

**CITY OF GERING
CITY COUNCIL SPECIAL MEETING NOTICE AND AGENDA**

Special meeting of the Gering City Council, September 17, 2025 at 5:15 p.m., at Gering City Hall, 1025 P Street, Gering, NE.

All agenda items are for discussion and action will be taken as deemed appropriate.

CALL TO ORDER.

1. Recital of the Pledge of Allegiance
2. Roll Call

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

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

PUBLIC HEARINGS:

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

CLOSED SESSION:

(Council reserves the right to enter into closed session if deemed necessary.)

OPEN COMMENT: Discussion or action by Council regarding unscheduled business will not take place. This section is for citizen comment only.

ADJOURN

CITY OF GERING, NEBRASKA ANNUAL BUDGET



CITY OF GERING, NEBRASKA
FISCAL YEAR 2025-2026
ANNUAL BUDGET

City of Gering, Nebraska

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CITY OF GERING, NEBRASKA
FISCAL YEAR 2025-2026
ANNUAL BUDGET

MAYOR
Kent Ewing

COUNCIL MEMBERS

Tamera Frye
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, 2025

Title

Mayor
Council President
Council Member
Council Member
Council Member
Council Member
Council Member
Council Member
Council Member
City Administrator
City Clerk
Human Resource Director
Finance Director
City Engineer
Chief of Police
Fire Chief
Library Director
Director of Public Works
Electric Utility Superintendent
Transportation Superintendent
Director of Parks, Recreation & Leisure Services
Director of Environmental Services
Director of Tourism

Name

Kent Ewing
Michael Gillen
B.J. Kinsey
James Jackson
Tamera Frye
Julie Morrison
Pam O'Neal
Rebecca Shields
Susan Wiedeman
Pat Heath
Kathy Welfl
Shannon Goss
Lyndsey Mathews
Annie Folck
George Holthus
Nathan Flowers
Christie Clarke
Mike Davies
Domingo Palomo
Casey Dahlgrin
Amy Seiler
Steve Mount
Tina Worthman

City of Gering, Nebraska

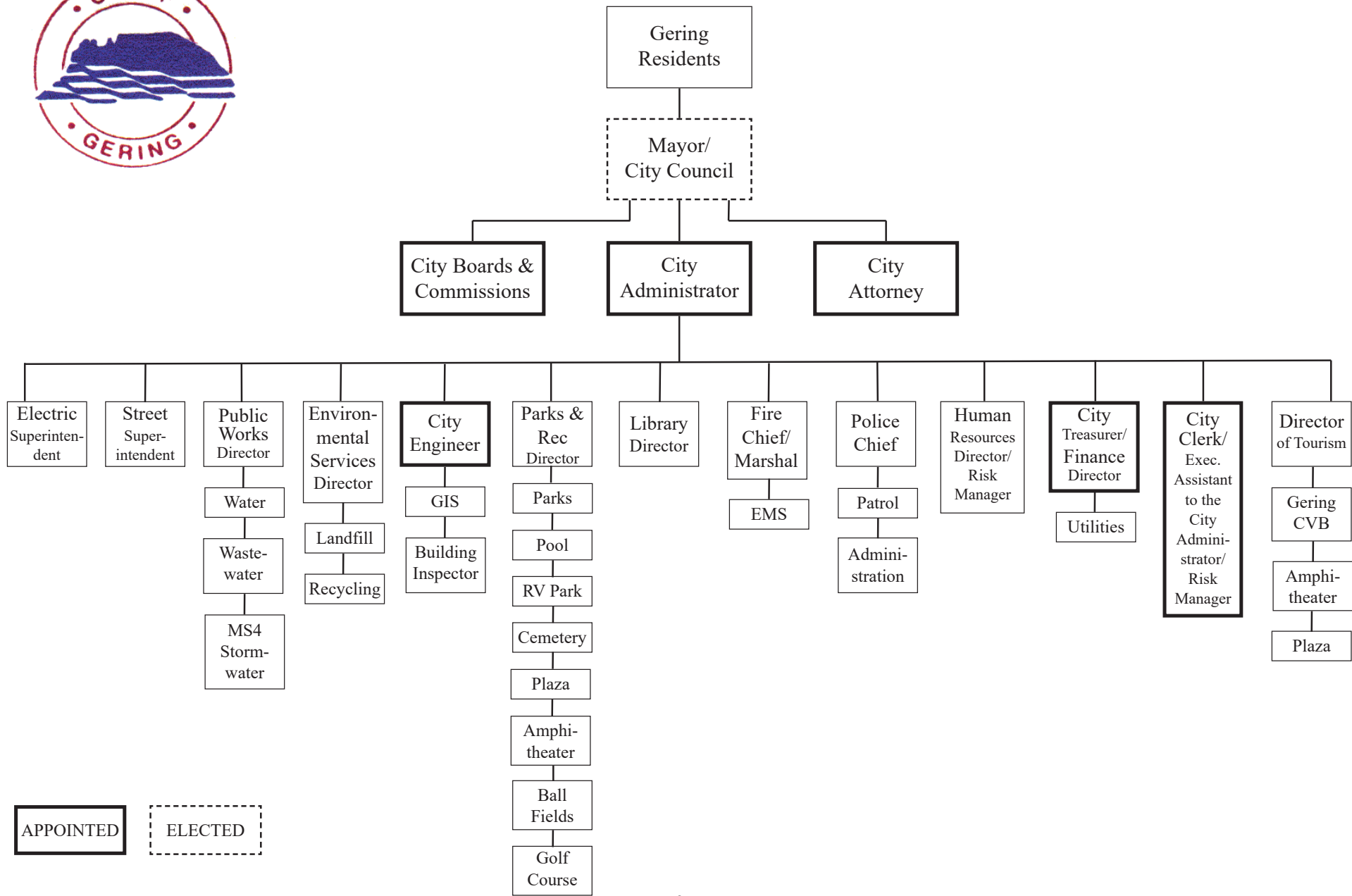
Personnel Count by Department

Updated June 2025

<u>Department</u>	<u>Full-time</u>	<u>Part-time</u>
Administration	4	
Finance	4	
Fire	1	1
Police	19	2
Library	5	5
Parks	12	6
Streets	6	1
Environmental Services	13	2
Water/Wastewater	9	
Electric	9	1
Tourism	1	
Engineering	4	
Total:	87	18

CITY OF GERING, NEBRASKA

Organizational Chart



CITY OF Gering, NEBRASKA

Boards/Commissions/Agencies

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
Dale Hauck

Brian Judy (Chair)
Kevin Mooney

Josh Schlaepfer
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
George Holthus

Dr. Jerry Upp
Physician (Vacant)

CDA - COMMUNITY DEVELOPMENT AGENCY

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

Mayor Kent Ewing (Chair)
Rebecca Shields – Ward I
Susan Wiedeman – Ward I

Julie Morrison – Ward III
Tamara Frye – Ward III
James Jackson – Ward IV

Pam O'Neal – Ward II
B.J. Kinsey – Ward IV
Michael Gillen – Ward II

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.

Mayor Kent Ewing
Rebecca Shields - Ward I
Julie Morrison - Ward III

Jordan Diedrich
Randy Meininger (Chair)
Allen Taylor

CITY OF Gering, NEBRASKA

Boards/Commissions/Agencies

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.

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

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	Dawne Wolfe
Larry Gibbs (Chair)	Charlie Wright
Ladd Harrison	Craig Landers
Vacant	

CITY OF Gering, NEBRASKA

Boards/Commissions/Agencies

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
Galen Larson (Chair)
Tami Pierce
Rhonda Schledewitz

Shain Shimic
Carla Swanson
Eric Wilcox

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.

Michael Gillen
Jodi Ruzicka
Krista Baird

Netta Green
Aaron Raines
Rita Stinner

GERING SAFETY COMMITTEE

Directed by state statute, the Safety Committee consists of City employees and is 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.

Jeff Vance (Chair)
Kristen Vogel
Kaleb Shaw
Tom Walsh
Tammie Gitschel
Shannon Goss

LeKreasha Imus
Nathan Flowers
George Miramontes
Dick Cochrane
Kathy Welfl

CITY OF Gering, NEBRASKA

Boards/Commissions/Agencies

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
Pat Heath
Lyndsey Mathews

Michael Gillen
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

LIBRARY BOARD

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

Jeff Kelley (Chair)
Mary Robinson
Kristee Moore

Suzanne Myers
Kim Walker

CITY OF Gering, NEBRASKA

Boards/Commissions/Agencies

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)
Amy Doll
Donna Engleman

Matt Janecek
Don Kugler
Julie Morrison

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
Don Gentry (Chair)
Phillip Schmitt
James Jackson (Liaison)

Tim Maxcy
Chris Kautz
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 municipality.

Jody Miles (Chair)
Tony Kaufman
Cathy Kaufman
Steven Alvizar
Jana Shimic (Alt.)

George Crews
Levi Keener
Dale Hauck
Allen Taylor

CITY OF Gering, NEBRASKA

Boards/Commissions/Agencies

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)
Josh Schlaepfer
Mike Davies

Jeff Vance
Lucan Palomo
Annie Folck

POLICE DEPARTMENT RETIREMENT COMMITTEE

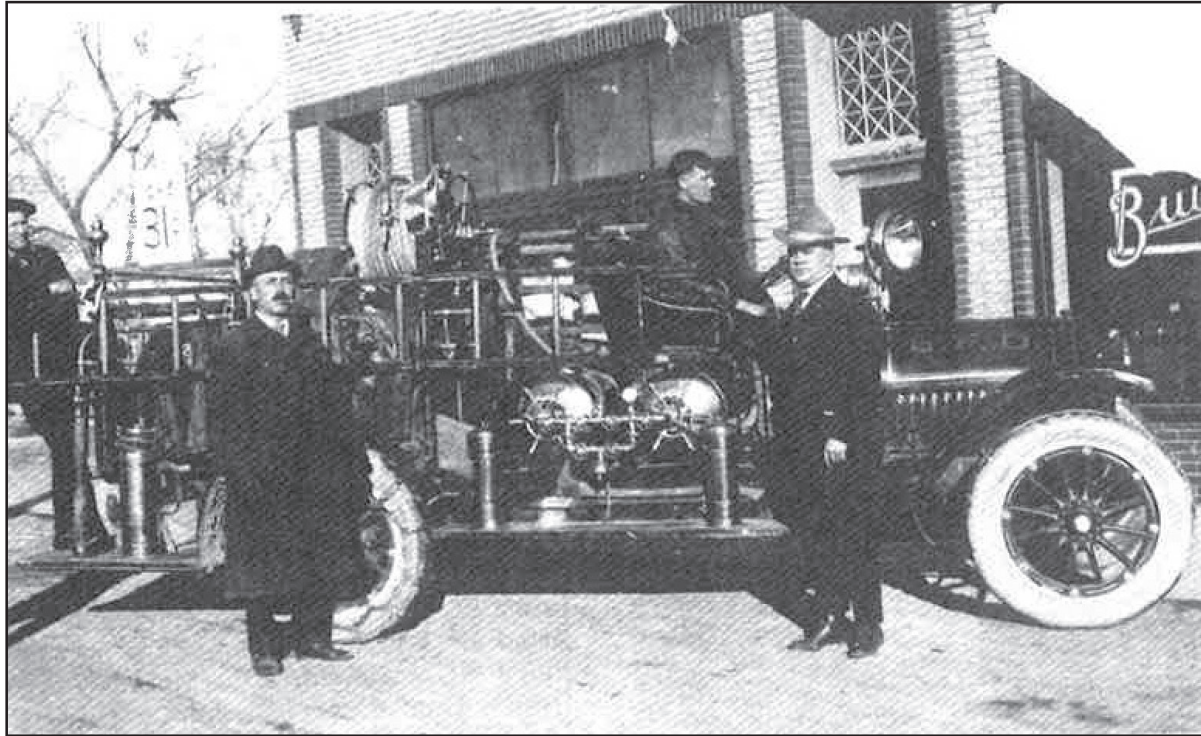
The Police Retirement Committee is comprised of six members – four members are elected by the officers of the Police force and two members are designated by the City Council. The committee oversees and manages the pension and retirement system for Police Officers.

Kent Ewing
Chris Burgman
Matt Holcomb

Jason Rogers
Jordan McBride
Pam O'Neil

CITY OF GERING, NEBRASKA

History



The first pieces of equipment that were bought for the Gering Fire Department were a hose cart and 500 feet of hose.

On June 28, 1918, the Gering Fire Department took delivery of their first piece of motorized fire apparatus; the Studebaker Truck. It was equipped with two 35-gallon chemical tanks, two 5-gallon extinguishers, 160 feet of ladder, 250 feet of chemical hose, lanterns, axes, picks and crow bars, as well as provisions to carry 900 feet of regular hose. All at a cost of \$3,000.00.

Source: History of Gering, Nebraska - The First 100 Years

CITY OF GERING, NEBRASKA

History



The two-story brick courthouse in the far background was built in approximately 1891.
It occupied the block that is now Legion Park.

Photo from the Don Gentry Collection.

Source: History of Gering, Nebraska - The First 100 Years

CITY OF GERING, NEBRASKA

Miscellaneous Statistics

Date of Incorporation	March 14, 1918	Fire Protection:	
Form of Government	Mayor-Council	Number of stations	1
Location	Western Nebraska	Number of firefighters:	
Population in 2025	8,564	Fulltime	1
Elevation (feet)	3,911	Volunteer	43
Area in square miles	14.9		
Average annual rain fall (inches)	15	Police Protection:	
Average annual snow fall (inches)	39	Number of stations	1
Average growing season (days)	154	Number of sworn officers	19
Number of employees:		Water system:	
Full time permanent	87	Number of customer accounts	3,818
Part time permanent	18	Number of wells operated	9
Seasonal	53	Number of water towers	3
City of Gering facilities and services:		Pumping capacity (gallons per minute)	10,400
		Storage capacity (gallons)	3,000,000
		Average annual water consumption (gallons)	3.0 billion
Lane miles	186.9	Miles of water main	70
Traffic control signals	56	Number of fire hydrants	441
Parks and recreation:		Wastewater system:	
Number of parks	12	Number of customer accounts	3,713
Area of parks in acres	165	Influent flow per day (gallons)	650,000
Swimming pools	1	Number of sewer lift stations	4
Campground Sites	53	Miles of sanitary sewers	53
		Number of manholes	1,062

CITY OF GERING, NEBRASKA

Miscellaneous Statistics

Stormwater collection:	15
Miles of storm sewer main	300
Catch basins	4
Electric system:	
Number of customer accounts	3,940
Average KWH per day	225,000
Miles of electrical lines	75
Library:	
Print and digital materials	91,822+
Registered borrowers	7,597+
Patrons served annually	28,832+
Facilities and services not included in the reporting entity:	
Education:	
Number of schools	5
Elementary (K-5)	3
Middle school (6-8)	1
Senior high (9-12)	1
Number of students:	
Elementary (K-5)	967
Middle school (6-8)	426
Senior high (9-12)	557

City of Gering, Nebraska

Letter from the City Administrator

It is an honor and privilege for City Administration to present the Fiscal Year 2025 - 2026 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 FY25-26 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 FY25-26 and will lower its property tax levy from \$.32 to \$.31, this is a 3% reduction. At \$.31, the City of Gering will remain among the lowest First 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 accustomed, 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 FY25-26 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

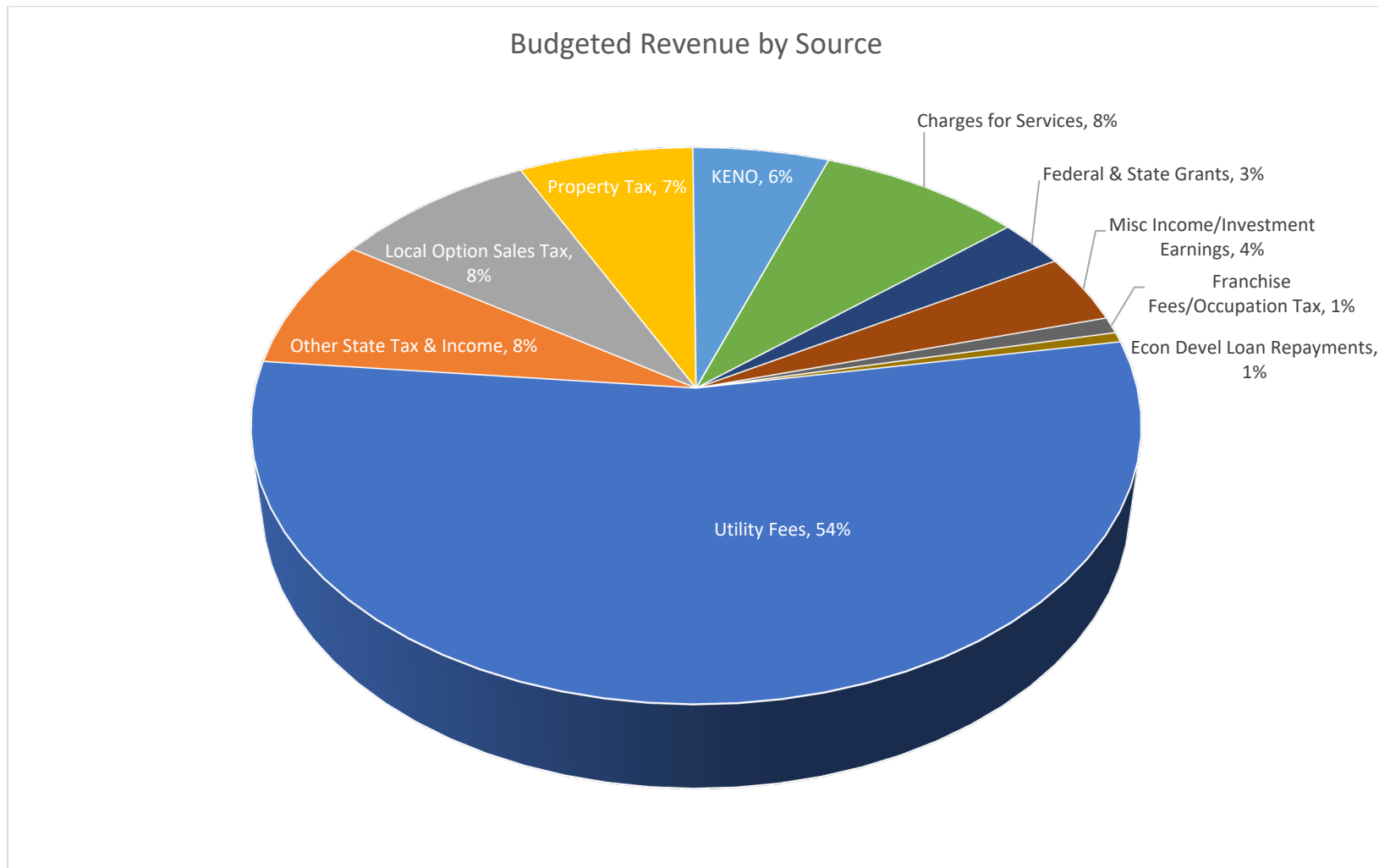
City Administrator
City of Gering



CITY OF GERING, NEBRASKA

Revenues by Source

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.

