

## **Agenda**

1. **5:30 P.M. -Monday, August 18, 2025 - Special Meeting regarding a second (2nd) City of St. Paul 2025-2026 Budget Workshop in the City Council Chambers.**
2. Mayor Mike Feeken calls City Council meeting to order, with the "Pledge of Allegiance" and the "Open Meeting Statement" as required by NE State Statutes 84-1407 through 84-1414; Mayor Feeken also states that the City Council may vote to go into Closed Session on any agenda item as allowed by NE State Statute 84-1410.
3. Submittal of Requests for Future Agenda Items
4. Reserve Time to Speak on an Agenda Item
5. **Mayor Feeken opens a Public Hearing pertaining to the City of St. Paul's Proposed 2025-2026 Budget Public Input Hearing.**
6. Discuss - Approve / Deny Consent Agenda Items: (1) Treasurer's Report July 2025; (2) Minutes of August 4, 2025 (regular); (3) Disbursements of August 18, 2025; and (4) City Clerk Beck and Deputy Clerk Berthelsen attending the Heartland Clerks Association meeting on Thursday, August 21, 2025, in Grand Island, NE beginning at 11:30 a.m.
7. Mayor Feeken opens Public Comment period regarding the proposed City of St. Paul's 2025-2026 Budget (**Mayor & Council will have a complete packet of documents on Council Chamber table**):
  - a. Discuss the preliminary City's 2025-2026 Budget;
  - b. Mayor Feeken closed public comment period;
  - c. Possible Action.
8. Discussion regarding the south "Middle Loup River" erosion problem - possible action.
9. Discuss - Approve / Deny giving residents below an extension of time or abate by the City (given until August 18, 2025, to abate property): (1) 521 7th Street (Rasmussen) and (2) 407 "L" Street (Weddle).

If the nuisance is abated by the City, a record of expenses needs to be reported regarding a "Notice of Hearing Expense of Abatement of Nuisance" to be heard at a later Council meeting.
10. **Municipal Code 4-314: Nuisances; Affect of Failure to Abate; Notice of Hearing to be Determined Existence of Public Nuisance and to Abate in whole or in Part.**

If the nuisance is not abated within the period given, the Council may determine whether to proceed with a second notice. The second notice shall establish a date, time and place for all interested parties to appear (Tuesday, September 2, 2025) before the Council to present evidence to determine whether the premises constitute a public nuisance, and if determined to constitute a public nuisance, to be abated.

Discuss - Approve / Deny mailing second (2nd) notice to 304 8th Street (David

Eiberger).

11. Discuss - Approve / Deny the Agreement between the City of St. Paul and the International Brotherhood of Electrical Workers (IBEW) 1597 for the term of October 2025 to September 2028.
12. Discuss - Approve / Deny transferring City of St. Paul funds in the amount of \$75,000 from the Sales Tax Money Market #504420 to the Sales Tax Checking #300277 to place transfers into: (1) Street - Motor Vehicle Tax; (2) Fire Station Proceeds; and (3) 25% Infrastructure when sales tax proceeds are deposited into the City account.
13. Discuss - Approve / Deny City attendance at the League of NE 2025 Annual Conference in Lincoln, NE (Cornhusker Hotel) from September 24-26, 2025.
14. Utilities Superintendent Helzer updates
15. Chief of Police Howard updates:
16. Mayor Mike Feeken updates:
17. Public Announcements
18. Closed Session: The City of St. Paul reserves the right to go into Closed Session when it is clearly necessary to protect the public interest or for the prevention of needless injury to the reputation of an individual; or pending litigation
19. Mayor Feeken adjourns City Council meeting.
20. Informational Items:
  - (1) City Receipts July 2025;
  - (2) City Solar Revenue: Began May 2023, 2024, and partial 2025;
  - (3) NE Dept. Water, Energy & Environment (NDWEE) 2026 Litter Reduction; Recycling and Waste Reduction; and Recycling Grants;
21. **This agenda, including supporting documentation, is available for public viewing during normal business hours at the City Office, 704 6th Street, St. Paul, Nebraska.**

The City of St. Paul abides by the Nebraska Open Meetings Act in conducting business. A copy of the Nebraska Open Meetings Act is on display in the meeting room as required by Nebraska State Law.

The Mayor and City Council reserve the right to enter into an Executive Session at any time during the meeting, in accordance with the Nebraska Open Meetings Act, even though the closed session may not be indicated on the Agenda.

It is the intention of the Mayor and City Council to take up the items on the agenda in sequential order. However, the Mayor and City Council reserves the right to take up matters in a different order to accommodate the schedules of the City Council members, person(s) having items on the agenda, and the public. The City of St. Paul reserves the right to adjust the order of items on the agenda.

Anyone wishing to speak may be limited to three (3) to five (5) minutes per person. Please utilize the podium and clearly state your name and address for the record and the agenda topic you wish to speak upon in a professional manner.

CITY OF SAINT PAUL  
704 6<sup>TH</sup> STREET  
SAINT PAUL, NEBRASKA 68873

NOTICE OF TIME AND PLACE OF  
SPECIAL MEETING

NOTICE IS HEREBY GIVEN THAT A SPECIAL MEETING OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SAINT PAUL, NEBRASKA, WILL BE HELD MONDAY, **AUGUST 18, 2025 at 5:30 P.M.** IN THE CITY COUNCIL CHAMBERS, 704 6<sup>TH</sup> STREET, ST. PAUL, NEBRASKA. THIS MEETING WILL BE OPEN TO THE PUBLIC. AN AGENDA FOR SUCH MEETING IS KEPT CONTINUALLY CURRENT AND IS AVAILABLE FOR PUBLIC INSPECTION AT THE OFFICE OF THE CITY CLERK AT THE CITY UTILITIES OFFICE. THE PURPOSE OF THE MEETING IS TO HAVE **SECOND (2<sup>ND</sup>) 2025-2026 BUDGET WORKSHOP.** POSTED THIS 6TH DAY OF AUGUST 2025.



**CONNIE JO BECK**  
CITY CLERK/DEPUTY TREASURER

Post in four (4) public places:

- City Utility Office
- US Post Office
- Citizens Bank & Trust
- Howard County Court House (lower level)

Laura Berthelsen

General 25-26  
Budget

**From:** Colleen Engle <cengle@amlegal.com>  
**Sent:** Thursday, August 14, 2025 2:01 PM  
**To:** Laura Berthelsen  
**Subject:** American Legal Publishing

25-26  
Budget  
\$14,000

Laura,

It was great speaking to you. Below are some suggestions as to how you could budget this project over 3 FY budgets.

Zoning/ Subdivision/ Munic. Code

First let's discuss the recodification including the Zoning Code. The cost of the project is \$13,120. A suggested payment schedule follows:

- **First payment due when contract signed.** If you can get this done in August or September, we would be able to provide you with an invoice with enough time to process out of current budget. 25% or \$3,280.
- **Second payment is due when you folks receive the draft of the new code or approximately 6-7 months after project begins.** That would put you into budget year 25/26. 37% or \$4854.
- **Final payment is due when the project completes.** That is typically 6-7 months from when you receive the draft (assuming you review the draft, return your corrections and review the legal review report and return your comments within 3 months). If the City takes longer to review the draft the 3<sup>rd</sup> payment is simply pushed deeper into FY 26/27 year. 38% or \$4,986.

Now for the recodification of your existing code not including the zoning code. The cost of the project is \$8,995. A suggested payment schedule follows:

- **First payment due when contract signed.** If you can get this done in August or September, we would be able to provide you with an invoice with enough time to process out of current budget. 25% or \$2,248.
- **Second payment is due when you folks receive the draft of the new code or approximately 6-7 months after project begins.** That would put you into budget year 25/26. 37% or \$3,328.
- **Final payment is due when the project completes.** That is typically 6-7 months from when you receive the draft (assuming you review the draft, return your corrections and review the legal review report and return your comments within 3 months). If the City takes longer to review the draft the 3<sup>rd</sup> payment is simply pushed deeper into FY 26/27 year. 38% or \$3,419.

I think this level of detail will assist you folks as you finalize your 25/26 budget. Let me know if I can do anything further to assist you and your City.

Take care

**Colleen T. Engle**  
**Codification Consultant**

**American Legal Publishing**  
A Member of the ICC Family of Solutions

1	<b>GENERAL #5 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Property Tax	\$ 140,083.00	\$ 135,000.00	\$ 135,000.00	\$ 120,000.00
4	Muni-Equalization	\$ 113,404.00	\$ 189,960.00	\$ 189,960.00	\$ 209,051.00
5	Medica Employee 15% (10-101)	\$ -	\$ -	\$ -	\$ 5,865.00
6	Franchise Tax: Spectrum (4) / Blackhills (1)	\$ 25,074.00	\$ 25,500.00	\$ 24,475.00	\$ 24,475.00
7	Zoning Permit Fees	\$ 1,490.00	\$ 1,200.00	\$ 1,595.00	\$ 1,200.00
8	Pet Tag Fees (To Police)	\$ 945.00	\$ 500.00	\$ 15.00	\$ -
9	Fee, Permits; (Liquor & Tobacco)	\$ 5,240.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
10	Mobile Food Fees	\$ 1,400.00	\$ 600.00	\$ 3,350.00	\$ 1,000.00
11	Citiation (Police) 10-236	\$ -	\$ -	\$ 300.00	\$ -
12	Interest: 100027,411025, ICS, Npait	\$ 120,178.00	\$ 30,000.00	\$ 71,446.00	\$ 30,000.00
13	Trfr In: Wt US Wage	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
14	Trfr In: Sw US Wage	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
15	Trfr In: Street US Wage	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
16	Transfer In: Street Blower Pymt \$41,820	\$ -	\$ 41,820.00	\$ 41,820.00	\$ 41,820.00
17	(Began 24-25 for 5 years)				
18	GRANT: Park Public Features \$875,000	\$ -	\$ 875,000.00	\$ -	\$ -
19	Reimb: Ace 5045(Parks); Lyons 200; EMS 188	\$ 31,658.00	\$ 1,500.00	\$ 6,133.00	\$ 1,500.00
20	GENERAL RESERVES:	\$ -	\$ 76,000.00	\$ 6,415.00	\$ 250,000.00
21	Comp Plan \$35,000; Munic. Code \$14,000;				
22	Zoning Map \$1,000; Middle Loup River				
23	Erosion \$200,000				
24	<b>TOTAL REVENUES</b>	<b>\$ 502,529.00</b>	<b>\$ 1,447,818.00</b>	<b>\$ 551,247.00</b>	<b>\$ 758,988.00</b>
25	<b>EXPENSE</b>				
26	<b>PERSONNEL SERVICES</b>				
27	Wage: 5%: Beck, Berthelsen, Helzer,	\$ 236,618.00	\$ 252,578.00	\$ 250,226.00	\$ 276,330.00
28	Officials and Clerk Trainee				
29	Overtime: Berthelsen	\$ 1,932.00	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00
30	Social Security: 6.20%	\$ 13,527.00	\$ 15,690.00	\$ 15,669.00	\$ 17,257.00
31	Medicare: 1.45%	\$ 3,164.00	\$ 3,669.00	\$ 3,665.00	\$ 4,036.00
32	Pension 6%	\$ 13,414.00	\$ 14,249.00	\$ 15,164.00	\$ 15,764.00
33	Insurance: Medica 2025	\$ 46,048.00	\$ 47,514.00	\$ 44,040.00	\$ 52,634.00
34	125 Plan: One-Source Fee: bill thru BC Ease	\$ 239.00	\$ 1,500.00	\$ -	\$ 600.00
35	(previous 1st Concord) 10-20-122				
36	Payroll ACH Fees: ALL DEPTS	\$ 350.00	\$ 450.00	\$ 400.00	\$ 450.00
37	Prof/School: League Conference	\$ 8,376.00	\$ 8,400.00	\$ 8,400.00	\$ 9,000.00
38	Memb/ Dues: IIMC; League, Open Caret	\$ 7,667.00	\$ 4,000.00	\$ 3,800.00	\$ 4,000.00
39	Legal Fees: Attorney	\$ 8,003.00	\$ 9,000.00	\$ 8,500.00	\$ 20,000.00
40	Record Fee: Register of Deeds	\$ 220.00	\$ 500.00	\$ 300.00	\$ 500.00
41	Communication: Charter; BTS	\$ 1,873.00	\$ 2,200.00	\$ 1,875.00	\$ 2,200.00
42	Publish: Amer Legal; Phonog; Election	\$ 7,074.00	\$ 7,200.00	\$ 6,700.00	\$ 7,200.00
43	Insur: LARM: Liab; WC; Bonding E/O:	\$ 16,046.00	\$ 18,937.00	\$ 20,465.00	\$ 24,565.00
44	(Plus \$700 Fireworks)				
45	City Lights	\$ 9,621.00	\$ 11,000.00	\$ 10,000.00	\$ 7,000.00
46	Uniforms: Office; Helzer	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
47	Public Maint: - Eiberger / Stanteiski	\$ 6,570.00	\$ 10,000.00	\$ -	\$ 20,000.00
48	(Padrnos; Lyons)				
49	Computer: Banyon; Off 365; new PC;	\$ 4,550.00	\$ 6,000.00	\$ 5,000.00	\$ 7,000.00
50	Hamilton \$1980 (cyber)				
51	Office Supplies	\$ 1,850.00	\$ 2,500.00	\$ 2,300.00	\$ 2,500.00
52	Postage: General and nuisances	\$ 537.00	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00

53	Acct Fees-Audit \$20,250; Budget \$10,000	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,250.00
54	COPIER LEASE: US Copier	\$ -	\$ -	\$ 120.00	\$ 250.00
55	Bldg R&M: Pest \$675; HVAC \$700;	\$ 56,849.00	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00
56	Garb \$700; Fire Ext \$100;				
57	<b>CAPITAL OUTLAY</b>				
58	<b>Transfer Out: Swim Pool: Utilize Mun Equal</b>	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
59	<b>Transfer Out: Street Snow Blower \$209,100;</b>	\$ -	\$ -	\$ -	\$ -
60	Improve: Copier 5532; Siren 883 (Davis)	\$ -	\$ -	\$ 6,415.00	\$ -
61	<b>Improve: Comp Plan \$35,000; Munic. Code</b>	\$ -	\$ 951,000.00	\$ -	\$ 250,000.00
62	<b>\$14,000; Zoning Map \$1,000, Middle</b>				
63	<b>Loup River Erosion</b>				
64	<b>TOTAL EXPENDITURES</b>	<b>\$ 448,528.00</b>	<b>\$ 1,392,887.00</b>	<b>\$ 427,039.00</b>	<b>\$ 747,536.00</b>
65	<b>NET ANNUAL CASH FLOW</b>	<b>\$ 54,001.00</b>	<b>\$ 54,931.00</b>	<b>\$ 124,208.00</b>	<b>\$ 11,452.00</b>
	<b>ICS #103209 = \$632,976</b>				
	<b>NPAIT = \$511,376</b>			<b>2024-2025</b>	
	<b>NE CLASS = \$174,504</b>			<b>General Reserves to Streets: Snow Blower: \$209,100</b>	
	<b>Health Deductible #102482 = \$45,297</b>			<b>(Five Year Pay Back - \$41,820 to 2028-2029)</b>	
	<b>Health Deductible ICS #102482 = \$109,345</b>				
	<b>Health Deductible NE Class = \$132,534</b>				
	<b>2024-2025 New Copier \$5532 (Eakes)</b>				
	<b>July 2024 Northyard MiniSplit: Wells Plg \$8,686</b>				
	<b>August 2024 HVAC: Advanced Climate: \$19,950</b>				
	<b>January 2025: UB Dropbox: \$3,046 (Lt/Wtr/Swr)</b>				
	<b>24-25 Deleted Light Wages from General Fund \$23,359</b>				
	<b>GENERAL #5</b>				

## AGENDA ITEM REQUEST FORM

Anyone wishing to offer comments or concerns about city matters, or who wants to have an item placed on the City Council agenda must complete this form. The completed form must be submitted to the City Clerk, City of St. Paul, 704 6<sup>th</sup> Street, St. Paul, NE 68873 no later than Noon on the Wednesday prior to the City Council meeting. If the Wednesday prior to the City Council meeting is a holiday, the deadline is noon on the previous day. The City Council generally meets at 7:00 p.m. on the 1<sup>st</sup> and 3<sup>rd</sup> Monday of each month.

**City Council Meeting Date:** \_\_\_\_\_

**Requested Agenda Item:** \_\_\_\_\_

\_\_\_\_\_

**Please state your comment or concern (please be specific, providing documentation if available):**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**What action do you want the City Council to take?** \_\_\_\_\_

\_\_\_\_\_

**Will this project/item require City funding?** YES \_\_\_\_ NO \_\_\_\_ **If so, how much?** \_\_\_\_\_

**Name (please print):** \_\_\_\_\_

**Name (signature):** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_

.....  
*For City Official Use Only*

\_\_\_ Added to City Council Agenda. Date of City Council meeting: \_\_\_\_\_

\_\_\_ Referred to City Council Committee for Recommendation

City Council Action Taken: \_\_\_\_\_

\_\_\_\_\_

City Funds Authorized: \_\_\_\_\_



City of St. Paul, Nebraska

704 6th Street • St. Paul, NE 68873

Phone (308) 754-4483

PUBLIC RECORDS REQUEST

Pursuant to Neb. Rev. Stat. §84-712 et. seq., citizens have the right to examine, and obtain copies of Public Records that are not exempt from disclosure as set forth in Neb. Rev. Stat. §84-712.05. Citizens have a right to obtain a copy of any public record or document regardless of its physical form by making a request to the City's custodian of that record. A public record request shall be submitted in writing through the City Clerk. If the City Clerk is not the custodian of that record, the City Clerk will notify the requesting party of who the custodian of that record is, and where to make the request. The custodian of the record shall have four (4) business days as defined in Neb. Rev. Stat. §84-712(4) to respond to a request, and to provide the requesting party an estimate of the expected cost of the copies and either (a) access to or, if copying equipment is reasonably available, copies of the public record, (b) if there is a legal basis for denial of access or copies, a written denial of the request together with the information specified in Section 84-712.04, or (c) if the entire request cannot with reasonable good faith efforts be fulfilled within four business days after actual receipt of the request due to the significant difficulty or the extensiveness of the request, a written explanation, including the earliest practicable date for fulfilling the request, an estimate of the expected cost of any copies, and an opportunity for the requestor to modify or prioritize the items within the request.

Information Provided By Requestor
Date of Request (mm/dd/yyyy) Submitted to (Department) I am Submitting This Request
Name (Print) Mailing Address (Required)
Telephone (Required) Email Address (Optional) Fax Number (Optional)
Please clearly identify the records requested as specifically as possible, or fully describe the information you want (required).
I request to: (please check all that apply)
If the requested record(s) are not available, how should we respond back to your request?

Requester Signature

Printed Name

For City of St. Paul Use Only:

Date Received: Received by:

**City of St. Paul  
Citizen Complaint Form**

Name of person making complaint \_\_\_\_\_

Residential address \_\_\_\_\_

Postal address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email address \_\_\_\_\_

**Complaint Details**

Date of Incident \_\_\_\_\_ Time \_\_\_\_\_

Location of Incident \_\_\_\_\_

Who/what is the subject of your complaint? \_\_\_\_\_

DETAILED summary of your complaint \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Witness Details (If applicable)**

Name of witness(es) \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Phone Number of witness \_\_\_\_\_

**Complaint Outcome**

How would you like this issue resolved? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Complainant

\*\*\*\*\*

**Action taken by City**

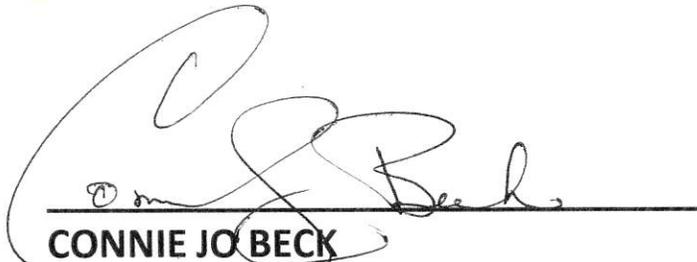
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\_\_\_\_\_  
\_\_\_\_\_

CITY OF SAINT PAUL  
704 6<sup>TH</sup> STREET  
SAINT PAUL, NEBRASKA 68873

**NOTICE OF TIME AND PLACE OF  
REGULAR MEETING**

**(City of St. Paul Proposed 2025-2026 Budget Public Input Hearing)**

NOTICE IS HEREBY GIVEN THAT A REGULAR MEETING OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SAINT PAUL, NEBRASKA, WILL BE HELD **MONDAY, AUGUST 18, 2025 at 6:30 P.M.** IN THE CITY COUNCIL CHAMBERS, 704 6<sup>TH</sup> STREET, ST. PAUL, NEBRASKA. THIS MEETING WILL BE OPEN TO THE PUBLIC. AN AGENDA FOR SUCH MEETING IS KEPT CONTINUALLY CURRENT AND IS AVAILABLE FOR PUBLIC INSPECTION AT THE OFFICE OF THE CITY CLERK AT THE CITY UTILITIES OFFICE. THE PURPOSE OF THE MEETING IS TO HOLD A **CITY OF ST. PAUL PROPOSED 2025-2026 BUDGET INPUT HEARING.** POSTED THIS **8TH DAY OF AUGUST 2025.**



**CONNIE JO BECK**  
**CITY CLERK/DEPUTY TREASURER**

Post in four (4) public places:

- City Utility Office
- US Post Office
- Citizens Bank & Trust
- Howard County Court House (lower level)

# City of St. Paul's Treasurer's Report:

Account Number	Prev. Mth Total	Current Mth Total	Total	
<b>HOMESTEAD BANK</b>	<b>June 30, 2025</b>	<b>July 31, 2025</b>		<b>Comments</b>
Checking 100-027	\$ (795,826.66)	\$ 841,890.05	\$ 46,063.39	(See Attached Deposit/Checks Monthly Summary)
Sales Tax 300-277	\$ (61,796.91)	\$ 22,867.38	\$ (38,929.53)	Str Mtr Veh Tax \$8998; 25% Infrast \$9991; Fire Stat Proc Fire Station Proceeds \$19,983
Civic Center 300-749	\$ (241.31)	\$ 241.51	\$ 0.20	
City REDLG 301-465	\$ (165,819.40)	\$ 168,553.91	\$ 2,734.51	Bootleggers; The Den; Teresa's Floral
City ARP 303057	\$ -		\$ -	Closed Account: April 10, 2024
Water Trmt 504-189	\$ (7,479.11)	\$ 7,485.46	\$ 6.35	Interest
Keno 504-409	\$ (27,468.05)	\$ 28,651.55	\$ 1,183.50	Keno Rev \$5,732; Dept of Rev \$4,573
Sales Tax 504420	\$ (171,639.69)	\$ 233,251.88	\$ 61,612.19	LB840 \$68,946; GH Constr \$8,725; Fireplace & Stone \$1,779; SPDC \$5,662 Middle Loup Eng Fee
Pool 504-442	\$ (14,324.45)	\$ 14,336.62	\$ 12.17	
General 504-805	\$ -		\$ -	Closed Account: July 2024
Sewer 504-849	\$ (18,989.35)	\$ 19,005.48	\$ 16.13	Interest
Police 504-860	\$ (1,014.24)	\$ 1,015.10	\$ 0.86	
Senior Center 504-882	\$ (8,593.27)	\$ 8,600.57	\$ 7.30	
Brick (Street) 504-915	\$ (2,085.61)	\$ 2,087.38	\$ 1.77	
Library Maint. 504-970	\$ (2,917.80)	\$ 2,920.28	\$ 2.48	
Light Sinking 504-981	\$ (2,568.75)	\$ 2,570.93	\$ 2.18	
Fire Sinking 504-992	\$ (7,709.23)	\$ 7,715.78	\$ 6.55	
EMT Sinking 505-003	\$ (8,136.89)	\$ 8,143.80	\$ 6.91	
Street Sinking 505-014	\$ (12,284.86)	\$ 12,295.29	\$ 10.43	
Park Sinking 505-025	\$ (11,932.49)	\$ 11,942.62	\$ 10.13	
TIF Projects 505-036	\$ (1,320.39)	\$ 1,325.70	\$ 5.31	Activity and Interest
Elm Cemetery Found 505168	\$ (16,735.15)	\$ 16,740.13	\$ 4.98	
Civic Center Sink 505179	\$ (1,884.92)	\$ 1,886.52	\$ 1.60	
Park Improve Grant 505410	\$ (43,220.32)	\$ 26,249.91	\$ (16,970.41)	Olsson \$3,437; Olsson \$13,361; General ICS to #505410
				\$13,361
Walk/Bike 5482-7	\$ (3,459.46)	\$ 3,459.46	\$ -	
<b>CITIZENS BANK &amp; TRUST</b>				
Consumer Dep 102-415	\$ (55,700.71)	\$ 55,200.71	\$ (500.00)	June 2025 Activity
Cafeteria 125 102-407	\$ (15,851.11)	\$ 15,479.20	\$ (371.91)	June 2025 Activity
Health Ded 102-482	\$ (33,046.77)	\$ 41,612.97	\$ 8,566.20	Regional Care Activity RE Deductible;
25% Infrast 102-342	\$ (61,806.78)	\$ 71,894.83	\$ 10,088.05	25% Infrast Deposit \$9,991 + Interest
Fire Station Proceeds #103667	\$ (176,060.54)	\$ 196,314.60	\$ 20,254.06	Proceeds \$19,983 + Interest
Fire Station Construct #103683	\$ (1,974.26)	\$ 2,019.64	\$ 45.38	Bierman Pay #13 = \$69,454; JEO \$4,324 Eng Fee + Interest
Cemetery Sav 753-122	\$ (20,373.71)	\$ 21,073.71	\$ 700.00	Perp Care
Park Aluminum 772682	\$ (9,227.71)	\$ 9,237.71	\$ 10.00	Alum Can + Interest
Light ICS 103217	\$ (605,284.11)	\$ 472,944.11	\$ (132,340.00)	Elsbury #11 Transfer + Interest
Water ICS 103225	\$ (454,856.64)	\$ 456,227.44	\$ 1,370.80	
Sewer ICS 103241	\$ (455,829.45)	\$ 457,214.53	\$ 1,385.08	
General ICS 103209	\$ (621,515.55)	\$ 334,073.69	\$ (287,441.86)	Elsbury #11 Transfer + Interest
Building ICS 103233	\$ (10,286.78)	\$ 10,318.71	\$ 31.93	

Fire ICS 103268	\$ (16,439.69)	\$ 16,487.71	\$ 48.02	
Ambulance ICS 103276	\$ (90,188.81)	\$ 90,455.27	\$ 266.46	
Park ICS 103284	\$ (9,042.72)	\$ 9,070.76	\$ 28.04	
Police ICS 103292	\$ (2,808.20)	\$ 2,816.90	\$ 8.70	
Keno ICS 103314	\$ (42,118.86)	\$ 42,249.58	\$ 130.72	
Street ICS 103349	\$ (273,116.63)	\$ 273,913.39	\$ 796.76	
Library ICS 103365	\$ (17,677.89)	\$ 17,732.76	\$ 54.87	
Senior Center ICS 103373	\$ (28,407.61)	\$ 28,492.01	\$ 84.40	
Redlg ICS 103381	\$ (106,110.38)	\$ 106,439.77	\$ 329.39	
Pool ICS 103438	\$ (58,446.92)	\$ 58,628.36	\$ 181.44	
Cemetery ICS 103446	\$ (22,360.25)	\$ 22,429.65	\$ 69.40	
25% Infrastructure ICS	\$ (215,780.95)	\$ 216,450.84	\$ 669.89	
Sales Tax ICS 103462	\$ (14,764.30)	\$ 14,810.13	\$ 45.83	
Health Ded ICS 102-482	\$ (109,673.66)	\$ 110,014.12	\$ 340.46	
Fire Station Constr ICS (#103683)	\$ (39,900.42)	\$ 35,693.84	\$ (4,206.58)	JEO Consulting Eng Fee + Interest
<b>HERITAGE BANK</b>				
UB ACH 411025	\$ (430,042.63)	\$ 555,950.20	\$ 125,907.57	ACH Utility Bills
<b>NPAIT INVESTMENTS</b>				
<b>Street #23251-0005</b>	\$ (46,048.26)	\$ 46,213.85	\$ 165.59	
<b>Police #23251-0007</b>	\$ (16,846.91)	\$ 16,907.50	\$ 60.59	
<b>Cemetery #23251-0009</b>	\$ (29,201.31)	\$ 29,306.32	\$ 105.01	
<b>Sale Tax #23251-0014</b>	\$ (135,898.50)	\$ 136,387.16	\$ 488.66	
<b>25% Infrastructure #23251-001</b>	\$ (80,823.11)	\$ 81,113.73	\$ 290.62	
<b>Building Sink #23251-0017</b>	\$ (26,955.10)	\$ 27,052.04	\$ 96.94	
<b>Swim Pool #23251-0020</b>	\$ (16,846.91)	\$ 16,907.50	\$ 60.59	
<b>Senior Center #23251-0021</b>	\$ (22,462.61)	\$ 22,543.37	\$ 80.76	
<b>Health Deductible #23251-0022</b>	\$ (132,994.94)	\$ 133,473.15	\$ 478.21	
Light #23251-101	\$ (1,146,272.97)	\$ 1,150,394.66	\$ 4,121.69	
Water #23251-102	\$ (417,714.86)	\$ 419,216.88	\$ 1,502.02	
General #23251-104	\$ (688,266.59)	\$ 690,741.42	\$ 2,474.83	
Sewer #23251-106	\$ (552,490.70)	\$ 554,477.28	\$ 1,986.58	
Fire #23251-107	\$ (130,592.58)	\$ 131,062.14	\$ 469.56	
Ambulance #23251-108	\$ (252,343.22)	\$ 253,250.54	\$ 907.32	
Park #23251-109	\$ (153,076.81)	\$ 153,627.27	\$ 550.46	
Library #23251-110	\$ (100,138.56)	\$ 100,498.63	\$ 360.07	
Keno #23251-111	\$ (155,355.63)	\$ 155,914.23	\$ 558.60	
Redlg #23251-112	\$ (75,429.77)	\$ 75,700.97	\$ 271.20	
Fire Station Construct. #23251-201	\$ (76,786.25)	\$ 7,496.30	\$ (69,289.95)	Bierman Pay Req #13
<b>CITY FUND TOTAL</b>	<b>\$ (9,642,687.94)</b>	<b>\$ 9,390,769.39</b>	<b>\$ (251,918.55)</b>	



# City of St. Paul, Nebraska

704 6th Street • St. Paul, NE 68873

Phone (308) 754-4483

As of July 31, 2025

## Homestead Bank

Checking (NOW) 300-100-027.....	\$	841,890.05
City Sales Tax (Checking) 300-300-277.....	\$	22,867.38
St. Paul Civic Center (MMDA) 300-300-749.....	\$	241.51
City REDLG (Secure Plus) 300-301-465.....	\$	168,553.91
American Rescue Plan (ARP) Funds 300-303-057.....	\$	-
Water Treatment Plant (Bond Reserve) (MMDA) 300-504-189.....	\$	7,485.46
Keno (MMDA) 300-504-409.....	\$	28,651.55
Sales Tax (P.I.) 300-504-420.....	\$	233,251.88
Pool Construction (MMDA) 300-504-442.....	\$	14,336.62
General Equipment Sinking (MMDA) 300-504-805.....	\$	-
Sewer Building & Equipment Fund (MMDA) 300-504-849.....	\$	19,005.48
Police Equipment Fund (MMDA) 300-504-860.....	\$	1,015.10
Senior Center Fund (MMDA) 300-504-882.....	\$	8,600.57
Brick Account (MMDA) 300-504-915.....	\$	2,087.38
Library Maintenance Reserve (MMDA) 300-504-970.....	\$	2,920.28
Light Sinking Fund (MMDA) 300-504-981.....	\$	2,570.93
Fire Sinking Fund (MMDA) 300-504-992.....	\$	7,715.78
EMT Sinking Fund (MMDA) 300-505-003.....	\$	8,143.80
Street Sinking Fund (MMDA) 300-505-014.....	\$	12,295.29
Park Equipment Sinking Fund (MMDA) 300-505-025.....	\$	11,942.62
TIF Projects (MMDA) 300-505-036.....	\$	1,325.70
St. Paul Elmwood Cemetery Foundation (MMDA) 300-505-168.....	\$	16,740.13
Civic Center Sinking Fund (MMDA) 300-505-179.....	\$	1,886.52
City Park Improv. Grant (MMDA) 300-505-410.....	\$	26,249.91
Walk/Bike Trail (Savings) 300054827.....	\$	3,459.46

## Citizens Bank & Trust

Consumer Deposit Fund (Checking) 102415.....	\$	55,200.71
Cafeteria 125 (NOW) 102407.....	\$	15,479.20
Health Deductible Account (NOW) 102482.....	\$	41,612.97
Sales Tax Infrastructure (NOW) 102342.....	\$	71,894.83
Sales Tax Fire Station Proceeds 103667.....	\$	196,314.60
Fire Station Construction 103683.....	\$	2,019.64
Cemetery (Savings) 753122.....	\$	21,073.71
City Park Aluminum Improvement (Savings) 772682.....	\$	9,237.71
Lights (ICS MMA) 103217.....	\$	472,944.11
Water (ICS MMA) 103225.....	\$	456,227.44
Sewer (ICS MMA) 103241.....	\$	457,214.53
General (ICS MMA) 103209.....	\$	334,073.69



"This institution is an equal opportunity provider, and employer".



Building (ICS MMA) 103233.....	\$	10,318.71
Fire (ICS MMA) 103268.....	\$	16,487.71
Ambulance (ICS MMA) 103276.....	\$	90,455.27
Park (ICS MMA) 103284.....	\$	9,070.76
Police (ICS MMA) 103292.....	\$	2,816.90
Keno (ICS MMA) 103314.....	\$	42,249.58
Streets (ICS MMA) 103349.....	\$	273,913.39
Library (ICS MMA) 103365.....	\$	17,732.76
Senior Center (ICS MMA) 103373.....	\$	28,492.01
Red Leg (ICS MMA) 103381.....	\$	106,439.77
Pool (ICS MMA) 103438.....	\$	58,628.36
Elmwood Cemetery (ICS MMA) 103446.....	\$	22,429.65
25% Sales Tax Infrastructure (ICS MMA) 102342.....	\$	216,450.84
City Sales Tax (ICS Bus. Int.) 103462.....	\$	14,810.13
Health Deductible Account (ICS MMA) 102482.....	\$	110,014.12
Fire Station Construction (ICS) 103683.....	\$	35,693.84

**Heritage Bank**

ACH Account (MMDA) 411025.....	\$	555,950.20
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**NPAIT Funds**

Street 23251-0105.....	\$	46,213.85
Police 23251-0115.....	\$	16,907.50
Cemetery 23251-0122.....	\$	29,306.32
Sales Tax 23251-0119.....	\$	136,387.16
25% Infrastructure 23251-0120.....	\$	81,113.73
Building Sinking Fund 23251-0113.....	\$	27,052.04
Swimming Pool 23251-0117.....	\$	16,907.50
Senior Center 23251-0121.....	\$	22,543.37
Health Deductible 23251-0118.....	\$	133,473.15
Light Funds 23251-101.....	\$	1,150,394.66
Water Funds 23251-102.....	\$	419,216.88
General Funds 23251-104.....	\$	690,741.42
Sewer Funds 23251-106.....	\$	554,477.28
Fire Funds 23251-107.....	\$	131,062.14
Ambulance Funds 23251-108.....	\$	253,250.54
Park Funds 23251-109.....	\$	153,627.27
Library Funds 23251-110.....	\$	100,498.63
Keno Funds 23251-111.....	\$	155,914.23
REDLG Funds 23251-112.....	\$	75,700.97
New Fire Station 23251-201.....	\$	7,496.30

Total City Funds.....	\$	9,390,769.39
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City Treasurer

# City of St. Paul's Treasurer's Report by Department

As of July 31, 2025

City DEPARTMENT	Current Mth Total	Comments
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## LIGHT

M. Mk #504-981	\$ 2,570.93	
ICS #103217	\$ 472,944.11	
NPAIT #23251-101	\$ 1,150,394.66	
NE CLASS #01-0005-0001	\$ -	
	<b>\$ 1,625,909.70</b>	

Utility Bill #411025	\$ 555,950.20	
(Lt 50%; Wtr 25% & Swr 25%)		
Consumer Dep #102-415	\$ 55,200.71	
(the people's money)	<b>\$ 611,150.91</b>	

## WATER

M. Mkt #504-189	\$ 7,485.46	
ICS #103225	\$ 456,227.44	
NPAIT #23251-102	\$ 419,216.88	
NE CLASS #01-0005-0002	\$ -	
	<b>\$ 882,929.78</b>	

## SEWER

M. Mkt #504-849	\$ 19,005.48	
ICS #103241	\$ 457,214.53	
NPAIT #23251-106	\$ 554,477.28	
NE CLASS 01-005-0003	\$ -	
	<b>\$ 1,030,697.29</b>	

## LANDFILL

	<b>\$ -</b>	
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## GENERAL

Checking #100027	<b>\$ 841,890.05</b>	
(ALL Depts)		
M. Mkt #504-805	\$ -	
ICS #103209	\$ 334,073.69	
NPAIT #23251-104	\$ 690,741.42	
NE CLASS #01-0005-0004	\$ -	
	<b>\$ 1,024,815.11</b>	

## BUILDING

ICS #103233	\$ 10,318.71	
NPAIT #23251-0113	\$ 27,052.04	

	\$	37,370.75		
<b>STREET</b>				
Brick's M. Mkt #504-915	\$	2,087.38		
M. Mkt #505-014	\$	12,295.29		
ICS #103349	\$	273,913.39		
NPAIT #23251-0105	\$	46,213.85		
	\$	334,509.91		
<b>FIRE</b>				
M. Mkt #504-992	\$	7,715.78		
ICS #103268	\$	16,487.71		
NPAIT #23251-107	\$	131,062.14		
NE CLASS #01-0005-0006	\$	-		
	\$	155,265.63		
<b>POLICE</b>				
M. Mkt #504-860	\$	1,015.10		
ICS #103292	\$	2,816.90		
NPAIT #23251-0115	\$	16,907.50		
	\$	20,739.50		
<b>FIRE STATION CONST.</b>				
Ckg #103-683	\$	2,019.64		
ICS #103683	\$	35,693.84		
NPAIT #23251-201	\$	7,496.30		
	\$	45,209.78		
<b>CEMETERY</b>				
M. Mkt #505-168	\$	16,740.13		
Savings #753-122	\$	21,073.71		
ICS #103446	\$	22,429.65		
NPAIT #23251-0122	\$	29,306.32		
	\$	89,549.81		
<b>AMBULANCE</b>				
M. Mkt #505-003	\$	8,143.80		
ICS #103276	\$	90,455.27		
NPAIT #23251-108	\$	253,250.54		
NE CLASS #01-0005-0010	\$	-		
	\$	351,849.61		
<b>SWIM POOL</b>				
M. Mkt #504-442	\$	14,336.62		

ICS #103438	\$	58,628.36		
NPAIT #23251-0117	\$	16,907.50		
	\$	<b>89,872.48</b>		
<b>PARK</b>				
M. Mkt #505-025	\$	11,942.62		
Savings #772-682 (Alum)	\$	9,237.71		
ICS #103284	\$	9,070.76		
NPAIT #23251-109	\$	153,627.27		
NE CLASS #01-0005-0011	\$	-		
City Park Imp. Grant #505-410	\$	26,249.91		
	\$	<b>210,128.27</b>		
<b>RECREATION</b>				
Savings #54827	\$	<b>3,459.46</b>		
<b>LIBRARY</b>				
M. Mkt (Maint) #504-970	\$	2,920.28		
ICS #103365	\$	17,732.76		
NPAIT #23251-110	\$	100,498.63		
NE CLASS #01-0005-0012	\$	-		
	\$	<b>121,151.67</b>		
<b>HEALTH DEDUCTIBLE</b>				
Ckg #102-482	\$	41,612.97		
Ckg 125 Plan #102-407	\$	15,479.20		
ICS #102482	\$	110,014.12		
NPAIT #23251-0118	\$	133,473.15		
	\$	<b>300,579.44</b>		
<b>SALES TAX</b>				
Checking #300-277	\$	22,867.38		
M. Mkt #504-420	\$	233,251.88		
ICS #103462	\$	14,810.13		
NPAIT #23251-0119	\$	136,387.16		
	\$	<b>407,316.55</b>		
<b>25% INFRASTRUCTURE</b>				
<b>(Sales Tax)</b>				
Ckg #102-342	\$	71,894.83		
ICS 102342	\$	216,450.84		
NPAIT #23251-0120	\$	81,113.73		
	\$	<b>369,459.40</b>		

<b>FIRE STATION PROCEEDS</b>	\$	196,314.60		
(Sales Tax) #103-667 (Bond)				
<b>V P BOND</b>	\$	-		
<b>KENO</b>				
M. Mkt #504-409	\$	28,651.55		
ICS #103314	\$	42,249.58		
NPAIT #23251-111	\$	155,914.23		
NE CLASS #01-0005-0013	\$	-		
	\$	<b>226,815.36</b>		
<b>CIVIC CENTER</b>				
Ckg #300-749	\$	241.51		
M. Mkt #505-179	\$	1,886.52		
	\$	<b>2,128.03</b>		
<b>TIF</b>				
M. Mkt #505-036	\$	<b>1,325.70</b>		
<b>SENIOR CENTER</b>				
M. Mkt #504-882	\$	8,600.57		
ICS #103373	\$	28,492.01		
NPAIT #23251-0121	\$	22,543.37		
	\$	<b>59,635.95</b>		
<b>REDLG</b>				
Checking #301-465	\$	168,553.91		
ICS #103381	\$	106,439.77		
NPAIT #23251-112	\$	75,700.97		
NE CLASS #01-0005-0017	\$	-		
	\$	<b>350,694.65</b>		
<b>ARPA (Zero Balance)</b>	\$	-		
<b>GRAND TOTAL</b>	\$	<b>9,390,769.39</b>		

Deposits and Checks printed for Month (held in statement folder)

**2024-2025**

Month / Year	Deposit Total	Check Total	Grand Total	Comment
October 31, 2024	\$ 1,108,875.67	\$ (1,443,442.59)	\$ (334,566.92)	Trfr In: Elsbury \$250,116; Trf In BOKF \$159203; Elsbury \$250116; Larm \$209886
November 30, 2024	\$ 1,380,558.89	\$ (1,216,937.76)	\$ 163,621.13	#411025 Trfr to #100027 = \$200,000; BOKF & Northland Sec \$229,293; Elsbury #8 = \$463,867
December 31, 2024	\$ 732,816.64	\$ (1,130,137.32)	\$ (397,320.68)	BOKF Bond Pymt \$152,149; Elsbury #9 \$284,800; MacQueen Snowblower \$209,075; NDEE Swr Princ \$100,729
January 31, 2025	\$ 579,160.97	\$ (457,141.92)	\$ 122,019.05	Lt F350 Truck \$33,170; UB Drop Box 3,046; Jarecke Fire #52 \$5,753
February 28, 2025	\$ 875,102.48	\$ (599,925.84)	\$ 275,176.64	Heritage Bank UB Trfr to 100027 = \$200,000 (Pay Disb) + LT Npait to LT Ckg 100027 RE: 2 Wesco Invoices
March 31, 2025	\$ 524,175.73	\$ (560,406.93)	\$ (36,231.20)	Wesco: Middle Loup River Transf; HCMC Transf; Street Lights; \$168,273
April 30, 2025	\$ 472,731.34	\$ (463,673.10)	\$ 9,058.24	\$36,585 23-24 Fin Statement Excess; \$23,769 St. Paul Rural Fire Reimb Runs
May 31, 2025	\$ 1,446,174.91	\$ (1,431,471.15)	\$ 14,703.76	
June 30, 2025	\$ 606,314.30	\$ (603,547.93)	\$ 2,766.37	Street \$\$25,473 & Sewer \$100,725 Bond Pymt; Sinking \$95,000
July 31, 2025	\$ 1,038,856.04	\$ (866,885.08)	\$ 171,970.96	Street Pave Incoming Wire \$132,646
August 31, 2025				
September 30, 2025				
<b>Grand Total</b>	<b>\$ 8,764,766.97</b>	<b>\$ (8,773,569.62)</b>	<b>\$ (8,802.65)</b>	
Deposit & Checks Monthly Total (Shared)				

City of St. Paul Regular Meeting  
704 6<sup>th</sup> Street  
St. Paul, NE 68873

**Monday, August 4, 2025**

A meeting of the Mayor and City Council of the City of St. Paul, Nebraska was held at City Hall in said City on Monday, August 4, 2025, at 6:30 p.m. Present were Mayor Mike Feeken and Council members Katie Kowalski, Bill Peters, Mark Wilson & Jerry Woodgate. Absent: None. Notice of the meeting was provided by publication in the Phonograph Herald, a legal newspaper published in said City and County. Notice of the meeting was also posted in four (4) public places. All proceeds thereafter shown were taken while the convened meeting was opened to the attendance of the public.

Mayor Feeken opened the meeting at 6:30 p.m. with thanking the public for attending and announcing that the City of St. Paul abides by the Open Meetings Act, which is posted on the west wall as required by Nebraska State Law §84-1407 through §84-1414. Mayor Feeken also stated that the City Council may vote to go into Closed Session on any agenda item as allowed by NE State Law §84-1410.

Mayor Feeken announced that individuals who have appropriate agenda items for City Council consideration should complete the "Request for Future Agenda Items" form located at the City Office. If the issue can be handled administratively without Council action, notification will be provided. If the item is scheduled for a meeting or study session, notification of the date will be given. Also, any City patrons that are requesting "Public Records" or have "Questions or Concerns" with respect to the City, they need to be submitted in writing to the City of St. Paul, so that it can be addressed appropriately. These forms are available online, in a file folder on the back wall of the Council Chambers or at the City Office.

There was an opportunity for individuals wishing to provide input on any of tonight's agenda items. Those individuals were asked to reserve time to speak; per Mayor Feeken, there will be a five (5) minute limit per person on speaking.

Mayor Feeken opened the public hearing at 6:31 p.m. regarding the City of St. Paul's 2025 One (1) and Six (6) Year Street Improvement program.

