community Redevelopment Authority consists of elected officials and members of the community. This Committee oversees how funds, obtained from LB357 half cent sales tax revenues, are used for infrastructure projects in Gering.

Jordan Diedrich	Randy Meininger (Chair)	Councilmember Rebecca Shields
Mayor Kent Ewing	Councilmember Julie Morrison	Allen Taylor

CIVIL SERVICE COMMISSION

The Civil Service Commission, created by Nebraska law, has three members. The Commission regulates hiring and other personnel matters related to civil servants, such as Police Officers, to ensure fairness and merit-based practices in the public sector.

Mark Geis	Galen Larsen (Chair)	Etta Taylor

COMMUNITY INFRASTRUCTURE COOPERATIVE

The Cooperative, comprised of two City Council Members and other community members, reviews infrastructure project proposals and recommends approval or denial to the CRA and the City Council.

Jordan Diedrich	Kelly Strey
Councilmember Michael Gillen (Chair)	Barry Swanson
Councilmember Pam O'Neal (Alt.)	Councilmember Susan Wiedeman

LB840 ECONOMIC DEVELOPMENT, CDBG REUSE, RURAL ECONOMIC DEVELOPMENT APPLICATION REVIEW COMMITTEE,

The Economic Development ARC consists of seven members. This Committee considers applications from local businesses and other entities related to economic development loans and grants.

Ben Dishman	Craig Landers	vacancy
Larry Gibbs (Chair)	Tom Swan	
Ladd Harrison	Dawne Wolfe	

ECONOMIC DEVELOPMENT CITIZENS ADVISORY COMMITTEE

The Economic Development CAC consists of seven members. This Committee oversees non-compliance issues related to economic development assistance agreements.

Tom Goodman	Rhonda Schledewitz	Eric Wilcox
Galen Larson (Chair)	Shain Shimic	
Tami Pierce	Carla Swanson	

GERING OCCUPATION TAX GRANT FUND ADVISORY COMMITTEE (LODGING TAX)

The Gering Occupation Tax Grant Fund Advisory Committee is comprised of no less than five members and no more than seven, appointed by the Mayor. They meet to review and consider applications pertaining to the use of Occupation Tax Grant Funds and make funding recommendations to the Council.

Krista Baird
Amy Doll
Councilmember Michael Gillen (Liaison)
Aaron Raines (Chair)
Jodi Ruzicka
Rita Stinner

GERING SAFETY COMMITTEE

The Safety Committee consists of City employees appointed by the Mayor. The Committee conducts annual inspections of City departments and facilities and reviews safety concerns at quarterly meetings to help minimize safety risks and hazards for employees.

Kelsey Brady
Dick Cochrane
Tammie Gitschel
Shannon Goss
LeKreasha Imus
George Miramontes
Kaleb Shaw
Jeff Vance (Chair)
Kristen Vogel
Cory Voigt
Kathy Welfl

INVESTMENT COMMITTEE

The Investment Committee is comprised of the Mayor, two Council Members, the City Administrator and the Finance Director. This committee considers investment decisions proposed by the Finance Director to help ensure the City's financial security and future growth of investments and to create an investment portfolio designed to conform with all applicable federal, state and city legal requirements.

Mayor Kent Ewing
Councilmember Michael Gillen
Pat Heath
Lyndsey Mathews
Councilmember Susan Wiedeman

JOINT CABLE COMMITTEE

The Joint Cable Committee consists of one City Council member, the City Administrator and one community member. This committee may oversee cable television services and franchising.

Pat Heath
Monette Ross
vacant

KENO LOTTERY COMMITTEE

The KENO Lottery Committee consists of five members and a City Council Member. The Committee meets quarterly to review grant applications for community betterment projects and makes recommendations to Council.

Darrell Bentley (Chair)	Matt Janecek	Councilmember Julie Morrison
Amy Doll	Don Kugler	Jennifer Sibal

LIBRARY BOARD

The Library Board consists of community members. This Board oversees the library in various capacities including its collections, services, and programs.

Councilmember Dylan Cecil (Liaison)	Jeff Kelley (Chair)	Suzanne Myers
Theresa Ewing	Kirstee Moore	Kim Schmidt Walker

PARK, CEMETERY & TREE BOARD

The Park, Cemetery and Tree Board consists of six members and acts in an advisory capacity to the City Council and City Administrator pertaining to the proper care, maintenance, improvement, development, and use of the City parks and tree systems, including the City cemetery.

Mike Donovan	Chris Kautz	Phillip Schmitt
Don Gentry (Chair)	Tim Maxcy	
Councilmember James Jackson (Liaison)	Vickie Nemnich	

PLANNING COMMISSION

The Planning Commission consists of nine members who recommend the adoption of plans for the physical development of the municipality, including areas outside its boundaries as they relate to the planning of the city.

Steven Alvizar	Tony Kaufman	Allen Taylor
George Crews	Levi Keener (Chair)	Stan Waterman
Dale Hauck	Jody Miles	
Cathy Kaufman	Jana Shimic (Alt.)	

PLUMBING BOARD

The Plumbing Board consists of six members - the City Engineer, City Building Inspector, Public Works Director, a Master Plumber, a Journeyman Plumber, and a public health official. The Plumbing Board is a regulatory body that licenses, registers, and oversees plumbing and mechanical contractors within the City's jurisdiction.

Mathew Beebe (Chair)	Annie Folck	Josh Schlaepfer
Mike Davies	Lucan Palomo	Jeff Vance

POLICE DEPARTMENT RETIREMENT COMMITTEE

The Police Retirement Committee is comprised of six members – four members are elected by the officers of the Police force and two members are appointed by the City Council. The Committee oversees and manages the pension and retirement system for Police Officers.

Chris Burgman	Matt Holcomb	Councilmember Pam O'Neal
Mayor Kent Ewing	Jordan McBride	Jason Rogers

WESTERN PANHANDLE REGIONAL LAND BANK

Land banks play a pivotal role in revitalizing communities by acquiring, managing, and repurposing vacant, abandoned, and foreclosed properties. They act as stewards of these properties, transforming them from liabilities into community assets. By returning properties to productive use, land banks help to eliminate blight, increase property values, and create opportunities for new development and investment in the community. The land bank is overseen and governed by its board of directors and appointed by the mayor.

Annette Brower	Nan Garrett	Amy Newman
Michelle Coolidge	Gabe Ingram	Brady Shaul
Sarah Flores	Tony Kaufman	John Stinner

History in Gering, Nebraska

The Gering Courier.

VOL. 1, NO. 4. GERING, CHEYENNE COUNTY, NEBRASKA, THURSDAY, MAY 19, 1887. $1.50 PER YEAR.

BUSINESS ADVERTISEMENTS.

Physician and Surgeon.

Carpenter and Builder.

Physician and Surgeon.

Plasterer & Bricklayer.

Notary Public & Conveyancer.

Real Estate Agents.

Land Attorney.

Watchmaker & Jeweler.

Attorney-at-Law.

Real Estate, Law & Insurance.

Law, Real Estate & Insurance.

NEBRASKA STATE JOURNAL.

TWO TO TWELVE HOURS

Gering Weekly Courier.

A. B. WOOD, Editor and Proprietor.

AND THEY OUGHT TO KNOW.

T. S. FRANKLIN. F. A. GARLOCK.

Franklin & Garlock,

TO THE FRONT!

With a Full Stock of

Groceries, Clothing, Dry Goods, Notions,

Hats and Caps, Boots and Shoes, Etc.

At Prices that Defy Competition.

READ THE FOLLOWING PRICES:

10 lbs. Prunes, for	$1.00
17 Bars Soap,	1.00
4 lbs. Coffee,	1.00

And other Goods in Proportion.

Call and See Us!

GERING, - - NEBRASKA.

GERING

DRUG STORE!

W. H. CHARLESWORTH, Proprietor.

Best of Drugs, Chemicals, Paints, Oils, Notions.
Prescriptions Carefully Prepared.

GERING, - - NEBRASKA.

POWELL & WHITNEY,

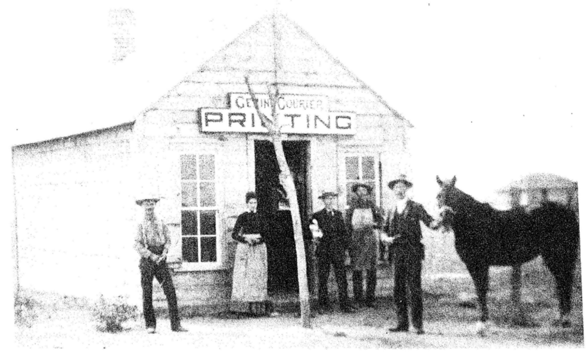
Groceries,
Hardware,
Flour and
Grain.

We carry the Largest Stock and make the Lowest Prices in Western Nebraska. We handle first-class goods.

SIDNEY, : : NEBRASKA.

In 1887, at the age of 21, Asa B. Wood founded the Gering Courier, a newspaper he ran until passing away in 1945.

Asa B. Wood also became the postmaster for Gering on August 19, 1899.



The first Gering Courier building in 1887.

History in Gering, Nebraska

Will M. Maupin founded the Gering Midwest in October 1918 and it ran through May 1925. The Gering Midwest ended publication in May 1925 because it was unable to compete with the Gering Courier. The Gering Courier bought out the remaining assets of the Gering Midwest.

THE GERING MIDWEST

VOLUME 1 Successor to Midwest Magazine GERING, NEBRASKA, JANUARY 30, 1919 Volume 4, Number 8 NUMBER 18

WILL TALK OF "SPUDS"

THE MIDWEST Phone 146

Push This Project.

THE MIDWEST Phone 146.

TRACTOR SCHOOL

1918-19 SUGAR CAMPAIGN IS OVER

Last of Beets Went Through Slicers at 2:30 Last Monday Afternoon

City of Gering, Nebraska
Letter from the City Administrator

It is an honor and privilege for City Administration to present the Fiscal Year 2026-2027 Budget for the City of Gering. It was the intent of staff to prepare an efficient and effective budget that follows the policy direction of the Mayor and City Council. Additionally, it is our goal to always meet the highest standards regarding delivery of services to the citizens of Gering. A great deal of prioritizing, analysis, and scrutinizing has gone into the preparation of the FY26-27 Budget in order to assure that expenditures will produce the best return on investment of public funds, while meeting the highest standards in the delivery of services to our residents.

The Budget document is the single most important document presented to the Mayor, City Council, residents, and taxpayers as the budget expresses how resources are allocated for the next fiscal year, as well as how investment planning can support future demands and challenges as we prosper and grow our City. The Finance Department and Senior Staff have updated the one and-six-year plan for all department budgets. The direction for this budget is to continue to concentrate on infrastructure, equipment needs and maintenance of existing facilities. Department Heads presented their necessities lists and their best estimate to run their departments efficiently and effectively to provide the same level of service in the future as they are providing today. Much of our discussions regarded spending and budget-forecasting over a six-year period.

The Nebraska Municipal Power Pool recently completed ~~a~~ utility rate study for electric, water and wastewater. This study simplified our rate structure and projects the effects of raising, or not raising, utility rates.

The General Fund, which receives tax dollars raised through the City's taxing authority, is where residents and taxpayers typically direct most of their attention; as a result, many of the budget documents focus on this fund. Because of diligent planning and forethought by the City Council in 2020, part of the taxing authority has been earmarked for a Public Safety Fund. This fund enables the Police and Fire Departments to purchase vehicles and equipment without putting unnecessary strain on the General Fund. The City will not exceed the allowable growth for FY26-27 and will lower its property tax levy from $.31 to $.30, this is a 3% reduction. At $.30, the City of Gering will remain among the lowest Frist Class Cities in the state for its tax levy.

It is staff's goal to establish a 25% contingency in each department and operate our enterprise funds like a business. Functioning in this manner will enable these departments to cover costs more effectively and procure scheduled capital to provide consistent and quality service to our citizens. Strategies are now in place to enable other departments, such as Sanitation, Water and Wastewater, to pay for future projects with cash instead of issuing debt, saving the City considerable interest charges and other fees.

With our Financial Management and Utility Billing Software, staff can track data, services, expenditures and trends more accurately. Department budgets are streamlined and easier to understand. We have seen increased efficiencies in payroll, accounts payable and accounts receivable that the City has never had before. The new software continues to save time, resources and money.

CITY OF GERING, NEBRASKA
Letter from the City Administrator

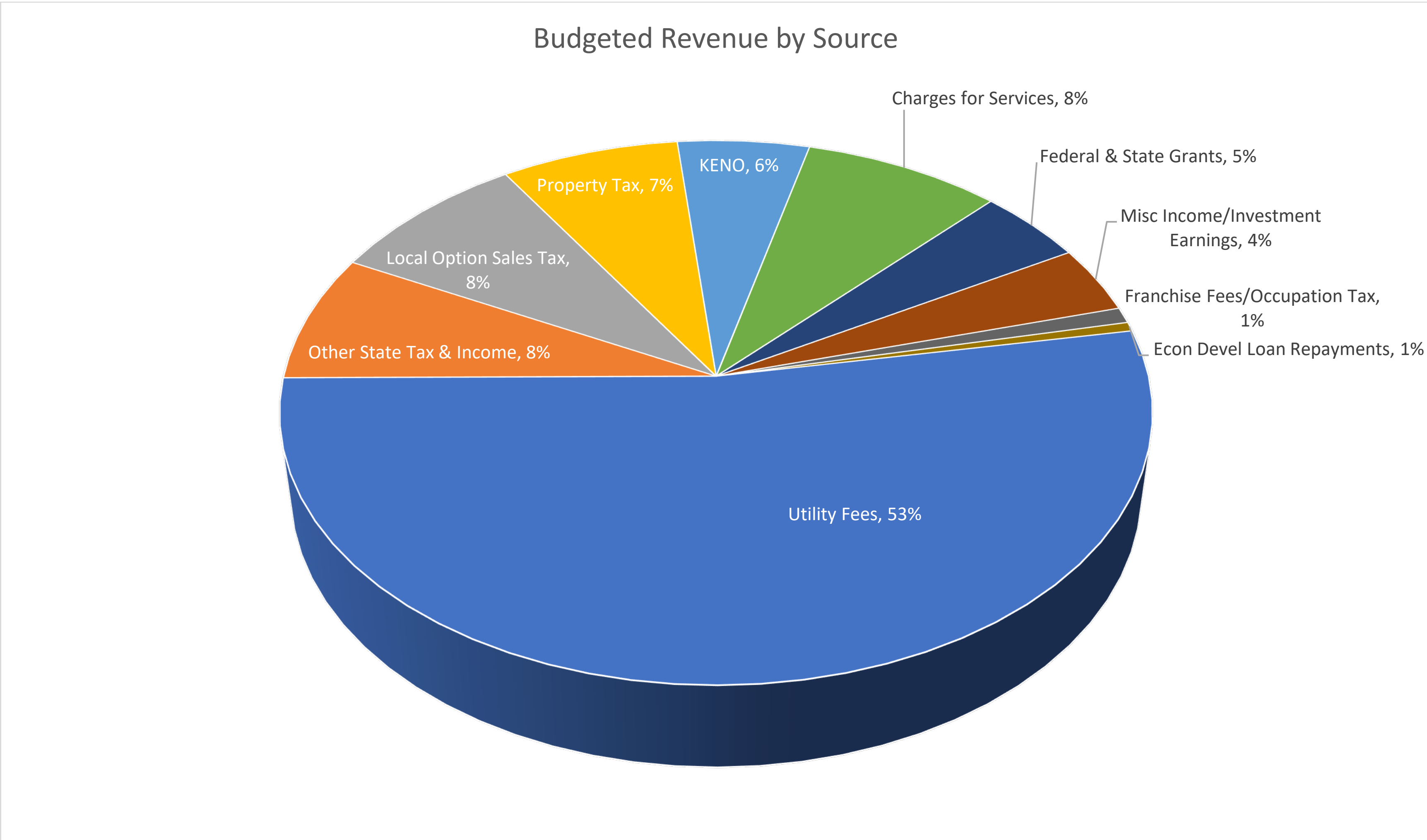
Gering is an expanding, dynamic community that has become a hub for major events, tourism and tournaments. Our legislators are tasked with balancing resources to provide essential services to our residents at a level to which they have grown accustom, while also extending resources to accommodate thousands of visitors each year who enjoy the many diverse venues and attractions Gering has to offer. Both sides of the coin make Gering a great place to live, work and play.

Finally, I would like to thank the Mayor, City Council, City personnel and all Gering residents for supporting the FY26-27 budget planning process and for being patient as we work through the best, most sensible ways to plan and prepare for the future.

Pat Heath

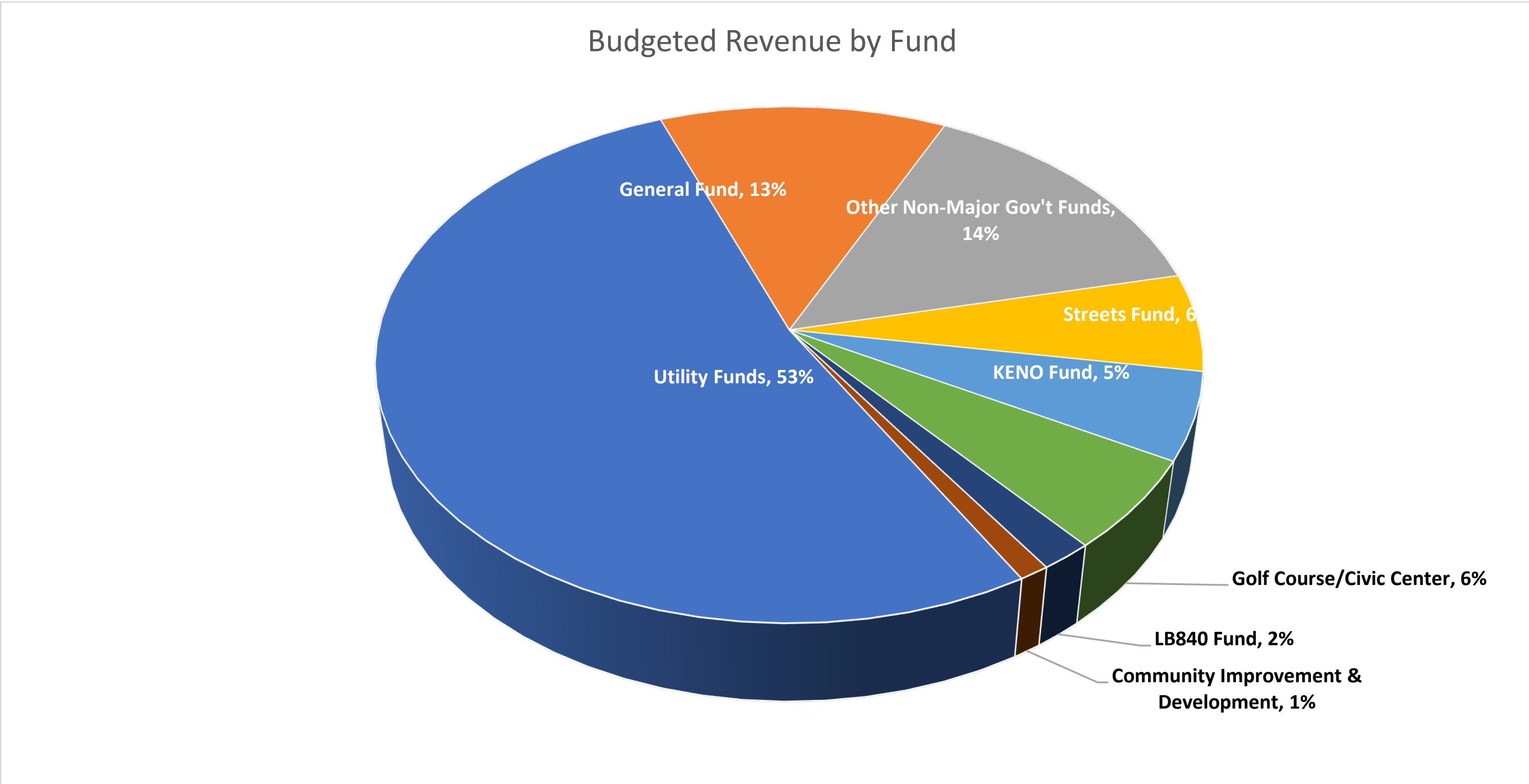
City Administrator
City of Gering

Where does the City get its revenues? The primary sources of revenue for the City of Gering are utility user fees, property and state taxes, occupation and sales tax revenues, charges for services such as golf course fees, civic center rental fees and pool revenues.



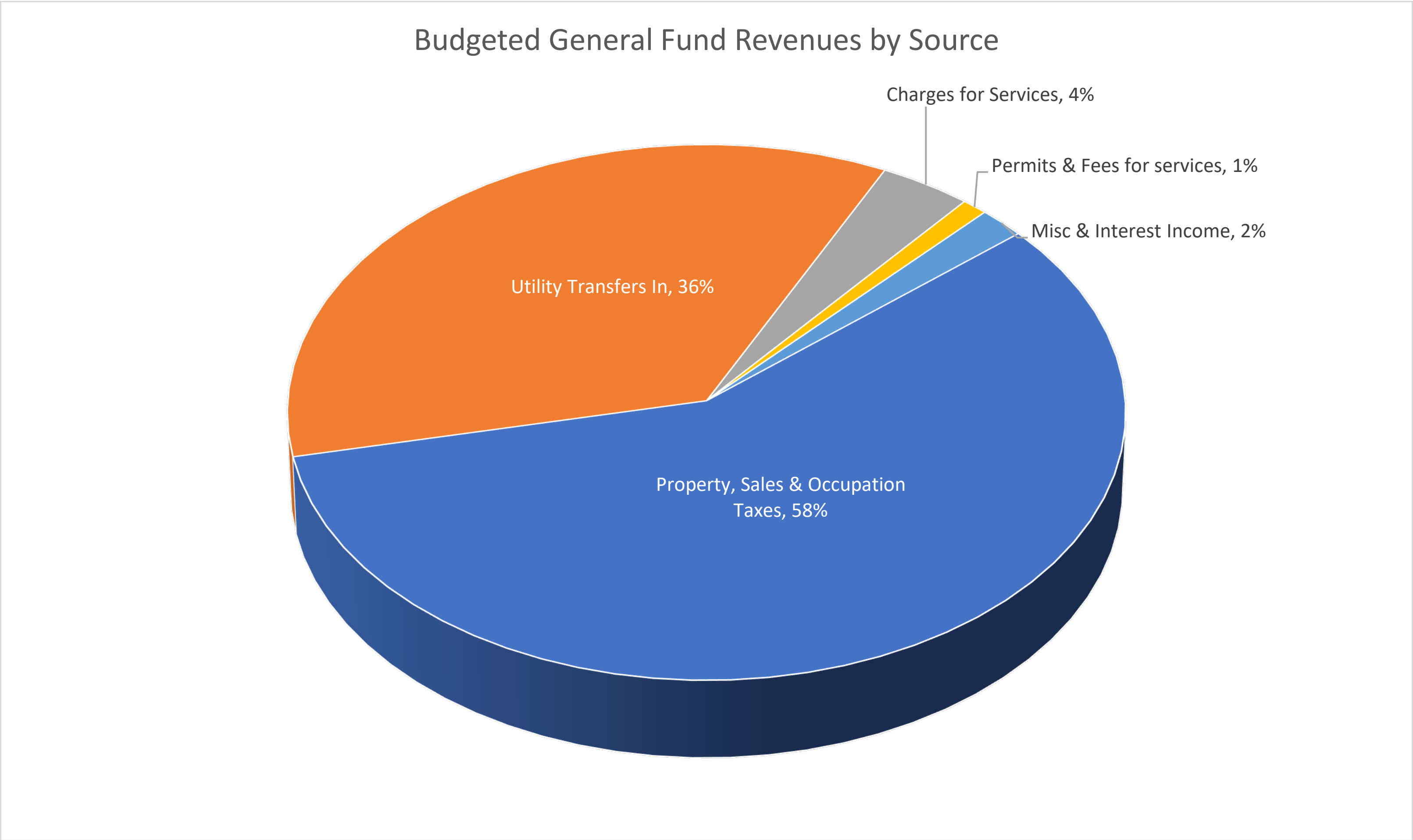
Cash balance forward, transfers and bond proceeds not included in revenue amounts.

Where do the revenues go? The City's budget begins with anticipated revenues These funds are then allocated between funds and departments within the City based on the goals, vision and policy set by the City Council, requirements of State Statutes and Federal laws (if applicable), the programming and needs of each department and capital improvement requirements.