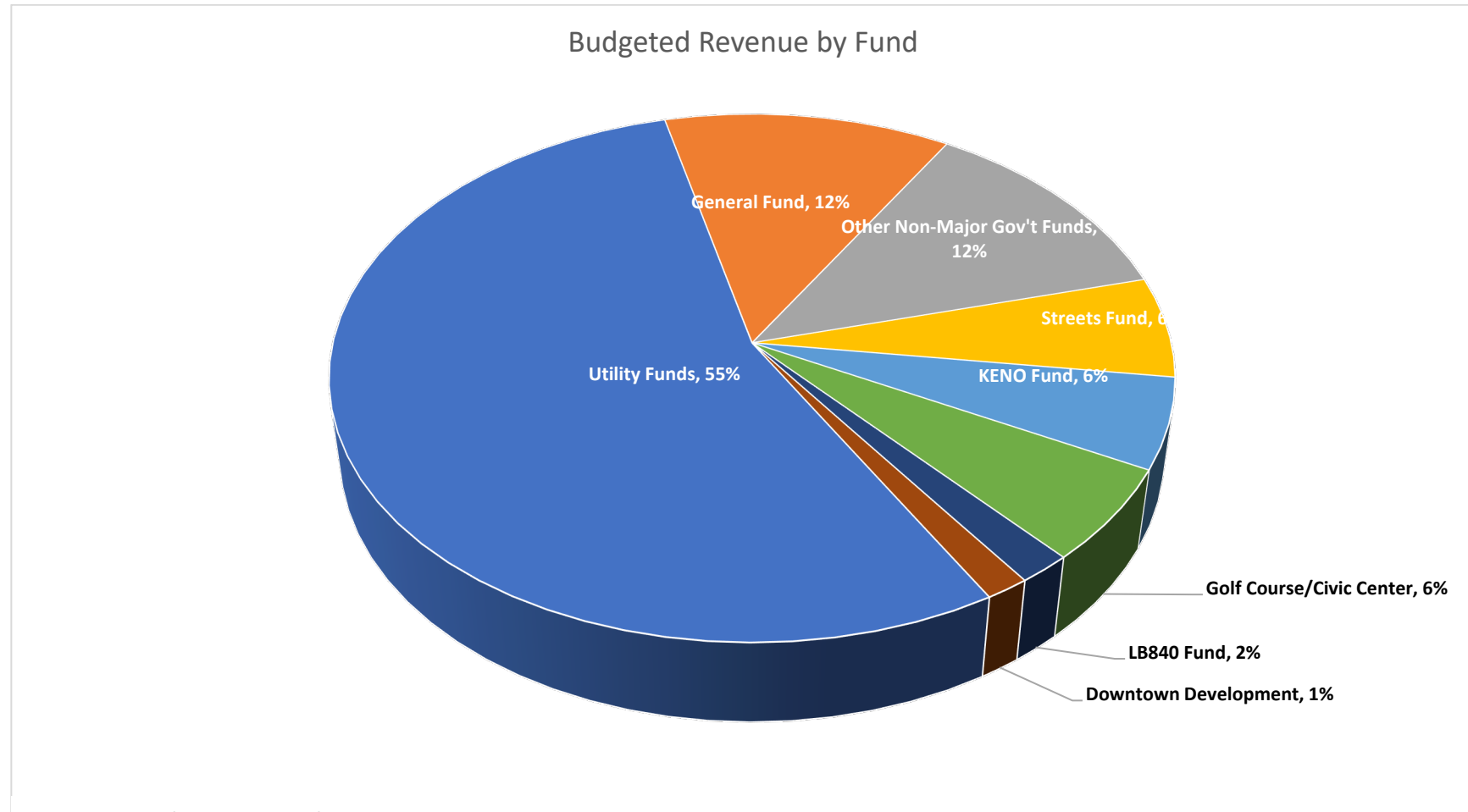


Cash balance forward, transfers and bond proceeds not included in revenue amounts.

CITY OF GERING, NEBRASKA

Revenues by Fund

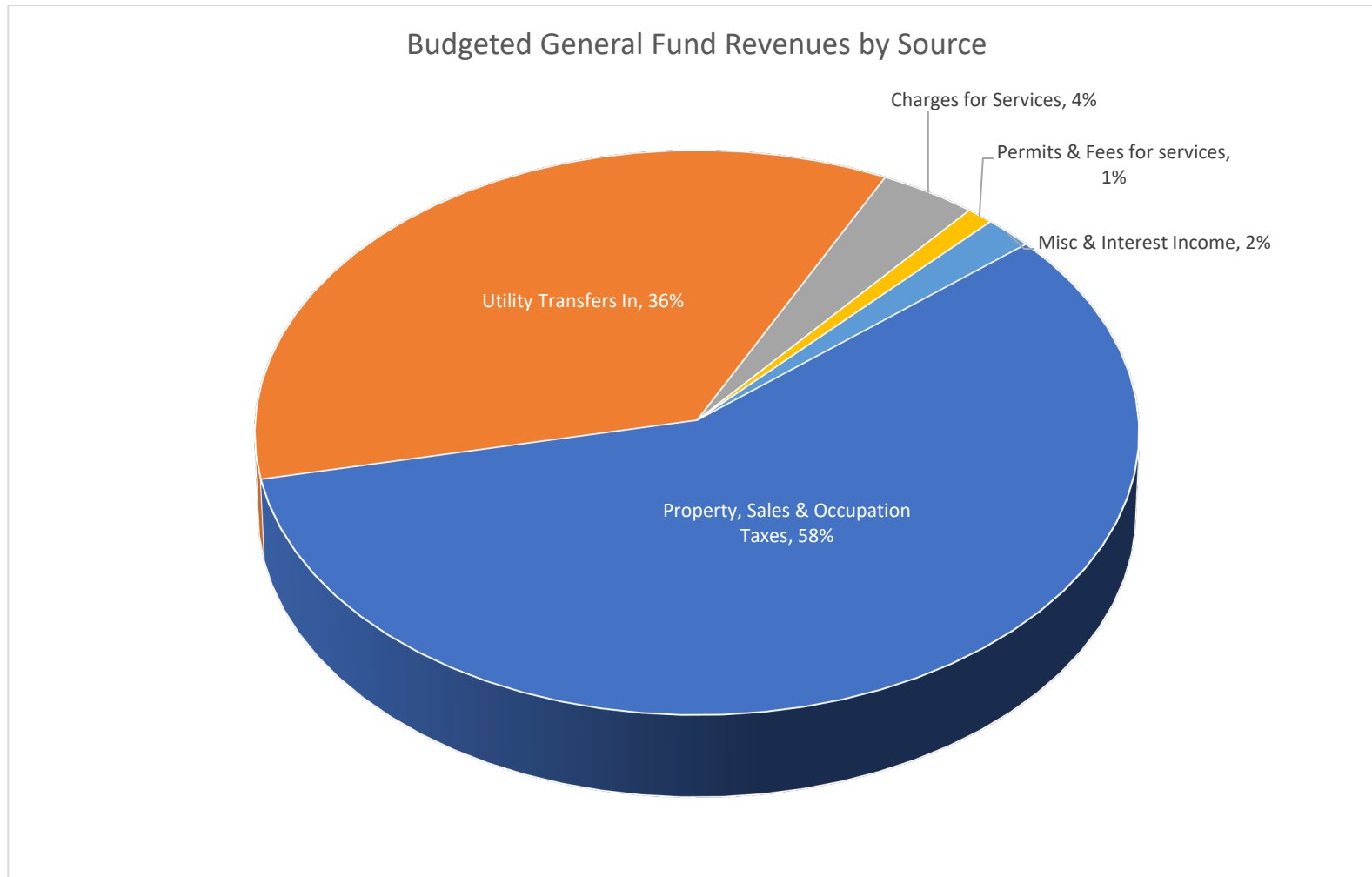
Where do the revenues go? The City's budget begins with anticipated revenues. These funds are then allocated between funds and departments within the City based on the goals, vision and policy set by the City Council, requirements of State Statutes and Federal laws (if applicable), the programming and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



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

CITY OF GERING, NEBRASKA General Fund Revenues

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.

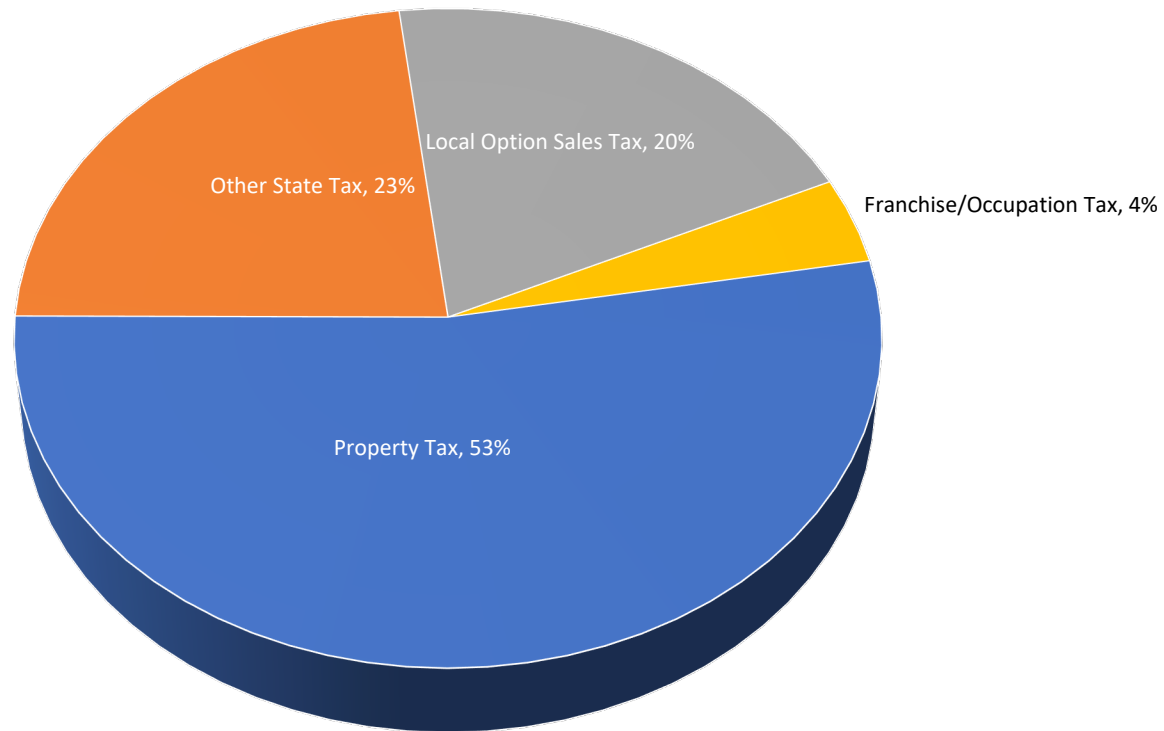


CITY OF GERING, NEBRASKA

General Fund Tax Revenues

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.

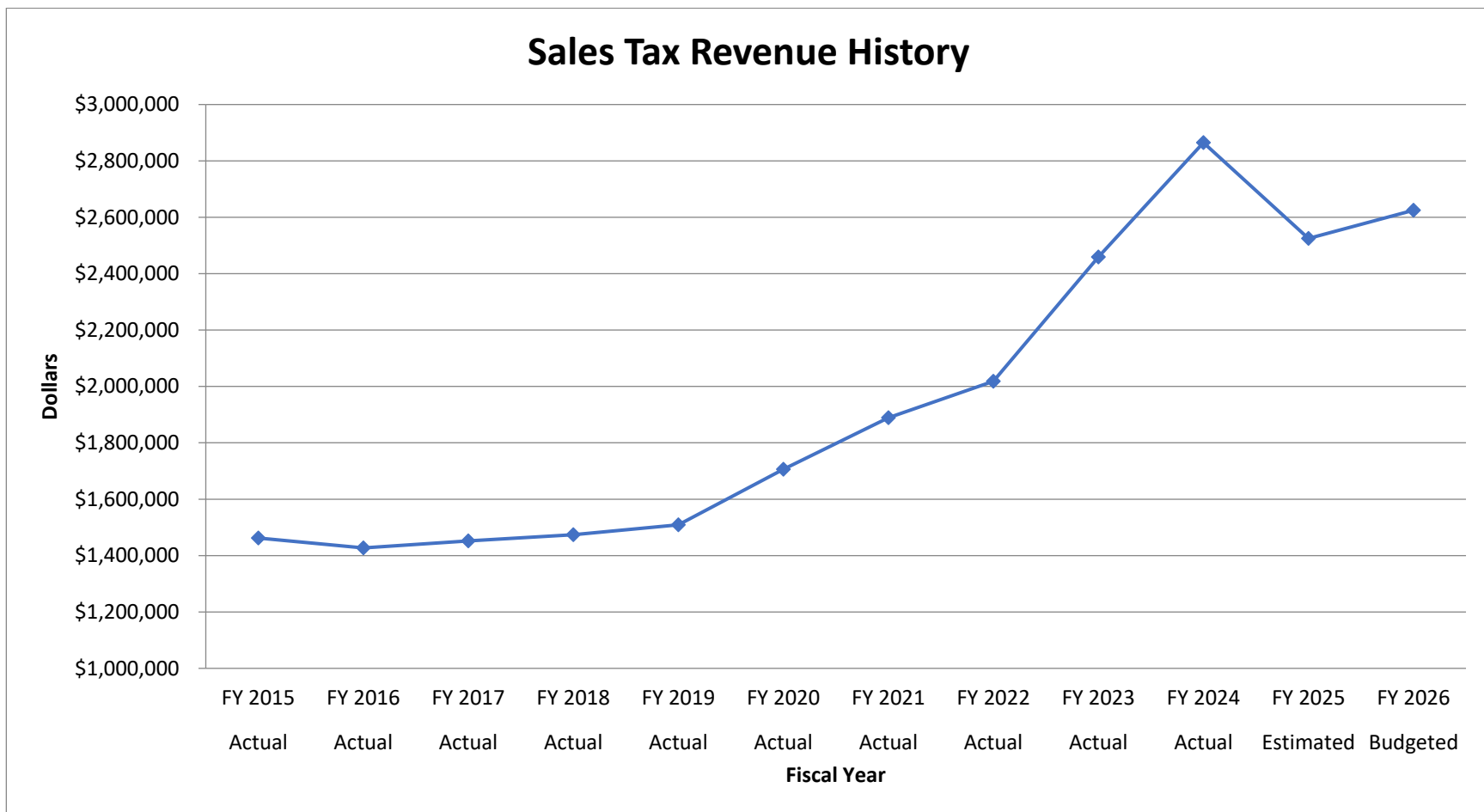
Budgeted General Fund Tax Revenues by Source



CITY OF GERING, NEBRASKA

Sales Tax Revenues

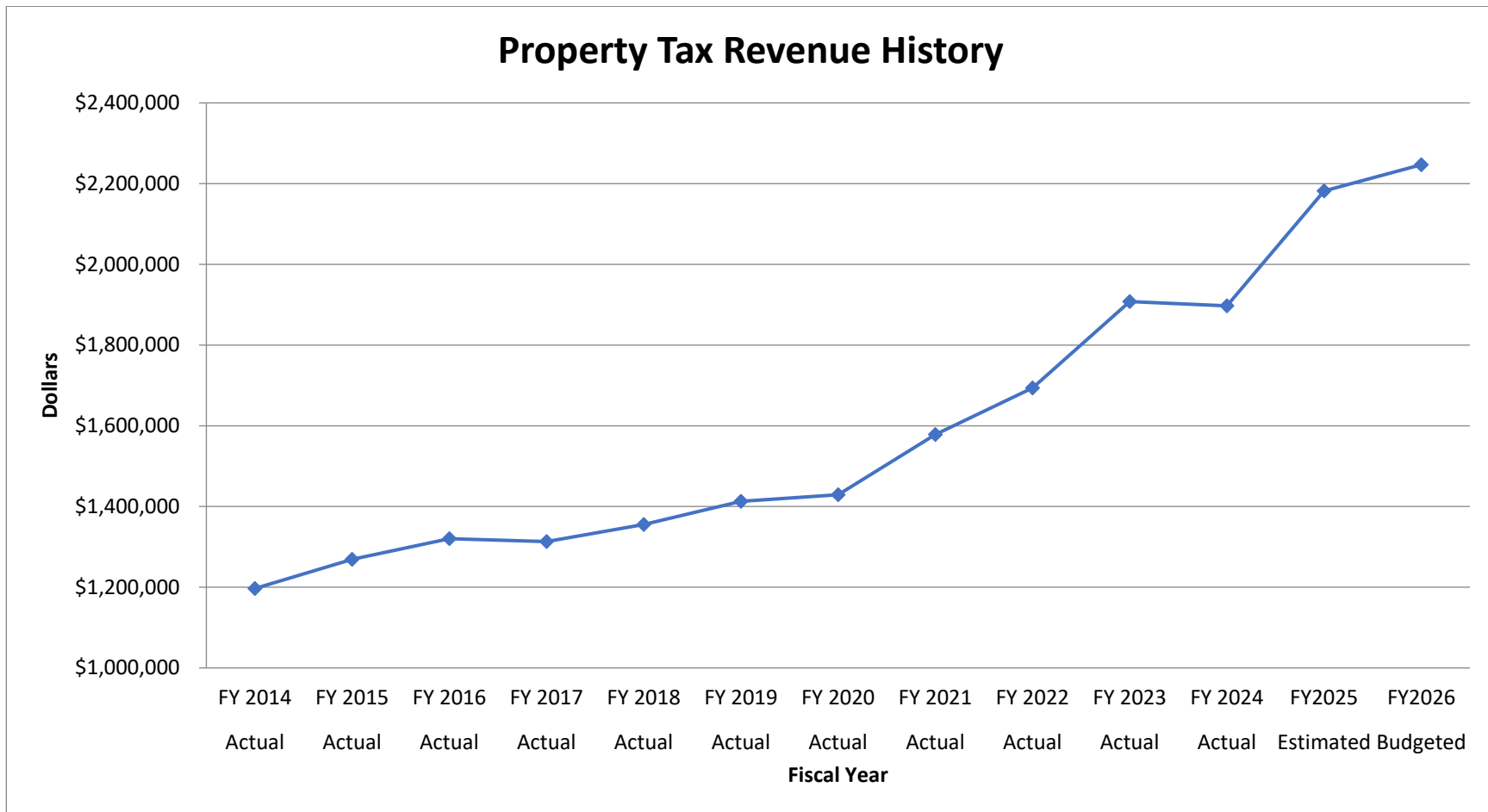
Sales tax revenues that the City receives are based on local consumer spending and are extremely difficult to predict. As a result, the City regularly monitors historical sales tax receipts and trends to allow management to make timely decisions about revenue streams and spending. Various forecasts are 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.



CITY OF GERING, NEBRASKA

Property Tax Revenues

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.



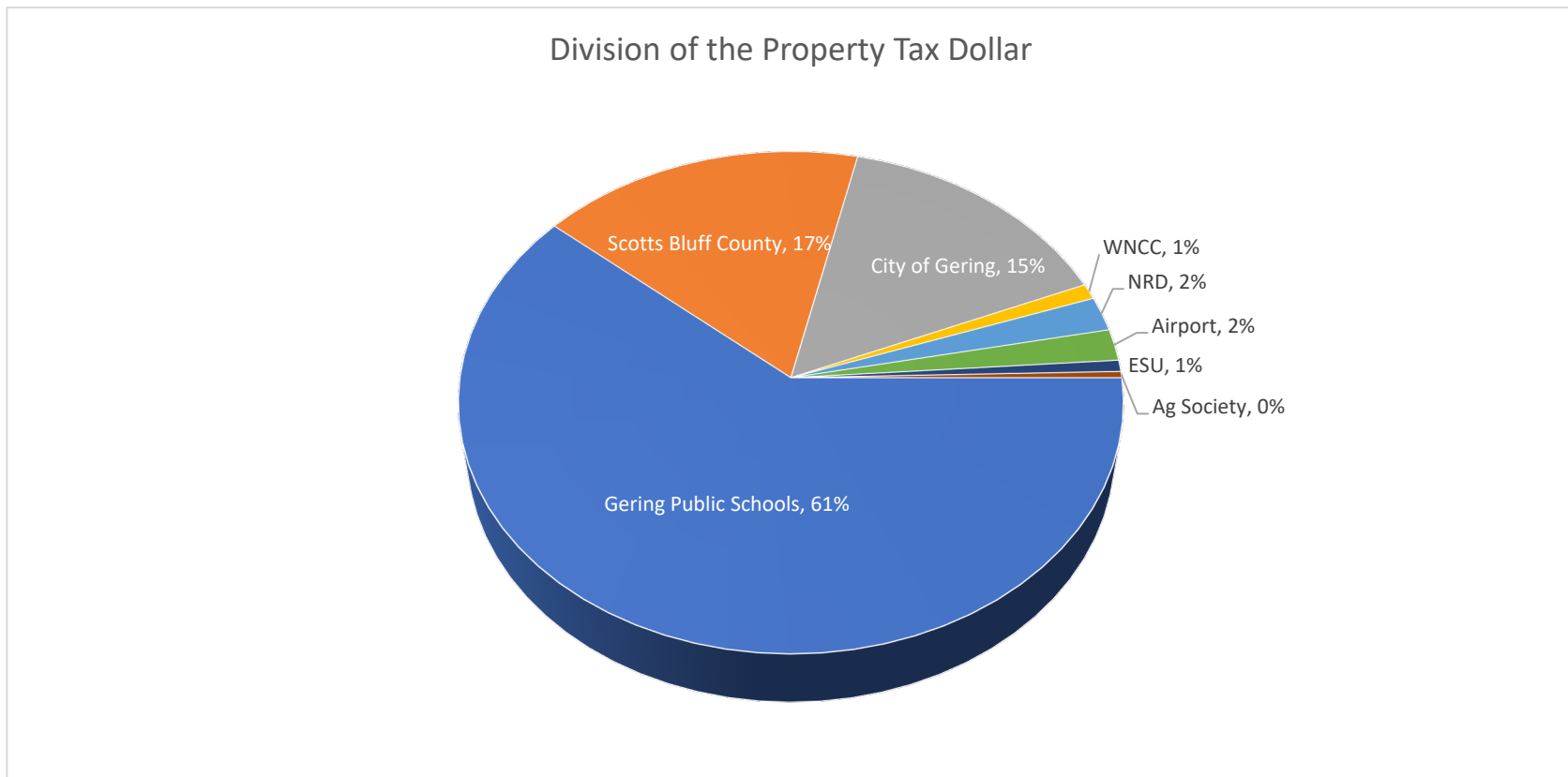
CITY OF GERING, NEBRASKA

Property Tax Revenues

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 2026 is .310520.

