

# FINANCIAL UPDATE

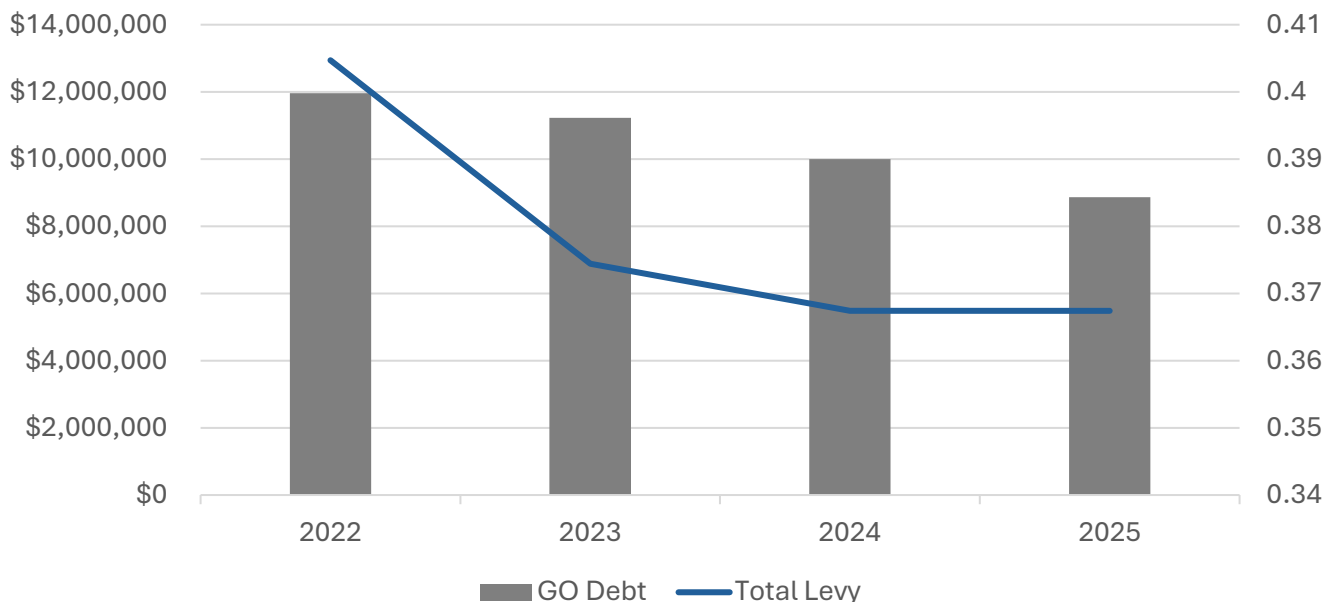
## Scotts Bluff County

### TAXABLE VALUE HISTORY

Fiscal Year	Taxable Valuation	Bond Debt to Valuation	GO Debt	Debt Per Capita	Total Levy
2025-26	\$4,162,612,310	2.13%	\$8,870,000	\$248.13	0.367412
2024-25	\$3,859,059,332	2.59%	\$9,995,000	\$279.70	0.367413
2023-24	\$3,612,184,359	3.11%	\$11,230,000	\$314.38	0.374408
2022-23	\$3,258,647,917	3.67%	\$11,965,000	\$336.06	0.404708

### OUTSTANDING BOND DEBT

Bond Description	Outstanding Principal Amount as of 12/01/2025	Maturity Date
GO Refunding Bonds, Series 2020A	\$1,960,000	1/15/2031
HAFP Refunding Bonds, Series 2020	\$1,095,000	11/01/2034
GO Refunding Bonds, Series 2020B	\$2,125,000	1/15/2031
LT GO Refunding Bonds, Series 2022	\$3,690,000	1/15/2037
	\$8,870,000	



# BOND DEBT SERVICE

THE COUNTY of SCOTTS BLUFF, NEBRASKA  
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2026  
Pay and Cancel Refunding of Series 2020B (2026 Maturity ONLY)  
Assumes BQ, Non-Rated, 2032 Final Maturity  
[Preliminary - For Discussion Only]

Dated Date 01/07/2026  
Delivery Date 01/07/2026

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
07/15/2026			6,210.53	6,210.53	
01/15/2027			5,946.25	5,946.25	
06/30/2027					12,156.78
07/15/2027			5,946.25	5,946.25	
01/15/2028			5,946.25	5,946.25	
06/30/2028					11,892.50
07/15/2028			5,946.25	5,946.25	
01/15/2029			5,946.25	5,946.25	
06/30/2029					11,892.50
07/15/2029			5,946.25	5,946.25	
01/15/2030			5,946.25	5,946.25	
06/30/2030					11,892.50
07/15/2030			5,946.25	5,946.25	
01/15/2031			5,946.25	5,946.25	
06/30/2031					11,892.50
07/15/2031			5,946.25	5,946.25	
01/15/2032	355,000	3.350%	5,946.25	360,946.25	
06/30/2032					366,892.50
	355,000		71,619.28	426,619.28	426,619.28

## SAVINGS

**THE COUNTY of SCOTTS BLUFF, NEBRASKA**  
**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2026**  
**Pay and Cancel Refunding of Series 2020B (2026 Maturity ONLY)**  
**Assumes BQ, Non-Rated, 2032 Final Maturity**  
**[Preliminary - For Discussion Only]**