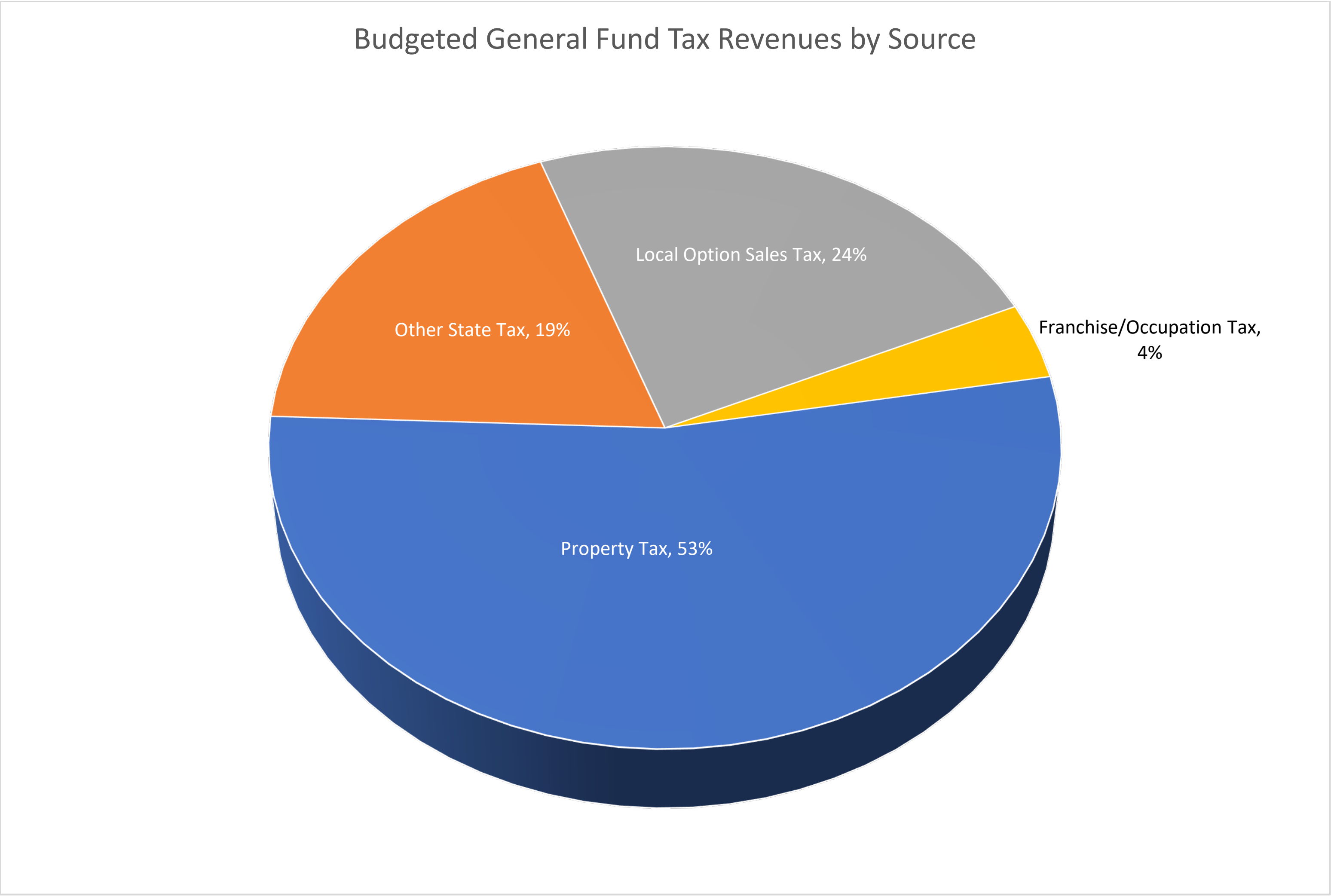


Cash balance forward, transfers and bond proceeds not included in revenue amounts.

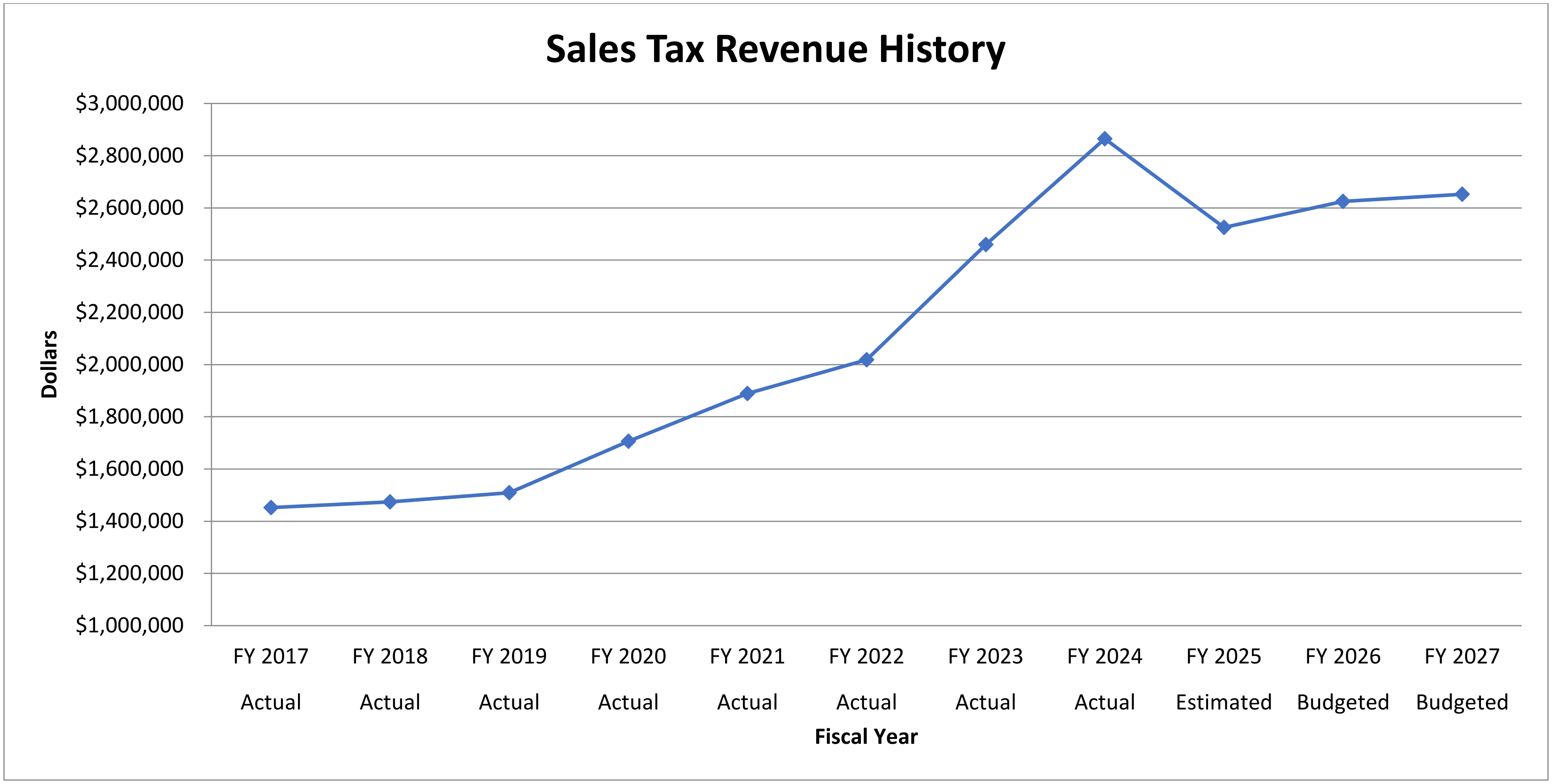
The General Fund revenues which make up 12% of the City's total revenues are mostly attributable to taxes and utility transfers into the fund. A small portion of General Fund revenue is generated from fees related to parks and recreation fees, permit and fee income and other fees for services.



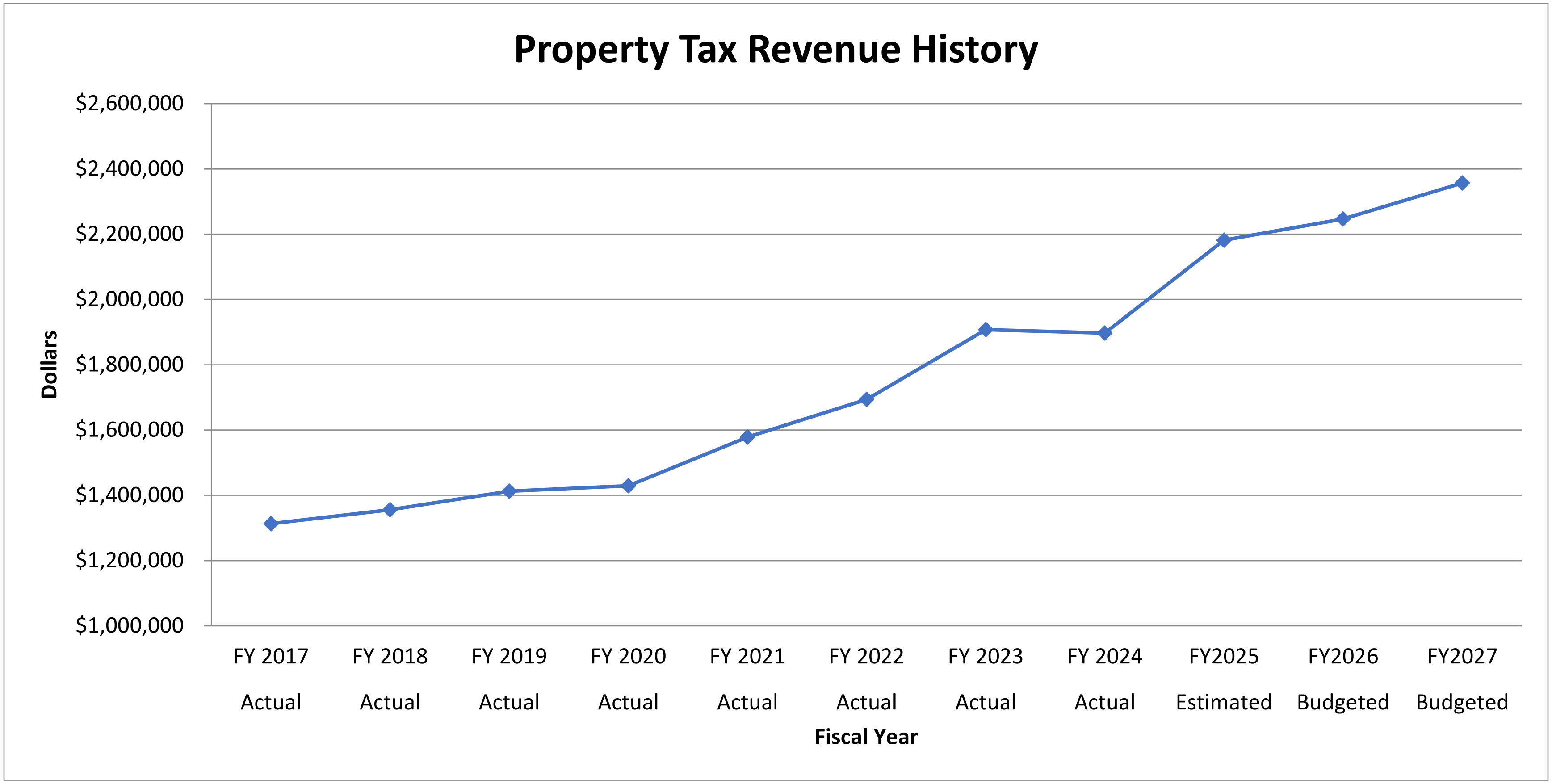
Over half (53%) of the General Fund revenues are attributable to taxes. The majority of this tax revenue is from real estate and personal property taxes. The remaining tax revenue is generated by local option sales tax and other state taxes such as motor vehicle tax.



Sales tax revenues that the City receives are based on local consumer spending and are extremely difficult to predict. As a result, the City regularly monitors historical sales tax receipts and trends to allow management to make timely decisions about revenue streams and spending. Various forecasts are created for the current year's budget considering economic indicators such as unemployment, commodity prices, business and industry statistics and other economic factors that affect local spending.



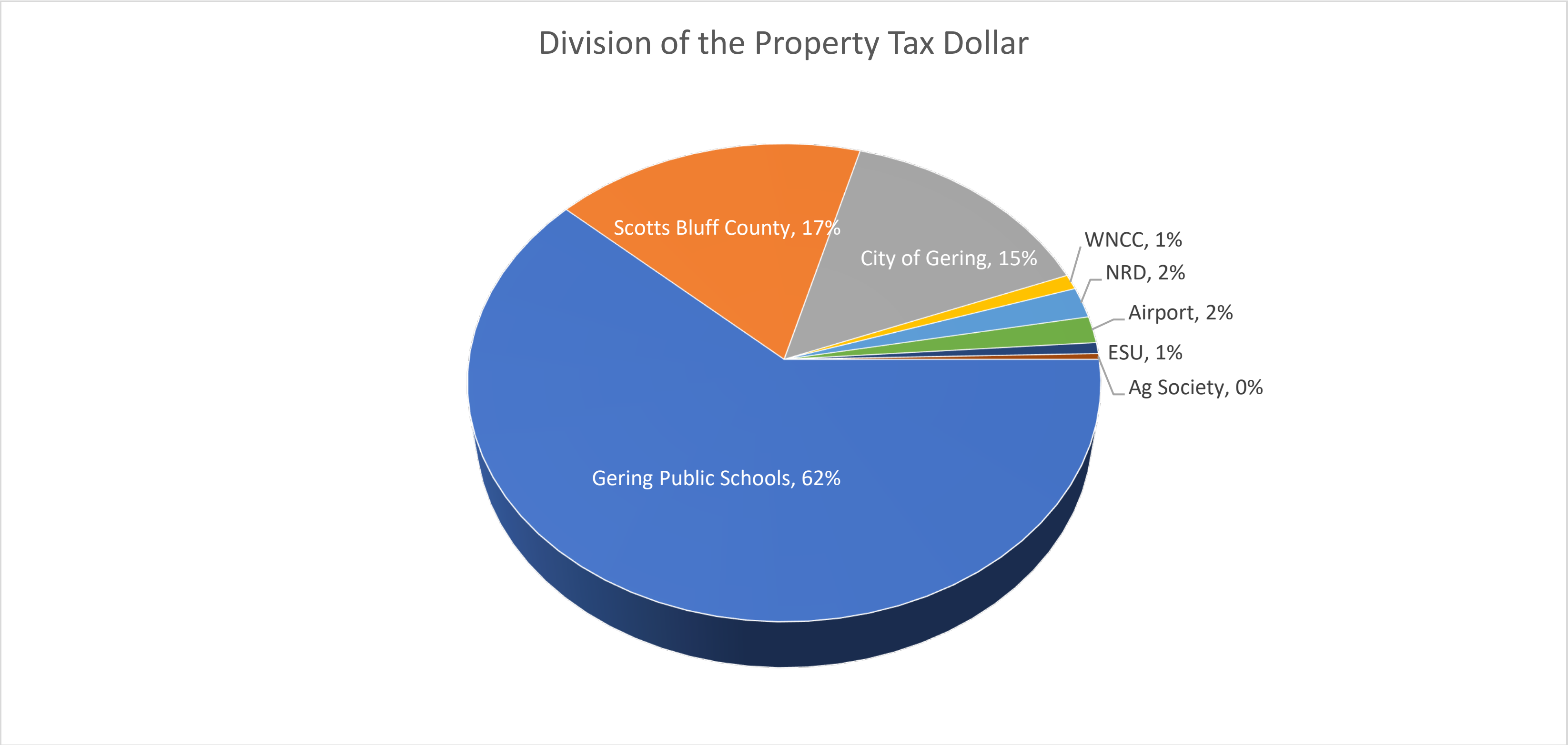
Property taxes are based on assessed valuation amounts set by the County Assessor. Property tax amounts do not fluctuate as widely as sales taxes and are therefore easier to budget and anticipate revenue streams. Property tax revenues can be increased due to increase in valuation amounts set by the Assessor and the City may also choose to increase the amount levied against these valuation amounts. The City does not intend to increase its levy for the current budget year. Any increase in revenue will be due to actual valuation increases set by the County Assessor only.



A levy indicates the amount of tax property owners pay for each $100 of valuation of their property. Property tax can be calculated by Assessed Valuation divided by 100, then multiplied by the levy. The City's requested levy for the Budget Year 2027 is .300264.

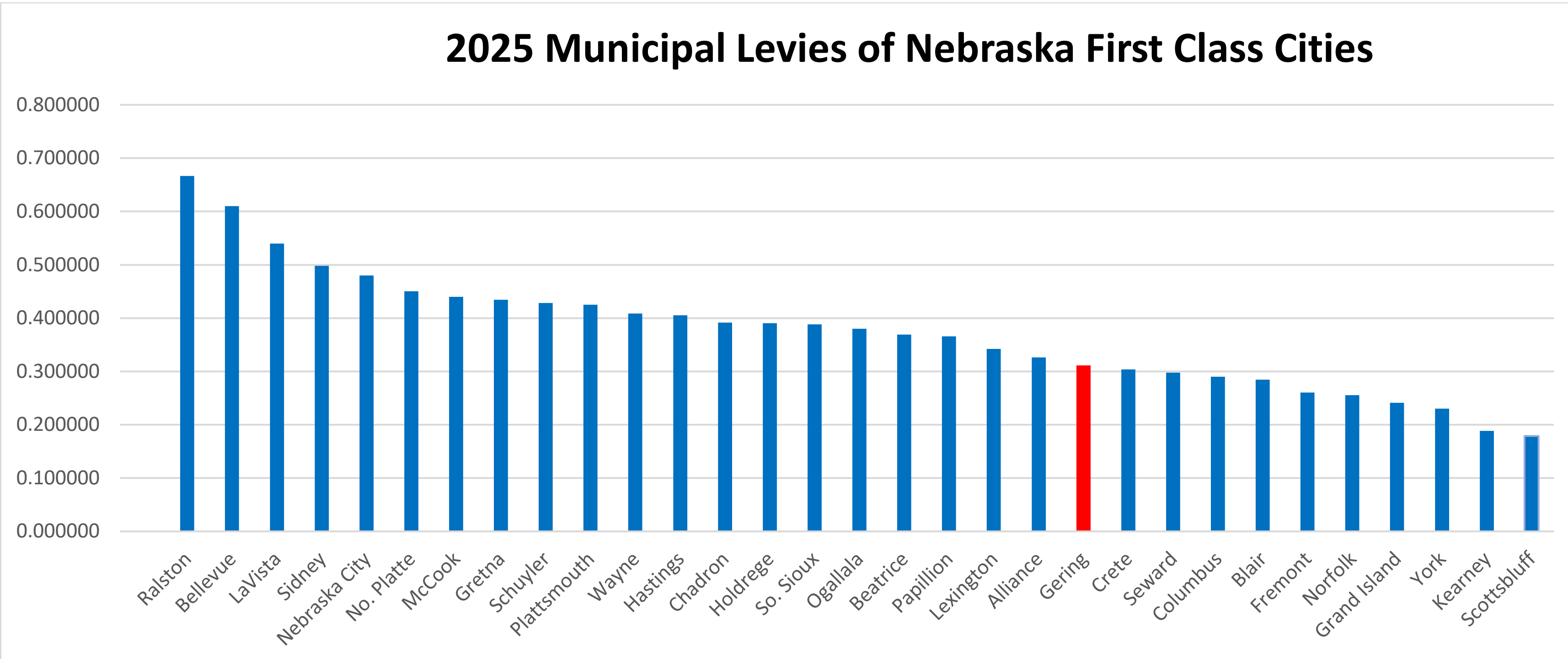
A citizen that lives in the City of Gering can expect to pay $300.26 in City taxes on a $100,000 home.

How are my property taxes allocated? The local school district receives the largest portion (62%) followed by the County. The City receives approximately 15% of total property taxes collected from property owners.

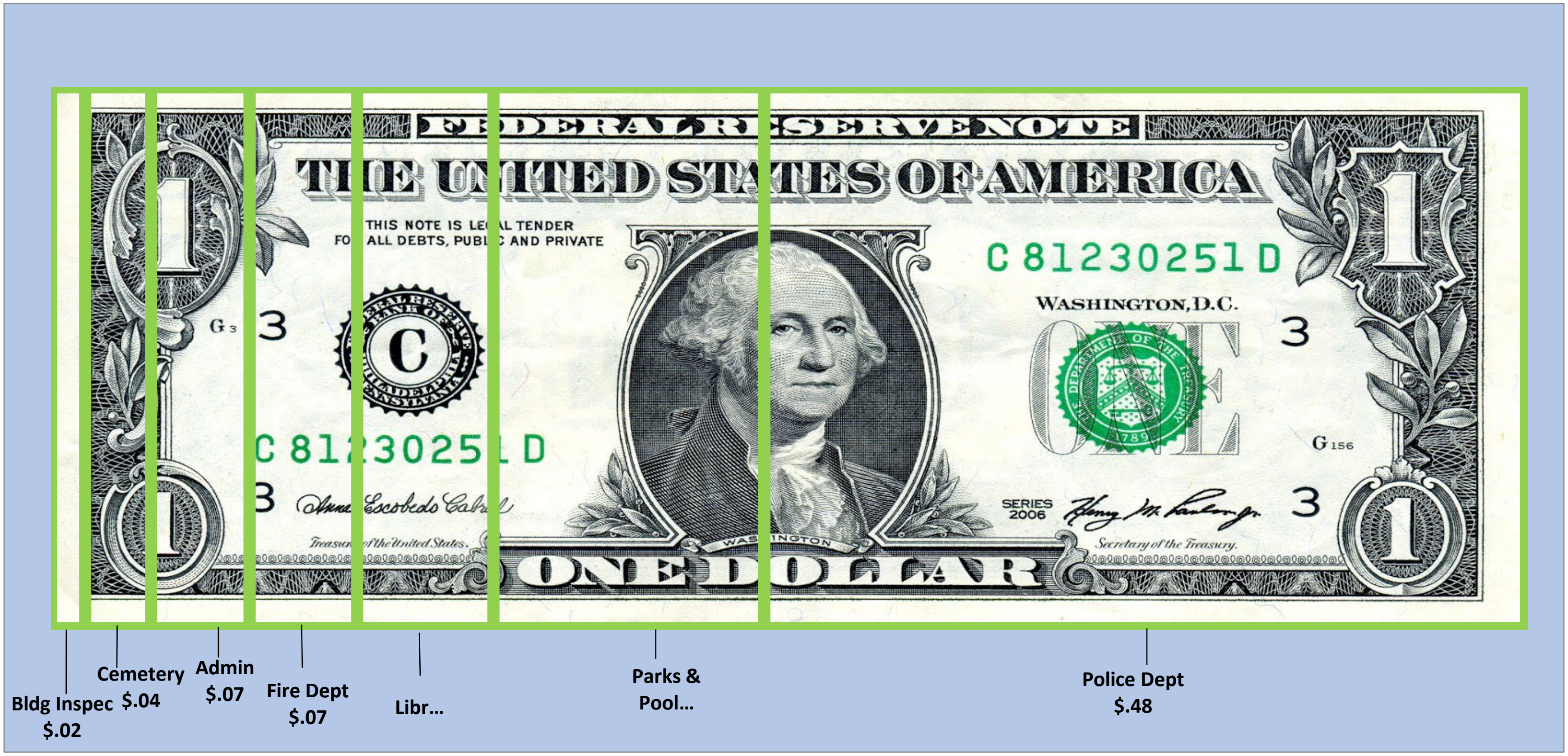


2026 LEVY

How does the City compare to other First-Class Cities in Nebraska? The City of Gering has the eleventh lowest municipal levy rate in the State of Nebraska.

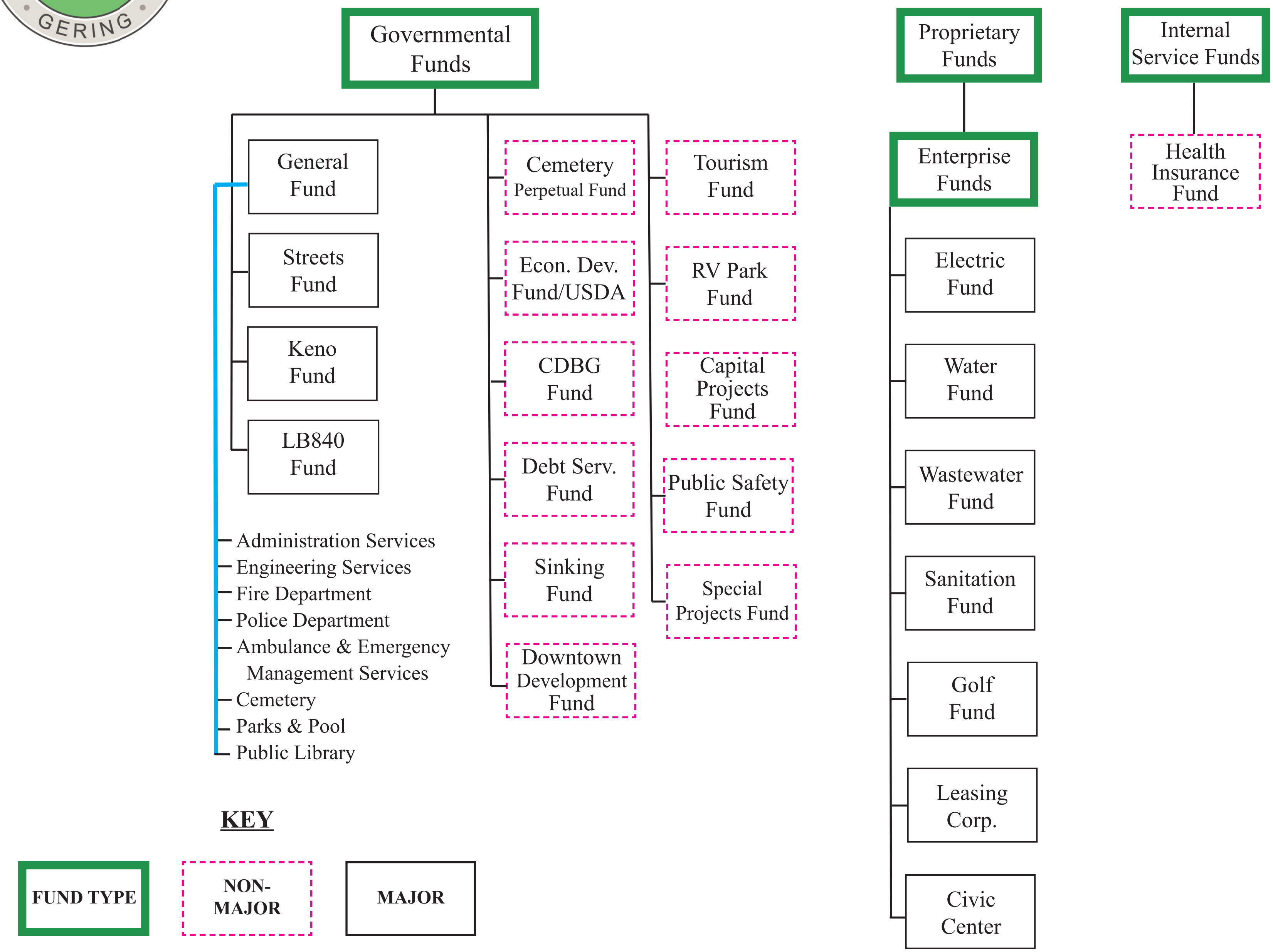


How is the money spent?? General Fund expenditures seem to cause the most concern for taxpayers as this Fund is a conglomerate of many Departments that provide services to the community most of which generate little or no revenue of their own. The General Fund, as noted previously is funded mostly by taxes and utility transfers in to the fund. The graphic below represents the portion of each dollar of budgeted expenditures for the General Fund that goes to each Department within the Fund.