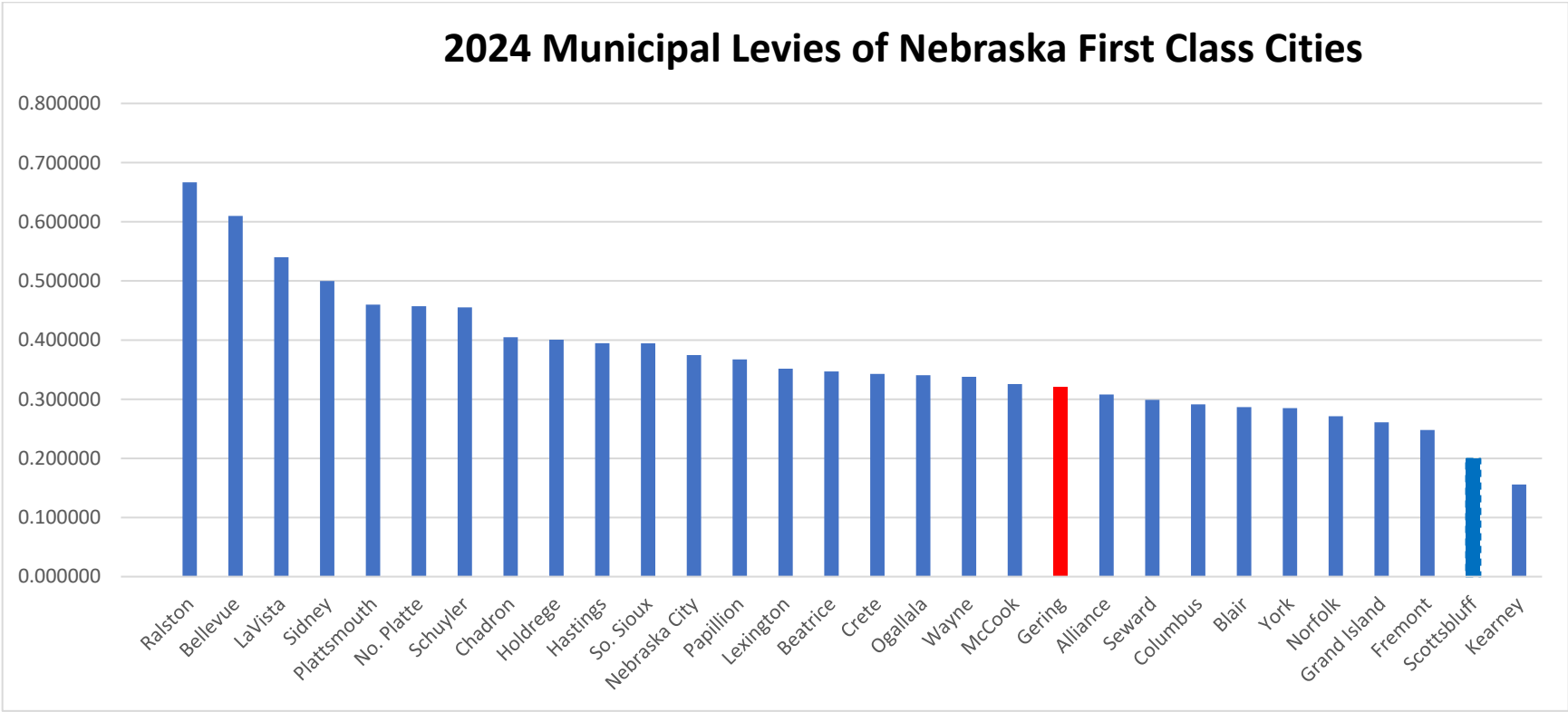
A citizen that lives in the City of Gering can expect to pay \$310.52 in City taxes on a \$100,000 home.

How are my property taxes allocated? The local school district receives the largest portion (61%) followed by the County. The City receives approximately 15% of total property taxes collected from property owners.



CITY OF GERING, NEBRASKA
Property Tax Revenues

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.



CITY OF GERING, NEBRASKA

General Fund Expenditures

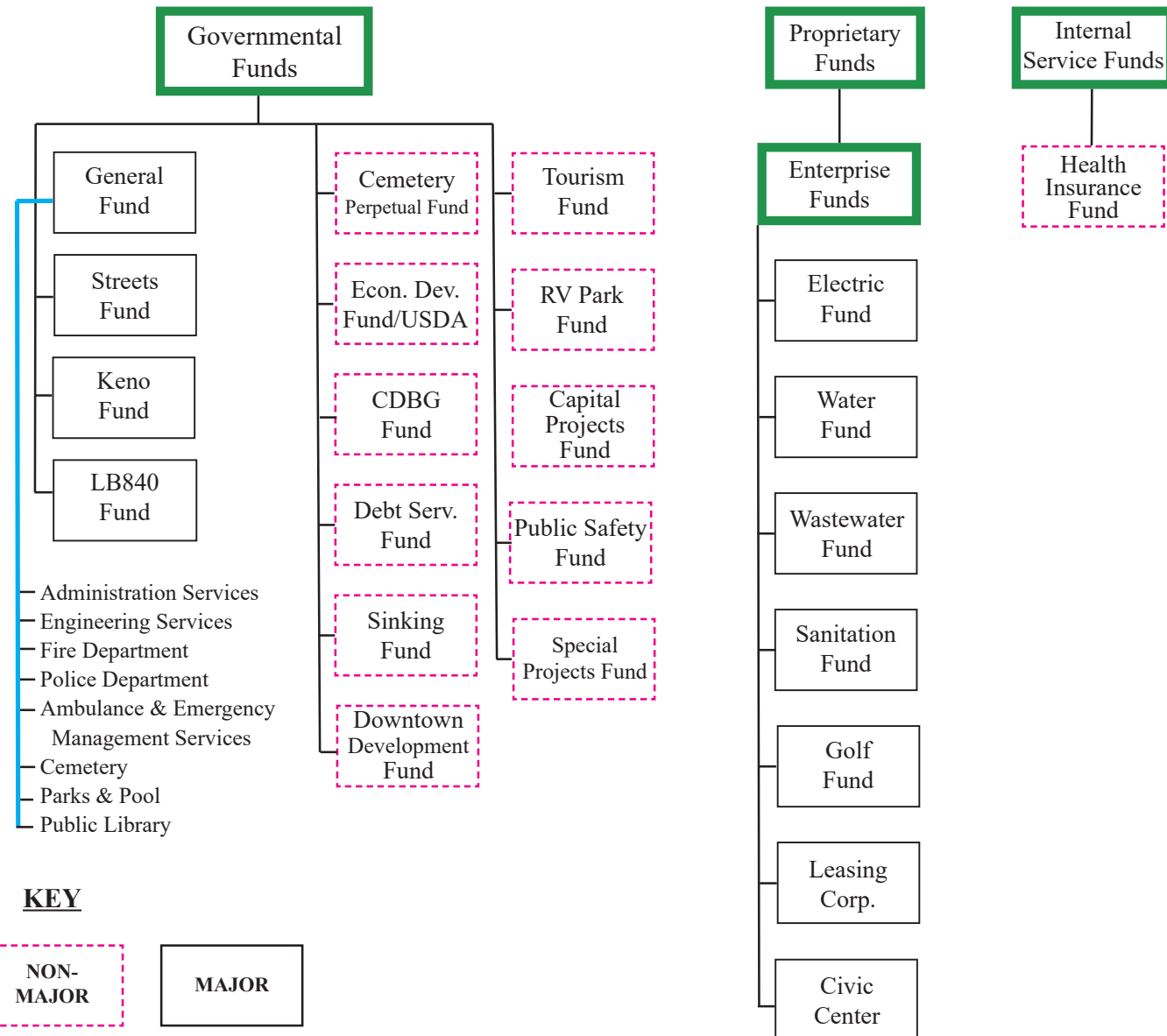
How is the money spent?? General Fund expenditures seem to cause the most concern for taxpayers as this Fund is a conglomerate of many Departments that provide services to the community most of which generate little or no revenue of their own. The General Fund, as noted previously is funded mostly by 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

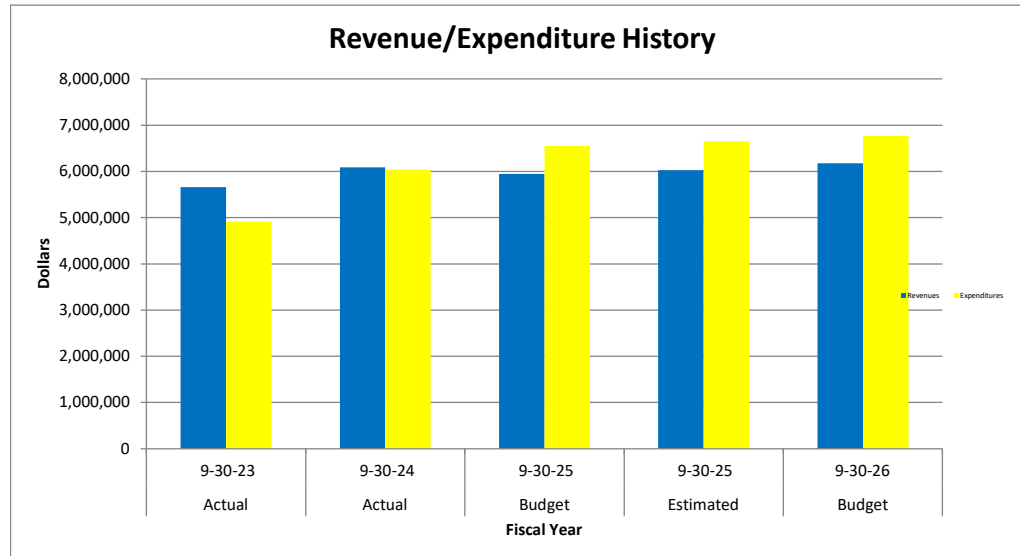


General Fund

Fund 101

Summary

	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
UNENCUMBERED CASH BALANCE OCT. 1	1,845,461	2,592,768	2,639,122		2,639,122	2,013,427
RECEIPTS	5,663,058	6,087,093	5,944,530	2,197,726	6,027,726	6,174,944
REVENUES	7,508,520	8,679,861	8,583,652	2,197,726	8,666,847	8,188,370
ADMINISTRATIVE SERVICES DEPT	354,090	615,392	454,687	200,910	456,123	416,257
ENGINEERING SERVICES DEPT	100,161	103,099	145,993	66,774	146,491	146,390
FIRE DEPARTMENT	382,723	458,446	479,728	228,691	487,768	563,998
POLICE DEPARTMENT	2,417,103	2,776,328	3,037,498	1,566,986	3,109,035	3,249,506
PARKS AND POOL DEPT	1,101,364	1,257,670	1,493,782	582,735	1,505,631	1,491,981
CEMETERY DEPT	229,969	241,015	287,300	115,253	287,178	293,656
GERING PUBLIC LIBRARY	511,511	571,470	652,111	298,893	661,194	603,887
CONTINGENCY	-	-	-	-	-	-
TOTAL EXPENDITURES	5,096,920	6,023,421	6,551,099	3,060,242	6,653,421	6,765,675
ACCRUAL ADJUSTMENT	(181,168)	17,318	-	-	-	-
TOTAL EXPENDITURES AFTER ACCRUAL	4,915,752	6,040,739	6,551,099	3,060,242	6,653,421	6,765,675
UNENCUMBERED FUND BALANCE SEP. 30	2,592,768	2,639,122	2,032,553		2,013,427	1,422,696
TOTAL FUND BALANCE	2,592,768	2,639,122	2,032,553		2,013,427	1,422,696
	-	-	-	-	-	-
		9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
Full - Time		41	43	45	44	45
Part - Time		9	10	11	11	8



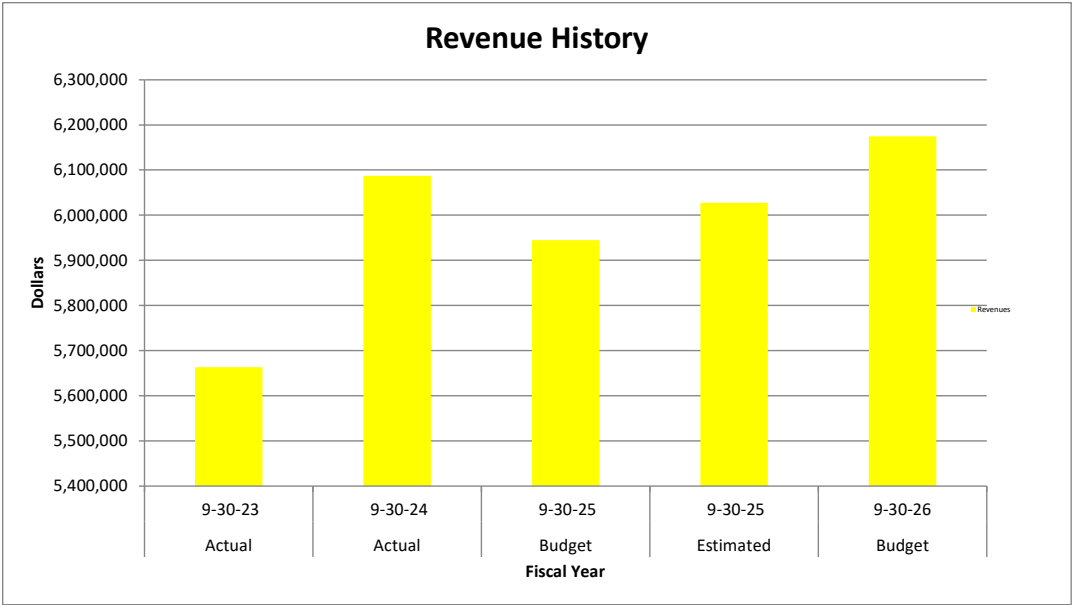
General Fund

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.

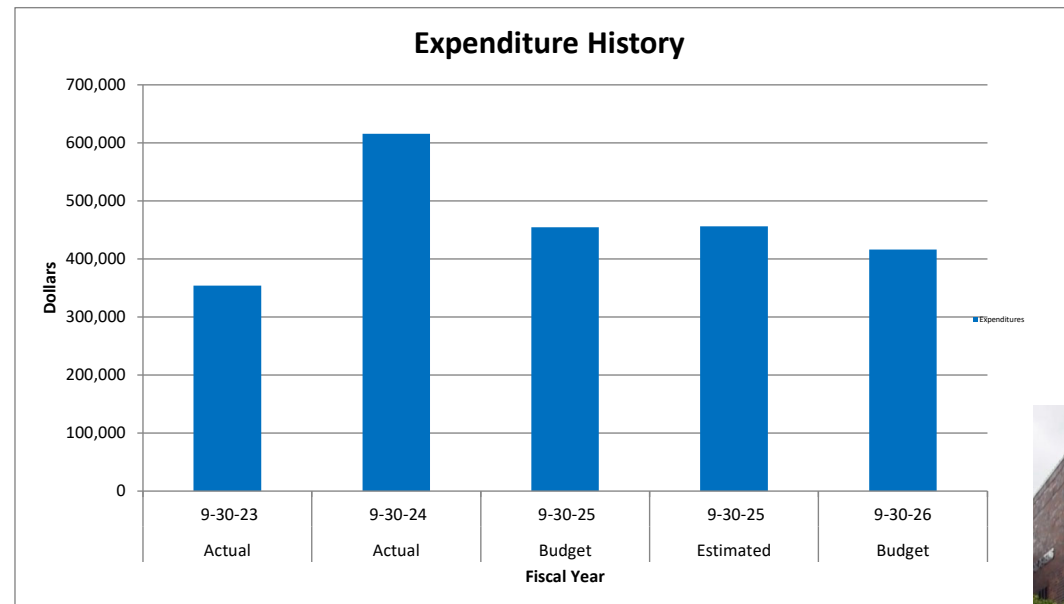
The General Fund is supported significantly by property taxes, sales tax receipts and utility system surplus fees (via transfer); other significant funding categories include state-shared, franchise payments, and user fees/charges.

	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
PROPERTY TAX	1,407,183	1,626,855	1,841,515	288,665	1,841,515	1,885,082
CITY SALES TAX	726,330	743,434	687,500	294,671	687,500	712,500
OTHER TAX	371,181	417,760	281,000	173,107	344,799	281,500
FRANCHISE FEES & REBATES	152,707	148,373	148,500	94,341	149,000	149,000
INTERGOVERNMENTAL (GRANTS)	552,386	551,228	606,744	192,023	613,931	539,941
LICENSES, FEES & PERMITS	105,341	151,491	63,750	44,802	64,000	64,250
CHARGES FOR SERVICES	218,919	208,485	204,500	43,147	196,023	227,900
MISCELLANEOUS REVENUES	135,289	148,905	86,021	30,941	105,957	89,771
INTEREST INCOME	44,522	90,562	25,000	36,030	25,000	25,000
TRANSFERS FROM OTHER FUNDS	1,949,200	2,000,000	2,000,000	1,000,000	2,000,000	2,200,000
Total General Fund Revenues	5,663,058	6,087,093	5,944,530	2,197,726	6,027,726	6,174,944



	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
PERSONNEL SERVICES	132,188	156,452	167,367	79,255	167,503	162,851
OPERATIONS & MAINTENANCE	221,902	198,940	246,070	121,656	247,370	253,406
CAPITAL OUTLAY	-	-	41,250	-	41,250	-
TRANSFERS	-	260,000	-	-	-	-
Total Administrative Services Department Expenditures	354,090	615,392	454,687	200,910	456,123	416,257

	9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
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

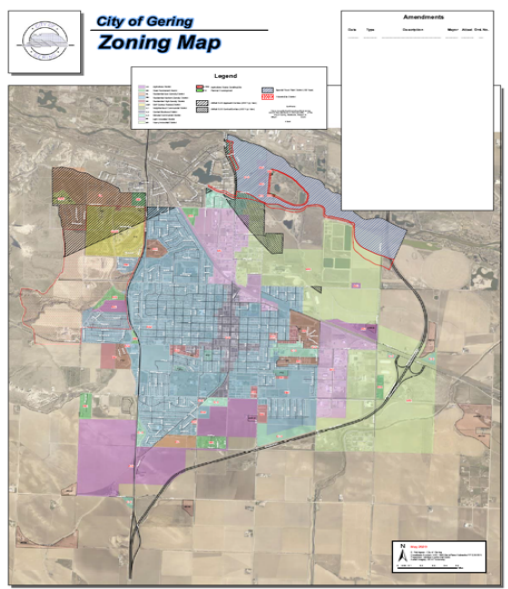


Engineering

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.

City of Gering Zoning map



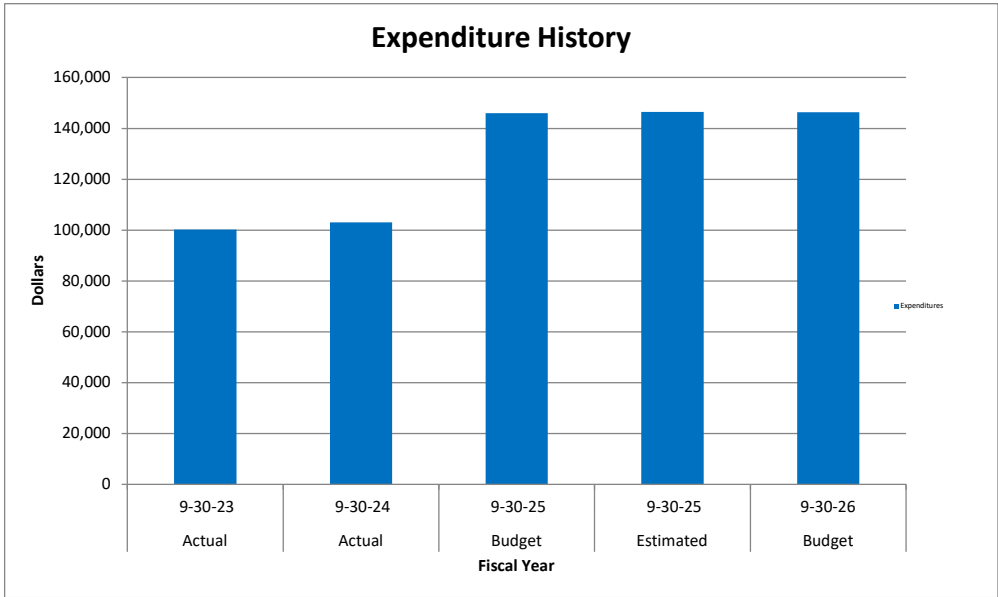
Five Rocks Amphitheater

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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
PERSONNEL SERVICES	49,245	54,268	86,970	35,382	87,053	88,033
OPERATIONS & MAINTENANCE	50,916	48,831	59,023	31,392	59,438	58,357
Total Engineering Department Expenditures	100,161	103,099	145,993	66,774	146,491	146,390

	9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
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.