Council member Wilson moved to approve the "Dugout Grill LLC" #157286 Special Designated Liquor (SDL) application regarding a St. Paul Senior Center Barbecue Challenge on Saturday, August 23, 2025, from 2:00 p.m. to 8:30 p.m. Wristbands will be utilized for underage drinking. A Certificate of Insurance regarding the General and Liquor liability is current at the City Office. A street closure was also approved for the event on 8th Street between Howard Avenue and Indian Street from 6:00 a.m. to 9:00 p.m. Council member Woodgate seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0. City cones are requested for the event.

Council member Kowalski moved to approve the Consent Agenda Items: (1) Minutes July 21, 2025 (regular), Minutes July 29, 2025 (special), Minutes July 31, 2025 (special); (2) Disbursements August 4, 2025; and (3) Investment/Transfer of Funds: (a) Street Series 2025 Middle Loup River funds to Street ICS #103349 = \$132,646.25 ; (b) City Heritage Bank (Utilities) #411025 (\$300,000) to Light ICS #103217 = \$150,000, Water ICS #103225 = \$75,000, and Sewer ICS #103241 = \$75,000; (c) Elmwood Cemetery Savings #753122 to Elmwood Cemetery ICS #103446 = \$15,000; (d) Senior Center Account #504882 to Senior Center ICS #103373 = 7,500; and (e) REDLG Checking #301465 to REDLG ICS #103381 = \$150,000. Council member Peters seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

**August 4, 2025 Disbursements**

Gross Wages - July 2025	132581.56
Amazon Capital Services (books)	106.13
American Playground & Rec (supplies)	270.00
Automatic Systems (service)	1327.50
Barco Municipal Products (supplies)	148.56
Bomgaars (supplies)	912.39
Cengage Group (books)	173.96
Charter/Spectrum (service)	404.97
City Health Deductible Savings (insurance)	5445.00
City of St. Paul Investment of Funds: City Heritage Bank #411025 to (invest funds) City ICS (Light; Water; Sewer) Accounts	300000.00
City of St. Paul Transfer of 2025 Bond Funds to Street Interest Acct (funds transfer)	132646.25
City of St. Paul 125 Plan (insurance)	90.00
Consumer Deposit: Rental Deposit: Midland Area on Aging (rental deposit)	250.00
Core & Main (supplies)	108.06
Custer County Recycling (Service)	17.80
Dutton Lainson (supplies)	1113.49
Eakes Office Supply (contract)	136.10
Ecolab (service)	203.59
Elan Financial Services (supplies, meals, parking, fees, postage)	1851.42
Elsbury Construction Pay Request #11 (Middle Loup River Final Pay Request)	422955.63
Hamilton Information System (computers)	3546.00
Hawkins (chemicals)	6013.08
Heartland Disposal (service)	392.45
Heritage Bank (City) Utilities Bill ACH Fee (fee)	25.00
Hometown Market (supplies)	366.50
Howard Co. Treasurer (Dispatch Fee)	3334.89
Howard Greeley RPPD (supplies)	421.04
Hydro Tech (supplies, service)	559.85
iSolved (contract)	450.00
John Deere Financial (supplies)	97.76

Kelly Supply Company (supplies)	2582.27
Loup Valley Supply (supplies)	105.00
MacQueen Equipment (repair)	11527.76
Medica (insurance)	20364.04
Menards (supplies)	144.98
MARC (supplies)	341.03
MR Cleaning Service (service)	522.16
NE State Volunteer Firefighters (membership)	142.50
NE Public Health Environ (lab)	16.00
Omaha World Herald (subscription)	559.49
OverDrive (books)	204.96
Overland Ready Mixed (concrete)	2966.81
Parts Bin (supplies)	138.19
Petty Cash (postage, car wash, supplies, reimbursement)	45.07
Reams Sprinkler Supply (supplies)	776.12
SE Smith & Sons (supplies)	775.80
Sargent Drilling Co (service)	1400.00
Servi-Tech (lab)	273.00
SOS Portable Toilets (service)	840.00
State of NE Central Svcs (telephone)	4.10
Sun Auto Tire & Service (repair)	15.00
Van Diest Supply (chemicals)	1306.10
Vogel Auto Repair (service)	179.95
Wesco Distribution (supplies)	5032.26

**Non-General Disbursements**

Sales Tax: GH Construction LLC "N" Welcome Sign (service)	8725.00
Fire Station Construction: JEO Consulting Eng Fees (eng fees)	4323.50
Fire Station Construction ICS to Fire Station Construction (transfer of funds) Checking to Pay JEO Consulting Engineer Fees	4323.50
Fire Station Construction: Bierman Contracting Pay Req #13 (pay request)	69453.56
Fire Station Construction NPAIT to Fire Station Construction Checking (transfer) for Pay Request #13	69453.56
Insured Cash Sweep (ICS) General and Lights: Elsbury #11 Draw (Transfer of Funds) to Checking Account #100027	422955.63
TIF: City: MAD Dev. TIF 1/2 Proceeds to Pay Assessment (TIF Proceeds)	727.59
TIF: MAD Dev. TIF 1/2 Proceeds (TIF Proceeds)	727.58
TIF: S Squared Enterprises: TIF Proceeds (TIF Proceeds)	4481.29
Sales Tax: Street: Mtr Veh Tax: May 2025 Proceeds (Mtr Veh Tax)	8997.96
Sales Tax: Fire Station: May 2025 Proceeds (Fire Station)	19982.80
Sales Tax: 25% Infrastructure: May 2025 Proceeds (25% Infrast)	9991.40
Keno: 51C Quarterly Tax Return (tax)	4573.00
REDLG Checking to REDLG ICS (invest of funds)	150000.00

Senior Center M. Mkt to Senior Center ICS (invest funds)	7500.00
Elmwood Cemetery Savings to Elmwood Cemetery ICS (invest funds)	15000.00
Sales Tax: Dugout Grill LLC Property Improvement Program (signage)	4175.00

Mayor Feeken opened the public comment period at 6:37 p.m. regarding the City of St. Paul's 2025 One (1) and Six (6) Year Street Improvement plan. Brian Friedrichsen with Olsson's, Grand Island, NE presented the 2025 One (1) and Six (6) Year Street Improvement Plan maps for review on each individual street project. The One (1) Year Street plan consists of: **(1)** East & West Alley between Howard Avenue and Grand Street and 7th Street and 8th Street (east half only); **(2)** 3rd Street - "O" to north city limits; and **(3)** Kendall Street - 6th Street to 4th Street; Jay Street - 6th Street to 4th Street. The Six (6) Year Street plan consists of 31 projects; three (3) additional streets were added from the Council. Even though the projects are in the One (1) and Six (6) Year Street Improvement plan, the City is not obligated to complete them. This has always been a planning process that is completed each year for the City to receive allocated highway funding. Mayor Feeken closed the public comment period at 6:54 p.m. Council member Woodgate moved to approve the City's 2025 One (1) and Six (6) Year Street Improvement plan as amended, along with Resolution 2025-09, whereas the City of St. Paul conducted a public hearing in accordance with the requirements of the Board of Public Roads Classification Standards. Council member Kowalski seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0. Council member Woodgate questioned why the one (1) block gravel streets weren't paved yet; Council member Woodgate requested a goal to be set to pave the streets.

Council member Peters moved to approve the 2025 Municipal Annual Certification of Program Compliance to the Nebraska Board of Public Roads Classification and Standards (NBCS), along with Resolution 2025-10, whereas the governing body authorizes the signing of the 2025 Municipal Annual Certification of Program Compliance by Mayor Feeken. Council member Woodgate seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Chief of Police Howard was in attendance to discuss three (3) property cleanup nuisances. Chief of Police Howard voiced that 221 Jackson Street (McClay) has completed the nuisance process. The discussion tonight was to give two (2) property owners until Monday, August 18, 2025 to abate the nuisance. Council member Wilson moved to approve providing the residents until Monday, August 18, 2025 to complete the cleanup; this is due to the properties displaying improvements: (1) 521 7th Street (Rasmussen) and (2) 407 "L" Street (Weddle). Council member Woodgate seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Council member Kowalski moved to approve the City of St. Paul paying a Smith Welding invoice for the Street Dept. in the amount of \$12,680 in two (2) installments. The disbursements of funds will occur in the Fiscal Year of 2024-2025 = \$6,340 and Fiscal Year 2025-2026 = \$6,340. The invoice pertains to lining a dump box and for a box extension. Council member

Wilson seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Council member Woodgate moved to approve Mayor Feeken's appointment of Judy Johnson and Andrew Costello to take the place of Sally Einspahr and Joe Mlinar on the Citizens Advisory Review Committee (CARC) Board. Council member Wilson seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0. The Mayor and Council members thanked Ms. Einspahr and Mr. Mlinar for their dedicated service on the CARC Board.

Council member Kowalski moved to approve an increase in the City Police part-time hourly wage from \$21 to \$25, effective October 1, 2025. The item was discussed at the City's 2025-2026 Budget Workshop on July 29, 2025. Council member Wilson seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Howard County Deputy Paul Tartaglia was in attendance to discuss storing a Special Response Team (SRT) armored vehicle temporarily at the City north electrical yards. Council member Kowalski moved to approve the SRT armored vehicle to be stored at the City Electrical yards temporarily, along with Howard County Law Enforcement utilizing the NE State Patrol key for entry purposes. Council member Wilson seconded the motion. Council member Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0. The Howard County Sheriff's Office will provide the City of St. Paul a Certificate of Insurance from the NE Intergovernmental Risk Management (NIRMA) pertaining to the Special Response Team (SRT).

A lengthy discussion ensued regarding the south Middle Loup River Bridge erosion problem. Topics of discussion included: (1) City of St. Paul and Howard County undertaking a joint venture on the project; (2) the involvement of other entities; (3) forming of Interlocal Agreements; (4) selection of engineers; and (5) obtaining grant funding. City Officials want to ensure that St. Paul funds are expended for St. Paul; there was no voting on funding at tonight's meeting. A group of persons are to meet on Wednesday, August 6, 2025 regarding the Middle Loup River erosion problem. The Howard County Commissioners will discuss the issue on Tuesday, August 12, 2025. The City of St. Paul and Howard County currently will keep conversations open regarding the matter.

Chief of Police Dan Howard provided several nuisances pertaining to the first (1<sup>st</sup>) of the month: (1) 918 Custer Street (Wayne/Lorna Wood): weeds and junk; (2) 304 8<sup>th</sup> Street (Dave Eiberger): tree limb and weeds; (3) 404 Farnum Street (Tom Ummel): unsafe structure; needs temporary fence; and (4) 315 4<sup>th</sup> Street (Mike/Elizabeth Rawlings): two (2) unsafe manufactured homes and shed. Council member Woodgate moved to approve Chief of Police Howard sending out first (1<sup>st</sup>) notice letters to the above nuisances. Council member Wilson seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Chief of Police Howard provided updates: (1) performing inventory pertaining to the Police shop container; (2) the City excess sale of property will be on the agenda for Monday, October

6, 2025; and (3) model noise complaint ordinances; there will be a committee meeting in the near future.

Utilities Superintendent Helzer updates: (1) "National Night Out" on Tuesday, August 5, 2025 at 6:00 p.m., by the Howard County Historical Park; the Electrical Dept. will provide two (2) bucket trucks for kids rides; (2) the City is required to retain 110% of the Total Annual Payment of the NE Dept. of Water, Energy & Environment (NDWEE) Sewer Loan in a reserve account until paid in full; (3) the City Swimming Pool will close on Sunday, August 10, 2025; and (4) the painting of the swimming pool will begin in the next two (2) weeks.

Mayor Feeken stated that the final approval of the International Brotherhood of Electrical Workers (IBEW) 1597 Agreement will be on the Council agenda, Monday, August 18, 2025; the Agreement is for a three (3) year term.

A special meeting will be held on Monday, August 18, 2025 at 5:30 p.m. prior to regular Council meeting (6:30 p.m.) to review the 2025-2026 Budget.

Mayor Feeken adjourned the City Council meeting at 7:57 p.m.

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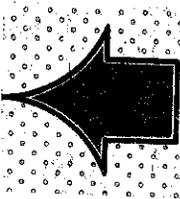
Date

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Mike Feeken, Mayor

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Connie Jo Beck, City Clerk/Deputy Treasurer



**Disbursements August 18, 2025**

Advanced Climate Control (service)	1556.00
Anderson CDJR (service)	201.30
AT&T Mobility (service)	455.82
Aurora Coop (fuel)	1065.02
Automatic Systems (repair)	510.00
Beck, Connie Jo (uniform)	179.92
Black Hills Energy (natural gas)	746.31
Bryan Jensen Clothing (supplies)	429.96
BSN Sports (supplies)	549.99
Central NE Bobcat (supplies)	12284.21
Charter/Spectrum (service)	215.00
City Lights (utilities)	10453.18
Clearfly (service)	198.12
Consumer Deposit: Rental Deposit Ck #72493 (rental deposit)	250.00
Core & Main (supplies)	2465.02
Custer County Recycling (service)	14.70
Dutton Lainson (supplies)	444.78
Eakes Office Solutions (supplies)	29.94
Elmwood Cemetery (service)	400.00
Filter Care (service)	41.00
Hamilton Information System (service)	1568.50
Heartland Disposal (service)	5708.18
Homestead Bank (fees)	47.80
Hometown Leasing (contract)	39.12
Hometown Market (supplies)	80.00
Howard County Register of Deeds (fees)	10.00
Howard Greeley RPPD (utilities)	181865.23
Jim's Champlin (fuel)	3055.30
John Deere Financial (supplies)	125.31
LARM (insurance)	11.21
Madison National Life (insurance)	209.38
Mid-Nebraska Disposal (service)	5099.93
NE Dept of Revenue: Sales & Use Tax Submittal (tax submittal)	18024.07
Municipal Supply Inc (supplies)	227.48
NE State Vol Fire Dept (dues)	1190.00
Olsson (engineering)	3283.96
One Call Concepts (service)	18.82
Open Caret (service)	200.00
Phonograph Herald (publish)	536.24
Platte Valley Communications (service)	998.50
Quick Med Claims (service)	1448.61
S E Smith & Sons (supplies)	165.00
Servi-Tech (lab)	203.00
SiteOne Landscape (supplies)	950.94
Smith Welding (service)	509.30
Svehla Law Office (legal)	455.00

Thiel Tire (service)	107.00
Triple T Disposal (service)	362.00
US Post Office (postage)	540.00
Utilities Section of LONM (dues)	1682.00
Wesco Distribution (supplies)	9741.87
Wilbert Memorials (service)	225.00

**Non-General Disbursements**

Fire Station Construction ICS #103683 Transfer to Fire Station (transfer of funds)	2710.51
Construction Checking #103683	
Goettsche, Roger: Fire Station Sprinklers and Parts (sprinkler & parts)	2710.51
TIF: S Squared Enterprises: August 2025 Proceeds (tif proceeds)	1056.02
TIF: City of St. Paul (MAD Dev 1/2 Share) August 2025 Proceeds (tif proceeds)	727.59
TIF: MAD Dev 1/2 Share: August 2025 Proceeds (tif proceeds)	727.58
Park Grant: McCarty Construction - 50% of picnic shelter (supplies)	15500.00
Park Grant: Derksen Portable Bldgs - storage shed (supplies)	5647.75
Park Grant: Olsson - engineering (service)	1166.91
Sales Tax: St. Paul Development Corp: Operating 3rd Draw (operating)	35000.00
Sales Tax: Middle Loup River Eng Fees Olsson Inv #546642 (engineer fees)	3551.45

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
<b>11100 CHECKING</b>					
<b>72494</b>	08/18/25	<b>ADVANCED CLIMATE CONTROL INC</b>			
E 44-20-520		BLDG/ R & M	\$1,036.00		Lib - annual service agreement (2/1/25-2/1/26)
E 10-20-520		BLDG/ R & M	\$520.00		Gen - annual service agreement (2/1/25-2/1/26)
		Total	\$1,556.00		
<b>72495</b>	08/18/25	<b>ANDERSON CDJR OF GRAND ISLAND</b>			
E 32-20-271		VEHICLE R & M	\$201.30	152880	Pol - #96 repair check engine light issue and right turn signal, replace cabin and engine air filters
		Total	\$201.30		
<b>72496</b>	08/18/25	<b>AT&amp;T MOBILITY</b>			
E 32-20-220		COMMUNICATION	\$415.78	07282025	Pol - cell phones and tablets for police vehicles
E 03-20-220		COMMUNICATION	\$40.04	07282025	Swr - internet at WWTP
		Total	\$455.82		
<b>72497</b>	08/18/25	<b>AURORA CO-OP ELEVATOR CO.</b>			
E 32-20-231		CITY GAS & OIL	\$20.72		Pol - #95 unleaded
E 31-20-231		CITY GAS & OIL	\$61.70		Fire - #50 unleaded
E 32-20-231		CITY GAS & OIL	\$36.00		Pol - #97 unleaded
E 32-20-231		CITY GAS & OIL	\$27.01		Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$23.45		Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$20.73		Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$33.50		Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$13.70		Pol - #97 unleaded
E 32-20-231		CITY GAS & OIL	\$26.76		Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$23.68		Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$30.64		Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$26.42		Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$28.23		Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$29.24		Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$33.21		Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$32.02		Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$24.40		Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$22.83		Pol - #97 unleaded
E 32-20-231		CITY GAS & OIL	\$13.75		Pol - #97 unleaded
E 03-20-231		CITY GAS & OIL	\$24.17		Swr - #93 unleaded
E 32-20-231		CITY GAS & OIL	\$28.43		Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$21.18		Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$33.90		Pol - #94 unleaded
E 31-20-231		CITY GAS & OIL	\$24.91		Fire - #57 unleaded
E 32-20-231		CITY GAS & OIL	\$23.70		Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$35.91		Pol - #97 unleaded
E 32-20-231		CITY GAS & OIL	\$23.36		Pol - #97 unleaded
E 32-20-231		CITY GAS & OIL	\$35.62		Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$31.85		Pol - #97 unleaded
E 31-20-231		CITY GAS & OIL	\$72.72		Fire - #50 unleaded
E 32-20-231		CITY GAS & OIL	\$30.01		Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$32.97		Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$20.55		Pol - #96 unleaded

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 32-20-231		CITY GAS & OIL	\$26.67		Pol - #96 unleaded (missing from last stmt)
E 32-20-231		CITY GAS & OIL	\$22.04		Pol - #95 unleaded (missing from last stmt)
E 32-20-231		CITY GAS & OIL	\$49.04		Pol - #94 unleaded (missing from last stmt)
		Total	\$1,065.02		
<b>72498</b>	08/18/25	<b>AUTOMATIC SYSTEMS CO</b>			
E 03-20-270		UTILITY R & M	\$510.00	43705	Swr - repairs to lift station #3
		Total	\$510.00		
<b>72499</b>	08/18/25	<b>BECK, CONNIE JO</b>			
E 10-20-268		Uniforms	\$179.92		Gen - uniform allowance
		Total	\$179.92		
<b>72500</b>	08/18/25	<b>BLACK HILLS ENERGY</b>			
E 02-20-262		BLACKHILLS GAS	\$51.36		Wtr - well house natural gas
E 02-20-262		BLACKHILLS GAS	\$48.20		Wtr - Well #9 natural gas
E 02-20-262		BLACKHILLS GAS	\$139.56		Wtr - WTP natural gas
E 41-20-262		BLACKHILLS GAS	\$230.63		Pool - natural gas
E 31-20-262		BLACKHILLS GAS	\$59.84		Fire - natural gas (old fire stn)
E 21-20-262		BLACKHILLS GAS	\$103.84		Strs - North yards natural gas
E 44-20-262		BLACKHILLS GAS	\$47.30		Lib - natural gas
E 31-20-262		BLACKHILLS GAS	\$65.58		Fire - natural gas (new fire stn)
		Total	\$746.31		
<b>72501</b>	08/18/25	<b>BRYAN JENSEN CLOTHING</b>			
E 01-20-252		Personal Protective Equip	\$429.96	5497	Lgts - FR shirts for John Lech
		Total	\$429.96		
<b>72502</b>	08/18/25	<b>BSN SPORTS INC</b>			
E 42-20-270		UTILITY R & M	\$549.99	930345082	Park - homeplate tarp for GCA field
		Total	\$549.99		
<b>72503</b>	08/18/25	<b>CENTRAL NE BOBCAT</b>			
E 21-50-540		MACH & EQUIPMENT	\$9,142.31	GQ4037	Strs - pavement breaker attachment
E 21-50-540		MACH & EQUIPMENT	\$3,141.90	GWO19301	Strs - new tracks
		Total	\$12,284.21		
<b>72504</b>	08/18/25	<b>CHARTER/SPECTRUM</b>			
E 02-20-220		COMMUNICATION	\$215.00	11552108062	Wtr - phone & internet at WTP
		Total	\$215.00		
<b>72505</b>	08/18/25	<b>CITY OF ST PAUL LIGHT</b>			
E 10-20-261		CITY LIGHTS	\$639.98		Gen - City, Sr Cntr & siren utilities
E 31-20-261		CITY LIGHTS	\$488.76		Fire - fire house utilities (new and old)
E 42-20-261		CITY LIGHTS	\$727.99		Park - park, batting cage, ball fields, concession stand and well utilities
E 41-20-261		CITY LIGHTS	\$1,521.26		Pool - utilities
E 03-20-261		CITY LIGHTS	\$2,050.18		Swr - lift stations and WWTP
E 21-20-261		CITY LIGHTS	\$2,182.40		Strs - street lights and yard lights
E 02-20-261		CITY LIGHTS	\$2,193.19		Wtr - WTP and city well utilities
E 34-20-261		CITY LIGHTS	\$20.87		Cem - cemetery utilities

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 44-20-261		CITY LIGHTS	\$628.55		Lib - library utilities
		Total	\$10,453.18		
<b>72506</b>	08/18/25	<b>CORE &amp; MAIN</b>			
E 02-20-270		UTILITY R & M	\$2,465.02	X165926	Wtr - saddles, meter couplings, curb stops, BRS inserts, hose clamps, tubing (for inventory)
		Total	\$2,465.02		
<b>72507</b>	08/18/25	<b>CUSTER COUNTY RECYCLING</b>			
E 04-20-325		Recycle Delivery	\$14.70	733	Lndfl - recycling trailer
		Total	\$14.70		
<b>72508</b>	08/18/25	<b>DUTTON-LAINSON CO.</b>			
E 01-20-270		UTILITY R & M	\$87.69	917057-1	Lgts - secondary connectors
E 01-20-270		UTILITY R & M	\$73.43	917122-1	Lgts - overhead fuses
E 01-20-270		UTILITY R & M	\$138.18	917273-1	Lgts - transformer studs
E 01-20-270		UTILITY R & M	\$145.48	S42561-1	Lgts - transformer lugs
		Total	\$444.78		
<b>72509</b>	08/18/25	<b>EAKES OFFICE SOLUTIONS</b>			
E 10-20-310		OFFICE SUPPLIES	\$14.97	9178497-0	Gen - 2026 desk calendars
E 02-20-310		OFFICE SUPPLIES	\$4.99	9178497-0	Wtr - 2026 desk calendar
E 03-20-310		OFFICE SUPPLIES	\$4.99	9178497-0	Swr - 2026 desk calendar
E 42-20-272		TOOLS	\$4.99	9178497-0	Park - 2026 desk calendar
		Total	\$29.94		
<b>72510</b>	08/18/25	<b>ELMWOOD CEMETERY</b>			
E 34-20-315		CEMETERY PERPETUAL	\$200.00		Cem - perpetual care - Koperski
E 34-20-315		CEMETERY PERPETUAL	\$100.00		Cem - perpetual care - Levene
E 34-20-315		CEMETERY PERPETUAL	\$100.00		Cem - perpetual care - Glause
		Total	\$400.00		
<b>72511</b>	08/18/25	<b>FILTER CARE</b>			
E 03-20-270		UTILITY R & M	\$41.00	134349	Swr - filter cleaning for flusher
		Total	\$41.00		
<b>72512</b>	08/18/25	<b>HEARTLAND DISPOSAL INC</b>			
E 04-20-324		SANITATION HAULING	\$5,708.18		Lndfl - sanitation hauling
		Total	\$5,708.18		
<b>72513</b>	08/18/25	<b>HOMESTEAD BANK</b>			
E 10-20-209		Pay ACH Fee	\$47.80		Gen - ACH fees
		Total	\$47.80		
<b>72514</b>	08/18/25	<b>HOMETOWN LEASING</b>			
E 44-20-520		BLDG/ R & M	\$39.12	11	Lib - copier lease (Sept)
		Total	\$39.12		
<b>72515</b>	08/18/25	<b>HOMETOWN MARKET</b>			
E 41-20-321		CONCESSIONS	\$80.00	8307	Pool - cases of chips
		Total	\$80.00		

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
<b>72516</b>	<b>08/18/25</b>	<b>HOWARD CO REGISTER OF DEEDS</b>			
E 10-20-216		RECORDING FEE		\$10.00	Gen - Release of Utility Lien (Ohde)
		Total		\$10.00	
<b>72517</b>	<b>08/18/25</b>	<b>HOWARD GREELEY RURAL PUBLIC</b>			
E 34-20-260		PUBLIC UTILITY	\$47.52		Public utilities - cemetery
E 02-20-260		PUBLIC UTILITY	\$287.37		Public utilities at North well
E 02-20-260		PUBLIC UTILITY	\$253.66		Public utilities at East well
E 02-20-260		PUBLIC UTILITY	\$45.10		Public utilities at Cargill
E 02-20-260		PUBLIC UTILITY	\$800.23		Public utilities West well
E 01-20-260		PUBLIC UTILITY	\$180,431.35		Public utilities - lights
		Total		\$181,865.23	
<b>72518</b>	<b>08/18/25</b>	<b>INLAND TRUCK PARTS COMPANY</b>			
E 21-20-271		VEHICLE R & M	\$102.00	IN-1853674	Strs - #4D oil dip stick
		Total	\$102.00		
<b>72519</b>	<b>08/18/25</b>	<b>JIMS CHAMPLIN INC</b>			
E 01-20-231		CITY GAS & OIL	(\$32.80)		Lgts - diesel credit
E 34-20-231		CITY GAS & OIL	(\$33.93)		Cem - unleaded credit
E 01-20-231		CITY GAS & OIL	(\$32.83)		Lgts - unleaded credit
E 42-20-231		CITY GAS & OIL	(\$42.68)		Park - unleaded credit
E 01-20-231		CITY GAS & OIL	\$73.83	248844	Lgts - #40W unleaded
E 04-20-231		CITY GAS & OIL	\$42.83	248859	Lndfl - #8A hwy diesel
E 03-20-231		CITY GAS & OIL	\$66.08	248893	Swr - #8 unleaded
E 21-20-231		CITY GAS & OIL	\$74.21	248894	Strs - #18 off road diesel
E 02-20-231		CITY GAS & OIL	\$37.67	248959	Wtr - unleaded for mower cans
E 34-20-231		CITY GAS & OIL	\$142.69	249861	Cem - unleaded for mowers
E 01-20-231		CITY GAS & OIL	\$23.05	249866	Lgts - #20A off road diesel
E 31-20-231		CITY GAS & OIL	\$26.00	249922	Fire - #51 hwy diesel
E 31-20-231		CITY GAS & OIL	\$10.52	249922	Fire - #57 unleaded
E 02-20-231		CITY GAS & OIL	\$64.28	249926	Wtr - #1 unleaded
E 42-20-231		CITY GAS & OIL	\$124.64	249927	Park - unleaded for mowers
E 21-20-231		CITY GAS & OIL	\$36.26	249977	Strs - #21 off road diesel
E 03-20-231		CITY GAS & OIL	\$34.06	249991	Swr - unleaded for mower cans
E 21-20-231		CITY GAS & OIL	\$46.52	250004	Strs - #21 off road diesel
E 02-20-231		CITY GAS & OIL	\$29.97	250015	Wtr - unleaded for mower cans
E 03-20-231		CITY GAS & OIL	\$25.55	250050	Swr - #93 unleaded
E 21-20-231		CITY GAS & OIL	\$50.12	250066	Strs - #21 off road diesel
E 42-20-231		CITY GAS & OIL	\$81.10	250165	Park - #11 unleaded
E 31-20-231		CITY GAS & OIL	\$30.48	250166	Fire - #50 unleaded
E 21-20-231		CITY GAS & OIL	\$85.51	250167	Strs - #6 unleaded
E 42-20-231		CITY GAS & OIL	\$142.42	250185	Park - unleaded for mowers
E 03-20-231		CITY GAS & OIL	\$73.38	250219	Swr - #8 unleaded
E 01-20-231		CITY GAS & OIL	\$42.01	250241	Lgts - #8A hwy diesel
E 04-20-231		CITY GAS & OIL	\$41.77	250255	Lndfl - #8A hwy diesel
E 21-20-231		CITY GAS & OIL	\$60.89	250438	Strs - #13 off road diesel
E 01-20-231		CITY GAS & OIL	\$74.38	250448	Lgts - #40W unleaded
E 03-20-231		CITY GAS & OIL	\$59.08	250454	Swr - #8 unleaded

CITY OF ST PAUL

**\*Check Detail Register©**

Batch: Disb Aug18

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 36-20-231		CITY GAS & OIL	\$41.50	251013	EMS - #99-1 hwy diesel
E 36-20-231		CITY GAS & OIL	\$39.19	251016	EMS - #99-2 hwy diesel
E 01-20-231		CITY GAS & OIL	\$68.03	251076	Lgts - #40W unleaded
E 21-20-231		CITY GAS & OIL	\$85.58	251078	Strs - #7 off road diesel
E 34-20-231		CITY GAS & OIL	\$142.45	251087	Cem - unleaded for mowers
E 42-20-231		CITY GAS & OIL	\$42.00	251089	Park - off road diesel for mowers
E 01-20-231		CITY GAS & OIL	\$42.00	251102	Lgts - #2 unleaded
E 01-20-231		CITY GAS & OIL	\$45.95	251105	Lgts - #44 off road diesel
E 01-20-231		CITY GAS & OIL	\$21.06	251124	Lgts - #20A off road diesel
E 01-20-231		CITY GAS & OIL	\$77.69	251127	Lgts - #49 hwy diesel
E 42-20-231		CITY GAS & OIL	\$47.50	251128	Park - #9 unleaded
E 21-20-231		CITY GAS & OIL	\$98.90	251167	Strs - #18 off road diesel
E 02-20-231		CITY GAS & OIL	\$35.07	251239	Wtr - unleaded for mower cans
E 02-20-231		CITY GAS & OIL	\$66.27	251285	Wtr - #1 unleaded
E 01-20-231		CITY GAS & OIL	\$85.11	251289	Lgts - #5 hwy diesel
E 42-20-231		CITY GAS & OIL	\$124.71	251316	Park - unleaded for mowers
E 42-20-231		CITY GAS & OIL	\$42.82	251316	Park - off road diesel for mowers
E 21-20-231		CITY GAS & OIL	\$104.73	251329	Strs - #17 off road diesel
E 34-20-231		CITY GAS & OIL	\$142.38	251387	Cem - unleaded for mowers
E 21-20-231		CITY GAS & OIL	\$49.30	251398	Strs - #44 off road diesel
E 03-20-231		CITY GAS & OIL	\$20.01	251444	Swr - unleaded for mower
E 01-20-231		CITY GAS & OIL	\$141.26	251446	Lgts - #69 unleaded
E 21-20-231		CITY GAS & OIL	\$34.73	251450	Strs - #20A off road diesel
<b>Total</b>			<b>\$3,055.30</b>		
<b>72520</b>	<b>08/18/25</b>	<b>JOHN DEERE FINANCIAL</b>			
E 02-20-270		UTILITY R & M	\$33.18	4241288	Wtr - parts for mower #3
E 03-20-270		UTILITY R & M	\$33.18	4241288	Swr - parts for mower #3
E 34-20-270		UTILITY R & M	\$33.18	4241288	Cem - parts for mower #3
E 03-20-270		UTILITY R & M	\$24.26	4250075	Swr - v-belt for 925 mower
E 03-20-270		UTILITY R & M	\$1.51	4253377	Swr - washer for 925 mower
<b>Total</b>			<b>\$125.31</b>		
<b>72521</b>	<b>08/18/25</b>	<b>LARM</b>			
E 32-20-250		CITY INSURANCE	\$11.21	113709	Pol - endorsement to add coverage for storage container
<b>Total</b>			<b>\$11.21</b>		
<b>72522</b>	<b>08/18/25</b>	<b>MADISON NATIONAL LIFE</b>			
E 42-10-130		INSURANCE	\$11.02	1708324	Park - life insurance
E 03-10-130		INSURANCE	\$33.06	1708324	Swr - life insurance
E 01-10-130		INSURANCE	\$44.08	1708324	Lgts - life insurance
E 21-10-130		INSURANCE	\$22.04	1708324	Strs - life insurance
E 02-10-130		INSURANCE	\$33.06	1708324	Wtr - life insurance
E 10-10-130		INSURANCE	\$22.04	1708324	Gen - life insurance
E 32-10-130		INSURANCE	\$44.08	1708324	Pol - life insurance
<b>Total</b>			<b>\$209.38</b>		
<b>72523</b>	<b>08/18/25</b>	<b>MID-NEBRASKA DISPOSAL INC</b>			
E 04-20-324		SANITATION HAULING	\$5,099.93		Lndfl - sanitation hauling

**\*Check Detail Register©**

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$5,099.93		
<b>72524</b>	08/18/25	<b>MUNICIPAL SUPPLY IN OF NE</b>			
E 02-20-270		UTILITY R & M	\$227.48	949821-IN	Wtr - meter spuds
Total			\$227.48		
<b>72525</b>	08/18/25	<b>NEBR STATE VOL FIREFIGHTER ASSN</b>			
E 31-20-211		ADM. & DUES	\$900.00	9433A	Fire - membership dues for 30 firefighters
E 36-20-211		ADM. & DUES	\$290.00	9433A	EMS - membership dues for 11 EMS
Total			\$1,190.00		
<b>72526</b>	08/18/25	<b>OLSSON</b>			
E 21-20-213		ENGINEER FEES	\$3,283.96	546652	Strs - 3rd Street Paving improvements
Total			\$3,283.96		
<b>72527</b>	08/18/25	<b>ONE CALL CONCEPTS, INC</b>			
E 01-20-220		COMMUNICATION	\$6.28	5070202	Lgts - Digger's hotline
E 02-20-220		COMMUNICATION	\$6.27	5070202	Wtr - Digger's hotline
E 03-20-220		COMMUNICATION	\$6.27	5070202	Swr - Digger's hotline
Total			\$18.82		
<b>72528</b>	08/18/25	<b>OPEN CARET</b>			
E 10-20-211		ADM. & DUES	\$200.00	8202	Gen - website hosting and maintenance
Total			\$200.00		
<b>72529</b>	08/18/25	<b>PHONOGRAPH-HERALD</b>			
E 10-20-240		PUBLISH / CODIF	\$485.38		Gen - publish mtg notices and proceedings, liquor license notices, Ord. 1061
E 44-20-240		PUBLISH / CODIF	\$37.50		Lib - library closing notice
E 21-20-240		PUBLISH / CODIF	\$13.36		Strs - publish 1 & 6 year plan notice
Total			\$536.24		
<b>72530</b>	08/18/25	<b>PLATTE VALLEY COMM, INC.</b>			
E 31-20-210		PROF&SCHOOLS	\$998.50	72500002	Fire - troubleshoot voice transmissions and paging on Howard County Fire frequency
Total			\$998.50		
<b>72531</b>	08/18/25	<b>S E SMITH AND SONS</b>			
E 42-20-520		BLDG/ R & M	\$160.00	676749	Park - new flag pole for north softball field
E 10-20-273		PUBLIC MAINTENANCE	\$5.00	676846	Gen - nuisance stakes for Police Dept
Total			\$165.00		
<b>72532</b>	08/18/25	<b>SERVI-TECH INC</b>			
E 03-20-232		LAB SAMPLE	\$203.00	H-993723	Swr - 24-hour composite sample
Total			\$203.00		
<b>72533</b>	08/18/25	<b>SITONE LANDSCAPE SUPPLY</b>			
E 42-20-521		GROUNDS / R & M	\$1,413.10	148816025-0	Park - fertilizer and conditioner
E 42-20-521		GROUNDS / R & M	(\$453.10)	156935219-0	Park - credit for billing error
E 42-20-521		GROUNDS / R & M	(\$9.06)	156935219-0	Park - discount for payment before 9/15/25
Total			\$950.94		

**\*Check Detail Register©**

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
<b>72534</b>	<b>08/18/25</b>	<b>SMITH WELDING SHOP, INC</b>			
E 21-20-270		UTILITY R & M	\$509.30	34541	Strs - street sign brackets
		Total	\$509.30		
<b>72535</b>	<b>08/18/25</b>	<b>SVEHLA LAW OFFICES PC LLO</b>			
E 10-20-212		LEGAL FEES	\$130.00	75508	Gen - review of financial statements, opinion on stormwater drainage issues
E 32-20-212		LEGAL FEES	\$325.00	75508	Pol - legal fees re agmt for dispatch services, peddler's licenses
		Total	\$455.00		
<b>72536</b>	<b>08/18/25</b>	<b>THIELS TIRE &amp; AUTO REPAIR</b>			
E 32-20-271		VEHICLE R & M	\$107.00	35262	Pol - replace window regulator bolt
		Total	\$107.00		
<b>72537</b>	<b>08/18/25</b>	<b>TRIPLE T DISPOSAL</b>			
E 04-20-324		SANITATION HAULING	\$362.00		Lndfl - sanitation hauling
		Total	\$362.00		
<b>72538</b>	<b>08/18/25</b>	<b>U S POSTAL SERVICE</b>			
E 01-20-313		POSTAGE	\$170.00		Lgts - postage
E 02-20-313		POSTAGE	\$170.00		Wtr - postage
E 03-20-313		POSTAGE	\$170.00		Swr - postage
E 04-20-313		POSTAGE	\$30.00		Lndfl - postage
		Total	\$540.00		
<b>72539</b>	<b>08/18/25</b>	<b>UTILITIES SECTION OF THE LEAGU</b>			
E 01-20-211		ADM. & DUES	\$420.50	7071	Lgts - membership dues (9/1/25 to 8/31/26)
E 02-20-211		ADM. & DUES	\$420.50	7071	Wtr - membership dues (9/1/25 to 8/31/26)
E 03-20-211		ADM. & DUES	\$420.50	7071	Swr - membership dues (9/1/25 to 8/31/26)
E 21-20-211		ADM. & DUES	\$420.50	7071	Strs - membership dues (9/1/25 to 8/31/26)
		Total	\$1,682.00		
<b>72540</b>	<b>08/18/25</b>	<b>WESCO DISTRIBUTION, INC.</b>			
E 01-50-550		IMPROVEMENTS	\$9,741.87	616494	Lgts - transformer and pad fo r301 Kendall St (reimbursed by CM Construction)
		Total	\$9,741.87		
<b>72541</b>	<b>08/18/25</b>	<b>WILBERT MEMORIALS</b>			
E 34-20-316		Niche Engraving	\$225.00	P072931	Cem - niche engraving - Rickertsen
		Total	\$225.00		
		<b>11100</b>	<b>\$249,791.72</b>		

**\*Check Detail Register©**

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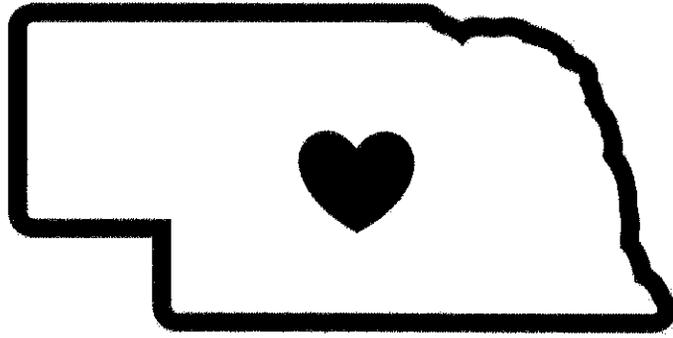
Check #	Check Date	Vendor Name	Amount	Invoice	Comment
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**Fund Summary**

**11100 CHECKING**

01 LIGHTS			\$192,317.56		
02 WATER			\$7,627.43		
03 SEWER			\$3,840.32		
04 LANDFILL			\$11,299.41		
10 GENERAL			\$2,255.09		
21 STREETS			\$19,648.36		
31 FIREMEN			\$2,739.01		
32 POLICE			\$1,985.89		
34 CEMETERY			\$1,120.16		
36 AMBULANCE			\$370.69		
41 POOL			\$1,831.89		
42 PARK			\$2,967.44		
44 LIBRARY			\$1,788.47		
			<u>\$249,791.72</u>		

MIKE FEEKEN, MAYOR



# ***Heartland Clerks Meeting***

***Thursday, August 21, 2025***

**11:30 am Double V's  
Victory Bar & Grill**

**520 W 3rd St - Grand Island, NE**

***RSVP by Wednesday, August 20, 2025***

***kcrowell@ravennanebraska.net***

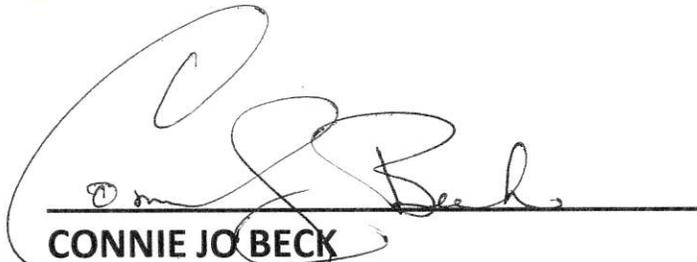


CITY OF SAINT PAUL  
704 6<sup>TH</sup> STREET  
SAINT PAUL, NEBRASKA 68873

**NOTICE OF TIME AND PLACE OF  
REGULAR MEETING**

**(City of St. Paul Proposed 2025-2026 Budget Public Input Hearing**

NOTICE IS HEREBY GIVEN THAT A REGULAR MEETING OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SAINT PAUL, NEBRASKA, WILL BE HELD **MONDAY, AUGUST 18, 2025 at 6:30 P.M.** IN THE CITY COUNCIL CHAMBERS, 704 6<sup>TH</sup> STREET, ST. PAUL, NEBRASKA. THIS MEETING WILL BE OPEN TO THE PUBLIC. AN AGENDA FOR SUCH MEETING IS KEPT CONTINUALLY CURRENT AND IS AVAILABLE FOR PUBLIC INSPECTION AT THE OFFICE OF THE CITY CLERK AT THE CITY UTILITIES OFFICE. THE PURPOSE OF THE MEETING IS TO HOLD A **CITY OF ST. PAUL PROPOSED 2025-2026 BUDGET INPUT HEARING.** POSTED THIS **8TH DAY OF AUGUST 2025.**



**CONNIE JO BECK**  
**CITY CLERK/DEPUTY TREASURER**

Post in four (4) public places:

- City Utility Office
- US Post Office
- Citizens Bank & Trust
- Howard County Court House (lower level)

1	<b>LIGHT #1 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE (Utilizes No Prop Tax)</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	<b>Medica Employee 15% (01-101)</b>	-	\$ -	\$ -	<b>\$ 8,620.00</b>
4	American Tower Rent \$650 x 12	19,353	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00
5	Rental: Charter Pole \$1726; Century \$212;	\$ 5,573.00	\$ 4,725.00	\$ 4,725.00	\$ 4,725.00
6	State Rent \$3,000				
7	Reconnect Fee 01-255	\$ 785.00	\$ 250.00	\$ 2,115.00	\$ 250.00
8	Disconnect Notice Fee 01-256	\$ 14,575.00	\$ 12,000.00	\$ 13,998.00	\$ 12,000.00
9	Bad Check Fee \$25	\$ 331.00	\$ -	\$ 415.00	\$ -
10	Iron (Scrape) Kramers	\$ -	\$ -	\$ 2,722.00	\$ -
11	Interest: ICS; Npait, etc.	\$ 99,270.00	\$ 25,000.00	\$ 67,309.00	\$ 37,000.00
12	<b>Metered Sales (line loss 3.7%) 2.5% Not in here</b>	\$ 2,487,147.00	\$ 2,589,790.00	\$ 2,642,216.00	<b>\$ 2,668,216.00</b>
13	Cons. Dep. Credit Card 01-491	\$ 3,450.00	\$ 2,500.00	\$ 3,500.00	\$ 2,500.00
14	Shop Sales:	\$ 117.00	\$ -	\$ -	\$ -
15	Reimb: Big Iron; Pedestal; ElsburyElect;	\$ 4,734.00	\$ -	\$ 50,263.00	\$ -
16	(See Connie's Detail)				
17	Sale Tx Form 10:	\$ 173,184.00	\$ 175,000.00	\$ 179,250.00	\$ 179,250.00
18	No City Sales Tax:	\$ 1,315.00	\$ 1,400.00	\$ 1,575.00	\$ 1,575.00
19	RESERVES: Truck \$40,000;	\$ -	\$ 40,000.00	\$ 33,674.00	\$ -
20	RESERVES: Compressor \$8,333			\$ 8,333.00	
21	RESERVES: Elmwood Cemetery Excavator	\$ -	\$ 19,000.00	\$ 20,480.00	\$ -
22	RESERVE:24-25 Middle Loup \$20,538 Wesco	\$ -	\$ 20,538.00	\$ -	\$ -
23	RESERVES: Unexpect Elect/Hometown/	\$ -	\$ 150,000.00	<b>\$ 243,072.00</b>	<b>\$ 100,000.00</b>
24	(Transformers: Sub-Conn \$115,312; Med Ctr \$51,101) & Wesco Invoices				
25	<b>TOTAL REVENUES</b>	<b>\$ 2,809,834.00</b>	<b>\$ 3,048,003.00</b>	<b>\$ 3,281,447.00</b>	<b>\$ 3,021,936.00</b>
26	<b>EXPENSE</b>				
27	<b>PERSONNEL SERVICES</b>				
28	Salary & Wages 5%	\$ 193,641.00	\$ 285,982.00	\$ 252,766.00	\$ 300,789.00
29	Overtime (Middle Loup; Outages)	\$ 9,402.00	\$ 7,000.00	\$ 7,062.00	\$ 7,000.00
30	Fica - 6.20%	\$ 12,093.00	\$ 18,165.00	\$ 16,110.00	\$ 19,083.00
31	Medicare - 1.45%	\$ 2,828.00	\$ 4,248.00	\$ 3,768.00	\$ 4,463.00
32	Pension 6%	\$ 10,885.00	\$ 17,579.00	\$ 15,590.00	\$ 18,468.00
33	Insurance: Medica 2025	\$ 37,647.00	\$ 63,630.00	\$ 52,682.00	\$ 78,467.00
34	<b>OPERATING EXPENSE</b>				
35	Prof & Sch: Jarod	\$ 10,347.00	\$ 6,000.00	\$ 2,000.00	\$ 6,000.00
36	Adm & Dues: Util Sec; NMPP;	\$ 4,071.00	\$ 5,000.00	\$ 4,900.00	\$ 5,000.00
37	Sparq; League (Utilities)				
38	Legal Fees: Middle Loup & Union	\$ 195.00	\$ 1,000.00	\$ -	\$ 1,000.00
39	Commun: Digger 250; Clearlyfly 1320;	\$ 1,025.00	\$ 3,400.00	\$ 1,750.00	\$ 3,400.00
40	Internet Hamilton 2100 (laptop)				
41	Gas & Oil	\$ 5,029.00	\$ 7,000.00	\$ 6,500.00	\$ 7,000.00
42	Publish & Codif; Rate Ord. & Help Ad	\$ 726.00	\$ 1,500.00	\$ 100.00	\$ 1,500.00
43	<b>Insurance: LARM:</b>	\$ 27,228.00	\$ 31,857.00	\$ 29,701.00	\$ 38,176.00
44	<b>Pers Protect Equip (PPE)</b>	\$ 5,679.00	\$ 10,000.00	\$ 8,000.00	\$ 10,000.00
45	<b>Public Utility (2.5% Increase)</b>	\$ 1,751,460.00	\$ 1,775,000.00	\$ 1,789,862.00	\$ 1,789,862.00
46	<b>Lights (Northyards)</b>	\$ -	\$ -	\$ -	\$ 9,100.00