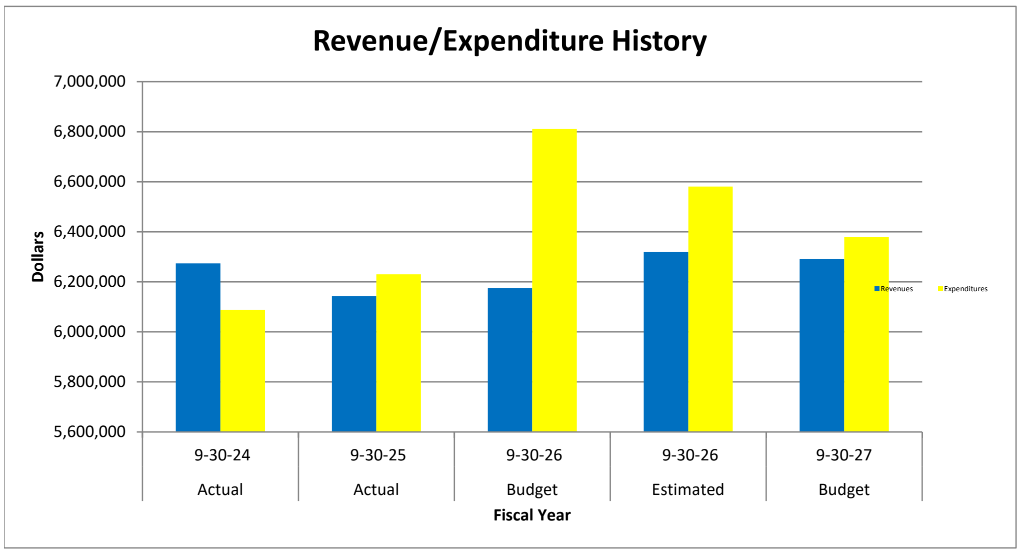
CITY OF GERING, NEBRASKA

Budget Fund Structure



	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
UNENCUMBERED CASH BALANCE OCT. 1	**1,845,461**	**2,030,701**	**1,942,999**		**1,942,999**	**1,681,506**
RECEIPTS	6,273,482	6,142,548	6,174,944	2,404,138	6,319,457	6,291,073
REVENUES	**8,118,943**	**8,173,249**	**8,117,942**	**2,404,138**	**8,262,456**	**7,972,579**
ADMINISTRATIVE SERVICES DEPT	615,392	427,359	416,257	226,498	419,902	433,922
ENGINEERING SERVICES DEPT	103,099	127,364	146,390	78,072	139,941	146,190
FIRE DEPARTMENT	479,910	409,470	609,284	277,325	542,777	463,755
POLICE DEPARTMENT	3,000,853	2,972,836	3,249,506	1,673,985	3,119,775	3,283,804
PARKS AND POOL DEPT	1,257,670	1,413,094	1,491,983	541,753	1,473,437	1,179,334
CEMETERY DEPT	241,015	265,366	293,656	119,361	282,212	284,566
GERING PUBLIC LIBRARY	571,470	597,443	603,887	301,834	602,905	587,129
CONTINGENCY	-	-	-	-	-	-
TOTAL EXPENDITURES	**6,269,410**	**6,212,932**	**6,810,964**	**3,218,829**	**6,580,950**	**6,378,700**
ACCRUAL ADJUSTMENT	(181,168)	17,318	-	-	-	-
TOTAL EXPENDITURES AFTER ACCRUAL	6,088,242	6,230,250	6,810,964	3,218,829	6,580,950	6,378,700
UNENCUMBERED FUND BALANCE SEP. 30	**2,030,701**	**1,942,999**	**1,306,978**		**1,681,506**	**1,593,879**
TOTAL FUND BALANCE	**2,030,701**	**1,942,999**	**1,306,978**		**1,681,506**	**1,593,879**
	-					

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	41	43	45	44	45
Part - Time	9	10	11	11	8



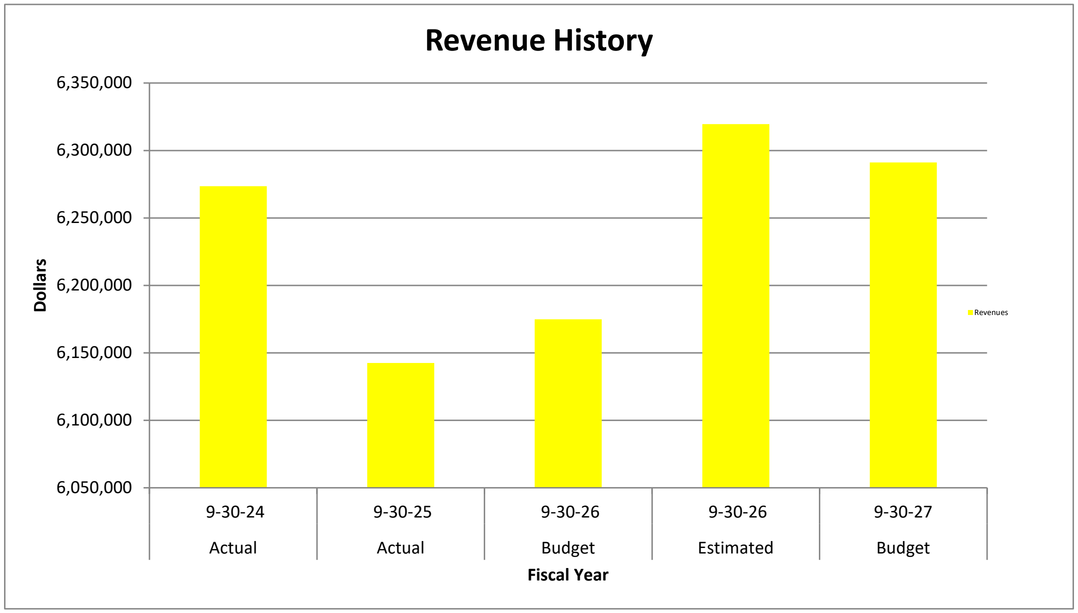
General Fund

The General Fund is a conglomerate that provides the core, tax-supported activities of the City. The General Fund includes the departments of Administrative Services, Engineering & Building Inspection, Fire, Police, Parks, Pool, Fairview Cemetery and the Gering Public Library. These activities are grouped in the General Fund because, while they each do generate some revenue, they cannot support the full extent of their operations on the revenues they raise.

The General Fund of a City is often its budgetary focus and is the City fund able to be used for the most flexible and diverse purposes.

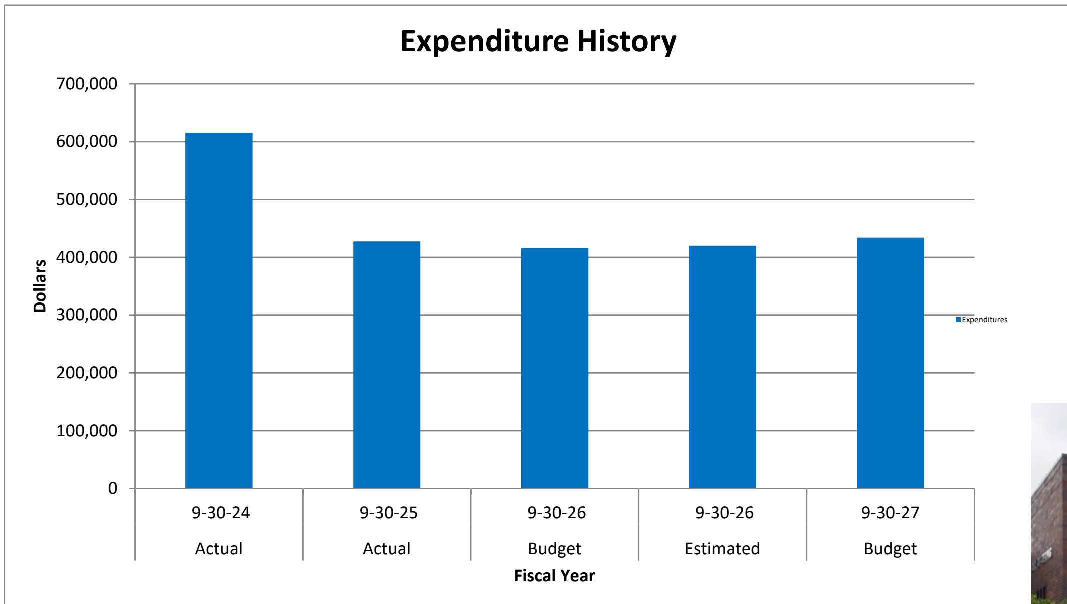
The General Fund is supported significantly by property taxes, sales tax receipts and utility system surplus fees (via transfer); other significant funding categories include state-shared, franchise payments, and user fees/charges.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PROPERTY TAX	1,626,855	1,651,551	1,885,082	313,832	1,885,082	1,964,302
CITY SALES TAX	743,434	733,912	712,500	312,484	712,500	867,825
OTHER TAX	417,760	440,077	281,500	179,556	330,698	281,500
FRANCHISE FEES & REBATES	110,237	137,269	149,000	75,402	149,000	149,000
INTERGOVERNMENTAL (GRANTS)	551,228	635,681	539,941	198,967	559,404	416,375
LICENSES, FEES & PERMITS	158,591	131,606	68,000	39,492	94,825	73,000
CHARGES FOR SERVICES	201,385	218,455	224,150	84,370	212,783	222,550
MISCELLANEOUS REVENUES	373,430	119,956	89,771	68,072	150,165	91,521
INTEREST INCOME	90,562	74,041	25,000	31,963	25,000	25,000
TRANSFERS FROM OTHER FUNDS	2,000,000	2,000,000	2,200,000	1,100,000	2,200,000	2,200,000
Total General Fund Revenues	**6,273,482**	**6,142,548**	**6,174,944**	**2,404,138**	**6,319,457**	**6,291,073**



	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	156,452	161,162	162,851	83,564	162,983	161,291
OPERATIONS & MAINTENANCE	198,940	231,552	253,406	142,934	256,919	263,631
CAPITAL OUTLAY	-	34,645	-	-	-	9,000
TRANSFERS	260,000	-	-	-	-	-
Total Administrative Services Department Expenditures	**615,392**	**427,359**	**416,257**	**226,498**	**419,902**	**433,922**

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	7	7	8	8	8
Part - Time	1	1	1	-	-



Administrative Services Department

The Administrative Services Department encompasses allocated services from the City Administrator, the Finance Department, Human Resources, the City Clerk and the City Council.

Gering City Hall - 1025 P Street

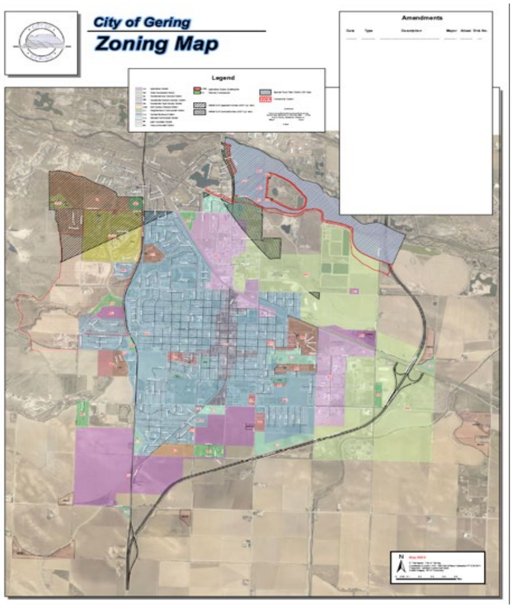
Engineering

The City of Gering Engineering Department consists of the City Engineer, Engineering Technician and Building Inspector.

Together they oversee various projects throughout the City of Gering. Some of the many responsibilities that our Engineering team has includes: creating maps, surveying, issuance of permits, code enforcement and Flood Plain Management. All permits that are issued are held to the most current Uniform Plumbing Codes, Mechanical Codes and Building Codes.

Five Rocks Amphitheater

City of Gering Zoning map

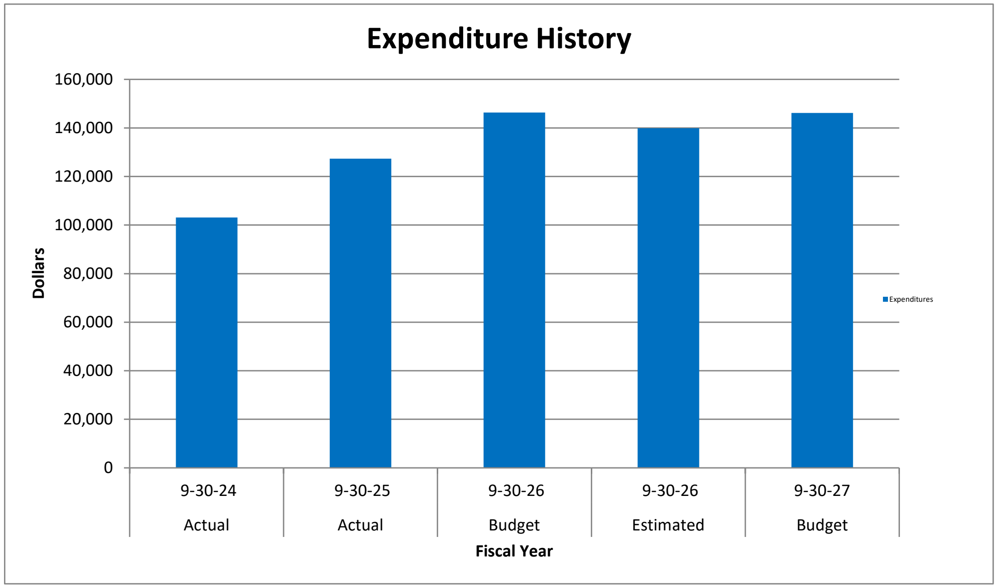


The new Comprehensive Plan was adopted in 2019 along with the new Zoning Regulations updated in 2020. Together this gives the City of Gering a clear outline of how to grow, expand, maintain current and future demands of housing, business growth and adding future utility lines.

Some projects that the Engineering team contributed to this past year was the newly added Gering Civic Plaza and Dome Rock Diamonds. Both locations had unique challenges but have been such an asset to the City of Gering. The plaza includes features such as a stage, fire pits, heated and air-conditioned bathrooms, permeable paver patios, and is a great place for families and friends to gather. Dome Rock Diamonds was designed for youth softball and youth baseball. The facility is of a higher caliber than previous City facilities, with the goal of attracting regional tournaments and sports tourism to the area

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	54,268	79,409	88,033	46,458	88,063	89,457
OPERATIONS & MAINTENANCE	48,831	47,956	58,357	31,614	51,878	56,733
Total Engineering Department Expenditures	**103,099**	**127,364**	**146,390**	**78,072**	**139,941**	**146,190**

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	3	3	3	4	4
Part - Time	-	-	-	-	-



The Plaza

Mission Statement

The Gering Volunteer Fire Department is committed to protecting the people and property of our community from hazards and emergencies through education, risk reduction and emergency response.

Our department consists of approximately 45 dedicated responders that are highly trained to respond to various emergencies. Our department devotes thousands of man hours to training and introducing our firefighters to all aspects of public service. Our All-Hazard response includes fire suppression, medical response, technical rescue in high angle, dive, heavy equipment extrication and natural disasters.

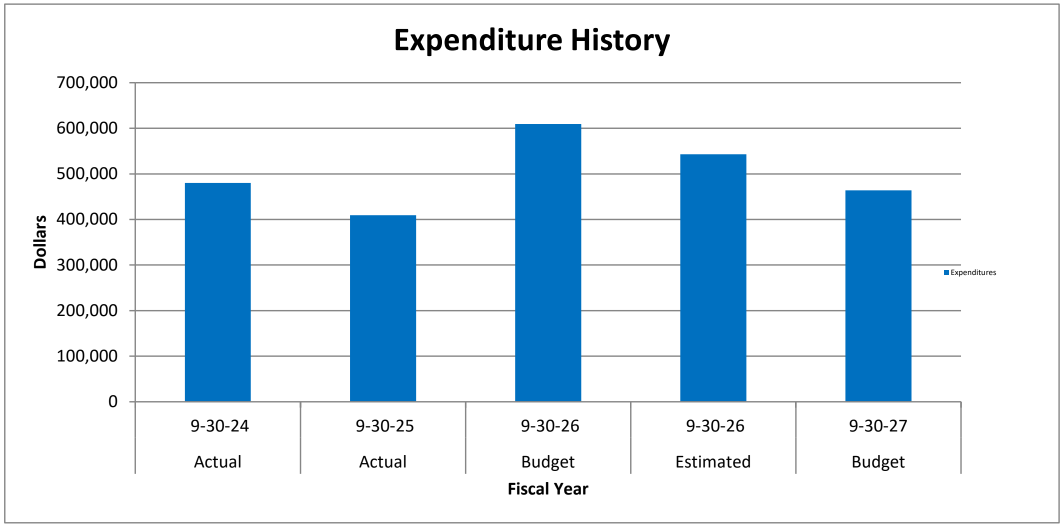
Members of our department are citizens of Gering and believe in assisting their neighbors and friends. Gering's firefighters are compassionate to the needs of our fellow citizens and provide assistance whenever they can. This past year we have assisted with non-emergency functions during several special events throughout Gering.

We believe the best fire is the one that does not start. Our department hosts a 10-hour fire prevention course for area 5th grade students. The Junior Fire Patrol Program has been a staple in our community for well over 75 years. Recently, we had 32 students receive critical fire safety training, reducing the potential for fires and loss. We continue through the year by visiting elementary schools sharing fire prevention tips. We also open our station doors teaching CPR courses to the community every month.

The Gering Volunteer Fire Department also is available to our community partners and other fire departments. We provide mutual aid to many other agencies, assisting with fire suppression, search and rescue and technical guidance. Our firefighters strive in solving complex problems in many environments with three goals in mind: Life Safety, Property Conservation and Incident Stabilization.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	154,180	167,963	197,521	100,765	197,178	244,143
OPERATIONS & MAINTENANCE	262,512	196,087	294,292	153,851	284,679	219,612
CAPITAL OUTLAY	17,797	-	56,550	-	-	-
TRANSFERS	45,420	45,420	60,921	22,710	60,921	-
Total Fire Department Expenditures	**479,910**	**409,470**	**609,284**	**277,325**	**542,777**	**463,755**

	9-30-23	9-30-23	9-30-25	9-30-26	9-30-27
Full - Time	1	1	1	1	2
Part - Time	1	1	1	1	1



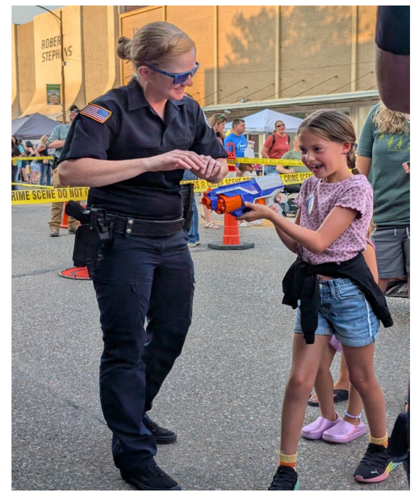
Mission Statement

The Mission of the Gering Police Department is to improve and promote the quality of life in Gering by providing excellent and innovative police services with integrity and partnerships within our community. We believe in dignity and worth of all people. We honor the values, duties and responsibilities of our positions and our career in such a manner that promotes the public's trust, confidence, and sense of safety and security.

The 17 sworn and 2 administrative members of the Gering Police Department deliver an exceptional level of service to our citizens and visitors of Gering. Our team members are assigned to the following functions.

Patrol Operations: We have 10 officers assigned to the patrol function including three sergeants and seven patrol officers. This team represents the "public face" of the department as they respond to calls for service every day. Calls can range from motor vehicle accidents to thefts, assaults, and a myriad of other offenses. Staffing for the patrol function of the department is manned 24 hours a day, 365 days a year and is presently divided into three shifts. Within the patrol section there are officers who are training in a vast number of tasks such as firearms instruction, drug recognition expert, hostage and crisis negotiations, K-9, and one of our newest programs, the Unmanned Arial Vehicle (drone) program which was made possible by the generous support of a member of our community. All our Drone Pilots are FAA Part 107 Certified.

School Resource Officers: The department also staffs two school resource officers whose primary role is presence and answering calls associated with the Gering Public School District and building positive relationships with the young people of our community. Financial responsibility of the school resource officers is shared with the school district and has been a positive endeavor since its inception. One officer maintains an office at the Gering Junior High School and the other at the Gering High School, they each have responsibility for one or two of the elementary schools in the district as well.

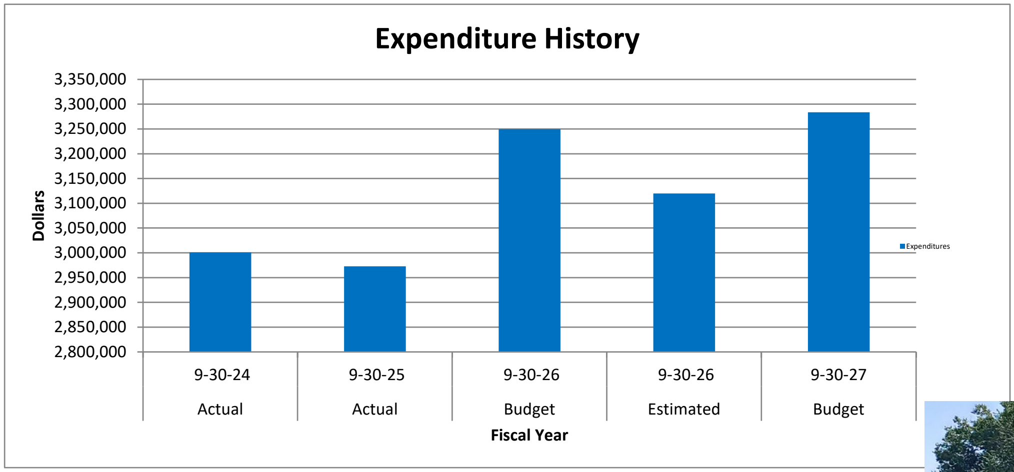


Our Administrative Services are composed of two clerical staff, a Captain and Chief of Police. They are responsible to ensure that the members of our team are provided with all the necessary items to successfully accomplish the Goals of the City of Gering and meet the needs of our community.

Investigative Services: The investigative services section of the department is comprised of one promoted detective, and two appointed investigators, one assigned to general crimes and one dedicated to the WING Drug Task Force. The primary function of this section is to follow up on criminal cases that require more attention and time than the patrol section is able give, or may involve follow up investigation that requires them to leave the primary jurisdiction of the City of Gering. Investigators receive specialized training in areas such as crime scene processing and are subject matter experts in tasks such as warrant preparation and application.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	2,340,331	2,494,092	2,655,215	1,354,289	2,606,019	2,684,334
OPERATIONS & MAINTENANCE	435,997	469,993	594,291	319,696	513,756	599,470
CAPITAL OUTLAY	224,525	8,750	-	-	-	-
Total Police Department Expenditures	**3,000,853**	**2,972,836**	**3,249,506**	**1,673,985**	**3,119,775**	**3,283,804**

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	20	21	21	21	21
Part - Time	-	-	-	-	-



Police Department

The City of Gering and its premier location and first-class city facilities have developed a reputation as the place to celebrate in the panhandle of Nebraska. This City of Gering prides itself on hosting special events and as such Gering is the choice location for many special events. Our team provide Law Enforcement Services for a variety of events and at locations throughout our community. They include Community events at our Civic Center, Five Rocks Amphitheater Complex, Oregon Trail Park Stadium, and our Civic Plaza. Those events host thousands of citizens and visitors to our community each year. These events include Oregon Trail Days, Monument Marathon, Robidoux Quick and Dirty Bicycle Race, Old West Balloon Fest and Balloon Federation of America's Balloon Glow, Father's Day Car Show, Western Nebraska Pioneers Baseball, and many other events throughout the year.

Mission Statement

The Gering Public Library, a department within the City of Gering, is a learning and exploration center for all residents of the community. The library serves the people of the community by providing educational, informational, personal, social and historical services and materials. With the support of the Gering Library Board, the library staff effectively delivers these services and materials in a fair and equitable manner for the benefit of its patrons.