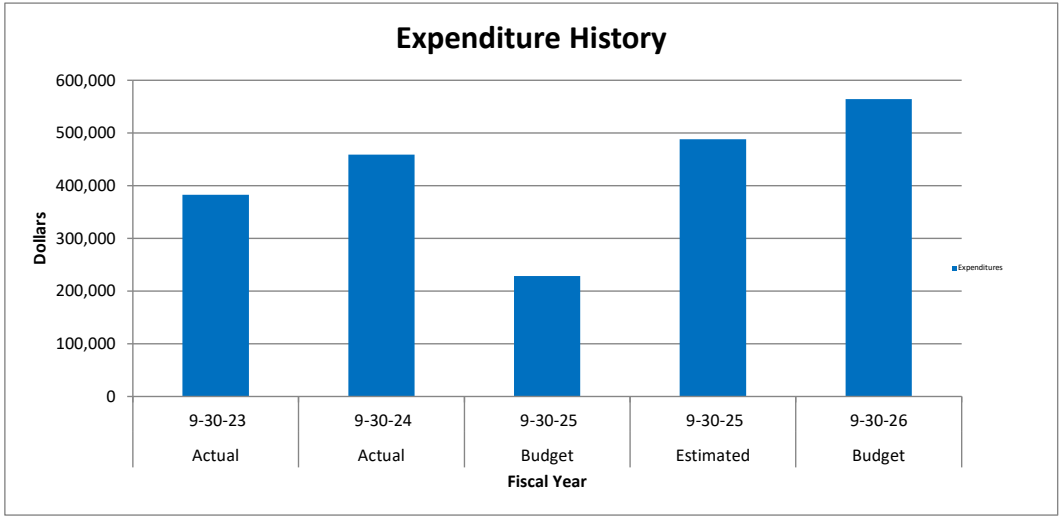
The Gering Volunteer Fire Department also is available to our community partners and other fire departments. We provide mutual aid to many other agencies, assisting with fire

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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
PERSONNEL SERVICES	135,832	154,180	173,471	86,892	173,471	197,521
OPERATIONS & MAINTENANCE	190,041	241,048	260,836	141,799	268,876	249,006
CAPITAL OUTLAY	11,700	17,797	-	-	-	56,550
TRANSFERS	45,150	45,420	45,421	-	45,421	60,921
Total Fire Department Expenditures	382,723	458,446	479,728	228,691	487,768	563,998

		9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
	Full - Time	1	1	1	1	1
	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.

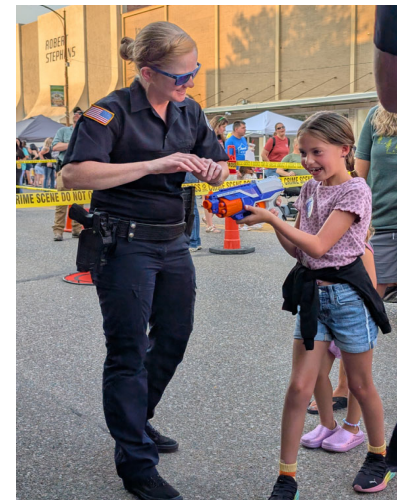
The 17 sworn and 2 administrative members of the Gering Police Department deliver an exceptional level of service to our citizens and visitors of Gering. Our team members are assigned to the following functions.

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 Aerial 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.

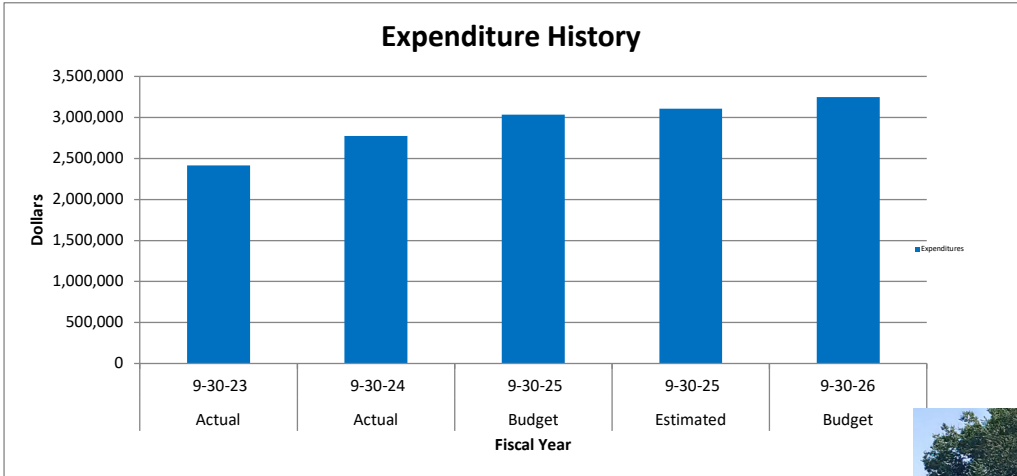
Our Administrative Services are composed of two clerical staff, a Captain and Chief of Police. They are responsible to ensure that the members of our team are provided with all the necessary items to successfully accomplish the Goals of the City of Gering and meet the needs of our community.



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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
PERSONNEL SERVICES	2,085,371	2,340,331	2,512,632	1,335,581	2,576,934	2,655,215
OPERATIONS & MAINTENANCE	331,732	435,997	516,116	231,405	523,352	594,291
CAPITAL OUTLAY	-	-	8,750	-	8,750	-
Total Police Department Expenditures	2,417,103	2,776,328	3,037,498	1,566,986	3,109,035	3,249,506

	9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
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.





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."

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.

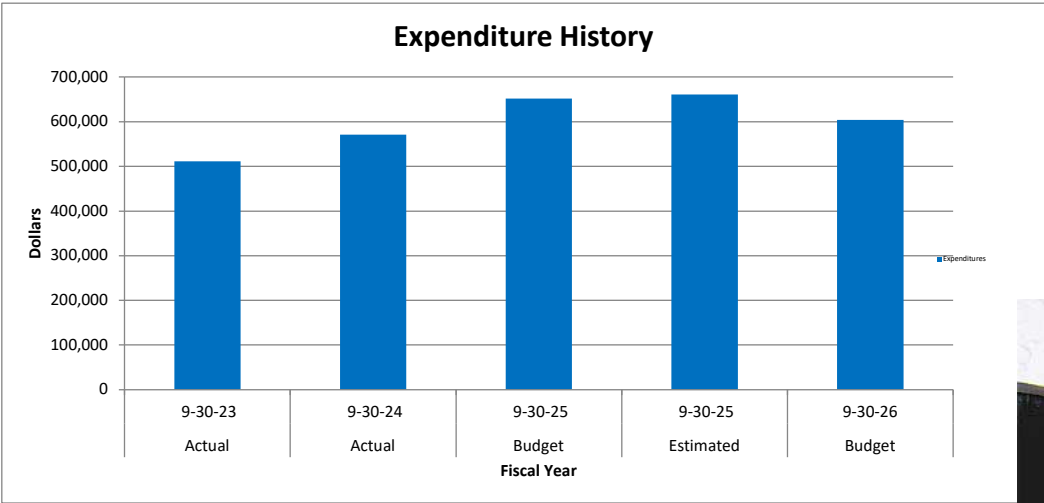
We currently have 7085 patrons, which includes 162 seniors, 5086 adults, 433 young adults, 1366 children, and 38 others. Among the programs and services offered at the library are the Homebound Book Delivery to elderly and disabled; free WI-FI access, 10 public access computers, local history, online 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.



	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
PERSONNEL SERVICES	402,772	463,800	532,309	241,276	532,552	481,952
OPERATIONS & MAINTENANCE	108,739	107,671	119,802	57,617	128,642	121,935
CAPITAL OUTLAY	-	-	-	-	-	-
Total Library Expenditures	511,511	571,470	652,111	298,893	661,194	603,887

	9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
Full - Time	4	4	5	5	5
Part - Time	3	4	4	5	5



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.

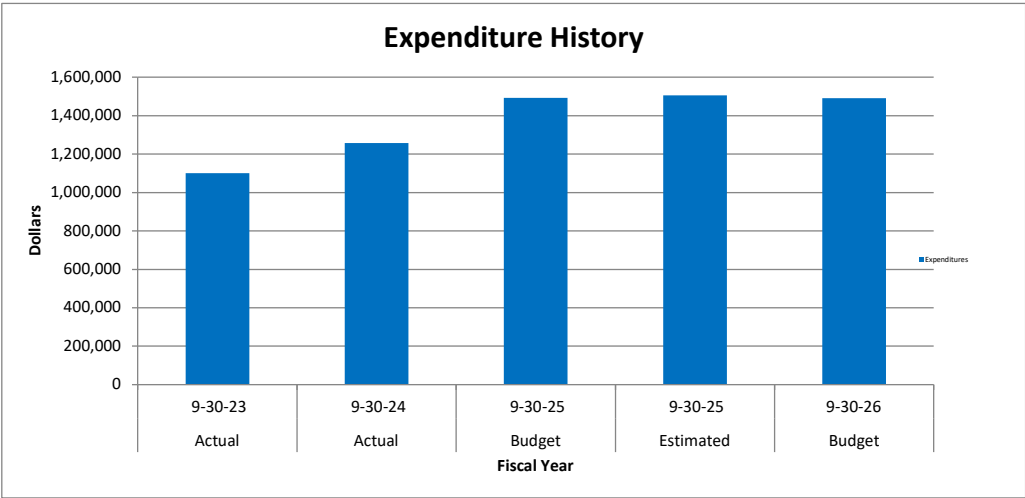
Our trail system consists of the U Street Pathway which connects with Monument Valley Pathways in Terrytown and Scottsbluff for twelve plus miles of trails. U Street Pathway also connects with Scotts Bluff National Monument pedestrian walking/hiking trail.

**Gering Swimming Pool**

The Gering swimming pool was built in 1978 and 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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
PERSONNEL SERVICES	617,039	725,323	798,123	311,574	799,089	851,585
OPERATIONS & MAINTENANCE	229,253	279,494	345,483	117,881	350,302	377,954
LEASE PAYMENT BALLPARK	255,072	252,853	253,176	126,588	253,176	254,235
CAPITAL OUTLAY	-	-	97,000	26,692	103,063	-
TRANSFERS	-	-	-	-	-	8,206
Total Parks & Pool Expenditures	1,101,364	1,257,670	1,493,782	582,735	1,505,631	1,491,981

	9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
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.

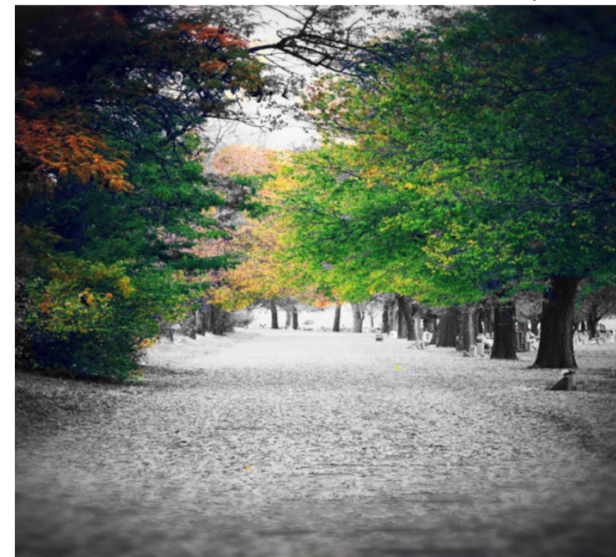
The cemetery is supported by the City's general fund and revenue generated by the sale of plots and internments. The cemetery also has a perpetual care fund in which 33.3% of the proceeds of the sales of plots must be placed in the fund. The perpetual care fund may only be used for upkeep and improvements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



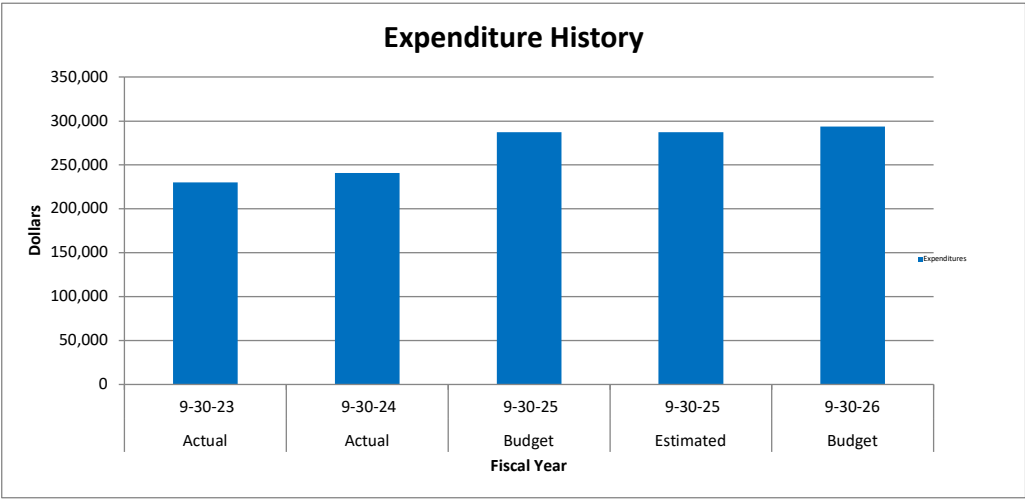
Gravesites at West Lawn Cemetery, Gering

West Lawn Cemetery entrance

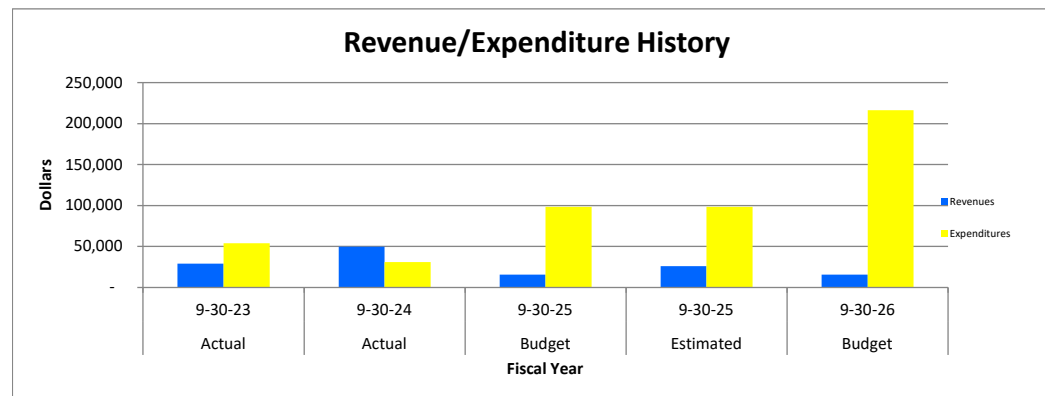


	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
PERSONNEL SERVICES	197,093	207,051	226,788	102,643	226,460	232,076
OPERATIONS & MAINTENANCE	32,875	33,965	60,512	12,611	60,719	61,579
TRANSFERS	-	-	-	-	-	-
Total Cemetery Expenditures	229,969	241,015	287,300	115,253	287,178	293,656

	9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
Full - Time	2	2	2	2	2
Part - Time	-	-	-	-	-



	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	660,532	635,365	654,031		654,031	581,550
REVENUE FROM EMPLOYEES	-	-	-	-	-	-
REVENUE FROM EMPLOYER	-	-	-	-	-	-
MISCELLANEOUS MEDICAL REIMBURSE	-	-	-	-	-	-
INTEREST EARNINGS	19,570	35,890	5,000	11,634	13,019	5,000
DONATIONS/MEMORIALS	900	2,100	500	600	3,000	500
CEMETERY PERPETUAL CARE	8,415	11,564	10,000	3,217	10,000	10,000
Total Available	689,417	684,919	669,531	15,451	680,050	597,050
CONTRACTUAL SERVICES	-	-	-	-	-	-
WELLNESS EXPENSE	-	-	-	-	-	-
PREMIUM EXPENSE	-	-	-	-	-	-
CLAIMS EXPENSE	-	-	-	-	-	-
DEPT OPERATING SUPPLIES - LIBRARY	1,666	-	-	-	-	-
MISCELLANEOUS	9	-	-	-	-	-
PARKS - ARBORETUM EXPENSE	-	-	1,500	-	1,500	1,500
CAPITAL OUTLAY EQUIPMENT - CEMETERY	52,628	30,888	97,000	21,392	97,000	145,000
TRANSFER OUT TO SINKING FUND	-	-	-	-	-	70,000
Total Trust & Agency	54,303	30,888	98,500	21,392	98,500	216,500
Accrual Adjustment	(251)	-				
Total Adjusted Expenditures	54,052	30,888	98,500	21,392	98,500	216,500
Assigned fund balance - Parks Arboretum	35,990	36,523	35,023		38,023	37,023
Assigned fund balance - Library	-	-	-		-	-
Assigned fund balance - Cemetery	572,934	605,416	508,416		518,416	383,416
UNASSIGNED CASH BALANCE	26,440	12,092	27,592		25,111	(39,889)
Cash Balance, September 30	635,365	654,031	571,031		581,550	380,550

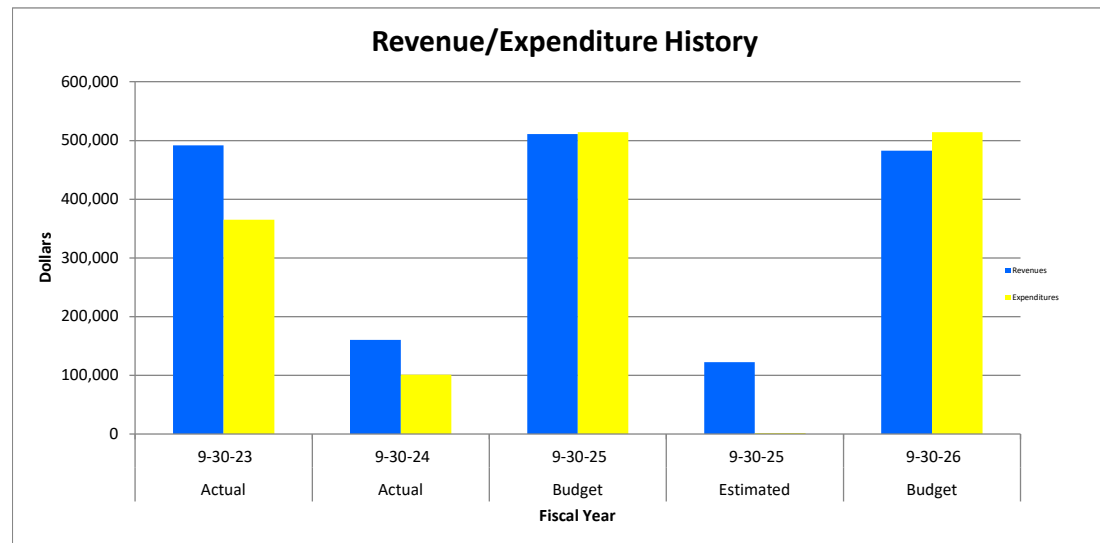


Cemetery Perpetual & Arboretum Fund

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

For 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. There is a small balance of the funds remaining in the Library Memorial account as well

	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	389,536	516,094	575,699		575,699	696,583
TIF PROPERTY TAXES	20,759	14,791	16,379	8,510	17,154	16,379
GRANT REVENUE	300,000	-	300,000	-	-	300,000
LOAN REPAYMENTS	98,625	131,500	133,813	41,250	96,000	105,375
INTEREST EARNINGS	12,295	14,130	1,000	6,918	9,230	1,000
TRANSFER FROM ELECTRIC	60,000	-	60,000	-	-	60,000
Total Available	881,214	676,515	1,086,891	56,678	698,083	1,179,338
LEGAL & ADMIN FEES	1,208	1,409	4,500	537	1,500	4,500
USDA LOANS	360,000	-	360,000	-	-	360,000
REVOLVING LOANS	-	-	150,000	-	-	150,000
Total Economic Development Expenditures	361,208	1,409	514,500	537	1,500	514,500
Accrual Adjustment	3,912	99,407				
Total Adjusted Expenditures	365,120	100,816	514,500	537	1,500	514,500
Cash Balance, September 30	516,094	575,699	572,391		696,583	664,838