47	<b>Black Hills (N-yards)</b>	\$ -	\$ -	\$ -	\$ 3,600.00
48	Heritage UB ACH Fees \$25 Mthly	\$ 300.00	\$ 360.00	\$ 300.00	\$ 360.00
49	UB DocuSend / Nuvei Fee	\$ 195.00	\$ 250.00	\$ 300.00	\$ 300.00
50	Uniforms: \$400x3	\$ 796.00	\$ 1,200.00	\$ 1,284.00	\$ 1,284.00
51	Util R & M: Transf/ReclosureRebuild \$15,000;	\$ 78,413.00	\$ 40,000.00	\$ 54,293.00	\$ 79,000.00
52	<b>Vehicle R&amp;M: Level Cables \$15,000; Test Truck</b>	\$ 8,046.00	\$ 40,000.00	\$ 24,150.00	\$ 30,000.00
53	Tools: Electrical	\$ 7,651.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
54	Sale Tx Form 10: 2.5%	\$ 170,765.00	\$ 171,750.00	\$ 175,804.00	\$ 175,804.00
55	Check Order: PIP Mkg 100027 & Con Dep	\$ -	\$ 400.00	\$ 479.00	\$ 500.00
56	Computer:Itron/Banyon \$3000; Hamilton	\$ 7,282.00	\$ 8,450.00	\$ 6,760.00	\$ 8,450.00
57	\$4200: Internet Northyards				
58	Office Supplies	\$ 1,495.00	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00
59	Postage: Utility Billing	\$ 2,466.00	\$ 2,500.00	\$ 2,568.00	\$ 2,600.00
60	Acct Fees-Audit \$20,250; Budget \$10,000	\$ 6,600.00	\$ 7,034.00	\$ 7,034.00	\$ 7,584.00
61	Cons. Dep. Credit Card (same #13)	\$ 3,700.00	\$ 2,500.00	\$ 3,500.00	\$ 2,500.00
62	<b>COPIER LEASE XX-20-517</b>	\$ -	\$ -	\$ 925.00	\$ 1,250.00
63	Bldg R&M: cleaning \$2667	\$ 4,250.00	\$ 6,500.00	\$ 6,500.00	\$ 6,050.00
64	Garbage N-yards 800				
65	<b>Mach &amp; Equip: Truck \$33,674</b>	\$ 127,330.00	\$ 40,000.00	\$ 33,674.00	\$ 40,000.00
66	<b>(Compressor \$8333 ICS)</b>			\$ 8,333.00	
67	Penalty/Fine: Bad Ck Fee \$3.00	\$ 27.00	\$ 30.00	\$ 15.00	\$ -
68	<b>CAPITAL OUTLAY</b>				
69	<b>Improve: Middle Loup (Wesco) &amp; Hometown Mkt;</b>	\$ 304,934.00	\$ 20,538.00	\$ -	\$ -
70	<b>&amp; Unexpected Elect \$100,000</b>	\$ -	\$ 150,000.00	\$ 243,072.00	\$ 100,000.00
71	<b>DEBT SERVICE</b>				
72	Trfr Out (Police \$178,500)	\$ 178,500.00	\$ 178,500.00	\$ 178,500.00	\$ 178,500.00
73	Trfr Out (Park \$66,800.00)	\$ 66,800.00	\$ 66,800.00	\$ 66,800.00	\$ 66,800.00
74	Trfr Out (Streets - light poles \$5,000)	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
75	Trfr Out (Cemetery - Excavator \$20,480)	\$ -	\$ 19,000.00	\$ 20,480.00	\$ -
76	<b>TOTAL EXPENDITURES</b>	\$ 3,041,806.00	\$ 3,011,173.00	\$ 3,043,062.00	\$ 3,021,890.00
77	<b>NET ANNUAL CASH FLOW</b>	\$ (231,972.00)	\$ 36,830.00	\$ 238,385.00	\$ 46.00
	<b>M. Mkt #504981 = \$2,067</b>				
	<b>ICS (Citizens) = \$606,729</b>			<b>Resignation</b>	
	<b>NPAIT = \$343,090</b>			Ed T 5-15-23	
	<b>NE CLASS = \$799,209</b>			Jack P 8-31-23	
	<b>Heritage Bank #411025 = \$327,159</b>				
	<b>Consumer Deposit #102-415 = \$54,201</b>				
	<b>Cafeteria 125 #102-407 = \$15,821</b>				
	<b>2024 new PC and Itron Upgrade</b>				
	<b>2024 May: Purchase Electrical Middle Loup River Subdivision</b>				
	<b>2024 Dump Trailer \$10,870; Lease Excavator \$8,000; Boom Truck \$107,900</b>				
	<b>2024 Began Middle Loup Electrical Service</b>				
	<b>(Transformers: Sub-Conn 115,312; Med Ctr \$51,101)</b>				
	<b>May 2024 Excavator Lease \$8560; 2025 Excavator Share \$</b>				
	<b>January 2025: 2018 F350 Ford Truck: \$33,171</b>				
	<b>LIGHT #1</b>				

1	<b>LIGHT</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	American Tower Rent	112	19,353	7,800	7,800	7,800
4	Rental-State Ne - Charter Pole	112	5,573	4,725	4,725	4,725
5	Reconnect Fee (Utilities)	112	15,360	12,250	16,113	12,250
6	Refunds	112	331		415	
7	City Gas	112			2,722	
8	Investment Interest	112	99,270	25,000	67,309	37,000
9	Energy Asst HHA	112				
10	Metered Sales	112	2,487,147	2,589,790	2,642,216	2,668,216
11	Metered Deposits	112	3,450	2,500	3,500	2,500
12	Equipment Rental	112				
13	Other	112	117			8,620
14	Reimbursements	112	4,734		50,263	
15	Sales Tax	112	173,184	175,000	179,250	179,250
16	No City Sales Tax	112	1,315	1,400	1,575	1,575
17	<b>TOTAL REVENUES</b>		<b>2,809,834</b>	<b>2,818,465</b>	<b>2,975,888</b>	<b>2,921,936</b>
18						
19	<b><u>EXPENSE</u></b>					
20	<b><u>PERSONNEL SERVICES</u></b>					
21	Salary & Wages	63	193,641	285,982	252,766	300,789
22	Overtime	63	9,402	7,000	7,062	7,000
23	Fica	63	12,093	18,165	16,110	19,083
24	Medicare	63	2,828	4,248	3,768	4,463
25	Pension	63	10,885	17,579	15,590	18,468
26	Insurance (Health)	63	37,647	63,630	52,682	78,467
27						
28	<b><u>OPERATING EXPENSE</u></b>					
29	Prof. & Schools	63	10,347	6,000	2,000	6,000
30	Admin. & Dues	63	4,071	5,000	4,900	5,000
31	Legal Fees	63	195	1,000		1,000
32	Engineer Fees	63				
33	Communication	63	1,025	3,400	1,750	3,400
34	City Gas & Oil	63	5,029	7,000	6,500	7,000
35	Publish & Codification	63	726	1,500	100	1,500
36	Insurance (Liability)	63	27,228	31,857	29,701	38,176
37	Public Utility (REA)	63	1,751,460	1,775,000	1,789,862	1,802,562
38	ACH Fees	63	495	610	600	660
39	Utility R & M	63	78,413	40,000	54,293	79,000
40	Vehicle R & M	63	8,046	40,000	24,150	30,000
41	Tools	63	7,651	10,000	10,000	10,000
42	Sales Tax Form 10	63	170,765	171,750	175,804	175,804
43	Computer	63	7,282	8,450	6,760	8,450
44	Office Supplies	63	2,318	4,630	4,278	4,784
45	Postage	63	2,466	2,500	2,568	2,600
46	Accounting Fees- Dana Cole	63	6,600	7,034	7,034	7,584
47	Utility Refund (Energy Asst)	63				
48	Meter Deposit	63	3,700	2,500	3,500	2,500
49	Building R & M	63	4,250	6,500	6,500	7,300
50						
51	<b><u>CAPITAL OUTLAY</u></b>					
52	Mach. & Equipment	83	133,009	50,000	50,007	50,000
53	Equipment Sinking	83				
54	Improvements	73	304,934	170,538	243,072	100,000
55						
56	<b><u>DEBT SERVICE</u></b>					
57	TRANSFER OUT	1,003	266,319	291,546	293,026	250,300
58	<b>TOTAL EXPENDITURES</b>		<b>3,062,825</b>	<b>3,033,419</b>	<b>3,064,383</b>	<b>3,021,890</b>
59						
60	<b>NET ANNUAL CASH FLOW</b>		<b>(252,991)</b>	<b>(214,954)</b>	<b>(88,495)</b>	<b>(99,954)</b>

1	<b>WATER #2 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	<b>Medica Employee 15% (02-101)</b>	-	\$ -	\$ -	\$ <b>8,058.00</b>
4	Recording Fee:	\$ 10.00	\$ -	\$ -	\$ -
5	Fee, Permit, License (Well) Swanson	\$ 25.00	\$ -	\$ 50.00	\$ -
6	Rent (Exp 10/24) \$12160 Oct/May (Kanter)	\$ 11,260.00	\$ 12,160.00	\$ 11,710.00	\$ 12,160.00
7	Oct \$5630 & May \$6080				
8	Scrape Iron/Brass	\$ 852.00	\$ -	\$ -	\$ -
9	Interest; 504189; ICS; Npait	\$ 33,470.00	\$ 7,500.00	\$ 32,358.00	\$ 11,000.00
10	Special Assess: MAD Dev Only	\$ 6,748.00	\$ 6,500.00	\$ 6,500.00	\$ 6,584.00
11	Assess Int: MAD Dev Only	\$ 5,398.00	\$ 6,000.00	\$ 3,500.00	\$ 5,895.00
12	<b>Metered Sales (20 million gal.)</b>	\$ 680,684.00	\$ 690,000.00	683,228.00	\$ <b>685,000.00</b>
13	<b>(possible increase in rates: graduated rates)</b>				
14	Metered Deposit 102415 Activity	\$ (650.00)	\$ -	1,400.00	\$ -
15	Shop Sales: Fousek, Meyer, STS, Stepanek	\$ 593.00	\$ 500.00	\$ 362.00	\$ 500.00
16	Reimb: STS Construction	\$ -	\$ -	\$ 1,190.00	\$ -
17	<b>From Reserves: Middle Loup Subd.</b>	\$ 311,929.00	\$ -	\$ 139,830.00	\$ -
18	<b>Reserves: Water ICS Excavator \$20480</b>		\$ 19,000.00	\$ 20,480.00	\$ -
19	<b>Reserves: Compressor \$8333</b>	\$ -	\$ -	\$ 8,333.00	\$ -
20	<b>TOTAL REVENUES</b>	\$ <b>1,050,319.00</b>	\$ <b>741,660.00</b>	\$ <b>908,941.00</b>	\$ <b>729,197.00</b>
21	<b>EXPENSE</b>				
22	<b>PERSONNEL SERVICES</b>				
23	Wages: 5%	\$ 163,661.00	\$ 177,362.00	\$ 178,411.00	\$ 189,780.00
24	Overtime - Water Testing, on call	\$ 5,020.00	\$ 5,000.00	\$ 5,446.00	\$ 5,000.00
25	Fica - 6.20%	\$ 9,324.00	\$ 11,307.00	\$ 11,399.00	\$ 12,077.00
26	Medicare - 1.45%	\$ 2,181.00	\$ 2,644.00	\$ 2,666.00	\$ 2,825.00
27	Pension 6%	\$ 10,114.00	\$ 10,942.00	\$ 11,032.00	\$ 11,687.00
28	Insurance: Medica 2025	\$ 59,906.00	\$ 71,836.00	\$ 66,757.00	\$ 70,297.00
29	<b>OPERATING EXPENSE</b>				
30	Prof/Sch: Grade License; Backflow: Wtr Class	\$ 350.00	\$ 2,900.00	\$ 370.00	\$ 5,000.00
31	Adm & Dues: Util Sect; Sparq; BOK;	\$ 5,268.00	\$ 5,500.00	\$ 5,400.00	\$ 5,500.00
32	Legal Fees:	\$ -	\$ 500.00	\$ -	\$ 500.00
33	<b>Eng Fees: Middle Loup River</b>	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
34	Wire Fee (Bond Pymts) 8x4	\$ 24.00	\$ 32.00	\$ 36.00	\$ 32.00
35	Comm: Charter \$2400; One Call \$300	\$ 2,174.00	\$ 2,900.00	\$ 2,629.00	\$ 2,900.00
36	Gas & Oil: Wellfield Trees \$1500; Weed	\$ 3,398.00	\$ 5,500.00	\$ 5,400.00	\$ 5,500.00
37	Eaters (2) at \$945				
38	Lab Sample: Hall Co Health and St. of NE	\$ 2,281.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00
39	Publish: CCR \$600; Backflow	\$ 981.00	\$ 700.00	\$ 600.00	\$ 1,000.00
40	<b>Insurance: LARM:</b>	\$ 31,698.00	\$ 37,097.00	\$ 35,766.00	\$ 43,888.00
41	Public Utility (REA): 2.5%	\$ 18,298.00	\$ 19,500.00	\$ 19,164.00	\$ 21,000.00
42	City Lights: 2.5%	\$ 22,716.00	\$ 26,000.00	\$ 25,900.00	\$ 27,000.00
43	Blackhills Gas	\$ 4,692.00	\$ 5,200.00	\$ 4,800.00	\$ 5,200.00
44	Uniforms: 2 persons	\$ 800.00	\$ 800.00	\$ 858.00	\$ 858.00
45	Water Meter Purch: 83% Radio Read	\$ 17,169.00	\$ 17,300.00	\$ 17,000.00	\$ 17,300.00
46	<b>Utility R&amp;M: brass; parts, water main break</b>	\$ 38,298.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00

47	Veh. R & M	\$ 643.00	\$ 2,000.00	\$ 1,900.00	\$ 2,000.00
48	Tools: press wash; saw; gloves; pump	\$ 876.00	\$ 1,500.00	\$ 1,400.00	\$ 1,500.00
49	Chemicals: (Chlor, Potassium, Mag)	\$ 10,080.00	\$ 9,000.00	\$ 18,000.00	\$ 20,000.00
50	Check Order Fee: 100027	\$ -	\$ 360.00	\$ 479.00	\$ 500.00
51	Computer: PC \$1500.00, Hamilton\$2500,	\$ 6,156.00	\$ 6,600.00	\$ 5,224.00	\$ 7,500.00
52	Itron/Banyon \$2900				
53	Office Sup: Paper, etc.	\$ 1,070.00	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00
54	Postage: Lab 250; Bflow Surveys 600; Postage	\$ 2,860.00	\$ 3,500.00	\$ 3,500.00	\$ 4,000.00
55	3000, Bulk 150				
56	Acct Fees-Audit \$20,250; Budget \$10,000	\$ 6,600.00	\$ 7,034.00	\$ 7,034.00	\$ 7,584.00
57	<b>COPIER LEASE XX-20-517</b>			\$ 800.00	\$ 1,250.00
58	Build R & M: PSSI \$600; Clean \$3200	\$ 7,518.00	\$ 6,300.00	\$ 5,500.00	\$ 5,250.00
59	<b>CAPITAL OUTLAY</b>				
60	Mach & Equip: Compressor \$8333	\$ -	\$ -	\$ 8,333.00	\$ -
61	<b>Improve: Middle Loup \$139,830</b>	\$ 98,459.00	\$ -	\$ 139,830.00	\$ -
62	<b>Improve: DropBox \$1015; 2nd &amp; "O" Wtr \$3600</b>	\$ -	\$ -	\$ 4,567.00	\$ -
63	<b>DEBT SERVICE</b>				
64	<b>Bond Principal: includes Middle Loup River</b>	\$ 155,730.00	\$ 157,580.00	\$ 157,580.00	\$ 182,580.00
65	<b>Bond Interest: Includes Middle Loup River</b>	\$ 10,905.00	\$ 24,386.00	\$ 28,376.00	\$ 28,968.00
66	<b>Equipment Sinking</b>	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
67	<b>Building Sinking</b>	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
68	<b>Trfr Out (Gen for Util Sup)</b>	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
69	<b>Trfr To Park</b>	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
70	<b>Trfr To Cemetery (Excavator) \$20480</b>	\$ 10,000.00	\$ 19,000.00	\$ 20,480.00	\$ -
71	<b>TOTAL EXPENDITURES</b>	\$ 764,769.00	\$ 726,526.00	\$ 881,883.00	\$ 748,835.00
72	<b>NET ANNUAL CASH FLOW</b>	\$ 285,550.00	\$ 15,134.00	\$ 27,058.00	\$ (19,638.00)
	<b>M.Mkt #504189 = \$7,473</b>				
	<b>ICS #103225 (Citizens) = \$426,077</b>				
	<b>NPAIT = \$169,333</b>				
	<b>NE CLASS = \$246,934</b>				
***	<b>WATER EXEMPT FROM SALES TAX BEGIN OCTOBER 1, 2021 (LB26)</b>				
	<b>Wellfield Lease: Robert Kanter May 15, 2022 to October 14, 2024: \$11,260 Annually</b>				
	<b>May 2024 Middle Loup Water Improve.</b>	\$ 311,929.00			
	<b>June 2025: (2) Weed Eaters @ \$945</b>				
	<b>Multi-Range Sonar \$6,000 (ordered)</b>				
	<b>Radio Read Meters at 83%</b>				
	<b>WATER #2</b>				

1	<b>WATER</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b>REVENUE</b>					
3	Fee, Permit, License	112	35	-	50	-
4	Rental Income (Farm)	112	11,260	12,160	11,710	12,160
5	Refunds (Greeley & Ins.)	112	852			
6	Investment CD Interest	112	33,470	7,500	32,358	11,000
7	Special Assessments	112	6,748	6,500	6,500	6,584
8	Assessment Interest	112	7,817	6,000	4,775	5,895
9	Metered Sales	112	680,684	690,000	683,228	685,000
10	Metered Deposits	112	(650)		1,400	
11	Shop Sales	112	593	500	362	500
12	Loan/Bond Proceeds	112		-	497,500	-
13	Reimbursement	112			1,190	
14	Federal Grant	101				
15	Miscellaneous	112	311,929			8,058
16	<b>TOTAL REVENUES</b>		<b>1,052,738</b>	<b>722,660</b>	<b>1,239,073</b>	<b>729,197</b>
17						
18	<b>EXPENSE</b>					
19	<b>PERSONNEL SERVICES</b>					
20	Salary & Wages	67	163,661	177,362	178,411	189,780
21	Overtime	67	5,020	5,000	5,446	5,000
22	Fica	67	9,324	11,307	11,399	12,077
23	Medicare	67	2,181	2,644	2,666	2,825
24	Pension	67	10,114	10,942	11,032	11,687
25	Insurance (Health)	67	59,906	71,836	66,757	70,297
26						
27	<b>OPERATING EXPENSE</b>					
28	Prof. & Schools	67	350	2,900	370	5,000
29	Admin. & Dues	67	5,268	5,500	5,400	5,500
30	Legal Fees	67		500		500
31	Engineer Fees	67		1,000		1,000
32	Wire Fee	67	24	32	36	32
33	Communication	67	2,174	2,900	2,629	2,900
34	City Gas & Oil	67	3,398	5,500	5,400	5,500
35	Lab Sample	67	2,281	1,500	2,000	2,000
36	Publish / Codification	67	981	700	600	1,000
37	City Insurance	67	31,698	37,097	35,766	43,888
38	Public Utility (REA)	67	18,298	19,500	19,164	21,000
39	City Lights	67	22,716	26,000	25,900	27,000
40	Source Gas	67	4,692	5,200	4,800	5,200
41	Uniforms	67	800	800	858	858
42	Utility R & M (Brass 40%)	67	38,298	25,000	25,000	25,000
43	Vehicle R & M	67	643	2,000	1,900	2,000
44	Tools	67	876	1,500	1,400	1,500
45	Chemicals	67	10,080	9,000	18,000	20,000
46	Water Meter Purchase	87	17,169	17,300	17,000	17,300
47	Computer	67	6,156	6,600	5,224	7,500
48	Office Supplies	67	1,070	2,360	1,979	2,500
49	Postage	67	2,860	3,500	3,500	4,000
50	Accounting Fee	67	6,600	7,034	7,034	7,584
51	Building R & M (copier)	67	8,825	6,300	6,300	6,500
52						
53	<b>CAPITAL OUTLAY</b>					
54	Improvements	77	98,459	-	144,397	-
55	Machinery & Equipment	87			8,333	
56	Equipment Sinking	87	25,000	25,000	25,000	
57	Building Sinking	77	2,500	2,500	2,500	
58						
59	<b>DEBT SERVICE</b>					
60	TRANSFER OUT	1,007	38,019	48,246	49,726	30,359
61	PRINCIPAL	97	155,730	157,580	469,509	182,580
62	INTEREST	97	10,905	24,386	38,026	28,968
63	BOND PAYOFF	97				
64						
65	<b>TOTAL EXPENDITURES</b>		<b>766,076</b>	<b>726,526</b>	<b>1,203,462</b>	<b>748,835</b>
66						
67	<b>NET ANNUAL CASH FLOW</b>		<b>286,662</b>	<b>(3,866)</b>	<b>35,611</b>	<b>(19,638)</b>

1	<b>WASTEWATER #3 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	<b>Medica Employee 15% (03-101)</b>	-	\$ -	\$ -	<b>\$ 5,060.00</b>
4	Interest: 504849; ICS; Npait	\$ 41,313.00	\$ 8,000.00	\$ 33,544.00	\$ 15,000.00
5	Assess: MAD Only	\$ 5,924.00	\$ 3,700.00	\$ 3,435.00	\$ 5,500.00
6	Assess Int: MAD Only	\$ 4,670.00	\$ 1,715.00	\$ 2,810.00	\$ 4,600.00
7	<b>Collections: March 2023 (Do January 2024)</b>	\$ 687,040.00	\$ 650,000.00	\$ 685,460.00	\$ 675,000.00
8	Shop Sales: Microscope (school)	\$ 490.00	\$ -	\$ 14.00	\$ -
9	Bond Anticipation: Middle Loup Sub	\$ 311,929.00	\$ -	\$ -	\$ -
10	Reimb: NDEE WWTF Draws: last reimb. \$51,401	\$ 676,725.00	\$ -	\$ -	\$ -
11	Reimb: Swr Veh #8 \$2450; SPCC Drain Pipe \$178	\$ -	\$ -	\$ 3,628.00	\$ -
12	<b>RESERVES: Middle Loup River (Line 50)</b>	\$ -	\$ -	\$ 139,830.00	\$ -
13	<b>TOTAL REVENUES</b>	<b>\$ 1,728,091.00</b>	<b>\$ 663,415.00</b>	<b>\$ 868,721.00</b>	<b>\$ 705,160.00</b>
14	<b>EXPENSE</b>				
15	<b>PERSONNEL SERVICES</b>				
16	Wage: 5% <b>(Recalculate Trae/Trevor Wage)</b>	\$ 102,585.00	\$ 115,586.00	\$ 116,398.00	\$ 126,444.00
17	Overtime	\$ 2,768.00	\$ 2,500.00	\$ 1,845.00	\$ 2,500.00
18	Fica - 6.20%	\$ 6,070.00	\$ 7,321.00	\$ 7,332.00	\$ 7,995.00
19	Medicare - 1.45%	\$ 1,420.00	\$ 1,712.00	\$ 1,715.00	\$ 1,870.00
20	Pension 6%	\$ 5,299.00	\$ 7,085.00	\$ 7,095.00	\$ 7,737.00
21	Insurance: Medica 2025	\$ 42,702.00	\$ 50,416.00	\$ 48,366.00	\$ 50,189.00
22	<b>OPERATING EXPENSE</b>				
23	Prof & Sch: Backfl; Snowball; License; School	\$ 253.00	\$ 2,000.00	\$ 250.00	\$ 2,000.00
24	Adm & Dues:Util Sec; Sparq; BOKF; HOA	\$ 3,639.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
25	<b>Eng Fee: WWTF TroubleShoot \$815; St Super \$1358</b>	\$ 119,238.00	\$ 5,000.00	\$ 2,173.00	<b>\$ 2,500.00</b>
26	Wire Bank Fees - \$8 x 3	\$ 38.00	\$ 16.00	\$ 20.00	\$ 24.00
27	Communication - Diggers/ AT&T	\$ 633.00	\$ 700.00	\$ 607.00	\$ 1,000.00
28	Gas & Oil: Generator 900 gal	\$ 2,944.00	\$ 5,000.00	\$ 3,500.00	\$ 5,000.00
29	Lab Sample: Influent, fog; aqua (bugs); BOD;	\$ 4,543.00	\$ 4,500.00	\$ 3,751.00	\$ 4,500.00
30	Publish / Codif Amer Legal (No Flushing)	\$ 34.00	\$ 600.00	\$ -	\$ 600.00
31	<b>Insurance: LARM:</b>	\$ 23,030.00	\$ 26,923.00	\$ 28,280.00	<b>\$ 32,930.00</b>
32	City Lights: (elect increased)	\$ 19,739.00	\$ 25,000.00	\$ 23,000.00	\$ 28,000.00
33	Uniforms: 2 persons	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
34	Utility R&M: Maint lines; Man Rehab; UV Bulbs	\$ 17,788.00	\$ 25,000.00	\$ 24,500.00	\$ 25,000.00
35	\$12000; OneSite \$2200				
36	Vehicle R & M: Tires	\$ 2,389.00	\$ 3,000.00	\$ 5,179.00	\$ 4,200.00
37	Tools: Compressor \$812	\$ 790.00	\$ 1,000.00	\$ 929.00	\$ 1,000.00
38	Chemicals:Startup;Coagulant; Rodeo;Chlorine	\$ 2,602.00	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00
39	Check Order: 100027	\$ -	\$ 360.00	\$ 434.00	\$ 450.00
40	Computer: Hamilton 2200; Banyon 700;	\$ 3,487.00	\$ 5,700.00	\$ 5,000.00	\$ 5,000.00
41	new PC \$1600; Word/Excel \$200				
42	Office Supplies:	\$ 723.00	\$ 1,000.00	\$ 800.00	\$ 1,000.00
43	Postage: Bulk 130; UB 197x12= 2364	\$ 2,386.00	\$ 2,600.00	\$ 2,500.00	\$ 2,600.00
44	Accounting Fee: Audit \$20,250;Budget \$10,000	\$ 6,600.00	\$ 7,034.00	\$ 7,033.00	\$ 7,584.00
45	<b>COPIER LEASE XX-20-517</b>	\$ -	\$ -	\$ 1,000.00	\$ 1,250.00
46	<b>Bldg R &amp; M: Pest 700; clean 3000</b>	\$ 1,522.00	\$ 6,000.00	\$ 1,040.00	\$ 4,750.00

47	<b>CAPITAL OUTLAY</b>				
48	Mach & Eq: Lift Pump \$13000; Waste Pump \$3400	\$ 2,808.00	\$ 34,500.00	\$ 21,494.00	\$ 20,000.00
49	Improve: Mini-Split \$10000	\$ 373,606.00	\$ 10,000.00	\$ 1,015.00	\$ 10,000.00
50	Improve: Middle Loup Elsbury Constr.	\$ -	\$ -	\$ 139,830.00	\$ -
51	<b>DEBT SERVICE</b>				
52	Bond Princ: SBR and Middle Loup River	\$ 139,678.00	\$ 242,261.00	\$ 242,290.00	\$ 282,854.00
53	Bond Interest: SBR and Middle Loup River	\$ 3,899.00	\$ 18,696.00	\$ 22,041.00	\$ 23,159.00
54	<b>Sinking Fund:</b>	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 12,000.00
55	Trfr Out (Gen Util Sup)	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
56	<b>TOTAL EXPENDITURES</b>	\$ 915,032.00	\$ 661,056.00	\$ 767,963.00	\$ 704,795.00
57	<b>NET ANNUAL CASH FLOW</b>	\$ 813,059.00	\$ 2,359.00	\$ 100,758.00	\$ 365.00
	<b>M. Mkt #504849 = \$18,973</b>				
	<b>ICS #103241 (Citizens) = \$434,524</b>				
	<b>NPAIT = \$225,911</b>				
	<b>NE Class = \$324,664</b>				
	WWTF Note (SBR): \$6,016,000; First Payment: December 15, 2023				
	2024-2025: Gemini Crawler: Mobile Power Equip: \$23,000				
	2024-2025: Compressor \$812				
	2024-2025: Utility Bill Drop Box \$1,015				
	<b>SEWER RATES:</b>				
	***March 1, 2021: \$2.60 Per 1000 gallons; \$22.50 Monthly Rate				
	***March 1, 2022: \$3.20 Per 1000 gallons; \$30.00 Monthly Rate				
	***March 1, 2023: \$3.80 Per 1000 gallons; \$37.00 Monthly Rate				

1	<b>SEWER</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b>REVENUE</b>					
3	Rental -Lagoon	112		-		-
4	Refunds	112		-		-
5	Investment Interest	112	41,313	8,000	33,544	15,000
6	Labor	112				5,060
7	Special Assessments	112	5,924	3,700	3,435	5,500
8	Assessment Interest	112	4,670	1,715	2,810	4,600
9	Grants	112				
10	Collections	112	687,040	650,000	685,460	675,000
11	Equipment Rental	112				
12	Shop Sales	112	490		14	
13	Loan/Bond Proceeds	112	311,929		497,500	
14	Transfer In (From Sales Tax)	114				
15	Reimbursements	112	676,725		3,628	
16	<b>TOTAL REVENUES</b>		<b>1,728,091</b>	<b>663,415</b>	<b>1,226,391</b>	<b>705,160</b>
17						
18	<b>EXPENSE</b>					
19	<b>PERSONNEL SERVICES</b>					
20	Salary & Wages	66	102,585	115,586	116,398	126,444
21	Overtime	66	2,768	2,500	1,845	2,500
22	Fica	66	6,070	7,321	7,332	7,995
23	Medicare	66	1,420	1,712	1,715	1,870
24	Pension	66	5,299	7,085	7,095	7,737
25	Insurance (Health)	66	42,702	50,416	48,366	50,189
26						
27	<b>OPERATING EXPENSE</b>					
28	Prof. & Schools	66	253	2,000	250	2,000
29	Adm. & Dues	66	3,639	3,500	3,500	3,500
30	Legal Fees	66				
31	Engineer Fee-Viol. Bod	66	119,238	5,000	2,173	2,500
32	Communication	66	671	716	627	1,024
33	City Gas & Oil	66	2,944	5,000	3,500	5,000
34	Lab Sample	66	4,543	4,500	3,751	4,500
35	Publish / Codif.	66	34	600		600
36	Insurance (Liability)	66	23,030	26,923	28,280	32,930
37	City Lights	66	19,739	25,000	23,000	28,000
38	Utility R & M	66	17,788	25,000	24,500	25,000
39	Vehicle R & M	66	2,389	3,000	5,179	4,200
40	Tools / Clothing	66	1,590	1,800	1,729	1,800
41	Chemicals	66	2,602	3,000	2,000	3,000
42	Computer	66	3,487	5,700	5,000	5,000
43	Office Supplies	66	723	1,360	1,234	1,450
44	Postage	66	2,386	2,600	2,500	2,600
45	Accounting Fee	66	6,600	7,034	7,033	7,584
46	Building R & M	66	1,522	6,000	4,000	6,000
47		66				
48	<b>CAPITAL OUTLAY</b>					
49	Equipment Rental	66				
50	Machine & Equipment	86	2,808	34,500	21,494	20,000
51	Improvements	76	373,606	10,000	140,845	10,000
52	Equipment Sinking	86				
53	Building Sinking	76		20,000	20,000	12,000
54						
55	<b>DEBT SERVICE PRIN.</b>					
56	TRANSFER OUT	1,006	21,019	22,246	22,246	23,359
57	INTEREST	96	3,899	18,696	31,691	23,159
58	PRINCIPAL	96	139,678	242,261	554,783	282,854
59	<b>TOTAL EXPENDITURES</b>		<b>915,032</b>	<b>661,056</b>	<b>1,092,066</b>	<b>704,795</b>
60						
61	<b>NET ANNUAL CASH FLOW</b>		<b>813,059</b>	<b>2,359</b>	<b>134,325</b>	<b>365</b>



1	<b>LAND FILL</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	Landfill Permit Fee	112	1,772	750	1,562	1,500
4	Fee (Key), Permit	112	300	300	300	300
5	Rental (Hay)	112	652	222	444	222
6	Landfill Collections	112	28,588	28,000	28,580	28,000
7	Garbage Collections	112	130,875	130,375	132,595	132,000
8	Grants	108				
9	Reimbursements	112			656	
10	<b>TOTAL REVENUES</b>		<b>162,187</b>	<b>159,647</b>	<b>164,137</b>	<b>162,022</b>
11						
12	<b><u>EXPENSE</u></b>					
13	<b><u>PERSONNEL SERVICES</u></b>					
14	Salary & Wages	64	3,885	4,032	4,221	4,265
15	Fica	64	241	250	262	265
16	Medicare	64	56	59	62	62
17	Pension	64		-		-
18						
19	<b><u>OPERATING EXPENSE</u></b>					
20	Communication & Admin	64		150		150
21	City Gas & Oil	64	939	1,800	920	1,800
22	Publish / Codif.	64	275	400	100	400
23	Insurance (Liability)	64	505	581	545	664
24	Utility R & M	64		350	200	350
25	Postage for UB	64	365	400	360	400
26	Sanitation Hauling	64	130,860	130,375	132,595	132,000
27	Bldg R & M (Garb)	64	1,207	2,700	2,362	3,100
28	Vehicle R & M	64	1,701	3,000	1,500	3,000
29		64				
30	<b><u>CAPITAL OUTLAY</u></b>					
31	Interlocal Agreement	64	2,303	2,303	2,303	2,303
32	Improvements	74				
33	Hazard Waste G I	64				
34	Tire Grant	64				
35	Transfer Out	1,004	10,000	13,247	13,247	13,247
36						
37	<b>TOTAL EXPENDITURES</b>		<b>152,337</b>	<b>159,647</b>	<b>158,677</b>	<b>162,006</b>
38						
39	<b>NET ANNUAL CASH FLOW</b>		<b>9,850</b>	<b>-</b>	<b>5,460</b>	<b>16</b>

1	<b>GENERAL #5 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Property Tax	\$ 140,083.00	\$ 135,000.00	\$ 135,000.00	\$ 120,000.00
4	Muni-Equalization	\$ 113,404.00	\$ 189,960.00	\$ 189,960.00	\$ 209,051.00
5	Medica Employee 15% (10-101)	\$ -	\$ -	\$ -	\$ 5,865.00
6	Franchise Tax: Spectrum (4) / Blackhills (1)	\$ 25,074.00	\$ 25,500.00	\$ 24,475.00	\$ 24,475.00
7	Zoning Permit Fees	\$ 1,490.00	\$ 1,200.00	\$ 1,595.00	\$ 1,200.00
8	Pet Tag Fees (To Police)	\$ 945.00	\$ 500.00	\$ 15.00	\$ -
9	Fee, Permits; (Liquor & Tobacco)	\$ 5,240.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
10	Mobile Food Fees	\$ 1,400.00	\$ 600.00	\$ 3,350.00	\$ 1,000.00
11	Citiation (Police) 10-236	\$ -	\$ -	\$ 300.00	\$ -
12	Interest: 100027,411025, ICS, Npait	\$ 120,178.00	\$ 30,000.00	\$ 71,446.00	\$ 30,000.00
13	Trfr In: Wt US Wage	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
14	Trfr In: Sw US Wage	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
15	Trfr In: Street US Wage	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
16	Transfer In: Street Blower Pymt \$41,820	\$ -	\$ 41,820.00	\$ 41,820.00	\$ 41,820.00
17	(Began 24-25 for 5 years)				
18	GRANT: Park Public Features \$875,000	\$ -	\$ 875,000.00	\$ -	\$ -
19	Reimb: Ace 5045(Parks); Lyons 200; EMS 188	\$ 31,658.00	\$ 1,500.00	\$ 6,133.00	\$ 1,500.00
20	GENERAL RESERVES:	\$ -	\$ 76,000.00	\$ 6,415.00	\$ 250,000.00
21	Comp Plan \$35,000; Munic. Code \$14,000;				
22	Zoning Map \$1,000; Middle Loup River				
23	Erosion \$200,000				
24	<b>TOTAL REVENUES</b>	\$ 502,529.00	\$ 1,447,818.00	\$ 551,247.00	\$ 758,988.00
25	<b>EXPENSE</b>				
26	<b>PERSONNEL SERVICES</b>				
27	Wage: 5%: Beck, Berthelsen, Helzer,	\$ 236,618.00	\$ 252,578.00	\$ 250,226.00	\$ 276,330.00
28	Officials and Clerk Trainee				
29	Overtime: Berthelsen	\$ 1,932.00	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00
30	Social Security: 6.20%	\$ 13,527.00	\$ 15,690.00	\$ 15,669.00	\$ 17,257.00
31	Medicare: 1.45%	\$ 3,164.00	\$ 3,669.00	\$ 3,665.00	\$ 4,036.00
32	Pension 6%	\$ 13,414.00	\$ 14,249.00	\$ 15,164.00	\$ 15,764.00
33	Insurance: Medica 2025	\$ 46,048.00	\$ 47,514.00	\$ 44,040.00	\$ 52,634.00
34	125 Plan: One-Source Fee: bill thru BC Ease	\$ 239.00	\$ 1,500.00	\$ -	\$ 600.00
35	(previous 1st Concord) 10-20-122				
36	Payroll ACH Fees: ALL DEPTS	\$ 350.00	\$ 450.00	\$ 400.00	\$ 450.00
37	Prof/School: League Conference	\$ 8,376.00	\$ 8,400.00	\$ 8,400.00	\$ 9,000.00
38	Memb/ Dues: IIMC; League, Open Caret	\$ 7,667.00	\$ 4,000.00	\$ 3,800.00	\$ 4,000.00
39	Legal Fees: Attorney	\$ 8,003.00	\$ 9,000.00	\$ 8,500.00	\$ 20,000.00
40	Record Fee: Register of Deeds	\$ 220.00	\$ 500.00	\$ 300.00	\$ 500.00
41	Communication: Charter; BTS	\$ 1,873.00	\$ 2,200.00	\$ 1,875.00	\$ 2,200.00
42	Publish: Amer Legal; Phonog; Election	\$ 7,074.00	\$ 7,200.00	\$ 6,700.00	\$ 7,200.00
43	Insur: LARM: Liab; WC; Bonding E/O:	\$ 16,046.00	\$ 18,937.00	\$ 20,465.00	\$ 24,565.00
44	(Plus \$700 Fireworks)				
45	City Lights	\$ 9,621.00	\$ 11,000.00	\$ 10,000.00	\$ 7,000.00
46	Uniforms: Office; Helzer	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
47	Public Maint: - Eiberger / Stanteiski	\$ 6,570.00	\$ 10,000.00	\$ -	\$ 20,000.00
48	(Padrnos; Lyons)				
49	Computer: Banyon; Off 365; new PC;	\$ 4,550.00	\$ 6,000.00	\$ 5,000.00	\$ 7,000.00
50	Hamilton \$1980 (cyber)				
51	Office Supplies	\$ 1,850.00	\$ 2,500.00	\$ 2,300.00	\$ 2,500.00
52	Postage: General and nuisances	\$ 537.00	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00

53	Acct Fees-Audit \$20,250; Budget \$10,000	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,250.00
54	COPIER LEASE: US Copier	\$ -	\$ -	\$ 120.00	\$ 250.00
55	Bldg R&M: Pest \$675; HVAC \$700;	\$ 56,849.00	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00
56	Garb \$700; Fire Ext \$100;				
57	<b>CAPITAL OUTLAY</b>				
58	<b>Transfer Out: Swim Pool: Utilize Mun Equal</b>	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
59	<b>Transfer Out: Street Snow Blower \$209,100;</b>	\$ -	\$ -	\$ -	\$ -
60	Improve: Copier 5532; Siren 883 (Davis)	\$ -	\$ -	\$ 6,415.00	\$ -
61	<b>Improve: Comp Plan \$35,000; Munic. Code</b>	\$ -	\$ 951,000.00	\$ -	\$ 250,000.00
62	<b>\$14,000; Zoning Map \$1,000, Middle</b>				
63	<b>Loup River Erosion</b>				
64	<b>TOTAL EXPENDITURES</b>	\$ 448,528.00	\$ 1,392,887.00	\$ 427,039.00	\$ 747,536.00
65	<b>NET ANNUAL CASH FLOW</b>	\$ 54,001.00	\$ 54,931.00	\$ 124,208.00	\$ 11,452.00
	<b>ICS #103209 = \$632,976</b>				
	<b>NPAIT = \$511,376</b>				
	<b>NE CLASS = \$174,504</b>				
	<b>Health Deductible #102482 = \$45,297</b>				
	<b>Health Deductible ICS #102482 = \$109,345</b>				
	<b>Health Deductible NE Class = \$132,534</b>				
	<b>2024-2025 New Copier \$5532 (Eakes)</b>				
	<b>July 2024 Northyard MiniSplit: Wells Plg \$8,686</b>				
	<b>August 2024 HVAC: Advanced Climate: \$19,950</b>				
	<b>January 2025: UB Dropbox: \$3,046 (Lt/Wtr/Swr)</b>				
	<b>24-25 Deleted Light Wages from General Fund \$23,359</b>				
	<b>GENERAL #5</b>				

2024-2025

General Reserves to Streets: Snow Blower: \$209,100  
(Five Year Pay Back - \$41,820 to 2028-2029)

1	<b>GENERAL</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b>REVENUE</b>					
3	Property Tax	100	140,083			
4	Muni-Equalization	107	113,404	189,960	189,960	209,051
5	Franchise Tax(Charter/Source)	112	25,074	25,500	24,475	24,475
6	Recording Fee	112				
7	Building Permit Fees	112	1,490	1,200	1,595	1,200
8	Dog & Cat Tags	112	945	500	15	
9	Fee, Permits & License	112	5,240	4,000	4,000	4,000
10	Mobile Food Fees	112	1,400	600	3,350	1,000
11	Reimbursements	112	31,658	1,500	6,133	1,500
12	Refunds	112				
13	Investment Interest	112	120,178	30,000	71,446	30,000
14	Miscellaneous	112			300	5,865
15	Land Sales	112				
16	Grant	101		875,000		
17	Transfer In from Sewer	113	21,019	22,246	22,246	23,359
18	Transfer In from Water	113	21,019	22,246	22,246	23,359
19	Transfer In from Lights	113	21,019	22,246	22,246	
20	Transfer in from Street	114	21,019	64,066	64,066	65,179
21	<b>TOTAL REVENUES</b>		<b>523,548</b>	<b>1,394,064</b>	<b>567,078</b>	<b>508,988</b>
22						
23	<b>EXPENSE</b>					
24	<b>PERSONNEL SERVICES</b>					
25	Salary & Wages	10	238,550	255,078	252,726	278,330
26	Fica	10	13,527	15,690	15,669	17,257
27	Medicare	10	3,164	3,669	3,665	4,036
28	Pension	10	13,414	14,249	15,164	15,764
29	Insurance (Health)	10	46,048	47,514	44,040	53,234
30	Other Benefits	10				
31						
32	<b>OPERATING EXPENSE</b>					
33	125 Plan -Widga Fees	10	239	1,500	-	-
34	Bank Fees	10	350	450	400	450
35	Prof. & Schools	10	8,376	8,400	8,400	9,000
36	Adm. & Dues	10	7,667	4,000	3,800	4,000
37	Legal Fees (Est. only Gen.)	10	8,003	9,000	8,500	20,000
38	Engineer Fees	10				
39	Recording Fee	10	220	500	300	500
40	Communication	10	1,873	2,200	1,875	2,200
41	City Gas & Oil	10				
42	Publish / Codif.	10	7,074	7,200	6,700	7,200
43	Insurance (Liability) 7%	10	16,046	18,937	20,465	24,565
44	City Lights	10	9,621	11,000	10,000	7,000
45	Vehicle R & M	10				
46	Uniforms (Clothing)	10	2,000	2,000	2,000	2,000
47	Public Maint. -Nuisances	10	6,570	10,000		20,000
48	Donations (Crisis/Chamber)	10				
49	Computer-COR,Banyon,Itron	10	4,550	6,000	5,000	7,000
50	Office Supplies	10	1,850	2,500	2,300	2,500
51	Postage	10	537	3,000	1,500	3,000
52	Accounting Fee	10	2,000	2,000	2,000	2,250
53	Miscellaneous	10				
54	Bldg R & M	10	56,849	4,000	3,000	4,250
55		10				
56	<b>CAPITAL OUTLAY</b>					
57	Land	20				
58	Equipment Purchase	30				
59	Improvements	20		957,062	6,415	250,000
60	Building Sinking	20				
61						
62	<b>DEBT SERVICE</b>					
63	Principal	40				
64	Interest	40				
65	TRANSFER OUT	50		222,100	222,100	13,000
66	<b>TOTAL EXPENDITURES</b>		<b>448,528</b>	<b>1,608,049</b>	<b>636,019</b>	<b>747,536</b>
67						
68	<b>NET ANNUAL CASH FLOW</b>		<b>75,020</b>	<b>(213,985)</b>	<b>(68,941)</b>	<b>(238,548)</b>