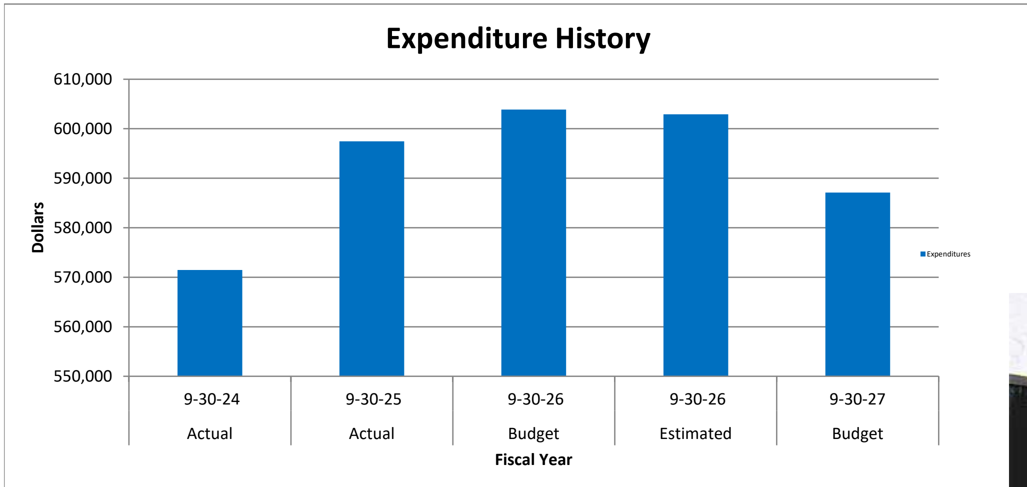
We currently have 7085 patrons, which includes 162 seniors, 5086 adults, 433 young adults, 1366 children, and 38 others. Among the programs and services offered at the library are the Homebound Book Delivery to elderly and disabled; free WI-FI access, 10 public access computers, local history, online databases, pre-school story times, summer reading programs for all ages, Lego Club, LEAP, SMILE and much more.

During Covid-19 we were closed for a short period of time before we started offering curbside delivery, then we proceeded to let patrons in by appointment only. With the help of volunteers, we were able to offer a recorded story time during the months of January through April. The majority of our summer events were held in the park this year.

We now have two digital signs in the library provided by Keno Funds. These signs are located behind the front desk and in our reading area. These new signs will help promote library services and community events. Along with the new digital signs, we received a generous donation in the amount of $30,000. The donor wrote: “So thrilled your facility stayed open to the public. Stories for all ages, keep heritage alive and remembered. Keep up the tremendous work that you do so well.”

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	463,800	492,932	481,952	241,564	481,577	465,316
OPERATIONS & MAINTENANCE	107,671	104,511	121,935	60,270	121,328	121,813
CAPITAL OUTLAY	-	-	-	-	-	-
Total Library Expenditures	**571,470**	**597,443**	**603,887**	**301,834**	**602,905**	**587,129**

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	4	4	5	5	5
Part - Time	3	4	4	5	5



Gering Public Library - 1055 P Street

Parks Department

The City of Gering has a total of 12 well maintained parks throughout the city.

Carl Grey Park 10th & R Street (2 acres)

Five Rocks 585 Five Rocks Rd 1,500 fixed seating, 1,500 general admission Amphitheater 40 x 120 pavilion with concession & rest room

Gardner Park 11th & S Street (2 acres)

Gentry Park 21st & P Street (2 acres)

Hampton Park 5th & T Street (3 acres)

Johannes Park Hackberry & Arroyo Rd (3 acres)

Legion Park 12th & N/O Street (2 acres)

McLellan Park 5th & D Street (5 acres)

Northfield Park Pacific & Holly Drive (15 acres Arboretum)

Oregon Trail Park 17th Street (68 acres includes Dome Rock Diamonds)

Oregon Trail Park Stadium, Disc Golf Course; Tennis Courts, Skate Park, Basketball Court and Picnic Shelters

Gering Civic Plaza 1450 11th Street

Roundhouse Park 7th & U Street 3 acres

Our parks host a variety of activities throughout the summer including community band concerts, movies in the park, craft fairs, Oregon Trail Days activities, family reunions, church gatherings and car shows.

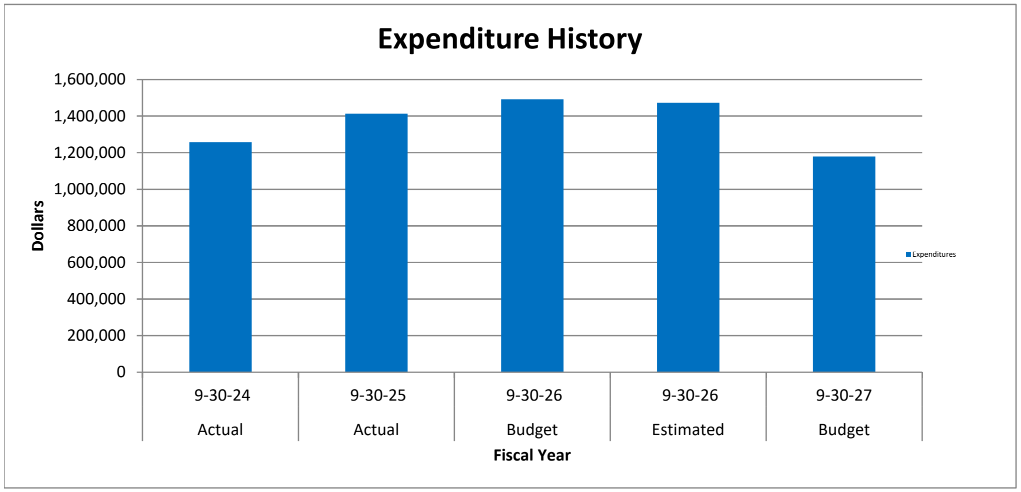
Our trail system consists of the U Street Pathway which connects with Monument Valley Pathways in Terrytown and Scottsbluff for twelve plus miles of trails. U Street Pathway also connects with Scotts Bluff National Monument pedestrian walking/hiking trail.

Gering Swimming Pool

The Gering swimming pool was built in 1978 an has provided over 40 years of fun and fitness to the community and its guests. Average daily attendance at the pool is 210. The pool hosts pool parties, swimming lessons and other events throughout the summer months.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	725,323	767,645	851,585	282,866	855,293	811,623
OPERATIONS & MAINTENANCE	279,494	305,001	377,954	123,562	355,699	356,505
LEASE PAYMENT BALLPARK	252,853	253,176	254,238	127,119	254,238	-
CAPITAL OUTLAY	-	87,272	-	-	-	11,000
TRANSFERS	-	-	8,206	8,206	8,206	206
Total Parks & Pool Expenditures	**1,257,670**	**1,413,094**	**1,491,983**	**541,753**	**1,473,437**	**1,179,334**

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	4	5	5	6	6
Part - Time	4	4	5	5	4



Five Rocks Amphitheater

Oregon Trail Park Stadium

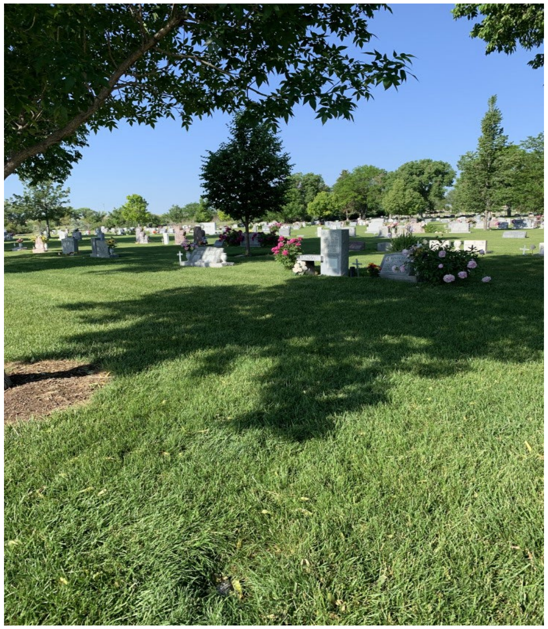
Gering West Lawn Cemetery

Gering West Lawn Cemetery was established 1887 to serve the residents of Gering. The cemetery is well known for its well-maintained landscape, historic hackberry tree canopy and hackberry lined entry, safe walking environment for active residents and bird watching.

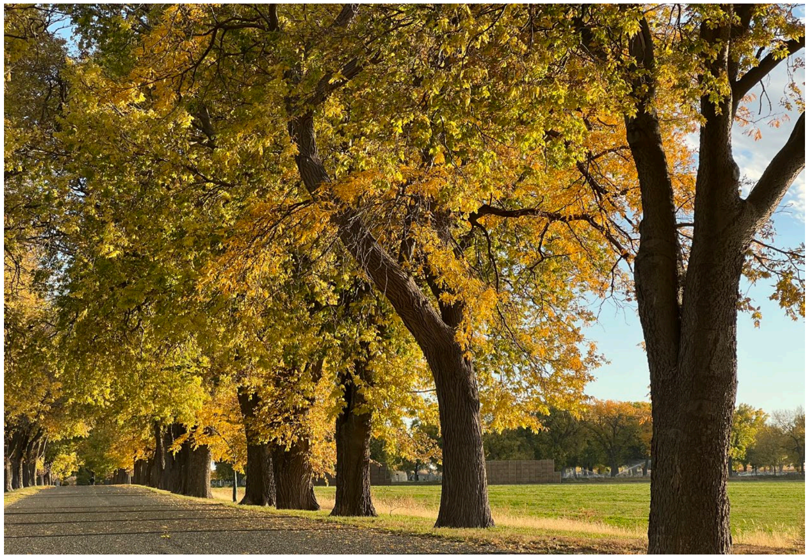
The cemetery consists of 24 acres of burial plots; 19 acres of blue grass and 5 acres of buffalo grass. The cemetery has asphalt roads around each section, a platform housed in the center of the section for Memorial Day Programs in partnership with the American Legion Auxiliary.

The cemetery is supported by the City's general fund and revenue generated by the sale of plots and internments. The cemetery also has a perpetual care fund in which 33.3% of the proceeds of the sales of plots must be placed in the fund. The perpetual care fund may only be used for upkeep and improvements of the cemetery.

West Lawn Cemetery was originally over seen by the Cemetery Board which managed expenses of the cemetery. In the mid 90's the Cemetery Board merged with the City of Gering Parks & Tree Board to create the Park, Cemetery & Tree Board. The board has six members appointed by the Mayor and serve a term of three years.

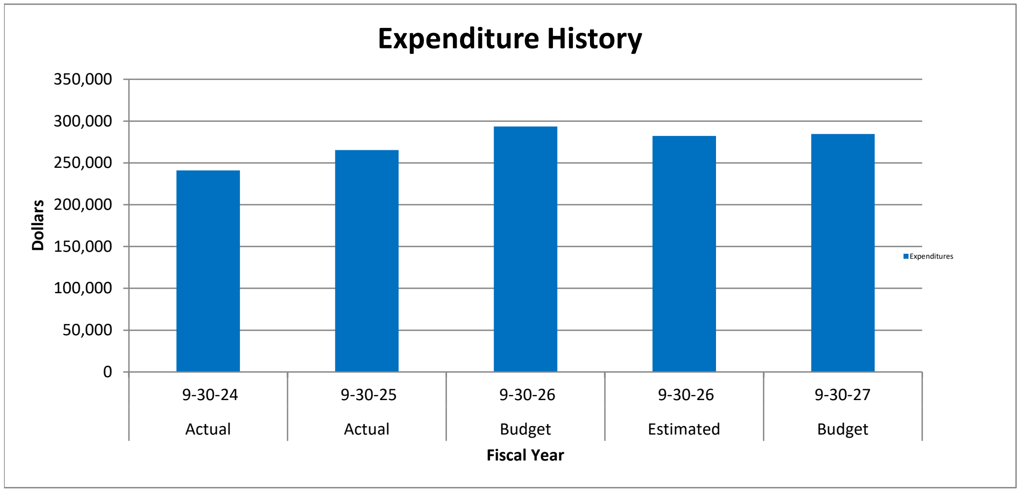


Gravesites at West Lawn Cemtery, Gering

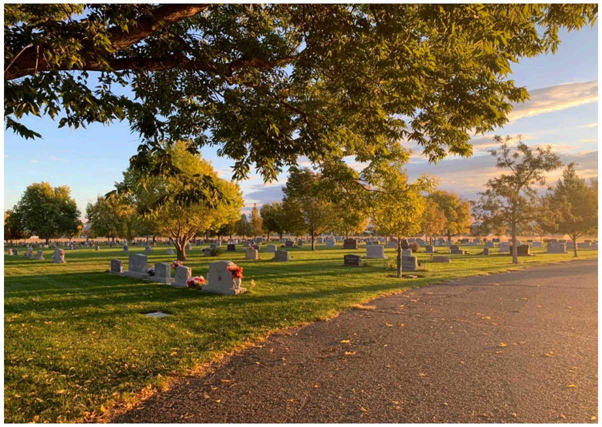


	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
PERSONNEL SERVICES	207,051	216,248	232,076	103,531	232,443	233,006
OPERATIONS & MAINTENANCE	33,965	49,118	61,579	15,830	49,770	51,560
TRANSFERS	-	-	-	-	-	-
Total Cemetery Expenditures	**241,015**	**265,366**	**293,656**	**119,361**	**282,212**	**284,566**

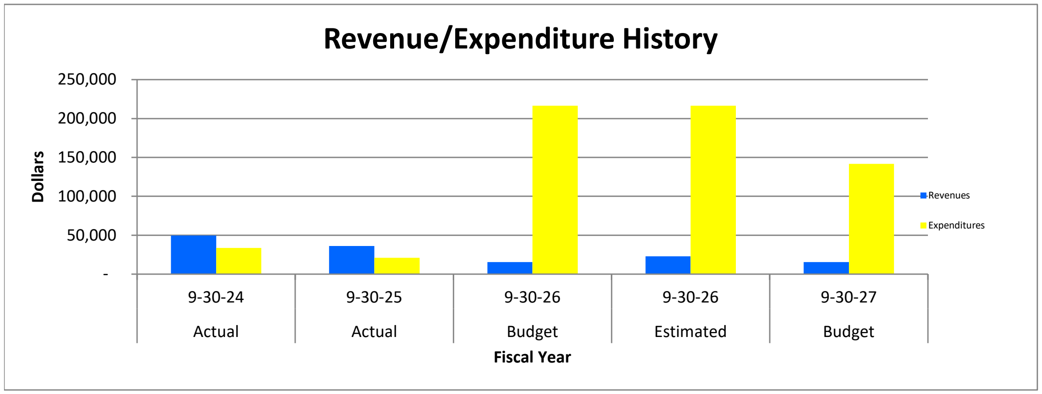
	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	2	2	2	2	2
Part - Time	-	-	-	-	-



West Lawn Cemetery



	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**635,367**	**651,295**	**666,374**		**666,374**	**472,840**
REVENUE FROM EMPLOYEES	-	-	-	-	-	-
REVENUE FROM EMPLOYER	-	-	-	-	-	-
MISCELLANEOUS MEDICAL REIMBURSE	-	-	-	-	-	-
INTEREST EARNINGS	35,890	24,004	5,000	11,174	12,366	5,000
DONATIONS/MEMORIALS	2,100	4,018	500	300	600	500
CEMETERY PERPETUAL CARE	11,564	8,165	10,000	2,711	10,000	10,000
Total Available	**684,921**	**687,482**	**681,874**	**14,185**	**689,340**	**488,340**
CONTRACTUAL SERVICES	-	-	-	-	-	-
WELLNESS EXPENSE	-	-	-	-	-	-
PREMIUM EXPENSE	-	-	-	-	-	-
CLAIMS EXPENSE	-	-	-	-	-	-
DEPT OPERATING SUPPLIES - LIBRARY	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
PARKS - ARBORETUM EXPENSE	-	-	1,500	-	1,500	1,500
CAPITAL OUTLAY EQUIPMENT - CEMETERY	30,888	21,392	145,000	-	145,000	115,000
TRANSFER OUT TO SINKING FUND	-	-	70,000	70,000	70,000	25,197
Total Trust & Agency	**30,888**	**21,392**	**216,500**	**70,000**	**216,500**	**141,697**
Accrual Adjustment	2,738	(284)				
Total Adjusted Expenditures	33,626	21,108	216,500	70,000	216,500	141,697
Assigned fund balance - Parks Arboretum	36,523	41,250	42,187		40,350	39,350
Assigned fund balance - Library	-	-	-		-	-
Assigned fund balance - Cemetery	605,416	630,613	656,967		495,613	390,613
UNASSIGNED CASH BALANCE	9,356	(5,489)	(59,796)		(63,122)	(83,319)
Cash Balance, September 30	**651,295**	**666,374**	**465,374**		**472,840**	**346,643**

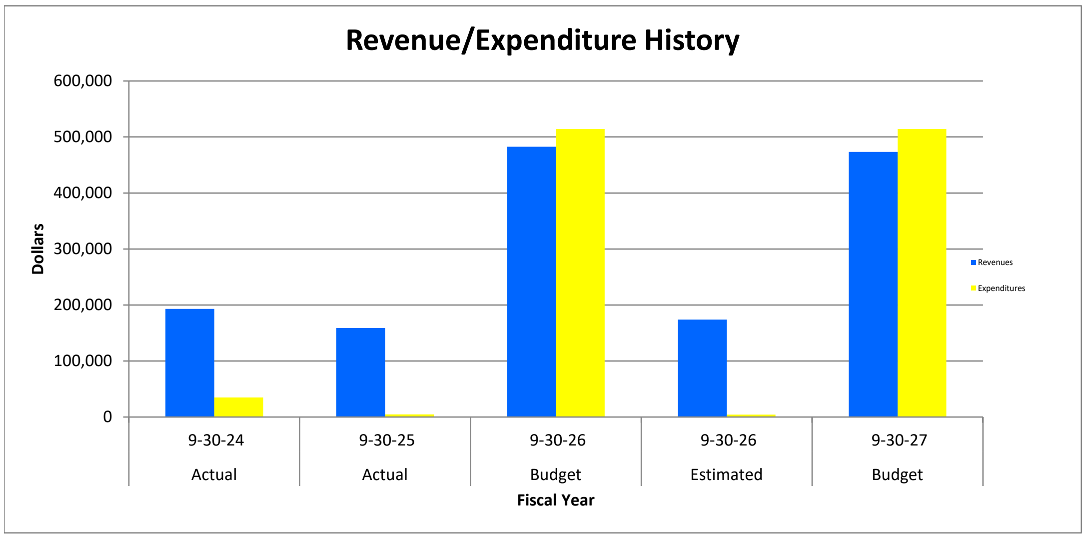


Cemetery Perpetual & Arboretum Fund

In prior years, the Trust & Agency Fund provided for segregation of restricted funds related to the General Fund.

From fiscal year 2023 and forward the activity in the fund is solely related to the Cemetery Perpetual Care Fund and the Parks Department Arboretum Fund.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**516,094**	**674,369**	**828,892**		**828,892**	**998,225**
TIF PROPERTY TAXES	14,791	17,288	16,379	8,872	16,379	16,379
GRANT REVENUE	-	-	300,000	-	-	300,000
LOAN REPAYMENTS	164,167	127,563	105,375	110,188	145,063	96,000
INTEREST EARNINGS	14,130	14,337	1,000	11,001	12,391	1,000
TRANSFER FROM ELECTRIC	-	-	60,000	-	-	60,000
Total Available	**709,182**	**833,556**	**1,311,646**	**130,061**	**1,002,725**	**1,471,604**
LEGAL & ADMIN FEES	1,409	1,109	4,500	608	4,500	4,500
USDA LOANS	-	-	360,000	-	-	360,000
REVOLVING LOANS	-	5,512	150,000	-	-	150,000
Total Economic Development Expenditures	**1,409**	**6,621**	**514,500**	**608**	**4,500**	**514,500**
Accrual Adjustment	33,404	(1,957)				
Total Adjusted Expenditures	34,813	4,664	514,500	608	4,500	514,500
Cash Balance, September 30	**674,369**	**828,892**	**797,146**		**998,225**	**957,104**



Committed to the future of rural communities.

Economic Development Fund

The Economic Development Fund exists to facilitate USDA Rural Electric loan activity. USDA Rural Development offers loans, grants and guarantees to help create jobs and support economic development in rural America.

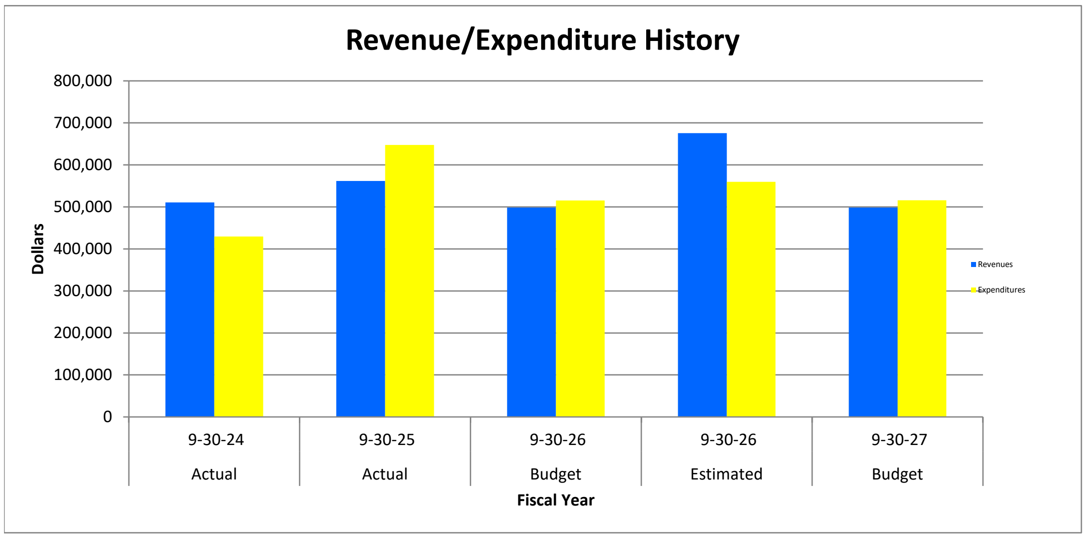
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**91,471**	**91,471**	**91,471**		**91,471**	**91,471**
CDBG GRANT REVENUE	5,600	-	-	-	-	73,092
Total Available	**97,071**	**91,471**	**91,471**	**-**	**91,471**	**164,563**
LEGAL & ADMIN FEES	5,600	-	-	-	-	29,965
CDBG GRANT EXPENSE	-	-	65,000	-	-	134,598
Total CDBG Expenditures	**5,600**	**-**	**65,000**	**-**	**-**	**164,563**
Accrual Adjustment	-	-				
Total Adjusted Expenditures	5,600	-	65,000	-	-	164,563
Cash Balance, September 30	**91,471**	**91,471**	**26,471**		**91,471**	**-**

CDBG Fund

Community Development Block Grant (CDBG) funds are administered through the Community Development Division of the Development Services Department. The division provides grant administration services for Federal, State and Local grant projects. Primarily, the division prepares applications for CDBG funds to be used in the comprehensive neighborhood revitalization of our blighted neighborhoods. The department conducts all phases of grant administration from approving applications to bidding projects, monitoring construction, completing financial records, and final inspections.

The Community Development Division will assist with community meetings and attitude surveys to determine the projects and areas that need assistance. These projects generally fall into the categories of housing rehabilitation, neighborhood revitalization and public works. The division also administers economic development and rental rehabilitation revolving loan funds. The Nebraska Department of Economic Development monitors all CDBG activities.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**632,675**	**713,760**	**628,053**		**628,053**	**744,142**
TIF PROPERTY TAX	484,278	521,032	493,573	204,470	493,573	493,573
PROGRAM INCOME	300	12,609	-	7,773	8,023	-
INTEREST EARNINGS	26,267	26,935	5,000	12,599	13,903	5,000
MISCELLANEOUS	-	1,242	-	160,202	160,202	-
Total Available	**1,143,520**	**1,275,577**	**1,126,626**	**385,044**	**1,303,754**	**1,242,715**
LEGAL & ADMIN FEES	8,440	7,831	16,500	2,074	19,043	16,500
TIF PASS THROUGH PAYMENTS	322,066	599,999	387,164	144,550	428,998	387,164
DEBT SERVICE	111,573	111,781	111,572	68,237	111,572	112,000
Total Debt Service Expenditures	**442,079**	**719,610**	**515,236**	**214,860**	**559,612**	**515,664**
Accrual Adjustment	(12,318)	(72,086)				
Total Adjusted Expenditures	429,761	647,524	515,236	214,860	559,612	515,664
Cash Balance, September 30	**713,760**	**628,053**	**611,390**		**744,142**	**727,051**



Debt Service Fund

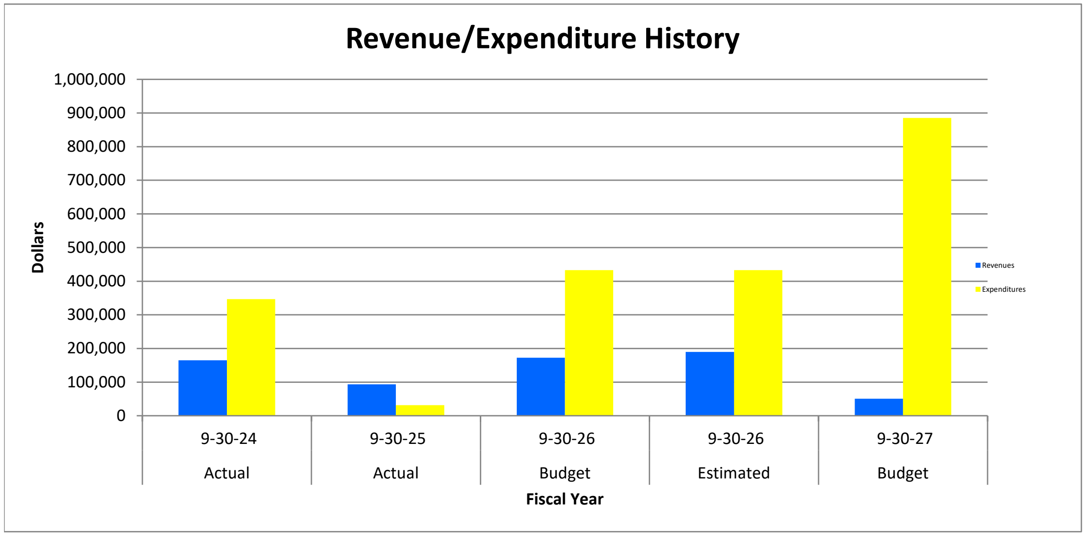
The Debt Service Fund is used to retire the long-term debt obligations of the City. This fund is used to service general obligation and bank lending debt.