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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	91,481	91,471	91,471		91,471	91,471
CDBG GRANT REVENUE	134,598	5,600	-	-	-	-
Total Available	226,079	97,071	91,471	-	91,471	91,471
LEGAL & ADMIN FEES	10	5,600	-	-	-	-
CDBG GRANT EXPENSE	134,598	-	-	-	-	65,000
Total CDBG Expenditures	134,608	5,600	-	-	-	65,000
Accrual Adjustment	-	-				
Total Adjusted Expenditures	134,608	5,600	-	-	-	65,000
Cash Balance, September 30	91,471	91,471	91,471		91,471	26,471

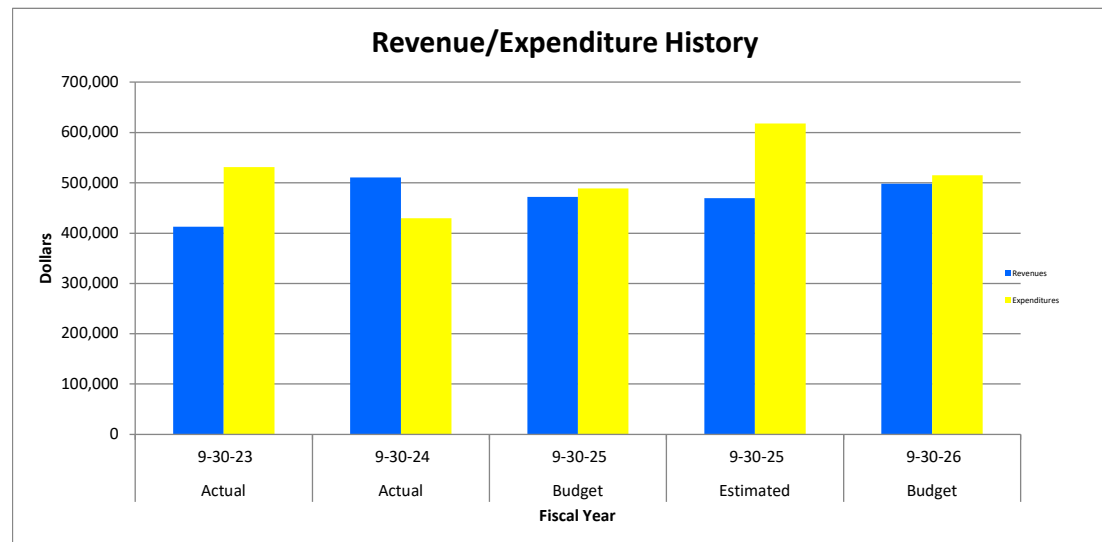


CDBG Fund

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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	751,167	632,675	713,760		713,760	565,297
TIF PROPERTY TAX	379,233	484,278	467,019	207,529	440,000	493,573
PROGRAM INCOME	13,141	26,267	-	12,609	12,609	-
INTEREST EARNINGS	20,263	300	5,000	13,418	17,000	5,000
MISCELLANEOUS	-	-	-	-	-	-
Total Available	1,163,804	1,143,520	1,185,779	233,556	1,183,369	1,063,870
LEGAL & ADMIN FEES	13,858	8,440	16,500	2,231	16,500	16,500
TIF PASS THROUGH PAYMENTS	329,374	232,245	360,609	256,257	490,000	387,164
DEBT SERVICE	111,573	111,573	111,572	52,364	111,572	111,573
Total Debt Service Expenditures	454,805	352,258	488,681	310,852	618,072	515,237
Accrual Adjustment	76,324	77,503				
Total Adjusted Expenditures	531,129	429,761	488,681	310,852	618,072	515,237
Cash Balance, September 30	632,675	713,760	697,098		565,297	548,633



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.

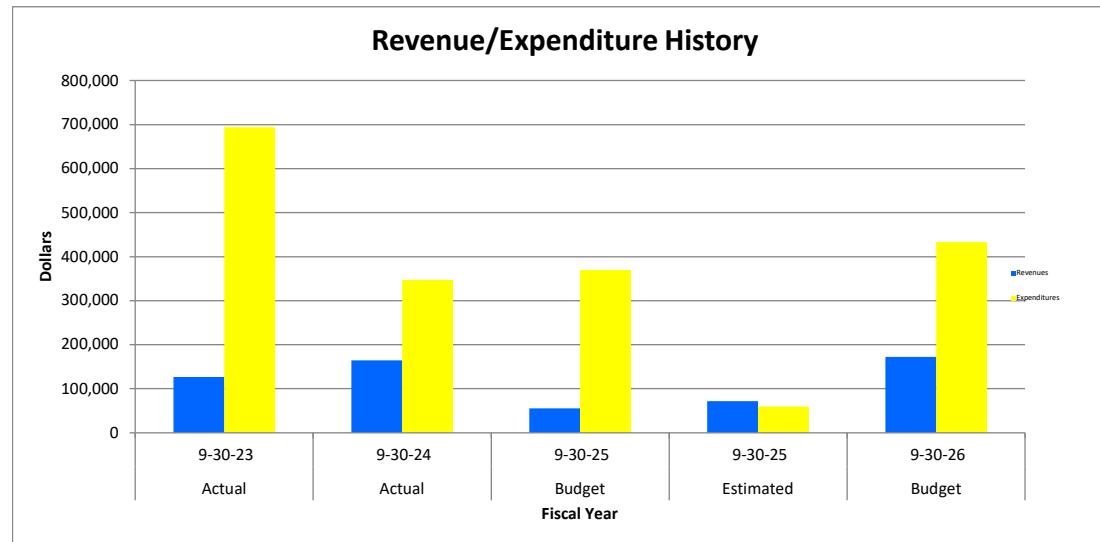
Nebraska does not have a statutory limit on a City's level of outstanding general obligation debt.

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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	1,533,715	966,262	784,067		784,067	795,689
MISCELLANEOUS REVENUE	26,000	69,414	-	4,000	4,230	-
INTEREST EARNINGS	55,319	49,807	10,000	21,971	21,971	10,000
TRANSFERS IN	45,150	45,420	45,421	-	45,421	162,655
Total Available	1,660,185	1,130,903	839,488	25,971	855,689	968,344
OPERATING SUPPLIES	27,295	11,374	10,000	-	10,000	-
CAPITAL OUTLAY	647,977	350,980	359,500	1,105	50,000	433,100
TRANSFERS OUT	-	-	-	-	-	-
Total Sinking Fund Expenditures	675,272	362,354	369,500	1,105	60,000	433,100
Accrual Adjustment	18,650	(15,518)				
Total Adjusted Expenditures	693,922	346,836	369,500	1,105	60,000	433,100
Cash Balance, September 30	966,262	784,067	469,988		795,689	535,244



Sinking Fund

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

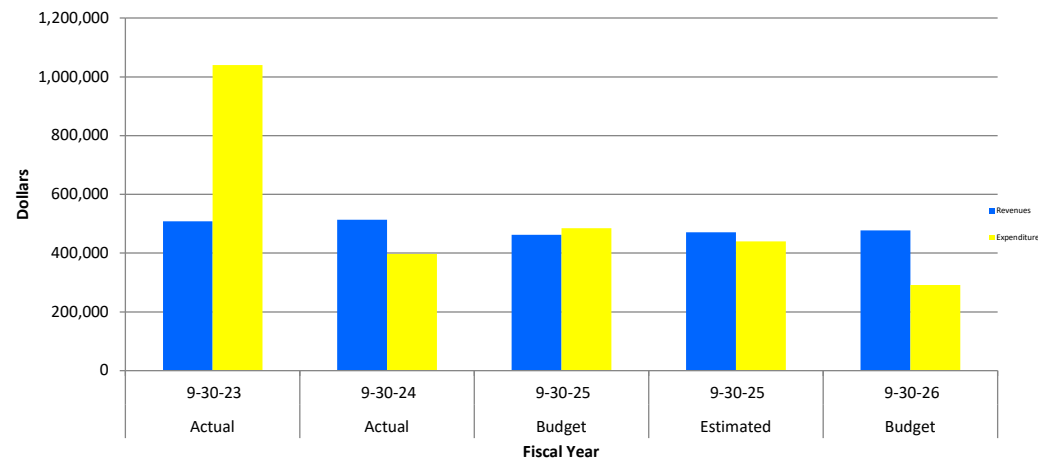
Examples of these purchases include vehicles, copiers, mowers, gators and other capital items.

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



	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	729,286	197,499	313,293		313,293	344,725
TIF PROPERTY TAX	56,153	46,146	49,000	35,992	49,000	49,000
CITY SALES TAX	435,798	446,060	412,500	197,879	412,500	427,500
PROGRAM REVENUE	-	-	-	-	-	-
INTEREST EARNINGS	16,664	20,895	1,000	9,337	9,400	1,000
GRANTS/DONATION REVENUE	-	47	-	-	-	-
Total Available	1,237,901	710,648	775,793	243,208	784,193	822,225
OPERATIONS & MAINTENANCE	24,507	17,907	64,822	3,935	19,468	56,552
CAPITAL OUTLAY	15,000	-	25,000	-	25,000	35,000
TIF PASS THROUGH PAYMENTS	16,860	2,139	5,000	209	5,000	5,000
TRANSFERS OUT	288,799	390,000	390,000	195,000	390,000	195,000
Total Downtown Development Expenditures	345,166	410,046	484,822	199,144	439,468	291,552
Accrual Adjustment	695,235	(12,692)				
Total Adjusted Expenditures	1,040,402	397,354	484,822	199,144	439,468	291,552
Cash Balance, September 30	197,499	313,293	290,971		344,725	530,673

Revenue/Expenditure History



Downtown Development Fund

The 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.

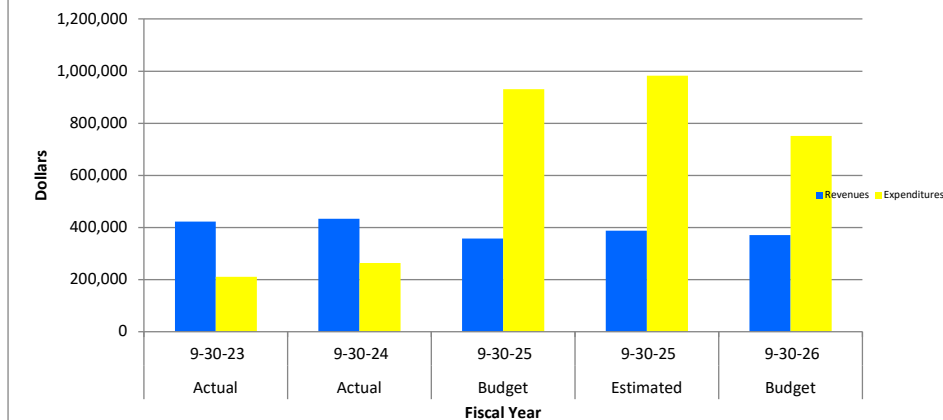
The Gering Visitors Bureau offices and year-round Visitors Information Center are conveniently located inside the Gering Civic Center; at the entrance to the tourism corridor of Gering in close proximity to lodging facilities, Scotts Bluff National Monument, Legacy of the Plains Museum, Gering Civic 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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	745,720	958,219	1,127,869		1,127,869	532,371
HOTEL OCCUPATION TAX	70,948	83,282	65,000	28,470	65,000	65,000
CITY SALES TAX	290,532	297,374	275,000	137,510	275,000	285,000
PROGRAM REVENUE	9,318	6,420	7,500	8,098	13,298	9,500
INTEREST EARNINGS	35,986	45,737	10,000	21,779	33,435	10,000
MISCELLANEOUS REVENUE	16,000	10	-	500	500	500
Total Available	1,168,504	1,391,041	1,485,369	196,358	1,515,102	902,371
PERSONNEL SERVICES	135,515	140,922	151,532	77,170	151,628	149,841
OPERATIONS & MAINTENANCE	73,310	100,969	408,944	39,291	261,102	212,092
OCCUPATION TAX TOURISM PROMOTION	-	53,118	-	12,361	200,000	209,000
CAPITAL OUTLAY	4,088	2,862	370,000	-	370,000	180,000
TRANSFERS OUT	-	-	-	-	-	-
Total Tourism Expenditures	212,912	297,871	930,476	128,822	982,730	750,933
Accrual Adjustment	(2,628)	(34,698)				
Total Adjusted Expenditures	210,284	263,173	930,476	128,822	982,730	750,933
Assigned fund balance - Hotel Occupation Tax	264,947	295,111	209,093		360,111	73,841
UNASSIGNED CASH BALANCE	693,272	832,758	318,033		172,261	77,597
Cash Balance, September 30	958,219	1,127,869	554,893		532,371	151,438
		-				
		9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
Full - Time		1	1	1	1	1
Part - Time		-	-	-	-	-

Revenue/Expenditure History



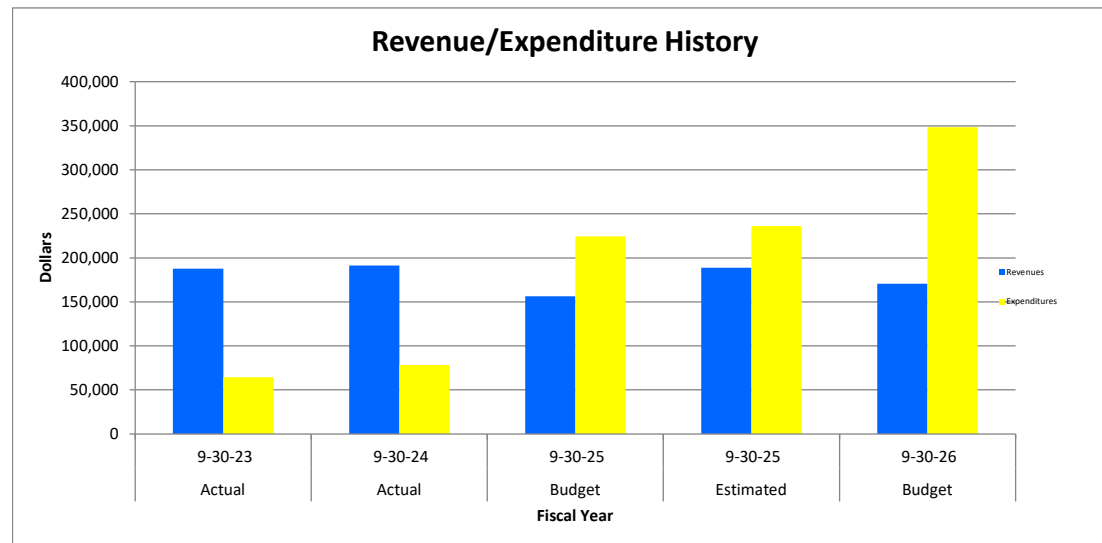
Tourism Fund

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.



Gravel Nationals Bike Race

	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	113,405	236,942	350,287		350,287	302,881
RENTAL INCOME	179,901	179,810	154,500	111,293	180,500	165,500
TRANSFER IN FROM GENERAL FUND	-	-	-	-	-	-
FARM INCOME	-	-	-	-	-	-
INTEREST EARNINGS	7,485	11,617	2,000	6,814	8,000	5,000
MISCELLANEOUS REVENUE	425	58	-	242	242	-
Total Available	301,216	428,427	506,787	118,349	539,029	473,381
PERSONNEL SERVICES	39,805	37,071	53,769	24,332	56,411	61,520
OPERATIONS & MAINTENANCE	8,915	39,975	120,820	23,148	129,736	131,979
CAPITAL OUTLAY	-	6,537	50,000	-	50,000	155,000
Total RV Park Expenditures	48,720	83,582	224,589	47,479	236,148	348,499
Accrual Adjustment	15,554	(5,442)				
Total Adjusted Expenditures	64,274	78,140	224,589	47,479	236,148	348,499
Cash Balance, September 30	236,942	350,287	282,198		302,881	124,882

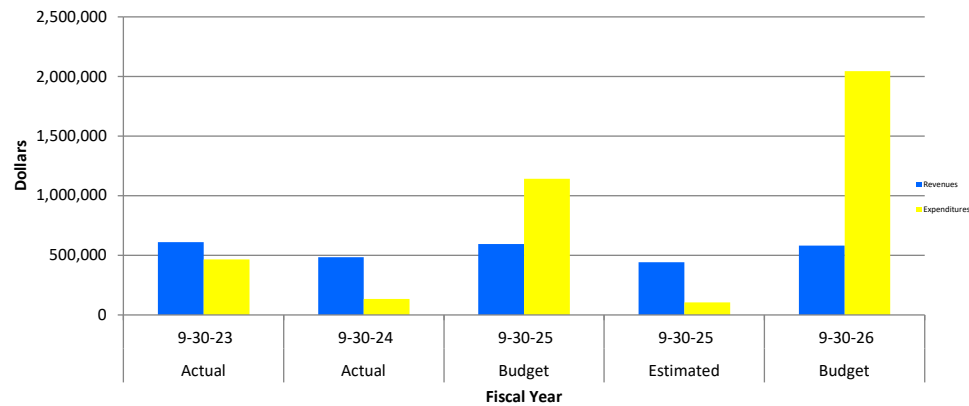


RV Park Fund

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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	914,200	1,059,870	1,410,158		1,410,158	1,747,361
LB840 SALES TAX	300,000	300,000	300,000	294,662	300,000	300,000
TIF PROPERTY TAX	30,906	25,586	27,318	2,551	16,247	26,609
FARM REVENUE	8,935	8,935	10,000	-	7,985	10,000
LOAN REPAYMENTS	114,070	85,118	85,727	33,765	64,100	73,296
INTEREST INCOME	48,152	60,267	10,000	30,694	41,000	10,000
GRANT REVENUE	-	-	150,000	-	-	150,000
LEASE REVENUE	-	-	11,494	-	11,239	11,494
MISCELLANEOUS INCOME	500	5,021	-	4,816	-	-
TRANSFER IN FROM DOWNTOWN DEVELOPMENT	108,799	-	-	-	-	-
Total Available	1,525,563	1,544,798	2,004,697	366,488	1,850,729	2,328,761
OPERATING EXPENSES	71,772	94,863	81,750	37,357	81,106	81,750
INDUSTRIAL PARK	8,415	8,684	9,676	-	4,184	9,676
FARM EXPENSE	3,385	3,661	2,000	798	9,745	5,000
GRANT EXPENSE	-	-	150,000	-	-	600,000
ECONOMIC DEVELOPMENT	360,500	50,000	900,000	-	8,333	1,350,000
Total LB840 Expenditures	444,072	157,208	1,143,426	38,155	103,368	2,046,426
Accrual Adjustment	21,621	(22,569)				
Total Adjusted Expenditures	465,693	134,640	1,143,426	38,155	103,368	2,046,426
Cash Balance, September 30	1,059,870	1,410,158	861,271		1,747,361	282,335

Revenue/Expenditure History



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.



