

Agenda

1. **5:30 P.M. - Monday, August 17, 2026: Special City Council meeting regarding a "Public Input Hearing" pertaining to the proposed City of St. Paul's 2026-2027 Budget (possible action).**

NOTE: 2026-2027 Budget packets will be on Council table.

2. Mayor Mike Feeken calls a special 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.
3. Mayor Feeken opens the Public Comment period regarding the proposed City of St. Paul's 2026-2027 Budget.
 - a. Discuss the preliminary 2026-2027 Budget.
 - b. Mayor Feeken closes the public comment period.
 - c. Possible Action.
4. Mayor Feeken adjourns the special meeting.
5. **Mayor Feeken opens the City of St. Paul "Regular" City Council meeting at 6:30 p.m.**
6. 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.
7. Submittal of Requests for Future Agenda Items
8. Reserve Time to Speak on an Agenda Item
9. Consideration of Law Enforcement Services between the City of St Paul and Howard County. Public engagement option through the city utility billing list (possible action).
 - a. Discuss - Approve / Deny the City of St. Paul Police Department merging with the Howard County Sheriff's Office.
 - b. Discuss - Approve / Deny the Interlocal Law Enforcement Services and Transition Agreement between the City of St. Paul Police Department and the Howard County Sheriff's Office.
10. Discuss - Approve / Deny Loren and Barb Wroblewski's (124 5th Street) Property Improvement Program (PIP) demolition application in the amount of \$5,000. See attached PIP balance sheet.
11. Discuss / Approve Ronnie Switzer's resignation from the Elmwood Cemetary Sexton position with regret.
 - a. Approve / Deny advertising for the Elmwood Cemetary Sexton position.
12. Discuss - Approve / Deny Consent Agenda Items: (1) Treasurer's Report July 2026; (2) Minutes August 3, 2026 (regular), Minutes August 4, 2026 (Special Law Enforcement); and Minutes August 11, 2026 (special); and (3) Disbursements August 17, 2026.

13. Discuss - Approve / Deny the attendance of the League of Nebraska Municipalities 2026 Annual Conference at the Cornhusker Marriott, Lincoln, NE on September 23 - 25, 2026.
14. Sergeant Thomas Holmes updates:
 - (1) Activity Report.
 - (2) St. Paul Police Station Carpet.
15. **ACKNOWLEDGMENT OF HOLIDAY:** The first (1st) City Council meeting in September 2026, will be held on Tuesday, September 8, 2026, due to the Labor Day holiday.
16. Utilities Superintendent Helzer updates:
 - (1) 2026 City of St. Paul Swimming Pool.
17. Mayor Mike Feeken updates:
18. Public Announcements
19. Closed Session: The City of St. Paul reserves the right to go into Closed Session when it is clearly necessary for the protection of the public interest or to prevent needless injury to the reputation of an individual and if such individual has not requested a public meeting.
20. Mayor Feeken adjourns City Council meeting.
21. Informational Items:
 - (1) City Receipts July 2026
22. **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 6TH 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 17, 2026, at 5:30 P.M. IN THE CITY COUNCIL CHAMBERS, 704 6TH 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 "PUBLIC INPUT HEARING" PERTAINING TO THE PROPOSED 2026-2027 BUDGET, ALONG WITH POSSIBLE ACTION. POSTED THIS 5TH DAY OF AUGUST 2026.



CONNIE JO BECK
CITY CLERK/DEPUTY TREASURER

- Publish in the Phonograph Herald on Wednesday, August 12, 2026

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
2026-2027 Proposed Budget
Changes

- (1) Light Expenditure: “Public Utility” Line Item #37 increased **\$70,376**, due to Howard Greeley REA rate increase. **Revenue:** Increase rates to absorb cost?
- (2) Water Revenue: “Reserves” Line Item #18 = **\$45,000**;
Mach/Equip. Expenditure Line Item #60 = **\$45,000**, due to Prog. Logic Controller.
- (3) Sewer Revenue: “Reserves” Line Item #10 = **\$183,000**;
Mach/Equip. Expenditure Line Item #46 = **\$55,000** (Lift Pump & PLC; Improvement Line Item #48 & #49 = **\$179,000** (sewer liner, mini split, inspect/camera, and unexpected.
- (4) Police Dept: Property Tax Asking went from \$360,000 to \$379,000. **Do you want the \$19,000 to come from General Reserves if Council want tax asking to remain the same from last fiscal year?**

Connie Jo Beck,
City Clerk/Deputy Treasurer

1	LIGHT #1 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE (Utilizes No Prop Tax)	A	B	C	D
3	Medica Employee 15% (01-101)	2,171	\$ 8,620.00	\$ 8,595.00	\$ 9,378.00
4	American Tower Rent \$650 x 12	7,800	\$ 7,800.00	\$ 7,800.00	\$ 7,800.00
5	Rental: Charter Pole \$1726; Century \$212;	\$ 4,726.00	\$ 4,725.00	\$ 2,976.00	\$ 1,930.00
6	St Rent \$3000 (expires 2-28-26)				
7	Reconnect Fee 01-255	\$ 2,515.00	\$ 250.00	\$ 1,260.00	\$ 250.00
8	Disconnect Notice Fee 01-256	\$ 14,382.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
9	Bad Check Fee \$25	\$ 445.00	\$ -	\$ 270.00	\$ -
10	Interest: ICS; Npait, etc.	\$ 76,540.00	\$ 37,000.00	\$ 43,994.00	\$ 37,000.00
11	Metered Sales (line loss 3.7%) (Pass On ???)	\$ 2,665,138.00	\$ 2,668,216.00	\$ 2,668,216.00	\$ 2,668,216.00
12	Cons. Dep. Credit Card 01-491 (Line 52)	\$ 4,000.00	\$ 2,500.00	\$ 4,200.00	\$ 2,500.00
13	Reimb: Transf Inventory	\$ 69,033.00	\$ -	\$ 6,138.00	\$ 130,000.00
14	Sale Tx Form 10:	\$ 180,592.00	\$ 179,250.00	\$ 178,606.00	\$ 178,606.00
15	No City Sales Tax:	\$ 1,631.00	\$ 1,575.00	\$ 1,729.00	\$ 1,729.00
16	RESERVES: Unexp Items (Hamilton Trfr Switch	\$ 150,000.00	\$ 100,000.00	\$ 39,305.00	\$ 215,000.00
17	\$16,000): School Transf \$115,000				
18	TOTAL REVENUES	\$ 3,178,973.00	\$ 3,021,936.00	\$ 2,975,089.00	\$ 3,264,409.00
19	EXPENSE				
20	PERSONNEL SERVICES				
21	Salary & Wages 4.8%	\$ 252,722.00	\$ 300,789.00	\$ 302,852.00	\$ 318,747.00
22	Overtime (Middle Loup; Outages)	\$ 8,381.00	\$ 7,000.00	\$ 7,326.00	\$ 7,500.00
23	Fica - 6.20%	\$ 15,401.00	\$ 19,083.00	\$ 19,231.00	\$ 20,227.00
24	Medicare - 1.45%	\$ 3,602.00	\$ 4,463.00	\$ 4,497.00	\$ 4,731.00
25	Pension 6%	\$ 13,195.00	\$ 18,468.00	\$ 18,611.00	\$ 19,575.00
26	Insurance: Medica	\$ 53,434.00	\$ 78,467.00	\$ 69,848.00	\$ 71,964.00
27	OPERATING EXPENSE				
28	Prof & Sch: Confined Spaces \$250 @	\$ 1,422.00	\$ 6,000.00	\$ 1,410.00	\$ 6,000.00
29	Adm & Dues: Util Sec; NMPP; Sparq	\$ 2,377.00	\$ 5,000.00	\$ 4,900.00	\$ 5,000.00
30	Legal Fees: Middle Loup & Union Neg. 2028	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
31	Commun: One Call (locates) 1250; Clearly 1350;	\$ 1,238.00	\$ 3,400.00	\$ 1,915.00	\$ 4,200.00
32	AT&T \$1536				
33	Gas & Oil: (2) Drums Dilectric /Motor Oil	\$ 6,244.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
34	Publish & Codif: Ordinance	\$ 25.00	\$ 1,500.00	\$ -	\$ 750.00
35	Insurance: LARM:	\$ 29,701.00	\$ 38,176.00	\$ 36,061.00	\$ 38,755.00
36	Pers Protect Equip (PPE)	\$ 6,642.00	\$ 10,000.00	\$ 9,600.00	\$ 10,000.00
37	Public Utility: \$70,376 (Energy \$42,153 = 5.9%;	\$ 1,797,927.00	\$ 1,789,862.00	\$ 1,788,896.00	\$ 1,859,272.00
38	Transmission \$28,222 = 11.2%) ??? PASS ON				
39	Lights (Northyards)	\$ -	\$ 9,100.00	\$ 6,000.00	\$ 7,500.00
40	Black Hills (N-yards)	\$ -	\$ 3,600.00	\$ 3,600.00	\$ 4,100.00
41	Heritage UB ACH Fees \$25 Mthly	\$ 300.00	\$ 360.00	\$ 300.00	\$ 360.00
42	UB DocuSend / Nuvei Fee (UB online pay)	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
43	Uniforms + tax: \$400x3	\$ 867.00	\$ 1,284.00	\$ 1,284.00	\$ 1,284.00
44	Util R & M:	\$ 65,781.00	\$ 79,000.00	\$ 75,000.00	\$ 63,000.00
45	Vehicle R&M: (4) Test Truck \$8000	\$ 13,762.00	\$ 30,000.00	\$ 20,000.00	\$ 20,000.00
46	Tools: batteries; grinder; blower; roller	\$ 9,887.00	\$ 10,000.00	\$ 10,486.00	\$ 12,500.00
47	Sale Tx Form 10:	\$ 176,616.00	\$ 175,804.00	\$ 175,804.00	\$ 175,804.00
48	Check Order: PIP Mkg 100027 & Con Dep	\$ 479.00	\$ 500.00	\$ 513.00	\$ 1,070.00
49	Computer:Itron \$10,000; \$1,500; Banyon \$1750;	\$ 6,947.00	\$ 8,450.00	\$ 7,400.00	\$ 18,250.00

50	Hamilton \$4,000; Sparq \$1000 annual subsc;				
51	Office Supplies	\$ 1,151.00	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00
52	Postage: Utility Billing	\$ 2,528.00	\$ 2,600.00	\$ 2,400.00	\$ 2,600.00
53	Acct Fees-Audit \$22,300; Budget \$10,200	\$ 7,033.00	\$ 7,584.00	\$ 7,584.00	\$ 8,334.00
54	Cons. Dep. Credit Card (same #12)	\$ 4,000.00	\$ 2,500.00	\$ 4,200.00	\$ 2,500.00
55	COPIER LEASE XX-20-517	\$ -	\$ 1,250.00	\$ 730.00	\$ 1,250.00
56	Bldg R&M: off clean \$2667, Garb N-Yards \$800	\$ 5,794.00	\$ 6,050.00	\$ 5,733.00	\$ 6,050.00
57	Mach/Eq: Skid Steer	\$ 42,007.00	\$ 40,000.00	\$ 19,685.00	\$ 80,000.00
58	Penalty/Fine: Bad Ck Fee \$3.00	\$ 45.00	\$ -	\$ 72.00	\$ -
59	<u>CAPITAL OUTLAY</u>				
60	Improve: Goab Switch \$16,000; Prog Reclosure	\$ 312,588.00	\$ 100,000.00	\$ 39,305.00	\$ 257,000.00
61	\$10,000; Unexpect \$100,000; School Transf \$115,000				
62	Hamilton Transfer Switch \$16,000				
63	<u>DEBT SERVICE</u>				
64	Trfr Out (US Wage to Gen)	\$ 22,246.00	\$ -	\$ -	\$ 24,409.00
65	Trfr Out (Police \$178,500)	\$ 178,500.00	\$ 178,500.00	\$ 178,500.00	\$ 178,500.00
66	Trfr Out (Park \$66,800.00)	\$ 66,800.00	\$ 66,800.00	\$ 66,800.00	\$ 66,800.00
67	Trfr Out (Street lights: LED Ho. Ave (24)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
68	<u>TOTAL EXPENDITURES</u>	\$ 3,114,942.00	\$ 3,021,890.00	\$ 2,905,343.00	\$ 3,314,332.00
69	<u>NET ANNUAL CASH FLOW</u>	\$ 64,031.00	\$ 46.00	\$ 69,746.00	\$ (49,923.00)
	M. Mkt #504981 = \$4,345				
	ICS (Citizens) = \$493,116				
	NPAIT = \$1,181,776				
	Heritage Bank #411025 = \$422,737				
	Consumer Deposit #102-415 = \$55,251				
	Cafeteria 125 #102-407 = \$15,713				
	2024 new PC and Itron Upgrade				
	2024 May: Purchase Electrical Middle Loup River Subdivision				
	2024 Dump Trailer \$10,870; Lease Excavator \$8,000; Boom Truck \$107,900				
	2024 Began Middle Loup Electrical Service				
	(Transformers: Sub-Conn 115,312; Med Ctr \$51,101)				
	May 2024 Excavator Lease \$8560; 2025 Excavator Share \$20,480				
	January 2025: 2018 F350 Ford Truck: \$33,171				
	2026 Locator = \$19,685 (7-20-26) 01-20-540				
	Subsurface Solutions				
	2026 Metal Detector = \$2,384				
	2026 Rate Increase				
	LIGHT #1				