Nebraska does not have a statutory limit on a City's level of outstanding general obligation debt.

The Debt Service Fund is also used to track the construction and financing of Tax-Increment Financing (TIF) projects, from the planning stage through the payoff of the bond issued to finance the project.

Brimark Medical Center - Gering

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**966,263**	**784,067**	**846,116**		**846,116**	**602,443**
MISCELLANEOUS REVENUE	69,414	4,368	-	4,332	4,332	-
INTEREST EARNINGS	49,807	43,804	10,000	19,490	22,441	10,000
TRANSFERS IN	45,420	45,420	162,655	155,583	162,655	40,790
Total Available	**1,130,904**	**877,659**	**1,018,770**	**179,406**	**1,035,543**	**653,233**
OPERATING SUPPLIES	11,374	-	-	-	-	-
CAPITAL OUTLAY	350,980	32,709	433,100	40,821	433,100	520,375
TRANSFERS OUT	-	-	-	-	-	365,000
Total Sinking Fund Expenditures	**362,354**	**32,709**	**433,100**	**40,821**	**433,100**	**885,375**
Accrual Adjustment	(15,517)	(1,165)				
Total Adjusted Expenditures	346,837	31,543	433,100	40,821	433,100	885,375
Cash Balance, September 30	**784,067**	**846,116**	**585,670**		**602,443**	**(232,142)**



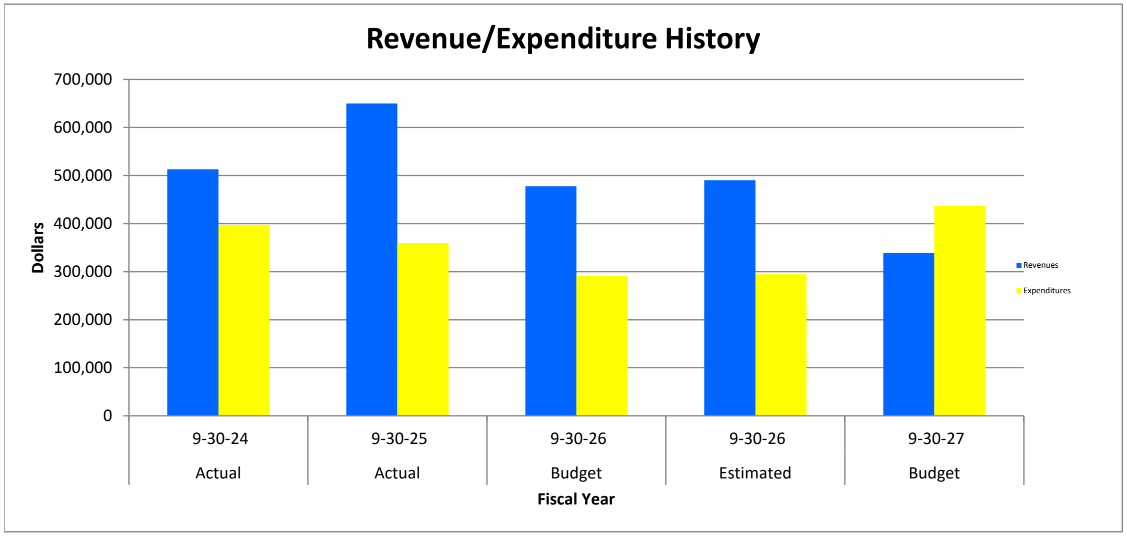
Sinking Fund

This fund was created to allow for the purchase of equipment items for the Administration, Library, Parks and Recreation departments.

Examples of these purchases include vehicles, copiers, mowers, gators and other capital items.

This fund will allow the City to make purchases and replace equipment per a schedule rather than via capital lease.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**197,499**	**313,294**	**604,333**		**604,333**	**800,222**
TIF PROPERTY TAX	46,146	168,953	49,000	35,052	49,000	49,000
CITY SALES TAX	446,060	461,424	427,500	187,490	427,500	289,275
PROGRAM REVENUE	-	-	-	-	-	-
INTEREST EARNINGS	20,895	19,948	1,000	11,800	13,771	1,000
GRANTS/DONATION REVENUE	47	-	-	-	-	-
Total Available	**710,647**	**963,618**	**1,081,833**	**234,342**	**1,094,604**	**1,139,497**
OPERATIONS & MAINTENANCE	17,907	6,040	56,552	10,900	59,382	211,469
CAPITAL OUTLAY	-	-	35,000	16,439	35,000	25,000
TIF PASS THROUGH PAYMENTS	2,913	2,285	5,000	210	5,000	5,000
TRANSFERS OUT	390,000	227,500	195,000	97,500	195,000	195,000
Total Community Improvement & Development Expenditures	**410,820**	**235,825**	**291,552**	**125,049**	**294,382**	**436,469**
Accrual Adjustment	(13,467)	123,460				
Total Adjusted Expenditures	397,354	359,285	291,552	125,049	294,382	436,469
Cash Balance, September 30	**313,294**	**604,333**	**790,281**		**800,222**	**703,028**



Community Improvement & Development Fund

The Community Improvement & Downtown Development Fund is funded by sales tax revenues that are used to enhance and develop the downtown corridor in the City of Gering.

Downtown Plaza

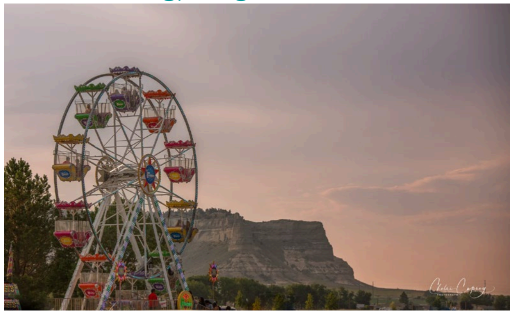
Tourism Fund – Gering Visitors Bureau

City of Gering - Department of Tourism operates as the Gering Visitors Bureau; Gering's destination marketing organization (DMO). As Gering's DMO; we play the key role in the long-term development of Gering as a destination by formulating and implementing an effective travel and tourism strategy. For the visitor, Gering's DMO serves as a gateway to our destination. We offer the most current information about Gering's attractions, services and tourism amenities. The Department of Tourism/Gering Visitors Bureau is a one-stop-shop, maintaining a physical presence as well as an on-line presence where visitors can engage with staff, obtain maps, brochures, information, promotional literature and magazines and assistance in planning what to see and do during a visitor's stay in Gering and to encourage potential visitors to choose Gering as a destination.

Gering has a long history of investment in and the development of tourism infrastructure and facilities; the Gering Civic Center, Five Rocks Amphitheater, Robidoux RV Park, Monument Shadows Golf Course, Oregon Trail Ballpark Stadium, Dome Rock Diamonds and the Gering Civic Plaza. It is the Gering Visitors Bureau's responsibility promote Gering's tourism assets; focusing primarily on group business as our primary target markets. Conventions, meetings, conferences, group motorcoach tours and sports-recreation tourism have the highest return on investment for Gering. Annually; the Bureau develops and implements an aggressive destination marketing plan to encourage associations, meeting planners, group tour operators and sports organizations to say "yes" to Gering. Resulting in tourism visitations, overnight stays and valuable tourism expenditures coming into the City of Gering and the area. Tourism serves as a primary economic driver for Gering and contributes to the overall quality of life for Gering residents and businesses.

The Gering Visitors Bureau offices and year-round Visitors Information Center are conveniently located inside the Gering Civic Center; at the entrance to the tourism corridor of Gering in close proximity to lodging facilities, Scotts Bluff National Monument, Legacy of the Plains Museum, Gering Civic Plaza, Oregon Trail Ballpark, Dome Rock Diamonds and the downtown Gering business community. By plan; the Department of Tourism operates at the center of all tourism activity; our marketing strategies bring visitors here and the Bureau serves as the heart of hospitality and service to ensure each guest has memorable experiences in Gering. Gering's travel, tourism and hospitality are filled with stories just waiting to be told; the Department of Tourism and Gering Visitors Bureau tells the stories that invite, encourage and inspire visitor markets to choose our destination.

Our brand; **In Gering, we go the extra mile!**

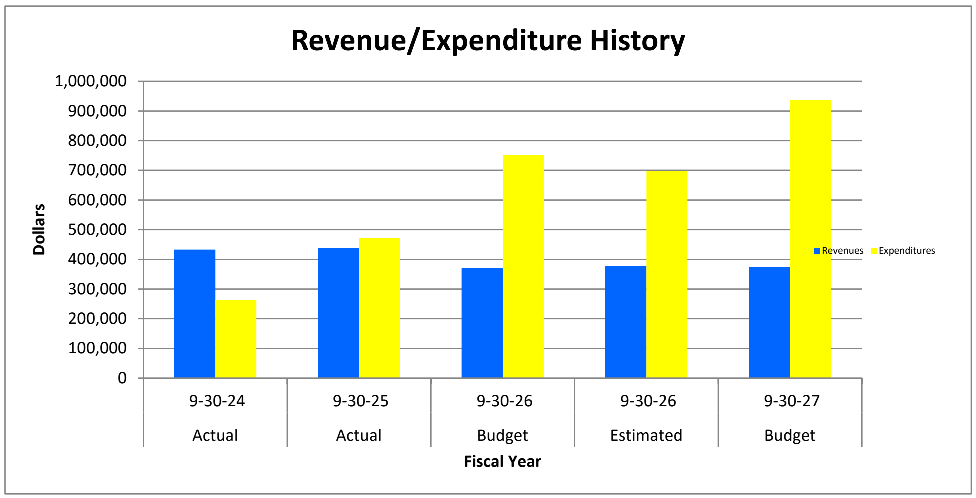


	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**958,219**	**1,127,489**	**1,095,452**		**1,095,452**	**775,194**
HOTEL OCCUPATION TAX	83,282	67,576	65,000	29,263	65,000	65,000
CITY SALES TAX	297,374	313,207	285,000	124,994	285,000	289,275
PROGRAM REVENUE	-	15,426	9,500	6,091	7,128	9,500
INTEREST EARNINGS	45,737	42,175	10,000	16,663	20,000	10,000
MISCELLANEOUS REVENUE	6,430	625	500	852	926	500
Total Available	**1,391,041**	**1,566,499**	**1,465,452**	**177,863**	**1,473,506**	**1,149,469**
PERSONNEL SERVICES	140,922	139,692	149,841	69,899	149,743	154,610
OPERATIONS & MAINTENANCE	100,969	154,826	212,092	65,062	197,492	316,955
OCCUPATION TAX TOURISM PROMOTION	53,118	138,134	209,000	21,000	209,000	200,000
CAPITAL OUTLAY	2,862	46,271	180,000	142,077	142,077	265,000
TRANSFERS OUT	-	-	-	-	-	
Total Tourism Expenditures	**297,871**	**478,923**	**750,933**	**298,038**	**698,312**	**936,565**
Accrual Adjustment	(34,319)	(7,876)				
Total Adjusted Expenditures	263,552	471,047	750,933	298,038	698,312	936,565
Assigned fund balance - Hotel Occupation Tax	495,111	424,553	448,967		489,553	313,967
UNASSIGNED CASH BALANCE	632,379	670,899	318,033		285,641	(101,062)
Cash Balance, September 30	**1,127,489**	**1,095,452**	**714,518**		**775,194**	**212,904**
		-				

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	1	1	1	1	1
Part - Time	-	-	-	-	-

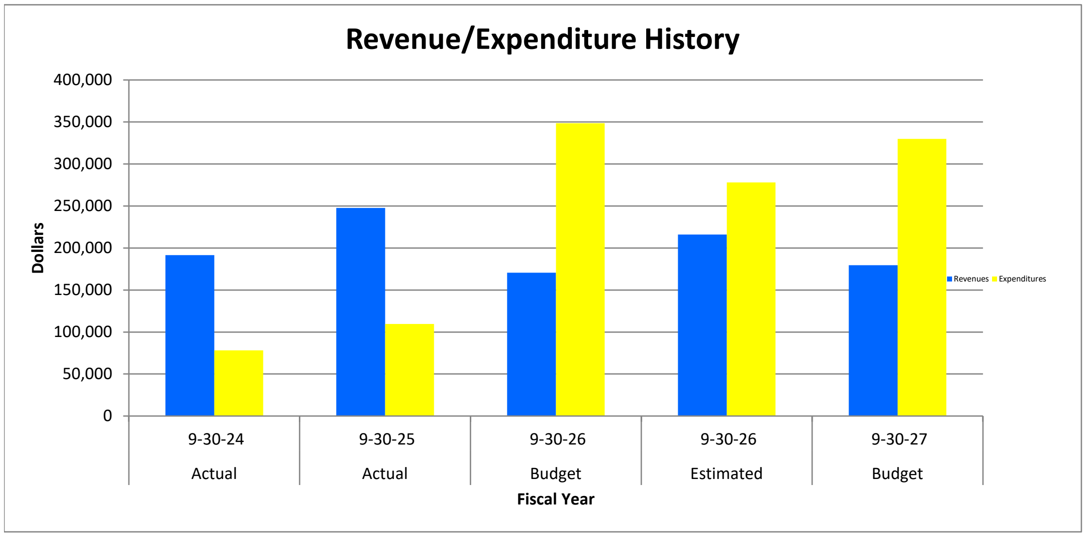
Tourism Fund

The Tourism Fund is funded by sales tax revenues and hotel lodging occupation taxes that are used to promote and support tourism and related activities in and around the in the City of Gering.



Heirloom Market

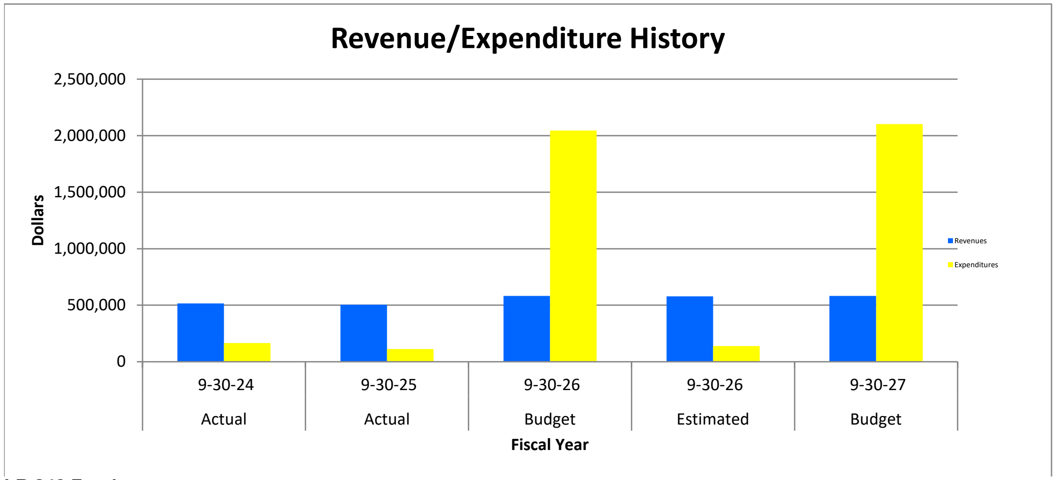
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**236,942**	**350,286**	**488,222**		**488,222**	**426,364**
RENTAL INCOME	179,810	232,678	165,500	106,880	206,100	174,600
TRANSFER IN FROM GENERAL FUND	-	-	-	-	-	-
FARM INCOME	-	-	-	-	-	-
INTEREST EARNINGS	11,617	14,620	5,000	8,321	10,000	5,000
MISCELLANEOUS REVENUE	58	337	-	4	4	-
Total Available	**428,427**	**597,922**	**658,722**	**115,205**	**704,326**	**605,964**
PERSONNEL SERVICES	37,071	46,533	61,520	22,651	61,525	62,243
OPERATIONS & MAINTENANCE	39,975	47,929	131,979	19,569	61,436	76,654
CAPITAL OUTLAY	6,537	18,743	155,000	11,733	155,000	191,000
Total RV Park Expenditures	**83,582**	**113,205**	**348,499**	**53,952**	**277,962**	**329,897**
Accrual Adjustment	(5,442)	(3,505)				
Total Adjusted Expenditures	78,140	109,700	348,499	53,952	277,962	329,897
Cash Balance, September 30	**350,286**	**488,222**	**310,223**		**426,364**	**276,067**



RV Park Fund

The RV Park Fund is funded by user rental fees at the Roubidoux RV Park. Fees are used to support the maintenance and operation of the 15 acre RV Park on a year-round basis. There are 50 RV sites, an event room with a kitchen available for rent, basketball court, playground and other amenities. High tourism season is from April 1st to October 1st sites filled range from 50%- 60% on weekdays and 80%-100% on weekends.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**1,059,870**	**1,410,159**	**1,801,883**		**1,801,883**	**2,242,944**
LB840 SALES TAX	299,243	311,108	300,000	300,000	300,000	300,000
TIF PROPERTY TAX	26,343	27,392	26,609	13,805	26,609	26,609
FARM REVENUE	8,935	14,330	10,000	10,310	10,310	10,000
LOAN REPAYMENTS	116,150	77,114	73,296	179,486	189,514	73,296
INTEREST INCOME	60,267	63,054	10,000	34,723	40,623	10,000
GRANT REVENUE	-	-	150,000	-	-	150,000
LEASE REVENUE	-	11,239	11,494	-	11,494	11,494
MISCELLANEOUS INCOME	5,021	382	-	426	710	-
TRANSFER IN FROM DOWNTOWN DEVELOPMENT	-	-	-	-	-	-
Total Available	**1,575,830**	**1,914,777**	**2,383,282**	**538,750**	**2,381,142**	**2,824,344**
OPERATING EXPENSES	94,863	68,891	81,750	76,275	123,522	137,750
INDUSTRIAL PARK	8,684	8,369	9,676	-	9,676	9,676
FARM EXPENSE	3,661	15,019	5,000	1,031	5,000	5,000
GRANT EXPENSE	-	88,500	600,000	-	-	600,000
ECONOMIC DEVELOPMENT	50,000	-	1,350,000	-	-	1,350,000
Total LB840 Expenditures	**157,208**	**180,779**	**2,046,426**	**77,306**	**138,198**	**2,102,426**
Accrual Adjustment	8,463	(67,885)				
Total Adjusted Expenditures	165,672	112,894	2,046,426	77,306	138,198	2,102,426
Cash Balance, September 30	**1,410,159**	**1,801,883**	**336,856**		**2,242,944**	**721,918**



Hotel 21, 10th Street Gering

LB 840 Fund

The LB840 Fund receives revenues and funds projects as part of the City's LB840 Economic Development Program. This program, authorized under the Nebraska Local Option Municipal Economic Development Act of 1991, allows sales tax receipts to be specifically earmarked for economic development activities.

The intent of the program is to create jobs in and around the City of Gering. Eligible businesses include those in manufacturing, interstate commerce, value-added agriculture and telecommunications. Monies may be used to provide job credits, buy land and retain technical expertise on behalf of an eligible business.

The LB840 program is administered by the City Manager, who receives guidance and oversight from citizen committees. The City Council retains the final authority for disbursement of funds. The LB840 program sunsets in March, 2030.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**558,107**	**1,200,573**	**1,642,894**		**1,642,894**	**2,178,404**
PROPERTY TAX	-	-	-	-	-	-
LB357 SALES TAX	595,370	634,333	500,000	308,323	500,000	500,000
INTEREST EARNINGS	39,597	50,079	5,000	30,260	35,510	5,000
Total Available	**1,193,074**	**1,884,984**	**2,147,894**	**338,583**	**2,178,404**	**2,683,404**
LEGAL & ADMIN FEES	-	-	-	-	-	50,000
GRANT EXPENSE	-	-	50,000	-	-	-
CAPITAL IMPROVEMENTS	-	232,000	370,000	-	-	340,000
TIF PASS THROUGH PAYMENTS	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
Total Capital Project Expenditures	**-**	**232,000**	**420,000**	**-**	**-**	**390,000**
Accrual Adjustment	(7,499)	10,090				
Total Adjusted Expenditures	(7,499)	242,090	420,000	-	-	390,000
Cash Balance, September 30	**1,200,573**	**1,642,894**	**1,727,894**		**2,178,404**	**2,293,404**

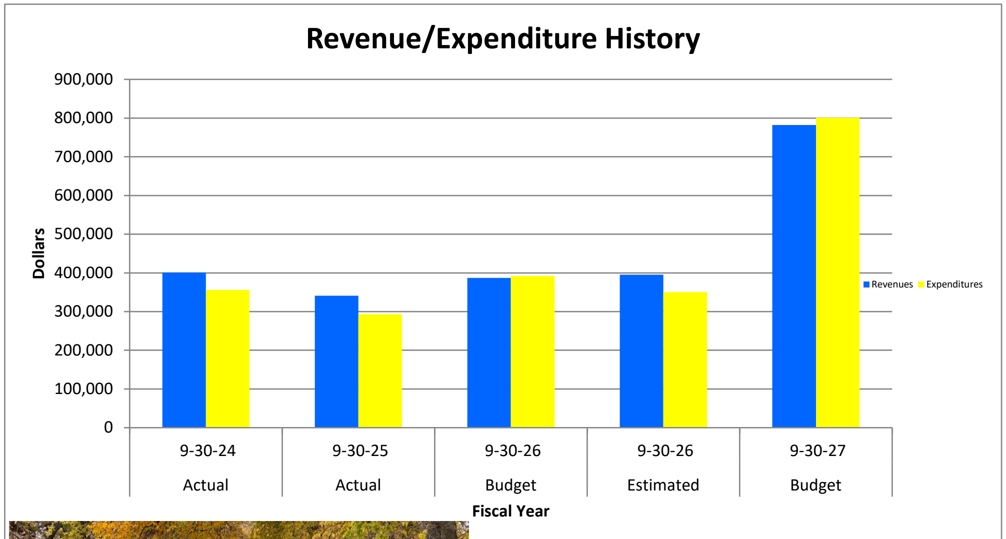
Capital Projects Fund

In the past this fund was utilized for various development projects funded through various grant programs and Tax Increment Financing. The majority of these development projects have been completed and the bond indebtedness has been paid in full.

In May 2022, the citizens of the City of Gering elected to increase the City's Local Option Sales Tax by one half-cent. This half-cent sales tax is to be dedicated to pay bond indebtedness on infrastructure projects within the City – more specifically streets, water and sewer infrastructure projects.

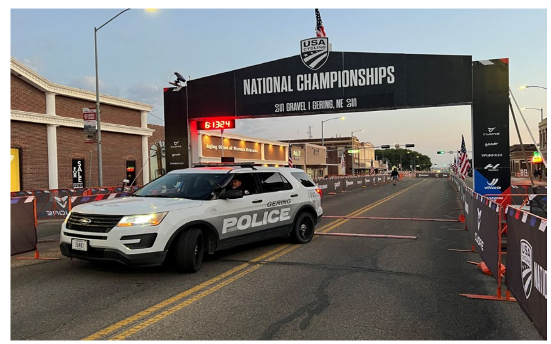
The additional half-cent sales tax became effective October 1, 2022 and will sunset upon payment in full of any bond issuances related to specified projects. The Capital Projects Fund will be used to segregate the revenues generated from the half cent sales tax and for tracking and payment of bond indebtedness.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**(311)**	**44,814**	**92,916**		**92,916**	**137,439**
PROPERTY TAX	315,145	331,211	381,793	79,291	390,193	412,404
TRANSFERS IN	74,611	-	-	-	-	365,000
INTEREST EARNINGS	11,351	10,062	5,000	4,472	5,000	5,000
Total Available	**400,795**	**386,087**	**479,709**	**83,763**	**488,109**	**919,843**
FIRE DEPARTMENT	47,269	74,132	142,115	134,147	142,115	581,754
POLICE DEPARTMENT	301,118	213,405	249,668	53,137	208,555	219,383
Total Public Safety Expenditures	**348,387**	**287,537**	**391,783**	**187,285**	**350,670**	**801,136**
Accrual Adjustment	7,594	5,633				
Total Adjusted Expenditures	355,981	293,171	391,783	187,285	350,670	801,136
Cash Balance, September 30	**44,814**	**92,916**	**87,926**		**137,439**	**118,706**



Public Safety Fund

The Public Safety Fund was established for the purposes of "purchasing and maintaining public safety equipment, including, but not limited to, vehicles or rescue or emergency first-aid equipment for a fire or police department…, for purchasing real estate for fire or police station quarters or facilities, for erecting, building, altering, or repairing fire or police station quarters or facilities, for purchasing, installing, and equipping an emergency alarm or communication system, or for paying off bonds."



The Street Department is composed of a Transportation Superintendent, Transportation Coordinator, Heavy Equipment Operator and two Equipment Operators.

The Transportation Superintendent carries a Class A City Street Superintendents License. The license promotes competency in planning and administration for efficient management, operation and control of local highways, roads and street. The license is renewed every three years.

The Street Department is responsible for snow removal, street repairs, crack sealing and replacement. The Department paints striping for streets and crosswalks, sweeps streets and installs signs. The Department will spray for mosquitoes and control the snow and ice on streets. During construction projects or special events, they will barricade streets and or alleys when needed.

Mill and overlay projects will continue form year to year. The mill and overlay process is to rejuvenate asphalt road which makes smoother road for public to travel on. Chip seal projects will continue from year to year as well.