Hotel 21, 10th Street Gering

	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	839,428	558,108	1,200,573		1,200,573	1,468,573
PROPERTY TAX	-	-	-	-	-	-
LB357 SALES TAX	586,544	595,370	475,000	273,580	475,000	500,000
INTEREST EARNINGS	19,208	39,597	5,000	25,431	25,000	5,000
Total Available	1,445,181	1,193,075	1,680,573	299,012	1,700,573	1,973,573
LEGAL & ADMIN FEES	4,425	-	-	-	-	50,000
GRANT EXPENSE	-	-	50,000	-	-	-
CAPITAL IMPROVEMENTS	-	-	232,000	-	232,000	370,000
TIF PASS THROUGH PAYMENTS	-	-	-	-	-	-
TRANSFERS OUT	477,024	-	-	-	-	-
Total Capital Project Expenditures	481,449	-	282,000	-	232,000	420,000
Accrual Adjustment	405,624	(7,498)				
Total Adjusted Expenditures	887,073	(7,498)	282,000	-	232,000	420,000
Cash Balance, September 30	558,108	1,200,573	1,398,573		1,468,573	1,553,573



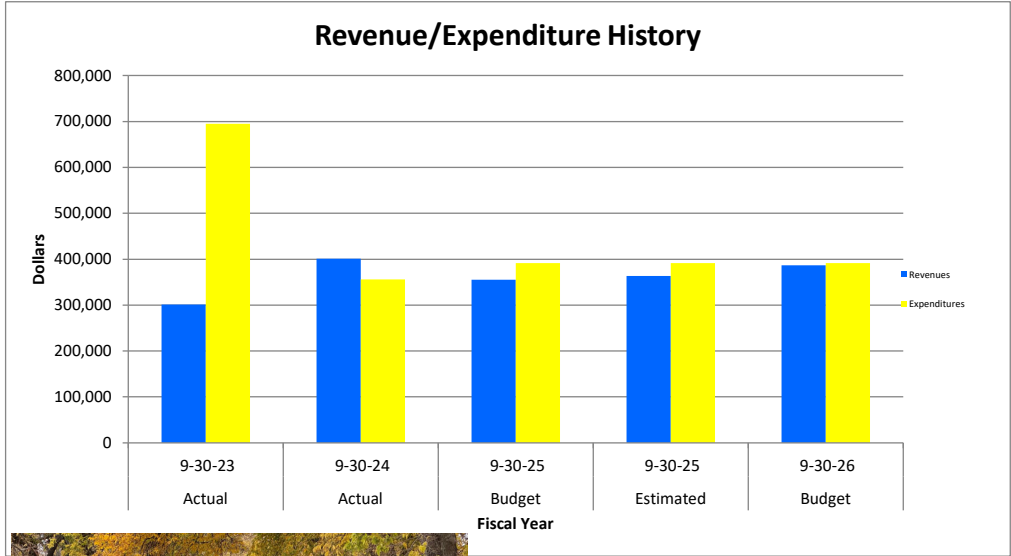
Capital Projects Fund

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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	393,809	(311)	44,814		44,814	16,528
PROPERTY TAX	286,223	315,145	350,228	74,300	358,419	381,793
TRANSFERS IN	-	74,611	-	-	-	-
INTEREST EARNINGS	15,004	11,351	5,000	5,051	5,000	5,000
Total Available	695,036	400,796	400,042	79,350	408,232	403,321
FIRE DEPARTMENT	362,180	47,269	152,259	49,737	152,259	142,115
POLICE DEPARTMENT	363,104	301,118	239,446	131,374	239,446	249,668
Total Public Safety Expenditures	725,283	348,387	391,705	181,110	391,705	391,783
Accrual Adjustment	(29,937)	7,595				
Total Adjusted Expenditures	695,347	355,982	391,705	181,110	391,705	391,783
Cash Balance, September 30	(311)	44,814	8,337		16,528	11,537



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.”

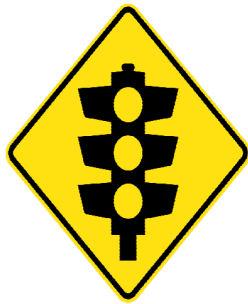


The Street Department is composed of a Transportation Superintendent, Transportation Coordinator, Heavy Equipment Operator and two Equipment Operators.

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.

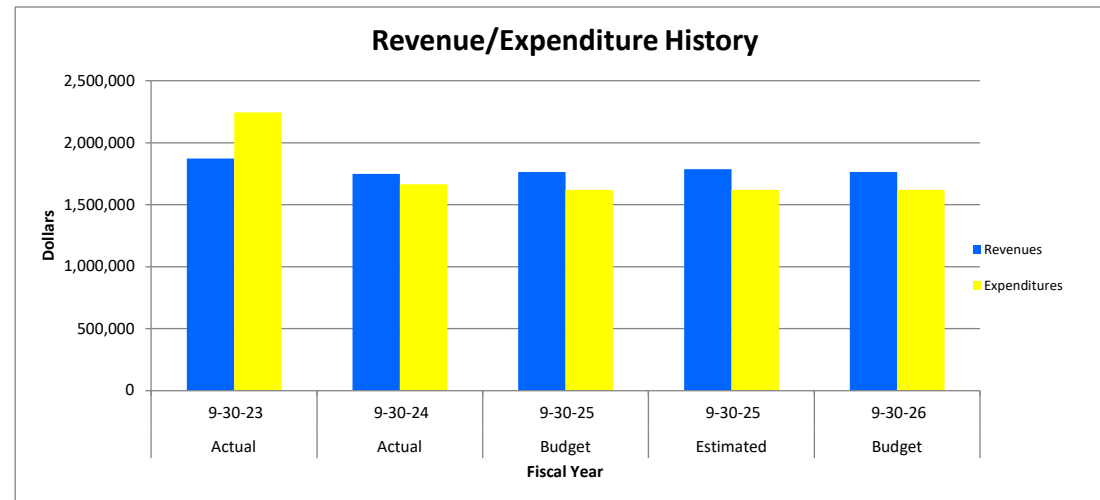
Mill and overlay projects will continue form year to year. The mill and overlay process is to rejuvenate asphalt road which makes smoother road for public to travel on. Chip seal projects will continue from year to year as well.



Summary

KENO Fund
Fund 150
Summary

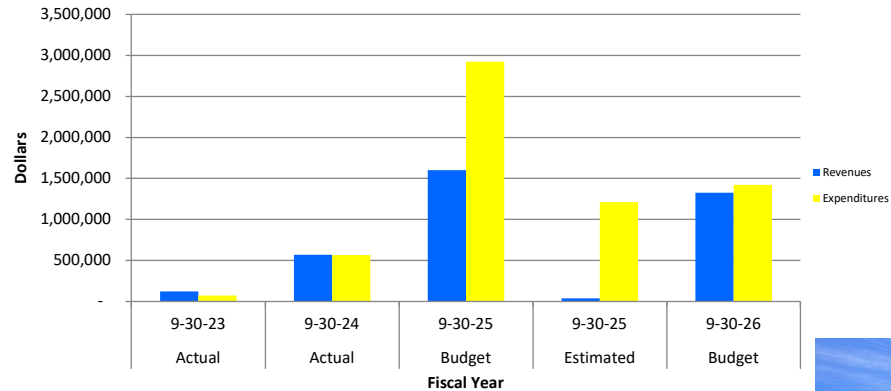
	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	1,506,681	1,136,044	1,219,860		1,219,860	1,387,357
KENO PROCEEDS	1,830,252	1,691,452	1,750,000	869,993	1,750,000	1,750,000
INTEREST EARNINGS	38,515	54,904	10,000	27,422	35,000	10,000
UNCLAIMED WINS	5,081	4,186	4,500	1,793	3,000	4,500
Total Available	3,380,529	2,886,587	2,984,360	899,208	3,007,860	3,151,857
STATE TAXES	36,605	33,954	35,000	17,400	35,000	35,000
PAYOUTS TO WINNERS	1,379,734	1,253,000	1,225,000	644,938	1,225,000	1,225,000
OPERATOR'S SHARE	109,815	101,672	105,000	52,199	105,000	105,000
CONTRACTOR'S SHARE	141,844	131,079	130,000	67,424	130,000	130,000
COMMUNITY BETTERMENT	44,498	143,957	125,000	51,361	125,000	125,000
CAPITAL OUTLAY	601,514	379	-	-	-	-
LEGAL FEES	232	-	500	-	500	500
MISCELLANEOUS	3	3	-	-	3	10
Total Keno Expenditures	2,314,245	1,664,044	1,620,500	833,322	1,620,503	1,620,510
Accrual Adjustment	(69,760)	2,683				
Total Adjusted Expenditures	2,244,485	1,666,726	1,620,500	833,322	1,620,503	1,620,510
Cash Balance, September 30	1,136,044	1,219,860	1,363,860		1,387,357	1,531,347


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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	1,542,025	1,591,888	1,594,686		1,594,686	417,991
INTERGOVERNMENTAL & GRANTS	-	-	1,360,000	-	-	420,058
TRANSFER FROM	-	-	-	-	-	25,000
INSURANCE PROCEEDS	55,526	505,687	-	6,058	6,058	100,000
MISCELLANEOUS SPECIAL PROJECT REVENUES	-	-	210,000	-	-	750,000
INTEREST EARNINGS	65,428	63,124	30,000	27,186	30,000	30,000
Total Available	1,662,980	2,160,699	3,194,686	33,244	1,630,744	1,743,049
INSURANCE REPAIRS/REPLACE	-	474,124	-	-	-	100,000
SPECIAL PROJECTS EXPENDITURES	9,854	2,318	219,415	5,643	9,415	750,000
GRANT EXPENSE	-	30,000	2,704,423	404,277	1,203,338	573,022
CAPITAL OUTLAY	8,273	-	-	-	-	-
TRANSFERS	49,201	74,611	-	-	-	-
Total Special Projects Expenditures	67,328	581,053	2,923,838	409,920	1,212,753	1,423,022
Accrual Adjustment	3,764	(15,040)				
Total Adjusted Expenditures	71,092	566,013	2,923,838	409,920	1,212,753	1,423,022
Cash Balance, September 30	1,591,888	1,594,686	270,848		417,991	320,027

Revenue/Expenditure History



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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	12,893,714	11,918,493	12,624,440		12,624,440	10,284,337
SALES & SERVICE	9,342,059	9,224,981	9,239,177	4,543,102	9,239,177	9,479,266
INTEREST EARNINGS	430,688	533,273	200,000	249,091	200,000	200,000
MISCELLANEOUS REVENUE	91,019	55,446	49,500	38,192	52,696	49,500
TRANSFERS IN	-	170,000	170,000	85,000	170,000	170,000
Total Available	22,757,481	21,902,194	22,283,117	4,915,385	22,286,313	20,183,102
PERSONNEL SERVICES	1,164,292	1,292,823	1,365,478	653,625	1,370,450	1,432,803
OPERATIONS & MAINTENANCE	800,344	1,246,288	2,467,955	579,628	2,518,401	2,702,226
POWER PURCHASED	3,861,711	3,861,711	4,500,000	2,036,365	4,500,000	4,558,000
CAPITAL OUTLAY	2,784,952	203,026	503,125	-	503,125	1,614,000
TRANSFER TO OTHER FUNDS	2,239,826	2,267,740	2,360,000	1,130,302	2,360,000	2,562,473
CONTINGENCY	-	-	750,000	-	750,000	750,000
Total Electric Fund	10,851,125	8,871,589	11,946,558	4,399,919	12,001,976	13,619,502
Accrual Adjustment	(12,137)	406,166				
Total Adjusted Expenditures	10,838,988	9,277,754	11,946,558	4,399,919	12,001,976	13,619,502
Cash Balance, September 30	11,918,493	12,624,440	10,336,558		10,284,337	6,563,600
	-	-				
		9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
Full - Time		9	10	9	9	9
Part - Time		1	1	1	1	1

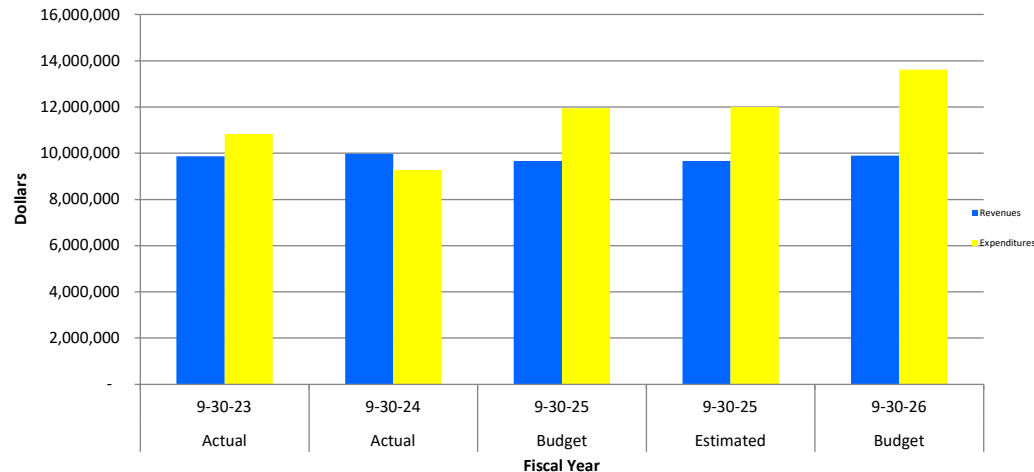
Electric Fund

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.



Revenue/Expenditure History



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 the State of Nebraska Health and Human Services.



Water main repair

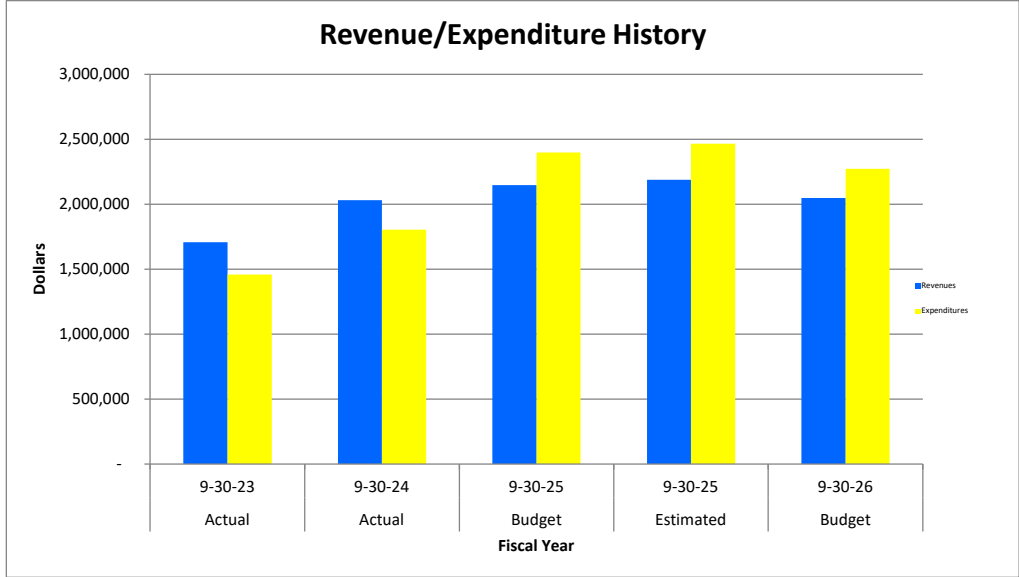


The water department serves approximately 9,500 people. There is a total of nine wells. The smallest well pumps about 1,000 gallons per minute and the largest well pumps approximately 1,900 gallons per minute. Four of the wells are located five miles northwest of Gering and about a mile north of the 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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	728,213	977,182	1,205,003		1,205,003	928,019
SALES & SERVICE	1,672,663	1,982,101	1,934,231	905,102	1,942,712	1,992,373
MISCELLANEOUS REVENUES	11,347	14,845	203,000	6,936	227,000	46,800
BOND PROCEEDS	-	-	-	-	-	-
INTEREST INCOME	25,082	36,049	10,000	19,770	19,800	10,000
Total Available	2,437,305	3,010,177	3,352,234	931,808	3,394,515	2,977,192
PERSONNEL COSTS	675,651	737,694	768,177	404,581	790,376	758,545
OPERATIONS & MAINTENANCE	545,432	491,073	560,420	260,830	605,411	631,340
CAPITAL OUTLAY	28,268	253,025	773,518	79,750	773,000	561,500
DEBT SERVICE	298,875	295,380	297,708	275,777	297,708	296,189
TRANSFERS	-	-	-	-	-	26,545
Total Water Expenditures	1,548,226	1,777,171	2,399,823	1,020,938	2,466,495	2,274,118
Accrual Adjustment	(88,104)	28,003				
Total Adjusted Expenditures	1,460,123	1,805,174	2,399,823	1,020,938	2,466,495	2,274,118
Cash Balance, September 30	977,182	1,205,003	952,411		928,019	703,074
	-	-				
		9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
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.

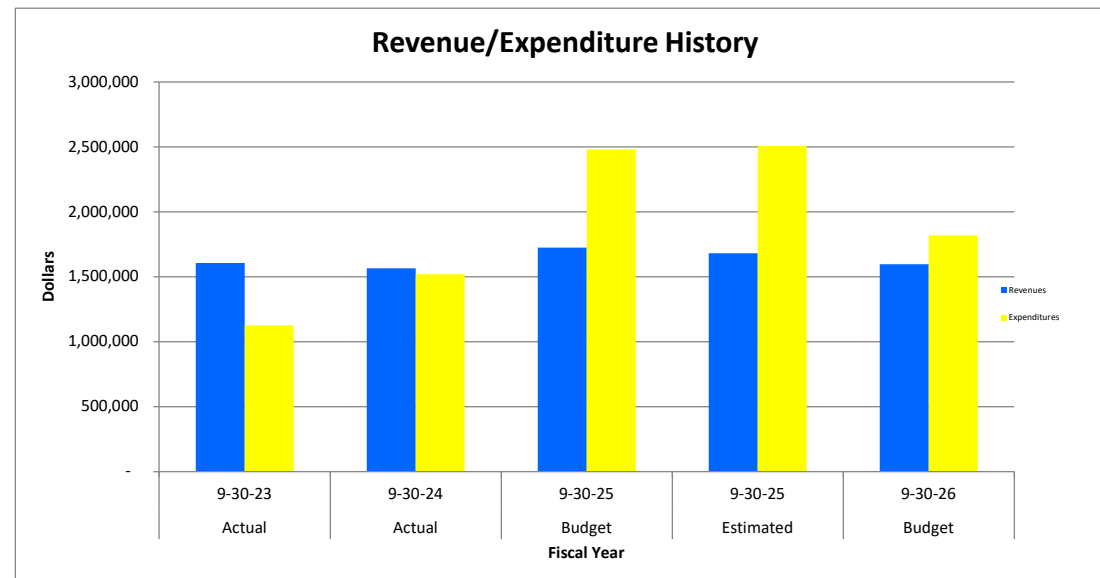


Mike Davies, Public Works Director



Wastewater Pond on U Street

	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	1,259,447	1,738,751	1,785,567		1,785,567	959,092
SALES & SERVICE	1,496,287	1,492,944	1,686,348	721,212	1,631,360	1,557,791
MISCELLANEOUS REVENUES	48,740	3,427	24,500	14,779	19,697	24,500
INTEREST INCOME	60,861	69,249	15,000	31,114	31,114	15,000
BOND PROCEEDS	-	-	-	-	-	-
Total Available	2,865,335	3,304,370	3,511,415	767,105	3,467,738	2,556,383
PERSONNEL COSTS	403,763	452,805	526,797	249,054	534,661	530,676
OPERATIONS & MAINTENANCE	295,380	414,845	601,215	184,286	617,773	625,819
CAPITAL OUTLAY	247,304	877,735	1,042,125	118,910	1,045,235	351,000
DEBT SERVICE	61,215	60,399	60,976	56,484	60,976	60,665
TRANSFERS	-	-	-	-	-	515
CONTINGENCY	-	-	250,000	-	250,000	250,000
Total Wastewater Expenditures	1,007,662	1,805,784	2,481,113	608,735	2,508,645	1,818,676
Accrual Adjustment	118,921	(286,981)				
Total Adjusted Expenditures	1,126,584	1,518,803	2,481,113	608,735	2,508,645	1,818,676
Cash Balance, September 30	1,738,751	1,785,567	1,030,302		959,092	737,708
	-	-				
		9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
Full - Time	4.5	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.

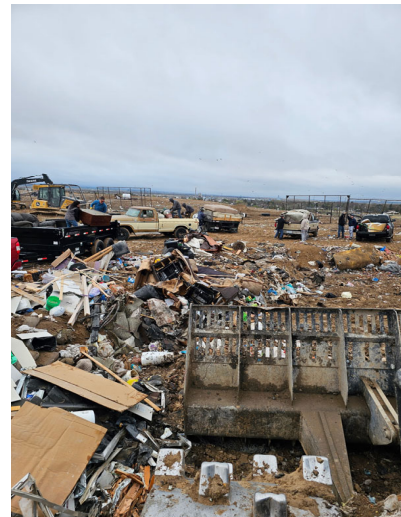
The Sanitation Fund provides for the maintenance, operation and capital expenditures of the Sanitation Department. The Sanitation Department has two sides; 1. Collection 2. Transfer Station/Landfill.

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.