NPPD/HGRPPD
PROPOSED RATE INCREASE

MONTH	ENERGY CHARGE	% INCREASE	TOTAL	TRANSMISSION CHARGE	% INCREASE	INCREASE	TOTAL
Jan-26	\$71,813.31	0.059	\$4,236.99	\$22,275.06	0.112	\$ 2,494.81	\$6,731.79
Feb-26	\$54,287.28	0.059	\$3,202.95	\$22,275.06	0.112	\$ 2,494.81	\$5,697.76
Mar-26	\$52,694.36	0.059	\$3,108.97	\$22,275.06	0.112	\$ 2,494.81	\$5,603.77
Apr-26	\$47,990.87	0.059	\$2,831.46	\$22,275.06	0.112	\$ 2,494.81	\$5,326.27
May-26	\$47,482.47	0.059	\$2,801.47	\$22,275.06	0.112	\$ 2,494.81	\$5,296.27
Jun-26	\$65,767.94	0.059	\$3,880.31	\$22,275.06	0.112	\$ 2,494.81	\$6,375.12
Jul-26	\$85,629.39	0.059	\$5,052.13	\$22,426.11	0.112	\$ 2,511.72	\$7,563.86
Aug-25	\$71,652.51	0.059	\$4,227.50	\$19,181.40	0.112	\$ 2,148.32	\$6,375.81
Sep-25	\$44,743.87	0.059	\$2,639.89	\$19,181.40	0.112	\$ 2,148.32	\$4,788.21
Oct-25	\$50,734.20	0.059	\$2,993.32	\$19,181.40	0.112	\$ 2,148.32	\$5,141.63
Nov-25	\$54,513.10	0.059	\$3,216.27	\$19,181.40	0.112	\$ 2,148.32	\$5,364.59
Dec-25	\$67,155.65	0.059	\$3,962.18	\$19,181.40	0.112	\$ 2,148.32	\$6,110.50
TOTAL	\$714,464.95	0.059	\$42,153.43	\$251,983.47	0.112	\$ 28,222.15	\$70,375.58
			\$42,153.43			\$ 28,222.15	\$70,375.58

Projected Wholesale Rate Increases Level Off After 2035 Following Major Generation Financing

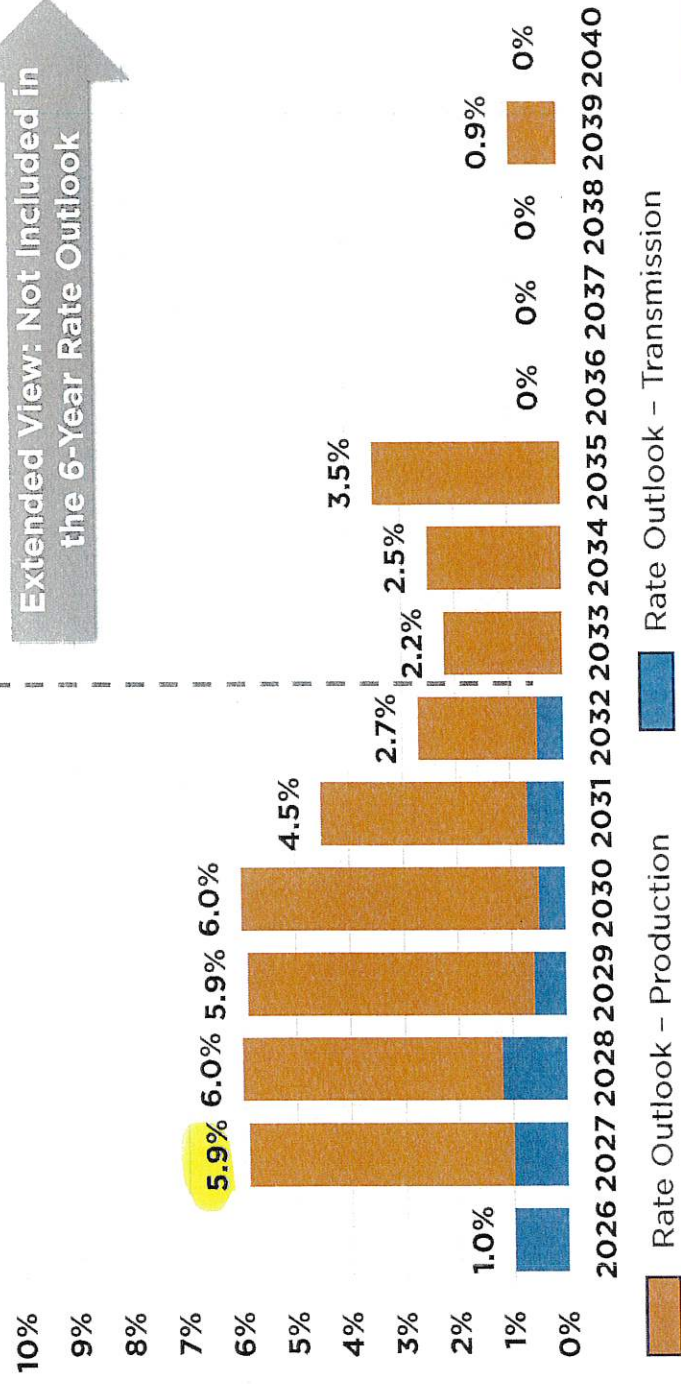
Production:

- Base rate increase of 4.9% in 2027, then rate increases from 0.0% - 6.5% in 2028 - 2040
- Use of \$32.0 million of RSF's in 2027 to offset revenue requirements (Approx 3.9% impact)

Transmission:

- Base rate increase of 11.2% in 2027, then rate increases from 0.0% - 14.2% in 2028 - 2040

Projected Wholesale Rate Increases



Revenue requirements exceed revenues resulting in the need for rate increases

ELECTRIC RATE CHANGES

January 2012 – Ordinance #911

Rate increase

May 2015 – Ordinance #951

Rate increase

Added Net Metering

March 2017 – Ordinance #974

NO rate increase

Changed the bill due date to the 20th

Added a “Disconnect Notice” fee

Changed the reconnect fees/structure

Added the NSF fee on returned checks

August 2024 – Ordinance #1051

Rate increase and Rate structure change

Net Metering is now the same charges

Increased the reconnect fees

Increased the NSF fee

RATE INCREASES

	2012	2015	2017	2024	
Residential base	\$9.25	\$9.25	\$9.25	\$11.25	
Net metering base	None	\$20.00	\$20.00	deleted	
First 50 KWH	.1829	.1849	.1849	deleted	
Next 150 KWH	.1237	.1257	.1257	deleted	
Next 300 KWH	.1002	.1022	.1022	deleted	
Remainder winter	.0585	.0605	.605		
Remainder summer	.0936	.0956	.0956		
First 500 KWH winter Excess KWH				.1128 .0728	
First 500 KWH summer Excess KWH				.1128 .0984	
Commercial base - single phase	\$13.00	\$13.00	\$13.00	\$15.00	
Net Metering base	None	\$20.00	\$20.00	deleted	
First 500	.1448	.1468	.1468	.1505	
Next 4,500	.1002	.1022	.1022	.1048	
Remainder winter	.0857	.0877	.0877	.0899	
Remainder summer	.0939	.0959	.0959	.0983	
Commercial base - three phase	\$18.50	\$18.50	\$18.50	\$20.50	
Net Metering base	None	\$30.00	\$30.00	deleted	
First 500	.1448	.1468	.1468	.1505	
Next 4,500	.1002	.1022	.1022	.1048	
Remainder winter	.0857	.0877	.0877	.0899	
Remainder summer	.0939	.0959	.0959	.0983	

Demand base	\$26.00	\$26.00	\$26.00	\$28.00		
Demand Charge Winter	\$13.00	\$13.75	\$13.75	\$14.09		
Demand Charge Summer	\$13.80	\$14.45	\$14.45	\$14.81		
Energy Charge Winter	.0482	.0502	.0502	.0515		
Energy Charge Summer	.0575	.0595	.0595	.0610		

CITY OF ST PAUL
***Revenue Guideline©**

08/11/26 8:38 AM

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
LIGHTS						
Active	R 01-100 SINKING FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-101 Medica Emplée 15%	\$8,620.00	\$723.67	\$0.00	\$7,896.33	8.40%
Active	R 01-230 FEE,PERM,LIC	\$0.00	\$10.00	\$0.00	-\$10.00	0.00%
Active	R 01-249 American Tower (Verizon)	\$7,800.00	\$34,000.00	\$0.00	-\$26,200.00	435.90%
Active	R 01-250 RENTAL	\$4,725.00	\$2,975.50	\$0.00	\$1,749.50	62.97%
Active	R 01-255 UTIL RECONNECT	\$250.00	\$1,260.00	\$0.00	-\$1,010.00	504.00%
Active	R 01-256 Disconnect Notice Fee	\$12,000.00	\$11,543.87	\$459.57	\$456.13	96.20%
Active	R 01-257 Bad Ck Fee	\$0.00	\$270.00	\$0.00	-\$270.00	0.00%
Active	R 01-272 Scrape Iron/Brass	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-290 INVESTMENT INT	\$37,000.00	\$42,530.50	\$0.00	-\$5,530.50	114.95%
Active	R 01-420 TRANSFER IN	\$0.00	\$853,038.06	\$0.00	-\$853,038.06	0.00%
Active	R 01-470 METERED SALES	\$2,668,216.00	\$2,110,064.61	\$5,718.41	\$558,151.39	79.08%
Active	R 01-491 METERED DEPOSIT	\$2,500.00	\$4,200.00	\$250.00	-\$1,700.00	168.00%
Active	R 01-580 SHOP SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-610 GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-630 REIMBURSEMENT	\$0.00	\$6,138.33	\$0.00	-\$6,138.33	0.00%
Active	R 01-632 Light Surge Protection	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-700 Sales Tax	\$179,250.00	\$144,731.96	\$1,255.21	\$34,518.04	80.74%
Active	R 01-701 NO CITY TX	\$1,575.00	\$1,409.59	\$13.55	\$165.41	89.50%
Total LIGHTS		\$2,921,936.00	\$3,212,896.09	\$7,696.74	-\$290,960.09	109.96%