1	<b>Page #6 July 29, 2025</b>				
2	<b>BUILDING SINKING (11 Code)</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
3	<u>REVENUE</u>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
4	Interest	\$ 2,419.00	\$ 500.00	\$ 1,275.00	\$ 500.00
5	<b>TOTAL REVENUES</b>	<b>\$ 2,419.00</b>	<b>\$ 500.00</b>	<b>\$ 1,275.00</b>	<b>\$ 500.00</b>
6	<u>EXPENSE</u>				
7	Bldg R & M (Smith Weld) Police	\$ 1,307.00	\$ -	\$ -	\$ -
8	Transfer Out	\$ -	\$ -	\$ -	\$ -
9	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,307.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
10	<b>NET ANNUAL CASH FLOW</b>	<b>\$ 1,112.00</b>	<b>\$ 500.00</b>	<b>\$ 1,275.00</b>	<b>\$ 500.00</b>
***	<b>ICS #103233 = \$10,256 (Bldg)</b>	<b>PAY FOR CITY OFFICE AND CIVIC CENTER</b>			
	<b>NPAIT = \$26,862</b>				
	<b>August 2024 1/2 HVAC Northyards: Advanced Climate: \$15,112</b>				
	<b>BUILDING #6</b>				

1	Street August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE	A	B	C	D
3	Motor Veh Tax (Sales Tax)	\$ 83,269.00	\$ 60,000.00	\$ 83,875.00	\$ 80,000.00
4	Prorate-Motor Veh. Tax	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
5	Motor Tax Coll: Co. Treas.	\$ 49,719.00	\$ 45,000.00	\$ 60,000.00	\$ 45,000.00
6	Medica Employee 15% (21-101)	\$ -	\$ -	\$ -	\$ 4,779.00
7	Highway Alloc (Dept. Transp)	\$ 393,364.00	\$ 406,479.00	\$ 406,479.00	\$ 392,186.00
8	Incentive Pymts	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
9	Motor Tax Fee (Hwy Alloc.)	\$ 28,132.00	\$ 26,000.00	\$ 26,434.00	\$ 26,000.00
10	Recording Fee: Tommy-Rene	\$ 30.00	\$ -	\$ 20.00	\$ -
11	Bricks Sold: C. Townsend	\$ 42.00	\$ -	\$ 8.00	\$ -
12	Curb Grind: See #59	\$ 198.00	\$ 1,000.00	\$ 946.00	\$ 1,000.00
13	Int: 504915; 505014; ICS	\$ 20,588.00	\$ 2,000.00	\$ 15,050.00	\$ 2,000.00
14	Assess:(MAD Dev; Osterman;Matelyn	\$ 40,208.00	\$ 4,661.00	\$ 18,236.00	\$ 8,862.00
15	(TO VP BOND) See Line 64				
16	Assessment Interest (Street & MAD Dev)	\$ 6,755.00	\$ 4,686.00	\$ 4,326.00	\$ 5,436.00
17	(TO VP BOND)				
18	Reimb: Big Iron	\$ 13,153.00	\$ -	\$ 8,419.00	\$ -
19	Bond Anti: Middle Loup Sub \$1,604,205 Line60	\$ 1,604,205.00	\$ 1,154,696.00	\$ -	\$ -
20	Bond (Street) Proceeds 21-615 (to ICS)	\$ -	\$ -	\$ 132,646.00	\$ -
21	Transfer In: Lights \$5,000 (poles)	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
22	Transfer In: General \$209,100 Snw Blwr	\$ -	\$ 209,100.00	\$ 209,075.00	\$ -
23	Reserves: Middle Loup River for Improve.	\$ -	\$ -	\$ 1,779,635.00	\$ -
24	Reserves: Compressor (May 2025)	\$ -	\$ -	\$ 8,333.00	\$ -
25	(2025 Trfr Back; S/H been thru Budget)				
26	TOTAL REVENUES	\$ 2,242,663.00	\$ 1,922,622.00	\$ 2,762,482.00	\$ 574,263.00
27	EXPENSE				
28	PERSONNEL SERVICES				
29	Wages: 5%	\$ 125,623.00	\$ 128,170.00	\$ 129,168.00	\$ 134,576.00
30	Overtime	\$ 8,488.00	\$ 10,500.00	\$ 3,500.00	\$ 10,500.00
31	Fica - 6.20%	\$ 7,522.00	\$ 8,598.00	\$ 8,226.00	\$ 8,995.00
32	Medicare - 1.45%	\$ 1,759.00	\$ 2,011.00	\$ 1,924.00	\$ 2,104.00
33	Pension 6%	\$ 6,699.00	\$ 8,320.00	\$ 7,961.00	\$ 8,705.00
34	Insurance: Medica 2025	\$ 48,331.00	\$ 52,181.00	\$ 42,868.00	\$ 42,537.00
35	OPERATING EXPENSE				
36	Prof. & School: Pesticide;CDL;DmpTrk	\$ 697.00	\$ 750.00	\$ 101.00	\$ 750.00
37	Adm & Dues: League, Utility Sec,	\$ 3,348.00	\$ 4,000.00	\$ 3,700.00	\$ 4,000.00
38	Sparq, BOK				
39	Eng Fee: 1& 6 \$2000; NBCS 1800.00	\$ 4,559.00	\$ 4,250.00	\$ 1,800.00	\$ 5,000.00
40	Hometown Eng Fees				
41	Wire Fee: 8x4 (outgoing bond pymt)	\$ 20.00	\$ 24.00	\$ 24.00	\$ 32.00
42	Gas & Oil - Snow Removal	\$ 15,084.00	\$ 20,000.00	\$ 14,000.00	\$ 20,000.00
43	Publish/Code: Snow Emerg; Str Assess	\$ 193.00	\$ 500.00	\$ 250.00	\$ 500.00
44	Insurance:	\$ 14,618.00	\$ 17,250.00	\$ 19,799.00	\$ 25,837.00
45	City Lights (2.5% in Jan 2026)	\$ 34,514.00	\$ 39,000.00	\$ 36,000.00	\$ 29,000.00
46	Blackhills Gas (moved old Fire Station)	\$ 3,813.00	\$ 4,500.00	\$ 4,000.00	\$ 5,000.00
47	Uniforms: 2 persons	\$ 800.00	\$ 800.00	\$ 795.00	\$ 800.00
48	Util R&M: Rebar; Sign; Tar; Chemicals;	\$ 35,321.00	\$ 39,000.00	\$ 30,000.00	\$ 39,000.00
49	Paint;				
50	Veh R&M: sweeper; brakes; dp truck;	\$ 39,166.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
51	Bobcat Tracks				
52	Tools: (move Fire Station)	\$ 826.00	\$ 1,000.00	\$ 1,025.00	\$ 7,500.00



1	STREET		23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE	25-26 PROPOSED
2	<b>REVENUE</b>					
3	Property Tax	100				
4	Motor Vehicle Tax	109	49,719	45,000	60,000	45,000
5	Prorate-Motor Veh. Tax	102	-	1,000	1,000	1,000
6	Motor Vehicle Fee (State)	105	28,132	26,000	26,434	26,000
7	Highway Allocation	104	393,364	406,479	406,479	392,186
8	Incentive Pymts	104	3,000	3,000	3,000	3,000
9	Bricks Sold	112	42	-	8	-
10	Refunds & Miscellaneous	112	30		20	4,779
11	Curb Grind	112	198	1,000	946	1,000
12	Investment Interest	112	20,588	2,000	15,050	2,000
13	Special Assessment	112	40,208	4,661	18,236	8,862
14	Assessment Interest	112	6,755	4,686	4,326	5,436
15	Transfer In	114	-	214,100	214,100	5,000
16	Equipment Rental	112		-		-
17	Shop Sales	112		-		-
18	Reimbursements	112	13,153	-	8,419	-
19	Loan/Bond Proceeds - Anticip.	112	1,604,205	1,154,696	132,646	-
20	Motor Vehicle Sales Tax	110	83,269	60,000	83,875	80,000
21	<b>TOTAL REVENUES</b>		2,242,663	1,922,622	974,539	574,263
22						
23	<b>EXPENSE</b>					
24	<b>PERSONNEL SERVICES</b>					
25	Salary & Wages	13	125,623	128,170	129,168	134,576
26	Overtime	13	8,488	10,500	3,500	10,500
27	Fica	13	7,522	8,598	8,226	8,995
28	Medicare	13	1,759	2,011	1,924	2,104
29	Pension	13	6,699	8,320	7,961	8,705
30	Insurance (Health)	13	48,331	52,181	42,868	42,537
31						
32	<b>OPERATING EXPENSE</b>					
33	Prof. & Schools	13	697	750	101	750
34	Adm. & Dues	13	3,348	4,000	3,700	4,000
35	Accounting Fees	13	3,000	3,000	3,000	3,250
36	Engineering Fees-NBCS & 1&6	13	4,579	4,274	1,824	5,032
37	Recording Fees	13				
38	City Gas & Oil	13	15,084	20,000	14,000	20,000
39	Publish / Codif.	13	193	500	250	500
40	Insurance (Liability)	13	14,618	17,250	19,799	25,837
41	City Lights	13	34,514	39,000	36,000	29,000
42	Source Gas	13	3,813	4,500	4,000	5,000
43	Uniforms	13	800	800	795	800
44	Utility R & M also Flags	13	35,321	39,000	30,000	39,000
45	Vehicle R & M	13	39,166	30,000	30,000	30,000
46	Tools	13	826	1,000	1,025	7,500
47	Public Health Mosquitos	13				
48	Computer	13	2,117	2,600	2,200	5,700
49	Sand & Gravel	13	2,335	7,500	3,000	7,500
50	Building R & M	13	314	750	736	800
51						
52	<b>CAPITAL OUTLAY</b>					
53	Equipment Rental-Curb Grind	13	522	1,000	504	1,000
54	Mach. & Equipment	33	74,792	279,100	287,433	28,180
55	Infrastructure Improvements	23	977,264	1,190,696	1,815,635	36,000
56	Equipment Sinking	33		34,000	34,000	14,000
57						
58	<b>DEBT SERVICE</b>					
59	Principal	43				
60	Interest	43				
61	Transfer Out	53	65,438	73,413	86,628	79,477
62	<b>TOTAL EXPENDITURES</b>		1,477,163	1,962,913	2,568,277	550,743
63						
64	<b>NET ANNUAL CASH FLOW</b>		765,500	(40,291)	(1,593,738)	23,520

1	<b>FIRE #8 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Property Tax	\$ 28,971.00	\$ 29,000.00	\$ 29,000.00	\$ 29,000.00
4	Refunds	\$ 21,052.00	\$ 31,987.00	\$ 24,818.00	\$ <b>44,608.00</b>
5	Invest Interest (utilize)	\$ 7,486.00	\$ 4,500.00	\$ 5,876.00	\$ 4,500.00
6	Collections	\$ -	\$ 500.00	\$ -	\$ 500.00
7	Reimb: REA CPR CLASS Umberger	\$ 346.00	\$ -	\$ 19.00	\$ -
8	<b>TOTAL REVENUES</b>	<b>\$ 57,855.00</b>	<b>\$ 65,987.00</b>	<b>\$ 59,713.00</b>	<b>\$ 78,608.00</b>
9	<b>OPERATING EXPENSE</b>				
10	Insur: Life Ins \$30,000	\$ 4,147.00	\$ 4,100.00	\$ 3,888.00	\$ 4,500.00
11	(Line Duty Comp Act \$250000 Death: St of NE)				
12	Prof & School: Fire / Wildland	\$ 1,896.00	\$ 3,000.00	\$ 94.00	\$ 3,000.00
13	Adm & Due:BOK / NSVFA	\$ 810.00	\$ 820.00	\$ 600.00	\$ 1,000.00
14	Wire Fee: Fire Loan Pymt	\$ 16.00	\$ 16.00	\$ 8.00	\$ 16.00
15	Comm: Charter / Clearfly	\$ 1,677.00	\$ 1,700.00	\$ 1,680.00	\$ 3,000.00
16	Gas & Oil - Grass Fires	\$ 3,034.00	\$ 7,000.00	\$ 4,000.00	\$ 7,000.00
17	Publish: Notice to Bidders	\$ 296.00	\$ -	\$ -	\$ -
18	<b>Insurance: LARM:</b>	<b>\$ 14,609.00</b>	<b>\$ 17,238.00</b>	<b>\$ 18,325.00</b>	<b>\$ 35,000.00</b>
19	City Lights (new Station)	\$ 2,019.00	\$ 2,800.00	\$ 2,250.00	\$ 4,500.00
20	Blackhills Gas (new Station)	\$ 4,671.00	\$ 5,600.00	\$ 4,550.00	\$ <b>7,000.00</b>
21	Utility R & M:	\$ 1,655.00	\$ 1,500.00	\$ 1,655.00	\$ 1,500.00
22	Vehicle R & M:	\$ 8,681.00	\$ 8,900.00	\$ 8,681.00	\$ 8,900.00
23	Tools	\$ 563.00	\$ 1,000.00	\$ 564.00	\$ 1,000.00
24	Fire Extrication Billing (10%)	\$ -	\$ 50.00	\$ -	\$ 50.00
25	Rural Fire Reimb. (1/2 Runs)	\$ -	\$ 250.00	\$ -	\$ 250.00
26	Bldg R&M: Heartland;Wells;HVAC;	\$ 1,874.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00
27	Merch/Supply: mail labels	\$ 464.00	\$ 500.00	\$ -	\$ 500.00
28	<b>CAPITAL OUTLAY</b>				
29	Mach&Eq: radio; scba, foam; E-Disp;	\$ 13,437.00	\$ 7,000.00	\$ 4,729.00	\$ 7,000.00
30	Bunk Gear \$5606; Safe Bars \$2875				
31	Equipment Sinking	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
32	<b>DEBT SERVICE</b>				
33	<b>TOTAL EXPENDITURES</b>	<b>\$ 61,849.00</b>	<b>\$ 65,974.00</b>	<b>\$ 55,524.00</b>	<b>\$ 89,216.00</b>
34	<b>NET ANNUAL CASH FLOW</b>	<b>\$ (3,994.00)</b>	<b>\$ 13.00</b>	<b>\$ 4,189.00</b>	<b>\$ (10,608.00)</b>
	<b>M.Mkt #504992: \$7,703</b>				
	<b>ICS #103268 = \$14,396</b>	<b>FIRE DEPT TO PAY \$25,000; EMT's to Pay \$50,000</b>			
	<b>NPAIT = \$96,563</b>	<b>NOTE: Need Funds for FURNISHINGS</b>			
	<b>NE CLASS = \$33,577</b>				
	<b>JUNE END 2025: Fire Station Complete</b>				
	<b>FIRE #8</b>				

1	<b>FIRE</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b>REVENUE</b>					
3	Property Tax	100	28,971	29,000	29,000	29,000
4	Occupational Fire Tax	112				
5	Refunds - Rural Fire 1/2 Bills	112	21,052	31,987	24,818	44,608
6	Investment Interest	112	112,107	4,500	34,126	4,500
7	Transfer In	113		368,050		
8	Collections - Fire Runs	112	-	500	-	500
9	Hail Money	112				
10	Reimbursements	112	346	25,000	25,019	-
11	Loan Proceeds	112				
12	<b>TOTAL REVENUES</b>		<b>162,476</b>	<b>459,037</b>	<b>112,963</b>	<b>78,608</b>
13						
14	<b>EXPENSE</b>					
15	<b>PERSONNEL SERVICES</b>					
16	Insurance (United Life)	11.5	4,147	4,100	3,888	4,500
17						
18	<b>OPERATING EXPENSE</b>					
19	Prof. & Schools	11.5	1,896	3,000	94	3,000
20	Engineer Fees	11.5	158,340	393,050	63,173	
21	Legal Fees	11.5	826	836	608	1,016
22	City Gas & Oil	11.5	3,034	7,000	4,000	7,000
23	Communications	11.5	1,677	1,700	1,680	3,000
24	Publish / Codif.	11.5	296			
25	Insurance (Liability)	11.5	14,609	17,238	18,325	35,000
26	City Lights	11.5	2,019	2,800	2,250	4,500
27	Source Gas	11.5	4,671	5,600	4,550	7,000
28	Utility R & M	11.5	1,655	1,500	1,655	1,500
29	Vehicle R & M	11.5	8,681	8,900	8,681	8,900
30	Tools	11.5	563	1,000	564	1,000
31	Fire Extrication Billing (10%)	11.5	-	50	-	50
32	Rural Fire Reimb. (1/2 Runs)	11.5	-	250	-	250
33	Building R & M	11.5	1,874	2,500	2,500	5,000
34	Merch/Supply	11.5	477	500	-	500
35		11.5				
36	<b>CAPITAL OUTLAY</b>					
37	Machine & Equip.	31.5	13,437	7,000	4,729	7,000
38	Improvements	21.5	289,706	1,700,000	1,908,532	-
39	Building Sinking	21.5				
40	Equipment Sinking	31.5	2,000	2,000	2,000	-
41						
42	<b>DEBT SERVICE</b>					
43	Principal (Loan)	41.5				
44	Interest (Loan)	41.5				
45	Transfer Out	51.5				
46						
47	<b>TOTAL EXPENDITURES</b>		<b>509,908</b>	<b>2,159,024</b>	<b>2,027,229</b>	<b>89,216</b>
48						
49	<b>NET ANNUAL CASH FLOW</b>		<b>(347,432)</b>	<b>(1,699,987)</b>	<b>(1,914,266)</b>	<b>(10,608)</b>

1	<b>POLICE #9 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	<b>Property Tax</b>	\$ 311,440.00	\$ 314,700.00	\$ 314,700.00	<b>\$ 390,000.00</b>
4	<b>Medica Employee 15% (32-101)</b>	\$ -	\$ -	\$ -	<b>\$ 5,997.00</b>
5	Accident Report Fee	\$ 66.00	\$ -	\$ 40.00	\$ -
6	Dog Tag Proceeds	\$ -	\$ -	\$ 888.00	\$ 500.00
7	License: UTV License	\$ 2,665.00	\$ 1,000.00	\$ 2,358.00	\$ 1,500.00
8	Police Abandon Property	\$ 20.00	\$ -	\$ -	\$ -
9	Interest 504860	\$ 1,282.00	\$ -	\$ 700.00	\$ -
10	Unclaimed Funds	\$ 11.00	\$ -	\$ -	\$ -
11	Grant: In-Car	\$ 8,560.00	\$ -	\$ -	\$ -
12	Reimb: Aurora; 2016 Car 4600; Lyons Nuis	\$ 2,915.00	\$ -	\$ 4,935.00	\$ -
13	<b>Transfer In: Light</b>	\$ 178,500.00	\$ 178,500.00	\$ 178,500.00	<b>\$ 178,500.00</b>
14	<b>TOTAL REVENUES</b>	<b>\$ 505,459.00</b>	<b>\$ 494,200.00</b>	<b>\$ 502,121.00</b>	<b>\$ 576,497.00</b>
15	<b>PERSONNEL SERVICES</b>				
16	Wages: 5% (4 Off; 2 PT; 1 PT Sec)	\$ 302,818.00	\$ 294,516.00	\$ 287,545.00	\$ 295,060.00
17	<b>Overtime</b>	\$ 10,247.00	\$ 10,000.00	\$ 9,584.00	\$ 10,000.00
18	Fica 6.20%	\$ 18,053.00	\$ 18,260.00	\$ 18,422.00	\$ 18,914.00
19	Medicare 1.45%	\$ 4,222.00	\$ 4,271.00	\$ 4,308.00	\$ 4,424.00
20	Pension 6%	\$ 17,148.00	\$ 17,671.00	\$ 17,828.00	\$ 17,002.00
21	Insurance: Medica 2025	\$ 45,397.00	\$ 26,830.00	\$ 31,926.00	\$ 54,869.00
22	<b>OPERATING EXPENSE</b>				
23	Prof & Sch: CE Hr;POAN;Leadership;	\$ 7,543.00	\$ 5,275.00	\$ 2,984.00	\$ 7,500.00
24	Supervisory; Training, Meals				
25	Adm & Dues: Chief & Officer Assn Dues	\$ 70.00	\$ 250.00	\$ 290.00	\$ 1,350.00
26	Legal: Dogs, Police Issues, etc	\$ 212.00	\$ 1,000.00	\$ 2,139.00	\$ 3,000.00
27	Dispatcher Pay 5%	\$ 37,902.00	\$ 40,019.00	\$ 40,019.00	\$ 42,020.00
28	Animal Control:Facility Fee	\$ 632.00	\$ 500.00	\$ 300.00	\$ 500.00
29	Evidence "Police": supplies	\$ -	\$ 200.00	\$ 1,430.00	\$ 400.00
30	Comm: Clearly 588; AT&T Mobile 297	\$ 6,853.00	\$ 6,300.00	\$ 6,843.00	\$ 7,000.00
31	Gas & Oil	\$ 10,520.00	\$ 11,000.00	\$ 11,000.00	\$ 13,500.00
32	Publication: Hire Ad	\$ 272.00	\$ 200.00	\$ -	\$ 200.00
33	<b>Insurance: LARM:</b>	\$ 14,113.00	\$ 19,600.00	\$ 15,493.00	\$ 28,464.00
34	Uniforms: Vest; Carriers; etc.	\$ 6,396.00	\$ 2,700.00	\$ 1,114.00	\$ 4,500.00
35	Utility R & M:	\$ -	\$ -	\$ 56.00	\$ 100.00
36	Veh. R & M: tires, maint	\$ 14,480.00	\$ 5,000.00	\$ 12,278.00	\$ 12,000.00
37	<b>Tools:</b>	\$ 11,105.00	\$ 10,000.00	\$ 6,365.00	\$ 16,000.00
38	Public Relations: Parade; Boo Bash	\$ 405.00	\$ 450.00	\$ 30.00	\$ 450.00
39	<b>Computers: Hamilton</b>	\$ 9,447.00	\$ 7,300.00	\$ 7,827.00	\$ 8,000.00
40	Postage: Nuisance (grass, etc.)	\$ 355.00	\$ 500.00	\$ 250.00	\$ 500.00
41	Acct Fee: Audit \$20,250; Budget \$10,000	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
42	<b>COPIER LEASE</b>	\$ -	\$ -	\$ 502.00	<b>\$ 750.00</b>
43	<b>Bldg R &amp; M: flooring; doors</b>	\$ 692.00	\$ 600.00	\$ 5.00	<b>\$ 13,000.00</b>
44	Office Supplies	\$ 556.00	\$ 1,000.00	\$ 654.00	\$ 1,000.00
45	<b>SRT Equip: Robinson: 32-50-527</b>	\$ -	\$ -	\$ 100.00	<b>\$ 4,000.00</b>
46	<b>Officer Sample</b>				
47	<b>CAPITAL OUTLAY</b>				
48	<b>Veh. Equip Purch: 32-50-554:</b>	\$ -	\$ 9,500.00	\$ 10,000.00	\$ -
49	<b>Vehicle Purchase</b>	\$ -	\$ -	\$ -	<b>\$ 10,000.00</b>
50	<b>TOTAL EXPENDITURES</b>	<b>\$ 520,438.00</b>	<b>\$ 493,942.00</b>	<b>\$ 490,292.00</b>	<b>\$ 575,503.00</b>
51	<b>NET ANNUAL CASH FLOW</b>	<b>\$ (14,979.00)</b>	<b>\$ 258.00</b>	<b>\$ 11,829.00</b>	<b>\$ 994.00</b>

	<b>ARP FUNDS UTILIZATION: IN CAR COMPUTERS RE: E-CITATIONS AND POSSIBLY SRT Equipment</b>			
	<b>POLICE VEHICLE: 2016 Ford Explorer (auction 7/27/2021)</b>			
	<b>SELL TAHOE TO CITY; GETTING VALUE</b>			
***	<b>M. Mkt #504860 = \$1,013</b>			
	<b>ICS #103292 (Citizens) = \$2,800</b>			
	<b>NE CLASS = \$16,788</b>			
	2016 Chevy Impala Police Car			
	2019 Dodge Charger Police Car - \$24,981; Insured for \$35,000			
	SUV: Purchase 2020 - \$22,800 + Equip. = SOLD			
	2021 New Glock Pistols			
	July 2021: Purchase Police Explorer Interceptor \$23,650			
	August 2021 Sold Police Tahoe - \$22,500			
	February 2022: New Police Tasers			
	2022 In-Car Computers			
	<b>POLICE #9</b>			

1	<b>POLICE</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b>REVENUE</b>					
3	Property Tax	100	311,440	311,700	311,700	310,000
4	Accident Report Fee	112	66		40	
5	Fee, Permit & License	112	2,665	1,000	3,246	2,000
6	Investment Interest	112	1,282		700	
7	Refunds & Reimbursements	112	2,946		4,935	5,997
8	Transfer In	113	178,500	178,500	178,500	178,500
9	Federal Grant	101	8,560			
10	Loan Proceeds	112				
11	Car Sold	112				
12	<b>TOTAL REVENUES</b>		<b>505,459</b>	<b>494,200</b>	<b>502,121</b>	<b>576,497</b>
13						
14	<b>EXPENSE</b>					
15	<b>PERSONNEL SERVICES</b>					
16	Salary & Wages	11	302,818	294,516	287,545	295,060
17	Overtime	11	10,247	10,000	9,584	10,000
18	Fica	11	18,053	18,260	18,422	18,914
19	Medicare	11	4,222	4,271	4,308	4,424
20	Pension	11	17,148	17,671	17,828	17,002
21	Insurance (Health)	11	45,397	26,830	31,926	54,869
22						
23	<b>OPERATING EXPENSE</b>					
24	Prof. & Schools	11	7,543	5,275	2,984	7,500
25	Adm. & Dues	11	70	250	290	1,350
26	Accounting Fees	11	1,000	1,000	1,000	1,000
27	Legal	11	212	1,000	2,139	3,000
28	Dispatcher Pay	11	37,902	40,019	40,019	42,020
29	Animal Control	11	632	700	1,730	900
30	Communications	11	6,853	6,300	6,843	7,000
31	City Gas & Oil	11	10,520	11,000	11,000	13,500
32	Publications	11	272	200	-	200
33	Insurance (Liability)	11	14,113	19,600	15,493	28,464
34	Utility R & M	11	6,396	2,700	1,170	4,600
35	Vehicle R & M	11	14,480	5,000	12,278	12,000
36	Tools	11	11,105	10,000	6,365	16,000
37	Public Relations	11	405	450	30	450
38	Computers	11	9,447	7,300	7,827	8,000
39	Postage	11	355	500	250	500
40	Office Supplies	11	556	1,000	1,156	1,750
41	Building R&M	11	692	600	5	13,000
42	<b>CAPITAL OUTLAY</b>					
43	Equipment Purchase	31		9,500	10,000	10,000
44	Mach. & Equip.	31			100	4,000
45	Equipment Sinking	31				
46						
47	<b>DEBT SERVICE</b>					
48	Principal (Loan)	41				
49	Interest (Loan)	41				
50	Transfer Out	51				
51						
52	<b>TOTAL EXPENDITURES</b>		<b>520,438</b>	<b>493,942</b>	<b>490,292</b>	<b>575,503</b>
53						
54	<b>NET ANNUAL CASH FLOW</b>		<b>(14,979)</b>	<b>258</b>	<b>11,829</b>	<b>994</b>



1	<b>CEMETERY #11 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Property Tax	\$ 21,906.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00
4	Recording Fee	\$ 120.00	\$ 300.00	\$ 300.00	\$ 300.00
5	Donation: Kremlacek;Bahensky;Sack	\$ -	\$ -	\$ 1,715.00	\$ -
6	Lot Open / Close	\$ 16,200.00	\$ 9,500.00	\$ 18,100.00	\$ 10,500.00
7	Niche O/C: D. Becker	\$ -	\$ 200.00	\$ 200.00	\$ -
8	Niche Engraving: G. Szatko	\$ 225.00	\$ 300.00	\$ 450.00	\$ -
9	Int: 753122; ICS; Cem Found	\$ 3,739.00	\$ 200.00	\$ 3,418.00	\$ 200.00
10	Elmwood Bench: cement pad	\$ 723.00	\$ 200.00	\$ -	\$ -
11	Perpetual Care	\$ 2,400.00	\$ 3,000.00	\$ 3,000.00	\$ 2,500.00
12	Cemetery Lot Sales	\$ 8,050.00	\$ 9,000.00	\$ 10,860.00	\$ 9,500.00
13	Niche Sales:	\$ -	\$ 800.00	\$ 2,100.00	\$ 800.00
14	<b>Reserves (Excavator)</b>	\$ -	\$ 30,000.00	\$ 20,479.00	\$ -
15	<b>Transfer from Light (Excavator)</b>	\$ -	\$ 19,000.00	\$ 20,480.00	\$ -
16	<b>Transfer from Water (Excavator)</b>	\$ 10,000.00	\$ 19,000.00	\$ 20,480.00	\$ -
17	<b>TOTAL REVENUES</b>	\$ 63,363.00	\$ 117,500.00	\$ 127,582.00	\$ 49,800.00
18	<b>EXPENSE</b>				
19	<b>PERSONNEL SERVICES</b>				
20	Wages: 5%: Sexton \$4800 & Seasonal	\$ 15,074.00	\$ 30,000.00	\$ 18,800.00	\$ 23,385.00
21	Overtime	\$ 726.00	\$ 1,500.00	\$ 1,200.00	\$ 1,500.00
22	Fica: 6.20%	\$ 977.00	\$ 1,953.00	\$ 1,240.00	\$ 1,543.00
23	Medicare : 1.45%	\$ 228.00	\$ 456.00	\$ 290.00	\$ 361.00
24	Pension 6% (Sexton + OT)	\$ 37.00	\$ 100.00	\$ 71.00	\$ 90.00
25	School/Prof:	\$ 127.00	\$ 80.00	\$ 28.00	\$ 80.00
26	Legal Fees - Foundation	\$ -	\$ 150.00	\$ -	\$ 150.00
27	Recording Fees	\$ 160.00	\$ 200.00	\$ 300.00	\$ 200.00
28	City Gas	\$ 1,410.00	\$ 2,000.00	\$ 1,900.00	\$ 2,000.00
29	Publication: Policy & Seasonal Help	\$ 70.00	\$ 200.00	\$ 178.00	\$ 200.00
30	<b>Insurance: LARM: Work Comp</b>	\$ 3,319.00	\$ 4,000.00	\$ 3,359.00	\$ 4,050.00
31	Public Utility	\$ 533.00	\$ 700.00	\$ 650.00	\$ 700.00
32	City Lights	\$ 290.00	\$ 1,000.00	\$ 400.00	\$ 1,000.00
33	Util. R & M: Brass; Fertilizer; parts	\$ 1,138.00	\$ 900.00	\$ 800.00	\$ 900.00
34	Computer: Prop Mgmt Support	\$ 295.00	\$ 350.00	\$ -	\$ 350.00
35	Perpetual Care (same as #11)	\$ 2,400.00	\$ 3,000.00	\$ 3,000.00	\$ 2,500.00
36	Niche Engraving: Engrave; Postage	\$ -	\$ 300.00	\$ 261.00	\$ -
37	Elmwood Bench: Island Curb:Cement Pad	\$ 1,073.00	\$ 200.00	\$ -	\$ -
38	Bldg R&M:	\$ -	\$ 150.00	\$ -	\$ 150.00
39	Grounds: garb, spray, seed	\$ 1,895.00	\$ 500.00	\$ 250.00	\$ 500.00
40	Equip Purch: Excavator	\$ -	\$ 58,000.00	\$ 61,438.00	\$ -
41	<b>CAPITAL OUTLAY</b>				
42	Improve: Trees; lag screws	\$ 7,161.00	\$ 10,000.00	\$ 923.00	\$ 8,000.00
43	<b>DEBT SERVICE</b>				
44	<b>TOTAL EXPENDITURES</b>	\$ 36,913.00	\$ 115,739.00	\$ 95,088.00	\$ 47,659.00
45	<b>NET ANNUAL CASH FLOW</b>	\$ 26,450.00	\$ 1,761.00	\$ 32,494.00	\$ 2,141.00
	<b>M. Mkt #505003 = \$16,730</b>				
	<b>Savings #753122 = \$20,174</b>				
	<b>ICS #103446 = \$22,293</b>				
	<b>NE CLASS = \$29,100</b>				
	<b>Columbarium Purchase: Wilbert Memorials - \$14,705</b>				
	<b>2024-2025 Escavator: \$61,438 (Lt/Wt Contributed)</b>				
	<b>CEMETERY #11</b>				

Graves being dug during regular working hours; goes to that Dept. Not Cemetery!!!

1	<b>CEMETERY</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	Property Tax	100	21,906	26,000	26,900	26,000
4	Donations	112				
5	Refunds & Reimbursements	112				
6	Open/Close Graves	112	16,200	9,500	18,100	10,500
7	Miscellaneous	112	1,068	1,800	4,765	1,100
7	Investment Interest	112	3,739	200	3,418	200
8	Perpetual Care	112	2,400	3,000	3,000	2,500
9	Columb. Sales	112				
10	Grants	112				
11	Transfer In	113	10,000	38,000	40,960	-
12	Cemetery Lot Sales	112	8,050	9,000	10,860	9,500
13	<b>TOTAL REVENUES</b>		<b>63,363</b>	<b>87,500</b>	<b>107,103</b>	<b>49,800</b>
14						
15	<b><u>EXPENSE</u></b>					
16	<b><u>PERSONNEL SERVICES</u></b>					
17	Salary & Wages	14	15,800	31,500	20,000	24,885
18	Fica	14	977	1,953	1,240	1,543
19	Medicare	14	228	456	290	361
20	Pension	14	37	100	71	90
21						
22	<b><u>OPERATING EXPENSE</u></b>					
23	School/Professional	14	127	80	28	80
24	Admin & Dues	14				
25	Legal Fees	14	-	150	-	150
26	Recording Fees	14	160	200	300	200
27	City Gas	14	1,410	2,000	1,900	2,000
28	Publications	14	70	200	178	200
29	Insurance	14	3,319	4,000	3,359	4,050
30	Public Utility	14	533	700	650	700
31	City Lights	14	290	1,000	400	1,000
32	Utility R & M	14	1,138	900	800	900
33	Computers	14	295	350	-	350
34	Perpetual Care	14	2,400	3,000	3,000	2,500
35	Niche Engraving	14	-	300	261	-
36	Elmwood Bench	14	1,073	200	-	-
37	Building R & M	14	-	150	-	150
38	Grounds	14	1,895	500	250	500
39		14				
40	<b><u>CAPITAL OUTLAY</u></b>					
41	Machine & Equipment	34	-	58,000	61,438	-
42	Improvements	24	7,161	10,000	923	8,000
43	Cemetery Sinking	34				
44						
45	<b><u>DEBT SERVICE</u></b>					
46	TRANSFER OUT	54				
47	<b>TOTAL EXPENDITURES</b>		<b>36,913</b>	<b>115,739</b>	<b>95,088</b>	<b>47,659</b>
48						
49	<b>NET ANNUAL CASH FLOW</b>		<b>26,450</b>	<b>(28,239)</b>	<b>12,015</b>	<b>2,141</b>

1	<b>AMBULANCE #12 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Bill Refund: Rural Fire 1/2	\$ 15,537.00	\$ 22,219.00	\$ 19,725.00	\$ 31,358.00
4	Interest 505003; Mmkt; ICS	\$ 17,470.00	\$ 7,000.00	\$ 14,168.00	\$ 7,000.00
5	Collection: EMT Runs	\$ 58,945.00	\$ 52,750.00	\$ 70,000.00	\$ 52,750.00
6	RESERVES: \$50,000 Eng Fee; \$10,000 Bldg		\$ 60,000.00	\$ 50,000.00	\$ 10,000.00
7	<b>TOTAL REVENUES</b>	<b>\$ 91,952.00</b>	<b>\$ 141,969.00</b>	<b>\$ 153,893.00</b>	<b>\$ 101,108.00</b>
8	<b>EXPENSE</b>				
9	<b>PERSONNEL SERVICES</b>				
10	Wages (EMT Trfrs - \$15)	\$ -	\$ 750.00	\$ -	\$ 750.00
11	Insur: Term Life \$30,000	\$ 2,722.00	\$ 2,500.00	\$ 3,500.00	\$ 3,700.00
12	(Line of Duty Comp Act \$250000 Death) St of NE				
13	<b>OPERATING EXPENSE</b>				
14	Prof. & Schools	\$ 11,313.00	\$ 9,500.00	\$ 9,000.00	\$ 9,500.00
15	Adm. & Dues: NSVFA	\$ 965.00	\$ 1,000.00	\$ 980.00	\$ 1,000.00
16	Communication: Verizon & 12 Lead	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
17	City Gas & Oil	\$ 822.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00
18	<b>Insurance: LARM:</b>	\$ 4,390.00	\$ 5,050.00	\$ 4,769.00	\$ 6,129.00
19	Vehicle R & M	\$ 608.00	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00
20	Medicare Revalidation Fee	\$ 709.00	\$ 725.00	\$ -	\$ 725.00
21	EMS Billing (15%: Line 5)	\$ 8,287.96	\$ 7,912.00	\$ 10,500.00	\$ 7,912.00
22	Rural Fire Reimb. (1/2 Rev Runs: Line 5)	\$ 38,883.00	\$ 26,375.00	\$ 35,000.00	\$ 26,375.00
23	Merch /Supplies (Unit)	\$ 3,680.00	\$ 10,000.00	\$ 7,200.00	\$ 10,000.00
24	COPIER LEASE XX-20-517	\$ -	\$ -	\$ -	\$ 2,000.00
25	<b>CAPITAL OUTLAY</b>				
26	Equip. Purch. - Ambul; Siren; Stryker Agree.	\$ -	\$ -		
27	Improve: Fire Station Equip/Appliances/Furn	\$ -	\$ 61,000.00	\$ 50,000.00	\$ 15,000.00
28	\$10,000; Bldg Constr \$50,000; Misc. \$1,000				
29	Equipment Sinking	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
30	<b>DEBT SERVICE</b>				
31	<b>TOTAL EXPENDITURES</b>	<b>\$ 81,379.96</b>	<b>\$ 139,812.00</b>	<b>\$ 133,449.00</b>	<b>\$ 98,091.00</b>
32	<b>NET ANNUAL CASH FLOW</b>	<b>\$ 10,572.04</b>	<b>\$ 2,157.00</b>	<b>\$ 20,444.00</b>	<b>\$ 3,017.00</b>
***	<b>M. Mmkt #505003 - \$8,130</b>				
	<b>ICS #103276 = \$80,946</b>				
	<b>NPAIT = \$119,398</b>				
	<b>NE CLASS = \$132,069</b>				
***	<b>1997 Ford \$84,500</b>				
	<b>2006 Ford \$122,000</b>				
	<b>2022 Ford Medix: Purchase \$270,000</b>				
	<b>AMBULANCE #12</b>				

1	<b>AMBULANCE</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b>REVENUE</b>					
3	Refunds - Rural Fire 1/2	112	15,537	21,719	19,725	31,358
4	Investment Interest	112	17,470	7,000	14,168	7,000
5	Grant- Ambulance	112				
6	Reimbursements	112				
7	Collection - EMT Runs	112	58,945	52,750	70,000	52,750
8	<b>TOTAL REVENUES</b>		<b>91,952</b>	<b>81,469</b>	<b>103,893</b>	<b>91,108</b>
9						
10	<b>EXPENSE</b>					
11	<b>PERSONNEL SERVICES</b>					
12	Salary & Wages (Trfrs)	12	-	750	-	750
13	Insurance (United Life)	12	2,722	2,500	3,500	3,700
14						
15	<b>OPERATING EXPENSE</b>					
16	Prof. & Schools	12	11,313	9,500	9,000	9,500
17	Admin & Dues	14	965	1,000	980	1,000
17	Communication	12	-	1,500	-	1,500
18	City Gas & Oil	12	822	1,500	1,000	1,500
19	Insurance (Liability)	12	4,390	5,050	4,769	6,129
20	Vehicle R & M	12	608	3,000	2,500	3,000
21	Refund EMS	12	709	725	-	725
22	EMS Billing (15%)	12	8,288	7,912	10,500	7,912
23	Rural Fire Reimb. (1/2Bills)	12	38,883	26,375	35,000	26,375
24	Merch /Supplies (Unit)	12	3,680	10,000	7,200	10,000
25	Building R & M	12	-	61,000	50,000	17,000
26		12				
27	<b>CAPITAL OUTLAY</b>					
28	Equipment Purchase	32				
29	Equipment Sinking	32	9,000	9,000	9,000	9,000
30						
31	<b>DEBT SERVICE</b>					
32	Principal (Loan)	42				
33	Interest (Loan)	42				
34	Transfer Out	52		50,000		
35	<b>TOTAL EXPENDITURES</b>		<b>81,380</b>	<b>189,812</b>	<b>133,449</b>	<b>98,091</b>
36						
37	<b>NET ANNUAL CASH FLOW</b>		<b>10,572</b>	<b>(108,343)</b>	<b>(29,556)</b>	<b>(6,983)</b>

1	<b>SWIM POOL #13 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	A	B	C	D
3	Property Tax	\$ 72,428.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
4	Admissions	\$ 30,820.00	\$ 25,000.00	\$ 25,000.00	\$ 27,500.00
5	Interest: 504442; ICS	\$ 2,330.00	\$ 500.00	\$ 2,161.00	\$ 500.00
6	Concessions	\$ 7,211.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
7	Swim Lessons	\$ 5,616.00	\$ 3,500.00	\$ 5,348.00	\$ 3,500.00
8	<b>Reserves: Umbrella's/Bench</b>	\$ -	\$ 6,000.00	\$ -	\$ 10,000.00
9	<b>TRFR IN: GENERAL: Muni. Equal.</b>	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
10	Sales Tax	\$ 2,662.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
11	<b>TOTAL REVENUES</b>	<b>\$ 121,067.00</b>	<b>\$ 127,500.00</b>	<b>\$ 125,009.00</b>	<b>\$ 134,000.00</b>
12	<b>EXPENSE</b>				
13	<b>PERSONNEL SERVICES</b>				
14	Salary & Wages: <b>23-24 Wage: \$54,736</b>	\$ 47,951.00	\$ 62,025.00	\$ 62,025.00	\$ 62,025.00
15	Fica: 6.20%:	\$ 2,973.00	\$ 3,846.00	\$ 3,846.00	\$ 3,846.00
16	Medicare: 1.45%	\$ 695.00	\$ 899.00	\$ 899.00	\$ 899.00
17	<b>OPERATING EXPENSE</b>				
18	Prof & Sch: Bonus	\$ 3,911.00	\$ 3,000.00	\$ 36.00	\$ 3,000.00
19	<b>Anise Morrow: \$1605 CPR/ LIFEG RECER</b>				
20	Adm & Dues: Permit; Oper Lic; Boiler	\$ 160.00	\$ 200.00	\$ 160.00	\$ 200.00
21	Communication: St. of NE	\$ 230.00	\$ 320.00	\$ 320.00	\$ 400.00
22	Publish: Pool Open; Lifeguards	\$ 413.00	\$ 425.00	\$ 420.00	\$ 425.00
23	<b>Insurance: LARM:</b>	\$ 11,856.00	\$ 13,872.00	\$ 13,702.00	\$ 16,442.00
24	City Lights	\$ 4,800.00	\$ 5,200.00	\$ 4,900.00	\$ 5,200.00
25	Blackhills Gas	\$ 2,660.00	\$ 5,000.00	\$ 2,700.00	\$ 5,000.00
26	Uniforms	\$ 915.00	\$ 1,000.00	\$ 607.00	\$ 1,000.00
27	Util R & M: Flow Meter; Step Ladder	\$ 4,822.00	\$ 4,000.00	\$ 2,993.00	\$ 4,000.00
28	Tools: pool noodles	\$ -	\$ 100.00	\$ 95.00	\$ 100.00
29	Chemicals: Chlorine; Acid	\$ 12,640.00	\$ 14,000.00	\$ 12,004.00	\$ 14,000.00
30	Sales Tax: Form 10 (Adm Only)	\$ 2,662.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
31	(41-20-291)				
32	Concessions:	\$ 4,029.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
33	Bldg. R&M: Garb, Pest 325	\$ 208.00	\$ 500.00	\$ 450.00	\$ 500.00
34	<b>CAPITAL OUTLAY</b>				
35	<b>Improve: Umbrella/Bench/Chairs</b>	\$ -	\$ 6,000.00	\$ 2,081.00	\$ 10,000.00
36	<b>Pool Vacuum \$2081</b>				
37	<b>DEBT SERVICE</b>				
38	<b>TOTAL EXPENDITURES</b>	<b>\$ 100,925.00</b>	<b>\$ 127,387.00</b>	<b>\$ 114,238.00</b>	<b>\$ 134,037.00</b>
39	<b>NET ANNUAL CASH FLOW</b>	<b>\$ 20,142.00</b>	<b>\$ 113.00</b>	<b>\$ 10,771.00</b>	<b>\$ (37.00)</b>
***	<b>Pool Savings #504442 = \$14,312</b>				
	<b>ICS #103438= \$60,351</b>				
	<b>Pool NE CLASS = \$16,788</b>				
	<b>2014 \$3,060 Keno for Pool Slide finish</b>				
	<b>2017 Steele Pool Co. Pool Painting \$69,054 (\$55,000 Pool Budget &amp; \$14,054 Keno Fund)</b>				
	<b>2022 Circulating Pump (Keno) \$32,158</b>				
	<b>2024 Log Slices/Floating/Pads (Water) \$19,420 From Keno 504409</b>				
	<b>2025 Pool Vacuum \$2,081</b>				
	<b>POOL #13</b>				