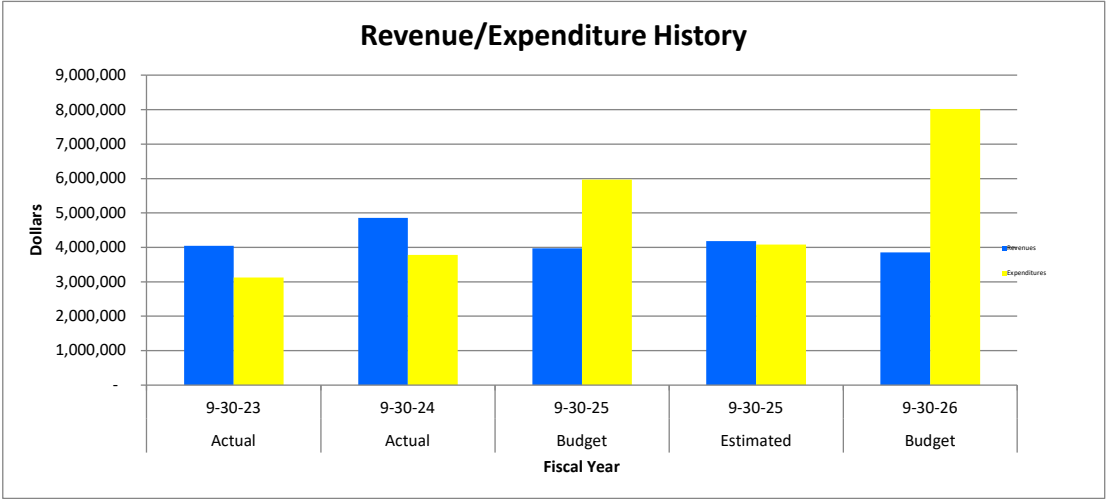
The Sanitation Department also offers recycling collection for residential and commercial customers of the City of Gering. We provide 2 recycle roll-off boxes with in the City of Gering for people who want to recycle and we also provide the City of Bayard with a recycle roll-off box for their residents. 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 Cities of Scottsbluff, Gering, Mitchell, Lyman and Bayard. 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.



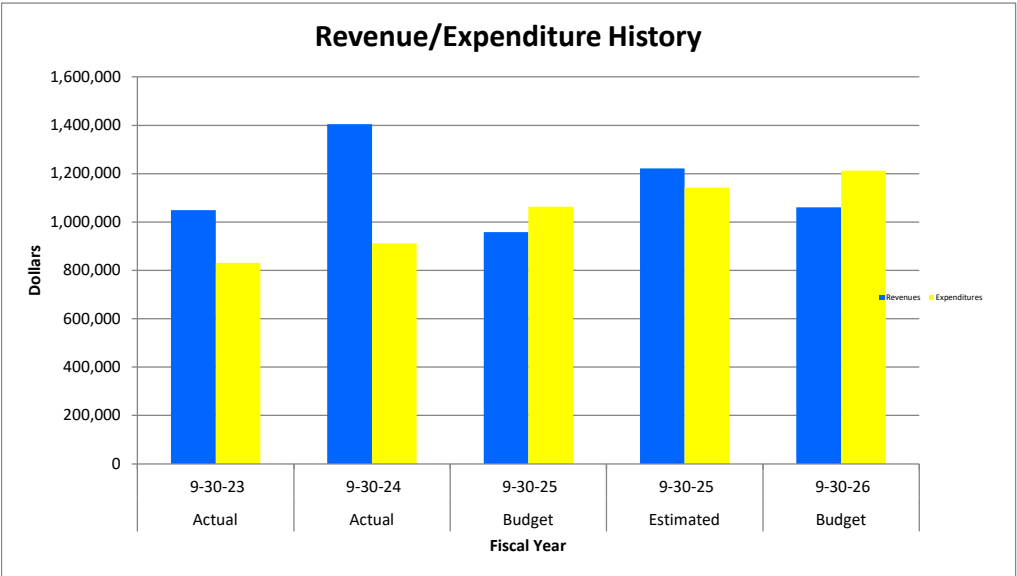
	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	5,337,263	6,256,748	7,330,509		7,330,509	7,434,475
SALES & SERVICE	3,852,284	4,614,376	3,855,515	2,180,660	4,065,664	3,748,645
GAIN ON SALE OF ASSET	-	25,089	-	-	-	-
MISCELLANEOUS REVENUES	51,271	14,050	67,000	44,136	68,000	59,000
INTEREST INCOME	144,124	203,125	50,000	107,560	50,000	50,000
Total Available	9,384,941	11,113,390	11,303,024	2,332,356	11,514,173	11,292,120
PERSONAL SERVICES	1,304,056	1,515,617	1,643,937	772,045	1,654,420	1,595,581
OPERATIONS & MAINTENANCE	1,240,993	1,333,799	1,480,494	578,974	1,550,733	1,754,430
CAPITAL OUTLAY	759,218	947,662	2,673,125	284,665	704,546	4,501,000
DEBT SERVICE	147,885	-	-	-	-	-
TRANSFERS	-	170,000	170,000	85,000	170,000	172,885
Total Sanitation Expenditures	3,452,153	3,967,078	5,967,556	1,720,683	4,079,698	8,023,896
Accrual Adjustment	(323,960)	(184,197)				
Total Adjusted Expenditures	3,128,193	3,782,881	5,967,556	1,720,683	4,079,698	8,023,896
Cash Balance, September 30	6,256,748	7,330,509	5,335,468		7,434,475	3,268,224
	-	-				
		9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
Full - Time		12	14	14	14	14
Part - Time		-	-	-	-	-



Scraper & Bowl

	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	(427,404)	(209,801)	283,702		283,702	363,539
FEE INCOME	224,988	242,986	186,000	40,625	258,735	235,500
MEMBERSHIPS	167,013	233,285	175,000	58,236	254,400	200,000
TOURNAMENTS	9,201	9,186	11,000	(1,720)	15,600	11,000
PRO SHOP MERCHANDISE	168,619	161,014	115,000	62,470	158,200	120,000
RENTAL INCOME	166,866	189,644	135,500	71,713	223,000	176,000
RESTAURANT RENTAL INCOME	23,760	26,538	26,500	11,844	27,428	28,250
MISCELLANEOUS	8,268	11,827	8,750	2,965	13,100	13,000
INTEREST EARNINGS	618	3,201	500	3,923	3,923	2,000
TRANSFERS IN	279,826	527,740	300,000	130,302	267,740	275,000
Total Available	621,754	1,195,620	1,241,952	380,357	1,505,828	1,424,289
PERSONNEL SERVICES	499,245	544,972	649,939	235,288	696,755	637,072
OPERATIONS & MAINTENANCE	319,819	360,896	414,212	131,026	445,534	429,384
CAPITAL OUTLAY	-	-	-	-	-	146,674
Total Golf Course Expenditures	819,064	905,867	1,064,151	366,314	1,142,289	1,213,130
Accrual Adjustment	12,492	6,051				
Total Adjusted Expenditures	831,555	911,918	1,064,151	366,314	1,142,289	1,213,130
Cash Balance, September 30	(209,801)	283,702	177,802		363,539	211,159

	Full - Time	Part - Time	9-30-22	9-30-23	9-30-24	9-30-25	9-30-26
			4	4	4	4	4
			4	8	8	7	7

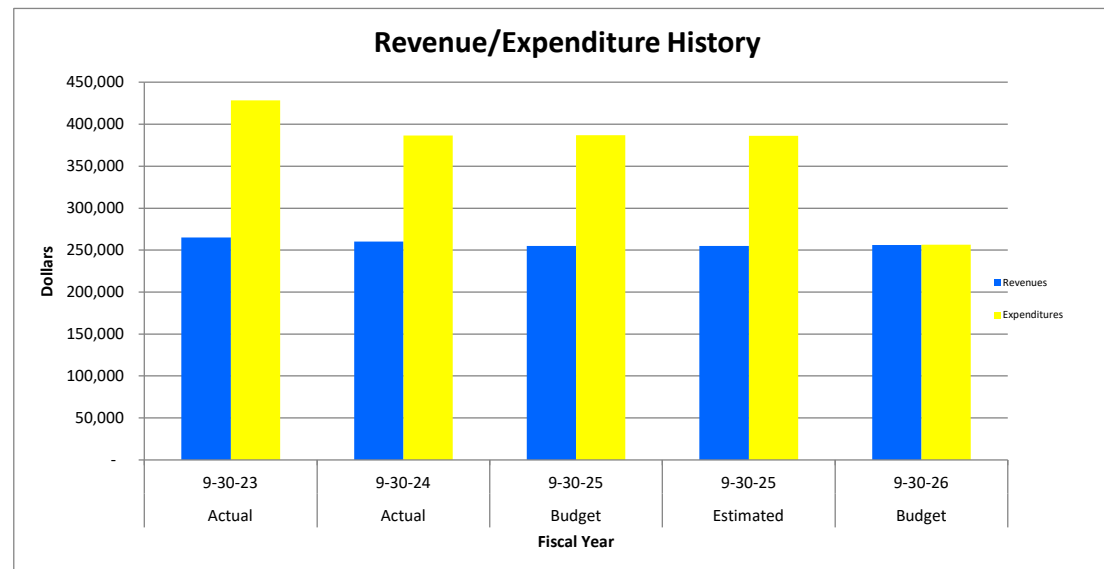


Golf Course Fund

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 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	533,886	370,499	244,072		244,072	112,493
LEASE PAYMENTS	255,072	252,853	252,853	126,588	252,853	254,238
GRANT REVENUE	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
INTEREST EARNINGS	10,041	7,506	2,000	1,447	2,000	2,000
Total Available	798,999	630,857	498,925	128,035	498,925	368,731
CONTRACTUAL SERVICES	2,028	2,250	2,150	-	2,150	2,150
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	285,000	290,000	295,000	295,000	295,000	170,000
DEBT SERVICE - INTEREST	98,009	88,074	90,000	46,121	89,282	84,238
Total Leasing Corporation Expenditures	385,037	380,324	387,150	341,121	386,432	256,388
Accrual Adjustment	43,464	6,461				
Total Adjusted Expenditures	428,501	386,785	387,150	341,121	386,432	256,388
Cash Balance, September 30	370,499	244,072	111,775		112,493	112,343



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

Civic Center Fund

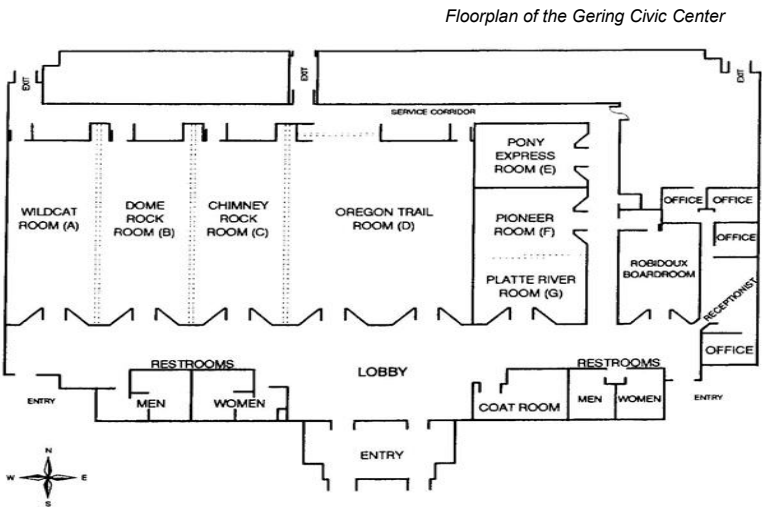
The Gering Civic Center is a multi-function conference, meeting and event venue. This first- class facility is located in downtown Gering, which is near hotel facilities, dining, night life, shopping and recreational opportunities.

- The Gering Civic Center offers a 26,600-foot facility that seats up to 1100 people.
- This facility hosts a number of conventions, wedding receptions, meetings and all special occasions. This allows for multiple events to take place simultaneously
- On average there are 500 events that take place at the Gering Civic Center every year.
- The Gering Civic Center has hosted the Western Nebraska Bicycling Club, the Vera Dulaney Memorial Art Show and the Old Settlers Club.
- The Gering Civic Center offers in-celling projectors, wireless high-speed internet and a 36 speaker in-ceiling sound system.
- There is a privately operated on-site catering services to accommodate the needs of all events that take place. The catering service that is offered is an experienced and professional event staff.

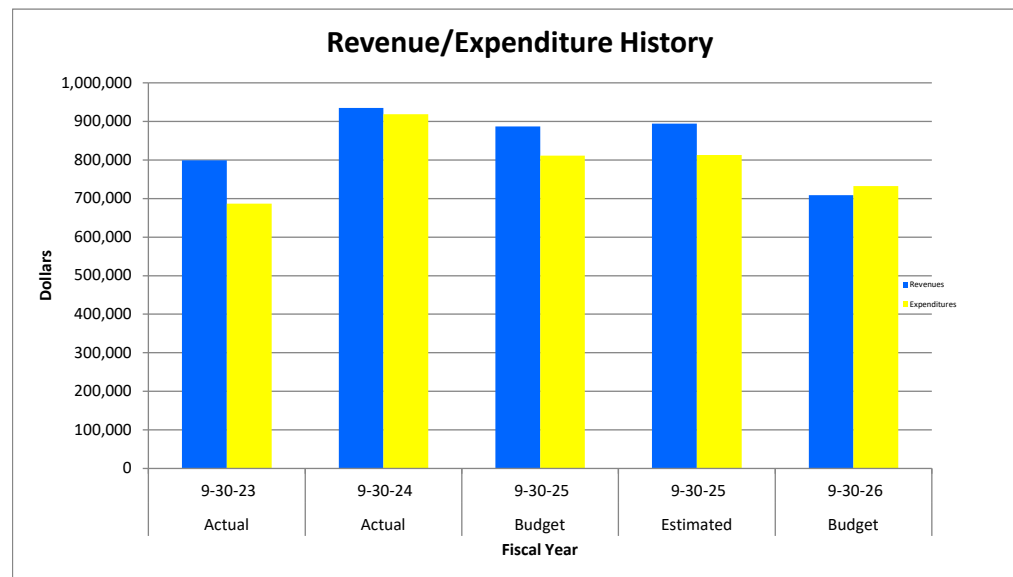
By having an event venue part of the City of Gering, it allows the City of Gering to offer a different service to the community and citizens in the area.



Wedding Reception at Gering Civic Center



	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	51,032	163,377	179,152		179,152	260,619
FOOD SERVICE	564,065	483,094	450,000	245,165	450,000	450,000
BEVERAGE SERVICE	32,493	25,605	15,000	20,830	25,000	30,000
ROOM RENTAL	15,416	19,685	26,000	17,445	26,000	30,000
GRANT INCOME	-	-	-	-	-	-
MISCELLANEOUS	3,067	12,622	4,000	979	2,000	2,000
INTEREST EARNINGS	4,652	3,980	2,000	3,779	2,000	2,000
TRANSFERS IN	180,000	390,000	390,000	195,000	390,000	195,000
Total Available	850,724	1,098,363	1,066,152	483,199	1,074,152	969,619
MANAGEMENT CONTRACT	114,270	133,797	135,000	65,937	135,000	135,000
OPERATIONS & MAINTENANCE	584,272	581,250	567,350	265,150	569,033	530,055
CAPITAL OUTLAY	37,800	96,305	109,500	7,862	109,500	67,600
Total Civic Center Expenditures	736,342	811,352	811,850	338,950	813,533	732,655
Accrual Adjustment	(48,995)	107,858				
Total Adjusted Expenditures	687,347	919,211	811,850	338,950	813,533	732,655
Cash Balance, September 30	163,377	179,152	254,302		260,619	236,964



Civic Center Fund

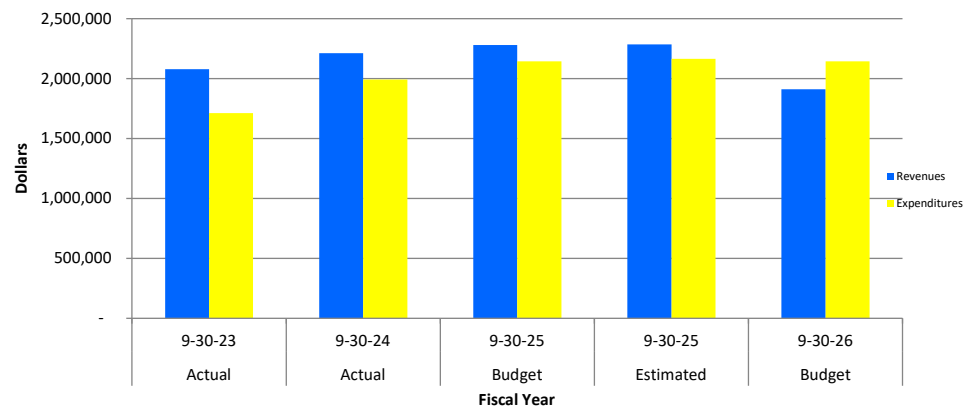
The Civic Center Fund provides for the operations of the 26,250 square foot convention, meeting and event facility. The Civic Center has a full service on-site caterer, full service bar and audio-visual equipment to enhance events.



Gering Civic Center, 1050 M Street

	Actual 9-30-23	Actual 9-30-24	Adopted Budget 9-30-25	Six Month Actual 9-30-25	Estimated Actual 9-30-25	Approved Budget 9-30-26
Cash Balance, October 1	2,541,009	2,909,344	2,355,367		3,129,424	3,250,734
REVENUE FROM EMPLOYEES	263,965	274,839	275,000	133,552	275,000	275,000
REVENUE FROM EMPLOYER	1,655,940	1,740,315	1,952,060	861,900	1,952,060	1,605,400
RX REIMBURSE	18,911	36,663	2,000	28,428	40,000	10,000
COBRA PAYMENTS FROM EMPLOYEES	-	-	1,000	-	-	1,000
FLEX REVENUE FROM EMPLOYEES	28,631	30,264	10,000	15,371	10,000	10,000
INTEREST EARNINGS	112,595	130,819	40,000	55,734	10,000	10,000
MISCELLANEOUS	70	70	-	70	-	-
TRANSFER IN	-	-	-	-	-	-
Total Available	4,621,121	5,122,314	4,635,427	1,095,055	5,416,484	5,162,134
PREMIUM EXPENSE	516,709	568,167	675,000	308,301	675,000	675,000
CLAIMS EXPENSE	1,017,424	1,605,232	1,400,000	772,883	1,400,000	1,400,000
AIRMED EXPENSE	6,110	9,815	10,000	9,225	10,000	10,000
WELLNESS EXPENSE	34,615	13,252	47,000	9,065	47,000	47,000
EAP PROGRAM	1,445	3,750	3,750	3,750	3,750	3,750
FLEX BENEFIT EXPENSE	27,367	29,643	10,000	14,112	30,000	10,000
MISCELLANEOUS EXPENSE	6,545	-	-	-	-	-
TAX EXPENSE	589	648	-	-	-	-
Total Health Insurance	1,610,804	2,230,507	2,145,750	1,117,337	2,165,750	2,145,750
Accrual Adjustment	100,973	(237,617)				
Total Adjusted Expenditures	1,711,777	1,992,890	2,145,750	1,117,337	2,165,750	2,145,750
Cash Balance, September 30	2,909,344	3,129,424	2,489,677		3,250,734	3,016,384

Revenue/Expenditure History



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.