CITY OF ST PAUL
***Expenditure Guideline©**

08/11/26 8:39 AM

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	Enc	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
LIGHTS							
Active	E 01-10-110 SALARY & WAGES	\$300,789.00	\$255,715.64	\$0.00	\$0.00	\$45,073.36	85.01%
Active	E 01-10-111 OVERTIME	\$7,000.00	\$6,207.46	\$0.00	\$0.00	\$792.54	88.68%
Active	E 01-10-115 FICA	\$19,083.00	\$15,324.85	\$0.00	\$0.00	\$3,758.15	80.31%
Active	E 01-10-116 MEDICARE	\$4,463.00	\$3,584.04	\$0.00	\$0.00	\$878.96	80.31%
Active	E 01-10-120 PENSION	\$18,468.00	\$15,715.46	\$0.00	\$0.00	\$2,752.54	85.10%
Active	E 01-10-130 INSURANCE	\$78,467.00	\$70,621.37	\$7,169.26	\$0.00	\$7,845.63	90.00%
Active	E 01-20-210 PROF&SCHOOLS	\$6,000.00	\$1,160.00	\$0.00	\$0.00	\$4,840.00	19.33%
Active	E 01-20-211 ADM. & DUES	\$5,000.00	\$3,451.48	\$10.00	\$0.00	\$1,548.52	69.03%
Active	E 01-20-212 LEGAL FEES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 01-20-215 WIRE FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-20-220 COMMUNICATION	\$3,400.00	\$1,329.59	\$105.63	\$0.00	\$2,070.41	39.11%
Active	E 01-20-231 CITY GAS & OIL	\$7,000.00	\$6,842.35	\$0.00	\$0.00	\$157.65	97.75%
Active	E 01-20-240 PUBLISH / CODIF	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 01-20-250 CITY INSURANCE	\$38,176.00	\$36,060.67	\$0.00	\$0.00	\$2,115.33	94.46%
Active	E 01-20-252 Personal Protective E	\$10,000.00	\$5,871.04	\$0.00	\$0.00	\$4,128.96	58.71%
Active	E 01-20-260 PUBLIC UTILITY	\$1,789,862.00	\$1,433,833.20	\$0.00	\$0.00	\$356,028.80	80.11%
Active	E 01-20-261 CITY LIGHTS	\$9,100.00	\$3,732.34	\$0.00	\$0.00	\$5,367.66	41.01%
Active	E 01-20-262 BLACKHILLS GAS	\$3,600.00	\$3,386.71	\$0.00	\$0.00	\$213.29	94.08%
Active	E 01-20-263 PCA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-20-264 ACH FEE Heritage	\$360.00	\$250.00	\$0.00	\$0.00	\$110.00	69.44%
Active	E 01-20-266 DocuSend Fee	\$300.00	\$256.38	\$25.98	\$0.00	\$43.62	85.46%
Active	E 01-20-268 Uniforms	\$1,284.00	\$432.45	\$0.00	\$0.00	\$851.55	33.68%
Active	E 01-20-270 UTILITY R & M	\$79,000.00	\$55,800.74	\$352.61	\$0.00	\$23,199.26	70.63%
Active	E 01-20-271 VEHICLE R & M	\$30,000.00	\$19,090.21	\$1,073.16	\$0.00	\$10,909.79	63.63%
Active	E 01-20-272 TOOLS	\$10,000.00	\$10,486.24	\$302.76	\$0.00	-\$486.24	104.86%
Active	E 01-20-291 SALES TAX	\$175,804.00	\$161,170.52	\$18,912.86	\$0.00	\$14,633.48	91.68%
Active	E 01-20-306 CHECK ORDER CHA	\$500.00	\$512.57	\$0.00	\$0.00	-\$12.57	102.51%
Active	E 01-20-309 COMPUTER	\$8,450.00	\$6,837.55	\$312.67	\$0.00	\$1,612.45	80.92%
Active	E 01-20-310 OFFICE SUPPLIES	\$3,000.00	\$810.56	\$0.00	\$0.00	\$2,189.44	27.02%
Active	E 01-20-313 POSTAGE	\$2,600.00	\$2,095.44	\$0.00	\$0.00	\$504.56	80.59%
Active	E 01-20-345 ACCOUNTING FEE	\$7,584.00	\$6,916.68	\$0.00	\$0.00	\$667.32	91.20%
Active	E 01-20-470 UTIL REFUND	\$0.00	\$471.05	\$0.00	\$0.00	-\$471.05	0.00%
Active	E 01-20-491 METER DEPOSIT	\$2,500.00	\$4,200.00	\$250.00	\$0.00	-\$1,700.00	168.00%
Active	E 01-20-517 COPIER LEASE	\$1,250.00	\$504.80	\$0.00	\$0.00	\$745.20	40.38%
Active	E 01-20-520 BLDG/ R & M	\$6,050.00	\$5,733.00	\$240.83	\$0.00	\$317.00	94.76%
Active	E 01-20-540 MACH & EQUIPMEN	\$40,000.00	\$19,684.52	\$0.00	\$0.00	\$20,315.48	49.21%
Active	E 01-20-622 PENALTY/FINE/Servi	\$0.00	\$72.00	\$0.00	\$0.00	-\$72.00	0.00%
Active	E 01-30-320 MERCH & SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-40-530 EQUIP RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-50-550 IMPROVEMENTS	\$100,000.00	\$39,304.74	\$0.00	\$0.00	\$60,695.26	39.30%
Active	E 01-50-560 DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-50-561 AMORTIZATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-60-630 EQUIP SINKING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-70-160 TRANSFER OUT	\$250,300.00	\$853,038.06	\$0.00	\$0.00	-\$602,738.06	340.81%
Total LIGHTS		\$3,021,890.00	\$3,050,503.71	\$28,755.76	\$0.00	-\$28,613.71	100.95%

1	WATER #2 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Medica Employee 15% (02-101)	\$ 1,897.00	\$ 8,058.00	\$ 8,034.00	\$ 8,766.00
4	Fee, Permit, License (Well) Swanson	\$ 50.00	\$ -	\$ -	\$ -
5	Rent (Exp 10/27) Oct/May (Kanter)	\$ 17,790.00	\$ 12,160.00	\$ 6,080.00	\$ 12,160.00
6	24-25 (Oct \$5630; May \$6080; Sept. \$6080)				
7	Scrape Iron/Brass	\$ -	\$ -	\$ 200.00	\$ -
8	Interest; 504189; ICS; Npait; ICS	\$ 33,493.00	\$ 11,000.00	\$ 24,400.00	\$ 11,000.00
9	Special Assess: Middle Loup; MAD Dev	\$ 8,861.00	\$ 6,584.00	\$ 9,115.00	\$ 8,000.00
10	Assess Int: Middle Loup; MAD Dev	\$ 3,895.00	\$ 5,895.00	\$ 3,563.00	\$ 3,000.00
11	Water Land Sales: Rasmussen Middle Loup	\$ -	\$ -	\$ 12,625.00	\$ -
12	Metered Sales (20 million gal.)	\$ 690,832.00	\$ 685,000.00	708,511.00	\$ 722,511.00
13	(graduated rates) 2026-2027 add \$14,000				
14	Metered Deposit 102415 Activity	\$ 150.00	\$ -	700.00	\$ -
15	Shop Sales:	\$ 422.00	\$ 500.00	\$ -	\$ 500.00
16	Reimb: Meter Spuds	\$ 1,854.00	\$ -	\$ 594.00	\$ -
17	RESERVES: Unexpected Water Improve.	\$ -	\$ -	\$ -	\$ 30,000.00
18	RESERVES: Prog Logic Controller \$45,000	\$ -	\$ -	\$ -	\$ 45,000.00
19	TOTAL REVENUES	\$ 757,347.00	\$ 729,197.00	\$ 773,822.00	\$ 840,937.00
20	EXPENSE				
21	PERSONNEL SERVICES				
22	Wages: 4.8%	\$ 179,010.00	\$ 189,780.00	\$ 189,312.00	\$ 205,840.00
23	Overtime - Water Testing, on call	\$ 4,740.00	\$ 5,000.00	\$ 4,914.00	\$ 5,000.00
24	Fica - 6.20%	\$ 10,064.00	\$ 12,077.00	\$ 12,042.00	\$ 13,072.00
25	Medicare - 1.45%	\$ 2,354.00	\$ 2,825.00	\$ 2,816.00	\$ 3,057.00
26	Pension 6%	\$ 11,025.00	\$ 11,687.00	\$ 11,654.00	\$ 12,650.00
27	Insurance: Medica	\$ 67,620.00	\$ 70,297.00	\$ 62,240.00	\$ 63,883.00
28	OPERATING EXPENSE				
29	Prof/Sch: 3 Grade Lic; Backflow: Wtr Class	\$ 564.00	\$ 5,000.00	\$ 2,000.00	\$ 5,000.00
30	Adm & Dues: Util Sect; Sparq; BOK;	\$ 3,452.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
31	Legal Fees:	\$ -	\$ 500.00	\$ -	\$ 500.00
32	Eng Fees: Middle Loup River	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
33	Wire Fee (Bond Pymts) 8x4	\$ 36.00	\$ 32.00	\$ 16.00	\$ 24.00
34	Comm: Charter \$3000; One Call \$1200;	\$ 2,581.00	\$ 2,900.00	\$ 2,500.00	\$ 4,440.00
35	AT&T \$240 (20 x 12)				
36	Gas & Oil:	\$ 4,006.00	\$ 5,500.00	\$ 5,000.00	\$ 5,500.00
37	Lab Sample: NDWEE; re-testing	\$ 1,930.00	\$ 2,000.00	\$ 1,900.00	\$ 3,000.00
38	Publish: CCR \$600; Backflow	\$ 600.00	\$ 1,000.00	\$ 788.00	\$ 1,000.00
39	Insurance: LARM:	\$ 35,766.00	\$ 43,888.00	\$ 44,095.00	\$ 46,972.00
40	Public Utility (REA): 02-20-260	\$ 18,459.00	\$ 21,000.00	\$ 18,428.00	\$ 21,000.00
41	City Lights:	\$ 23,796.00	\$ 27,000.00	\$ 22,125.00	\$ 27,000.00
42	Blackhills Gas	\$ 4,475.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00
43	Uniforms + tax: 2 persons	\$ 858.00	\$ 858.00	\$ 858.00	\$ 858.00
44	Water Meter Purch: 87% Radio Read	\$ 16,695.00	\$ 17,300.00	\$ 17,000.00	\$ 17,300.00
45	Utility R&M: Instrument Calibration;	\$ 21,858.00	\$ 25,000.00	\$ 26,201.00	\$ 25,000.00
46	Veh. R & M	\$ 1,675.00	\$ 2,000.00	\$ 3,141.00	\$ 2,000.00
47	Tools: I-Pad, Hammer Drill; Grinder	\$ 1,392.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00
48	Chemicals: (Chlor, Potassium, Mag)	\$ 14,595.00	\$ 20,000.00	\$ 19,000.00	\$ 20,000.00
49	Check Order Fee: 100027	\$ 479.00	\$ 500.00	\$ 513.00	\$ 1,070.00
50	Computer: Hamilton \$2500,	\$ 5,072.00	\$ 7,500.00	\$ 6,125.00	\$ 7,500.00

51	Itron \$1225; Banyon \$1500; Sparq \$900				
52	Office Sup: Paper, etc.	\$ 998.00	\$ 2,000.00	\$ 1,900.00	\$ 2,000.00
53	Postage: Lab 250; Bflow Surveys 600; UB	\$ 2,975.00	\$ 4,000.00	\$ 3,600.00	\$ 4,000.00
54	\$2500, Bulk 150; Lead/Copper \$100				
55	Acct Fees-Audit \$22,300; Budget \$10,200	\$ 7,033.00	\$ 7,584.00	\$ 7,584.00	\$ 8,334.00
56	COPIER LEASE XX-20-517	\$ -	\$ 1,250.00	\$ 730.00	\$ 1,250.00
57	Water Tower Inspect (02-20-517): VIKING	\$ -	\$ -	\$ -	\$ 1,800.00
58	Build R & M: Pest \$600; Clean \$3500; Wtr Trmt	\$ 6,931.00	\$ 5,250.00	\$ 4,700.00	\$ 6,000.00
59	<u>CAPITAL OUTLAY</u>				
60	Mach & Equip: Prog Logic Controller \$45,000	\$ 8,333.00	\$ -	\$ -	\$ 45,000.00
61	Improve: Unexpected Items	\$ 4,615.00	\$ -	\$ -	\$ 30,000.00
62	<u>DEBT SERVICE</u>				
63	Bond Principal: includes Middle Loup River	\$ 157,580.00	\$ 182,580.00	\$ 182,580.00	\$ 179,100.00
64	Bond Interest: Includes Middle Loup River	\$ 28,376.00	\$ 28,968.00	\$ 28,968.00	\$ 26,527.00
65	Equipment Sinking	\$ 25,000.00	\$ -	\$ -	\$ -
66	Building Sinking	\$ 2,500.00	\$ -	\$ -	\$ -
67	Trfr Out (Gen for Util Sup)	\$ 22,246.00	\$ 23,359.00	\$ 23,359.00	\$ 24,409.00
68	Trfr To Park	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
69	TOTAL EXPENDITURES	\$ 706,689.00	\$ 748,835.00	\$ 724,789.00	\$ 840,286.00
70	NET ANNUAL CASH FLOW	\$ 50,658.00	\$ (19,638.00)	\$ 49,033.00	\$ 651.00
	M.Mkt #504189 = \$7,735		Grants for Lead / Copper Lines		
	ICS #103225 (Citizens) = \$515,891		(need a written plan of attack)		
	NPAIT = \$430,835				
***	WATER EXEMPT FROM SALES TAX BEGIN OCTOBER 1, 2021 (LB26)				
	Wellfield Lease: Robert Kanter May 15, 2025 to October 14, 2027: \$12,160 Annually				
	May 2024 Middle Loup Water Improve.	\$ 311,929.00			
	2025: Multi-Range Sonar \$6,000 (ordered)				
	2025: Excavator: \$20,480				
	2026: Settling Tank PLC (computer): \$8500		Radio Read Meters at 87%		
	I-Pad (May 2026): AT&T: FirstNet				
	Water Tower Inspection 2026-2027: Viking Industrial Painting: \$2,000				
	WATER #2				