1	<b>POOL</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	Property Tax	100	72,428			
4	Admissions	112	30,820	25,000	25,000	27,500
5	Refunds	112				
6	Investment Interest	112	2,330	500	2,161	500
7	Transfer In (General)	113		13,000	13,000	13,000
8	Transfer In (Keno)	114				
9	Concessions	112	7,211	7,000	7,000	7,000
10	Swim Lessons	112	5,616	3,500	5,348	3,500
11	Reimbursements	112				
12	Sales Tax	112	2,662	2,500	2,500	2,500
13	<b>TOTAL REVENUES</b>		<b>121,067</b>	<b>121,500</b>	<b>125,009</b>	<b>124,000</b>
14						
15	<b><u>EXPENSE</u></b>					
16	<b><u>PERSONNEL SERVICES</u></b>					
17	Salary & Wages	16	47,951	62,025	62,025	62,025
18	Fica	16	2,973	3,846	3,846	3,846
19	Medicare	16	695	899	899	899
20	Pension	16				
21						
22	<b><u>OPERATING EXPENSE</u></b>					
23	Prof. & Schools / Bonus	16	3,911	3,000	-	3,000
24	Adm. & Dues	16	573	625	580	625
25	Engineer Fees	16				
26	Communications	16	230	320	320	400
27	Insurance (Liability)	16	11,856	13,872	13,702	16,442
28	City Lights	16	4,800	5,200	4,900	5,200
29	Source Gas	16	2,660	5,000	2,700	5,000
30	Uniforms	16	915	1,000	607	1,000
31	Utility R & M	16	4,822	4,000	2,993	4,000
32	Tools	16	-	100	95	100
33	Chemicals	16	12,640	14,000	12,004	14,000
34	Sales Tax	16	2,662	2,500	2,500	2,500
35	Office Supplies	16				
36	Concessions	16	4,029	4,500	4,500	4,500
37	Accounting Fee	16				
38	Building R & M	16	208	500	450	500
39		16				
40	<b><u>CAPITAL OUTLAY</u></b>					
41	Equipment Purchase	36				
42	Pool Sinking	36				
43	Improvements	26			2,081	10,000
44						
45	<b><u>DEBT SERVICE</u></b>					
46	PRINCIPAL	46				
47	INTEREST	46				
48	TRANSFER OUT	56				
49						
50	<b>TOTAL EXPENDITURES</b>		<b>100,925</b>	<b>121,387</b>	<b>114,202</b>	<b>134,037</b>
51						
52	<b>NET ANNUAL CASH FLOW</b>		<b>20,142</b>	<b>113</b>	<b>10,807</b>	<b>(10,037)</b>

1	<b>PARK #14 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Property Tax	\$ 57,942.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
4	Batting Cage Key Fob	\$ 855.00	\$ 450.00	\$ 1,100.00	\$ 450.00
5	<b>Medica Employee 15% (42-101)</b>	\$ -	\$ -	\$ -	<b>\$ 2,998.00</b>
6	Fee, Tennis Crt Meter	\$ 18.00	\$ -	\$ 38.00	\$ -
7	Interest: 505025; ICS; Npait	\$ 9,894.00	\$ 3,000.00	\$ 7,540.00	\$ 5,000.00
8	<b>Transfer In from Lights</b>	\$ 66,800.00	\$ 66,800.00	\$ 66,800.00	\$ 66,800.00
9	<b>Transfer In from LANDFILL</b>	\$ 10,000.00	\$ 13,247.00	\$ 13,247.00	\$ 13,247.00
10	<b>Transfer In from Water</b>	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
11	Reimb: Cond; Freight; Chalk; School;	\$ 2,819.00	\$ 4,613.00	\$ 5,521.00	\$ 4,600.00
12	Amer Leg; Youth Sports, Big Iron;				
13	Fall Softball; Batting Cage				
14	<b>Reserve: Bleachers: Shade Covers</b>	\$ -	\$ -	\$ -	<b>\$ 3,000.00</b>
15	<b>Reserve: Truck \$14700; Mower \$23935</b>	\$ -	\$ 50,000.00	\$ 38,635.00	\$ -
16	<b>TOTAL REVENUES</b>	<b>\$ 155,328.00</b>	<b>\$ 205,110.00</b>	<b>\$ 199,881.00</b>	<b>\$ 163,095.00</b>
17	<b>EXPENSE</b>				
18	<b>PERSONNEL SERVICES</b>				
19	Wages: Randy 5%	\$ 57,054.00	\$ 59,717.00	\$ 60,177.00	\$ 62,712.00
20	Overtime (ballfields & GCA Days)	\$ 3,754.00	\$ 3,000.00	\$ 2,700.00	\$ 3,000.00
21	Fica - 6.20%	\$ 3,520.00	\$ 3,888.00	\$ 3,898.00	\$ 4,075.00
22	Medicare - 1.45%	\$ 823.00	\$ 909.00	\$ 912.00	\$ 953.00
23	Pension 6%	\$ 3,649.00	\$ 3,763.00	\$ 3,773.00	\$ 3,943.00
24	Insurance: Medica 2025	\$ 24,217.00	\$ 26,090.00	\$ 24,921.00	<b>\$ 26,006.00</b>
25	<b>OPERATING EXPENSE</b>				
26	Batting Cage Fob: School Monitor Internet	\$ 125.00	\$ 100.00	\$ -	\$ -
27	Prof & Schools: Reg Trk 9; Turf Sch	\$ 291.00	\$ 900.00	\$ 10.00	\$ 900.00
28	Communication: St of NE; Batting Cage	\$ 230.00	\$ 300.00	\$ 300.00	\$ 1,700.00
29	Internet (Spectrum: Key Fob) \$1200				
30	City Gas & Oil:	\$ 3,954.00	\$ 5,000.00	\$ 4,000.00	\$ 5,000.00
31	<b>Insurance: LARM: (EXPIRE SKATE PARK)</b>	\$ 13,527.00	\$ 15,962.00	\$ 15,300.00	<b>\$ 21,904.00</b>
32	City Lights	\$ 7,055.00	\$ 7,500.00	\$ 7,431.00	\$ 7,550.00
33	Uniforms: 1 person	\$ 400.00	\$ 400.00	\$ 380.00	\$ 400.00
34	Util R&M: Paint; Field Marker, Mound Cover;	\$ 8,867.00	\$ 10,000.00	\$ 9,700.00	\$ 10,000.00
35	Util R&M: Bleacher Sun Shade \$3,000 (repair)	\$ -	\$ -	\$ -	<b>\$ 3,000.00</b>
36	Veh R & M: Truck #11; UTV	\$ 1,434.00	\$ 1,500.00	\$ 500.00	\$ 1,500.00
37	Tools: Edger \$400	\$ 748.00	\$ 500.00	\$ 300.00	\$ 500.00
38	Bldg R & M: Bat Cage; N Conc; Trash; Shingle	\$ 1,872.00	\$ 2,500.00	\$ 2,000.00	\$ 2,500.00
39	Grounds: Fert, Sprinkler, Lava, Seed; Turface;	\$ 15,790.00	\$ 16,140.00	\$ 16,140.00	\$ 16,140.00
40	Chem; Chalk/Paint; Conditioner				
41	<b>CAPITAL OUTLAY</b>				
42	Mach & Equip: Veh \$14700 and Mower \$23935	\$ -	\$ 50,000.00	\$ 38,635.00	\$ -
43	<b>DEBT SERVICE</b>				
44	<b>TOTAL EXPENDITURES</b>	<b>\$ 147,310.00</b>	<b>\$ 208,169.00</b>	<b>\$ 191,077.00</b>	<b>\$ 171,783.00</b>
45	<b>NET ANNUAL CASH FLOW</b>	<b>\$ 8,018.00</b>	<b>\$ (3,059.00)</b>	<b>\$ 8,804.00</b>	<b>\$ (8,688.00)</b>
	<b>M. Mkt #505025 = \$11,922</b>				
	<b>ICS #103284 = \$9,015</b>				
	<b>NPAIT = \$103,300</b>				
	<b>NE CLASS = \$49,246</b>				
	<b>#772682 - Alum Can = \$8,654</b>				
	<b>Park Improve Grant #505410 = 10,071</b>				



1	<b>PARK</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	Property Tax	100	57,942			
4	Donations	112				
5	Hail Money	112				
6	Fee, Tennis Crt Meter	112	873	450	1,138	450
6	Refunds	112			5,045	2,998
7	Investment Interest	112	9,894	3,000	7,577	5,000
8	Transfer In	113	73,800	73,800	73,800	73,800
9	Reimbursements	112	2,819	4,613	50,302	4,600
10	Transfer In	114	10,000	13,247	13,247	13,247
11	State Grants	101				700,000
12	<b>TOTAL REVENUES</b>		<b>155,328</b>	<b>155,110</b>	<b>211,109</b>	<b>860,095</b>
13						
14	<b><u>EXPENSE</u></b>					
15	<b><u>PERSONNEL SERVICES</u></b>					
16	Salary & Wages	16	57,054	59,717	60,177	62,712
17	Overtime	16	3,754	3,000	2,700	3,000
18	Fica	16	3,520	3,888	3,898	4,075
19	Medicare	16	823	909	912	953
20	Pension	16	3,649	3,763	3,773	3,943
21	Insurance (Health)	16	24,217	26,090	24,921	26,006
22						
23	<b><u>OPERATING EXPENSE</u></b>					
24	Prof. & Schools	16	291	900	10	900
25	Communication	16	230	300	300	1,700
26	Engineer Fees	16			26,879	25,000
27	City Gas & Oil	16	3,954	5,000	4,000	5,000
28	Insurance (Liability)	16	13,527	15,962	15,300	21,904
29	City Lights	16	7,055	7,500	7,431	7,550
30	Utility R & M	16	8,867	10,000	9,700	13,000
31	Vehicle R & M	16	1,434	1,500	500	1,500
32	Tools	16	748	750	300	500
33	Merch / Supply	16	525	500	783	400
34	Building R & M	16	1,872	2,500	2,000	2,500
35	Grounds R & M	16	15,790	16,140	16,140	16,140
36	Reimbursements	16				
37	<b><u>CAPITAL OUTLAY</u></b>					
38	Machine & Equipment	36	-	50,000	38,635	-
39	Improvements	26			10,000	675,000
40	Equipment Sinking	36				
41						
42	<b><u>DEBT SERVICE</u></b>					
43	TRANSFER OUT	56				
44						
45	<b>TOTAL EXPENDITURES</b>		<b>147,310</b>	<b>208,419</b>	<b>228,359</b>	<b>871,783</b>
46						
47	<b>NET ANNUAL CASH FLOW</b>		<b>8,018</b>	<b>(53,309)</b>	<b>(17,250)</b>	<b>(11,688)</b>

1	RECREATION 15 August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE 43 CODE				
3	Property Tax	\$ 7,065.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
4	Interest: Recreation Trail 54827	\$ 9.00	\$ 4.00	\$ 5.00	\$ -
5	<b>TOTAL REVENUES</b>	<b>\$ 7,074.00</b>	<b>\$ 8,004.00</b>	<b>\$ 8,005.00</b>	<b>\$ 8,000.00</b>
6	EXPENSE				
7	PERSONNEL SERVICES				
8	REC: Salary/Wage	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00
9	REC: Supplies	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
10	CAPITAL OUTLAY				
11	<b>TOTAL EXPENDITURES</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>
12	<b>NET ANNUAL FLOW</b>	<b>\$ (926.00)</b>	<b>\$ 4.00</b>	<b>\$ 5.00</b>	<b>\$ -</b>
	RECREATION #15				
	Recreation Trail #54827 = \$3,458				

1	<b>RECREATION</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b>REVENUE</b>					
3	Property Tax	100	7,065	8,000	8,000	8,000
4	Rec. Registration Fees	112	9		5	
5	Walk/Bike Donations	112				
6	Grants	101				-
7	After School	112				
8	Transfer In	114				
9	Reimbursements	112				
10	<b>TOTAL REVENUES</b>		<b>7,074</b>	<b>8,000</b>	<b>8,005</b>	<b>8,000</b>
11						
12	<b>EXPENSE</b>					
13	<b>PERSONNEL SERVICES</b>					
14	Salary & Wages	16	6,200	6,200	6,200	6,200
15	Fica	16				
16	Medicare	16				
17						
18	<b>OPERATING EXPENSE</b>					
19	Insurance (Liability)	16				
20	Merch / Supplies	16	1,800	1,800	1,800	1,800
21		16				
22	<b>CAPITAL OUTLAY</b>					
23	EQUIP RENTAL	16				
24	IMPROVEMENTS	26				
25						
26	<b>DEBT SERVICE</b>					
27	TRANSFER OUT	56				
28						
29	<b>TOTAL EXPENDITURES</b>		<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
30						
31	<b>NET ANNUAL FLOW</b>		<b>(926)</b>	<b>-</b>	<b>5</b>	<b>-</b>

1	<b>LIBRARY #16 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Property Tax	\$ 79,671.00	\$ 78,950.00	\$ 78,950.00	\$ 78,950.00
4	Library State Aid	\$ 1,324.00	\$ 1,115.00	\$ 1,128.00	\$ 1,128.00
5	Refunds-Larm & School Bills (1/2)	\$ 32,285.00	\$ 38,017.00	\$ 25,788.00	\$ <b>38,137.00</b>
6	Int: 504970; ICS; Npait	\$ 6,460.00	\$ 2,000.00	\$ 4,340.00	\$ 2,000.00
7	Maintenance Reserve	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00
8	Reimb: Lego Program	\$ 94.00	\$ -	\$ -	\$ -
9	Trfr In: (ICS) McCarty Wall Leak	\$ -	\$ -	\$ <b>5,170.00</b>	\$ -
10	<b>TOTAL REVENUES</b>	\$ <b>124,834.00</b>	\$ <b>122,582.00</b>	\$ <b>120,376.00</b>	\$ <b>122,715.00</b>
11	<b>EXPENSE</b>				
12	<b>PERSONNEL SERVICES</b>				
13	Salary & Wages:	\$ 35,618.00	\$ 41,444.00	\$ 40,716.00	\$ 45,178.00
14	Fica - 6.20%	\$ 2,208.00	\$ 2,569.00	\$ 2,525.00	\$ 2,801.00
15	Medicare - 1.45%	\$ 516.00	\$ 601.00	\$ 591.00	\$ 655.00
16	<b>OPERATING EXPENSE</b>				
17	Janitor / Maintenance	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
18	Prof. & Schools:	\$ 25.00	\$ 250.00	\$ -	\$ 250.00
19	Communication (phone) Clearlyfly	\$ 468.00	\$ 750.00	\$ 473.00	\$ 750.00
20	Mag & Paper: GI Ind; Omaha World	\$ 1,520.00	\$ 1,800.00	\$ 1,268.00	\$ 1,800.00
21	Publish: Libr Mtgs/25 Anniv.	\$ 174.00	\$ 200.00	\$ 4.00	\$ 200.00
22	Books / E-Books	\$ 22,511.00	\$ 22,000.00	\$ 10,770.00	\$ 22,000.00
23	Library Mgmt System: Annual	\$ 2,300.00	\$ 2,400.00	\$ 2,700.00	\$ 3,000.00
24	Insurance: LARM:	\$ 11,226.00	\$ 13,134.00	\$ 13,442.00	\$ 15,773.00
25	City Lights	\$ 5,398.00	\$ 7,500.00	\$ 5,583.00	\$ 7,500.00
26	Blackhills Gas	\$ 3,033.00	\$ 3,500.00	\$ 2,851.00	\$ 3,500.00
27	Util. R & M:	\$ 515.00	\$ 2,500.00	\$ 648.00	\$ 2,500.00
28	Computer:	\$ 1,470.00	\$ 1,500.00	\$ 1,477.00	\$ 1,500.00
29	Office Supply: chairs; desk	\$ 2,991.00	\$ 2,000.00	\$ 538.00	\$ 2,000.00
30	Program Exp: LEGO (back to school)	\$ 2,028.00	\$ 1,500.00	\$ 490.00	\$ 1,500.00
31	Acct Fee: Audit \$20,250; Budget \$10,000	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
32	COPIER LEASE	\$ -	\$ -	\$ 1,331.00	\$ 1,500.00
33	Bldg R & M: Adv Climate \$1300	\$ 28,326.00	\$ 4,000.00	\$ 80.00	\$ 2,500.00
34	<b>CAPITAL OUTLAY</b>				
35	Equip. Reserve (to ICS)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
36	Improve: W Wall Leak: McCarty	\$ -	\$ 2,000.00	\$ 5,170.00	\$ 2,000.00
37	<b>TOTAL EXPENDITURES</b>	\$ <b>132,827.00</b>	\$ <b>122,148.00</b>	\$ <b>103,157.00</b>	\$ <b>129,407.00</b>
38	<b>NET ANNUAL CASH FLOW</b>	\$ <b>(7,993.00)</b>	\$ <b>434.00</b>	\$ <b>17,219.00</b>	\$ <b>(6,692.00)</b>
	<b>M. Mkt #504970 = \$2,915</b>				
	<b>ICS #103365 = \$15,126</b>		<a href="mailto:kelli.helton@spwildcat.org">kelli.helton@spwildcat.org</a>		
	<b>NPAIT = \$56,141</b>				
	School Fiscal Yr = August 1				
	2017 Spray Roof - 10 Year Warranty				
	2024 Library ICS: Flooring / Paint				
	2025 W Wall Leak: McCarty \$5,170				

1	<b>Internal Service Ins. #17</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE August 18, 2025</b>				
3	Health Deductible 48-014	\$ 35,444.00	\$ -	\$ (29,424.00)	\$ -
4	Investment Interest 48-290	\$ 10,871.00	\$ -	\$ 8,916.00	\$ -
5	<b>TOTAL REVENUES</b>	<b>\$ 46,315.00</b>	<b>\$ -</b>	<b>\$ (20,508.00)</b>	<b>\$ -</b>
6	<b>EXPENSE</b>				
7	<b>OPERATING EXPENSE</b>				
8	Check Order	\$ -	\$ -	\$ -	\$ -
9	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
10	<b>NET ANNUAL CASH FLOW</b>	<b>\$ 46,315.00</b>	<b>\$ -</b>	<b>\$ (20,508.00)</b>	<b>\$ -</b>
***	<b>Savings #102482= \$45,297</b>				
	<b>ICS #102482 = \$109,345</b>				
	<b>NE Class = \$132,534</b>				
	<b>Internal Service Ins. #17</b>				

1	<b>LIBRARY</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	Property Tax	100	79,671	79,950	79,950	79,950
4	State Aid to Libraries	112	1,324	1,115	1,128	1,128
5	Fines & Penalties	112				
6	Miscellaneous	112	94			
7	Refunds-Larm & School Bills	112	32,285	38,017		38,137
8	Investment Interest	112	6,460	2,000	4,340	2,000
9	Transfer In	113				
10	Grants & Donations	112				
11	Maintenance Reserve	112	5,000	2,500	5,000	2,500
12	<b>TOTAL REVENUES</b>		<b>124,834</b>	<b>122,582</b>	<b>89,418</b>	<b>122,715</b>
13						
14	<b><u>EXPENSE</u></b>					
15						
16	<b><u>PERSONNEL SERVICES</u></b>					
17	Salary & Wages	16	35,618	41,444	40,716	45,178
18	Fica	16	2,208	2,569	2,525	2,801
19	Medicare	16	516	601	591	655
20						
21	<b><u>OPERATING EXPENSE</u></b>					
22	Janitor	16	9,000	9,000	9,000	9,000
23	Prof. & Schools	16	25	250	-	250
24	Communication	16	468	750	473	750
25	Magazine & Paper	16	1,694	1,800	1,272	1,800
26	Books	16	22,511	22,000	10,770	22,000
27	Library Manaement System	16	2,300	2,400	2,700	3,000
28	Book Fair	16				
29	Insurance (Liability)	16	11,226	13,134	13,442	15,773
30	City Lights	16	5,398	7,500	5,583	7,500
31	Source Gas	16	3,033	3,500	2,851	3,500
32	Computer	16	1,470	1,500	1,477	1,500
33	Office Supplies	16	2,991	2,000	538	2,000
34	Program Expense	16	2,028	1,700	490	1,700
35	Accounting Fee	16	1,000	1,000	1,000	1,000
36	Building R & M	16	28,326	4,000	1,332	4,000
37	Utility R & M	16	515	2,500	648	2,500
38	<b><u>CAPITAL OUTLAY</u></b>					
39	Equip. Reserve (to Savings)	36	2,500	2,500	2,500	2,500
40	Improvements	26	-	2,000	5,170	2,000
41						
42	<b><u>DEBT SERVICE</u></b>					
43	TRANSFER OUT	56				
44						
45	<b>TOTAL EXPENDITURES</b>		<b>132,827</b>	<b>122,148</b>	<b>103,078</b>	<b>129,407</b>
46						
47	<b>NET ANNUAL CASH FLOW</b>		<b>(7,993)</b>	<b>434</b>	<b>(13,660)</b>	<b>(6,692)</b>



1	<b>SALES TAX</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b>REVENUE</b>					
3	LB840 Loan Pymts	112	24,954	22,579	30,827	21,905
4	LB840 Loan Interest	112	3,721	3,487	2,485	2,783
5	Investment Interest	112	30,331		21,036	-
6	Reimbursements	112	1,155	1,125	1,430	1,125
7	Land Sales	112				
8	Local Grant	112				
9	Sales Tax	110	616,375	510,000	576,964	510,000
10	<b>TOTAL REVENUES</b>		<b>676,536</b>	<b>537,191</b>	<b>632,742</b>	<b>535,813</b>
11						
12	<b>EXPENSE</b>					
13	Marketing (Chamber)	17	8,000	9,000	9,000	9,000
14	Check Order Charge	17	14	50	15	50
0	Acct/Legal Fee	17	99,234	185,689	80,319	7,100
1	Insurance	17	17,183	19,935	20,620	24,358
2	LB840 Loan	17				
3	Reimbursements	17				
4	<b>CAPITAL OUTLAY</b>	27	149,851	969,178	254,304	1,392,385
5						
6	<b>DEBT SERVICE</b>					
7						
8	TRANSFER OUT (FIRE HALL)	57	123,112	152,315	152,315	154,850
9	TRANSFER TO ECON. DEV.	17	140,000	140,000	140,000	140,000
10	TRANSFER OUT (STREET)	57		318,050		
11	<b>TOTAL EXPENDITURES</b>		<b>537,394</b>	<b>1,794,217</b>	<b>656,573</b>	<b>1,727,743</b>
12						
13	<b>NET ANNUAL CASH FLOW</b>		<b>139,142</b>	<b>(1,257,026)</b>	<b>(23,831)</b>	<b>(1,191,930)</b>

1	<b>VP BOND #19 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Bond Levy Tax	\$ 135,243.00	\$ 150,000.00	\$ 150,000.00	\$ 275,000.00
4	Trfr In Assess: Street	\$ 44,419.00	\$ 9,347.00	\$ 22,740.00	\$ 14,298.00
5	Trfr In from Sales Tax (Fire Station)	\$ 165,065.00	\$ 152,315.00	\$ 152,315.00	\$ 154,850.00
6	<b>TOTAL REVENUES</b>	\$ 344,727.00	\$ 311,662.00	\$ 325,055.00	\$ 444,148.00
7	<b>EXPENSE</b>				
9	Adm & Dues: BOKF: Fire/Street	\$ 400.00	\$ 400.00	\$ -	\$ 400.00
10	<b>DEBT SERVICE</b>				
11	Street Bond Principal	\$ 158,862.00	\$ 160,412.00	\$ 160,412.00	\$ 215,412.00
12	Street Bond Interest	\$ 17,362.00	\$ 16,289.00	\$ 16,287.00	\$ 76,511.00
13	Street Princ. 2020 Dist.	\$ -	\$ -		
14	Street Interest-Dist 2020	\$ -	\$ -		
15	<b>Fire Station Princ. 2023 (60)</b>	\$ 80,000.00	\$ 70,000.00	\$ 70,000.00	\$ 75,000.00
16	<b>Fire Station Interest 2023 (60)</b>	\$ 84,865.00	\$ 82,316.00	\$ 82,315.00	\$ 79,850.00
17	Street Bond Anticip. Princ. 2024	\$ -	\$ -	\$ -	\$ -
18	<b>Street Bond Anticip. Interest 2024</b>	\$ -	\$ 75,329.00	\$ 67,309.00	\$ -
19	<b>To Reduce Budget Cash Res.</b>	\$ -	\$ 2,100,000.00	\$ 2,100,000.00	\$ 2,000,000.00
20	<b>TOTAL EXPENDITURES</b>	\$ 341,489.00	\$ 2,504,746.00	\$ 2,496,323.00	\$ 2,447,173.00
21	<b>NET ANNUAL CASH FLOW</b>	\$ 3,238.00	\$ (2,193,084.00)	\$ (2,171,268.00)	\$ (2,003,025.00)
	<b>VP BOND #19</b>				

1	<b>VP BOND</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	Bond Levy Tax	100	135,243			
4	Investment Interest	112				
5	Special Assessment	112				
6	Special Assess Interest	112				
7	Transfer In from Assess.	114	44,419	9,347	22,562	14,298
8	Transfer In from Sales Tax (FS)	114	165,065	152,315	152,315	154,850
8	Bond Sales	112			1,440,000	
9	<b>TOTAL REVENUES</b>		<b>344,727</b>	<b>311,662</b>	<b>1,764,877</b>	<b>444,148</b>
10						
11	<b><u>DEBT SERVICE</u></b>					
12		43	400	400	-	400
13	Street Bond Principal (2020)	43	158,862	160,412	49,200	49,200
14	Street Bond Interest (2020)	43	17,362	16,289	7,758	7,438
15	Firehall Bond Principal (2023)	42	80,000	70,000	70,000	75,000
16	Firehall Bond Interest (2023)	42	84,865	82,316	82,315	79,850
17	Street Ant. Principal (2024)	43			1,604,205	55,000
18	Street Ant Interest (2024)	43	-	75,329	67,309	61,405
19	Street Bond Principal (2022)	43			60,000	60,000
20	Street Bond Interest (2022)	43			5,880	5,460
21	Street Bond Principal (2021)	43			41,912	41,912
22	Street Bond Interest (2021)	43			2,070	1,850
23	Street Bond Principal (2017)	43			9,300	9,300
24	Street Bond Interest (2017)	43			581	358
25	To Reduce Budget Cash Res.	48	-	1,900,000		2,000,000
26						
27	<b>TOTAL EXPENDITURES</b>		<b>341,489</b>	<b>2,304,746</b>	<b>2,000,530</b>	<b>2,447,173</b>
28						
29	<b>NET ANNUAL CASH FLOW</b>		<b>3,238</b>	<b>(1,993,084)</b>	<b>(235,653)</b>	<b>(2,003,025)</b>



1	<b>KENO</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	Keno Receipts	112	69,938	60,000	69,842	60,000
4	Reimbursement	112	2,300	2,300	2,300	2,500
5	Investment Interest	112	10,747	3,000	6,700	3,000
6	<b>TOTAL REVENUES</b>		<b>82,985</b>	<b>65,300</b>	<b>78,842</b>	<b>65,500</b>
7						
8	<b><u>EXPENSE</u></b>					
9	<b><u>OPERATING EXPENSE</u></b>					
10	Adm. & Dues 2%	18	20,556	21,000	20,000	20,000
11	Accounting & Legal Fee	18	2,325	2,350	2,300	2,550
12	Donations	18	2,000	5,000	1,000	5,000
13	Improvements	28	48,495	90,000	57,000	90,000
14	<b><u>DEBT SERVICE</u></b>					
15						
16	TRANSFER OUT	58				
17						
18	<b>TOTAL EXPENDITURES</b>		<b>73,376</b>	<b>118,350</b>	<b>80,300</b>	<b>117,550</b>
19						
20	<b>NET ANNUAL CASH FLOW</b>		<b>9,609</b>	<b>(53,050)</b>	<b>(1,458)</b>	<b>(52,050)</b>

1	<b>TIF #22 August 18, 2025</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>		<b>D</b>
3	Prairie Fall #8652 - Diane Johnson	\$ 3,174.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00
4	Lots 15 & 16 (518 Paul)				
5	MAD Dev. #8653 - Taylor	\$ 5,791.00	\$ 5,791.00	\$ 6,205.00	\$ 6,205.00
6	Lot 13 (1515 Indian)				
7	MAD Dev. #8654 - Barta	\$ 5,125.00	\$ 5,524.00	\$ 5,524.00	\$ 5,524.00
8	Lot 16 (1425 Indian)				
9	MAD Dev #8655 -Prater	\$ 5,887.00	\$ 6,358.00	\$ 6,358.00	\$ 6,358.00
10	Lot 14 (1509 Indian)				
11	MAD Dev #8656 - Wells, C	\$ 6,868.00	\$ 4,688.00	\$ 4,688.00	\$ 4,688.00
12	Lot 18 (1510 Ho. Ave.)				
13	Prairie Falls #8657 - Mendez	\$ 7,464.00	\$ 5,251.00	\$ 5,251.00	\$ 5,251.00
14	Lots 13 & 14 (514 Paul)				
15	MAD Dev. #8658 - Robinson B.	\$ 6,461.00	\$ 6,461.00	\$ 9,527.00	\$ 9,527.00
16	Lot 4 (1524 Indian)				
17	Prairie Fall #8659 Sok M	\$ 4,087.00	\$ 4,359.00	\$ 4,359.00	\$ 4,359.00
18	Lots 11 & 12 (510 Paul)				
19	MAD Dev #8660 - Robinson S.	\$ 4,145.00	\$ 4,468.00	\$ 4,468.00	\$ 4,468.00
20	Lot 3 (1520 Indian)				
21	Bed Head Coffee #8661	\$ 6,146.00	\$ 4,386.00	\$ 4,386.00	\$ 4,386.00
22	Lot 9-13, Blk 78, OT (716 Ho. Ave.)				
23	Prairie Fall #8662 - Larsen	\$ 6,798.00	\$ 6,828.00	\$ 6,828.00	\$ 6,828.00
24	Lot 2, Blk 3, Harris (615 Paul)				
25	Prairie Fall #8663 - M. Mrkvicka	\$ 5,227.00	\$ 5,227.00	\$ 5,227.00	\$ 5,227.00
26	Lots 17 & 18, Prairie (522 Paul)				
27	MAD Dev. #8664 Moormann K	\$ 7,291.00	\$ 4,977.00	\$ 4,977.00	\$ 4,977.00
28	Lot 19 (1506 Ho. Ave.)				
29	MAD Dev. #8665 Tyler Solko	\$ 5,955.00	\$ 5,780.00	\$ 5,780.00	\$ 5,780.00
30	Lot 20 1502 Ho. Ave.)				
31	MAD Dev. #8667 - Seaman Scott	\$ 6,722.00	\$ 6,722.00	\$ 7,168.00	\$ 7,168.00
32	Lot 6 (1532 Indian)				
33	Prairie Fall #8668 - N. Reilly	\$ 6,451.00	\$ 6,267.00	\$ 6,267.00	\$ 6,267.00
34	Lots 19 & 20, Prairie (1604 Paul)				
35	Prairie Fall #8669 - Kent Payne	\$ 6,765.00	\$ 7,015.00	\$ 7,015.00	\$ 7,015.00
36	Lots 21 & 22 Prairie (608 Paul)				
37	MAD Dev: #8670 Molczyk	\$ 2,927.00	\$ 2,927.00	\$ 3,937.00	\$ 3,937.00
38	Lot 12 (1508 Indian)				
39	MAD Dev: #8671 Wilshusen	\$ 6,819.00	\$ 7,251.00	\$ 7,251.00	\$ 7,251.00
40	Lot 5 (1528 Indian)				
41	Prairie Fall #8672 Jensen Kim	\$ 817.00	\$ 1,594.00	\$ 3,305.00	\$ 4,092.00
42	Lots 9 & 10 (422 Paul)				
43	Prairie Fall #8673 (Starkey)	\$ -	\$ -	\$ 3,425.00	\$ 5,998.00
44	(1516 5th) and LG Davolt (1514 5th)				
45	Interest #505036	\$ 90.00	\$ -	\$ 49.00	\$ -
46	<b>TOTAL REVENUES</b>	<b>\$ 111,010.00</b>	<b>\$ 105,402.00</b>	<b>\$ 115,523.00</b>	<b>\$ 118,834.00</b>
47	<b>OPERATING EXPENSE</b>				
48	TIF Check Order 68-20-306	\$ 14.00	\$ -	\$ 16.00	\$ 20.00
49	MAD DEV (50/50)	\$ 32,381.00	\$ 30,474.00	\$ 32,941.00	\$ 32,941.00
50	68-20-009				
51	CITY (MAD) (50/50)	\$ 32,381.00	\$ 30,474.00	\$ 32,942.00	\$ 32,942.00
52	68-20-008				

53	Prairie Fall #8652 Johnson	\$ 3,174.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00
54	Lots 15 & 16				
55	Prairie Falls #8657 - Mendez	\$ 7,464.00	\$ 5,251.00	\$ 5,251.00	\$ 5,251.00
56	Lots 13 & 14				
57	Prairie Fall #8659 Sok M	\$ 4,087.00	\$ 4,359.00	\$ 4,359.00	\$ 4,359.00
58	Lots 11 & 12				
59	Bed Head Coffee #8661	\$ 6,146.00	\$ 4,386.00	\$ 4,386.00	\$ 4,386.00
60	Lots 9-13, Blk 78 O.T.				
61	Prairie Fall #8662 - Larsen	\$ 6,798.00	\$ 6,828.00	\$ 6,828.00	\$ 6,828.00
62	Lot 2, Blk 3, Harris				
63	Prairie Fall #8663 - M. Mrkvicka	\$ 5,227.00	\$ 5,227.00	\$ 5,227.00	\$ 5,227.00
64	Lots 17 & 18, Prairie				
65	Prairie Fall #8668 - Nolan Reilly	\$ 6,451.00	\$ 6,267.00	\$ 6,267.00	\$ 6,267.00
66	Lots 19 & 20, Prairie				
67	Prairie Fall #8669 - Kent Payne	\$ 6,765.00	\$ 7,015.00	\$ 7,015.00	\$ 7,015.00
68	Lots 21 & 22 Prairie				
69	Prairie Fall #8672 Jensen Kim	\$ 46.00	\$ 1,594.00	\$ 3,305.00	\$ 4,092.00
70	Lots 9 & 10				
71	Prairie Fall #8673(Starkey)(1516 5th)	\$ -	\$ -	\$ 3,425.00	\$ 5,998.00
72	and LG Davolt (1514 5th)				
73	<b>TOTAL EXPENDITURES</b>	\$ 110,934.00	\$ 105,403.00	\$ 115,490.00	\$ 118,854.00
74	<b>NET ANNUAL CASH FLOW</b>	\$ 76.00	\$ (1.00)	\$ 33.00	\$ (20.00)
***	<b>TIF Mkt #505036 = \$1,301</b>				
				<b>CURRENT</b>	
	<b>MAD DEVELOPMENT</b>			<b>BALANCE:</b>	
1	Series A (City) = \$290,000 at 4% (Water/ Sewer /Storm Swr)			\$256,266.00	1-Jun-25
2	Series B (Redeveloper) = \$424,000 at 7.50%			\$ 424,000.00	
	50 / 50 (CDA & Redeveloper)				
	Starostka Construction Bid = \$226,398.95 for City Infrastructure				
	<b>ATTORNEY WILLIS = 402/474-6900</b>				
				<b>Current Balance:</b>	
3	<b>PRAIRIE FALLS Phase 1 - Diane Johnson</b>				
	<b>NOTICE TO DIVIDE: 7-19-2016</b>				
	Prairie Falls Subdivision: Proceeds in June / Dec				
	Interest starts 7/6/2016 at 5% on \$30,000		\$ 16,944.00		
4	<b>PRAIRIE FALLS Phase 2 - Ramiro Mendez</b>				
	<b>NOTICE to DIVIDE: 7-26-17</b>				
	Prairie Falls Subdivision: Proceeds in June / Dec				
	Interest starts 8-7-17 at 5% on \$30,000		\$ 13,634.00		
5	<b>PRAIRIE FALLS Phase 3 - Mike Sok</b>				
	<b>NOTICE to DIVIDE: 9-8-2017</b>				
	Prairie Falls Subdivision: Proceeds in June / Dec				
	Interest starts 10-16-17 at 5% on \$30,000		\$ 16,852.00		
6	<b>PRAIRIE FALLS Phase 4 - Corey &amp; Tara Larsen</b>				
	<b>NOTICE to DIVIDE: 3-26-2018</b>				
	Prairie Falls Subdivision: Proceeds in June / Dec				
	Interest starts 3-18-19 at 5% on \$30,910		\$ 8,465.00		



1	<b>TIFF</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	TIF	112	110,920	105,402	115,474	118,834
4	Investment Interest	112	90	-	49	-
5	<b>TOTAL REVENUES</b>		111,010	105,402	115,523	118,834
6						
7	<b><u>DEBT SERVICE</u></b>					
8	TIF PRINCIPAL	40	110,934	105,403	115,490	118,854
9	TIF INTEREST	40				
10	TRANSFER OUT	50		-		-
11	<b>TOTAL EXPENDITURES</b>		110,934	105,403	115,490	118,854
12						
13	<b>NET ANNUAL CASH FLOW</b>		76	(1)	33	(20)

1	<b>Senior Center #23</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE August 18, 2025</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	<b>Property tax</b>	\$ 7,243.00	\$ 8,000.00	\$ 8,000.00	<b>\$ 13,000.00</b>
4	Interest: 504882	\$ 2,281.00	\$ 500.00	\$ 1,835.00	\$ 1,100.00
5	Reimb:	\$ -	\$ -	\$ -	\$ -
6	<b>TOTAL REVENUES</b>	<b>\$ 9,524.00</b>	<b>\$ 8,500.00</b>	<b>\$ 9,835.00</b>	<b>\$ 14,100.00</b>
7	<b>EXPENSE</b>				
8	<b>OPERATING EXPENSE</b>				
9	Insurance: LARM:	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
10	<b>Lights: Senior Center 69-20-261</b>	\$ -	\$ -	\$ -	<b>\$ 5,000.00</b>
11	Bldg R&M: Adv Clim; Ballast	\$ 2,253.00	\$ 3,000.00	\$ 2,214.00	\$ 3,000.00
12	Building Sinking	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
13	<b>TOTAL EXPENDITURES</b>	<b>\$ 7,753.00</b>	<b>\$ 8,500.00</b>	<b>\$ 7,714.00</b>	<b>\$ 13,500.00</b>
14	<b>NET ANNUAL CASH FLOW</b>	<b>\$ 1,771.00</b>	<b>\$ -</b>	<b>\$ 2,121.00</b>	<b>\$ 600.00</b>
	<b>M Mkt #504882 = \$8,585</b>				
	<b>ICS #103373 = \$25,830</b>				
	<b>NE CLASS = \$22,384</b>				
***	<b>Opened in 1988</b>				
	<b>2012 Roof Construction</b>				
	<b>2013 Insulated &amp; New Windows in 2013</b>				
	<b>2014 New Furnace / Air Transferred from General 504684 = \$16,136.00</b>				
	<b>2017 Clean / Repair Furnace</b>				
	<b>2021 New Fire Suppression Range Hood \$3500; Emerg. Lighting (power outage) \$100</b>				
	<b>2025 Senior Center Closed/Re-Opened for Socialization</b>				
	<b>Senior Center #23</b>				

1	<b>SENIOR CENTER</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	Property Tax	100	7,243	8,000	8,000	13,000
4	Interest	112	2,281	500	1,835	1,100
5	Other	112				
6	Transfer In (Sewer)	113		-		-
7	<b>TOTAL REVENUES</b>		<b>9,524</b>	<b>8,500</b>	<b>9,835</b>	<b>14,100</b>
8						
9	<b><u>EXPENSE</u></b>					
10	<b><u>OPERATING EXPENSE</u></b>					
11	Insurance (Liability)	10	3,000	3,000	3,000	3,000
12	Lights	10				5,000
13	Building R & M	10	2,253	3,000	2,214	3,000
14	Building Sinking	20	2,500	2,500	2,500	2,500
15	<b>TOTAL EXPENDITURES</b>		<b>7,753</b>	<b>8,500</b>	<b>7,714</b>	<b>13,500</b>
16						
17	<b>NET ANNUAL CASH FLOW</b>		<b>1,771</b>	<b>-</b>	<b>2,121</b>	<b>600</b>



1	<b>REDLEG</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	GRANT	101	-	-	-	-
4	MISCELLANEOUS	112	140	-	200	-
5	INTEREST INCOME	112	11,566	1,627	9,874	1,763
6	LOAN REPAY	112	59,077	26,326	28,288	20,779
7	TRANSFER IN (SALES TAX)	113				
8	<b>TOTAL REVENUES</b>		<b>70,783</b>	<b>27,953</b>	<b>38,362</b>	<b>22,542</b>
9						
10	<b><u>EXPENSE</u></b>					
11	<b><u>OPERATING EXPENSE</u></b>					
12	MISCELLANEOUS	17	1,482	1,550	1,482	1,650
13	ADMINISTRATION	17				
14	IMPROVEMENTS	27	30,000	300,000		300,000
15	LAND	27				
16						
17	<b><u>DEBT SERVICE</u></b>					
18						
19	TRANSFER OUT	57				
20	<b>TOTAL EXPENDITURES</b>		<b>31,482</b>	<b>301,550</b>	<b>1,482</b>	<b>301,650</b>
21						
22	<b>NET ANNUAL CASH FLOW</b>		<b>39,301</b>	<b>(273,597)</b>	<b>36,880</b>	<b>(279,108)</b>

1	<b>AMERICAN RESCUE #25</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Investment Interest	\$ 1,516.00			
4	Reimbursement: (Interest)	\$ 7.00			
5	<b>TOTAL REVENUES</b>	<b>\$ 1,523.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
6	<b>EXPENSE</b>				
7	<b>OPERATING EXPENSE</b>		<b>CLOSED</b>		
8	Service Charge / Interest	\$ 7.00	<b>ACCOUNT</b>		
9	Improve: Rutjens Pay #13; Browns;	\$ 262,754.00			
10	Storage Rack; Hose Mount				
11	<b>TOTAL EXPENDITURES</b>	<b>\$ 262,761.00</b>	<b>\$ -</b>	<b># \$ -</b>	<b>\$ -</b>
12	<b>NET ANNUAL CASH FLOW</b>	<b>\$ (261,238.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

1	<b>ARP</b>		<b>23-24 ACTUAL</b>	<b>24-25 BUDGET</b>	<b>24-25 ESTIMATE</b>	<b>25-26 PROPOSED</b>
2	<b><u>REVENUE</u></b>					
3	ARP Proceeds	101	1,516			
4	Miscellaneous	112	7			
5	Transfer In	113				
6	<b>TOTAL REVENUES</b>		1,523	-	-	-
7						
8	<b><u>EXPENSE</u></b>					
9	<b><u>OPERATING EXPENSE</u></b>					
10	Adm. & Dues	18	7			
11		18				
12		18				
13	<b><u>CAPITAL OUTLAY</u></b>					
14	IMPROVEMENTS	28	262,754			
15						
16	<b><u>DEBT SERVICE</u></b>					
17						
18	TRANSFER OUT	58				
19	<b>TOTAL EXPENDITURES</b>		262,761	-	-	-
20						
21	<b>NET ANNUAL CASH FLOW</b>		(261,238)	-	-	-

1	<b>PARK IMPROVE GRANT 73</b>	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	<b>REVENUE August 18, 2025</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Investment Interest	\$ -	\$ -	\$ 37.00	\$ -
4	Transfer In: ACE Kickback funds	\$ -	\$ -	\$ 5,045.00	\$ -
5	Reimb. From Grant	\$ -	\$ -	\$ -	\$ 700,000.00
6	Grant Match: St. Paul School	\$ -	\$ -	\$ 25,000.00	\$ -
	State of NE Reimbursement Back	\$ -	\$ -	\$ 19,781.00	
7	<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 49,863.00	\$ 700,000.00
8	<b>EXPENSE</b>				
9	<b>OPERATING EXPENSE</b>				
10	Engineer Fees	\$ -	\$ -	\$ 26,579.00	\$ 25,000.00
11	Publish/Codif	\$ -	\$ -	\$ 378.00	\$ -
12	Check Order	\$ -	\$ -	\$ 25.00	\$ -
13	Improve: McCarty	\$ -	\$ -	\$ 10,000.00	\$ 675,000.00
14	Transfer Out	\$ -	\$ -	\$ -	\$ -
15	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 36,982.00	\$ 700,000.00
16	<b>NET ANNUAL CASH FLOW</b>	\$ -	\$ -	\$ 12,881.00	\$ -
	<b>Park Improve. Grant Checking #505410: \$10,072 (May 2025)</b>				
***	<b>PARK IMPROVEMENT GRANT FUNDS: \$875,000</b>				

**2025-2026  
STATE OF NEBRASKA  
CITY/VILLAGE BUDGET FORM**

**City of St Paul  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Howard 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:**

<p>The following <b>PERSONAL AND REAL PROPERTY TAX</b> is requested for the ensuing year:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: right;">802,899.50</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: right;">277,750.00</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">1,080,649.50</td> <td><b>Total Personal and Real Property Tax Required</b></td> </tr> </table>	802,899.50	Property Taxes for Non-Bond Purposes	277,750.00	Principal and Interest on Bonds	1,080,649.50	<b>Total Personal and Real Property Tax Required</b>	<p><b>Projected Outstanding Bonded Indebtedness as of October 1, 2025</b> <i>(As of the Beginning of the Budget Year)</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Principal</td> <td style="text-align: right;">12,215,884.00</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">2,055,508.00</td> </tr> <tr> <td><b>Total Bonded Indebtedness</b></td> <td style="text-align: right;"><b>14,271,392.00</b></td> </tr> </table>	Principal	12,215,884.00	Interest	2,055,508.00	<b>Total Bonded Indebtedness</b>	<b>14,271,392.00</b>
802,899.50	Property Taxes for Non-Bond Purposes												
277,750.00	Principal and Interest on Bonds												
1,080,649.50	<b>Total Personal and Real Property Tax Required</b>												
Principal	12,215,884.00												
Interest	2,055,508.00												
<b>Total Bonded Indebtedness</b>	<b>14,271,392.00</b>												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: right;"><b>200,000,000.00</b></td> <td><b>Total Certified Valuation (All Counties)</b></td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i></p>	<b>200,000,000.00</b>	<b>Total Certified Valuation (All Counties)</b>	<p align="center"><b>Report of Joint Public Agency &amp; Interlocal Agreements</b></p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?</p> <p align="center"><input checked="" type="checkbox"/> YES                      <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>										
<b>200,000,000.00</b>	<b>Total Certified Valuation (All Counties)</b>												
<p align="center"><b>County Clerk's Use ONLY</b></p> <p style="font-size: 2em; color: blue; font-family: cursive;">Will Change 8-20-25 ↑</p>	<p align="center"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></p> <p>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?</p> <p align="center"><input type="checkbox"/> YES                      <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p>												
<p align="center"><b>APA Contact Information</b></p> <p align="center">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111                      FAX: (402) 471-3301</p> <p align="center"><b>Website:</b> <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail:</b> <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a></p>	<p align="center"><b>Submission Information</b></p> <p align="center"><b>Budget Due by 9-30-2025</b></p> <p><b>Submit budget to:</b></p> <ol style="list-style-type: none"> <li>1. Auditor of Public Accounts -Electronically on Website or Mail</li> <li>2. County Board (SEC. 13-508), C/O County Clerk</li> </ol>												