Date	Prior Debt Service	Refunding Debt Service	Refunding Receipts	Refunding Net Cash Flow	Savings	Annual Savings	Present Value to 01/07/2026 @ 3.3498825%
01/07/2026			3,384.08	-3,384.08	3,384.08		3,384.08
01/15/2026	346,638.75				346,638.75		346,382.94
06/30/2026						350,022.83	
07/15/2026		6,210.53		6,210.53	-6,210.53		-6,103.71
01/15/2027		5,946.25		5,946.25	-5,946.25		-5,747.71
06/30/2027						-12,156.78	
07/15/2027		5,946.25		5,946.25	-5,946.25		-5,653.02
01/15/2028		5,946.25		5,946.25	-5,946.25		-5,559.90
06/30/2028						-11,892.50	
07/15/2028		5,946.25		5,946.25	-5,946.25		-5,468.31
01/15/2029		5,946.25		5,946.25	-5,946.25		-5,378.22
06/30/2029						-11,892.50	
07/15/2029		5,946.25		5,946.25	-5,946.25		-5,289.63
01/15/2030		5,946.25		5,946.25	-5,946.25		-5,202.49
06/30/2030						-11,892.50	
07/15/2030		5,946.25		5,946.25	-5,946.25		-5,116.79
01/15/2031		5,946.25		5,946.25	-5,946.25		-5,032.49
06/30/2031						-11,892.50	
07/15/2031		5,946.25		5,946.25	-5,946.25		-4,949.59
01/15/2032		360,946.25		360,946.25	-360,946.25		-295,498.14
06/30/2032						-366,892.50	
	346,638.75	426,619.28	3,384.08	423,235.20	-76,596.45	-76,596.45	-5,232.98

### Savings Summary

PV of savings from cash flow	<u>-5,232.98</u>
Net PV Savings	-5,232.98

# BOND DEBT SERVICE

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Assumes BQ, Non-Rated, 2032 Final Maturity  
[Preliminary - For Discussion Only]

Dated Date 01/07/2026  
Delivery Date 01/07/2026

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
07/15/2026			6,385.47	6,385.47	
01/15/2027			6,113.75	6,113.75	
06/30/2027					12,499.22
07/15/2027			6,113.75	6,113.75	
01/15/2028			6,113.75	6,113.75	
06/30/2028					12,227.50
07/15/2028			6,113.75	6,113.75	
01/15/2029			6,113.75	6,113.75	
06/30/2029					12,227.50
07/15/2029			6,113.75	6,113.75	
01/15/2030			6,113.75	6,113.75	
06/30/2030					12,227.50
07/15/2030			6,113.75	6,113.75	
01/15/2031			6,113.75	6,113.75	
06/30/2031					12,227.50
07/15/2031			6,113.75	6,113.75	
01/15/2032	365,000	3.350%	6,113.75	371,113.75	
06/30/2032					377,227.50
	365,000		73,636.72	438,636.72	438,636.72

# SAVINGS

**THE COUNTY of SCOTTS BLUFF, NEBRASKA**  
**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2026**  
**Pay and Cancel Refunding of Series 2020B (2026 Maturity ONLY)**  
**Assumes BQ, Non-Rated, 2032 Final Maturity**  
**[Preliminary - For Discussion Only]**

Date	Prior Debt Service	Refunding Debt Service	Refunding Receipts	Refunding Net Cash Flow	Savings	Annual Savings	Present Value to 01/07/2026 @ 3.3498823%
01/07/2026			1,871.25	-1,871.25	1,871.25		1,871.25
01/15/2026	346,638.75				346,638.75		346,382.94
06/30/2026						348,510.00	
07/15/2026		6,385.47		6,385.47	-6,385.47		-6,275.64
01/15/2027		6,113.75		6,113.75	-6,113.75		-5,909.62
06/30/2027						-12,499.22	
07/15/2027		6,113.75		6,113.75	-6,113.75		-5,812.26
01/15/2028		6,113.75		6,113.75	-6,113.75		-5,716.51
06/30/2028						-12,227.50	
07/15/2028		6,113.75		6,113.75	-6,113.75		-5,622.34
01/15/2029		6,113.75		6,113.75	-6,113.75		-5,529.72
06/30/2029						-12,227.50	
07/15/2029		6,113.75		6,113.75	-6,113.75		-5,438.63
01/15/2030		6,113.75		6,113.75	-6,113.75		-5,349.04
06/30/2030						-12,227.50	
07/15/2030		6,113.75		6,113.75	-6,113.75		-5,260.92
01/15/2031		6,113.75		6,113.75	-6,113.75		-5,174.25
06/30/2031						-12,227.50	
07/15/2031		6,113.75		6,113.75	-6,113.75		-5,089.02
01/15/2032		371,113.75		371,113.75	-371,113.75		-303,822.04
06/30/2032						-377,227.50	
	346,638.75	438,636.72	1,871.25	436,765.47	-90,126.72	-90,126.72	-16,745.81

## Savings Summary

PV of savings from cash flow	-16,745.81
Net PV Savings	-16,745.81

# **SUMMARY**

## **January 15, 2026**

### **Payment Refunding**

#### Option 1:

- Refund only principal for a total bond amount of \$355,000
- Extend final payment to 2032
- Present value cost of extending maturity: \$5,232.98

#### Option 2:

- Refund principal and interest for a total bond amount of \$365,000
- Extend final payment to 2032
- Present value cost of extending maturity: \$16,745.81

***\*Because bonds are sold in 5,000 increments any rounding amount will be added to the final project fund and sent to the County at closing.***