Capital Improvements Budget - All Funds/Departments

Department	Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Source of Funds
Administration	Council Chairs		5,000						General Fund/Admin
	Lighting		5,000	5,000					General Fund/Admin
	SUV		40,000						General Fund/Admin
	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	-	61,000	40,000	50,000	-	-	-	
Cemetery	Road Improvements	100,000				150,000			Cemetery Perpetual
	Facility Upgrades		40,000						Sinking Fund
	UTV with Cab		35,000						Sinking Fund
	Buffalograss renovation to bluegrass	45,000							Cemetery Perpetual
	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
	Total	145,000	75,000	130,000	300,000	500,000	-	-	Cemetery Perpetual
Civic Center	HVAC Unit Replacement (budget annually for 1 failure)	19,500							Civic Center Fund
	Replace West and East Sign Façade/Landscaping	10,000							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
	Camera System	5,100							Civic Center Fund
	100 Gallon Water Heater Replacement	8,000	8,000						Civic Center Fund
	Carpet Replacement			120,000					Civic Center Fund
	Painting & Wallpaper				100,000				Civic Center Fund
	Exterior Soffit 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
	Total	67,600	73,000	165,000	148,000	25,000	25,000	25,000	Civic Center Fund

Capital Improvements Budget - All Funds/Departments

Department	Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Source of Funds
Downtown Development	Storage Shed	10,000							Downtown Development Fund
	Improvements of Alleyway	10,000							Downtown Development Fund
	Additional Power Improvements	15,000							Downtown Development Fund
	Total	35,000	-	-	-	-	-	-	
Electric	21st Street Substation - Design	120,000							Electric Fund
	Scada Upgrade	48,000							Electric Fund
	Bucket Truck	350,000							Electric Fund
	Park Dept Building	40,000							Electric Fund
	Compact Excavator	50,000							Electric Fund
	Robotic Total Station - Engineering	6,000							Electric Fund
	21st Street Substation	1,000,000	1,200,000						Electric Fund
	Plotter - Engineering		2,400						Electric Fund
	Work Truck		70,000						Electric Fund
	Utility Pole Trailer		60,000						Electric Fund
	Work Truck			70,000					Electric Fund
	Dump truck				60,000				Electric Fund
	Total	1,614,000	1,332,400	70,000	60,000	-	-	-	
Fire	New Fire Station Sinking Fund	40,000	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
	FLIR Thermal Imaging Camera	12,000							Public Safety
	Concrete at Training Facility	5,000							Public Safety
	Keyless Entry to Fire Station	8,800							Public Safety
	Remodel of Fire Station	10,000							Public Safety
	Replace Overhead Door Openers	5,900							Public Safety
	Generator - Carryover from FY25	56,550							General Fund - Fire
	Replacement of Unit 31 - Class A Pumper			850,000					Public Safety
	Replacement of 24 SCBA's					175,000			Public Safety
Total		138,250	100,000	950,000	100,000	275,000	100,000	100,000	



Capital Improvements Budget - All Funds/Departments

Department	Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Source of Funds
Golf Course	Wide Area Mower - Diesel - Lease to Own	25,123	25,123	25,123	25,123	25,123			Golf Fund
	Wide Area Mower - Diesel - Lease to Own	25,123	25,123	25,123	25,123	25,123			Golf Fund
	Utility Cart		15,000						Golf Fund
	Utility Cart		15,000						Golf Fund
	Golf Mechanic Shop HVAC Unit		20,000						Golf Fund
	Greens Mower - Lease to Own	15,498	15,498	15,498	15,498	15,498			Golf Fund
	Greens Mower - Lease to Own	15,498	15,498	15,498	15,498	15,498			Golf Fund
	Fairway Mower - Lease to Own	22,536	22,536	22,536	22,536	22,536			Golf Fund
	Surrounds Mower - Lease to Own	25,896	25,896	25,896	25,896	25,896			Golf Fund
	Side by Side Roller	17,000							Golf Fund
	Range Mower - Lease to Own		10,560	10,560	10,560	10,560	10,560		Golf Fund
	Seeder		35,000						Golf Fund
	Golf Carts Sinking Fund		56,000	56,000	56,000	56,000			Golf Fund
	Boom Sprayer - Lease		11,760	11,760	11,760	11,760	11,760		Golf Fund
	Utility Cart with Range Picker		15,000						Golf Fund
	Kubota with Doors & Snow Plow - Lease		7,032	7,032	7,032	7,032	7,032		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
	Toro Irrigation Computer with Satellites						60,000		Golf Fund
	Rotary Grinder						10,000		Golf Fund
	Golf Carts - 40 Carts						280,000		Sinking Fund
	Fairway Aerator							60,000	Golf Fund
	Bed Knife & Reel Grinders							100,000	Golf Fund
Total		146,674	315,026	249,526	225,026	275,526	424,352	160,000	
Library	Building Improvements	120,000							Sinking Fund
	ADA Improvements & Addition to Library		700,000						Sinking Fund
	Total	120,000	700,000	-	-	-	-		Sinking Fund
Parks	Ventrac	35,000				45,000			Sinking Fund
	Seeder for Ventrac		7,500						Parks - General Fund
	Playground Equipment	150,000	75,000	75,000	80,000	85,000	50,000	50,000	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
	Storage Building (Carryover from PY)	80,000							Sinking Fund
	Pickup with Snow Plow		45,000						Parks - General Fund
	Zero Turn Mower	7,000							Sinking Fund
	Wide Area Mower -		100,000		100,000		100,000		Sinking Fund
	Renovations of tennis courts to basketball courts			500,000					Fund raising, general and sinking fun
	UTV no cab or utility cart			25,000					Parks - General Fund
	UTV with cab and plow					42,000			Parks - General Fund
Total		280,000	235,500	608,000	188,000	180,000	150,000	50,000	

Capital Improvements Budget - All Funds/Departments

Department	Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Source of Funds
Pool	Grates for Pool Gutters	17,500							Sinking Fund
	2 Life Guard Chairs	13,600	6,800						Sinking Fund
	Pool Repairs	10,000							Sinking Fund
	Pool Lighting 30 Lumens		100,000						Sinking Fund
Total		41,100	106,800	-	-	-	-	-	
Police	Marked Patrol Vehicles, Equipment, Installation, Decals	141,800	141,800	142,000	142,000	144,000	144,000	146,000	Public Safety Fund
	Intoxilyzer (FY25 Carryover)	11,000							Public Safety Fund
Total		152,800	141,800	142,000	142,000	144,000	144,000	146,000	
RV Park	2 Handicap Pads & Improvements on Pad Expansions	50,000							RV Park Fund
	Crushed Concrete	25,000							RV Park Fund
	New keycard locking system	8,000							RV Park Fund
	UTV for park camphost cabbed with plow		40,000						RV Park Fund
	Picnic Tables - 12	12,000							RV Park Fund
	Log cabin improvements	35,000	40,000						RV Park Fund
	New ADA bathhouse		300,000						RV Park Fund
	Road repair/improvements			125,000					RV Park Fund
	Sign (Carryover FY25)	25,000							RV Park Fund
Total		155,000	380,000	125,000	-	-	-	-	



Capital Improvements Budget - All Funds/Departments

Department	Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Source of Funds
Sanitation	Completion of Transfer Station Modifications & Equipment (\$400,000 is Carryover from FY25)	1,200,000							Sanitation Fund
	2 New Walking Floor Transfer Trailers	260,000							Sanitation Fund
	New 525 HP Day Cab Semi Tractor Truck	185,000							Sanitation Fund
	New Garbage Truck		315,000						Sanitation Fund
	Site - Purchase new landfill, Testing, Engineering, Additional Wells (Joint Sinking Fund)	2,850,000							Joint Landfill Sinking Fund
	Garbage Truck			295,000					Sanitation Fund
	Robotic Total Station - Engineering	6,000							Sanitation Fund
	Plotter - Engineering		2,400						Sanitation Fund
	Replace 2013 Freightliner Garbage Truck Unit G10		320,000						Sanitation Fund
	Purchase 1 New Walking Floor Trailers		125,000						Sanitation Fund
	Purchase New Day Cab Semi Tractor		190,000						Sanitation Fund
	Replace 2016 Aljon Compactor		850,000						Sanitation Fund
	Replace 2003 Chevy 3/4 Ton Service Truck		90,000						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		4,501,000	1,892,400	1,115,000	610,000	935,000	960,000	775,000	
Streets	Future Development Intersections	50,000							Streets Fund
	10th & M St Southwest/Southeast Corners	40,000							Streets Fund
	10th & Q St Northeast/Southeast Corners	20,000							Streets Fund
	Kimball Ave & Dogwood St	30,000							Streets Fund
	Kimball Ave & Elm St	30,000							Streets Fund
	Pacific Blvd Box Culvert	170,000							Streets Fund
	Central Irrigation Emergency Overflow Gate Rehab	25,000							Streets Fund
	10 CY Dump truck with Plover/Sander (Replace 2013 5 CY Freightliner) Sinking Fund	110,000							Streets Fund to Sinking Fund
	Robotic Total Station - Engineering Dept	6,000							Streets Fund
	Safe Streets for All Grant	9,086							Streets Fund
	Plotter - Engineer Dept		2,400						Streets Fund
	10th St from UPRR Tracks to Canal		2,605,000						Capital Projects Fund
	7th St from M St South to Concrete Pavement		290,000						Capital Projects Fund
	Nelson Avenue			236,000					Streets Fund
	Q St from 15th to 19th St			350,000					Streets Fund
	M St from 11th St East to City Limits				2,778,000				Streets Fund
	Lockwood Road from Old Oregon Trail South to City Limits					358,000			Streets Fund
	Country Club Road West of Five Rocks						875,000		Streets Fund
	5th Street A St to D St							129,000	Streets Fund
	5th Street H St to I St							96,000	Streets Fund
Total		490,086	2,897,400	586,000	2,778,000	358,000	875,000	225,000	

Capital Improvements Budget - All Funds/Departments

Department	Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Source of Funds
Tourism	Carryover Five Rocks Phase 1 - ADA Improvements	180,000							Tourism Fund
	Phase II Five Rocks - Food Truck Area & Trail Connections		250,000						Tourism Fund
									Tourism Fund
									Tourism Fund
Total		180,000	250,000	-	-	-	-		
Water	2025 Ford F350 Crew cab with flat Bed (carryover from FY24-25)	66,000							Water Fund
	Chlorine Generator Plates	75,000							Water Fund
	Concrete Breaker (carryover from FY24-25)	15,000							Water Fund
	I Hydrants (4)	30,000							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, 13, 14 VFD Install (Remove Cla-Val's)	75,000							Water Fund
	Acid Washing & Line Wells	50,000	50,000	50,000	20,000				Water Fund
	Heater for Central Plant	9,500							Water Fund
	Robotic Total Station - Engineering	6,000							Water Fund
	Water Storage Tank - Retainage	180,000							Water Fund
	Plotter - Engineering		2,400						Water Fund
	Depot Street from UPPR to S, S from 9th to 10th		247,000						Water Fund
	O Str from 10th to 17th			533,000					Water Fund
	N from 11th to 17th, 11th N to O				370,000				Water Fund
	3500 Crew cab with flat bed					66,000			Water Fund
	N from 7th to 10th, 7th M to N					231,000			Water Fund
	1/2 Ton 1500 Double Cab						50,000		Water Fund
	S from 7th to 9th, 7th R to S						287,000		Water Fund
	M St from 7th to 9th							205,000	Water Fund
Total		561,500	354,400	643,000	450,000	357,000	402,000	270,000	
Wastewater	3B Recirc Pump - Rebuild	100,000		100,000		100,000		100,000	Wastewater Fund
	Upsizing sewer main - for development	50,000	50,000	55,000	55,000	60,000	60,000	65,000	Wastewater Fund
	Install Cure and Place Liner under Union Pacific Rightway on 5th Street	50,000							Wastewater Fund
	Monument Heights Storm Sewer	35,000							Wastewater Fund
	OT Park Stadium Storm Sewer to D	35,000							Wastewater Fund
	Robotic Total Station - Engineering Dept	6,000							Wastewater Fund
	P Street Storm Sewer	75,000							Wastewater Fund
	Plotter - Engineering Dept		2,400						Wastewater Fund
	1B & 2B Cover Replacement			500,000					Wastewater Fund
	Main replace K Street		381,000						Wastewater 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		721,000	433,400	655,000	479,000	654,000	60,000	165,000	
Special Projects	Safe Streets - Planning	200,000							Special Projects Fund
	Land Bank ARPA Funds	100,000							Special Projects Fund
	Generator for City Hall	220,058							Special Projects Fund
	Raw Water Storage Tank	52,964							Special Projects Fund
Total		573,022	-	-	-	-	-	-	
Total Government-wide		9,922,032	9,348,126	5,478,526	5,530,026	3,703,526	3,140,352	1,916,000	

Capital Improvements Budget - All Funds/Departments

Non Capitalized Asset Purchases/Grants/Development

Department	Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Source of Funds
Police	MDT Replacements	13,000	20,000	20,000	25,000	25,000	25,000	25,000	Public Safety Fund/Supplies PD
	Pepper Ball Less Lethal	19,418							Public Safety Fund/Supplies PD
	Replace 1/2 Patrol Rifles	10,000	20,000						Public Safety Fund/Supplies PD
	Purchase 6 Hand Held FLIR Thermal Imagers	15,000	15,000	15,000					Public Safety Fund/Supplies PD
	Axon Leases - Taser 10, Body Camera 4, Interview Room, In Car Camera, VR Goggle	98,743	98,743	98,743	98,743	98,743	98,743	98,743	General Fund/Police Department
	FLOCK Lease	25,400	21,500	21,500	21,500	21,500	21,500	21,500	General Fund/Police Department
Total		181,561	175,243	155,243	145,243	145,243	145,243	145,243	
Fire	Fire Hose and Appliances	10,000	10,000	10,000	10,000	10,000	10,000	10,000	Public Safety/Dept Supplies FD
	Replace Two Tablets	7,500							Public Safety/Dept Supplies FD
Total		17,500	10,000	10,000	10,000	10,000	10,000	10,000	

2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Gering
TO THE COUNTY BOARD AND COUNTY CLERK OF
Scotts Bluff County

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

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

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

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

Projected Outstanding Bonded Indebtedness as of October 1, 2025
(As of the Beginning of the Budget Year)

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

723,585,790.00 **Total Certified Valuation (All Counties)**
(Certification of Valuation(s) from County Assessor **MUST** be attached)

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

☐ YES

☐ NO

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

☐ YES

☐ NO

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

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509
Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

City of Gering in Scotts Bluff County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Net Cash Balance	7,794,801.00	15,896,706.00	10,112,072.11
2	Investments	28,896,379.00	25,373,507.00	26,000,000.00
3	County Treasurer's Balance	105,329.00	172,694.00	172,694.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	-		-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	36,796,509.00	41,442,907.00	36,284,766.11
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	1,897,002.00	2,181,743.00	2,224,629.00
7	Federal Receipts	22,920.00	7,187.00	720,058.00
8	State Receipts: Motor Vehicle Pro-Rate	7,574.00	6,500.00	6,500.00
9				
10	State Receipts: Highway Allocation and Incentives	1,255,926.00	1,308,308.00	1,257,048.00
11	State Receipts: Motor Vehicle Fee	89,285.00	70,000.00	70,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	533,907.00	606,744.00	539,941.00
14	State Receipts: Other	567,430.00	485,022.00	651,843.00
15	State Receipts: Property Tax Credit	97,109.00	71,490.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax			
18	Local Receipts: Local Option Sales Tax	2,864,830.00	2,525,000.00	2,625,000.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	27,144,053.00	25,102,107.00	25,019,230.00
21	Transfers In of Surplus Fees	2,000,000.00	2,000,000.00	2,260,000.00
22	Transfers In Other Than Surplus Fees	1,207,771.00	873,161.00	827,655.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	Total Resources Available (Lines 5 thru 23)	74,484,316.00	76,680,169.00	72,486,670.11
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	33,041,409.00	40,395,402.89	48,035,017.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	41,442,907.00	36,284,766.11	24,451,653.11
27	Cash Reserve Percentage			68%
PROPERTY TAX RECAP		Tax from Line 6		2,224,629.00
		County Treasurer Commission at 1%		22,246.29
		Total Property Tax Requirement		2,246,875.29

City of Gering in Scotts Bluff County

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 2,246,875.29
Bond Fund	\$ -
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 2,246,875.29

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

Cash Reserve Funds

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

Special Reserve Fund Name	Amount
American Rescue Plan Act (ARPA)	\$ 152,964.00
Self Insurance Health Fund	\$ 2,882,251.00
Cap Proj/Debt/Landfill Closure Fund	\$ 7,889,618.58
Total Special Reserve Funds	\$ 10,924,833.58
Total Cash Reserve	\$ 24,451,653.11
Remaining Cash Reserve	\$ 13,526,819.53
Remaining Cash Reserve %	38%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

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

Transfer From:	Transfer To:
<u>Electric Fund</u>	<u>General Fund</u>
Amount: \$	2,200,000.00
Reason:	

Transfer From:	Transfer To:
<u>Electric Fund</u>	<u>Economic Development</u>
Amount: \$	60,000.00

Reason:

Transfer From:	Transfer To:
_____	_____
Amount:	

Reason:

City of Gering in Scotts Bluff County

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

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

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

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

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

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

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

City of Gering in Scotts Bluff County

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

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

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

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

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

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

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

City of Gering in Scotts Bluff County

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

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

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

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

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

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

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

2025-2026 SUMMARY OF PROPRIETARY FUNCTION FUNDS

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

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
- ☒ Preparer

City of Gering
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) \$ 2,181,743.00

(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

(Will all be zero for 2025-2026 budget because first year of new cap)

Approved Bonds (prior year line 16)	(2)	<u>-</u>
Emergency Response (prior year line 17)	(3)	<u>-</u>
Public Safety Services (prior year line 18)	(4)	<u>-</u>
County Attorneys (prior year line 19)	(5)	<u>-</u>
County Public Defenders (prior year line 20)	(6)	<u>-</u>
Response to Public Safety Threat (prior year line 21)	(7)	<u>-</u>
Public Safety Interlocal Agreements (prior year line 22)	(8)	<u>-</u>
Voter Approved Increase (prior year line 23)	(9)	<u>-</u>
Unused authority used in the prior year (prior year line 24)	(10)	<u>-</u>

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) -

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

Allowed Increases to Preliminary Property Tax Request Authority

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

Growth Percentage per County Assessor

<u>6,704,863.00</u> / <u>680,455,304.00</u> = <u>0.99%</u>	
2025 Growth Value / 2024 Total Valuation	(14a) <u>21,497.79</u>
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)	Increase due to Growth (14)

Inflation Percentage	<u>5.17%</u>	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)	(15a) <u>112,796.11</u>	Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds	(16)	<u>-</u>
(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))		
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	<u>-</u>
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	<u>-</u>
County Attorneys	(19)	<u>-</u>
County Public Defenders	(20)	<u>-</u>
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)	<u>-</u>
Support of an interlocal agreement relating to public safety	(22)	<u>-</u>
Voter approved increase pursuant to § 13-3405 (MUST attach sample ballot language and certified election results)	(23)	<u>-</u>
Prior Year's Unused Property Tax Request Authority used this year (Cannot exceed amount on Supporting Schedule 1, line 1)	(24)	<u>-</u>

Total Exceptions Utilized (Total lines 16 thru 24) (25) -

2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 2,316,036.90

2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 2,246,875.29

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 69,161.61
 (Line 26 - Line 27, MUST be greater than or equal to \$0.00)

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

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

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

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

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

Municipality Levy Limit Form

City of Gering in Scotts Bluff County

Municipality Levy

Personal and Real Property Tax Request	(1)		2,246,875.29
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		2,246,875.29
Valuation	(9)		723,585,790
Municipality Levy Subject to Levy Authority	(10)		0.310520
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.310520 (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	361,793.00	0.050000
Total Municipality Levy Authority	(20)		0.500000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

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

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

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

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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 2,181,743.00
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

$$\frac{6,704,863.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{680,455,304.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.99} \% (3)$$

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

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

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

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 2,246,875.29
(Total Personal and Real Property Tax Required from Cover Page)

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

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

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

City of Gering
IN
Scotts Bluff County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 17th day of September 2025, at 5:15 o'clock PM, at City Hall, 1025 P Street, Gering, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

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

Breakdown of Property Tax:

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

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 22nd day of September 2025, at 5:30 o'clock PM, at City Hall, 1025 P Street, Gering, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

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

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

General Fund: \$ 2,246,875.29

Bond Fund: \$ -

2. The total assessed value of property differs from last year's total assessed value by 6.34 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.301518 per \$100 of assessed value.
4. The City of Gering proposes to adopt a property tax request that will cause its tax rate to be 0.31052 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Gering will increase (or decrease) last year's budget by 5.56 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Gering

Scotts Bluff County

SUBDIVISION NAME		COUNTY
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
League of Nebraska 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 6/30/2026	ambulance services
City of Scottsbluff City of Terrytown Panhandle Humane Society	6/23/03 (perpetual)	animal control services
Scotts Bluff County, City of Scottsbluff, Terrytown, Banner County, other small nearby communities	2/7/2008 (perpetual)	emergency management 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
City of Scottsbluff	12/2020 (indefinite)	Reserve account for new landfill site
Gering Public Schools	7/1/2013 to 6/30/28	use of the City Council chambers for school board meetings
Cities of Terrytown, Mitchell, Minatare, Scottsbluff, Villages of Henry, McGrew, Morrill, Lyman, Melbeta	indefinite	police services
Gering Public Schools	10/1/14 (indefinite)	provide two school resource officers for the Gering public school district
City of Scottsbluff City of Terrytown	1/1/2018 to 12/31/23	create a stormwater organization known as Tri-City stormwater under guidelines NPDES permit NER 310000
Cities of Scottsbluff, Bayard, Bridgeport, Gordon, Kimball, Mitchell, Sidney, Terrytown, Village of Morrill	indefinite	regional economic development advisory board
City of Terrytown	7/14/2024 to 4/30/2025	mosquito control
City of Bayard	1/1/21 to 12/31/25	sanitation services
Village of Lyman	3/1/22 to 2/28/27	sanitation services
US Dept of Interior National Park Svc	5/10/21 (5 year term)	coordinate emergency law enforcement assistance
City of Gering Redevelopment Authority	indefinite	CRA - Community Redevelopment Authority. Oversees infrastructure projects funded by half-cent sales tax.

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Gering

Scotts Bluff County

SUBDIVISION NAME

COUNTY

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

Gering Leasing Corp

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025****City of Gering****Scotts BluffCounty**

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

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

CITY OF GERING

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

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

* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

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

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


(signature of county assessor)

8/18/25
(date)

CC: County Clerk, SCOTTS BLUFF County

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

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

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

Assessor's Use Only

29,377,209 Pers Prior
34,667,516 Pers Value

651,078,095 Real Prior
688,918,274 Real Value