City of St Paul in Howard 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	11,551,453.00	13,121,180.00	9,385,429.00
2	Investments	128,837.00		
3	County Treasurer's Balance	21,501.00	32,011.00	30,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	<b>11,701,791.00</b>	<b>13,153,191.00</b>	<b>9,415,429.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	758,672.00	879,650.00	1,069,950.00
7	Federal Receipts		-	700,000.00
8	State Receipts: Motor Vehicle Pro-Rate	2,525.00	1,000.00	1,000.00
9				
10	State Receipts: Highway Allocation and Incentives	396,394.00	409,479.00	395,186.00
11	State Receipts: Motor Vehicle Fee	28,132.00	26,434.00	26,000.00
12	State Receipts: State Aid	-		
13	State Receipts: Municipal Equalization Aid	113,404.00	189,960.00	209,051.00
14	State Receipts: Other	62,149.00		
15	State Receipts: Property Tax Credit	48,022.00		
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	49,525.00	60,000.00	45,000.00
18	Local Receipts: Local Option Sales Tax	699,644.00	660,839.00	590,000.00
19	Local Receipts: In Lieu of Tax	-		
20	Local Receipts: Other	8,182,794.00	7,980,258.00	5,112,547.00
21	Transfers In of Surplus Fees	370,205.00	372,998.00	312,018.00
22	Transfers In Other Than Surplus Fees	351,227.00	466,290.00	252,574.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	<b>Total Resources Available</b> (Lines 5 thru 23)	<b>22,764,484.00</b>	<b>24,200,099.00</b>	<b>18,128,755.00</b>
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	<b>9,611,293.00</b>	<b>14,784,670.00</b>	<b>12,615,971.00</b>
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	<b>13,153,191.00</b>	<b>9,415,429.00</b>	<b>5,512,784.00</b>
27	Cash Reserve Percentage			61%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		1,069,950.00
		County Treasurer Commission at 1%		10,699.50
		<b>Total Property Tax Requirement</b>		<b>1,080,649.50</b>

## City of St Paul in Howard 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	\$ 802,899.50	
Bond Fund	\$ 277,750.00	
_____ Fund		
_____ Fund		
<b>Total Tax Request</b>	<b>** \$ 1,080,649.50</b>	

\*\* 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	
Cemetary/Park/Pool/Library Sinking	\$ 108,000.00	
Fire/Police/Ambulance Sinking	\$ 110,000.00	
Lights/Water/Sewer Sinking	\$ 1,385,000.00	
Total Special Reserve Funds	\$ 1,603,000.00	
Total Cash Reserve	\$ 5,512,784.00	
Remaining Cash Reserve	\$ 3,909,784.00	
Remaining Cash Reserve %	43%	

### 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: _____
Enterprise	General
Amount: \$	335,377.00

Reason: For the support of General Funds

Transfer From: _____	Transfer To: _____
Amount: _____	

Reason:

Transfer From: _____	Transfer To: _____
Amount: _____	

Reason:

City of St Paul in Howard 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	495,536.00	252,500.00	-	118,854.00		13,000.00	879,890.00
3	Public Safety - Police	561,503.00	-	14,000.00	-		-	575,503.00
3a	Public Safety - Fire	82,216.00	-	7,000.00	154,850.00		-	244,066.00
4	Public Safety - Other	88,091.00	-	9,000.00	-		-	97,091.00
5	Public Works - Streets	393,086.00	36,000.00	42,180.00	292,323.00		79,477.00	843,066.00
6	Public Works - Other	40,659.00	8,000.00	-	-		-	48,659.00
7	Public Health and Social Services	-	-	-	-		-	-
8	Culture and Recreation	453,727.00	687,000.00	2,500.00	-		-	1,143,227.00
9	Community Development	182,158.00	1,692,385.00	-	-		154,850.00	2,029,393.00
10	Miscellaneous	27,550.00	90,000.00	-	2,000,000.00		-	2,117,550.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	2,621,590.00	100,000.00	50,000.00	-		250,300.00	3,021,890.00
16	Solid Waste	148,759.00	-	-	-		13,247.00	162,006.00
17	Transportation							-
18	Wastewater	333,423.00	22,000.00	20,000.00	306,013.00		23,359.00	704,795.00
19	Water	489,628.00	-	17,300.00	211,548.00		30,359.00	748,835.00
20	Other							-
21	Proprietary Function Funds (Page 6)					-		-
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>5,917,926.00</b>	<b>2,887,885.00</b>	<b>161,980.00</b>	<b>3,083,588.00</b>	<b>-</b>	<b>564,592.00</b>	<b>12,615,971.00</b>

- (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 St Paul in Howard 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	412,718.00	8,915.00	-	115,490.00		222,100.00	759,223.00
3	Public Safety - Police	480,192.00	-	10,100.00	-		-	490,292.00
3a	Public Safety - Fire	111,968.00	1,908,532.00	6,729.00	152,315.00		-	2,179,544.00
4	Public Safety - Other	123,469.00	-	9,000.00	-		-	132,469.00
5	Public Works - Streets	344,581.00	1,815,635.00	321,433.00	1,848,215.00		86,628.00	4,416,492.00
6	Public Works - Other	33,707.00	923.00	61,438.00	-		-	96,068.00
7	Public Health and Social Services	-	-	-	-		-	-
8	Culture and Recreation	395,253.00	17,251.00	41,135.00	-		-	453,639.00
9	Community Development	251,436.00	254,304.00	-	-		152,315.00	658,055.00
10	Miscellaneous	23,300.00	57,000.00	-	-		-	80,300.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	2,478,278.00	243,072.00	50,007.00	-		293,026.00	3,064,383.00
16	Solid Waste	145,430.00	-	-	-		13,247.00	158,677.00
17	Transportation							-
18	Wastewater	301,007.00	160,845.00	21,494.00	586,474.00		22,246.00	1,092,066.00
19	Water	448,971.00	146,897.00	50,333.00	507,535.00		49,726.00	1,203,462.00
20	Other							-
21	Proprietary Function Funds							-
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>5,550,310.00</b>	<b>4,613,374.00</b>	<b>571,669.00</b>	<b>3,210,029.00</b>	<b>-</b>	<b>839,288.00</b>	<b>14,784,670.00</b>

- (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 St Paul in Howard 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	442,076.00		262,754.00			8,712.00	713,542.00
3	Public Safety - Police	511,726.00					8,712.00	520,438.00
3a	Public Safety - Fire	218,142.00		289,706.00	164,866.00			672,714.00
4	Public Safety - Other	72,380.00						72,380.00
5	Public Works - Streets	483,287.00	1,030,660.00		176,623.00		74,150.00	1,764,720.00
6	Public Works - Other							-
7	Public Health and Social Services	36,913.00						36,913.00
8	Culture and Recreation	382,814.00					4,356.00	387,170.00
9	Community Development	415,780.00					255,297.00	671,077.00
10	Miscellaneous	24,881.00	48,495.00					73,376.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	2,500,443.00	118,770.00				275,031.00	2,894,244.00
16	Solid Waste	142,337.00					10,000.00	152,337.00
17	Transportation							-
18	Wastewater	289,490.00	447,957.00		143,577.00		34,087.00	915,111.00
19	Water	368,905.00	150,644.00		166,635.00		51,087.00	737,271.00
20	Other							-
21	Proprietary Function Funds							-
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>5,889,174.00</b>	<b>1,796,526.00</b>	<b>552,460.00</b>	<b>651,701.00</b>	<b>-</b>	<b>721,432.00</b>	<b>9,611,293.00</b>

- (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

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME City of St. Paul  
ADDRESS 704 6th Street  
CITY & ZIP CODE St. Paul, 68873  
TELEPHONE (308) 754-4483  
WEBSITE \_\_\_\_\_

### BOARD CHAIRPERSON

### CLERK/TREASURER/SUPERINTENDENT/OTHER

### PREPARER

NAME	<u>Michael Feeken</u>	<u>Connie Jo Beck</u>	<u>Gary Hinrichs</u>
TITLE /FIRM NAME	<u>Mayor</u>	<u>Clerk</u>	<u>CPA/Dana F. Cole &amp; Company, LLP</u>
TELEPHONE	<u>(308) 754-4483</u>	<u>(308) 754-4483</u>	<u>(308) 728-3014</u>
EMAIL ADDRESS	<u>mfeeken@cityofstpaulne.org</u>	<u>cjbeck@cityofstpaulne.org</u>	<u>hinrichs@danacole.com</u>

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 St Paul  
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

**Calculation of Preliminary Property Tax Request Authority**

<b>2024-2025 Total Property Tax Request</b>	(1)	\$	<b>888,446.50</b>
<i>(from prior year budget - Cover Page submitted to the State Auditor)</i>			
Less: Prior Year Exceptions Utilized			
<i>(Will all be zero for 2025-2026 budget because first year of new cap)</i>			
Approved Bonds <i>(prior year line 16)</i>	(2)		-
Emergency Response <i>(prior year line 17)</i>	(3)		-
Public Safety Services <i>(prior year line 18)</i>	(4)		-
County Attorneys <i>(prior year line 19)</i>	(5)		-
County Public Defenders <i>(prior year line 20)</i>	(6)		-
Response to Public Safety Threat <i>(prior year line 21)</i>	(7)		-
Public Safety Interlocal Agreements <i>(prior year line 22)</i>	(8)		-
Voter Approved Increase <i>(prior year line 23)</i>	(9)		-
Unused authority used in the prior year <i>(prior year line 24)</i>	(10)		-
<b>TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)</b>	<b>(11)</b>		<b>-</b>
<b>Preliminary Property Tax Request Authority (line 1 - line 11)</b>		(12)	<b>888,446.50</b>

**Allowed Increases to Preliminary Property Tax Request Authority**

<b>2024 Property Taxes Levied</b> (per Taxes Levied Reports from Department of Revenue)		888,686.97
<i>See instructions below for where to find this amount</i>		
		(13)
<b>Growth Percentage per County Assessor</b>		
-	/	187,486,775.00
2025 Growth Value		2024 Total Valuation
		(14a)
<i>(Line 14 equals Line 13 minus line 2 &amp; 3, multiplied by line 14a)</i>		
		0.00%
		(14)
		-
		Increase due to Growth
		(14)
<b>Inflation Percentage</b>		5.17%
<i>(Line 15 equals Line 13 minus line 2 &amp; 3, multiplied by line 15a)</i>		
		(15a)
		45,945.12
		Increase due to Inflation
		(15)

**Allowable Exceptions Utilized (§ 13-3404)**

**2025-2026 Property Taxes Budgeted For:**

Approved Bonds	(16)	277,750.00	
<i>(Cannot exceed property tax request for principal &amp; interest on bonds on cover page (page 1))</i>			
Response to a declared emergency in the prior year & certified to the Auditor <i>(Must agree to total on Schedule 2)</i>	(17)	-	
Public Safety Services, as defined in §13-320 <i>(Must agree to total on Schedule 3)</i>	(18)	419,000.00	
County Attorneys	(19)	-	
County Public Defenders	(20)	-	
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-	
Support of an interlocal agreement relating to public safety	(22)	-	
<b>Voter approved increase pursuant to § 13-3405</b>	(23)	-	
<i>(MUST attach sample ballot language and certified election results)</i>			
<b>Prior Year's Unused Property Tax Request Authority used this year</b>	(24)	44,434.35	
<i>(Cannot exceed amount on Supporting Schedule 1, line 1)</i>			
<b>Total Exceptions Utilized (Total lines 16 thru 24)</b>	(25)	<b>741,184.35</b>	
<b>2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)</b>	(26)	<b>1,675,575.97</b>	
<b>2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1)</b>	(27)	1,080,649.50	
<b>Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3)</b>	(28)	<b>594,926.47</b>	
<i>(Line 26 - Line 27, MUST be greater than or equal to \$0.00)</i>			

City of St Paul  
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 <i>(See instructions below for how to determine this amount)</i>	(1)	\$	44,434.35
Less: Amount used this year <i>(from Computation Form, line 24) (cannot exceed line 1)</i>	(2)		44,434.35
Add: Unused Authority created this year <i>(from Computation Form, line 28)</i>	(3)		594,926.47
Total Unused Property Tax Request Authority available for future years <i>(cannot be less than \$0.00)</i>	(4)		594,926.47

**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)
			\$ -
			-
			-
			-
			-
			-
<b>Total Emergency Response Exception <i>(must agree to Computation Form, line 17)</i></b>			-

**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)
Police Services	\$ 390,000.00
Firefighter Services	29,000.00
	-
	-
	-
	-
	-
	-
	-
<b>Total Public Safety Exception <i>(must agree to Computation Form, line 18)</i></b>	<b>419,000.00</b>

City of St. Paul in Howard County

**2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS**

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

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

\$ -

# Municipality Levy Limit Form

## City of St Paul in Howard County

### Municipality Levy

Personal and Real Property Tax Request	(1)		1,080,649.50
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	277,750.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		277,750.00
Tax Request Subject to Levy Limit	(8)		802,899.50
Valuation	(9)		200,000,000
Municipality Levy Subject to Levy Authority	(10)		0.401450
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)		0.401450 (A)

### Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	100,000.00	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) 888,446.50  
*(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**

$$\frac{\text{2025 Real Growth Value per Assessor}}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.00} \% (3)$$

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.00 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) 17,768.93

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) 906,215.43  
*(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) 1,080,649.50  
*(Total Personal and Real Property Tax Required from Cover Page)*

**Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and 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.

Joint Hearing  
September 4, 2025

City of St Paul  
IN  
Howard 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 \_\_\_\_\_ day of September 2025, at 6:30 o'clock P.M., at the City Office 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	\$ 9,611,293.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 14,784,670.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 12,615,971.00
2025-2026 Necessary Cash Reserve	\$ 5,512,784.00
2025-2026 Total Resources Available	\$ 18,128,755.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 1,080,649.50
Unused Budget Authority Created For Next Year	\$ 594,926.47

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 802,899.50
Personal and Real Property Tax Required for Bonds	\$ 277,750.00

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the \_\_\_\_\_ day of September 2025, at as an agenda item of the regular board meeting scheduled to begin immediately following the conclusion of the budget hearing, at the City Office 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	16,208,847.00	12,615,971.00	-22%
Property Tax Request	\$ 888,446.50	\$ 1,080,649.50	22%
Valuation	187,486,775	200,000,000	7%
Tax Rate	0.473872	0.540325	14%
Tax Rate if Prior Tax Request was at Current Valuation	0.444223		

S

cant Assumptions and Accountants' Report

*Public Hear Notice*



Please Complete this **Basic Data Input Area** -It will put informat

INPUT ↓

Name of <i>City or Village</i>	City of St Paul
Name of County in which Subdivision resides:	Howard
First Date of Fiscal Year:	October 1, 2025
Last Date of Fiscal Year:	September 30, 2026
Current Valuation	200,000,000
Prior Year Valuation	187,486,775
Prior Year Property Tax Request	888,447
Prior Year Operating Budget Amount	16,208,847
Prior Year Tax Levy Rate	0.473872
Outstanding Bond Principal at beginning of budget year	12,215,884.00
Outstanding Bond Interest at beginning of budget year	2,055,508.00
Budget Hearing Held On:	Month September
	Day of month _____
	Year 2025
	Time 6:30
	A.M. or P.M. P.M.
	Location the City Office
Final Tax Request Hearing Held On:	Month September
	Day of month _____
	Year 2025
	Time as an agenda item of the regular board meeting :
	A.M. or P.M. _____

## Checklist of Items to Be Completed and Submitted

### Page 1 (Cover Page):

- Total Personal and Real Property Tax Required agrees to the amount on the bottom of Page 2, Total Property Tax Requirement.
- Outstanding Bonded Indebtedness Section was completed. *(If Applicable)*
- Total Certified Valuation was completed.
- Report of Joint Public Agency & Interlocal Agreements is indicated by checking the box.
- Report of Trade Names, Corporate Names, and Business Names is indicated by checking the box.

### Page 2 (Budget Form):

- Column 1, Line 5 agrees to last year's budget form Column 1, Line 26. If not, provide explanation.
- Column 1, Line 26 agrees to Column 2, Line 5.
- Column 2, Line 26 agrees to Column 3, Line 5.
- Column 3, Line 26 is equal or greater than zero. Cannot budget to have a negative fund balance.
- Motor Vehicle Tax and Fee have been budgeted.
- Municipal Equalization Aid and Highway Allocation are reasonable compared to projections.
- Cash reserve is less than 50% or is explained on page 2-A

### Page 2-A (Transfer Page, If Applicable):

- Transfers noted on Page 2, Column 2 are explained.

### Page 7 (Correspondence Page):

- Correspondence Information is completed, indicating Contact For Correspondence.

### Page 8 (Property Tax Request Authority Computation Form):

- Line 1 - Prior year total property tax request agrees to prior year budget, total taxes requested on cover page
- Line 13 - Prior Year Property Taxes Levied amount completed based on report available on APA website (see instructions c
- Line 14 - Current Year Growth Value per County Assessor completed based on Certification of Taxable Value report from County Assessor
- Line 16 - Exception for approved bonds is less than or equal to property tax request for principal and interest on bonds per cover page
- Line 17 - Exception for emergency response agrees to total on Supporting Schedule 2
- Line 18 - Exception for Public Safety Services agrees to total on Supporting Schedule 3
- Line 23 - If exception for voter approved increase is used, sample ballot language and certified election results included in budget submission
- Line 28 - Unused Property Tax Request Authority is greater than or equal to \$0.00

### Page 9 (Property Tax Request Authority Supporting Schedules):

- Schedule 1, line 1 - Converted 2024 2025 Unused Restricted Funds Authority is less than or equal to the "Maximum Allowed Conversion" amount noted the the file available on our website here:  
[https://auditors.nebraska.gov/Budget\\_Info/B2025-2026/Unused\\_Budget\\_Authority\\_Conversion\\_Maximums\\_Municipality.pdf](https://auditors.nebraska.gov/Budget_Info/B2025-2026/Unused_Budget_Authority_Conversion_Maximums_Municipality.pdf)
- Schedule 1, Line 2 is less than or equal to Schedule 1, Line 1
- Schedule 1, Line 2 agrees to Computation Form, Line 24
- Schedule 1, Line 3 agrees to Computation Form, Line 28
- Schedule 1, Line 4 is greater than or equal to \$0.00
- If emergency response exception is utilized on Computation Form, line 17 - Schedule 2 is completed and total amount agrees to Computation Form, Line 17
- If public safety services exception is utilized on Computation Form, line 18 - Schedule 3 is completed and total amount agrees to Computation Form, Line 18

### Page 10 (Levy Limit Form):

- Total Personal and Real Property Tax Request (Line 1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.
- Valuation (Line 9) agrees to Total Certified Valuation on Cover Page (Page 1).

### Page 11 (Allowable Growth Percentage Computation Form)

- Real Growth Value per Assessor agrees to Certification from County Assessor
- Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- Current tax request (line 7) agrees to total tax request on cover page
- Prior year tax request (line 1) agrees to tax request on cover page of last year's budget
- If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification

### Attachments:

- Certification of Valuation(s). (From County Assessor)
- Board minutes approving Budget.
- Publisher's Affidavit of Publication for the Notice of Budget Hearing.
- Resolution adopting tax request amount
- Special election Sample Ballot and Election Results or townhall meeting Record of Action. *(If Applicable)*
- Resolution authorizing bonds for Public Facilities Construction Projects. *(If Applicable)*
- Report of Interlocal Agreements. Due on or before September 30th. Fine of \$20 a day for filing late.

## Step by Step Information

### Basic Data Input

- Fill in each box, this will allow information to flow throughout the documents

### Actual & Budgeted Figures - Page 2-5

- Complete first column based on actual numbers for prior fiscal years. Estimate figures in column 2 to the best of your ability and past experience. The ending balance should represent all the Subdivisions assets, including money held at the County Treasurer. See below for Function Definitions and Classifications.
- Complete column 3 with budget numbers for upcoming fiscal year.

### Proprietary Funds Page 6

- Complete these pages if you have a proprietary function that files a separate budget with the Clerk

### Property Tax Request Authority Computation Form Page 9

- See form for step by step instructions

### Property Tax Request Authority Supporting Schedules Page 10

- See form for step by step instructions

### Levy Limit Page 10

- Verify the Municipality is projecting a levy within the levy limit established by statute

### Allowable Growth Percentage Computation Form Page 11

- See Instruction on Form

### Cover - Page 1

- If the Subdivision was a member of an interlocal agreement, place an "X" in the appropriate box.
- If the Subdivision operated a function under a separate trade name or business name, place an "X" in the appropriate box.
- If you want a separate bond levy, you need to put the amount of taxes you are requesting for the bonds in cell B13 "Principal and Interest on Bonds"

### Page 2-A

- If you want the general levy separated into a levy for a special purpose, include a breakdown of the separate levy requested. Be sure to contact the County Clerk, some counties have limited space requirements and only allow subdivisions to have a maximum of two levies (General and Bond).
- If you showed transfers of surplus fees in Column 3 on Page 2, you need to include information about the transfers.

### Page 7

- Complete all correspondence information

### Interlocal Agreement and Trade Name Reports

- Complete the Interlocal Agreement and Trade Name reports. There is a \$20 day fine for not filing these reports by September 30th.

### Checklist

- Review items listed on the Checklist sheet to eliminate errors

### Publish and Hold Hearings

- Need to publish information about hearings 4 days prior to date of hearings in a newspaper of general circulation in the subdivision
- Hold Hearings and Board needs to adopt budget and tax request or make changes to budget and then adopt budget.
- You are allowed to post the hearing notice if you are budgeting to expend less than \$10,000. If you posted hearing notice, provide details regarding where it was posted.
- If Board adopts budget different than what was published, they must republish the changes and the reason for the change within 20 days after adopting the budget.

### Filing and Attachments

- File budget and attachments with State Auditor either electronically or by mail
- File budget and attachments with County Clerk.
- Attachments:
  - Certification of Valuation(s). (From County Assessor)
  - Board minutes approving Budget.
  - Resolution adopting tax request amount
  - Publisher's Affidavit of Publication for the Notice of Budget Hearing. If you were allowed to post your notice, include details of where it was posted.
  - Special election Sample Ballot and Election Results or townhall meeting Record of Action. **(If Applicable)**
  - Interlocal Agreement and Trade Name Reports
  - Resolution authorizing bonds for Public Facilities Construction Projects. **(If Applicable)**

### Overall Information

#### The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or verbiage that needs to remain consistent on every budget.

#### You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

## Disbursement Definitions

The disbursements & transfers pages for the current budget year and prior two fiscal years will identify disbursements by function type. The disbursements will then be split between Operating Expenses, Capital Improvements, Other Capital Outlay, Debt Service, and Other.

**Governmental Function Definitions** – The Governmental type activities are those through which most governmental functions are financed. The following functions have been outlined along with a general definition:





**CITY OF ST. PAUL  
Budget 2025 - 2026**

#N/A

**CODES**

<b>Est Total 2024 - 2025</b>				<b>Budgeted Total 2025-2026</b>			
100	879,650	10	412,718	100	1,069,950	10	
101		11	480,192	101	700,000	11	
102	1,000	11.5	111,968	102	1,000	11.5	
103		12	123,469	103		12	
104	409,479	13	344,581	104	395,186	13	
105	26,434	14	33,707	105	26,000	14	
106		15		106		15	
107	189,960	16	395,253	107	209,051	16	
108		17	251,436	108		17	
109	60,000	18	23,300	109	45,000	18	
110	660,839	20	8,915	110	590,000	20	
111		21		111		21	
112	7,980,258	21.5	1,908,532	112	5,112,547	21.5	
113	372,998	22		113	312,018	22	
114	466,290	23	1,815,635	114	252,574	23	
115		24	923	115		24	
999		25		999		25	
998		26	17,251	998		26	
	<u>11,046,908</u>	27	254,304		<u>8,713,326</u>	27	
		28	57,000			28	
		30				30	
		31	10,100			31	
		31.5	6,729			31.5	
		32	9,000			32	
		33	321,433			33	
		34	61,438			34	
		35				35	
		36	41,135			36	
		37				37	
		38				38	
		40	115,490			40	
		41				41	
		41.5	152,315			41.5	
		42				42	
		43	1,848,215			43	
		44				44	
		45				45	
		46				46	
		47				47	
		48				48	
		50	222,100			50	

**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 St Paul 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 St Paul resolves that:

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

General Fund: \$ 802,899.50  
Bond Fund: \$ 277,750.00

2. The total assessed value of property differs from last year's total assessed value by 6.67 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 0.444223 per \$100 of assessed value.

4. The City of St Paul proposes to adopt a property tax request that will cause its tax rate to be 0.540325 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 St Paul will increase (or decrease) last year's budget by -22.17 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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025

*Also, do Ordinance*

**City of St. Paul  
Total Property Tax Request**

	<b>2024-2025</b>	<b>2025-2026</b>
General	\$ 135,000	\$ 120,000
Street	\$ -	\$ -
Fire	\$ 29,000	\$ 29,000
Police	\$ 314,700	\$ 390,000
Cemetary	\$ 26,000	\$ 26,000
Pool	\$ 70,000	\$ 70,000
Park	\$ 60,000	\$ 60,000
Recreation	\$ 8,000	\$ 8,000
Library	\$ 78,950	\$ 78,950
Senior Center	\$ 8,000	\$ 13,000
Civic Center	\$ -	\$ -
	<hr/> \$ 729,650	<hr/> \$ 794,950
Bond Fund	\$ 150,000	\$ 275,000
	<hr/>	<hr/>
Total For All Funds	<u><u>\$ 879,650</u></u>	<u><u>\$ 1,069,950</u></u>



City of St. Paul  
Budget Comparison Schedule

	General	% Increase (Decrease)	Debt Service	% Increase (Decrease)	Total	% Increase (Decrease)
<b>Request for property taxes</b>						
2024-2025	736,947		151,500		888,447	
2025-2026	<u>802,900</u>	<u>8.95%</u>	<u>277,750</u>	<u>83.33%</u>	<u>1,080,650</u>	<u>21.63%</u>
Increase (decrease)	<u>65,953</u>		<u>126,250</u>		<u>192,203</u>	

	General	% Increase (Decrease)	Debt Service	% Increase (Decrease)	Total	% Increase (Decrease)
<b>Valuation</b>						
2024-2025	187,486,775		187,486,775		187,486,775	
2025-2026	<u>200,000,000</u>	<u>6.67%</u>	<u>200,000,000</u>	<u>6.67%</u>	<u>200,000,000</u>	<u>6.67%</u>
Increase (decrease)	<u>12,513,225</u>		<u>12,513,225</u>		<u>12,513,225</u>	

	General	% Increase (Decrease)	Debt Service	% Increase (Decrease)	Total	% Increase (Decrease)
<b>Levy</b>						
2024-2025	0.393066		0.080806		0.473872	
2025-2026	<u>0.401450</u>	<u>2.13%</u>	<u>0.138875</u>	<u>71.86%</u>	<u>0.540325</u>	<u>14.02%</u>
Increase (decrease)	<u>0.008384</u>		<u>0.058069</u>		<u>0.066453</u>	

0.00 \*

0.401450 +

0.138875 +

002

0.540325 \*

Example

	Average Assessed Value	Levy Rate	Assessed Taxes	
2024-2025	200,000	0.473872	\$ 947.74	
2025-2026 w/above incr	213,348	<u>0.540325</u>	\$ 1,152.77	Estimated
Increase (decrease)			<u>\$ 205.03</u>	

	Tax Request	Tax Levy
2025-2026 Current Non-Bond Tax Request & Levy	802,900	0.401450
2025-2026 Estimated Maximum Tax Request & Levy	<u>1,000,000</u>	<u>0.500000</u>
Difference	<u>197,101</u>	<u>0.098550</u>

Budget Year	Property Valuation	Property Tax + Bond Indebtedness	Levy - Prop Tax / Bonding	State Aid	Highway Allocation / Incentives	Municipal Equal. Aid	Motor Tax Coll.	Motor Veh Fee
2025-2026	\$ 200,000,000.00	\$736,947 + \$200,487 = \$937,434	.401450/.138875 = .540325	No Aid	\$ 392,186.00	\$ 209,051.00	45,000.00	\$ 26,000.00
2024-2025	\$ 187,486,775.00	\$736,947 + \$200,487 = \$937,434	.393066/.080806 = .473872	No Aid	\$ 406,479.00	\$ 189,960.00	45,000.00	\$ 26,000.00
2023-2024	\$ 169,166,151.00	\$736,947 + \$135,340 = \$872,287	.435635/.080004 = .515639	No Aid	\$ 398,341.00	\$ 104,445.00	45,000.00	\$ 23,000.00
2023-2025	\$ 166,888,591.00	\$684,376 + \$161,600 = \$845,976	.410080/.096831 = .506911	No Aid	\$ 366,581.00	\$ 132,840.00	45,000.00	\$ 23,000.00
2021-2022	\$ 143,430,329.00	\$670,236 + \$176,750 = \$846,986	.467290/.123231 = .590521	No Aid	\$ 319,085.00	\$ 124,471.00	45,000.00	\$ 23,000.00
2020-2021	\$ 128,826,029.00	\$644,130 + \$202,000 = \$846,130	.50/.156801 = .6568	No Aid	\$ 291,030.00	\$ 113,658.00	40,000.00	\$ 20,000.00
2019-2020	\$ 127,104,101.00	\$631,250 + \$202,200 = \$833,250	.496640 / .655565	No Aid	\$ 318,245.00	\$ 102,054.00	40,000.00	\$ 20,000.00
2018-2019	\$ 126,335,765.00	\$631,679 + \$222,200 = \$853,879	.50 / .675881	No Aid	\$ 296,916.00	\$ 82,452.00	40,000.00	\$ 20,000.00
2017-2018	\$ 124,181,080.00	\$620,906 + \$295,930 = \$916,836	.50 / .738305	No Aid	\$ 274,189.00	\$ 105,741.00	35,000.00	\$ 20,000.00
2016-2017	\$ 110,987,778.00	\$554,939.33 + \$277,469.67 = \$832,409.00	.50 / .7500	No Aid	\$ 278,979.00	\$ 99,276.00	35,000.00	\$ 20,000.00
2015-2016	\$ 107,167,655.00	\$535,837.98 + \$251,072.82 = \$786,910.80	.50 / .734280	No Aid	\$ 269,145.00	\$ 80,838.00	35,000.00	\$ 20,000.00
2014-2015	\$ 105,150,340.00	\$525,751.37 + \$252,061.43 = \$777,812.80	.50 / .724281	No Aid	\$ 260,000.00	\$ 73,307.00	35,000.00	\$ 30,000.00
2013-2014	\$ 101,699,721.00	\$508,498.12 + \$253,085.68 = \$761,583.80	.50 / .753946	No Aid	\$ 254,631.00	\$ 82,959.00	35,000.00	\$ 20,000.00
2012-2013	\$ 98,437,305.00	\$492,186 + \$225,941.63 = \$718,128.00	.50 / .729528	No Aid	\$ 220,055.00	\$ 101,552.00	35,000.00	\$ 20,000.00
2011-2012	\$ 89,507,416.00	\$447,537.08 + \$227,300.93 = \$674,838.00	.50 / .753946	No Aid	\$ 199,602.00	\$ 98,120.00	35,000.00	\$ 20,000.00
2010-2011	\$ 88,615,413.00	\$440,865.55 + \$268,860.45 = \$709,726.00	.497504/.80	\$ 18,006.80	\$ 193,524.00	\$ 82,378.00	35,000.00	\$ 20,000.00
2009-2010	\$ 87,052,443.00	\$422,198.00 + \$265,000.00 = \$687,198.00	.484993 / .79	\$ 19,342.00	\$ 189,305.00	\$ 85,918.00	30,000.00	\$ 20,000.00
2008 - 2009	\$ 82,880,507.00	\$379,798.00 + \$302,100.00 = \$681,898.00	.458248 / .82	\$ 19,539.00	\$ 203,367.00	\$ 80,414.00	30,000.00	\$ 20,000.00

2007 - 2008	\$ 80,356,966.00	\$388,896.09 + \$277,101.91= \$665,998.00	.428617 / .82	\$ 19,602.00	\$ 191,983.00	\$ 98,837.00	30,500.00	
2006 - 2007	\$ 73,395,251.00	\$366,976.00 + \$235,000.00= \$601,976.00	.450 / .770	\$ 19,604.00	\$ 190,230.00	\$ 84,251.00		
2005-2006	\$ 71,582,147.00	\$322,120.00 + \$230,229.00 = \$552,349.00	.450 / .771	\$ 19,612.00	\$ 188,359.00	\$ 86,948.00		
2004 - 2005	\$ 67,273,823.00	\$313,095.00 + \$230,229.00 = \$543,324.00	.450 / .780	\$ 19,613.00	\$ 187,704.00	\$ 82,631.00		
2003 - 2004	\$ 67,273,823.00	\$302,732.00 + \$220,000.00 = \$522,732.00	.450 / .777	\$ 19,736.00	\$ 185,399.00	\$ 70,971.00		
2002 - 2003	\$ 66,898,463.00	\$301,040.00 + \$215,000.00 = \$516,040.00	.450 / .772	\$ 21,972.00	\$ 183,876.00	\$ 68,742.00		
2001 - 2002	\$ 64,755,126.00	\$258,955.00 + \$176,265.00 + \$435,220.10	.400 / .672	\$ 29,380.00	\$ 185,100.00	\$ 39,114.00		
2000 - 2001	\$ 63,478,924.00	\$222,175.66 + \$52,164.00 = \$274,339.66	.350 / .432	\$ 28,470.00	\$ 184,812.00	\$ -		
1999 - 2000	\$ 60,062,582.00	\$149,099.00 + \$50,400.00 = \$199,499.42	.250 / .332	\$ 28,773.00	\$ 168,941.00	\$ -		
1998 - 1999	\$ 59,391,611.00	\$123,379.00 + \$69,377.00 + \$192,756.00	.210 / .325	\$ 29,000.00	\$ 170,000.00	\$ -		

**City of St. Paul  
Prior Budget Amount Comparisons**

		Year Ended 9/30/2018	Year Ended 9/30/2019	Year Ended 9/30/2020	Year Ended 9/30/2021	Year Ended 9/30/2022	Year Ended 9/30/2023	Year Ended 9/30/2024	Year Ended 9/30/2025	(Budgeted) Year Ended 9/30/2026
<b><u>Tax Request</u></b>	General	554,939	620,906	631,250	644,130	670,236	684,376	736,947	736,947	802,900
	Bond	277,470	295,930	202,000	202,000	176,750	161,600	135,340	151,500	277,750
<b>Total</b>		<b>832,409</b>	<b>916,836</b>	<b>833,250</b>	<b>846,130</b>	<b>846,986</b>	<b>845,976</b>	<b>872,287</b>	<b>888,447</b>	<b>1,080,650</b>
<b><u>Levy</u></b>	General	0.500	0.500	0.497	0.500	0.467	0.410	0.436	0.393	0.401
	Bond	0.250	0.238	0.159	0.157	0.123	0.097	0.080	0.081	0.139
<b>Total</b>		<b>0.750</b>	<b>0.738</b>	<b>0.656</b>	<b>0.657</b>	<b>0.591</b>	<b>0.507</b>	<b>0.516</b>	<b>0.474</b>	<b>0.540</b>

**NOTE: See next page for Detail**

City of St. Paul  
Schedule of Transfers

	2024/2025		2025/2026	
	Estimated		Estimated	
	Transfers In	Transfers Out	Transfers In	Transfers Out
<b>General Fund</b>				
General	130,804	222,100	111,897	13,000
Police	178,500		178,500	
Fire	-	-	-	-
Ambulance				-
Cemetery	40,960		-	
Pool	13,000		13,000	
Park	87,047	-	87,047	-
Recreation	-		-	
Library	-		-	
Senior Center	-		-	
<b>Special Revenue Funds</b>				
Street	214,100	86,628	5,000	79,477
ARP		-		-
Sales Tax		152,315		154,850
Keno		-		-
TIFF		-		-
Civic Center	-		-	
<b>Enterprise Funds</b>				
Light		293,026		250,300
Water		49,726		30,359
Sewer	-	22,246	-	23,359
Landfill		13,247		13,247
<b>Bond Fund</b>	174,877		169,148	
<b>Grand Total</b>	<b>839,288</b>	<b>839,288</b>	<b>564,592</b>	<b>564,592</b>
	-	-	-	-

	A	B	C	D	E
1	<b>City of St. Paul 2025-2026 Transfer In</b>				
2	<b>Dept.</b>	<b>Amount</b>	<b>Rev Code</b>	<b>Transfer In</b>	<b>2025-2026</b>
3					
4	<b>General</b>	<b>\$ 111,897.00</b>			
5			<b>10-420</b>	Water to General = US Wage	<b>\$ 23,359.00</b>
6			<b>10-420</b>	Sewer to General = US Wage	<b>\$ 23,359.00</b>
7			<b>10-420</b>	Street to General = US Wage	<b>\$ 23,359.00</b>
8			<b>10-420</b>	Street to General = Snow Blower	<b>\$ 41,820.00</b>
9					<b>\$ 111,897.00</b>
10					
11					
12	<b>Street</b>	<b>\$ 5,000.00</b>	<b>21-420</b>	Lights to Street (Poles)	<b>\$ 5,000.00</b>
13					
14					
15	<b>Police</b>	<b>\$ 178,500.00</b>	<b>32-420</b>	Lights to Police = Operating Expense	<b>\$ 178,500.00</b>
16					
17					
18	<b>Pool</b>	<b>\$ 13,000.00</b>	<b>41-420</b>	General to Swim Pool RE Operating	<b>\$ 13,000.00</b>
19					
20					
21	<b>Park</b>	<b>\$ 87,047.00</b>	<b>42-420</b>	Lights to Park = Operating Expense	<b>\$ 66,800.00</b>
22			<b>42-420</b>	Landfill to Park = Operating Expense	<b>\$ 13,247.00</b>
23			<b>42-420</b>	Water to Park = Operating Expense	<b>\$ 7,000.00</b>
24					<b>\$ 87,047.00</b>
25					
26					
27	<b>VP Bond</b>	<b>\$ 169,148.00</b>	<b>61-420</b>	Street to VP Bond = Paving Assess.	<b>\$ 14,298.00</b>
28			<b>61-420</b>	Fire Station Bond Pymt to VP Bond	<b>\$ 154,850.00</b>
29					<b>\$ 169,148.00</b>
30					
31					
32	<b>TOTAL</b>	<b>\$ 564,592.00</b>			<b>\$ 564,592.00</b>

City of St. Paul Transfer Out		2025-2026	
Dept.	Expense Code	Amount	Transfer
Light (01)	01-70-160	\$ 178,500.00	Transfer to Police
	01-70-160	\$ 66,800.00	Transfer to Parks
	01-70-160	\$ 5,000.00	Transfer to Street (light poles)
	<b>Total</b>	<b>\$ 250,300.00</b>	
Water (02)	02-70-160	\$ 23,359.00	Transfer to General: Utility Super Wage
	02-70-160	\$ 7,000.00	Transfer to Park: Operating Funds
		<b>\$ 30,359.00</b>	
Sewer (03)	03-70-160	<b>\$ 23,359.00</b>	Transfer to General: Utility Super Wage
Landfill (04)	04-70-160	<b>\$ 13,247.00</b>	Transfer to Parks RE Operating Funds
General (10)	10-70-160	<b>\$ 13,000.00</b>	Transfer to Swimming Pool RE: Operating Funds
Street (21)	21-70-160	\$ 23,359.00	Transfer to General: Utility Super Wage
	21-70-160	\$ 41,820.00	General - Snow Blower
	21-70-160	\$ 14,298.00	Transfer to VP Bond for Street Assessments
	<b>Total</b>	<b>\$ 79,477.00</b>	
Sales Tax (60)	60-70-160	<b>\$ 154,850.00</b>	Transfer RE: VP Bond (Fire Station)
	<b>TOTAL</b>	<b>\$ 564,592.00</b>	

City of St. Paul  
Schedule of Debt Payments

	Balance 10/1/2024	Principal Payment	Interest Payment	New Debt	Balance 9/30/2025	Principal Payment	Interest Payment	New Debt	Balance 9/30/2026
<b>Bond Fund</b>									
Street - Bonds (2020)	606,800	(49,200)	(7,758)		557,600	(49,200)	(7,438)		508,400
Street - Bonds (2024) (Middle Loup)	1,604,205		(67,309)	(1,604,205)	-				-
Street - Bonds (2025) (Middle Loup)				1,440,000	1,440,000	(55,000)	(61,405)		1,385,000
Street - GO Bonds (2022)	495,000	(60,000)	(5,880)		435,000	(60,000)	(5,460)		375,000
Street - GO Bonds (2021)	247,416	(41,912)	(2,070)		205,504	(41,912)	(1,850)		163,592
Street - GO Bonds (2017)	27,900	(9,300)	(581)		18,600	(9,300)	(358)		9,300
Fire - Firehall Bonds (2024)	1,975,000	(70,000)	(82,315)		1,905,000	(75,000)	(79,850)		1,830,000
	<u>4,956,321</u>	<u>(230,412)</u>	<u>(165,913)</u>	<u>(164,205)</u>	<u>4,561,704</u>	<u>(290,412)</u>	<u>(156,361)</u>	<u>-</u>	<u>4,271,292</u>
<b>Enterprise Fund</b>									
Water - Bonds (2024) (Middle Loup)	311,929	(311,929)	(18,640)		-				-
Water - Bonds (2025) (Middle Loup)			(9,650)	497,500	497,500	(25,000)	(20,579)		472,500
Water - Bonds (2021)	636,840	(107,880)	(5,329)		528,960	(107,880)	(4,763)		421,080
Water - Bonds (2020)	44,400	(3,600)	(568)		40,800	(3,600)	(544)		37,200
Water - DEQ Bond Refinance (2020)	225,000	(35,000)	(3,145)		190,000	(35,000)	(2,655)		155,000
Water - GO Bonds (2017)	33,300	(11,100)	(694)		22,200	(11,100)	(427)		11,100
Sewer - DEQ Bonds (2022)	5,916,730	(200,846)	(587)		5,715,884	(200,846)	(567)		5,515,038
Sewer - Bonds (2020)	88,800	(7,200)	(1,135)		81,600	(7,200)	(1,089)		74,400
Sewer - Bonds Refunding (2017)	55,000	(20,000)	(822)		35,000	(35,000)	(324)		-
Sewer - Bonds (2024) (Middle Loup)	311,929	(311,929)	(18,640)		-				-
Sewer - Bonds (2025) (Middle Loup)			(9,650)	497,500	497,500	(25,000)	(20,579)		472,500
Sewer - Bonds (2021)	30,744	(5,208)	(257)		25,536	(5,208)	(230)		20,328
Sewer - GO Bonds (2017)	28,800	(9,600)	(600)		19,200	(9,600)	(370)		9,600
	<u>7,683,472</u>	<u>(1,024,292)</u>	<u>(69,717)</u>	<u>995,000</u>	<u>7,654,180</u>	<u>(465,434)</u>	<u>(52,127)</u>	<u>-</u>	<u>7,188,746</u>
<b>Grand Total</b>	<u>12,639,793</u>	<u>(1,254,704)</u>	<u>(235,630)</u>	<u>830,795</u>	<u>12,215,884</u>	<u>(755,846)</u>	<u>(208,488)</u>	<u>-</u>	<u>11,460,038</u>

City of St. Paul  
Cash Summary

	Cash 10/1/2024 Balance	Estimated 2024/2025 Revenues	Estimated 2024/2025 Expenditures	Estimated Cash Balance 9/30/2025	Estimated 2025/2026 Revenues	Estimated 2025/2026 Expenditures	Estimated Cash Balance 9/30/2026
<b>General Fund</b>							
General		567,078	(636,019)		508,988	(747,536)	
Police		502,121	(490,292)		576,497	(575,503)	
Fire		112,963	(2,027,229)		78,608	(89,216)	
Ambulance		103,893	(133,449)		91,108	(98,091)	
Cemetary		107,103	(95,088)		49,800	(47,659)	
Pool		125,009	(114,202)		124,000	(134,037)	
Park		211,109	(228,359)		860,095	(871,783)	
Recreation		8,005	(8,000)		8,000	(8,000)	
Library		89,418	(103,078)		122,715	(129,407)	
Senior Center		9,835	(7,714)		14,100	(13,500)	
Civic Center		-	-		-	-	
ARP		-	-		-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>3,855,550</b>	1,836,534	(3,843,430)	<b>1,848,654</b>	2,433,911	(2,714,732)	<b>1,567,833</b>
<b>Special Revenue Funds</b>							
Street	<b>1,209,279</b>	974,539	(2,568,277)	<b>(384,459)</b>	574,263	(550,743)	<b>(360,939)</b>
TIFF	<b>(78,475)</b>	115,523	(115,490)	<b>(78,442)</b>	118,834	(118,854)	<b>(78,462)</b>
Keno	<b>227,100</b>	78,842	(80,300)	<b>225,642</b>	65,500	(117,550)	<b>173,592</b>
Sales Tax/Econ. Develop.	<b>1,457,989</b>	671,104	(658,055)	<b>1,471,038</b>	558,355	(2,029,393)	<b>-</b>
	<b>2,815,893</b>	1,840,008	(3,422,122)	<b>1,233,779</b>	1,316,952	(2,816,540)	<b>(265,809)</b>
<b>Enterprise Funds</b>							
Light	<b>2,469,257</b>	2,975,888	(3,064,383)	<b>2,380,762</b>	2,921,936	(3,021,890)	<b>2,280,808</b>
Water	<b>926,615</b>	1,239,073	(1,203,462)	<b>962,226</b>	729,197	(748,835)	<b>942,588</b>
Sewer	<b>2,271,088</b>	1,226,391	(1,092,066)	<b>2,405,413</b>	705,160	(704,795)	<b>2,405,778</b>
Landfill	<b>171,184</b>	164,137	(158,677)	<b>176,644</b>	162,022	(162,006)	<b>176,660</b>
	<b>5,838,144</b>	5,605,489	(5,518,588)	<b>5,925,045</b>	4,518,315	(4,637,526)	<b>5,805,834</b>
<b>Bond Fund</b>	<b>387,291</b>	1,764,877	(2,000,530)	<b>151,638</b>	444,148	(2,447,173)	<b>(1,851,387)</b>
<b>Internal Service Fund</b>	<b>224,302</b>	-	-	<b>224,302</b>	-	-	<b>224,302</b>
<b>Grand Total</b>	<b><u>13,121,180</u></b>	<u>11,046,908</u>	<u>(14,784,670)</u>	<b><u>9,383,418</u></b>	<u>8,713,326</u>	<u>(12,615,971)</u>	<b><u>5,480,773</u></b>

**§ 4-314 NUISANCES; AFFECT OF FAILURE TO ABATE.**

If the nuisance is not abated within the period given in the notice, the City Council may determine to proceed. When, upon motion, it determines to proceed, the City Council shall give a second notice in the same manner set forth in section 4-313. The second notice shall establish a date, time and place at which all interested parties may appear before the City Council or such other person as the City Council specifies in the notice and present evidence to determine whether the premises constitute a public nuisance, and if determined to constitute a public nuisance, to be abated. Any interested party may appeal such decision of the City Council to the appropriate court for adjudication, during which proceedings, the decision of the City Council shall be stayed. The notice shall be substantially in the following form:

NOTICE OF HEARING TO BE DETERMINED  
EXISTENCE OF PUBLIC NUISANCE AND  
TO ABATE IN WHOLE OR IN PART  
TO:

*Dave Eiberger*

Notice is hereby given that on the 18 day of August, 2025, the City Council of the City of St. Paul passed a motion declaring its intent to ascertain whether certain premises situated in the City of St. Paul, State of Nebraska, known and designated as (street address) in said City and more particularly described as follows:

(Legal description)

constitute a public nuisance subject to abatement. Hearing upon said Motion to determine whether the above noted premises constitute a public nuisance shall be on the 2nd day of Sept, 2025, at 6:30 o'clock a.m. (p.m.) before the City Council in the Council Chamber, City Hall, St. Paul, Nebraska, at which time the City Council shall hear all evidence from any interested party pertaining to the above noted issue. If said premises in whole or part, are found to constitute a public nuisance, as defined by Sections 4-308 to 4-309 of the St. Paul Municipal Code and if the same are not promptly abated, the Municipal Authorities shall abate the same and the cost of abatement shall be assessed upon such premises and such costs shall constitute a lien upon such land until paid.