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
WATER						
Active	R 02-100 SINKING FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 02-101 Medica Emplee 15%	\$8,058.00	\$632.25	\$0.00	\$7,425.75	7.85%
Active	R 02-216 RECORDING FEE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 02-230 FEE,PERM,LIC	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 02-250 RENTAL	\$12,160.00	\$6,080.00	\$0.00	\$6,080.00	50.00%
Active	R 02-272 Scrape Iron/Brass	\$0.00	\$200.00	\$0.00	-\$200.00	0.00%
Active	R 02-290 INVESTMENT INT	\$11,000.00	\$24,162.69	\$0.00	-\$13,162.69	219.66%
Active	R 02-330 SPECIAL ASSESSMENT	\$6,584.00	\$6,536.84	\$0.00	\$47.16	99.28%
Active	R 02-350 ASSESSMENT INTEREST	\$5,895.00	\$2,842.89	\$0.00	\$3,052.11	48.23%
Active	R 02-410 LOT/ LAND SALES	\$0.00	\$12,625.00	\$0.00	-\$12,625.00	0.00%
Active	R 02-420 TRANSFER IN	\$0.00	\$428,905.50	\$0.00	-\$428,905.50	0.00%
Active	R 02-470 METERED SALES	\$685,000.00	\$585,668.43	\$3,602.74	\$99,331.57	85.50%
Active	R 02-491 METERED DEPOSIT	\$0.00	\$700.00	\$0.00	-\$700.00	0.00%
Active	R 02-580 SHOP SALES	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
Active	R 02-589 BOND ANTICIPATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 02-630 REIMBURSEMENT	\$0.00	\$594.17	\$0.00	-\$594.17	0.00%
Total WATER		\$729,197.00	\$1,068,947.77	\$3,602.74	-\$339,750.77	146.59%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	Enc	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
WATER							
Active	E 02-10-110 SALARY & WAGES	\$189,780.00	\$159,881.98	\$0.00	\$0.00	\$29,898.02	84.25%
Active	E 02-10-111 OVERTIME	\$5,000.00	\$3,992.17	\$0.00	\$0.00	\$1,007.83	79.84%
Active	E 02-10-115 FICA	\$12,077.00	\$9,245.63	\$0.00	\$0.00	\$2,831.37	76.56%
Active	E 02-10-116 MEDICARE	\$2,825.00	\$2,162.32	\$0.00	\$0.00	\$662.68	76.54%
Active	E 02-10-120 PENSION	\$11,687.00	\$9,832.46	\$0.00	\$0.00	\$1,854.54	84.13%
Active	E 02-10-130 INSURANCE	\$70,297.00	\$60,025.05	\$6,108.58	\$0.00	\$10,271.95	85.39%
Active	E 02-20-210 PROF&SCHOOLS	\$5,000.00	\$1,608.90	\$170.00	\$0.00	\$3,391.10	32.18%
Active	E 02-20-211 ADM. & DUES	\$5,500.00	\$3,203.00	\$0.00	\$0.00	\$2,297.00	58.24%
Active	E 02-20-212 LEGAL FEES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 02-20-213 ENGINEER FEES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 02-20-215 WIRE FEE	\$32.00	\$16.00	\$0.00	\$0.00	\$16.00	50.00%
Active	E 02-20-220 COMMUNICATION	\$2,900.00	\$2,183.88	\$0.00	\$0.00	\$716.12	75.31%
Active	E 02-20-231 CITY GAS & OIL	\$5,500.00	\$3,037.60	\$0.00	\$0.00	\$2,462.40	55.23%
Active	E 02-20-232 LAB SAMPLE	\$2,000.00	\$1,531.00	\$162.00	\$0.00	\$469.00	76.55%
Active	E 02-20-240 PUBLISH / CODIF	\$1,000.00	\$787.94	\$0.00	\$0.00	\$212.06	78.79%
Active	E 02-20-250 CITY INSURANCE	\$43,888.00	\$44,094.65	\$0.00	\$0.00	-\$206.65	100.47%
Active	E 02-20-260 PUBLIC UTILITY	\$21,000.00	\$15,508.24	\$0.00	\$0.00	\$5,491.76	73.85%
Active	E 02-20-261 CITY LIGHTS	\$27,000.00	\$17,719.72	\$0.00	\$0.00	\$9,280.28	65.63%
Active	E 02-20-262 BLACKHILLS GAS	\$5,200.00	\$4,939.62	\$0.00	\$0.00	\$260.38	94.99%
Active	E 02-20-268 Uniforms	\$858.00	\$663.27	\$0.00	\$0.00	\$194.73	77.30%
Active	E 02-20-269 Water Meters	\$17,300.00	\$6,524.88	\$0.00	\$0.00	\$10,775.12	37.72%
Active	E 02-20-270 UTILITY R & M	\$25,000.00	\$34,996.51	\$13.90	\$0.00	-\$9,996.51	139.99%
Active	E 02-20-271 VEHICLE R & M	\$2,000.00	\$3,140.60	\$0.00	\$0.00	-\$1,140.60	157.03%
Active	E 02-20-272 TOOLS	\$1,500.00	\$229.97	\$0.00	\$0.00	\$1,270.03	15.33%
Active	E 02-20-274 CHEMICALS	\$20,000.00	\$13,919.17	\$3,047.02	\$0.00	\$6,080.83	69.60%
Active	E 02-20-306 CHECK ORDER CHA	\$500.00	\$512.56	\$0.00	\$0.00	-\$12.56	102.51%
Active	E 02-20-309 COMPUTER	\$7,500.00	\$5,695.54	\$172.67	\$0.00	\$1,804.46	75.94%
Active	E 02-20-310 OFFICE SUPPLIES	\$2,000.00	\$727.80	\$0.00	\$0.00	\$1,272.20	36.39%
Active	E 02-20-313 POSTAGE	\$4,000.00	\$2,603.33	\$78.00	\$0.00	\$1,396.67	65.08%
Active	E 02-20-345 ACCOUNTING FEE	\$7,584.00	\$6,916.66	\$0.00	\$0.00	\$667.34	91.20%
Active	E 02-20-512 Water Tower Inspecti	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-20-517 COPIER LEASE	\$1,250.00	\$504.81	\$0.00	\$0.00	\$745.19	40.38%
Active	E 02-20-520 BLDG/ R & M	\$5,250.00	\$4,406.52	\$195.39	\$0.00	\$843.48	83.93%
Active	E 02-50-540 MACH & EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-50-550 IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-50-560 DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-60-610 PRINCIPAL	\$182,580.00	\$182,580.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 02-60-620 INTEREST	\$28,968.00	\$28,967.93	\$0.00	\$0.00	\$0.07	100.00%
Active	E 02-60-621 NEW BOND COST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-60-630 EQUIP SINKING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-60-631 BUILDING SINKING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-70-160 TRANSFER OUT	\$30,359.00	\$425,000.00	\$0.00	\$0.00	-\$394,641.00	1399.91%
Total WATER		\$748,835.00	\$1,057,159.71	\$9,947.56	\$0.00	-\$308,324.71	141.17%

1	WASTEWATER #3 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Medica Employee 15% (03-101)	\$ 1,234.00	\$ 5,060.00	\$ 5,979.00	\$ 6,524.00
4	Interest: 504849; ICS; Npait	\$ 38,995.00	\$ 15,000.00	\$ 28,000.00	\$ 15,000.00
5	Assess: MAD Only	\$ 7,664.00	\$ 5,500.00	\$ 8,167.00	\$ 5,500.00
6	Assess Int: MAD Only	\$ 3,368.00	\$ 4,600.00	\$ 2,958.00	\$ 4,600.00
7	Land Sales: J Rasmussen Middle Loup	\$ -	\$ -	\$ 12,625.00	\$ -
8	Collections: March 2023 (Do January 2024)	\$ 687,764.00	\$ 675,000.00	\$ 701,951.00	\$ 675,000.00
9	Reimb: Larm Safety Grant	\$ -	\$ -	\$ 500.00	\$ -
10	Reserve: Unexp \$15,000; Inspect/Camera \$124,000	\$ -	\$ -	\$ -	\$ 183,000.00
11	\$103,400 X \$2.20 LF (Johnson Service) Approve both years				
12	Main Lift Pump: \$25,000; PLC: \$30,000				
13	TOTAL REVENUES	\$ 737,791.00	\$ 705,160.00	\$ 760,180.00	\$ 889,624.00
14	EXPENSE				
15	PERSONNEL SERVICES				
16	Wage: 4.8%	\$ 116,541.00	\$ 126,444.00	\$ 136,651.00	\$ 143,542.00
17	Overtime	\$ 2,034.00	\$ 2,500.00	\$ 2,150.00	\$ 2,500.00
18	Fica - 6.20%	\$ 6,519.00	\$ 7,995.00	\$ 8,606.00	\$ 9,055.00
19	Medicare - 1.45%	\$ 1,525.00	\$ 1,870.00	\$ 2,013.00	\$ 2,118.00
20	Pension 6%	\$ 7,101.00	\$ 7,737.00	\$ 8,328.00	\$ 8,763.00
21	Insurance: Medica: Trae Family	\$ 48,925.00	\$ 50,189.00	\$ 45,130.00	\$ 51,175.00
22	OPERATING EXPENSE				
23	Prof & Sch: Backfl; Snowball; License; School	\$ 168.00	\$ 2,000.00	\$ 750.00	\$ 2,000.00
24	Adm & Dues:Util Sec; Sparq; BOKF; Auto Sys.	\$ 3,307.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
25	Eng Fee: TroubleShoot (Tires 2026)	\$ 2,173.00	\$ 2,500.00	\$ -	\$ 2,500.00
26	Wire Bank Fees - \$8 x 3	\$ 20.00	\$ 24.00	\$ 8.00	\$ 24.00
27	Comm. - AT&T (internet) \$681 + One Call \$1100	\$ 572.00	\$ 1,000.00	\$ 625.00	\$ 1,850.00
28	Gas & Oil: Generator 900 gal	\$ 2,849.00	\$ 5,000.00	\$ 4,500.00	\$ 5,000.00
29	Lab Sample: Influent, fog; aqua (bugs); BOD;	\$ 2,814.00	\$ 4,500.00	\$ 3,700.00	\$ 4,500.00
30	Publish / Codif Amer Legal (No Flushing)	\$ -	\$ 600.00	\$ 79.00	\$ 600.00
31	Insurance: LARM:	\$ 28,280.00	\$ 32,930.00	\$ 32,972.00	\$ 34,688.00
32	City Lights: (elect increased)	\$ 23,344.00	\$ 28,000.00	\$ 23,073.00	\$ 28,000.00
33	Uniforms: 2 persons	\$ 780.00	\$ 800.00	\$ 800.00	\$ 800.00
34	Utility R&M: Maint lines; Man Rehab; OneSite \$2200	\$ 57,334.00	\$ 25,000.00	\$ 23,000.00	\$ 25,000.00
35	Vehicle R & M: Trk #8A Tires \$1300; Spk Plugs \$1200	\$ 5,186.00	\$ 4,200.00	\$ 4,445.00	\$ 4,200.00
36	Tools: Floor Jack \$208; Socket Set \$150;	\$ 929.00	\$ 1,000.00	\$ 964.00	\$ 1,000.00
37	Chemicals:Startup; Coagulant; Rodeo; Chlorine	\$ 1,308.00	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00
38	Check Order: 100027	\$ 434.00	\$ 450.00	\$ 464.00	\$ 1,070.00
39	Computer: Hamilton \$2200; Banyon \$1500; Sparq \$900	\$ 4,579.00	\$ 5,000.00	\$ 4,600.00	\$ 5,000.00
40	Office Supplies:	\$ 319.00	\$ 1,000.00	\$ 900.00	\$ 1,000.00
41	Postage: Bulk 130; UB 197x12= 2364	\$ 2,326.00	\$ 2,600.00	\$ 2,400.00	\$ 2,600.00
42	Accounting Fee: Audit \$22,300;Budget \$10,200	\$ 7,033.00	\$ 7,584.00	\$ 7,584.00	\$ 8,334.00
43	COPIER LEASE XX-20-517	\$ -	\$ 1,250.00	\$ 730.00	\$ 1,250.00
44	Bldg R & M: Pest 700; Office Clean 3000	\$ 3,302.00	\$ 4,750.00	\$ 1,500.00	\$ 3,000.00
45	CAPITAL OUTLAY				
46	Mach & Eq: Main Lift Pump \$25,000;	\$ 21,494.00	\$ 20,000.00	\$ 9,795.00	\$ 55,000.00
47	PLC \$30,000				
48	Improve: Swr Main Liner # \$30,000; Mini-Split \$10,000	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 40,000.00
49	Improve: Unexp \$15,000; Inspect/Camera \$124,000	\$ -	\$ -	\$ -	\$ 139,000.00
50	\$103,400 X \$2.20 LF: Approve both Years				