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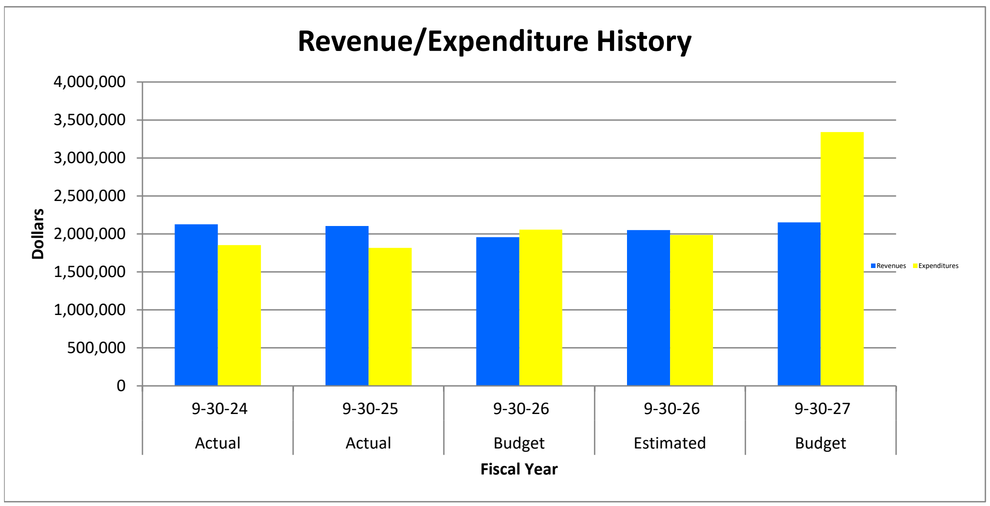
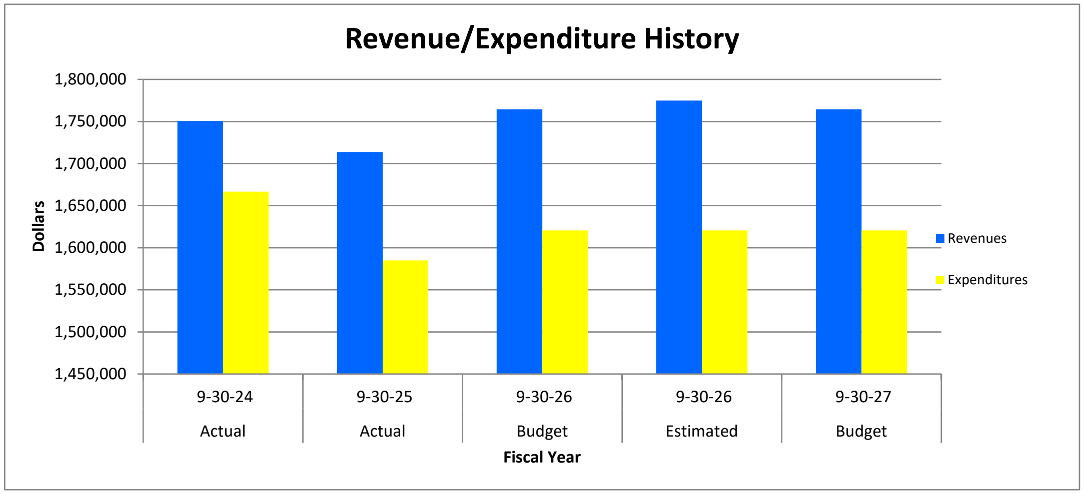
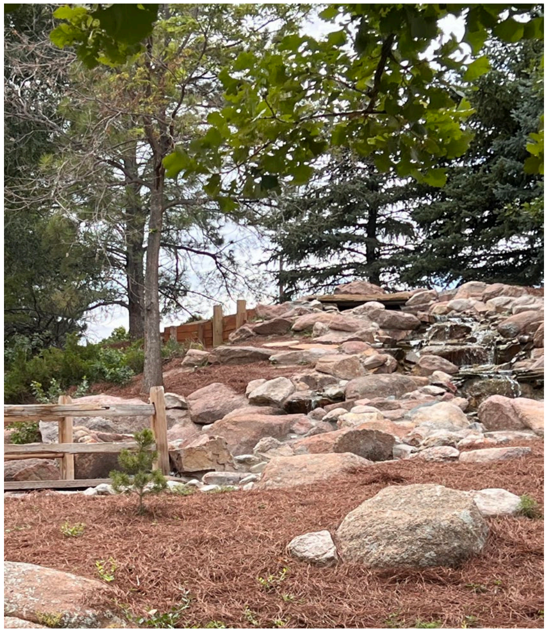
	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**1,393,692**	**1,667,490**	**1,955,102**		**1,955,102**	**2,020,118**
HIGHWAY USER TAX	1,249,926	1,256,676	1,251,048	624,602	1,251,048	1,249,886
MOTOR VEHICLE FEES	89,285	84,391	70,000	40,483	70,000	70,000
LOCAL OPTION SALES TAX	483,349	477,362	400,000	255,334	438,000	406,000
INTERGOVERNMENTAL & GRANTS	215,356	200,022	212,843	212,843	212,843	212,843
BOND ISSUANCE	-	-	-	-	-	-
MISCELLANEOUS REVENUES	20,094	18,937	4,820	19,973	20,325	5,041
INTEREST INCOME	69,182	68,191	20,000	35,567	60,000	20,000
TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	188,633
Total Available	**3,520,883**	**3,773,069**	**3,913,813**	**1,188,802**	**4,007,318**	**4,172,521**
PERSONNEL SERVICES	804,840	864,718	888,042	483,333	889,994	893,566
OPERATIONS & MAINTENANCE	448,378	447,689	677,306	191,384	606,061	802,423
CAPITAL OUTLAY	523,915	544,054	380,086	13,528	379,703	1,643,400
TRANSFER TO SINKING	-	-	111,442	-	111,442	1,442
Total Streets Expenditures	**1,777,133**	**1,856,462**	**2,056,876**	**688,245**	**1,987,200**	**3,340,831**
Accrual Adjustment	76,260	(38,494)				
Total Adjusted Expenditures	1,853,393	1,817,967	2,056,876	688,245	1,987,200	3,340,831
Cash Balance, September 30	**1,667,490**	**1,955,102**	**1,856,937**		**2,020,118**	**831,690**
	-	-				

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	6	6	6	6	6
Part - Time	-	-	1	1	1



	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**1,136,044**	**1,219,859**	**1,348,804**		**1,348,804**	**1,503,197**
KENO PROCEEDS	1,691,452	1,654,196	1,750,000	938,109	1,750,000	1,750,000
INTEREST EARNINGS	54,904	54,650	10,000	18,488	20,403	10,000
UNCLAIMED WINS	4,186	4,929	4,500	2,712	4,500	4,500
Total Available	**2,886,587**	**2,933,634**	**3,113,304**	**959,309**	**3,123,707**	**3,267,697**
STATE TAXES	33,954	33,084	35,000	18,762	35,000	35,000
PAYOUTS TO WINNERS	1,253,000	1,208,932	1,225,000	728,155	1,225,000	1,225,000
OPERATOR'S SHARE	101,672	99,251	105,000	56,286	105,000	105,000
CONTRACTOR'S SHARE	131,079	128,200	130,000	72,703	130,000	130,000
COMMUNITY BETTERMENT	143,957	107,137	125,000	56,655	125,000	125,000
CAPITAL OUTLAY	379	-	-	-	-	-
LEGAL FEES	-	-	500	-	500	500
MISCELLANEOUS	3	3	10	-	10	10
Total Keno Expenditures	**1,664,044**	**1,576,607**	**1,620,510**	**932,562**	**1,620,510**	**1,620,510**
Accrual Adjustment	2,684	8,224				
Total Adjusted Expenditures	1,666,727	1,584,831	1,620,510	932,562	1,620,510	1,620,510
Cash Balance, September 30	**1,219,859**	**1,348,804**	**1,492,794**		**1,503,197**	**1,647,187**



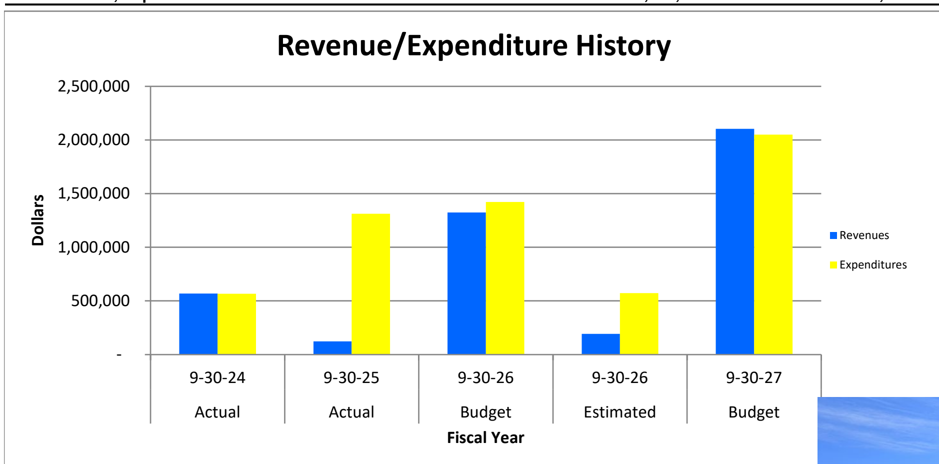


Northfield Waterfall

KENO Fund

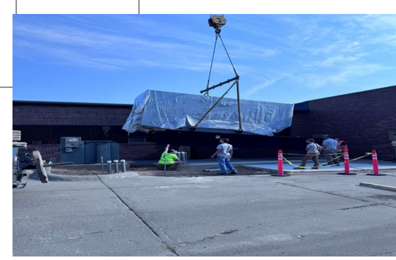
The KENO Fund receives royalty revenue from the operation of Scotts Bluff County approved KENO facilities in the City of Gering. Pursuant to State statute, these funds may be used for “community betterment” purposes.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**1,591,888**	**1,594,686**	**406,194**		**406,194**	**27,257**
INTERGOVERNMENTAL & GRANTS	-	74,535	420,058	164,085	164,085	1,200,000
TRANFSER FROM	-		25,000	-	-	25,000
INSURANCE PROCEEDS	505,687	6,058	100,000	-	-	100,000
MISCELLANEOUS SPECIAL PROJECT REVENUES	-	-	750,000	-	-	750,000
INTEREST EARNINGS	63,124	42,928	30,000	13,952	30,000	30,000
Total Available	**2,160,699**	**1,718,207**	**1,731,252**	**178,037**	**600,279**	**2,132,257**
INSURANCE REPAIRS/REPLACE	474,124	-	100,000	-	-	100,000
SPECIAL PROJECTS EXPENDITURES	2,318	9,415	750,000	-	-	750,000
GRANT EXPENSE	30,000	62,909	573,022	279,976	573,022	1,200,000
CAPITAL OUTLAY	-	1,244,423	-	-	-	-
TRANSFERS	74,611	-	-	-	-	-
Total Special Projects Expenditures	**581,053**	**1,316,747**	**1,423,022**	**279,976**	**573,022**	**2,050,000**
Accrual Adjustment	(15,040)	(4,735)				
Total Adjusted Expenditures	566,013	1,312,013	1,423,022	279,976	573,022	2,050,000
Cash Balance, September 30	**1,594,686**	**406,194**	**308,230**		**27,257**	**82,257**



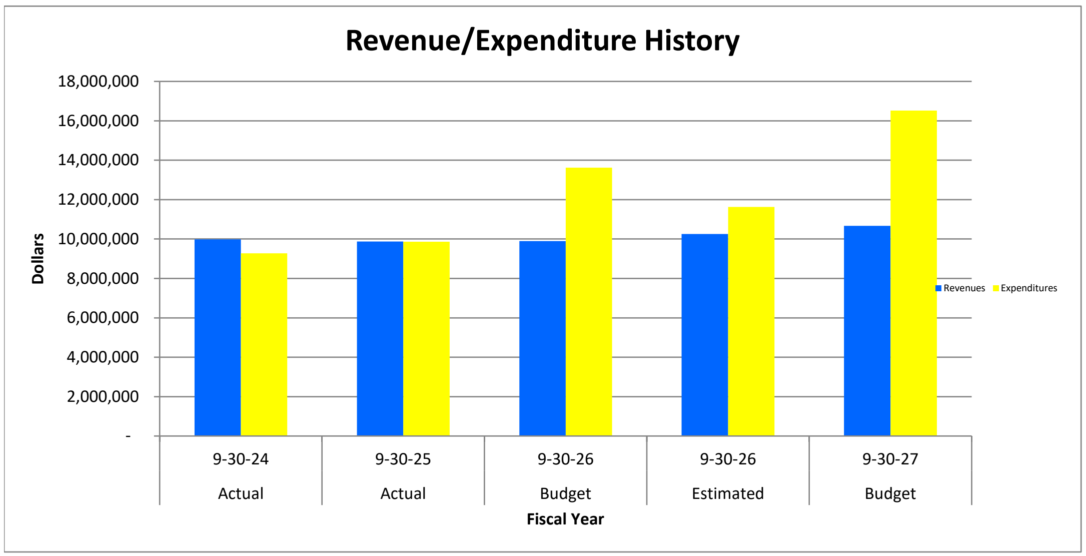
Special Projects Fund

The Special Projects Fund is a "catch-all" fund for projects which do not fit neatly into other funds. Typically, projects in this fund are the result of reimbursement grants, transfers from other funds, or other revenues which are specifically tied to a particular expenditure. A significant sum is usually included in the "Miscellaneous" expenditure and revenue accounts of the fund to allow any unanticipated activity to fit under the authorized budget



	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**11,916,224**	**12,624,440**	**12,641,229**		**12,641,229**	**11,273,150**
SALES & SERVICE	9,224,981	9,119,271	9,479,266	4,375,889	9,469,555	9,728,096
INTEREST EARNINGS	533,273	497,763	200,000	220,647	375,000	200,000
MISCELLANEOUS REVENUE	55,446	87,825	49,500	114,903	240,475	49,500
TRANSFERS IN	170,000	170,000	170,000	85,000	170,000	690,000
Total Available	**21,899,924**	**22,499,299**	**22,539,995**	**4,796,439**	**22,896,259**	**21,940,746**
PERSONNEL SERVICES	1,292,823	1,252,335	1,432,803	695,272	1,443,054	1,502,174
OPERATIONS & MAINTENANCE	1,246,288	1,313,574	2,760,226	867,620	2,809,648	5,039,899
POWER PURCHASED	3,913,334	4,374,520	4,500,000	2,111,052	4,500,000	4,665,000
CAPITAL OUTLAY	203,026	256,532	1,614,000	12,837	427,000	1,996,400
TRANSFER TO OTHER FUNDS	2,267,740	2,261,839	2,562,473	1,220,467	2,443,407	2,562,473
CONTINGENCY	-		750,000	-	-	750,000
Total Electric Fund	**8,923,211**	**9,458,800**	**13,619,502**	**4,907,247**	**11,623,109**	**16,515,946**
Accrual Adjustment	352,274	399,271				
Total Adjusted Expenditures	9,275,485	9,858,070	13,619,502	4,907,247	11,623,109	16,515,946
Cash Balance, September 30	**12,624,440**	**12,641,229**	**8,920,493**		**11,273,150**	**5,424,801**
	-	-				

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	9	10	9	9	9
Part - Time	1	1	1	1	1



Electric Fund

The Electric Fund is an enterprise fund provided for the operation of the City-owned electrical distribution infrastructure.

There is approximately 75 miles of primary electrical lines. The daily average is approximately 230,000 KW. There are three bucket trucks, two digger trucks and three service pickups. There are eight substations. There are approximately 4,000 electric customers.

Mission Statement

The Gering Water Department's Mission is to provide a safe continuous supply of water for public use and fire protection to the residents of the City of Gering and Terrytown.

The water department is made up of a total of seven operators and maintenance staff. The operators are required to have a minimum of a grade four Water Operator License tl the State of Nebraska Health and Human Services.

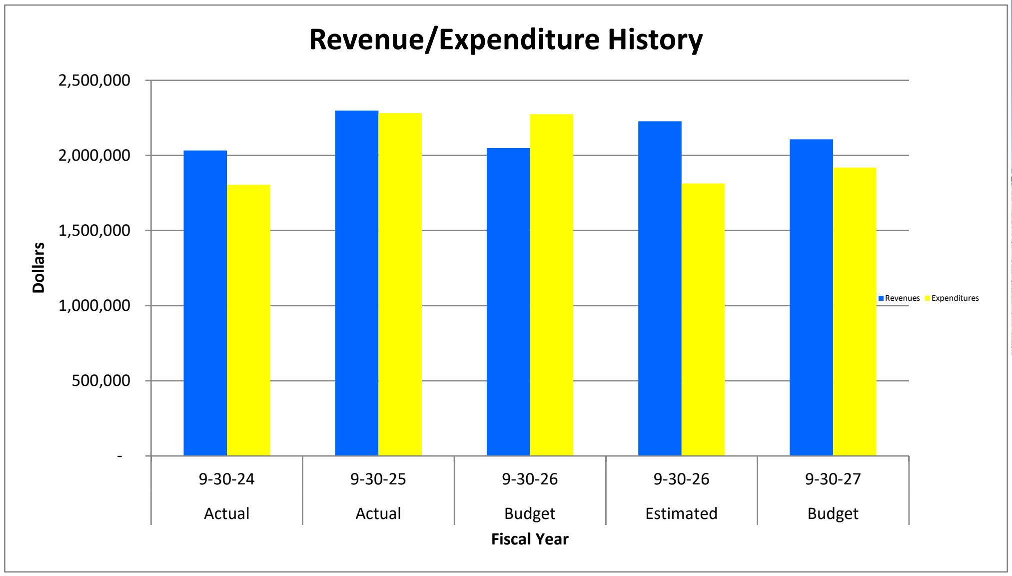
Water main repair

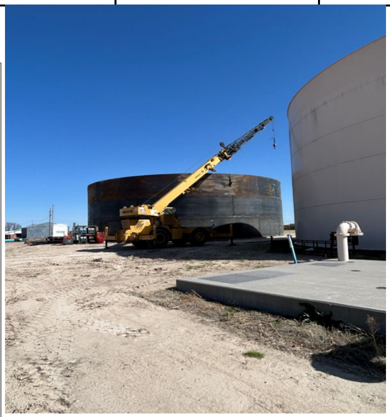
The water department serves approximately 9,500 people. There is a total of nine wells. The smallest well pumps about 1,000 gallons per minute and the largest well pumps approximately 1,900 gallons per minute. Four of the wells are located five miles northwest of Gering and about a mile north of the Riverview Golf Course. The other five wells are in the north part of Gering near the North Platte River. There are three 1.0-million-gallon storage tanks for water storage. One of the water storage tanks is for blending and the other two are for storage on the distribution system. The water is blended with chlorine and fluoride to improve water quality. The water debarments meet all federal Safe Drinking Water Act regulations.

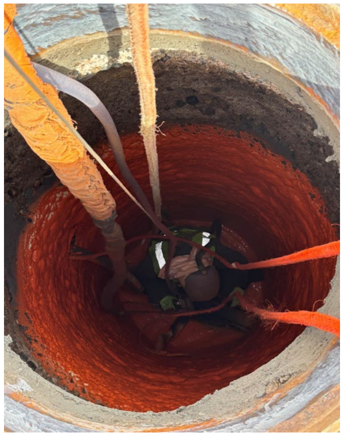
The average daily water pumped is 2.4 million gallons per day. In the summer months, approximately 6.5 million gallons of water is pumped per day. On average 50% of the water pumped, annually is used for lawn irrigation. The water systems pumping capacity is 14.4 million gallons of water per day. We have approximately 75 miles of water mains ranging from 4" through 30". Annually, maintenance is done on over 900 water valves and 447 fire hydrants to ensure they are in correct working order.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**977,181**	**1,205,002**	**1,222,897**		**1,222,897**	**1,637,944**
SALES & SERVICE	1,982,101	2,048,037	1,992,373	855,484	1,998,143	2,048,293
MISCELLANEOUS REVENUES	14,845	209,164	46,800	112,435	199,000	49,000
BOND PROCEEDS	-	-	-	-	-	-
INTEREST INCOME	36,049	42,188	10,000	17,932	30,400	10,000
Total Available	**3,010,176**	**3,504,391**	**3,272,070**	**985,850**	**3,450,440**	**3,745,237**
PERSONNEL COSTS	737,694	781,013	758,545	408,874	763,893	757,266
OPERATIONS & MAINTENANCE	491,073	605,598	631,340	338,443	597,306	656,833
CAPITAL OUTLAY	253,025	721,163	561,500	86,840	153,562	204,400
DEBT SERVICE	295,380	300,036	296,189	275,081	296,189	298,551
TRANSFERS	-	-	26,545	-	1,545	1,545
Total Water Expenditures	**1,777,171**	**2,407,809**	**2,274,118**	**1,109,238**	**1,812,495**	**1,918,595**
Accrual Adjustment	28,003	(126,316)				
Total Adjusted Expenditures	1,805,174	2,281,494	2,274,118	1,109,238	1,812,495	1,918,595
Cash Balance, September 30	**1,205,002**	**1,222,897**	**997,952**		**1,637,944**	**1,826,642**
	-	-				

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	5.5	5.5	5.5	5.5	5.5
Part - Time	-	-	-	-	-







Mission Statement
To provide the residents of Gering efficient and effective wastewater service. Staff is dedicated to comply and enforce Federal and State environmental regulations.

Gering has approximately 65 miles of sanitary sewer mains. There is five pump stations and a wastewater treatment plant. Most of the wastewater flows by gravity to the wastewater treatment plant. Some wastewater flows to a pumping station and is being pumped to a higher elevation and then it will flow by gravity to the wastewater treatment plant.

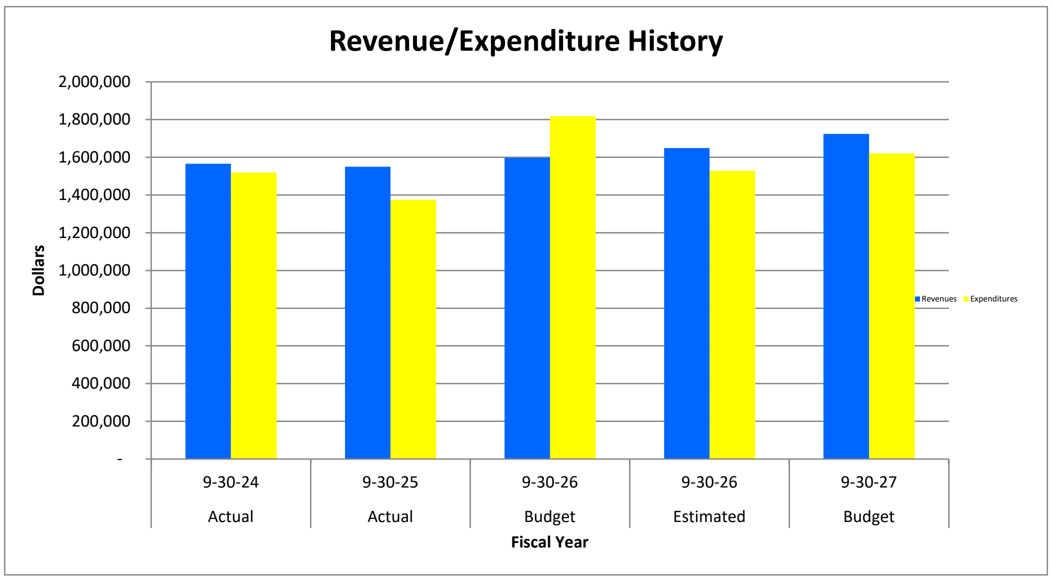
The industrial side of the plant has two anaerobic treatment basins where bacteria break down the organic matter. The domestic side of the plant is known as a Sequencing Batch Reactor (accelerated aeration basin). In this basin the industrial and domestic wastewater are combined. There are five cycles of treatment in this basin over a 5-hour period. After this process the decanted wastewater flows through 3 facultative lagoon cells for bacteriological treatment. The treated wastewater must meet Federal and State Clean Water Act Regulations prior to discharge to the North Platte River.

Mike Davies, Public Works Director

Wastewater Pond on U Street

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**1,738,751**	**1,785,567**	**1,960,585**		**1,960,585**	**2,080,694**
SALES & SERVICE	1,492,944	1,455,144	1,557,791	772,582	1,561,211	1,684,215
MISCELLANEOUS REVENUES	3,427	30,242	24,500	16,903	28,000	24,500
INTEREST INCOME	69,249	65,057	15,000	30,407	59,203	15,000
BOND PROCEEDS	-	-	-	-	-	-
Total Available	**3,304,370**	**3,336,010**	**3,557,876**	**819,892**	**3,608,998**	**3,804,409**
PERSONNEL COSTS	452,805	486,823	530,676	271,383	548,686	536,908
OPERATIONS & MAINTENANCE	414,845	488,467	625,819	407,366	570,592	616,453
CAPITAL OUTLAY	282,465	193,533	351,000	97,845	97,845	156,400
DEBT SERVICE	60,399	61,553	60,665	56,342	60,665	61,149
TRANSFERS	-	-	515	-	515	515
CONTINGENCY	-	-	250,000	-	250,000	250,000
Total Wastewater Expenditures	**1,210,514**	**1,230,377**	**1,818,676**	**832,936**	**1,528,303**	**1,621,425**
Accrual Adjustment	308,290	145,049				
Total Adjusted Expenditures	1,518,803	1,375,425	1,818,676	832,936	1,528,303	1,621,425
Cash Balance, September 30	**1,785,567**	**1,960,585**	**1,739,200**		**2,080,694**	**2,182,984**
	-	-				

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	4.5	4.5	4.5	4.5	4.5
Part - Time	-	-	-	-	-



Waste Water Treatment Plant Aeration Basin

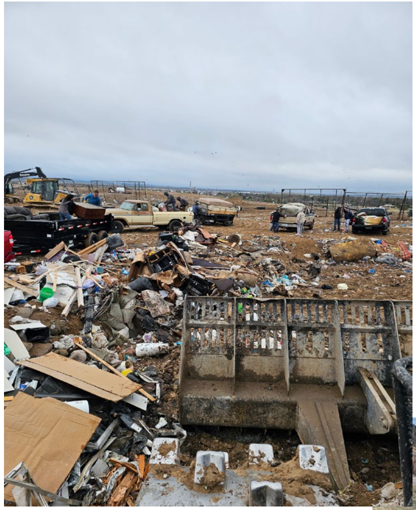
Mission Statement

The Sanitation Department is committed to providing the best possible service to all citizens of Cities of Gering, Mitchell, Lyman, Bayard and surrounding areas through responsible solid waste and recycling collections. We will proficiently respond to the citizens needs and deliver quality services to the communities and surrounding areas, we will strive to develop and expand intergovernmental cooperation to help reduce operational cost to all involved.