Said alleged violations consist of the following:

Dated: \_\_\_\_\_, 20\_\_

CITY OF ST. PAUL, NEBRASKA

By: \_\_\_\_\_

City Clerk

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing Notice was mailed by registered or certified U.S. Mail, postage prepaid, on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, to the following:

CITY OF ST. PAUL, NEBRASKA

By: \_\_\_\_\_

City Clerk

(Ref. 17-123, 17-123.01, 18-1720 RS Neb.) (Ord. No. 835, 5/21/07)

**AGREEMENT**

**Between**

**CITY OF SAINT PAUL, NEBRASKA**

**and**

**LOCAL UNION NO. 1597**

**INTERNATIONAL BROTHERHOOD**

**OF ELECTRICAL WORKERS**

**AFL-CIO**

**October 1, 2025 through September 30, 2028**

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## PREAMBLE

This agreement, by and between the City of Saint Paul, Nebraska, hereinafter referred to as the City, and the International Brotherhood of Electrical Workers AFL-CIO Local 1597, hereinafter referred to as the Union, is designed to promote harmony between the City and its employees concerning wages, benefits and conditions of employment, and to be a working agreement between the City and the Union with respect thereto.

## ARTICLE 1 DEFINITIONS

Section 1: For the purpose of this Agreement, the following definitions shall apply:

Probationary Employee: All employees will serve a probationary period after original employment. The first six (6) months of employment probation will be a working test period. During this period, the City has the right to dismiss a Probationary employee at any time with or without cause.

Regular Full Time Employee: An employee who is employed on a regular basis is expected to work at least forty (40) hours per week.

Regular Part Time Employee: An employee who is employed on a regular basis for less than forty (40) hours per week but more than twenty (20) hours. Fringe benefits will be pro-rated on a factored hourly basis.

Regular Part Time Employee less than twenty (20) hours: An employee who is employed less than twenty (20) hours per week, or less than 1040 hours per year, and is excluded from the normal fringe benefits.

Temporary Part-time: A Temporary employee may be employed for any number of hours per week in positions declared to be seasonal or temporary in nature. A temporary employee may work no more than 1040 hours in any calendar year. A temporary employee may be assigned to a classification temporarily vacated by a regular employee while on military duty or other authorized absence and is excluded from the normal fringe benefits.

Immediate Family: The employees' spouse, son, daughter, mother, father, sister, brother, domestic partner, father-in-law, mother-in-law, brother-in-law, sister-in-law, grandfather, grandmother, grandchild, stepparents, and stepchildren or any legal dependent of an employee.

Gender: All references to employees in this Agreement designate both sexes and wherever they/their is used, it shall be considered to include male and female employees.

City: All references to City shall mean the City of Saint Paul, a Nebraska Municipality.

Union: All references to Union shall mean International Brotherhood of Electrical Workers AFL-CIO Local No. 1597.

## ARTICLE 2 PURPOSE OF AGREEMENT

The purpose of the City and the Union in entering this labor agreement is to promote harmonious relations between the employer and the Union, the establishment of an equitable and peaceful procedure for the resolution of differences: and the establishment of rates of pay, hours of work, and conditions of employment

## ARTICLE 3 RECOGNITION

This contract shall be approved by the President of the International Brotherhood of Electrical Workers as required by their bylaws.

Section 1: The City recognizes the Union as the exclusive bargaining agent for: All fulltime and regular part-time employees of the City of Saint Paul, Nebraska, including but not limited to those occupying the following classifications: Light Commissioner, Lineman, Water Commissioner, Water Operator, Sewer Commissioner, Sewer Operator, Street Commissioner, Equipment Operator, Park Manager, Laborer, Deputy City Clerk, Utility Clerk, Secretary, and Payroll Clerk excluding Police, Statutory Supervisors, Professional, Confidential and Temporary Employees." CIR CASE NO.1064 DOC NO. 380.

Section 2: The City recognizes the Union as the sole and exclusive representative for the purpose of collective bargaining with respect to hours, wages, and other conditions of employment for all employees covered by this Agreement.

Section 3: The City recognizes and will not interfere with the rights of its employees to become members of the Union. There shall be no discrimination, interference, restraint or coercion by the City or any of its agents against any employee because of membership into the Union. The Union agrees not to intimidate or coerce employees into membership and also not to solicit union membership on employer's time. Neither the City nor the Union will willfully, orally or in writing, make untruthful statements concerning the other party or its representative.

Section 4: There is attached hereto and made a part of Schedule "A" which lists the position titles and rates of pay for each position covered by this Agreement.

ARTICLE 4  
COMPLIANCE WITH THE LAW

Section 1: Nothing in this agreement shall be construed to require either party to the agreement to act in violation of any applicable State or Federal law or legal regulation, and in the event that any such conditions arise, it is agreed that this agreement shall be modified in response to either or both parties to the extent necessary to comply with such law or regulation.

Section 2: If any provisions of the contract or the application of the same shall be held invalid, the legality of the other provisions of the contract shall not be affected thereby.

Section 3: The City and Union agree that they will cooperate with each other to the end that this Agreement will be administered equally and equitable with respect to all employees and will not discriminate against any employee because of his/her race, creed, color, religion, sex, protected age, or national origin. They will as the City and as representative of employees support and further the principles of the Equal Opportunity Acts of the United States and the State of Nebraska.

ARTICLE 5  
MANAGEMENT RIGHTS

Section 1: All management rights, functions, responsibilities, and authority not specifically limited by the express terms of this Agreement are retained by the City.

Section 2: The Union acknowledges the Concept of inherent management rights. These rights, powers, and authority of the City include, but are not limited to the following:

- A. The right to determine, effectuate, and implement the objectives and goals of the City.
- B. The right to manage and supervise all operations and functions of the City.
- C. The right to establish, allocate, schedule, assign, modify, change, and discontinue City operations.
- D. The right to establish, modify, change, and discontinue work standards, unless such standards are mandatory topics of bargaining.
- E. The right to hire, examine, classify, promote, train, transfer, assign, and retain employees, and the right to suspend, demote, discharge, or take other disciplinary action against employees for just cause; and to relieve employees from duties due to lack of work or funds.
- F. The right to increase, reduce, change, modify, and otherwise alter the composition and size of the workforce.
- G. The right to determine, establish, set, and implement policies for selection, training, and promotion of employees.
- H. The right to create, establish, change, modify, and discontinue any City function, operation, or department.

Section 3: Such rights and powers shall not be exercised arbitrarily or unfairly as to any employee and shall not be exercised so as to violate any provisions of this agreement. No rule, procedure or practice of the management shall be contrary to any provision of this contract.

## ARTICLE 6 CONDUCT OF UNION AFFAIRS

Section 1: All employees including Union officers and representatives shall not conduct any Union activity or Union business during working hours except as specifically authorized by the provisions of this Agreement. Each employee is expected to perform full time work except when specifically authorized by the terms of this Agreement.

Section 2: The authorized representatives of the Union shall be free to visit the City's facilities at all reasonable hours and shall be permitted to carry on their duties provided that they shall first notify the Utility Superintendent and/or City Clerk and there shall be no interference with the conduct of the operations in the City's facilities.

Section 3: The City recognizes the right of the Union to designate Stewards and Alternates for the purpose of investigating and presenting grievances under the contract. The authority of Stewards and Alternates so designated by the Union will be limited to, and will not exceed, the following duties and activities:

- A. The investigation and presentation of grievance with the City representative in accordance with the provisions of the contract.
- B. The transmission of such messages and information, which will originate with, and are authorized by the Union or its officers, provided such messages and information:
  - a. Have been reduced to writing, or,
  - b. If not reduced to writing, are of a routine nature and do not involve work stoppages, slow-downs, refusal to handle goods, or any other interference with the City's business.

Section 4: All Stewards and Alternates referred to in this Agreement shall be a Member in Good Standing of the Union. Contact information for all Stewards and Alternates will be made available in the City Office breakroom.

Section 5: The Steward shall report to the Utility Superintendent and/or City Clerk or designated representative prior to the time of leaving work to perform the duties of such Steward as set forth herein and shall also report on returning to work assignment unless the prior consent of the Steward's Utility Superintendent and/or City Clerk not to so report has been secured.

Section 6: The Union Steward will be allowed up to two (2) hours per month to administer the terms of this agreement.

Section 7: The City will afford space on the City's bulletin boards which may be used by the Union for the purpose of posting notices relating to the Union. All postings required by the contract may be posted by the City on the Union space. Posted materials shall not contain anything discriminatory or inflammatory or reflecting adversely upon the City or any of its employees. Further there shall not be political advertisements or endorsements allowed.

## ARTICLE 7 JOINT COMMITTEES

Section 1: Safety Committee -The City of Saint Paul shall have a Safety Committee, which shall include two (2) Union representatives (employed by the City) and at least two (2) representatives from the City. The Union shall be responsible for finding their representatives to serve on the committee. The purpose of the Safety Committee is to bring together employees in a cooperative effort to promote safety at each work site. The committee is limited to making recommendations regarding methods of addressing safety and health dangers at each work site. The Safety Committee shall meet at least once during each three (3) month period, or in a reasonable timely response to unresolved employee complaints. The Safety Committee shall maintain written minutes of all meetings for at least three (3) years, and the names of all individuals on the committee shall be made available to all employees.

Section 2: Labor Management Committee: The City of Saint Paul shall have a Labor Management Committee (LMC), which shall include two (2) Union representatives (employed by the City) and at least two (2) representatives from the City that may meet periodically over the course of the year to discuss items of interest to both parties in an effort to benefit the operation and environment of the organization through joint study and planning. Either party may initiate a meeting at any time during the course of the year. The LMC may be discontinued at any time upon mutual agreement of the parties.

## ARTICLE 8 DISCIPLINARY ACTION

Section 1: Discipline: Disciplinary action or measures are not necessarily sequential and shall include at least one (1) of the following:

1. Oral reprimand
2. Written reprimand
3. Disciplinary probation
4. Suspension - All suspensions shall be without pay
5. Step reduction within pay grade
6. Discharge

Disciplinary action may be imposed on any employee for just cause and shall be reasonable, fair and commensurate with the offense and the past history of the employee. Disciplinary action imposed may be processed as a grievance through the grievance procedure provided in this contract. These grievance procedures do not apply to probationary employees.

## Section 2: Grounds for Discipline

- A. All employees of the City of Saint Paul will conduct themselves in a manner most socially acceptable and productive to the benefit to the City at all times. However, when infractions do occur, it is the policy of the City that its disciplinary procedures be specific and structured so that the type of action involved, and not the individual involved, is the controlling factor in determining the level of discipline required.
- B. The following are examples of cause for disciplinary action but are in no way restrictive as to the reasons, which may form a valid basis for disciplinary action.
- Tardiness, early departure, absence without leave, absence without the permission of the Department Head, or written notice in the case of a Department Head, abandonment of position, or other failure to maintain a satisfactory attendance record.
  - Unsatisfactory performance of duties in terms of quality and or quantity.
  - For Supervisors, the inability to plan, organize, or direct the work of Subordinates.
  - In positions requiring initiative and independent judgment, the inability to perform duties without excessive Supervision.
  - Insubordination, including the refusal or failure to comply with a proper order of higher authority or the refusal or failure to perform assigned work within capabilities.
  - Negligent or willful damage to and waste or theft of services of public or private property.
  - Use of offensive language toward or abusive, improper, or discourteous treatment of a member of the public or another City employee.
  - Harassment or unfair treatment of any person because of political or religious opinions or affiliations or because of race, color, national origin, marital status, veteran status, age, sex, physical disability, sexual orientation.
  - Possession, use, or presence, under the influence of an intoxicating beverage or illegal drug while on duty, or at any time possession of an illegal drug including non-prescribed prescription drugs.
  - Fighting or gambling while on duty or on City property.
  - Acceptance of any gratuity or gift for performance or nonperformance of duties, use of City positions or time for private gain, or other conflict of interest violation.
  - Unauthorized or improper use of official authority.
  - Violation of the prohibitions on political activity or solicitation.
  - Use or attempted use of political influence or bribery to obtain a favorable personnel action.
  - Falsification of any City document or record.

- Unauthorized disclosure of official information.
- Conviction of a crime under such circumstances that unfitness for the position results or that disciplinary action is otherwise necessary in the best interest of the City.
- Failure to observe required safety precautions.
- Conduct unbecoming a City employee, tending to be prejudicial to the reputations of the City government, or otherwise contravening the public interest.
- Violations of the constitution of the United States or the State of Nebraska, any state or federal law or regulations, and City Council or administrative requirement, or these personnel rules or applicable supplemental regulation, or member of any organization that advocates the overthrow of the Government by force or violence.

Section 3: Any employee not agreeing with the disciplinary action shall have the right to use the grievance procedure found in Article 9.

Section 4: An employee may request to have any written warnings removed from being actionable for purposes of discipline from their file after three (3) years from the date of the letter. However, any letter of discipline dealing with a state or federal violation of law will become part of an employee's permanent record.

Section 5: An employee called by the City for the purpose of investigating a possible disciplinary action for the purpose of issuing a written warning, disciplinary suspension notice, or discharge notice, will be provided a shop Steward or an Alternate. An employee may waive their right to a Steward. The City will maintain a form to sign if an employee waives their right to representation.

Section 6: Disciplinary documentation will be given to the employee within ten (10) days of the incident. If no notification is provided to the employee within ten (10) days the discipline will not be administered.

## ARTICLE 9 GRIEVANCE and ARBITRATION PROCEDURE

Section 1: Grievance, a written document, as defined in these procedures, is a claim of an employee, arising during the term of this contract, which is limited to matters concerning the application meaning or interpretations of this agreement. However, a grievance is not intended to modify the express terms and conditions of this agreement. It is the intent of the City to provide fair and efficient means to receive, investigate and resolve employee grievances and complaints. Every employee shall discuss informally any grievance with the appropriate supervisor without prejudice. If the employee is not satisfied, the employee is provided with the means to pursue the grievance.

Section 2: Any grievance, submitted under the provision of this article may be presented and processed individually by the employee, or a representative of the employee's choice.

Section 3: Any grievance shall designate specifically the Article upon which the grievance is based, the acts of omission and commission, together with the reason therefore and the remedy sought.

Section 4: The term "days" as used in this Article shall mean work days except where otherwise specified.

Section 5: The following procedure shall be used in the submission of a grievance, as defined in Section 1 hereof.

Step 1. The aggrieved employee shall first submit their grievance in writing to the Utility Superintendent and/or City Clerk within ten (10) days from the date on which the employee becomes aware or should have been aware of such grievance. The Utility Superintendent and/or City Clerk shall attempt to adjust the matter and shall respond in writing to the party presenting the grievance within twenty-one (21) work days from its presentation.

Step 2. If satisfactory settlement is not reached in Step 1, the employee may, within ten (10) work days from the date of the Utility Superintendent and/or City Clerk written response, request further review by the Mayor. The Mayor shall meet with the Business Manager of the Local or his designee within fifteen (15) work days of the employees' request in an attempt to settle the grievance. The Mayor shall make his determination within fifteen (15) work days of receipt of the written grievance.

Step 3. If satisfactory settlement is not reached in Step 2, the employee may, within ten (10) work days from the date of the Mayor's written response, request further review by the City Council at its next regularly scheduled meeting. The City Council shall make a determination at its following regular meeting which may be fourteen (14) or twenty-one (21) days following the review.

Section 6: Any time limitation provided herein may be waived or extended in writing by mutual agreement of the parties involved. Any grievance not processed within the time limitations provided herein shall constitute a withdrawal of the same. If the City shall fail to process a grievance within the time limitations provided in this Article, the grievance shall be solved based on the employee's requested remedy.

Section 7: If the Union and the employee decline to accept the City's decision, and if the grievance remains unresolved, the employee may within thirty (30) working days after receipt of the City's response, request that such grievance be submitted to arbitration.

## Section 8: Arbitration

Step 1: If Arbitration is requested by either party, an impartial Arbitrator shall be selected in the following manner. The Federal Mediation and Conciliation Service shall be requested to furnish a listing of five (5) available Arbitrators. From this listing, the parties shall alternate striking a name until there is one (1) name remaining. The remaining named Arbitrator on the listing shall be designated to act as Arbitrator to the dispute.

Step 2: As soon as possible after the selection of the Arbitrator, the Arbitrator shall meet with the City and the Union to give due consideration to the dispute. A decision, in writing, from the Arbitrator shall be forwarded to both parties of the dispute as soon as reasonably possible after the final meeting concerning the dispute.

## Section 9: Expenses of Arbitration

Each party shall bear the expense of preparing and presenting its own case. The expense of the Arbitrator, and incidental expenses mutually agreed to in advance shall be borne equally by the parties hereto.

## Section 10: Arbitrator

- A. The Arbitrator shall have no power to change any of the provisions of this Agreement. They shall, however, resolve disputes submitted to arbitration as provided herein.
- B. The time limits contained in this Article may be extended by written mutual agreement of the two (2) parties.

## Section 11: Appeal

Either party shall have the right to appeal the findings of the arbitrator or agree to the arbitrators findings at the time of the submission to the arbitrator.

## ARTICLE 10 SENIORITY AND PROBATIONARY PERIOD

Section 1: Seniority is preference or priority by length of service when vacancies occur or new positions are created, the purpose of which is to provide declared policy of work security measured by length of service.

Section 2: It is recognized, however that in the practical application of this principle of seniority, the necessary ability, experience and physical fitness for the job must be considered. In the case of a promotion, transfer, or if a position vacancy occurs or a new position is created, the City will determine who is the most qualified person in terms of experience, job knowledge, skills and education for the position. In the event, that two (2) employees have the same experience, job knowledge, skills and education for the position, seniority shall prevail. Should the Union consider the City's decision concerning

ability, experience or physical fitness unreasonable, it shall be a matter for consideration as a grievance by the employee and /or the Union in the manner provided for in this agreement.

Section 3: The seniority of an employee is determined by the length of service computed in years, months and days from the employee's most recent hire date.

Section 4: The City agrees to furnish the Union a list of the employees within the unit showing the names of all employees in the order of their seniority ranking within thirty (30) days after the effective date of this contract.

Section 5: Termination of Seniority: Seniority and employment relationship shall terminate when an employee:

1. Quits
2. Is discharged for just cause
3. Is retired
4. Is absent for three (3) successive working days without notifying The City, unless he presents evidence to the satisfaction of the City that it was impossible for him to give such notification.
5. Fails to report at the end of a leave of absence including Union service and military service.
6. Fails to report for work after a layoff within seven (7) days after being notified to return. The City shall notify in writing those employees who are to return to work after a layoff by mailing such notice by certified mail, return receipt requested, to the last address furnished the City by the employee in writing, or personally delivered. Any employee thus notified must, within three (3) days after the receipt of such notification, advise the City whether he/she intends to return to work and must report for work within seven (7) days after such receipt unless such time is extended in writing by the City. The seven (7) day period mentioned previously in this paragraph shall commence on the date of mailing or date personally served. Each employee shall keep the City advised of his correct address.
7. Is laid off for a continuous period of twenty-four (24) months.
8. Is absent for twelve (12) months, or a time equal to one-half (1/2) seniority time, whichever is less, because of a non-occupational injury or illness unless such time is extended in writing by the City.
9. Is absent for twenty-four (24) months, or a time equal to one-half (1/2) seniority time, whichever is less, because of an occupational injury or illness unless such time is extended in writing by the City.

Section 6: Rehire. An individual that has voluntarily terminated his employment may be rehired. This must occur prior to the vacated position being filled. This individual is required to file an application during the process to rehire with the City. If the individual is rehired, said individual shall be treated per the contract as a new hire. Any unpaid

vacation bank will be retained. Outstanding sick leave bank will be restored after six (6) months of service to the City.

Section 7: Probationary Period: The probationary period for all new employees shall be six (6) months from the date of hire. During the probationary period, employee performance will be evaluated monthly, with written documentation. The employee will receive feedback and guidance to assist in meeting performance expectations. During the probationary period, employees may be discharged without recourse to the grievance procedure.

## ARTICLE 11 JOB VACANCY/POSTING/NEW POSITION

Section 1: Job Vacancy: A regular job vacancy shall be considered to exist only when an employee holding such job quits or retires or is discharged, when a new job is created, or when a job becomes vacant as a result of an employee bidding and being accepted on another job.

Section 2: Job Posting: If a regular job vacancy occurs and it is the City's decision that such job shall be filled, the job will be posted for a period of ten (10) working days, during which time all employees will be permitted to apply for the job. Posting will be accomplished by posting on the bulletin board at the plant, the shop, waste water treatment facility\_(WWTF), and the field office. External advertising for the position may occur concurrently to internal posting. At the end of ten (10) days, Internal applications will be closed. No vacancy will be filled externally prior to the ten (10) days internal posting. The City will select the employee or applicant to fill the job. An employee who has been selected to fill a vacancy or a new job under the provisions of this Article shall be given a period (trial period) of not to exceed thirty (30) days actually worked to prove their ability to perform the work, unless it is apparent that the employee is not qualified.

Section 3: An employee who is off the job due to non-occupational illness or injury, occupational illness or injury, vacation or leave of absence may apply for any job posted which has been filled by a junior employee during the preceding thirty (30) days calendar period provided the returning employee was off the job during the entire period often ten (10) working days in which the job vacancy was posted. Such employee will be allowed three (3) working days from the date of his/her return to work in which to bid for one posted vacancy of their choice. If they are awarded the job, the junior employee displaced as a result of the foregoing will return to their last regular job held.

Section 4: New Positions: In the event it becomes necessary to establish new positions or to substantially change job descriptions during the term of this Agreement, the City agrees to discuss with representatives of the Union to review such position description and negotiate wage rates for the new position. The City agrees to furnish to the employees, copies of any job descriptions or any changes to job description made by the City.

Section 5: An employee, who is awarded a new position, will begin receiving the pay for the new position on their award date. The award date is the date an employee is scheduled to begin work in a new position. In no case will the award date be postponed beyond ten working days of the awarding of a position.

Section 6: The provisions of this article are subject to the provisions of Nebraska Law relating to veteran's preference in employment.

Section 7: A current City employee that is promoted to the position of Light Commissioner, Water Commissioner, Street Commissioner, Sewer Commissioner and Park Manager shall be placed in a step on the Pay Plan that reflects a minimum of a three percent (3%) wage increase to their current wage.

## ARTICLE 12 REDUCTION IN FORCE AND RECALL

Section 1: Lay Off: An employee may be laid off because of a reduction in required personnel, reorganization of a Department or City function, a decrease in workload, or a lack of funds. Whenever possible, employees who are laid off in one (1) Department shall be integrated into another Department by transfer. Any employee affected by lay-off through no fault of their own shall be eligible for re-employment. Written notice of lay-off shall be thirty (30) calendar days prior to the effective date unless of an emergency nature. In such case notification shall explain the reason for such action.

Section 2: Lay Off and Recall: In the case of recalls and lay off; seniority, shall prevail as provided for in this article as between employees competent to do the available work. Management shall be the judge of competency.

If, because of lack of work or funds it is necessary to lay off a regular employee, they shall be entitled to:

- A. Two (2) weeks' notice or the cash equivalent.
- B. The cash equivalent for any accrued vacation leave and personal day(s).
- C. Priority in consideration for any subsequent vacancy for which they qualify.
- D. Credit for prior service for seniority and other length of service benefits upon subsequent re-employment within ninety (90) days of being terminated.

## ARTICLE 13 DISCHARGE AND TERMINATION OF EMPLOYMENT

Section 1: If it becomes necessary to discharge an employee, they shall be informed in writing of the action and of their rights and privileges according to the following conditions:

A regular employee may be discharged only for just cause.

ARTICLE 14  
NO STRIKE AND LOCKOUT

Section 1: The City and the Union agree that the grievance and arbitration procedures provided in this Agreement are adequate to provide fair and final determination of all grievances arising under the terms of this contract.

Section 2: During the period of this Agreement there shall be no strikes, stoppages, slow downs, picketing or other interference with the operations of the City nor shall there be abstinence in whole or in part from the full, faithful and proper performance of the duties of employment by concerting actions with others. (All of which are hereinafter referred to as strikes.)

Section 3: There shall be no lockouts during the term of this Agreement.

ARTICLE 15  
HOLIDAYS

Section 1: The City will pay each of its regular employees who are not required to be on duty eight (8) hours of regular pay for the following days which are defined as holidays:

1. New Year's Day
2. Martin Luther King Day
3. President Day
4. Memorial Day
5. Independence Day
6. Labor Day
7. Columbus Day
8. Veteran's Day
9. Thanksgiving Day
10. Day After Thanksgiving Day
11. Christmas Day
12. One Personal Day per Department Head Approval

The City will pay each regular employee who is not required to be on duty the remaining hours of their regular schedule for the following days which are defined as holiday:

13. Christmas Eve - 12 Noon (4 hours)

Section 2: When a holiday falls on Sunday the following Monday is considered to be a holiday. When a holiday falls on Saturday the preceding Friday is considered the holiday.

Section 3: Whenever an employee is required to work on a holiday the City will pay the employee the allowed regular pay, plus time and one-half for the number of hours actually worked.

Section 4: The personal day is non-accumulative and must be used within the contract year.

## ARTICLE 16 VACATION TIME OFF

Section 1: The provisions of the following regulations relative to vacation apply to introductory and regular full-time employees. Regular Part-time employees will receive four (4) hours of vacation time a month. Temporary, special, and seasonal employees are excluded.

Section 2: Eligible employees accrue vacation leave from date of hire according to the following schedule:

- A. After original hire - at the factored hourly equivalent of eighty (80) hours per year.
- B. After five (5) years of service - at the factored hourly equivalent of one hundred twelve (112) hours per year.
- C. After ten (10) years of service - at the factored hourly equivalent of one hundred twenty-eight (128) hours per year.
- D. After fifteen (15) years of service - at the factored hourly equivalent of one hundred sixty (160) hours per year.

Vacation leave shall be earned, but not granted, during the probationary period occurring. The City agrees to grandfather employees at their rates prior to this contract until they reach the next level outlined in this Section 2. At which time they will begin to earn at that rate.

Section 3: Requests for vacation must be submitted in advance to the immediate supervisor for approval and the supervisor shall notify the Utility Superintendent and/or City Clerk.

Section 4: An employee may carry over no more than two hundred and forty (240) hours from calendar year to calendar year except in the case of an emergency where special permission may be granted by the Mayor or City Council President.

Section 5: Any employee covered by this vacation article who separates employment from the City, shall be paid their accumulated vacation balance at their current hourly rate.

Section 6: The employee's vacation pay shall be at their regular rate of pay.

Section 7: The City reserves the right to limit the number of employees on vacation at any given time.

Section 8: Vacation time shall be taken in increments of at least fifteen (15) minutes.

Section 9: An employee covered by this Agreement may annually donate up to eighty (80) hours of vacation time pursuant to the City's established Vacation Donation Policy.

#### ARTICLE 17 SICK LEAVE

Section 1: Regular full-time employees may accrue sick leave at a rate of one (1) day [eight (8) hours] per month, up to a maximum of 960 hours.

Section 2: Absence due to sickness must be reported promptly, and any employee when claiming sick pay may be required to substantiate such claim by a Doctor's statement if any employee is absent from work for three (3) consecutive days or in those cases when there has been a pattern of use which may be consistent with abuse.

Section 3: Sick leave may be used in cases of serious illness or for appointments if the employee's assistance is needed in the employee's immediate family with approval of the Immediate Supervisor whom shall inform the Utility Superintendent and/or City Clerk.

Section 4: Sick leave shall be at the employee's normal rate of pay.

Section 5: Sick leave may be coordinated with any benefits, received by the employee from the City's Workers compensation plan, short-term or long-term disability plans or other group accident proceeds for which the City provides coverage premiums not to exceed one hundred percent (100%) of base pay, and will continue only until total accumulation of sick leave has been used.

Section 6: Abuse of sick leave shall be grounds for disciplinary action. The Utility Superintendent and/or City Clerk shall investigate incidents of abuse and report the same to the Mayor and City Council.

Section 7: Sick leave shall be taken in increments of at least fifteen (15) minutes. No sick leave shall be paid in advance of accrual.

Section 8: Upon Retirement from employment of the City, or Death, the employee shall be paid for twenty-five percent (25%) of their accrued sick leave up to the Maximum Allowed Hours (960). Retirement is defined as Early or Full Retirement based on Age, as defined by the Social Security Administration.

ARTICLE 18  
LEAVE OF ABSENCE

Section 1: The City will grant leave of absence with pay to a regular employee, for the following reasons and subject to the applied restrictions.

- A. Bereavement Leave: Regular Full-Time employees shall be granted bereavement (Funeral) leave of up to three (3) days for the employees' immediate family. Immediate Family is defined in Article 1 Section 1 of this Contract. Bereavement (Funeral) Leave for non-immediate family shall be granted to Regular Full-Time employees for eight (8) hours per calendar year in any increment. Once this leave has been exhausted, employees will be required to utilize other paid leave to attend a funeral or memorial service.

In the Event of the death of a current or past City of St. Paul employee, employees may be granted leave from scheduled work hours to attend the funeral or memorial services with the approval of the Utility Superintendent or City Clerk.

- B. Employees may request leave to fulfill civic responsibilities. Such requests may be approved by the City based on the nature and operation of the City. Such as:
1. Jury Duty: An employee will be compensated at their regular rate of pay, and the employee will be required to turn over the payment from the courts to the City.
  2. Witness Duty in connection with their official capacity
  3. Voting: If circumstances require that employee work for all hours that the polls are open, the employee will be allowed sufficient time to vote, however, the time will not exceed two (2) hours, as per Nebraska Statute.
  4. Firefighting and EMT duties which are official functions of the volunteer service for the community.
  5. Blood Donations: Participation in a Local Blood Drive or Collection.
  6. Any other civic duty approved by the Immediate Supervisor whom shall notify the Utility Superintendent and/or City Clerk.
- C: Leave of Absence - Regular, full-time employees may request a leave of absence without pay, not to exceed thirty (30) days. The request for the leave of absence shall contain the reason for the request, date leave is to begin, and the expected date of return. The Mayor shall approve or disapprove all requests for leave of absence. All benefits will cease during the leave of absence. If an employee is

taking unpaid leave, the employee is responsible for paying insurance premiums, while they are on unpaid leave.

D: Military Leave -All employees who are members of the National Guard, Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve and Coast Guard Reserve shall be entitled to leave of absence from their respective duties, without loss of pay, on all days during which they are employed with or without pay under the orders or authorization of competent authority in the active service of the State or of the United States, for a period not to exceed fifteen (15) work days in any on calendar year. Such leave of absence shall be in addition to their regular annual leave. When the Governor of this State shall declare that a state of emergency exists, and any of the persons named in this section are ordered to active service of the State, an additional leave of absence will be granted until such member is released from active service by competent authority. During the additional leave of absence because of the call of the Governor, any official or employee subject to the provision of this section shall receive such portion of his or her salary or compensation as will equal the loss he or she may suffer while in active service of the State. Benefits will be paid according to the State and Federal law.

#### ARTICLE 19 ON THE JOB ACCIDENTS

Section 1: The City shall comply with Nebraska Workman's Compensation law as amended.

Section 2: Employees may utilize their accrued allowances of sick leave when unable to perform their duties due to an injury and while covered by Workman's Compensation in order to have a payment equal to their regular pay.

Section 3: The two (2) payments listed in this article may be paid separately.

Section 4: The Utility Superintendent and/or City Clerk shall be notified within twenty-four (24) hours regarding an "On the Job Accident" on weekdays or weekends unless incapacitated.

#### ARTICLE 20 EMPLOYEE INSURANCE PROGRAM

The City maintains the following retirement and insurance programs for the benefit of its employees and encourages their participation. These plans are available to all regular full time employees of the City subject to the applicable waiting periods. The specifications and other details of each of these plans shall be made available to all employees upon request.

## Section 1: Health Insurance

The City shall contract annually with a health insurance carrier to provide a group health care plan.

- A. The City shall contribute 85% of the monthly cost of the Health Insurance premium; the employee shall contribute the remaining 15% of the premium.
- B. The Employees Health Care Deductibles for the term of this contract are set as follows:

Calendar Year Deductible:

Employee will pay calendar year deductible of: \$500.00

Spouse &/or dependents will pay calendar year deductible of: \$500.00

Remainder of Calendar Year Deductible:

City pays remaining calendar year deductible at 100% for each covered person up to the family maximum. Health Insurance Company pays 100% after the calendar year deductible has been met.

City of St Paul will not provide any added deductible or co-insurance reimbursement to "Out of Network" providers.

Insurance plan will be reviewed annually and prior to renewal. Any changes will be agreed upon by both the City and Union.

## Section 2: Retirement Plan

- A. The City shall match the employee contribution to the pension on a one percent (1%) to one percent (1%) basis not to exceed six percent (6%) or \$1000, whichever is greater of the employee's gross pay.
- B. The employees may contribute up to the maximum allowed by law.

Section 3: Life Insurance. The City shall provide a life insurance policy for eligible employees in the amount of \$30,000. The premium shall be 100% paid by the City. The City shall credit each employee with ten dollars (\$10) per month to purchase additional coverage.

## Section 4: Disability Plan

- A. The City may offer a long-term group disability plan under the following rules.
- B. The plan is optional with the employees paying 100% of the premium.
- C. The minimum number of employees must enroll in order to maintain the plan.

Section 5: The City shall make available to the City employees a 125 Cafeteria Plan.

Section 6: The City will not make any changes or improvements in these benefits during the term of this agreement, unless such changes are made by the plan provider or unless mutually agreed to by the City and the Union.

## ARTICLE 21 HOURS OF WORK

Section 1: The work week is defined by five (5) days and forty (40) hours. The work cycle consists of seven (7) consecutive twenty-four (24) hour periods beginning on Friday at 12:01 A.M. and ending on Thursday at Midnight. The work day shall be eight (8) hours exclusive of a lunch break. The City operates on a 40-hour work week, eight (8) hour work day, starting at 8:00 A.M. Friday and ending at 5:00 P.M. on Thursday, except when a recognized holiday or day established for such falls in the workweek.

Section 2: The workday, for Office personnel, will be from 8:00 A.M. to 5:00 P.M., unless otherwise specified by the mutual agreement of the Utility Superintendent and/or City Clerk and the Union Steward. The lunch break shall be for one-hour (1) hour to be taken at the mid-day break, all employees are allowed to take a 1/2 hour noon with a modified work day.

The workday, for Utility personnel, will be from 7:30 A.M. to 4:00 P.M., unless otherwise specified by the mutual agreement of the Utility Superintendent and/or City Clerk and the Union Steward. The lunch break shall be one-half (1/2) hour to be taken at the mid-day break.

Section 3: Employees shall be granted a fifteen (15) minute break once between starting time and the lunch break and once between the lunch break and quitting time.

Section 4: Employees shall be paid in accordance with the rate and schedules set forth herein for all time spent traveling from headquarters to job, job-to-job, and from job to headquarters. Headquarters means regularly established reporting place.

## ARTICLE 22 OVERTIME, CALL BACK AND STANDBY

Section 1: All time worked by employees in excess of the forty (40) hour work schedule as required by the Fair Labor Standards Act shall be at the rate of time and one-half. All time computed on an actual basis. All paid leave shall count toward the computation of overtime with the exception of sick leave.

Section 2: An employee who is called back to work prior to one (1) hour before the employees normal starting time shall receive a minimum of two (2) hours overtime pay or actual time worked at time and one half whichever is greater. If the call back occurs during

the one (1) hour prior to the start of the employee's regular work schedule, they will receive overtime for the time actually worked.

Section 3: Overtime is to be equally distributed among workers as practicable.

Section 4: Regular full time employees shall not be required to take time off for overtime worked or to be worked.

Section 5: When an employee is required to work more than sixteen (16) hours in any twenty-four (24) hour period, the employee shall be granted a rest break of eight (8) hours without the loss of regular pay. If circumstances require the employee to remain on the job, they shall receive time and one-half of their normal rate of pay until such time they are released for break.

Section 6: Meals: When an employee is required to continue work for more than two (2) hours after their normal quitting time, they shall be allowed to go to their home or restaurant for a meal and for each additional six (6) hours worked thereafter they shall be allowed to have a meal break. This lunch break will be of the same duration as the normal lunch break.

Section 7: Standby:

- A. Employees while on Standby duty shall be paid two (2) hours of their straight time rate of pay for each Saturday and Sunday that they are required to be on Standby. The employees shall be paid three (3) hours of their straight time rate of pay for each holiday or days celebrated as such, that they are required to be on Standby.
- B. Employees must be available while on Standby.
- C. The on-Standby weekend shall begin at 5:01 P.M. on Friday and shall run until starting time the following Monday.

## ARTICLE 23 SPECIAL PROVISIONS

Section 1: The City agrees that none of the work covered in this Agreement shall be let to a contractor, the result of which causes a layoff of any regular employee of the City.

Section 2: Business Expense:

- A. When employees are required to work other than during their regularly scheduled hours or out of their territory and it is necessary to purchase meals or lodging

while engaged in such work, they shall be reimbursed for actual expense, provided a claim therefore is filed within thirty (30) days.

When employees are required to travel during their regular work hours, the travel shall be scheduled either before or after the lunch period, the meal will not be reimbursed unless preapproved by their Supervisor.

- B. Regarding payment of expenses for employees attending training and/or educational functions or meetings.
  - 1. Hotel charges shall be paid by the City for each employee when overnight lodging is required by the nature of the meeting or educational function.
  - 2. Meals shall be reimbursed upon presentation of the actual Receipt not to exceed daily GSA guidelines.
  - 3. If the employee elects not to spend the night, the employee shall be allowed to return to their home and if the travel time is outside of their normal scheduled workday, the employee shall be paid overtime for all hours outside of the normal scheduled workday.

#### Section 3: Equipment:

- A. The City shall furnish all tools and such protective equipment applicable to particular types of work such as rubber gloves, blankets, hoses, hard hats and other safety equipment, and it is the rule of the parties hereto that they be used. The said items will remain the property of the City.
- B. The City will furnish safety eye glasses for employees working for the City.
- C. For employees requiring prescription safety lenses the City shall allow one hundred (\$100) for the length of the contract.
- D. Glasses needing replacements due to accidents while on the job shall be replaced at the City's expense.

#### Section 4: Licenses and Fees:

- A. The City agrees to pay the difference between DMV Issuance of a qualified employee's regular State of Nebraska driver's license and a Commercial Driver's License (CDL) if required for their position.
- B. The City agrees to pay for any and all certifications and licenses which are required by law for their position. If the employee should terminate their employment prior to one (1) year, the employee is required to repay the City for the certification or licensing.

- C. The City will establish a process for approving continuing education for those positions which require continuing education to maintain a certification and/or license. The employee is obligated to use their best efforts to maintain any mandatory license which is a condition of employment.

#### Section 5: Outside Employment:

Municipal employees may accept part-time jobs outside municipal employment if there is no conflict in working hours; if the other job does not create financial conflict of interest with their municipal employment; and if working efficiency in the municipality job is not reduced. Whenever extra duty will be necessary, such extra duty shall take precedence over outside employment. The Mayor must approve outside employment.

#### Section 6: Travel Expenses:

If a City employee is required to use their personal vehicle to travel because of City business, the City shall reimburse the rate per mile as established by the Internal Revenue Service (IRS). Employees requesting reimbursement for travel expenses must fill out a request for reimbursement and turn it in to the City Clerk.

#### Section 7: Pay Periods:

- A. The bi-weekly pay period shall start at 12:01 A.M. on Friday and shall run until Midnight on Thursday, fourteen (14) days later.
- B. Payday shall be every other Friday throughout the year.
- C. All employees shall be required to enroll and receive their paycheck by means of Direct Deposit. If the scheduled pay day falls on a banking holiday, the deposit shall be made on the business day prior to the holiday. With each Direct Deposit, each employee shall receive a statement showing gross pay, itemized deductions and net pay. All Direct Deposit statements shall be (at the employee's preference) emailed, presented personally to the employee or mailed to the employee's home address of record via United States Postal Service.

#### Section 8: City Property:

- A. City employees shall be responsible for the proper use and care of City property issued to them for the performance of their duties. No City equipment, materials, supplies shall be removed for anything but official business.
- B. Employees issued a City vehicle shall use such vehicles for official business only. The vehicle shall be operated in conformity with state laws and traffic regulations. All operators of City vehicles shall possess a valid, current Nebraska driver's license.

Section 9: Uniforms:

- A. If an employee resigns within one (1) year of employment, he/she shall reimburse the city for uniforms furnished to them.
- B. The City will reimburse Regular Full-Time employees up to \$400 per year for Uniforms. The City logo shall be placed on all uniform shirts.
- C. Outside employees will be required to wear uniforms while on duty, except in a case of call out duty.
- D. Clothing Requirements: Employees will be required to be fully dressed in attire appropriate to their position, including appropriate footwear. Office employees will wear appropriate clothing to a business office. Employees regularly working outdoors are required to wear uniform attire with the City logo displayed. Shirts will be worn at all times with the exception of Lifeguards. T-Shirts or hats will be professional and if worn during work hours, wording will not be derogatory in nature. Employees will start their shift with clean clothes which are not torn, ripped, or in poor condition. Any exception to wearing clean clothes which is due to unusual circumstances (e.g., a job that which by its nature would ruin clothes) must be approved by Department Head.

ARTICLE 24  
RATES OF PAY

Section 1: The wages in effect during this Agreement are as set forth in Schedule A attached hereto. These wages will be set according to an agreed upon formula of the City and Union utilizing a pay increase based upon an Agreed Consumer Price Index (CPI) Average. This rate will be decided on the average of a 12-month period ending in December of the previous year. This rate will be CPI + an agreed upon additional percentage. Current 2025-2026 rate is CPI +1% if the average is 5% (CPI) and above; CPI +2% if the average is 4.99% (CPI) and below. The CPI will be based off US Bureau of Labor Midwest Region Statistical Information. The wages for the subsequent years (2026/2027 & 2027/2028) will be determined in January of the preceding contract year.

Section 2: If a trainee has suitable training and experience, they may be started at any point in the wage scale for training. They will receive the increases as set forth until the maximum wage scale is reached.

Section 3: The rates specified in the rate ranges herein referred to represent the normal amounts expected to be paid to employees showing ability, initiative and average application to the job. Increases granted under such circumstances become effective at the commencement of the next payroll period after the dates specified in their range.

Section 4: All employees will normally be expected to complete the period of time prescribed for each step before becoming eligible for consideration for a rate increase.

Section 5: Pay Plan Administration: Progression is based on time and performance. Progression on the pay plan will be as follows: For new employees their first step will be after six (6) months of probation, even if the new employee is hired at a rate above the first step. All employees will be eligible to advance one step annually on their anniversary date.

## ARTICLE 25 SAVINGS CLAUSE

Section 1: This Agreement contains the substance of the entire agreement. All other agreements which are not contained herein are null and void.

Section 2: Both parties agree not to file any action with the Commission of Industrial Relations during the term of this agreement regarding a wage and benefits determination. However, at the conclusion of this agreement either party may exercise their legal rights.

Section 3: If any provisions of this Agreement is subsequently declared by legislative or judicial authority to be unlawful, unenforceable, or not in accordance with applicable statutes, all other provisions of this Agreement shall remain in full force and effect for the duration of this Agreement and the parties shall meet as soon as possible to agree on a substitute provision. However, if parties are unable to agree within thirty (30) days following commencement of the initial meeting, then the matter shall be postponed until contract negotiations are reopened.

## ARTICLE 26 DURATION OF AGREEMENT

This Agreement shall remain in full force and effect for the pay period beginning October 1, 2025 and ending on September 30, 2028. In the event either party desires to modify this Agreement or any part thereof, it shall notify the other party in writing no later than one hundred twenty (120) days prior to expiration of this agreement.