51	DEBT SERVICE				
52	Bond Princ: SBR and Middle Loup River	\$ 242,290.00	\$ 282,854.00	\$ 282,340.00	\$ 247,191.51
53	Bond Interest: SBR and Middle Loup River	\$ 22,041.00	\$ 23,159.00	\$ 23,158.00	\$ 21,529.00
54	Sinking Fund:	\$ 20,000.00	\$ 12,000.00	\$ 12,000.00	\$ 6,000.00
55	Trfr Out (Gen Util Sup)	\$ 22,246.00	\$ 23,359.00	\$ 23,359.00	\$ 24,409.00
56	TOTAL EXPENDITURES	\$ 667,773.00	\$ 704,795.00	\$ 682,124.00	\$ 889,198.51
57	NET ANNUAL CASH FLOW	\$ 70,018.00	\$ 365.00	\$ 78,056.00	\$ 425.49
	M. Mkt #504849 = \$4,073				
	ICS #103241 (Citizens) = \$549,018	Excess Funds to Reserves from Financial Statement			
	NPAIT = \$569,698				
	WWTF Note (SBR): \$6,016,000; First Payment: December 15, 2023				
	2024-2025: Gemini Crawler: Mobile Power Equip: \$20,696				
	2024-2025: Compressor \$812				
	2024-2025: Utility Bill Drop Box \$1,015				
	2026 May: I-Pad (AT&T: FirstNet)				
	2026: Mixing Motor: Aqua \$6,615				
	2026: Magnetic Manhole Opener \$1,100 Core&Main				
	2026 Locator: Subsurf Solutions: \$1,500				
	2026-2027: Inspect Camera 1st Year = \$110,000				
	2027-2028: Inspect Camera 2nd Year = \$115,000				
	SEWER RATES: Effective January 1, 2026				
	All Sanitary Users: \$4.00 per 1,000 gallons per Month:				
	Months of December, January & February Average Usage:				
	In addition a Monthly Service Rate of \$39.50.				



August 12, 2026

St Paul water treatment plant

The following is a quote to add air conditioning to the west room of the waste water treatment plant.

Option 1

Two 3 ton split systems.

2 - 3 ton Armstrong 13 seer 3 ton air conditioner

2 - Armstrong 3 ton blower coil with No heat

Honeywell thermostat

Hanging unit, ductwork, low voltage, lines and drains included

Unit installed for \$15,500

Mendyk Electric \$2500

Total install \$18000

Option 2

Two 3 ton Mitsubishi P series Mini splits

2- 3 ton Mitsubishi 3 ton inverter drive condensers

2 - 3 ton Mitsubishi 3 ton wall mount coils

Lineset, drains, thermostat

Units installed for \$18000

Mendyk Electric \$2500

Total install \$20500

Wells Plumbing & Heating Co., Inc.

1122 - 2nd Street
St. Paul, NE 68873
Phone (308) 754-4242 Fax (308) 754-4784
Email wellspct@live.com

Estimate

Date	Expiration Date
8/12/2026	9/11/2026

Name / Address	
City Of St. Paul 704 - 6th Street St. Paul, NE 68873	
Customer Phone	

Estimate #	Rep	Project
5233	ZH	

Item	Qty	Description	Rate	Total
HVAC PARTS & ...		2-MITSUBISHI 3TON P-SERIES 1 TO 1 MINI SPLITS, PAD, LINESET. ELECTRICAL, AND HVAC LABOR ONLY! <i>with Labor</i>	21,500.00	21,500.00

Please Sign And Return Upon Approval Of Estimate.

Subtotal \$21,500.00

It is agreed that Wells Plumbing Co. will retain ownership of any equipment or material furnished until final & complete payment is made, if settlement is not made as agreed, Wells Plumbing Co. shall have the right to remove same, and will be held harmless for any damages resulting from the removal thereof.

Sales Tax (0.0%) \$0.00

Authorized Signature *Zak Hauer*

Total \$21,500.00

Acceptance Signature _____



Delta 2
is same
option.

907 W. Oklahoma • PO Box 484 • Grand Island, NE 68802 • Phone: 308-384-2881

July 31, 2026

St Paul Waste Water Plant
Attn: Trae Anderson
002 Howard Ave
St Paul, NE 68873

LAURB@CITYOFSTPAULNE.ORG
750-3202

- 2 Mitsubishi PKA-A36NL 3 ton wall mount air handler
- 2 Mitsubishi PUY-A36NKA7 3 ton heat pump
- Refrigeration lines
- 2 Condensate pump
- 2 Condenser stand
- Wireless remote kit
- Wind baffles
- Labor
- Sales tax

Mini-Split

Installed For The Sum Of: **\$22,300.00**

Bid does NOT include electrical connections or roof work

Customer Signature

Date



HEATING



COOLING



July 6, 2026

St Paul water treatment plant

The following is a quote to add air conditioning to the west room of the waste water treatment plant.

Armstrong 13 seer 5 ton air conditioner
Armstrong 5 ton blower coil with No heat
Honeywell thermostat
Hanging unit, ductwork, low voltage, lines and drains included

Unit installed for \$12000

Mendyk Electric \$2500

Total install \$14500

5 ton units

Wells Plumbing & Heating Co., Inc.

1122 - 2nd Street
St. Paul, NE 68873
Phone (308) 754-4242 Fax (308) 754-4784
Email wellspct@live.com

Estimate

Date	Expiration Date
8/12/2026	9/11/2026

Name / Address	
City Of St. Paul 704 - 6th Street St. Paul, NE 68873	
Customer Phone	

Estimate #	Rep	Project
5232	ZH	

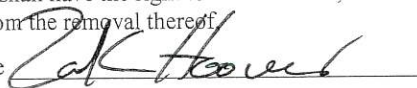
Item	Qty	Description	Rate	Total
HVAC PARTS & ...		AIREASE 5TON 14SEER COOLING ONLY UNIT WITH VARIABLE SPEED AIR HANDLER, PAD, LINESET. ELECTRICAL, AND HVAC LABOR ONLY! <i>5 ton unit</i> ESTIMATE	15,664.00	15,664.00

Please Sign And Return Upon Approval Of Estimate.

Subtotal \$15,664.00

It is agreed that Wells Plumbing Co. will retain ownership of any equipment or material furnished until final & complete payment is made, if settlement is not made as agreed, Wells Plumbing Co. shall have the right to remove same, and will be held harmless for any damages resulting from the removal thereof.

Authorized Signature



Acceptance Signature _____

Sales Tax (0.0%) \$0.00

Total \$15,664.00

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
SEWER						
Active	R 03-100 SINKING FUND	\$0.00	\$12,000.00	\$0.00	-\$12,000.00	0.00%
Active	R 03-101 Medica Emplee 15%	\$5,060.00	\$411.34	\$0.00	\$4,648.66	8.13%
Active	R 03-272 Scrape Iron/Brass	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 03-290 INVESTMENT INT	\$15,000.00	\$27,486.22	\$0.00	-\$12,486.22	183.24%
Active	R 03-330 SPECIAL ASSESSMENT	\$5,500.00	\$5,653.46	\$0.00	-\$153.46	102.79%
Active	R 03-350 ASSESSMENT INTEREST	\$4,600.00	\$2,458.73	\$0.00	\$2,141.27	53.45%
Active	R 03-410 LOT/ LAND SALES	\$0.00	\$12,625.00	\$0.00	-\$12,625.00	0.00%
Active	R 03-420 TRANSFER IN	\$0.00	\$402,500.00	\$0.00	-\$402,500.00	0.00%
Active	R 03-470 METERED SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 03-471 COLLECTIONS	\$675,000.00	\$599,837.34	\$3,840.13	\$75,162.66	88.86%
Active	R 03-580 SHOP SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 03-589 BOND ANTICIPATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 03-630 REIMBURSEMENT	\$0.00	\$500.00	\$0.00	-\$500.00	0.00%
Active	R 03-972 Sewer ARPA Funds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total SEWER	\$705,160.00	\$1,063,472.09	\$3,840.13	-\$358,312.09	150.81%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	Enc	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
SEWER							
Active	E 03-10-110 SALARY & WAGES	\$126,444.00	\$115,941.65	\$0.00	\$0.00	\$10,502.35	91.69%
Active	E 03-10-111 OVERTIME	\$2,500.00	\$1,608.41	\$0.00	\$0.00	\$891.59	64.34%
Active	E 03-10-115 FICA	\$7,995.00	\$6,586.55	\$0.00	\$0.00	\$1,408.45	82.38%
Active	E 03-10-116 MEDICARE	\$1,870.00	\$1,540.35	\$0.00	\$0.00	\$329.65	82.37%
Active	E 03-10-120 PENSION	\$7,737.00	\$7,052.98	\$0.00	\$0.00	\$684.02	91.16%
Active	E 03-10-130 INSURANCE	\$50,189.00	\$44,838.24	\$4,954.06	\$0.00	\$5,350.76	89.34%
Active	E 03-20-210 PROF&SCHOOLS	\$2,000.00	\$599.95	\$170.00	\$0.00	\$1,400.05	30.00%
Active	E 03-20-211 ADM. & DUES	\$3,500.00	\$3,315.63	\$0.00	\$0.00	\$184.37	94.73%
Active	E 03-20-213 ENGINEER FEES	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 03-20-215 WIRE FEE	\$24.00	\$8.00	\$0.00	\$0.00	\$16.00	33.33%
Active	E 03-20-220 COMMUNICATION	\$1,000.00	\$578.83	\$0.00	\$0.00	\$421.17	57.88%
Active	E 03-20-231 CITY GAS & OIL	\$5,000.00	\$2,368.87	\$0.00	\$0.00	\$2,631.13	47.38%
Active	E 03-20-232 LAB SAMPLE	\$4,500.00	\$3,589.51	\$214.00	\$0.00	\$910.49	79.77%
Active	E 03-20-240 PUBLISH / CODIF	\$600.00	\$79.32	\$0.00	\$0.00	\$520.68	13.22%
Active	E 03-20-250 CITY INSURANCE	\$32,930.00	\$32,972.19	\$0.00	\$0.00	-\$42.19	100.13%
Active	E 03-20-261 CITY LIGHTS	\$28,000.00	\$19,266.07	\$0.00	\$0.00	\$8,733.93	68.81%
Active	E 03-20-268 Uniforms	\$800.00	\$531.27	\$0.00	\$0.00	\$268.73	66.41%
Active	E 03-20-270 UTILITY R & M	\$25,000.00	\$21,568.26	\$2,151.74	\$0.00	\$3,431.74	86.27%
Active	E 03-20-271 VEHICLE R & M	\$4,200.00	\$4,444.58	\$0.00	\$0.00	-\$244.58	105.82%
Active	E 03-20-272 TOOLS	\$1,000.00	\$964.24	\$43.98	\$0.00	\$35.76	96.42%
Active	E 03-20-274 CHEMICALS	\$3,000.00	\$915.89	\$391.22	\$0.00	\$2,084.11	30.53%
Active	E 03-20-306 CHECK ORDER CHA	\$450.00	\$463.85	\$0.00	\$0.00	-\$13.85	103.08%
Active	E 03-20-309 COMPUTER	\$5,000.00	\$4,036.87	\$175.17	\$0.00	\$963.13	80.74%
Active	E 03-20-310 OFFICE SUPPLIES	\$1,000.00	\$125.10	\$0.00	\$0.00	\$874.90	12.51%
Active	E 03-20-313 POSTAGE	\$2,600.00	\$2,057.33	\$0.00	\$0.00	\$542.67	79.13%
Active	E 03-20-345 ACCOUNTING FEE	\$7,584.00	\$6,916.66	\$0.00	\$0.00	\$667.34	91.20%
Active	E 03-20-517 COPIER LEASE	\$1,250.00	\$504.79	\$0.00	\$0.00	\$745.21	40.38%
Active	E 03-20-520 BLDG/ R & M	\$4,750.00	\$702.67	\$50.39	\$0.00	\$4,047.33	14.79%
Active	E 03-30-320 MERCH & SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-50-540 MACH & EQUIPMEN	\$20,000.00	\$9,794.98	\$1,080.47	\$0.00	\$10,205.02	48.97%
Active	E 03-50-550 IMPROVEMENTS	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 03-50-560 DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-60-610 PRINCIPAL	\$282,854.00	\$282,340.49	\$0.00	\$0.00	\$513.51	99.82%
Active	E 03-60-620 INTEREST	\$23,159.00	\$23,158.40	\$0.00	\$0.00	\$0.60	100.00%
Active	E 03-60-628 Bond Issue Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-60-630 EQUIP SINKING	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 03-70-160 TRANSFER OUT	\$23,359.00	\$402,500.00	\$0.00	\$0.00	-\$379,141.00	1723.10%
Total SEWER		\$704,795.00	\$1,013,371.93	\$9,231.03	\$0.00	-\$308,576.93	143.78%