The Sanitation Fund provides for the maintenance, operation and capital expenditures of the Sanitation Department. The Sanitation Department has two sides; 1. Collection 2. Transfer Station/Landfill.

The Collection side of the Sanitation Department provides solid waste and yard waste collection to residential, commercial, industrial and institutional customers in each city we service. We offer 3 cy yard construction dumpsters rentals along with our 30cy yard roll-off box rental and 30cy compactor box rental. We repair and replace residential and commercial 3cy dumpsters and 90 gal. roll-out carts, along with providing additional solid waste containers and collections on an individual basis.

The Saniation Department also offers recycling collection for residential and commercial customers of the City of Gering. We provide 2 recycle roll-off boxes with in the City of Gering for people who want to recycle and we also provide the City of Bayard with a recycle roll-off box for their residents. The department also offers waste oil recycling at the Baler Building and at different location during the year.

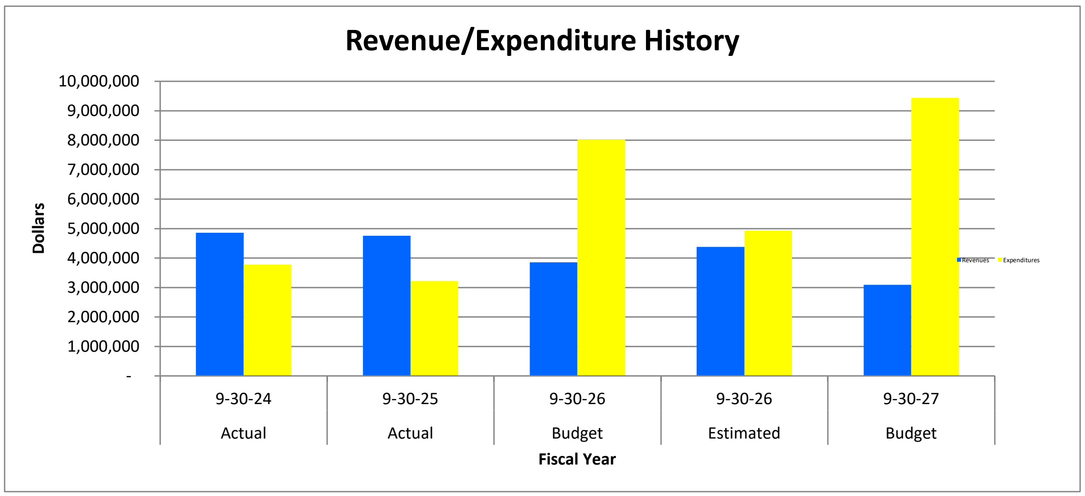


City of Gering Landfill

The Landfill provides solid waste disposal for the City of Gering Residences along with surrounding communities. Along with Construction and Demolition disposal of the surrounding areas. We offer special waste disposal on a limited basis, depending on what the waste is classified as and at additional cost to the customer. We also offer tire disposal to customers, all tires must be off the rim, at an additional cost to the customer.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**6,256,649**	**7,330,509**	**8,867,655**		**8,867,655**	**8,314,184**
SALES & SERVICE	4,614,376	4,288,430	3,748,645	2,067,848	3,939,372	2,973,075
GAIN ON SALE OF ASSET	25,089	30,000	-	15,650	15,650	-
MISCELLANEOUS REVENUES	14,050	211,245	59,000	241,651	275,500	69,000
INTEREST INCOME	203,125	231,110	50,000	123,441	150,000	50,000
Total Available	**11,113,290**	**12,091,294**	**12,725,300**	**2,448,591**	**13,248,177**	**11,406,259**
PERSONAL SERVICES	1,515,617	1,422,853	1,595,581	723,542	1,595,581	1,493,663
OPERATIONS & MAINTENANCE	1,333,799	1,428,346	1,754,430	828,648	1,560,349	2,573,380
CAPITAL OUTLAY	947,662	629,722	4,501,000	37,549	1,605,178	4,601,400
DEBT SERVICE	-	-	-	-	-	-
TRANSFERS	170,000	170,000	172,885	85,000	172,885	771,518
Total Sanitation Expenditures	**3,967,078**	**3,650,922**	**8,023,896**	**1,674,738**	**4,933,993**	**9,439,961**
Accrual Adjustment	(184,297)	(427,283)				
Total Adjusted Expenditures	3,782,781	3,223,639	8,023,896	1,674,738	4,933,993	9,439,961
Cash Balance, September 30	**7,330,509**	**8,867,655**	**4,701,404**		**8,314,184**	**1,966,298**
	-	-				

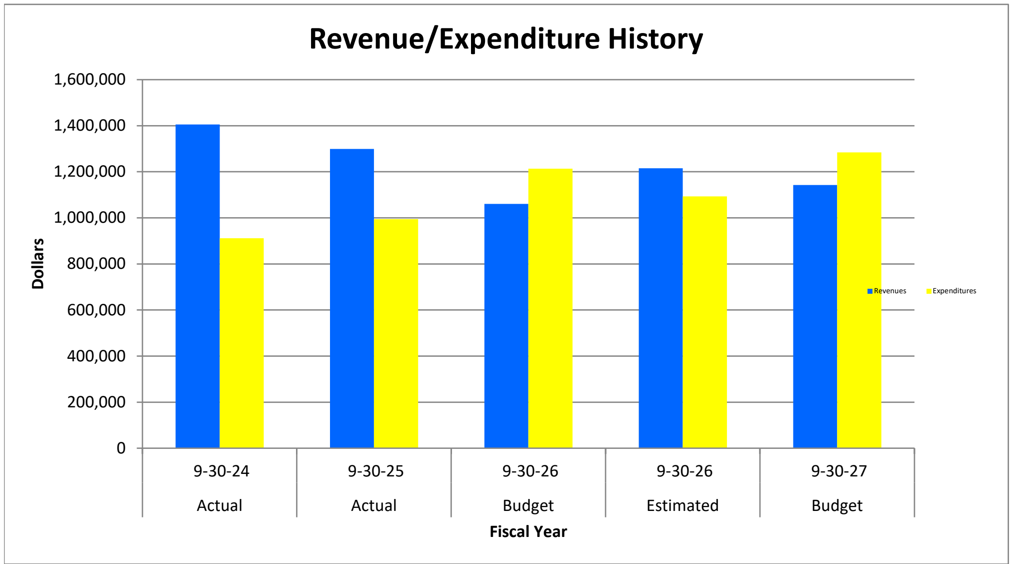
	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	12	14	14	14	14
Part - Time	-	-	-	-	-



Scraper & Bowl

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**(210,000)**	**283,702**	**588,774**		**588,774**	**710,900**
FEE INCOME	242,986	299,593	235,500	52,429	253,540	253,500
MEMBERSHIPS	233,285	248,717	200,000	96,152	265,000	220,000
TOURNAMENTS	9,186	9,979	11,000	-	8,500	11,000
PRO SHOP MERCHANDISE	161,014	180,259	120,000	48,982	115,000	115,000
RENTAL INCOME	189,644	242,006	176,000	78,544	253,300	246,000
RESTAURANT RENTAL INCOME	26,538	27,431	28,250	12,867	28,250	29,100
MISCELLANEOUS	11,827	17,547	13,000	14,787	32,000	16,000
INTEREST EARNINGS	3,201	11,996	2,000	8,076	10,000	2,000
TRANSFERS IN	527,740	261,839	275,000	120,467	250,000	250,000
Total Available	**1,195,421**	**1,583,068**	**1,649,524**	**432,304**	**1,804,364**	**1,853,500**
PERSONNEL SERVICES	544,972	594,019	637,072	275,636	632,760	571,626
OPERATIONS & MAINTENANCE	360,896	406,313	429,384	125,670	404,704	516,377
TRANSFERS OUT	-	-	-	-	-	56,000
CAPITAL OUTLAY	-	-	146,674	20,924	56,000	140,444
Total Golf Course Expenditures	**905,867**	**1,000,331**	**1,213,130**	**422,229**	**1,093,464**	**1,284,447**
Accrual Adjustment	5,852	(6,037)				
Total Adjusted Expenditures	911,719	994,294	1,213,130	422,229	1,093,464	1,284,447
Cash Balance, September 30	**283,702**	**588,774**	**436,394**		**710,900**	**569,053**

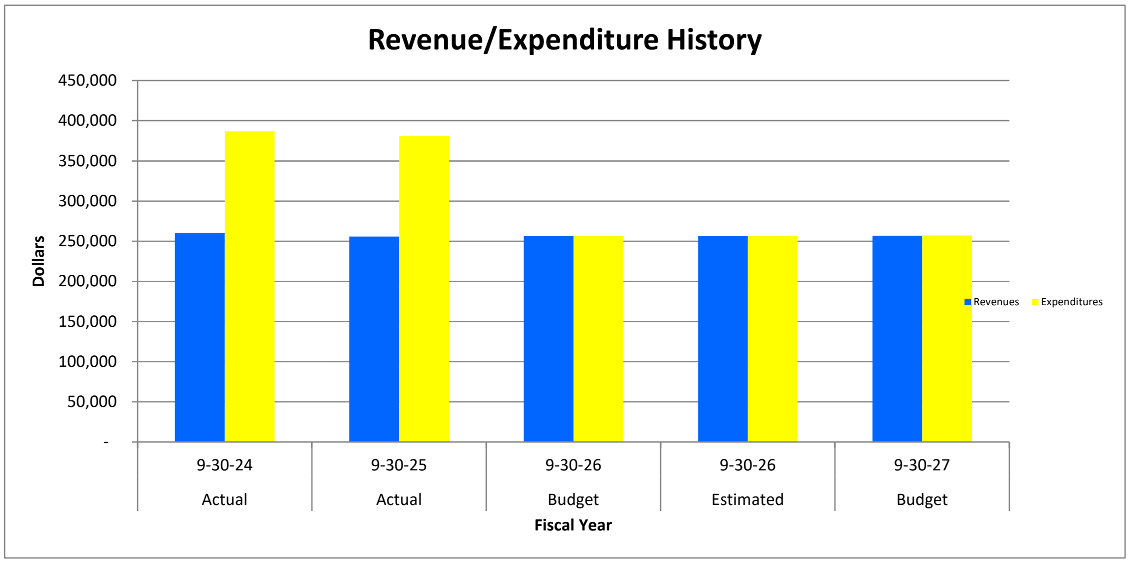
	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27
Full - Time	4	4	4	4	4
Part - Time	4	8	8	7	7



Golf Course Fund

The Golf Course Fund provides for the operations of the Monument Shadows Golf Course and Restaurant. The Monument Shadows Golf Course is an 18 hole course for both beginners and pros for league play, open play an several tournaments throughout the year. A full service pro shop is on site.

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**370,498**	**244,072**	**118,958**		**118,958**	**118,808**
LEASE PAYMENTS	252,853	253,176	254,238	127,119	254,238	254,880
GRANT REVENUE	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
INTEREST EARNINGS	7,506	2,653	2,000	1,090	2,000	2,000
Total Available	**630,857**	**499,901**	**375,196**	**128,209**	**375,196**	**375,688**
CONTRACTUAL SERVICES	2,250	1,978	2,150	-	2,150	2,150
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	290,000	295,000	170,000	170,000	170,000	175,000
DEBT SERVICE - INTEREST	88,074	88,458	84,238	43,160	84,238	79,880
Total Leasing Corporation Expenditures	**380,324**	**385,436**	**256,388**	**213,160**	**256,388**	**257,030**
Accrual Adjustment	6,461	(4,493)				
Total Adjusted Expenditures	386,785	380,943	256,388	213,160	256,388	257,030
Cash Balance, September 30	**244,072**	**118,958**	**118,808**		**118,808**	**118,658**



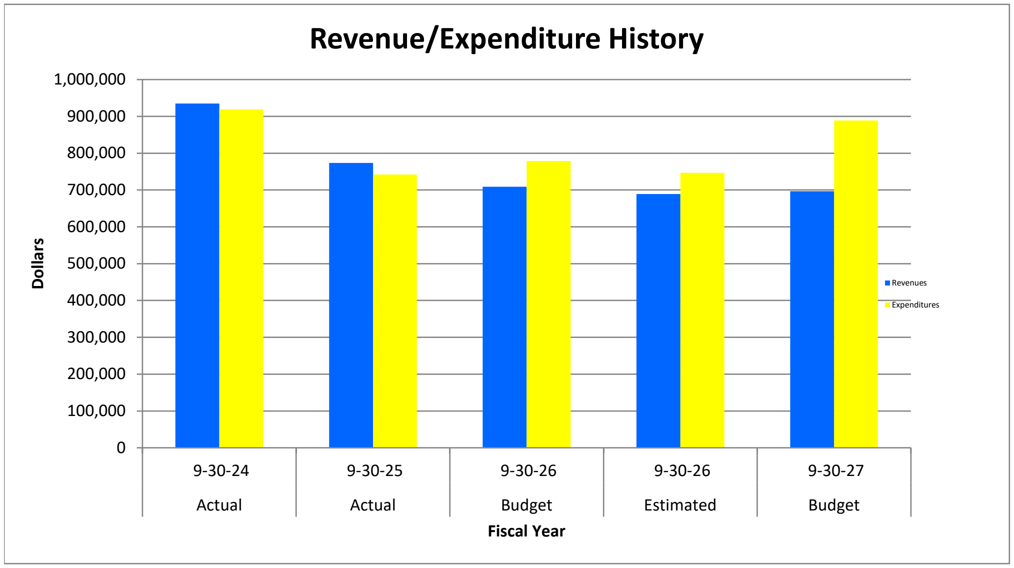
Leasing Corporation Fund

The Leasing Corporation Fund is used to finance the project expenses of capital activities which require lease/purchase financing under Nebraska statutes.

The Gering City Council also serves as the Board of the Gering Leasing Corporation.

Oregon Trail Park Stadium

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**163,377**	**179,153**	**210,449**		**210,449**	**152,497**
FOOD SERVICE	483,094	474,690	450,000	233,779	450,000	450,000
BEVERAGE SERVICE	25,605	28,588	30,000	5,573	12,000	18,000
ROOM RENTAL	19,685	34,036	30,000	16,548	30,000	30,000
GRANT INCOME	-	-	-	-	-	-
MISCELLANEOUS	12,622	979	2,000	58	60	2,000
INTEREST EARNINGS	3,980	7,889	2,000	2,990	2,000	2,000
TRANSFERS IN	390,000	227,500	195,000	97,500	195,000	195,000
Total Available	**1,098,363**	**952,836**	**919,449**	**356,448**	**899,509**	**849,497**
MANAGEMENT CONTRACT	133,797	133,750	135,000	67,500	135,000	138,700
OPERATIONS & MAINTENANCE	621,711	516,032	576,055	259,991	573,720	615,455
CAPITAL OUTLAY	96,305	67,499	67,600	19,263	38,292	134,500
Total Civic Center Expenditures	**851,813**	**717,280**	**778,655**	**346,754**	**747,012**	**888,655**
Accrual Adjustment	67,396	25,106				
Total Adjusted Expenditures	919,210	742,387	778,655	346,754	747,012	888,655
Cash Balance, September 30	**179,153**	**210,449**	**140,794**		**152,497**	**(39,158)**

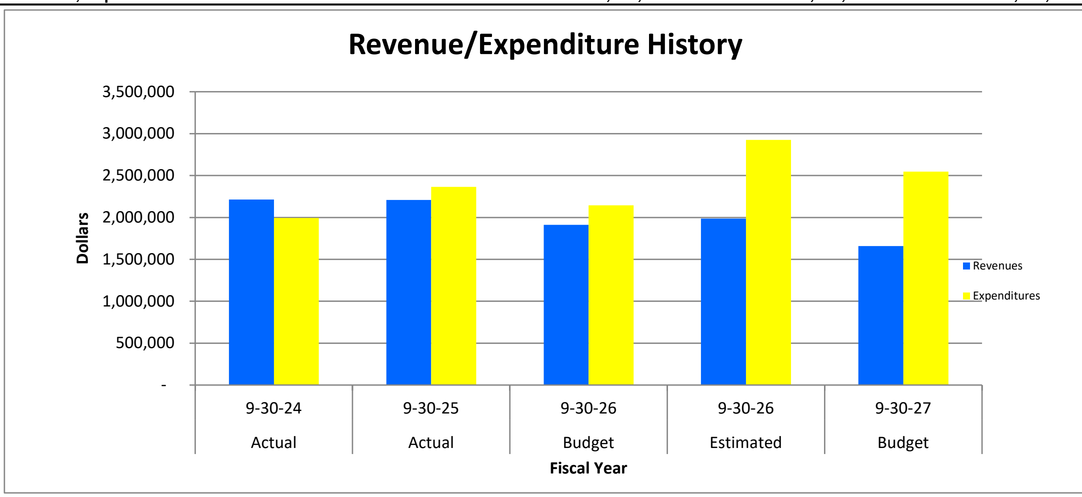


Civic Center Fund

The Civic Center Fund provides for the operations of the 26,250 square foot convention, meeting and event facility. The Civic Center has a full service on-site caterer, full service bar and audio-visual equipment to enhance events.

Gering Civic Center, 1050 M Street

	Actual 9-30-24	Actual 9-30-25	Adopted Budget 9-30-26	Six Month Actual 9-30-26	Estimated Actual 9-30-26	Approved Budget 9-30-27
Cash Balance, October 1	**2,909,344**	**3,129,425**	**2,973,520**		**2,973,520**	**2,034,667**
REVENUE FROM EMPLOYEES	274,839	256,227	275,000	121,740	275,000	275,000
REVENUE FROM EMPLOYER	1,740,315	1,748,450	1,605,400	759,000	1,605,400	1,352,200
RX REIMBURSE	36,663	63,052	10,000	-	22,623	10,000
COBRA PAYMENTS FROM EMPLOYEES	-	-	1,000	-	1,000	1,000
FLEX REVENUE FROM EMPLOYEES	30,264	31,026	10,000	15,100	19,888	10,000
INTEREST EARNINGS	130,819	110,945	10,000	49,941	57,779	10,000
MISCELLANEOUS	70	-	-	5,181	5,181	-
TRANSFER IN	-	-	-	-	-	-
Total Available	**5,122,314**	**5,339,125**	**4,884,920**	**950,963**	**4,960,392**	**3,692,867**
PREMIUM EXPENSE	568,167	616,523	675,000	861,532	1,440,775	2,475,000
CLAIMS EXPENSE	1,605,232	1,588,021	1,400,000	2,176	1,400,000	-
AIRMED EXPENSE	9,815	9,225	10,000	9,525	10,000	10,000
WELLNESS EXPENSE	12,244	(20,783)	47,000	47,959	51,084	47,000
EAP PROGRAM	3,750	3,750	3,750	3,750	3,750	3,750
FLEX BENEFIT EXPENSE	29,643	34,022	10,000	12,664	20,116	10,000
MISCELLANEOUS EXPENSE	-	-	-	-	-	-
TAX EXPENSE	648	810	-	-	-	-
Total Health Insurance	**2,229,499**	**2,231,568**	**2,145,750**	**937,606**	**2,925,725**	**2,545,750**
Accrual Adjustment	(236,610)	134,036				
Total Adjusted Expenditures	1,992,889	2,365,605	2,145,750	937,606	2,925,725	2,545,750
Cash Balance, September 30	**3,129,425**	**2,973,520**	**2,739,170**		**2,034,667**	**1,147,117**



Health Insurance Fund

The Health Insurance Fund provides for the administration of the City's partially self-funded employee benefits program.

The City's fixed (premium) and variable (claims) expenses are run through this fund and are reimbursed on a per employee basis from both employee payroll deduction and transfers from other City funds.

Department	Project	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	Source of Funds
Administration	Council Chairs		6,000						General Fund/Admin
	Lighting		5,000	5,000	5,000				General Fund/Admin
	City Hall Planter Landscaping		5,000						General Fund/Admin
	SUV	9,000							Admin/Electric/Water/Wastewater/Sanitation
	3M Film		11,000						General Fund/Admin
	Paint		25,000						General Fund/Admin
	Brick Repair		10,000						General Fund/Admin
	Carpet			50,000					General Fund/Admin
	Total	**9,000**	**62,000**	**55,000**	**5,000**	**-**	**-**	**-**	
Cemetery	Road Improvements	100,000		100,000		100,000			Cemetery Perpetual
	Facility Upgrades		40,000						Sinking Fund
	Ventrac or Bobcat Tractor with Cab, Winter Heat & Broom Attachment	56,875							Sinking Fund
	Buffalograss renovation to bluegrass	45,000							Sinking Fund
	Excavator		80,000						Cemetery Perpetual
	Irrigation Pump Station			50,000					Cemetery Perpetual
	Irrigation Renovation				300,000	300,000			Cemetery Perpetual
	Entry Gates						50,000		Cemetery Perpetual
	Irrigation Panel Upgrade for Pump House	15,000							Cemetery Perpetual
									Cemetery Perpetual
	Total	**216,875**	**120,000**	**150,000**	**300,000**	**400,000**	**50,000**	**-**	
Civic Center	HVAC Unit Replacement (budget annually for 1 failure)	19,500							Civic Center Fund
	Kitchen Equipment Replacement	25,000	25,000	25,000	25,000	25,000	25,000	25,000	Civic Center Fund
	Landscaping Updgrades	10,000	10,000						Civic Center Fund
	Replace Kitchen Floor Tiles	50,000							Civic Center Fund
	Carpet Replacement		120,000						Civic Center Fund
	Painting & Wallpaper			100,000					Civic Center Fund
	Exterior Sofit Can Lights Upgrade to LED			13,000					Civic Center Fund
	Interior Soffit Lights Upgrade to LED	10,000	10,000	10,000					Civic Center Fund
	Bathroom Lights Upgrade to LED	20,000							Civic Center Fund
									Civic Center Fund
									Civic Center Fund
									Civic Center Fund
	Total	**134,500**	**165,000**	**148,000**	**25,000**	**25,000**	**25,000**	**25,000**	

Department	Project	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	Source of Funds
Community	Improvements of Alleyway	10,000							Community Improvement Developme
Improvement	Additional Power Improvements	15,000							Community Improvement Developme
									Community Improvement Developme
	Total	**25,000**	**-**	**-**	**-**	**-**	**-**	**-**	
Engineering	Plotter								Allocated to Appropriate Department
	VRS Surveying Equipment					30,000			General Fund/Eng
	Total	**-**	**-**	**-**	**-**	**30,000**	**-**	**-**	
Electric	21st Street Substation - Design	120,000							Electric Fund
	Scada Upgrade		70,000						Electric Fund
	Dump Truck Tree	50,000							Electric Fund/Street Fund
	Dump Trailer		40,000						Electric Fund
	Compact Excavator								Electric Fund
	Robotic Total Station - Engineering								Electric Fund
	21st Street Substation	1,500,000	1,500,000						Electric Fund
	Plotter - Engineering	2,400							Electric Fund
	Work Truck	75,000		75,000					Electric Fund
	Utility Pole Trailer	60,000							Electric Fund
	Von Fault Locator	30,000							Electric Fund
	SUV	9,000							Electric Fund
	Charging Stations			60,000					Electric Fund
	Christmas Lights	45,000							Electric Fund
	Tornado Sirens - Landfill	30,000							Electric Fund
	Railroad Crossing Horn	75,000							Electric Fund
									Electric Fund
	Total	**1,996,400**	**1,610,000**	**135,000**	**-**	**-**	**-**	**-**	
Fire	New Fire Station Sinking Fund	-	40,000	40,000	40,000	40,000	40,000	40,000	Public Safety
	Fire Apparatus Replacement Program Sinking Fund	-	60,000	60,000	60,000	60,000	60,000	60,000	Public Safety
	Updates at Fire Station - living quarters	7,500							Public Safety
	Replacement of Unit 31 - Class A Pumper combination of MFO & Public Safety	500,000	270,000	270,000					Public Safety/MFO
	Replacement of 24 SCBA's				175,000				Public Safety
	Concrete at Training Facility - public safety	-	10,000						Public Safety
	Uniforms/PPE Replacement - public safety	27,000	27,000	29,000	29,000	31,000	31,000	33,000	Public Safety
	Total	**534,500**	**407,000**	**399,000**	**304,000**	**131,000**	**131,000**	**133,000**	