IN WITNESS WHEREOF, the parties hereto have set their hands this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

CITY OF SAINT PAUL, NEBRASKA

LOCAL 1597, IBEW

By: \_\_\_\_\_  
Mike Feeken, Mayor

By: \_\_\_\_\_  
Business Manager

By: \_\_\_\_\_  
Negotiating Committee Member

By: \_\_\_\_\_  
Negotiating Committee Member

**Schedule A**

**IBEW Wage Scale**  
Effective October 1, 2025

Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	There After
Light Commissioner	36.26	37.42	38.57	39.75	40.98	42.24	43.31	44.40
Lineman	24.83	26.86	28.95	30.98	33.05	35.10	37.19	39.16
Water Commissioner	32.05	32.90	33.94	34.98	36.79	37.94	38.88	39.89
Water Operator	19.04	20.64	22.10	23.58	25.02	26.47	28.08	30.28
Sewer Commissioner	30.27	30.75	31.22	31.67	32.15	32.65	33.12	33.63
Sewer Operator	18.28	19.16	21.20	22.67	24.15	25.61	27.43	29.40
St. Commissioner	26.21	27.47	28.71	30.35	32.11	33.60	34.55	35.47
Equipment Operator	19.62	20.96	22.31	23.68	25.04	26.39	27.76	29.04
Park Manager	24.59	25.36	26.14	26.93	27.78	28.62	29.34	30.06
Labor	15.69	16.64	17.57	18.50	19.43	20.38	21.35	22.23
Deputy Clerk	18.74	20.37	22.03	23.65	25.30	26.88	28.56	30.20
Utility Clerk	17.00	18.50	20.02	21.55	23.04	24.56	26.11	27.56
Payroll Clerk	16.51	17.85	19.21	20.55	21.90	23.22	24.63	26.21
Secretary	15.24	16.49	17.72	18.97	20.22	21.44	22.67	23.98

**Note:**  
4.69% increase from 10/1/2024 per union contract

**City of St. Paul**  
**Transfer of Funds**

August 18, 2025

Sales Tax M. Mkt #504420

to

Sales Tax Checking 300277

in amount of \$75,000

**RE: Sales Tax Transfers:**

- Street: Motor Vehicle Tax
- Fire Station Proceeds
- 25% Infrastructure

ICS #103438	\$	58,628.36		
NPAIT #23251-0117	\$	16,907.50		
	\$	<b>89,872.48</b>		

**PARK**

M. Mkt #505-025	\$	11,942.62		
Savings #772-682 (Alum)	\$	9,237.71		
ICS #103284	\$	9,070.76		
NPAIT #23251-109	\$	153,627.27		
NE CLASS #01-0005-0011	\$	-		
City Park Imp. Grant #505-410	\$	26,249.91		
	\$	<b>210,128.27</b>		

**RECREATION**

Savings #54827	\$	<b>3,459.46</b>		
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**LIBRARY**

M. Mkt (Maint) #504-970	\$	2,920.28		
ICS #103365	\$	17,732.76		
NPAIT #23251-110	\$	100,498.63		
NE CLASS #01-0005-0012	\$	-		
	\$	<b>121,151.67</b>		

**HEALTH DEDUCTIBLE**

Ckg #102-482	\$	41,612.97		
Ckg 125 Plan #102-407	\$	15,479.20		
ICS #102482	\$	110,014.12		
NPAIT #23251-0118	\$	133,473.15		
	\$	<b>300,579.44</b>		

**SALES TAX**

Checking #300-277	\$	22,867.38	✳	
M. Mkt #504-420	\$	233,251.88	✳	
ICS #103462	\$	14,810.13		
NPAIT #23251-0119	\$	136,387.16		
	\$	<b>407,316.55</b>		

**25% INFRASTRUCTURE  
(Sales Tax)**

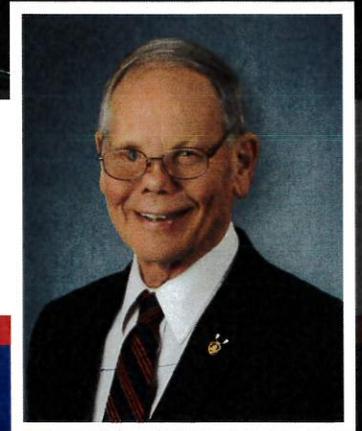
Ckg #102-342	\$	71,894.83		
ICS 102342	\$	216,450.84		
NPAIT #23251-0120	\$	81,113.73		
	\$	<b>369,459.40</b>		

# 2025 ANNUAL CONFERENCE

*Curious leaders. Courageous leadership. Creativity.*



*Sept. 24-26, 2025 - Cornhusker Marriott Hotel, Lincoln*



**LEAGUE PRESIDENT MARLIN SEEMAN**  
*Mayor of Aurora*





**116<sup>th</sup> ANNUAL CONFERENCE**  
**LEAGUE OF NEBRASKA MUNICIPALITIES**  
**Cornhusker Marriott Hotel, Lincoln**  
**Sept. 24-26, 2025**



**MUNICIPAL TREASURERS AND MUNICIPAL ATTORNEYS:** The League will let you know as soon as the State Auditor's Office and the Mandatory Continuing Legal Education Commission inform us of the number of hours each will receive.

**Conference Program**

**Wednesday, Sept. 24, 2025**

- 9-11 am            **Smaller and Larger Cities Legislative Committees Meeting**
- 9 am-4 pm        **Fire Chiefs Section Meeting**
- 11 am             **Annual Meeting of Members of the League Association of Risk Management (LARM)**
- 11:30 am         **Registration** (for Preconference Seminar)
- 12:30-1:20 pm   **Delegate Luncheon**
- 1:30-4:30 pm    **PRECONFERENCE SEMINAR – Transformational Zoning and Initiatives Focused on Housing and Economic Mobility:** Learn how municipalities are using a multi-faceted approach to provide more housing and/or help small businesses grow to increase economic mobility, including:
  - updating comprehensive plans;
  - providing more flexibility in businesses that can be operated from residences;
  - changing requirements relating to lot size, parking, accessory dwelling units (ADUs), and number of permissible multi-family units;
  - utilizing LB 840 funds as a match for Rural Workforce Housing Fund grants;
  - leveraging LB 840 funds for 0% interest revolving loans;
  - using Micro-TIF (tax increment financing) to rehab properties; and
  - a regional landbank to return vacant, abandoned properties to productive use.

*Laura McAloon, City Administrator, Grand Island*  
*Judy Clark, Director of Planning & Development, North Platte*  
*Michelle Coolidge, City Administrator, Bridgeport; Western Nebraska Regional Land Bank (Gering/Kimball)*  
*Dr. Sue Crawford, City Administrator, York*  
*Tom Goulette, City Administrator, West Point*  
*Layne Groseth, City Administrator, North Platte*  
*Lynn Kohout, Director of Housing, Nebraska Dept. of Economic Development*  
*Danielle Myers-Noelle, Sunflower Law Firm, L.L.C., representing the Northeast Regional Land Bank*  
*Dave Ptak, Former City Attorney, Hastings and Norfolk; Frequent lecturer on planning and zoning matters*  
*Tara Vasicek, City Administrator, Columbus*
- 4:45 pm           **Meeting of the LARM Board of Directors**

**Thursday, Sept. 25, 2025**

- 7:30 am           **Registration**  
Visit Display Area (Coffee and Rolls Available)
- 8-8:10 am        **Welcome**  
*League President Marlin Seeman, Mayor of Aurora*
- 8:10-9:15 am    **Update on Protecting Your Municipal Assets:** What elected and appointed officials need to know!  
*Craig Kubicek, CPA, CFE, Deputy Auditor, Nebraska Auditor of Public Accounts' Office*
- 9:15-9:30 am    **Break** (Visit Display Area)
- 9:30-10:30 am   **Keynote Address – Talent, Culture & Teams: The Ex-Factors of Excellence**  
*Brad Black, President & CEO, HumanEx Ventures; Gallup Hall of Fame Award Leader*
- 10:30-10:45 am **Break** (Visit Display Area)

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## Thursday, Sept. 25, 2025 (con't.)

- 10:45-11:45 am** **League Legislative Report**  
*L. Lynn Rex, Executive Director, LNM*
- 11:45 am-12 pm** **Break** (Visit Display Area)
- 12-1:45 pm** **Delegate Luncheon Honoring League Past Presidents**  
*Remarks by League President Marlin Seeman, Mayor of Aurora*  
*Presentation of **Special League Award to Bob Ripley** in recognition of his exceptional decades of work as the former Capitol Administrator/Licensed Architect, Office of the Nebraska Capitol Commission*
- 1:45-2 pm** **Break** (Visit Display Area)
- 2-3 pm** **Concurrent Sessions:**
- A. I've Just Been Sued: Now What Do I Do?** Understand the law, process, and steps to follow to limit your municipal liability. *This session is sponsored by the League Association of Risk Management (LARM).*  
(Session repeated at 3:15 pm)  
*Natacha D. McClain, Litigation Manager, Sedgwick - Pooling*
- B. Municipal Budgets for FY 25-26 and FY 26-27:** Lessons learned for FY 26-27 when transitioning from the "lid on restricted funds" (LB 299 enacted in 1996) to the "**Property Tax Growth Limitation Act**" (LB 34 – 2024 Special Session, as amended by LB 647 – 2025 Session)  
(Session repeated at 3:15 pm)
- C. Unraveling Legislative Lexicon:** A 21<sup>st</sup> century explanation of sometimes archaic terms and phrases.  
(Session repeated at 3:15 pm)  
*Christy Abraham, Legal Counsel, LNM*  
*Lash Chaffin, Utilities Section Director, LNM*
- D. Nuisance Abatement:** Be informed about the applicable statutes and process for abating nuisances.  
(Session repeated at 3:15 pm)  
*David C. Solheim, Partner, Solheim Law Firm*
- 3-3:15 pm** **Break** (Visit Display Area)
- 3:15-4:15 pm** **Concurrent Sessions:**
- A. I've Just Been Sued: Now What Do I Do?** Understand the law, process, and steps to follow to limit your municipal liability. *This session is sponsored by the League Association of Risk Management (LARM).*  
(Repeat of 2 pm session)  
*Natacha D. McClain, Litigation Manager, Sedgwick - Pooling*
- B. Municipal Budgets for FY 25-26 and FY 26-27:** Lessons learned for FY 26-27 when transitioning from the "lid on restricted funds" (LB 299 enacted in 1996) to the "**Property Tax Growth Limitation Act**" (LB 34 – 2024 Special Session, as amended by LB 647 – 2025 Session)  
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- C. Unraveling Legislative Lexicon:** A 21<sup>st</sup> century explanation of sometimes archaic terms and phrases.  
(Repeat of 2 pm session)  
*Christy Abraham, Legal Counsel, LNM*  
*Lash Chaffin, Utilities Section Director, LNM*
- D. Nuisance Abatement:** Be informed about the applicable statutes and process for abating nuisances.  
(Repeat of 2 pm session)  
*David C. Solheim, Partner, Solheim Law Firm*
- 4:15-4:30 pm** **Break** (Visit Display Area)
- 4:30-5:30 pm** **Section Meetings**  
Mayors/Village Board Chairs  
City Managers/Administrators  
Clerks  
Larger Cities  
Smaller Cities  
Utilities

**Make plans to network, visit the display area and enjoy the many restaurants and activities in Lincoln.**

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## Friday, Sept. 26, 2025

- 7:30 am**      **Registration**  
Visit Display Area (Coffee and Rolls Available)
- 8-9 am**      **Concurrent Sessions:**
- A. Asset Management/Budgeting:** Learn more about the importance of planning and budgeting for large capital expenses for water towers and related maintenance.  
(Session repeated at 9:15 am)  
*Jake Dugger, Water Tank Expert – Iowa and Nebraska, Maguire Water*
  - B. Navigating Tax Increment Financing:** Review the basics and impacts of current legislation.  
(Session repeated at 11 am)  
*Christy Abraham, Legal Counsel, LNM*
  - C. Engineers and Architects Regulation Act:** Design professionals are required on projects not exempt from the Act; how to tell if one has been involved on a project, to include seals on plans and technical submissions, etc.  
(Session repeated at 11 am)  
*Allyson Bennett, Public Information Officer, Nebraska Board of Engineers and Architects*
  - D. Employee Benefit Trends for Municipal Employers:** Learn more about the League Insurance Government Health Team (LIGHT) partnership with Blue Cross and Blue Shield of Nebraska (BCBSNE) and Guardian. Program will also include an update on the trends in employee benefits along with an overview of alternative plans including risks associated with Level Self-Funding Plans.  
*Dennis Maggart, President, McInnes Maggart Consulting Group*  
*Sue Warner, Strategic Account Executive, Blue Cross and Blue Shield of Nebraska*
- 9-9:15 am**      **Break** (Visit Display Area)
- 9:15-10:15 am**      **Concurrent Sessions:**
- A. Asset Management/Budgeting:** Learn more about the importance of planning and budgeting for large capital expenses for water towers and related maintenance.  
(Repeat of 8 am session)  
*Jake Dugger, Water Tank Expert – Iowa and Nebraska, Maguire Water*
  - B. Effective Security Measures:** In light of increasing threats to public officials and others, learn how to better protect citizens, municipal officials, and employees, especially when attending public meetings and events. *This session is sponsored by the League Association of Risk Management (LARM).*  
(Session repeated at 11 am)  
*James Kelley, Loss Control Specialist, LARM*  
*John Hobbs, Loss Control Specialist, LARM*
  - C. Nebraska Game and Parks Commission:** Discover how NGPC is available to partner for the enhancement of environmental and outdoor recreational opportunities.  
(Session repeated at 11 am)  
*Moderator – Jackson Sash, Utilities Field Representative/Training Coordinator, LNM*  
*Larry Pape, Fisheries Education Specialist, NGPC*  
*Jordan Katt, Private & Community Waters Specialist, NGPC*  
*Hannah Jones, Division Administrator of Planning and Development, NGPC*
  - D. Annual Members' Meeting of the League Insurance Government Health Team (LIGHT):** All conference delegates are welcome to attend LIGHT's Annual Members' Meeting followed by the **Meeting of the LIGHT Board of Directors.**
- 10:15-10:30 am**      **Break** (Visit Display Area)
- 10:30-10:45 am**      **Annual Business Meeting**
- 10:45-11 am**      **Break** (Visit Display Area)
- 11 am-12 pm**      **Concurrent Sessions:**
- A. Navigating Tax Increment Financing:** Review the basics and impacts of current legislation.  
(Repeat of 8 am session)  
*Christy Abraham, Legal Counsel, LNM*
  - B. Effective Security Measures:** In light of increasing threats to public officials and others, learn how to better protect citizens, municipal officials, and employees, especially when attending public meetings and events. *This session is sponsored by the League Association of Risk Management (LARM).*  
(Repeat of 9:15 am session)  
*James Kelley, Loss Control Specialist, LARM*  
*John Hobbs, Loss Control Specialist, LARM*

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**Friday, Sept. 26, 2025 (con't.)**

11 am-12 pm

**Concurrent Sessions: (con't.)**

**C. Nebraska Game and Parks Commission:** Discover how NGPC is available to partner for the enhancement of environmental and outdoor recreational opportunities.

*(Repeat of 9:15 am session)*

**Moderator – Jackson Sash**, *Utilities Field Representative/Training Coordinator, LNM*

**Larry Pape**, *Fisheries Education Specialist, NGPC*

**Jordan Katt**, *Private & Community Waters Specialist, NGPC*

**Hannah Jones**, *Division Administrator of Planning and Development, NGPC*

**D. Engineers and Architects Regulation Act:** Design professionals are required on projects not exempt from the Act; how to tell if one has been involved on a project, to include seals on plans and technical submissions, etc.

*(Repeat of 8 am session)*

**Allyson Bennett**, *Public Information Officer, Nebraska Board of Engineers and Architects*

12 pm

**Adjournment.** Have a safe trip home! Please remember to buckle up!



# 116<sup>th</sup> ANNUAL CONFERENCE

## LEAGUE OF NEBRASKA MUNICIPALITIES

**Cornhusker Marriott Hotel, Lincoln**  
**Sept. 24-26, 2025**



### Delegate Registration

Municipality: \_\_\_\_\_

Name (as you want it to appear on name tag): \_\_\_\_\_

Title: \_\_\_\_\_ Spouse (if attending): \_\_\_\_\_

First League Conference? Yes \_\_\_\_ No \_\_\_\_

Check # \_\_\_\_\_ enclosed for \$ \_\_\_\_\_ (Advanced payment encouraged)

Billing address: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_ (Required for you to receive electronic handbook.)

	Through Sept. 11	After Sept. 11	Recordings Only (prepayment required)
<b>Wednesday Preconference Seminar:</b> (Includes Preconference electronic handbook)	_____ \$110	_____ \$135	_____ \$110
<b>Thursday &amp; Friday Conference:</b> (Includes electronic handbook) Per city/village official	_____ \$395	_____ \$425	_____ \$395
<b>Partial Conference:</b> (Includes electronic handbook)			
Thursday morning only	_____ \$150	_____ \$170	_____ \$150
Thursday afternoon only	_____ \$150	_____ \$170	_____ \$150
Friday morning only	_____ \$150	_____ \$170	_____ \$150
<b>Conference Total:</b>	\$ _____		
<b>Meals:</b> (not included in registration fee)			
Wednesday Luncheon	_____ \$31		
Thursday Luncheon	_____ \$31		
<b>Meal Total:</b>	\$ _____		
<b>Grand Total:</b>	\$ _____		

- Preregistration deadline is **Sept. 11**. Registrations received after this date will incur higher registration costs.
- Advanced registrations not cancelled by **Sept. 11** or "no shows" will be billed for the conference and meals.
- If you need special accommodations or equipment at this conference, contact the League office by **Sept. 11**.
- The sessions will be recorded, unless prohibited by the speaker, and emailed to registered delegates for viewing through Dec. 31.

**Send registration and payment to:** League of Nebraska Municipalities, 1335 L Street, Lincoln, NE 68508; info@lonm.org; or fax 402-476-7052.

[Click here to register and pay online.](#) \*\*\*PLEASE NOTE -- There is a credit card processing fee included for each item.\*\*\*



# 116<sup>th</sup> ANNUAL CONFERENCE

## LEAGUE OF NEBRASKA MUNICIPALITIES

**Cornhusker Marriott Hotel, Lincoln**  
**Sept. 24-26, 2025**



### Conference Information

- ❑ All conference sessions will be held at the Cornhusker Marriott Hotel, 333 South 13<sup>th</sup> Street, Lincoln, NE 68508.
- ❑ To make room reservations at the Cornhusker, call 1-866-706-7706 or 1-402-474-7474 or [book online](#). When calling to reserve a room, please state that you are attending the League's conference to obtain the special room rate. The deadline for reserving a room is **Aug. 26**.
- ❑ The room rate is \$112 for a single or double room with Government ID card. If you need an ID card, contact the League office. Individual guest accounts are payable at check out by cash or credit card.
- ❑ Check in time is approximately 4 pm; check out time is 11 am.
- ❑ Preregistration deadline for delegates is **Sept. 11**. Registrations received after this date will incur higher registration costs.
- ❑ Advance registrations not cancelled by **Sept. 11** or "no shows" will be billed for the conference, reserved display table, and meals.
- ❑ The sessions will be recorded, unless prohibited by the speaker, and emailed to registered delegates for viewing through Dec. 31.
- ❑ If you need special accommodations or equipment at this conference, contact the League office by **Sept. 11**.
- ❑ To meet production schedules for the conference materials, sponsor fund, or display table, information must be returned by **Sept. 11**.
- ❑ For your comfort, we recommend that you wear layered clothing or bring a jacket because heating and cooling conditions may vary.

DATE July 2025

City of St. Paul  
Receipts

Date	From	Account	Description & Breakdown	Amount	
7/1/2025	BCBSNE		St Paul Rescue Service	107.48	ACH
7/2/2025	Quick Med Claims. LLC		St Paul Rescue Service	593.92	ACH
7/7/2025	City of St Paul-St Paul Chamber of Commerce GCA Days	Reimb. To remove	Fire Work Exclusion City In	700.00	
7/8/2025	Wisconsin Phy Serv		HCCLAIMPMT	841.67	ACH
7/8/2025	Quick Med Claims, LLC		St Paul Rescue Service	429.94	ACH
7/8/2025	City of St Paul-Craig Hamilton	Paving	Prin \$34.72 Int \$5.28	40.00	
7/9/2025	State of NE		956 13th Ave	120.01	ACH
7/9/2025	State of NE		July 2025 Hwy Alloca	41,461.49	ACH
7/10/2025	5/3/ Bankcard Sys		USO* St Paul Rescue Ser	100.00	ACH
7/11/2025	Howard County Treasurer	VP Bond	Collections	2,723.01	
7/11/2025	Howard County Treasurer		Collections	17,736.04	
			General	\$2,453.84	
			Fire	511.18	
			Police	5,495.15	
			Cemetery	383.38	
			Pool	1,277.94	
			Park	1,022.35	
			Rec	127.79	
			Library	1,405.73	
			Senior Center	127.79	
			Streets	4,930.89	
7/14/2025	City of St Paul-LARM	deduct reimbursd	sewer Truck hit from behin	1,000.00	
7/15/2025	Pay Plus		St Paul Rescue Service	108.00	ACH
7/16/2025	36 Treas 310		St Paul Rescue Service	106.70	ACH
7/17/2025	Wisconsin Phy Serv		HCCLAIMPMT	1,314.99	ACH
7/17/2025	Quick Med Claims, LLC		St Paul Rescue Service	636.33	ACH
7/18/2025	Wisconsin Phy Serv		HCCLAIMPMT	842.70	ACH
7/22/2025	Wisconsin Phy Serv		HCCLAIMPMT	423.38	ACH
7/22/2025	5/3 Bankcard Sys		USO*St Paul Rescue Serv	100.00	ACH
7/23/2025	Quick Med Claims LLC		St Paul Rescue Service	232.48	ACH
7/23/2025	City of St Paul-American Tower		Tower Rent Payment	650.00	

DATE July 2025

City of St. Paul  
Receipts

7/24/2025	Pay Plus		St Paul Rescue Service	377.12	ACH
7/24/2025	Pay Plus		St Paul Rescue Service	119.44	ACH
7/24/2025	5/3 Bankcard Sys		USO*St Paul Rescue Serv	243.76	ACH
7/25/2025	Wisconsin Phy Serv		HCLAIMPMT	837.60	ACH
7/25/2025	Quick Med Claims, LLC		St Paul Rescue Service	536.86	ACH
7/29/2025	City of St Paul-Howard Co. Crime Stoppers	Reimbursed	Business Cards	77.73	
7/29/2025	City of St Paul-Loup Valley Properties	paving	Prin \$21.21 Int \$3.48	24.69	
7/30/2025	BCBSNE		St Paul Rescue Service	547.42	ACH
7/31/2025	Wisconsin Phy Serv		HCLAIMPMT	420.33	ACH
7/31/2025	BCBSNE		St Paul Rescue Service	108.00	ACH
7/31/2025	Pay Plus		St Paul Rescue Service	107.74	ACH
7/31/2025	Homestead Bank Interest on 300100027			1,377.43	
Other Accounts:					
	City Office - State of Nebraska - to Light 300-504-981 - North Yards Rent				
7/21/2025	City Office - St. Paul Keno to Keno 300-504-409			5,732.01	
	City Office - U-Betcha Auto payment to Sales Tax 300-504-420				
	City Office - Herv's Transmission payment to Sales Tax 300-504-420				
	City Office - L & M Enterprises payment to Sales Tax 300-504-420				
7/15/2025	City Office- Teresa's Floral to REDLG 300-301-465		Prin \$269.38 Int \$2.10	271.48	
	City Office - Vogel payment to REDLG 300-301-465				
	City Office - Howard County Medical Center payment to REDLG 300-301-465				
	City Office - C. Hamilton payment to P.I. 300-504-681				
	City Office - Starkey payment to P.I. 300-504-684				
7/30/2025	City Office - Bed Head Coffee payment to Sales Tax 300-504-420		Prin \$471.38 Int \$178.62	650.00	
	City Office - Alice Osterman payment to P.I. 300-504-684				
	City Office - Northrup's payment to Sales Tax 300-504-420				
	City Office - Creative Hands payment to Sales Tax 300-504-420				
	City Office - Escape Tanning payment to Sales Tax 300-504-420				
	City Office - Secure Storage payment to P.I. 300-504-684				
7/14/2025	City Office - County Cage payment to Sales Tax 300-504-420		Prin \$503.88 Int \$71.12	575.00	
7/21/2025	City Office - Bootlegger payment to REDLG 300-301-465	REDLG	Prin \$2234.57 Int \$86.94	2,321.51	
	City Office - Bootlegger payment to Sales Tax 300-504-420	LB840			

DATE July 2025

City of St. Paul  
Receipts

	City Office-The Den payment to REDLG 300-301-465				
7/8/2025	City of St Paul-Elmwood Cemtery	Cranwell	Perpetual Care	200.00	
7/11/2025	Howard Co. Treasurer-TIF Excess Prairie Falls #8652 300-505-036			373.71	
7/11/2025	Howard Co. Treasurer-TIF Excess Dalton Meadows #8655 300-505-036			1,007.85	
7/11/2025	Howard Co. Treasurer-TIF Excess Prairie Falls #8659 300-505-036			682.31	
7/11/2025	Howard Co. Treasurer-TIF Excess Dalton Meadows #8670 300-505-036			447.32	
7/11/2025	Howard Co. Treasurer-TIF Excess Prairie Falls Lots 5-6 #8673 300-505-036			3,425.27	
7/21/2025	City of St Paul- State of NE #300-504-420		May 2025 City Sales Tax	68,946.36	ACH
7/29/2025	City of St Paul-Parks Account 772-682	Memorial donatn	Bud Abbott	10.00	
7/31/2025	Homestead Bank - Interest on City Sales Tax Checking 300-300-277			42.63	
7/31/2025	Homestead Bank - Interest on St. Paul Civic Center Checking 300-300-749			0.20	
7/31/2025	Homestead Bank - Interest on City REDLG 300-301-465			141.52	
7/31/2025	Homestead Bank - Interest on American Rescue Plan (ARP) Funds 300-303-057			0.00	
7/31/2025	Homestead Bank - Interest on Water MMDA 300-504-189			6.35	
7/31/2025	Homestead Bank - Interest on Keno MMDA 300-504-409			24.49	
7/31/2025	Homestead Bank - Interest on Sales Tax P.I. 300-504-420			165.83	
7/31/2025	Homestead Bank - Interest on Pool Construction MMDA 300-504-442			12.17	
7/31/2025	Homestead Bank - Interest on General Equipment Sinking MMDA 300-504-805			0.00	
7/31/2025	Homestead Bank - Interest on Sewer & Building Equipment Fund MMDA 300-504-849			16.13	
7/31/2025	Homestead Bank - Interest on Police Equipment Fund MMDA 300-504-860			0.86	
7/31/2025	Homestead Bank - Interest on Senior Center Fund MMDA 300-504-882			7.30	
7/31/2025	Homestead Bank - Interest on Brick Account MMDA 300-504-915			1.77	
7/31/2025	Homestead Bank - Interest on Library Maintenance Reserve MMDA 300-504-970			2.48	
7/31/2025	Homestead Bank - Interest on Light Sinking Fund MMDA 300-504-981			2.18	
7/31/2025	Homestead Bank - Interest on Fire Sinking Fund MMDA 300-504-992			6.55	
7/31/2025	Homestead Bank - Interest on EMT Sinking Fund MMDA 300-505-003			6.91	
7/31/2025	Homestead Bank - Interest on Street Sinking Fund MMDA 300-505-014			10.43	
7/31/2025	Homestead Bank - Interest on Park Equipment Sinking Fund MMDA 300-505-025			10.13	
7/31/2025	Homestead Bank - Interest on TIF Projects MMDA 300-505-036			5.31	
7/31/2025	Homestead Bank - Interest on St. Paul Elmwood Cemetery Foundation 300-505-168			4.98	
7/31/2025	Homestead Bank - Interest on Civic Center Sinking Fund MMDA 300-505-179			1.60	
7/31/2025	Homestead Bank-Interest on City Park Improv. Grant 300-505-410			9.61	
7/31/2025	Homestead Bank - Walk/Bike Trail Savings 300054827 - quarterly interest			0.00	
7/31/2025	Citizens Bank & Trust - Interest on Cafeteria 125 102407			28.41	

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City of St. Paul  
Receipts

7/31/2025	Citizens Bank & Trust - Interest on Health Deductible 102482		66.62
7/31/2025	Citizens Bank & Trust - Interest on Cemetery Savings 753122		0.00
7/31/2025	Citizens Bank & Trust - Interest on Sales Tax Infrastructure 102342		96.65
7/31/2025	Citizens Bank & Trust- Interest on Sales Tax Fire Station Proceeds 103667		271.26
7/31/2025	Citizens Bank & Trust- Interest on Sales Tax Fire Station Construction 103683		45.38
7/31/2025	Citizens Bank & Trust - Interest on City Park Aluminum Improvement Savings 772682		0.00
7/31/2025	Citizens Bank & Trust - Interest on Light ICS MMA 103217		1,677.96
7/31/2025	Citizens Bank & Trust - Interest on Water ICS MMA 103225		1,370.80
7/31/2025	Citizens Bank & Trust - Interest on Sewer ICS MMA 103241		1,385.08
7/31/2025	Citizens Bank & Trust - Interest on General ICS MMA 103209		1,495.81
7/31/2025	Citizens Bank & Trust - Interest on Building Sinking ICS MMA 103233		31.93
7/31/2025	Citizens Bank & Trust - Interest on Firemen ICS MMA 103268		48.02
7/31/2025	Citizens Bank & Trust - Interest on Ambulance ICS MMA 103276		266.46
7/31/2025	Citizens Bank & Trust - Interest on Park ICS MMA 103284		28.04
7/31/2025	Citizens Bank & Trust - Interest on Police ICS MMA 103292		8.70
7/31/2025	Citizens Bank & Trust - Interest on Keno ICS MMA 103314		130.72
7/31/2025	Citizens Bank & Trust - Interest on Streets ICS MMA 103349		796.76
7/31/2025	Citizens Bank & Trust - Interest on Library ICS MMA 103365		54.87
7/31/2025	Citizens Bank & Trust - Interest on Senior Center ICS MMA 103373		84.40
7/31/2025	Citizens Bank & Trust - Interest on Red Leg ICS MMA 103381		329.39
7/31/2025	Citizens Bank & Trust - Interest on Pool ICS MMA 103438		181.44
7/31/2025	Citizens Bank & Trust - Interest on Elmwood Cemetery ICS MMA 103446		69.40
7/31/2025	Citizens Bank & Trust-Int. on 25% Sales Tax Infrastructure ICS 102342		669.89
7/31/2025	Citizens Bank & Trust-Interest on City Sales Tax ICS 103462		45.83
7/31/2025	Citizens Bank & Trust-Interest on Health Deductible Account ICS 102482		340.46
7/31/2025	Citizens Bank & Trust-Interest on Fire Station Construction ICS 103683		116.92
7/31/2025	Heritage Bank - Interest on MMDA 411025		580.34
7/31/2025	NPAIT-Interest on Streets 23251-0105		165.59
7/31/2025	NPAIT-Interest on Police Funds 23251-0115		60.59
7/31/2025	NPAIT-Interest on Elmwood Cemetery 23251-0122		105.01
7/31/2025	NPAIT-Interest on Sales Tax 23251-0119		488.66
7/31/2025	NPAIT-Interst on 25% Infrastructure 23251-0120		290.62
7/31/2025	NPAIT-Interest on Building Fund 23251-0113		96.94
7/31/2025	NPAIT-Interest on Swimming Pool 23251-0117		60.59

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City of St. Paul  
Receipts

7/31/2025	NPAIT-Interest on Senior Center 23251-0121			80.76
7/31/2025	NPAIT-Interest on Health Deductible 23251-0118			478.21
7/31/2025	NPAIT-Interest on Light Funds 23251-101			4,121.69
7/31/2025	NPAIT-Interest on Water Funds 23251-102			1,502.02
7/31/2025	NPAIT-Interest on General Funds 23251-104			2,474.83
7/31/2025	NPAIT-Interest on Sewer Funds 23251-106			1,986.58
7/31/2025	NPAIT-Interest on Fire Funds 23251-107			469.56
7/31/2025	NPAIT-Interest on Ambulance 23251-108			907.32

# 2023 Solar

SOLAR SAVINGS						
2023						
	Generation Demand	%	KW Savings	Rate	\$ Savings	
MAY	-913	0.2	-183	11.69	-2139.27	2624
JUNE	-531.75	0.2	-106	14.15	-1499.9	3235.91
JULY	0		0		0	0
AUG	-718	0.2	-144	14.15	-2037.6	2916.78
SEPT	-985.1	0.2	-197	14.15	-2787.55	4361.06
OCT	-127.125	0.2	-25	11.69	-292.25	1386.65
NOV	-104.73	0.2	-21	11.69	-245.49	1043.83
DEC	-226.85	0.2	-45	11.69	-526.05	1056.11
TOTAL	-3606.555	0.2	-721		-9528.11	
	Generation	%	KWH Savings	Rate	\$ Savings	
MAY	-76766.25	0.2	-15353	0.0316	-485.15	
JUNE	-257415	0.2	-51483	0.03372	-1736.01	
JULY	0		0		0	
AUG	-130366	0.2	-26073	0.03372	-879.18	
SEPT	-233322	0.2	-46664	0.03372	-1573.51	
OCT	-173167	0.2	-34633	0.0316	-1094.4	
NOV	-126318	0.2	-25264	0.0316	-798.34	
DEC	-83871	0.2	-16774	0.0316	-530.06	
TOTAL	-1081225.25	0.2	-216245		-7096.65	

76  
\$ 16,624



# 2025 Solar

<b>SOLAR SAVINGS</b>					
<b>2025</b>					
	<b>Generation</b>				
	<b>Demand</b>	<b>%</b>	<b>KW Savings</b>	<b>Rate</b>	<b>\$ Savings</b>
JANUARY	-43.52	0.2	-9	11.71	-105.39
FEBR	0	0.2	0	11.71	0
MARCH	-376.04	0.2	-75	11.71	-878.25
APRIL	-202.27	0.2	-40	11.71	-468.4
MAY	-967.604	0.2	-194	11.73	-2271.74
JUNE	-946.125	0.2	-189	14.46	-2732.94
JULY		0.2		14.46	
AUG		0.2		14.46	
SEPT		0.2		14.46	
OCT		0.2		11.73	
NOV		0.2		11.73	
DEC		0.2		11.73	
TOTAL					
	<b>Generation</b>	<b>%</b>	<b>KWH Savings</b>	<b>Rate</b>	<b>\$ Savings</b>
JANUARY	-125632	0.2	-25126	0.03228	-811.07
FEBR	-146132	0.2	-29226	0.03228	-943.42
MARCH	-214301	0.2	-42860	0.03228	-1383.52
APRIL	-225057	0.2	-45011	0.03228	-1452.96
MAY	-261019	0.2	-52204	0.03228	-1685.15
JUNE	-267362	0.2	-53472	0.03655	-1954.4
JULY		0.2		0.03561	
AUG		0.2		0.03561	
SEPT		0.2		0.03561	
OCT		0.2		0.03228	
NOV		0.2		0.03228	
DEC		0.2		0.03228	
TOTAL					

14,687.24



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NEBRASKA  
DEPT. OF WATER, ENERGY, AND ENVIRONMENT

2026 Litter Reduction &  
Recycling and Waste Reduction  
& Recycling Grants

Q&A Session

2

# Grant Application Process



- Application period: July 9<sup>th</sup>– August 20<sup>th</sup> at 4:00 PM CDT
- Application Reviews begin late August
- Reviewing and scoring of applications
- Notification of grants awarded will be in December
- Agreements MUST be signed by BOTH parties prior to January 1<sup>st</sup>
  - Agreements signed after January 1st will have a **Grant start date** of when the agreement was signed by both parties
  - Expenses incurred before the agreement was signed will NOT be eligible for reimbursement

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# Grant Application Technical Guidance



Step-by-step Application Instructions can be found at:

## DWEE Website

<b>Form Type</b>	Applications and Forms	
<b>Form</b>	WAS066	
<b>Revised Date</b>	2024-06-21	
<b>Files</b>		
<b>Attachment</b>	<b>Size</b>	
WAS066 Waste and Litter Grants Application Portal Technical Guidance	1.74 MB	
Citizenship Attestation Form.pdf	29.97 KB	

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## General Information on the Application

- Applications must be submitted using the online process.
- Maximum request limit: Each application is limited to a maximum of \$500,000.
- Scrap Tire applications: Only one project per application is allowed
- Applications will be reviewed and scored based on the submitted application. Please review your application carefully prior to submitting.
- Please use the drop-down lists when the option is available.
- All dollar amounts should be rounded to the nearest whole dollar. Dollar signs, commas and decimals are not necessary and should not be used. Once an application is saved, dollar signs will appear with the numbers you entered.
- Attachments – the application will check for the necessary attachments. Please use the appropriate button for attaching required documents. Documents attached with the supporting documents button are not evaluated as part of the submission but are accepted as part of the submission. Missing attachments will not be accepted after the application period closes.
- Final check: Before submitting, verify that the "Total Grant Amount Requested" field correctly reflects your full request amount.

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## General Application Requirements



- Must be in compliance with the Department's laws, regulations, and permits.
- Must be able to conduct business in Nebraska
- If applying as an individual, you must be a Citizen of the United States or qualified alien under the federal immigration and Nationality Act and provide your social security number on the application
- You can apply for more than one grant in the same year. The applications can be under both programs and in different categories
  - *Must include combined budget summary*
- Grant funds are to be used for the projects that were proposed in your approved application
- **REMINDER:** Applicant will be the one receiving notifications and a DocuSign email with the aid agreement if awarded a grant

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## New in 2025



- Grant applications are not to exceed \$500,000. Any application submitted for over \$500,000 will not be accepted for review.
- For completed scrap tire projects – any application submitted for a completed project that has been finished for more than two years will not be accepted for review
- Completed 25% scrap tire applications must include the 25% Eligible Costs Form. For proposed 25% scrap tire applications, this form will be turned in with the reimbursement request.
- Clothing will not be reimbursed but can be used for cash match
- All quarterly reported cash match must include proper documentation

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## New in 2026



- Personnel pay rate has increased to \$30/hr. (previously \$25/hr.)
- Volunteer time will not be accepted for non-cash match
- All quarterly reported non-cash match must include proper documentation
  - *Best practice would be to obtain all non-cash match documentation (letters of donated space, advertising, payroll services, tax/accounting services, etc.) prior to submitting your application.*
  - *If awarded a 2026 grant and you have donated services, supplies, etc. that are reported on a quarterly basis, you would include this documentation with each quarterly report.*
  - *Note: Cash or non-cash matching funds are not required when applying for a Waste or Litter grant but will be considered as scoring criteria on the application.*
- Warranties will be required on all equipment over \$100,000 for a minimum of 7 years.

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## Cost Estimates/Bids for Equipment, Contractual Services, and Supplies



- Three comparable, dated (no older than one year from the date of grant application submission), written cost estimates/bids from different vendors for equipment, contractual services, or purchases of similar supply (including promotional) items costing **\$5,000 or more**, must be submitted with the grant application.
- Three cost estimates/bids from one vendor for different equipment models do not meet this requirement.
- Copies of individual items for sale online will count as a cost estimate. The vendor's name, item description, price, and date must be captured.
  - *A screen shot is acceptable.*
- If three bids could not be acquired, you must provide adequate documentation along with your application to explain.
- If the application is approved, the grant award amount will be based on the lowest cost estimate/bid submitted.

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## Cost Estimates/Bids for Equipment, Contractual Services, and Supplies



- If the lowest cost estimate/bid is not acceptable, you may submit justification on the application, requesting that the Department approve the reimbursement of a higher cost estimate/bid.
- If you are applying for grant funds for contractual services, and you have already signed a contract for those services when you submit the grant application, you need to submit a copy of the signed contract and documentation demonstrating compliance with the conditions of section VI.
  - Required documentation
    - The original contract for services.
    - The three comparable dated bids or written cost estimates from different vendors.
    - Supporting documentation for the justification if the low bid was not accepted.
- If your organization has accepted proposals in response to an RFP, but a contract has not been issued at the time of the Department's grant application deadline, and your organization requires that the proposals remain confidential, a bid/proposal-submittal time extension will be allowed.
- The complete RFP must be submitted with the application, rather than a statement that the RFP is available upon request.

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# Non-Reimbursable Costs



The following can't be reported for grant funds or match (not limited to this list):

- Property Tax
- Employee Bonus/Recognition Expenses
- Health Insurance Stipends
- Food & Beverage Costs unrelated to Travel
- Beautification Expenses
- Decorating services/decorating costs
- Late Fees on Invoices
- Trash Bins
- Landfill closure assessment, closure, monitoring and remediation
- Prizes & Gift Cards (including gift baskets, raffle items, etc)
- Guest/non staff Travel Expenses
- Clothing (can be used as cash match)
- Grant Writing Fees

# Required Form 25% Scrap Tire Projects

## 25% Scrap Tire Eligible Reimbursements

The turf installer MUST complete and sign this form for the Department to consider the grant reimbursement request.

Grant Number: \_\_\_\_\_  
 Applicant Name: \_\_\_\_\_  
 Company Installing: \_\_\_\_\_

Description and amount(s) of eligible item(s):

1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____
5. _____	\$ _____
TOTAL	
	\$ _____

Do you have a Nebraska tire certification letter? If yes, make sure you have included it with this reimbursement request.

YES  NO

Has the entire invoice(s) for this project been paid in full?

YES  NO

*\*By signing this form, you agree that the itemized costs are true and accurate.*

Applicant's Name (please print) \_\_\_\_\_ Applicant's Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Installer's Name (please print) \_\_\_\_\_ Installer's Signature \_\_\_\_\_ Date \_\_\_\_\_

*Please see list of eligible costs on next page*



## Required Forms Combined - Budget Summary (For multiple grants only)

**Combined Budget Summary**  
**Grantee -**  
Budget Requests for 2025 -- Quarter #

	Grant Request # LR&R Public Education			Grant Request # LR&R Clean-up			Grant Request # Waste Grant - Business Fee			Total Budget			
	Grant Funds Requested	Matching Cash Funds	Matching Non-Cash Funds	Grant Funds Requested	Matching Cash Funds	Matching Non-Cash Funds	Grant Funds Requested	Matching Cash Funds	Matching Non-Cash Funds	Grant Funds Requested	Matching Cash Funds	Matching Non-Cash Funds	Totals
Personnel										\$0	\$0	\$0	\$0
Supplies										\$0	\$0	\$0	\$0
Operating Expenses										\$0	\$0	\$0	\$0
Travel										\$0	\$0	\$0	\$0
Equipment										\$0	\$0	\$0	\$0
Contractual Services										\$0	\$0	\$0	\$0
Litter Cleanup Projects										\$0	\$0	\$0	\$0
Other										\$0	\$0	\$0	\$0
<b>Totals</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## Helpful Links:



Application: <http://ecmp.nebraska.gov/DEE-WGS>

**Application Guidance Document:**

<https://dee.nebraska.gov/sites/default/files/publications/WAS075%20%20PY2026%20Waste%20and%20Litter%20Grant%20Application%20%20and%20Quarterly%20Report%20Guidance.pdf>

\*Program priority points for scoring both Litter and Waste applications are now at included at the end of the application guidance document

**Application/Portal Technical Guidance:**

<https://dee.nebraska.gov/sites/default/files/publications/WAS066%20Waste%20and%20Litter%20Grants%20Application%20Portal%20Technical%20Guidance.pdf>

**Informational Videos:**

<https://dee.nebraska.gov/forms/publications-grants-forms/24-015>

## Who to contact for more information:

- Call Main Line: **402-471-2186**
  - Please have Main Grant Contact Name & 4-digit Grant Number(s) available
- Or email us at: [ndee.wastegrants@nebraska.gov](mailto:ndee.wastegrants@nebraska.gov)
  - Please include in subject line:
    - 4-digit Grant Number(s)
    - Grant Category(Recycling, Cleanup, Disposal Fee, etc)
    - Grantee Name



## ATTENDEE QUESTIONS?



## ATTENDEE QUESTIONS:

Q. If an application is submitted for a completed project, there is a two year time limit, correct? Does the bid date still need to be within one year of the submitted application then?

A. Yes, completed Scrap Tire Projects can not be older than two years. No, bid date can be older than one year from the submitted application for completed projects older than one year.

Q. If the organization is approved for the lowest bid but purchases one of the more expensive options, can the difference be used as cash match?

A. Yes, this is allowable for cash match

Q. Could food be considered in kind match, not in regards to travel?

A. No, food is not an allowable expense or allowed for cash/in kind match

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## ATTENDEE QUESTIONS:

Q. Is 500k total between grants or per entity/individual?

A. The \$500K limit is per application. An entity/individual is not limited to \$500k for multiple grant applications.

Q. Do both grant funds allow you to purchase equipment

A. Yes

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## ATTENDEE QUESTIONS:

Q. The hourly wage for personnel went up to a max of \$30/hr., did the benefits increase also?

A. No, the health benefits remain at a max of \$5/hr.

Q. Are computers considered equipment or supplies?

A. Computers would be requested under supplies. Reminder that multiple computers totaling \$5,000 or more would need bids.



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## ATTENDEE QUESTIONS:

Starting in 2026, volunteer time will not be accepted for noncash match. You do not need to track any volunteer time for DWEE grants.

Q. We are required to meet the match on our agreement, but the amounts are interchangeable between categories?

A. Correct. You do not have to meet specific match amounts in categories. You just need to meet your total match agreed to between cash and noncash match on your agreement.



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## ATTENDEE QUESTIONS:

Q. Where do we get the priority points for scrap tire applications

A. Scrap tire projects are not scored

Q. If I am applying for something that is just over \$5,000, do I have to request the full amount in grant funds if I can get funding from somewhere else?

A. No, you do not have to request the full amount in grant funds, you can put anything over \$4,999 under cash match (even if you are getting funding from somewhere else).

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## ATTENDEE QUESTIONS:

Q. Is it new that DWEE will not reimburse for any expenses prior to the agreement being signed by both parties?

A. No.

Q. Can we get the new DWEE logos in color and black/white in png and eps?

A. Yes, we will include these in the email we send out with this powerpoint

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## Connie Beck

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**From:** DWEE-WASTEGRANTS <DWEE-WASTEGRANTS@LISTSERV.NEBRASKA.GOV> on behalf of Jennings, Dani <Dani.Jennings@NEBRASKA.GOV>  
**Sent:** Wednesday, July 23, 2025 3:12 PM  
**To:** DWEE-WASTEGRANTS@LISTSERV.NEBRASKA.GOV  
**Subject:** DWEE 2026 Waste & Litter Grants Q&A Session Follow-Up  
**Attachments:** DWEE Logo DEPT REV.eps; DWEE Logo DEPT CMYK.eps; DWEE Logo DEPT K.eps; DWEE Logo DEPT REV + Yellow.eps; 2026 Application Year Q&A Session.pdf

Good afternoon,

Attached you will find the PowerPoint from the Q&A session yesterday and the new DWEE logos.

Please reach out if you have any questions!

Thanks,  
Dani

### **Dani Jennings**

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