1	LANDFILL #4 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Landfill Permit Fee: \$48	\$ 2,261.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
4	Landfill License (100 x 3)	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
5	Rental- Hay Thomsen (Bid to 2026)	\$ 444.00	\$ 222.00	\$ -	\$ -
6	Landfill (Recycling Land Sale) 04-410	\$ -	\$ -	\$ -	\$ -
7	Landfill Collections: 04-471: \$2.00	\$ 28,581.00	\$ 28,000.00	\$ 28,606.00	\$ 28,000.00
8	Garbage Collections: 04-472	\$ 133,640.00	\$ 132,000.00	\$ 135,207.00	\$ 135,207.00
9	Reimb:Lost Key Donohue	\$ 656.00	\$ -	\$ 35.00	\$ -
10	TOTAL REVENUES	\$ 165,882.00	\$ 162,022.00	\$ 165,648.00	\$ 165,007.00
11	EXPENSE				
12	PERSONNEL SERVICES				
13	Wages: 4.8%	\$ 4,188.00	\$ 4,265.00	\$ 4,593.00	\$ 4,456.00
14	Fica - 6.20%	\$ 260.00	\$ 265.00	\$ 285.00	\$ 276.00
15	Medicare - 1.45%	\$ 61.00	\$ 62.00	\$ 67.00	\$ 65.00
16	OPERATING EXPENSE				
17	Adm. & Dues: NE Recycling	\$ -	\$ 150.00	\$ -	\$ 150.00
18	Gas & Oil: burn pile;recycle trlr	\$ 899.00	\$ 1,800.00	\$ 1,300.00	\$ 1,800.00
19	Publish/Codif. - Recycle Hrs	\$ 60.00	\$ 400.00	\$ 200.00	\$ 400.00
20	Insurance: LARM:	\$ 545.00	\$ 664.00	\$ 619.00	\$ 664.00
21	Uniforms	\$ -	\$ 100.00	\$ -	\$ 100.00
22	Util R & M: Gate Key; Trlr Jack; P-Lock	\$ 162.00	\$ 250.00	\$ 801.00	\$ 250.00
23	Veh R & M:Spark Plugs; Tires \$1000	\$ 1,380.00	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00
24	Postage: Mthly UB	\$ 360.00	\$ 400.00	\$ 360.00	\$ 400.00
25	Sanitation Hauling	\$ 133,535.00	\$ 132,000.00	\$ 135,207.00	\$ 135,207.00
26	Recycling: Broken Bow (inc .05 cents	\$ 619.00	\$ 1,500.00	\$ 800.00	\$ 2,000.00
27	per pound)				
28	Bldg R&M: Garbage	\$ -	\$ 500.00	\$ 866.00	\$ 900.00
29	CAPITAL OUTLAY				
30	Interlocal Agreement: by Population	\$ 2,303.00	\$ 2,303.00	\$ 2,303.00	\$ 2,303.00
31	Transfer Out: PARKS	\$ 13,247.00	\$ 13,247.00	\$ 13,247.00	\$ 13,247.00
32	TOTAL EXPENDITURES	\$ 157,619.00	\$ 160,906.00	\$ 161,648.00	\$ 165,218.00
33	NET ANNUAL CASH FLOW	\$ 8,263.00	\$ 1,116.00	\$ 4,000.00	\$ (211.00)
	Sanitation Hauling for City (Heartland Disposal; Mid-NE Disposal & Triple T)				
	Hay Harvest - Marlon Thomsen \$222 2024-2026				
	2018 - Rates Increased for Out of Town Persons \$25 to \$48				
	June 2026: Broken Bow Recycling: in contract until 2/2028				
	June 2026: Custer Co. Commissioner's Raising Rates from .02 cents to .05 cents				
	March 2023 Recycling Center: Water Test \$20,000 = Downey Drilling				
	26-27 Sell Recycling Center: Revenue in Landfill ICS at Citizens Bank (27 Acres)				
	LAND FILL #4				

A

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
LANDFILL						
Active	R 04-226 LANDFILL PERMIT FEE	\$1,500.00	\$1,452.00	\$0.00	\$48.00	96.80%
Active	R 04-230 FEE,PERM,LIC	\$300.00	\$300.00	\$0.00	\$0.00	100.00%
Active	R 04-250 RENTAL	\$222.00	\$0.00	\$0.00	\$222.00	0.00%
Active	R 04-410 LOT/ LAND SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 04-420 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 04-471 COLLECTIONS	\$28,000.00	\$24,059.35	\$163.65	\$3,940.65	85.93%
Active	R 04-472 GARBAGE COLLECT	\$132,000.00	\$114,316.34	\$873.24	\$17,683.66	86.60%
Active	R 04-630 REIMBURSEMENT	\$0.00	\$35.00	\$0.00	-\$35.00	0.00%
	<i>Total LANDFILL</i>	<u>\$162,022.00</u>	<u>\$140,162.69</u>	<u>\$1,036.89</u>	<u>\$21,859.31</u>	<u>86.51%</u>

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	Enc Current	25-26 YTD Balance	% of YTD Budget
LANDFILL							
Active	E 04-10-110 SALARY & WAGES	\$4,265.00	\$3,463.60	\$0.00	\$0.00	\$801.40	81.21%
Active	E 04-10-115 FICA	\$265.00	\$214.76	\$0.00	\$0.00	\$50.24	81.04%
Active	E 04-10-116 MEDICARE	\$62.00	\$50.19	\$0.00	\$0.00	\$11.81	80.95%
Active	E 04-20-211 ADM. & DUES	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 04-20-231 CITY GAS & OIL	\$1,800.00	\$956.74	\$29.99	\$0.00	\$843.26	53.15%
Active	E 04-20-240 PUBLISH / CODIF	\$400.00	\$157.50	\$0.00	\$0.00	\$242.50	39.38%
Active	E 04-20-250 CITY INSURANCE	\$664.00	\$619.16	\$0.00	\$0.00	\$44.84	93.25%
Active	E 04-20-268 Uniforms	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 04-20-270 UTILITY R & M	\$250.00	\$801.39	\$771.40	\$0.00	-\$551.39	320.56%
Active	E 04-20-271 VEHICLE R & M	\$3,000.00	\$685.59	\$60.08	\$0.00	\$2,314.41	22.85%
Active	E 04-20-313 POSTAGE	\$400.00	\$300.00	\$0.00	\$0.00	\$100.00	75.00%
Active	E 04-20-324 SANITATION HAULI	\$132,000.00	\$113,321.26	\$0.00	\$0.00	\$18,678.74	85.85%
Active	E 04-20-325 Recycle Delivery	\$1,500.00	\$475.80	\$13.40	\$0.00	\$1,024.20	31.72%
Active	E 04-20-520 BLDG/ R & M	\$500.00	\$780.06	\$74.93	\$0.00	-\$280.06	156.01%
Active	E 04-20-521 GROUNDS / R & M	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	0.00%
Active	E 04-50-542 INTERLOCAL AGRE	\$2,303.00	\$2,303.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 04-50-560 DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 04-70-160 TRANSFER OUT	\$13,247.00	\$0.00	\$0.00	\$0.00	\$13,247.00	0.00%
Total LANDFILL		\$162,006.00	\$124,129.05	\$949.80	\$0.00	\$37,876.95	76.62%

1	GENERAL #5 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 138,372.00	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00
4	Muni-Equalization	\$ 198,222.00	\$ 209,051.00	\$ 209,051.00	\$ 226,016.93
5	Medica Employee 15% (10-101)	\$ 1,234.00	\$ 5,865.00	\$ 5,575.00	\$ 8,161.00
6	Franchise Tax: Spectrum (4) / Blackhills (1)	\$ 22,863.00	\$ 24,475.00	\$ 21,826.00	\$ 21,800.00
7	Zoning Permit Fees	\$ 1,970.00	\$ 1,200.00	\$ 1,500.00	\$ 1,200.00
8	Fee, Permits; (Liquor & Tobacco)	\$ 6,131.00	\$ 4,000.00	\$ 3,500.00	\$ 3,500.00
9	Mobile Food Fees	\$ 3,850.00	\$ 1,000.00	\$ 3,900.00	\$ 1,000.00
10	Citation (Police) 10-236 D. Paczosa	\$ 400.00	\$ -	\$ 200.00	\$ -
11	Interest: 100027,411025, ICS, Npait	\$ 79,389.00	\$ 30,000.00	\$ 28,823.00	\$ 25,000.00
12	Trfr In: Lt US Wage	\$ 22,246.00	\$ -	\$ -	\$ 24,409.00
13	Trfr In: Wt US Wage	\$ 22,246.00	\$ 23,359.00	\$ 23,359.00	\$ 24,409.00
14	Trfr In: Sw US Wage	\$ 22,246.00	\$ 23,359.00	\$ 23,359.00	\$ 24,409.00
15	Trfr In: Street US Wage	\$ 22,246.00	\$ 23,359.00	\$ 23,359.00	\$ 24,409.00
16	Transfer In: Street Blower Pymt \$41,820	\$ 41,820.00	\$ 41,820.00	\$ 41,820.00	\$ 41,820.00
17	(Began 24-25 for 5 years)				
18	Reimb: Publ \$150; Lyon \$127; copy \$11; Porta	\$ 6,921.00	\$ 1,500.00	\$ 5,947.00	\$ 1,500.00
19	Potty \$420; Ace \$4,674; Tasc Unspent \$565				
20	CYBER Grant \$18,050 - \$104,500			\$ 18,050.00	\$ 86,450.00
21	GENERAL RESERVES:	\$ -	\$ 250,000.00	\$ -	\$ -
22	Comp Plan \$35,000; Munic. Code \$15,000;				
23	Zoning Map \$1,500; Middle Loup River				
24	TOTAL REVENUES	\$ 590,156.00	\$ 753,988.00	\$ 525,269.00	\$ 629,083.93
25	EXPENSE				
26	PERSONNEL SERVICES				
27	Wage: 4.8%: Beck, Berthelsen, Helzer,	\$ 250,225.00	\$ 276,330.00	\$ 257,361.00	\$ 263,557.00
28	Officials and Clerk Train (Hrly Changed)				
29	Overtime: Berthelsen	\$ 1,320.00	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00
30	FICA: 6.20%	\$ 14,421.00	\$ 17,257.00	\$ 16,049.00	\$ 16,465.00
31	Medicare: 1.45%	\$ 3,373.00	\$ 4,036.00	\$ 3,754.00	\$ 3,851.00
32	Pension 6%	\$ 14,157.00	\$ 15,764.00	\$ 15,532.00	\$ 14,997.00
33	Insurance: Medica (Con/Matt/Laura/Trainee	\$ 45,771.00	\$ 52,634.00	\$ 46,771.00	\$ 58,060.00
34	125 Plan: One-Source Fee: bill thru BC Ease	\$ -	\$ 600.00	\$ -	\$ 600.00
35	(previous 1st Concord) 10-20-122				
36	CyberSec Grant Exp: \$104,500	\$ -	\$ -	\$ 29,484.00	\$ 86,450.00
37	(Cyber Adm \$18,050 & Server \$22,868.00)				
38	Payroll ACH Fees: ALL DEPTS	\$ 343.00	\$ 450.00	\$ 476.00	\$ 500.00
39	Prof/School: League Conference	\$ 8,758.00	\$ 9,000.00	\$ 3,500.00	\$ 9,000.00
40	Memb/ Dues: IIMC; League, Open Caret	\$ 7,833.00	\$ 4,000.00	\$ 3,500.00	\$ 4,000.00
41	Legal Fees: Attorney	\$ 7,631.00	\$ 20,000.00	\$ 10,000.00	\$ 20,000.00
42	Record Fee: Register of Deeds	\$ 194.00	\$ 500.00	\$ 140.00	\$ 500.00
43	Comm: Hamilton \$2000; Sparq 900; Adobe 450	\$ 1,910.00	\$ 2,200.00	\$ 3,350.00	\$ 3,400.00
44	Publish: Amer Legal; Phonog; Election	\$ 6,672.00	\$ 7,200.00	\$ 7,000.00	\$ 7,200.00
45	Insur: LARM: Liab; WC; Bonding E/O:	\$ 20,465.00	\$ 24,565.00	\$ 16,501.00	\$ 17,847.00
46	(Plus \$700 Fireworks)				
47	City Lights	\$ 9,257.00	\$ 7,000.00	\$ 6,340.00	\$ 7,000.00
48	Uniforms: Office; Helzer	\$ 1,999.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
49	Public Maint: 511 Custer	\$ 861.00	\$ 15,000.00	\$ 1,000.00	\$ 15,000.00
50	Computer: Banyon; Sparq \$1000; new PC;	\$ 33,900.00	\$ 7,000.00	\$ 4,000.00	\$ 7,000.00