Department	Project	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	Source of Funds
Golf Course	Wide Area Mower - Diesel - Lease to Own Payment	16,036	16,036	16,036	16,036	16,036			Golf Fund
	Greens Mower - Lease to Own	10,548	10,548	10,548	10,548	10,548			Golf Fund
	Wide Area Mower - Diesel - Lease to Own Payment	16,036	16,036	16,036	16,036	16,036			Golf Fund
	Fairway Mower - Lease to Own	14,433	14,433	14,433	14,433	14,433			Golf Fund
	Surrounds Mower - Lease to Own	13,995	13,995	13,995	13,995	13,995			Golf Fund
	Range Mower - Lease to Own	6,460	6,460	6,460	6,460	6,460			Golf Fund
	Golf Mechanic Shop HVAC Unit	20,000							Golf Fund
	Side by Side Roller	17,000							Golf Fund
	Utility Cart with Cage	15,000							Golf Fund
	Seeder Lease to Own - split 10% cemetery, parks 45%. Golf 45%	7,044	7,044	7,044	7,044	7,044			Golf Fund
	Golf Carts Sinking Fund	56,000	56,000	56,000	56,000	56,000			Golf Fund
	Engineer Fees for Club House Design	75,000							Golf Fund
	New Camera System	6,400							
	Utility Cart Lease to Own		3,000	3,000	3,000	3,000			Golf Fund
	Utility Cart Lease to Own		3,000	3,000	3,000	3,000			Golf Fund
	Greens Mower - Lease to Own			15,498	15,498	15,498	15,498	15,498	Golf Fund
	Boom Sprayer - Lease		11,760	11,760	11,760	11,760	11,760		Golf Fund
	Kubota Long Bed		25,000						Golf Fund
	Utility Cart		9,500						Golf Fund
	Utility Cart			10,000					Golf Fund
	Heavy Duty Utility Cart				50,000				Golf Fund
	Utility Cart				10,500				Golf Fund
	Greens Aerator					45,000			Golf Fund
	Fairway Aerator						60,000		Golf Fund
	Toro Irrigation Computer with Satellites					60,000			Golf Fund
	Bed Knife & Reel Grinders						100,000		Golf Fund
	Rotary Grinder					10,000			Golf Fund
	Golf Carts - 40 Carts						280,000		Sinking Fund
	Kubota with Doors & Snow Plow - Lease			7,032	7,032	7,032	7,032	7,032	Golf Fund
	Total	**273,952**	**192,812**	**190,842**	**241,342**	**295,842**	**474,290**	**22,530**	
Library	Building Improvements & Design	130,000							Sinking Fund
									Sinking Fund
	Total	**130,000**	**-**	**-**	**-**	**-**			
Parks	Area-vator/Seeder for Ventrac	11,000							Parks - General Fund
	Playground Equipment	150,000	75,000	80,000	85,000	50,000	50,000		Sinking Fund
	Longbox UTV, No Cab	22,000							Sinking Fund
	64" Zero Turn Mower	18,500							Sinking Fund
	Pickleball Court Resurfacing (transfer to sinking fund)		8,000	8,000	8,000	8,000	8,000		Parks - General Fund to Sinking Fund
	Pickup with Snow Plow					45,000			Parks - General Fund
	Wide Area Mower -			100,000					Sinking Fund
	Renovations of tennis courts to basketball courts		500,000						Fund raising, general and sinking fun
	UTV with No Cab		17,000						Parks - General Fund
	Ballfield Lighting, Fields 5 & 6		100,000						Parks - General Fund
	60 HP Utility Tractor		36,400						Sinking Fund
	Total	**201,500**	**736,400**	**188,000**	**93,000**	**103,000**	**58,000**	**-**	

Department	Project	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	Source of Funds
Pool	Pool Crack Repairs	75,000							Sinking Fund
	Handicap Lift Chair/Steps	15,000							Sinking Fund
	Pool Cameras & Harddrive	8,000							Sinking Fund
	New Wading Pool & Filtration System for Wading Pool		**700,000**						Bond Payment
	New Sand Filter System for Main Pool			**400,000**					Bond Payment
	New Pool						7,500,000		Bond Payment
	Total	**98,000**	**700,000**	**400,000**	**-**	**-**	**7,500,000**	**-**	
Police	Marked Patrol Vehicles, Equipment, Installation, Decals	154,000	147,000	147,000	144,000	144,000	146,000	149,000	Public Safety Fund
	Intoxlizer Carryover FY25-FY26	6,500							Public Safety Fund
	Drone Purchase		12,000						Public Safety Fund
	MTD Replacement		25,000	25,000	25,000	25,000	25,000	25,000	Public Safety Fund
	Total	**160,500**	**184,000**	**172,000**	**169,000**	**169,000**	**171,000**	**174,000**	

Department	Project	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	Source of Funds
RV Park	Log Cabin Exterior Repairs/Painting	80,000							RV Park Fund
	Site Electrical Box Replacements	10,000	10,000	10,000					RV Park Fund
	48" Zero Turn Mower With Catcher	19,000							RV Park Fund
	Utility Cart for Camp Host	12,500							RV Park Fund
	Painting Storage building Doors	9,500							RV Park Fund
	Furniture for Outdoor Patio Area	10,000							RV Park Fund
	Facility Study/Building Rennovation Design	50,000							RV Park Fund
	Handicap Pads & Improvements on Pad Expansions		50,000						RV Park Fund
	ADA bathhouse		300,000						RV Park Fund
									RV Park Fund
	Total	**191,000**	**360,000**	**10,000**	**-**	**-**	**-**	**-**	

Department	Project	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	Source of Funds
Sanitation	Completion of Transfer Station Modifications & 8" Water Main (Carryover from FY25)	1,200,000							Sanitation Fund
	2 New Walking Floor Transfer Trailers	245,000							Sanitation Fund
	Landfill Closure	1,560,000							Landfill Closure/Post Closure Fund
	Site New Landfill, Testing, Engineering & Monitoring Wells	1,000,000							Landfill Sinking Fund
	100 - 110 HP Front End Loader	175,000							Sanitation Fund
	Plotter - Engineering	2,400							Sanitation Fund
	Purchase 1 New Walking Floor Trailers	125,000							Sanitation Fund
	Purchase New Day Cab Semi Tractor - Used	130,000							Sanitation Fund
	Transfer Station Security Cameras	15,000							Sanitation Fund
	VersaTube Building	25,000							Sanitation Fund
	Replace 2003 Chevy 3/4 Ton Service Truck	80,000							Sanitation Fund
	Fuel Tank & Electrical Installation for Generator	35,000							Sanitation Fund
	SUV	9,000							Sanitation Fund
	Replace 2016 Aljon Compactor		1,500,000						Sanitation Fund
	Replace Freightliner Garbage Truck G11		320,000						Sanitation Fund
	Replace 2014 John Deere 180G Excavator		225,000						Sanitation Fund
	Purchase New Day Cab Semi Tractor Fund 204-06-6344		200,000						Sanitation Fund
	Replace 2017 Ford F-150 4x4 Crew Cab Pickup		75,000						Sanitation Fund
	Replace 2019 Freightliner Garbage Truck G13			330,000					Sanitation Fund
	Replace 2004 John Deere 6415 Front Wheel Assist Tractor			125,000					Sanitation Fund
	Replace 15' Batwing Mower			35,000					Sanitation Fund
	Replace 2014 Bobcat S650 Skidsteer			120,000					Sanitation Fund
	Replace 2019 Western Star Roll-Off Truck G12				310,000				Sanitation Fund
	Replace 2022 Freightliner Garbage Truck G14				350,000				Sanitation Fund
	Replace 2001 Sterling Water Truck w3000 gal. Tank				225,000				Sanitation Fund
	Replace 2012 Nissan Forklift				50,000				Sanitation Fund
	Repalce 2014 Ford F-350 Crew Cab Flatbed Pickup					90,000			Sanitation Fund
	Replace 2023 Ford F-150 Crew Cab 4x4 Pickup					80,000			Sanitation Fund
	Replace 2023 Freightliner Garbage Truck G15					365,000			Sanitation Fund
	Replace 2020 John Deere 750L Dozer					425,000			Sanitation Fund
	Replace 2022 Case Steiger Scraper Tractor						600,000		Sanitation Fund
	Replace 2022 John Deere 1612DE 16yd Scraper Pan						175,000		Sanitation Fund
	Total	**4,601,400**	**2,320,000**	**610,000**	**935,000**	**960,000**	**775,000**	**-**	
Streets	Future Development Intersections	50,000							Streets Fund
	Mill & Overlay 5th Street H St to I St	133,000							Streets Fund
	Mill & Overlay 7th Street South to Concrete Pavement	335,000							Streets Fund
	10th Street Engineering Design Fees	300,000							LB357 FUNDS
	Mill & Overlay 15th Street D St to Bonanza	122,000							Streets Fund
	Mill & Overlay Nelson Avenue	275,000							Streets Fund
	Chip Spreader/Chip Seal	300,000							Streets Fund
	Rubber Tire Roller	105,000							Streets Fund
	Self Propelled Broom for Chip Sealing	121,000							Streets Fund
	Central Irrigation Emergency Overflow Gate Rehab								Streets Fund
	10 CY Dump truck with Plower/Sander (Replace 2013 5 CY Freightliner) Sinking Fund -$110,000	200,000							Streets Fund/Sinking Fund
	Safe Streets for All Grant								Streets Fund
	Plotter - Engineer Dept	2,400							Streets Fund
	10th St from UPRR Tracks to Canal		2,800,000						LB357 FUNDS
	Mill & Overlay 7th St from M St South to Concrete Pavement								Capital Projects Fund
	Q St from 15th to 19th St		418,000						Streets Fund
	M St from 11th St East to City Limits			3,000,000					Streets Fund
	Lockwood Road from Old Oregon Trail South to City Limits				442,000				Streets Fund
	Country Club Road West of Five Rocks					965,000			Streets Fund
	5th Street A St to D St						185,000		Streets Fund
	K Street from 5th to Alley West of 13th Street							808,000	Streets Fund
	Total	**1,943,400**	**3,218,000**	**3,000,000**	**442,000**	**965,000**	**185,000**	**808,000**	

Department	Project	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	Source of Funds
Tourism	Phase II Five Rocks - Food Truck Area, Parking Improvements & Trail Connections	250,000							Tourism Fund
	ATV Side by Side Wrapped Shared Scotts Bluff County - $30,000 - $15,000/entity	15,000							Tourism Fund
	Total	**265,000**	**-**	**-**	**-**	**-**	**-**	**-**	
Water	Midtown Wells Acid Wash & Camera Wells 13 & 14	35,000							Water Fund
	Chlorine Pump	8,000							Water Fund
	Concrete Breaker (carryover from FY25-26)	15,000							Water Fund
	Rigid Service Line Freeze Kit	5,000							Water Fund
	Upsizing water main - for development	55,000	55,000	60,000	60,000	60,000	65,000	65,000	Water Fund
	Midtown Wells 11 &12 VFD Install (Remove Cla-Val's)	75,000							Water Fund
	SUV	9,000							Water Fund
	Heater for Central Plant								Water Fund
	Robotic Total Station - Engineering								Water Fund
	Water Storage Tank - Retainage								Water Fund
	Plotter - Engineering	2,400							Water Fund
	Depot Street from UPPR to S, S from 9th to 10th		247,000						LB357 Fund
	O Str from 10th to 17th			533,000					LB357 Fund
	N from 11th to 17th, 11th N to O				370,000				LB357 Fund
	2500 Crew cab with flat bed					66,000			Water Fund
	N from 7th to 10th, 7th M to N					231,000			LB357 Fund
	1/2 Ton 1500 Double Cab						50,000		Water Fund
	S from 7th to 9th, 7th R to S						287,000		LB357 Fund
	M St from 7th to 9th							205,000	LB357 Fund
	Total	**204,400**	**302,000**	**593,000**	**430,000**	**357,000**	**402,000**	**270,000**	
Wastewater	3B Recirc Pump - Rebuild	100,000		100,000		100,000		100,000	Wastewater Fund
	Install 12" Cure-in-Place Liner Gering Middle School	40,000							LB357 Fund
	Monument Heights Storm Sewer	35,000							Wastewater Fund
	SUV	9,000							Wastewater Fund
	OT Park Stadium Storm Sewer to D								Wastewater Fund
	Robotic Total Station - Engineering Dept								Wastewater Fund
	P Street Storm Sewer								Wastewater Fund
	Plotter - Engineering Dept	2,400							Wastewater Fund
	Flatbed & Spraying Skid	10,000							Wastewater Fund
	K Street 12" Sewer Insall		381,000						LB357 Fund
	North Trunk Line Replace				424,000				Wastewater Fund
	Monument Trunk Line Replace					494,000			Wastewater Fund
	Middle School Sewer Line - 12 inch Line			370,000					LB357 Fund
	Total	**196,400**	**381,000**	**470,000**	**424,000**	**594,000**	**-**	**100,000**	
Special Projects	Safe Streets - Planning	1,200,000							Special Projects Fund
									Special Projects Fund
	Total	**1,200,000**	**-**	**-**	**-**	**-**	**- -**	**-**	
	Total Government-wide	**12,381,827**	**10,758,212**	**6,520,842**	**3,368,342**	**3,999,842**	**9,771,290**	**1,532,530**	

Non Capitalized Asset Purchases/Grants/Development

Department	Project	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	Source of Funds
Police	Replace 10 Patrol Rifles, Optics, Sights & Lights	20,500	15,000						Public Safety Fund/Supplies PD
	Axon Leases - Taser 10, Body Camera 4, Interview Room, In Car Camera, VR Goggle	111,014	111,014	111,014	111,014	111,014	111,014	111,014	General Fund/Police Department
	FLOCK Lease	21,500	21,500	21,500	21,500				General Fund/Police Department
	Total	**153,014**	**147,514**	**132,514**	**132,514**	**111,014**	**111,014**	**111,014**	
Fire	Fire Hose and Appliances		10,000	10,000	10,000	10,000	10,000		Public Safety/Dept Supplies FD
	Replace Two Tablets	5,500	5,500						Public Safety/Dept Supplies FD
	Total	**5,500**	**15,500**	**10,000**	**10,000**	**10,000**	**10,000**	**-**	

2026-2027
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, 2026 through September 30, 2027

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:

2,356,747.49	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
2,356,747.49	**Total Personal and Real Property Tax Required**

Projected Outstanding Bonded Indebtedness as of October 1, 2026

(As of the Beginning of the Budget Year)

Principal	6,080,000.00
Interest	880,886.25
Total Bonded Indebtedness	6,960,886.25

784,891,918.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

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, 2025 through June 30, 2026?

☐ 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, 2025 through June 30, 2026?

☐ 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 9-30-2026

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 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	**Adopted Budget 2026 - 2027** (Column 3)
1	Net Cash Balance	15,896,706.00	17,655,754.00	41,956,198.00
2	Investments	25,373,507.00	25,979,319.00	
3	County Treasurer's Balance	172,694.00	208,568.00	
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**41,442,907.00**	**43,843,641.00**	**41,956,198.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	1,930,917.00	2,246,875.00	2,333,180.04
7	Federal Receipts	74,535.00		1,200,000.00
8	State Receipts: Motor Vehicle Pro-Rate	7,530.00	6,500.00	6,500.00
9				
10	State Receipts: Highway Allocation and Incentives	1,256,676.00	1,257,048.00	1,255,886.00
11	State Receipts: Motor Vehicle Fee	84,391.00	70,000.00	70,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	611,156.00	530,960.00	466,843.00
14	State Receipts: Other	556,784.00	501,843.00	600,875.00
15	State Receipts: Property Tax Credit	111,247.00	57,598.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax			
18	Local Receipts: Local Option Sales Tax	2,931,342.00	2,663,000.00	2,652,375.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	28,621,690.00	26,334,771.00	24,908,014.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	2,704,759.00	2,977,655.00	3,649,423.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available (Lines 5 thru 23)**	**80,333,934.00**	**80,489,891.00**	**79,099,294.04**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**36,490,293.00**	**38,533,693.00**	**54,992,868.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**43,843,641.00**	**41,956,198.00**	**24,106,426.04**
27	Cash Reserve Percentage			60%

PROPERTY TAX RECAP

Tax from Line 6	2,333,180.04
County Treasurer Commission - 1% of Total Taxes Collected	23,567.45
Total Property Tax Requirement	2,356,747.49

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:

	Expected Levy **	Property Tax Request
General Fund	0.300264	$ 2,356,747.49
Bond Fund	0.000000	$ -
________________ Fund	0.000000	
________________ Fund	0.000000	
________________ Fund	0.000000	
Total Tax Request		$ 2,356,747.49 *

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

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

Levy Formula: Property Tax Request / Taxable Valuation * 100

(levies are expressed per $100 of taxable valuation)

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**
Self Insurance Health Fund	$ 2,973,520.67
Cap Proj/Debt Fund	$ 2,265,946.77
Joint Landfill/Landfill Closure Fund	$ 6,080,397.22
Total Special Reserve Funds	$ 11,319,864.66
Total Cash Reserve	$ 24,106,426.04
Remaining Cash Reserve	$ 12,786,561.38
Remaining Cash Reserve %	32%

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:
Electric Fund	General Fund
Amount:	$ 2,200,000.00
Reason:	

Transfer From:	Transfer To:
Electric Fund	Economic Development
Amount:	$ 60,000.00
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

CITY OF GERING in SCOTTS BLUFF County

Line No.	2026-2027 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	2,972,172.00	115,000.00	9,000.00			25,197.00	3,121,369.00
3	Public Safety - Police	3,283,804.00						3,283,804.00
3a	Public Safety - Fire	419,345.00						419,345.00
4	Public Safety - Other	135,879.00		695,000.00			14,667.00	845,546.00
5	Public Works - Streets	1,695,989.00	915,000.00	728,400.00			1,442.00	3,340,831.00
6	Public Works - Other	146,190.00						146,190.00
7	Public Health and Social Services	284,566.00						284,566.00
8	Culture and Recreation	1,894,154.00	149,500.00	52,500.00			206.00	2,096,360.00
9	Community Development	3,669,523.00	290,000.00				195,000.00	4,154,523.00
10	Miscellaneous	4,124,174.00	340,000.00	433,100.00	112,000.00		365,000.00	5,374,274.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	11,207,073.00	1,620,000.00	376,400.00			3,312,473.00	16,515,946.00
16	Solid Waste	4,067,043.00	3,785,000.00	816,400.00			771,518.00	9,439,961.00
17	Transportation							-
18	Wastewater	1,403,361.00	135,000.00	21,400.00	61,149.00		515.00	1,621,425.00
19	Water	1,414,099.00	165,000.00	39,400.00	298,551.00		1,545.00	1,918,595.00
20	Other	1,844,309.00	185,000.00	89,944.00	254,880.00		56,000.00	2,430,133.00
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	38,561,681.00	7,699,500.00	3,261,544.00	726,580.00	-	4,743,563.00	54,992,868.00

(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.	**2025-2026 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	3,347,128.00	145,000.00				70,000.00	3,562,128.00
3	Public Safety - Police	3,119,775.00						3,119,775.00
3a	Public Safety - Fire	436,570.00						436,570.00
4	Public Safety - Other	187,026.00		153,387.00				340,413.00
5	Public Works - Streets	1,496,055.00	374,086.00	5,617.00			111,442.00	1,987,200.00
6	Public Works - Other	139,941.00	-	-				139,941.00
7	Public Health and Social Services	282,212.00	-	-				282,212.00
8	Culture and Recreation	2,191,097.00	155,000.00	-			8,206.00	2,354,303.00
9	Community Development	758,065.00	177,077.00	-	-	-	195,000.00	1,130,142.00
10	Miscellaneous	2,641,572.00	-	433,100.00	111,573.00	-	-	3,186,245.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	8,752,702.00	40,000.00	387,000.00			2,443,407.00	11,623,109.00
16	Solid Waste	3,155,930.00	1,165,663.00	439,515.00			172,885.00	4,933,993.00
17	Transportation							-
18	Wastewater	1,369,278.00	-	97,845.00	60,665.00	-	515.00	1,528,303.00
19	Water	1,361,199.00	11,562.00	142,000.00	296,189.00	-	1,545.00	1,812,495.00
20	Other	1,748,334.00	16,063.00	78,229.00	254,238.00			2,096,864.00
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (**Ln 2 thru 21**)	30,986,884.00	2,084,451.00	1,736,693.00	722,665.00	-	3,003,000.00	38,533,693.00

(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 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	2,479,283.00	26,250.00	29,787.00				2,535,320.00
3	Public Safety - Police	2,964,086.00		8,750.00				2,972,836.00
3a	Public Safety - Fire	346,013.00					45,420.00	391,433.00
4	Public Safety - Other	125,626.00		179,948.00				305,574.00
5	Public Works - Streets	1,312,408.00	380,618.00	163,436.00				1,856,462.00
6	Public Works - Other	127,364.00						127,364.00
7	Public Health and Social Services	265,366.00						265,366.00
8	Culture and Recreation	2,017,727.00	44,410.00	61,606.00			8,206.00	2,131,949.00
9	Community Development	628,377.00	46,271.00				227,500.00	902,148.00
10	Miscellaneous	2,256,760.00	232,000.00	1,277,132.00	111,781.00			3,877,673.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	7,366,732.00	62,654.00	193,878.00			2,261,839.00	9,885,103.00
16	Solid Waste	3,640,194.00	78,125.00	551,597.00			170,000.00	4,439,916.00
17	Transportation							-
18	Wastewater	1,330,263.00	147,223.00	92,110.00	61,553.00			1,631,149.00
19	Water	1,754,617.00	655,031.00	66,132.00	300,036.00			2,775,816.00
20	Other	1,941,227.00	58,079.00	9,420.00	383,458.00			2,392,184.00
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** **(Ln 2 thru 21)**	28,556,043.00	1,730,661.00	2,633,796.00	856,828.00	-	2,712,965.00	36,490,293.00

(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

2026-2027 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

2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 2,246,875.29**		
Less: Prior Year Exceptions Utilized				
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)	-		
	(10)	-		
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	**-**		
Preliminary Property Tax Request Authority (line 1 - line 11)			(12)	**2,246,875.29**

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 2,246,831.66 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

2026 Growth Value		2025 Total Valuation		(14a)	Increase due to Growth (14)
20,925,596.00	/	723,585,790.00	=	2.89%	64,976.80

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

Inflation Percentage

	(15a)	Increase due to Inflation (15)
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)	5.26%	118,183.35

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 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)	**-**
2026-2027 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*			(26)	**2,430,035.44**
2026-2027 ACTUAL Property Tax Request *(from Cover Page - Page 1)*			(27)	2,356,747.49
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)	**73,287.95**

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 16TH day of SEPTEMBER 2026, 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.

2024-2025 Actual Disbursements & Transfers	$	36,490,293.00
2025-2026 Actual/Estimated Disbursements & Transfers	$	38,533,693.00
2026-2027 Proposed Budget of Disbursements & Transfers	$	54,992,868.00
2026-2027 Necessary Cash Reserve	$	24,106,426.04
2026-2027 Total Resources Available	$	79,099,294.04
Total 2026-2027 Personal & Real Property Tax Requirement	$	2,356,747.49
Unused Budget Authority Created For Next Year	$	115,802.02

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	2,356,747.49
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 28TH day of SEPTEMBER 2026, 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.

	2025	2026	Change
Operating Budget	$ 48,035,017.00	$ 54,992,868.00	14%
Property Tax Request	$ 2,246,875.29	$ 2,356,747.49	5%
Valuation	$ 723,585,790.00	$ 784,891,918.00	8%
Tax Rate	0.310520	0.300264	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.286266		

CITY OF GERING
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years *(from prior year Schedule 1, line 4)*	(1)	$ 160,905.40
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)	73,287.95
Total Unused Property Tax Request Authority subject to carryover limit *(cannot be less than zero)*	(4)	234,193.35
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority *(from prior year computation form, line 26)*	(5)	2,316,040.32
Calculated Carryover Maximum *(5% of line 5)*	(6)	115,802.02
Unused Property Tax Request Authority Available for Future Years	**(7)**	**115,802.02**

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)		2,356,747.49
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)		2,356,747.49
Valuation	(9)		784,891,918
Municipality Levy Subject to Levy Authority	(10)		0.300264
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)		0.300264 **(A)**
Levy Authority			
Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	392,446.00	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

2026-2027 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 *(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*	(1)	2,246,875.29
Base Limitation Percentage Increase (2%)	2.00 % (2)	
Real Growth Percentage Increase 20,925,596.00 (2026 Growth Value per Assessor) / 723,585,790.00 (Prior Year Total Property Valuation per Assessor) =	2.89 % (3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	4.89 %
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	109,872.20
TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) **(Without needing to attend Joint Public Hearing, or be included on postcard notification)**	(6)	**2,356,747.49**

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request *(Total Personal and Real Property Tax Required from Cover Page)*	(7)	2,356,747.49

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.

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 2026-2027 property tax request be set at:

General Fund:	$	2,356,747.49
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 8.47 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 0.286266 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 0.300264 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 14.48 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by ________________, seconded by _______________ to adopt Resolution #____________.

Voting yes were:	Voting no were:
______________________________	___________________________
______________________________	___________________________
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Dated this ______ day of ___________, 2026

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

CITY OF GERING — **SCOTTS BLUFF County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
League of Nebraska Municipalities League Association of Risk Management	10/1/2021 to 9/30/2026	risk management services and insurance coverage
Scotts Bluff County City of Scottsbluff Valley Ambulance Services, Inc.	7/1/2022 to 6/30/2030	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 services 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
Cities of Terrytown, Mitchell, Minatare, Scottsbluff, Villages of Henry, McGrew, Morrill, Lyman, Melbeta	indefinite	police services Interlocal Agreement
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 - WNED
City of Terrytown	7/14/2024 to 4/30/2027	mosquito control
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.
Cities of Bayard, Kimball	2/14/2022 (indefinite)	Interlocal Agreement establishing the Western NE Regional Landbank
City of Terrytown	9/12/16 (25 year term)	Water Supply Agreement
Gering Public Schools	indefinite	Interlocal Agreement for tennis court improvements

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

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

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **CITY OF GERING**
ATTN: LYNDSEY MATHEWS
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	20,925,596	784,891,918	723,585,790	2.89

** 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.

Robt E Simpson
(signature of county assessor)

8/18/26
(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

	34,667,516 Pers Prior	688,918,274 Real Prior
	40,222,792 Pers Value	744,669,126 Real Value