51	Hamilton \$2000				
52	Office Supplies	\$ 1,533.00	\$ 2,500.00	\$ 2,000.00	\$ 2,500.00
53	Postage: General and nuisances	\$ 97.00	\$ 3,000.00	\$ 500.00	\$ 2,000.00
54	Acct Fees-Audit \$22,300; Budget \$10,200	\$ 2,000.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00
55	COPIER LEASE: Lt/Wtr/Swr	\$ -	\$ 250.00	\$ 20.00	\$ -
56	Bldg R&M: Pest \$675; HVAC \$700;	\$ 2,361.00	\$ 4,000.00	\$ 2,000.00	\$ 4,000.00
57	Fire Ext \$100;				
58	CAPITAL OUTLAY				
59	Transfer Out: Swim Pool: Utilize Mun Equal	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
60	Improve: Comp Plan \$35,000; Munic. Code \$15,000; Zoning Map \$1,500	\$ -	\$ 250,000.00	\$ -	\$ 51,500.00
61					
62	TOTAL EXPENDITURES	\$ 448,081.00	\$ 742,536.00	\$ 448,028.00	\$ 614,677.00
63	NET ANNUAL CASH FLOW	\$ 142,075.00	\$ 11,452.00	\$ 77,241.00	\$ 14,406.93
	ICS #103209 = \$127,683				
	NPAIT = \$709,990	Move Office Vault (cream) to Historical Village			
	Health Deductible #102482 = \$65,426				
	Health Deductible ICS #102482 = \$113,268				
	Health Deductible Npait = \$137,317				
	24-25 (Street Snow Blower: Five Year Pay Back: \$41,820 to 2028-2029				
	2024-2025 New Copier \$5532 (Eakes)				
	July 2024 Northyard MiniSplit: Wells Plg \$8,686				
	August 2024 HVAC: Advanced Climate: \$19,950				
	January 2025: UB Dropbox: \$3,046 (Lt/Wtr/Swr)				
	24-25 Deleted Light Wages from General Fund \$23,359				
	GENERAL #5				

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
GENERAL						
Active	R 10-010 PROPERTY TAX	\$115,000.00	\$87,008.63	\$0.00	\$27,991.37	75.66%
Active	R 10-020 MUNI. EQUALIZATION	\$209,051.00	\$173,092.03	\$0.00	\$35,958.97	82.80%
Active	R 10-095 Treas 310 IRS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-101 Medica Emplée 15%	\$5,865.00	\$411.34	\$0.00	\$5,453.66	7.01%
Active	R 10-199 Cyber Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-210 FRANCHISE TAX	\$24,475.00	\$18,358.01	\$0.00	\$6,116.99	75.01%
Active	R 10-221 ZONING PERMIT FEES	\$1,200.00	\$1,335.00	\$0.00	-\$135.00	111.25%
Active	R 10-229 DOG/CAT TAG	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-230 FEE,PERM,LIC	\$4,000.00	\$2,829.29	\$0.00	\$1,170.71	70.73%
Active	R 10-232 Mobile Food Fees	\$1,000.00	\$3,900.00	\$0.00	-\$2,900.00	390.00%
Active	R 10-236 CITATIONS (Police)	\$0.00	\$200.00	\$0.00	-\$200.00	0.00%
Active	R 10-290 INVESTMENT INT	\$30,000.00	\$27,501.09	\$0.00	\$2,498.91	91.67%
Active	R 10-410 LOT/ LAND SALES	\$0.00	\$1.00	\$0.00	-\$1.00	0.00%
Active	R 10-420 TRANSFER IN	\$111,897.00	\$0.00	\$0.00	\$111,897.00	0.00%
Active	R 10-610 GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-630 REIMBURSEMENT	\$1,500.00	\$23,996.50	\$0.00	-\$22,496.50	1599.77%
Total GENERAL		\$503,988.00	\$338,632.89	\$0.00	\$165,355.11	67.19%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	Enc	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
GENERAL							
Active	E 10-10-110 SALARY & WAGES	\$276,330.00	\$223,414.83	\$0.00	\$0.00	\$52,915.17	80.85%
Active	E 10-10-111 OVERTIME	\$2,000.00	\$1,279.74	\$0.00	\$0.00	\$720.26	63.99%
Active	E 10-10-115 FICA	\$17,257.00	\$12,953.29	\$0.00	\$0.00	\$4,303.71	75.06%
Active	E 10-10-116 MEDICARE	\$4,036.00	\$3,029.48	\$0.00	\$0.00	\$1,006.52	75.06%
Active	E 10-10-120 PENSION	\$15,764.00	\$12,545.56	\$0.00	\$0.00	\$3,218.44	79.58%
Active	E 10-10-130 INSURANCE	\$52,634.00	\$39,934.25	\$3,992.73	\$0.00	\$12,699.75	75.87%
Active	E 10-20-122 125PLAN	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
Active	E 10-20-199 CyberSecurity Grt	\$0.00	\$29,483.50	\$0.00	\$0.00	-\$29,483.50	0.00%
Active	E 10-20-209 Pay ACH Fee	\$450.00	\$269.40	\$0.00	\$0.00	\$180.60	59.87%
Active	E 10-20-210 PROF&SCHOOLS	\$9,000.00	\$2,395.16	\$900.28	\$0.00	\$6,604.84	26.61%
Active	E 10-20-211 ADM. & DUES	\$4,000.00	\$3,012.60	\$0.00	\$0.00	\$987.40	75.32%
Active	E 10-20-212 LEGAL FEES	\$20,000.00	\$8,966.50	\$0.00	\$0.00	\$11,033.50	44.83%
Active	E 10-20-216 RECORDING FEE	\$500.00	\$140.00	\$0.00	\$0.00	\$360.00	28.00%
Active	E 10-20-220 COMMUNICATION	\$2,200.00	\$2,158.01	\$119.99	\$0.00	\$41.99	98.09%
Active	E 10-20-240 PUBLISH / CODIF	\$7,200.00	\$5,949.53	\$0.00	\$0.00	\$1,250.47	82.63%
Active	E 10-20-250 CITY INSURANCE	\$24,565.00	\$16,501.30	\$0.00	\$0.00	\$8,063.70	67.17%
Active	E 10-20-261 CITY LIGHTS	\$7,000.00	\$4,292.77	\$0.00	\$0.00	\$2,707.23	61.33%
Active	E 10-20-268 Uniforms	\$2,000.00	\$1,820.18	\$0.00	\$0.00	\$179.82	91.01%
Active	E 10-20-273 PUBLIC MAINTENAN	\$15,000.00	\$1,000.00	\$900.00	\$0.00	\$14,000.00	6.67%
Active	E 10-20-309 COMPUTER	\$7,000.00	\$3,805.26	\$162.66	\$0.00	\$3,194.74	54.36%
Active	E 10-20-310 OFFICE SUPPLIES	\$2,500.00	\$1,291.20	\$244.76	\$0.00	\$1,208.80	51.65%
Active	E 10-20-313 POSTAGE	\$3,000.00	\$100.04	\$0.00	\$0.00	\$2,899.96	3.33%
Active	E 10-20-345 ACCOUNTING FEE	\$2,250.00	\$2,250.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 10-20-510 LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-20-517 COPIER LEASE	\$250.00	\$19.56	\$0.00	\$0.00	\$230.44	7.82%
Active	E 10-20-520 BLDG/ R & M	\$4,000.00	\$1,778.40	\$56.69	\$0.00	\$2,221.60	44.46%
Active	E 10-20-542 INTERLOCAL AGRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-20-665 Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-50-550 IMPROVEMENTS	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00	0.00%
Active	E 10-70-160 TRANSFER OUT	\$13,000.00	\$161,332.47	\$0.00	\$0.00	-\$148,332.47	1241.02%
Total GENERAL		\$742,536.00	\$539,723.03	\$6,377.11	\$0.00	\$202,812.97	72.69%

1	Page #6 August 17, 2026				
2	BUILDING SINKING (11 Code)	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
3	REVENUE	A	B	C	D
4	Interest	\$ 1,533.00	\$ 500.00	\$ 1,356.00	\$ 500.00
5	Reserve: Npait 23251-113	\$ -	\$ -	\$ -	\$ 15,500.00
6	HVAC & Carpet Lay \$2000				
7	TOTAL REVENUES	\$ 1,533.00	\$ 500.00	\$ 1,356.00	\$ 16,000.00
8	EXPENSE				
9	Bldg R & M: HVAC Council Chamber	\$ -	\$ -	\$ -	\$ 13,500.00
10	Transfer Out	\$ -	\$ -	\$ -	\$ -
11	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 13,500.00
12	NET ANNUAL CASH FLOW	\$ 1,533.00	\$ 500.00	\$ 1,356.00	\$ 2,500.00
***	ICS #103233 = \$10,624 (Bldg)	PAY FOR CITY OFFICE AND CIVIC CENTER			
	NPAIT = \$27,926				
	August 2024 1/2 HVAC Northyards: Advanced Climate: \$15,112				
	BUILDING #6				

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
BUILDING SINKING						
Active	R 11-290 INVESTMENT INT	\$500.00	\$1,153.92	\$0.00	-\$653.92	230.78%
Active	R 11-420 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 11-630 REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total BUILDING SINKING	\$500.00	\$1,153.92	\$0.00	-\$653.92	230.78%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	Enc	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
BUILDING SINKING								
Active	E 11-20-520	BLDG/ R & M	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 11-70-160	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<i>Total BUILDING SINKING</i>			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

1	Street August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Motor Veh Tax (Sales Tax)+B3:B29+B3:B29	\$ 85,953.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
4	Prorate-Motor Veh. Tax	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
5	Motor Tax Coll: Co. Treas.	\$ 52,421.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
6	Medica Employee 15% (21-101)	\$ 1,165.00	\$ 4,779.00	\$ 4,765.00	\$ 5,199.00
7	Highway Alloc (Dept. Transp)	\$ 392,955.00	\$ 392,186.00	\$ 392,186.00	\$ 394,809.00
8	Incentive Pymts	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
9	Motor Tax Fee (Hwy Alloc.)	\$ 26,434.00	\$ 26,000.00	\$ 2,800.00	\$ 26,000.00
10	Curb Grind: See #54	\$ 946.00	\$ 1,000.00	\$ -	\$ 1,000.00
11	Int: 504915; 505014; ICS	\$ 16,279.00	\$ 2,000.00	\$ 14,000.00	\$ 2,000.00
12	Assess:Hamilton; MAD; Mid Loup	\$ 20,505.00	\$ 8,862.00	\$ 8,862.00	\$ 8,972.00
13	(TO VP BOND) See Line 60				
14	Assess Int: Hamilton; MAD; Mid Loup	\$ 4,882.00	\$ 5,436.00	\$ 5,436.00	\$ 3,158.00
15	(TO VP BOND)				
16	Land Sales: J Rasmussen Middle Loup (1/2)	\$ -	\$ -	\$ 25,250.00	\$ -
17	Reimb: PurpleWave/ Valley Transp (spill)	\$ 13,180.00	\$ -	\$ 5,380.00	\$ -
18	Transfer In: Lights \$5,000 (poles)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
19	TOTAL REVENUES	\$ 622,720.00	\$ 574,263.00	\$ 592,679.00	\$ 575,138.00
20	EXPENSE				
21	PERSONNEL SERVICES				
22	Wages: 4.8%	\$ 129,752.00	\$ 134,576.00	\$ 134,905.00	\$ 140,621.00
23	Overtime	\$ 2,668.00	\$ 10,500.00	\$ 2,657.00	\$ 10,500.00
24	Fica - 6.20%	\$ 7,464.00	\$ 8,995.00	\$ 8,529.00	\$ 9,370.00
25	Medicare - 1.45%	\$ 1,746.00	\$ 2,104.00	\$ 1,995.00	\$ 2,191.00
26	Pension 6%	\$ 6,767.00	\$ 8,705.00	\$ 8,254.00	\$ 9,067.00
27	Insurance: Medica	\$ 43,693.00	\$ 42,537.00	\$ 37,759.00	\$ 39,050.00
28	OPERATING EXPENSE				
29	Prof. & School: Pesticide;CDL; classes	\$ 101.00	\$ 750.00	\$ 200.00	\$ 750.00
30	Adm & Dues: League, Utility Sec,	\$ 2,041.00	\$ 4,000.00	\$ 3,900.00	\$ 4,000.00
31	Sparq, BOK				
32	Eng Fee: 1& 6 \$2700; NBCS \$3000;	\$ 5,084.00	\$ 5,000.00	\$ 6,384.00	\$ 6,000.00
33	Blk 108 Survey \$500				
34	Wire Fee: 8x4 (outgoing bond pymt)	\$ 24.00	\$ 32.00	\$ 24.00	\$ 32.00
35	Communications: Charter	\$ -	\$ -	\$ 800.00	\$ 1,000.00
36	Gas & Oil - Snow Removal	\$ 10,016.00	\$ 20,000.00	\$ 12,000.00	\$ 20,000.00
37	Publish/Code: Snow Emerg	\$ 141.00	\$ 500.00	\$ 300.00	\$ 500.00
38	Insurance:	\$ 19,799.00	\$ 25,837.00	\$ 25,586.00	\$ 26,458.00
39	City Lights: Transition with Light Dept	\$ 33,996.00	\$ 29,000.00	\$ 29,777.00	\$ 30,000.00
40	Blackhills Gas:old Fire Station: rate down	\$ 3,503.00	\$ 5,000.00	\$ 4,200.00	\$ 5,000.00
41	Uniforms: 2 persons	\$ 795.00	\$ 800.00	\$ 800.00	\$ 800.00
42	Util R&M: Rebar \$1000; Sign; Tar \$12500;	\$ 32,468.00	\$ 39,000.00	\$ 37,000.00	\$ 39,000.00
43	Chemicals; Paint \$2200; Tires \$4500				
44	Veh R&M: #4D \$5,006; Mtr Grader \$20,214	\$ 38,268.00	\$ 30,000.00	\$ 32,364.00	\$ 32,400.00
45	wear plates; tires; batteries; fuel inject				
46	Tools: (move Fire Station)	\$ 1,058.00	\$ 7,500.00	\$ 7,200.00	\$ 5,000.00
47	Concrete - Cement Repairs	\$ 13,727.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
48	Street Lt Repair & Maint. 21-20-281	\$ 10,846.00	\$ 11,000.00	\$ 10,041.00	\$ 11,000.00
49	Computer: Hamilton \$2040; Sparq \$1000;	\$ 1,952.00	\$ 5,700.00	\$ 3,400.00	\$ 4,000.00
50	Computer \$560 (Nov 2025)				

51	Sand, Gravel & Salt: NE Salt & Gravel	\$ 356.00	\$ 7,500.00	\$ 2,156.00	\$ 4,500.00
52	Acct Fees: Audit \$22,300; Budget \$10,200	\$ 3,000.00	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00
53	Bldg R & M: Garbage; sign room \$2500;	\$ 634.00	\$ 800.00	\$ 3,500.00	\$ 3,500.00
54	<u>CAPITAL OUTLAY</u>				
55	Eq. Rent: Curb Grind: See #10	\$ 504.00	\$ 1,000.00	\$ -	\$ 1,000.00
56	Mach & Eq: Large Equip;	\$ 329,253.00	\$ 28,180.00	\$ 27,865.00	\$ 28,180.00
57	Equip Sink:	\$ 34,000.00	\$ 14,000.00	\$ 14,000.00	\$ 34,000.00
58	<u>DEBT SERVICE</u>				
59	Trfr Out (Gen for US Wage)	\$ 22,246.00	\$ 23,359.00	\$ 23,359.00	\$ 24,409.00
60	Trfr VP: Street Assess. Line 14 & 16	\$ 25,387.00	\$ 14,298.00	\$ 14,298.00	\$ 12,130.00
61	Trfr Out (General) Snow Blower (2nd Pymt)	\$ 41,820.00	\$ 41,820.00	\$ 41,820.00	\$ 41,820.00
62	TOTAL EXPENDITURES	\$ 823,109.00	\$ 550,743.00	\$ 523,323.00	\$ 574,528.00
63	NET ANNUAL CASH FLOW	\$ (200,389.00)	\$ 23,520.00	\$ 69,356.00	\$ 610.00
***	Brick M. Mkt #504-915 = \$2,101	FUTURE ITEM: NEW FURNACE \$12,000			
	Street M. Mkt #505-014 - \$12,376				
	Street ICS #103349 = \$457953	Place Excess Funds in Reserves			
	Street NPAIT = \$47,708				
	2018 - Dirt Worx - Crush Concrete \$47,181 (\$30,000 Budget & \$17,181 Keno)				
	2018 - Paul Street Overlay \$273,000 & O,L,N,Jay Streets \$310,000 Paid by Reserves				
	2024 February: JRB Loader Attachment: \$2,150				
	2024 May: 2003 International Truck: 24,975				
	2024 June: Motor Grader \$36,000 and Wing \$500				
	2024 April: Middle Loup River Subd. (Elsbury Construction) Began Trees and Leveling				
	2024 December: MacQueen Equip: Snowblower: 209,075 (reimb General 5 years \$41,820) From 2025-2029				
	2025 May Compressor = \$8,333				
	2025 November: Laptop Street Shop \$560				
	2026 Water Heater \$2503				
	Judith Samuelson (Annex In) \$108,325 (Still Outstanding) = TAYLOR STREET				
	2024-2025 = Short due to payments coming in the next 5 years				
	General Reserves to Streets: Snow Blower: \$209,100				
	(Five Year Pay Back - \$41,820)				
	STREET #7				

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
STREETS						
Active	R 21-022 Mtr Veh Sales Tax	\$80,000.00	\$62,929.69	\$0.00	\$17,070.31	78.66%
Active	R 21-023 Prorate -Mtr Veh Collection	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	R 21-024 MotorTaxColl (Regist)	\$45,000.00	\$42,427.56	\$0.00	\$2,572.44	94.28%
Active	R 21-100 SINKING FUND	\$0.00	\$14,000.00	\$0.00	-\$14,000.00	0.00%
Active	R 21-101 Medica Emplée 15%	\$4,779.00	\$388.49	\$0.00	\$4,390.51	8.13%
Active	R 21-110 HWY ALLOCATION	\$392,186.00	\$322,901.16	\$0.00	\$69,284.84	82.33%
Active	R 21-130 INCENTIVE PMNT	\$3,000.00	\$3,000.00	\$0.00	\$0.00	100.00%
Active	R 21-131 Motor Veh. Fee (Hwy Alloc)	\$26,000.00	\$26,842.54	\$0.00	-\$842.54	103.24%
Active	R 21-216 RECORDING FEE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-222 BRICKS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-276 CURB GRIND	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	R 21-290 INVESTMENT INT	\$2,000.00	\$13,840.20	\$0.00	-\$11,840.20	692.01%
Active	R 21-330 SPECIAL ASSESSMENT	\$8,862.00	\$8,496.24	\$0.00	\$365.76	95.87%
Active	R 21-350 ASSESSMENT INTEREST	\$5,436.00	\$3,291.37	\$0.00	\$2,144.63	60.55%
Active	R 21-410 LOT/ LAND SALES	\$0.00	\$25,250.00	\$0.00	-\$25,250.00	0.00%
Active	R 21-420 TRANSFER IN	\$5,000.00	\$4,217.78	\$0.00	\$782.22	84.36%
Active	R 21-580 SHOP SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-589 BOND ANTICIPATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-615 Bond (Str) Proceed Middle L	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-630 REIMBURSEMENT	\$0.00	\$5,379.78	\$0.00	-\$5,379.78	0.00%
Total STREETS		\$574,263.00	\$532,964.81	\$0.00	\$41,298.19	92.81%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	Enc	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
STREETS							
Active	E 21-10-110 SALARY & WAGES	\$134,576.00	\$114,607.41	\$0.00	\$0.00	\$19,968.59	85.16%
Active	E 21-10-111 OVERTIME	\$10,500.00	\$1,457.16	\$0.00	\$0.00	\$9,042.84	13.88%
Active	E 21-10-115 FICA	\$8,995.00	\$6,595.58	\$0.00	\$0.00	\$2,399.42	73.32%
Active	E 21-10-116 MEDICARE	\$2,104.00	\$1,542.54	\$0.00	\$0.00	\$561.46	73.31%
Active	E 21-10-120 PENSION	\$8,705.00	\$5,921.96	\$0.00	\$0.00	\$2,783.04	68.03%
Active	E 21-10-130 INSURANCE	\$42,537.00	\$37,517.02	\$3,813.64	\$0.00	\$5,019.98	88.20%
Active	E 21-20-210 PROF&SCHOOLS	\$750.00	\$200.00	\$0.00	\$0.00	\$550.00	26.67%
Active	E 21-20-211 ADM. & DUES	\$4,000.00	\$2,708.00	\$0.00	\$0.00	\$1,292.00	67.70%
Active	E 21-20-213 ENGINEER FEES	\$5,000.00	\$6,383.82	\$1,500.00	\$0.00	-\$1,383.82	127.68%
Active	E 21-20-215 WIRE FEE	\$32.00	\$24.00	\$0.00	\$0.00	\$8.00	75.00%
Active	E 21-20-220 COMMUNICATION	\$0.00	\$714.89	\$64.99	\$0.00	-\$714.89	0.00%
Active	E 21-20-231 CITY GAS & OIL	\$20,000.00	\$7,789.28	\$0.00	\$0.00	\$12,210.72	38.95%
Active	E 21-20-240 PUBLISH / CODIF	\$500.00	\$268.57	\$0.00	\$0.00	\$231.43	53.71%
Active	E 21-20-250 CITY INSURANCE	\$25,837.00	\$25,585.68	\$0.00	\$0.00	\$251.32	99.03%
Active	E 21-20-261 CITY LIGHTS	\$29,000.00	\$23,990.56	\$0.00	\$0.00	\$5,009.44	82.73%
Active	E 21-20-262 BLACKHILLS GAS	\$5,000.00	\$3,878.76	\$0.00	\$0.00	\$1,121.24	77.58%
Active	E 21-20-268 Uniforms	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 21-20-270 UTILITY R & M	\$39,000.00	\$17,944.99	\$11.99	\$0.00	\$21,055.01	46.01%
Active	E 21-20-271 VEHICLE R & M	\$30,000.00	\$32,438.78	\$74.94	\$0.00	-\$2,438.78	108.13%
Active	E 21-20-272 TOOLS	\$7,500.00	\$6,965.17	\$0.00	\$0.00	\$534.83	92.87%
Active	E 21-20-275 PUBLIC HEALTH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-20-279 St Concrete Grind	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 21-20-280 Concrete - Streets	\$25,000.00	\$7,999.08	\$0.00	\$0.00	\$17,000.92	32.00%
Active	E 21-20-281 Street Lights Repair &	\$11,000.00	\$10,041.06	\$218.00	\$0.00	\$958.94	91.28%
Active	E 21-20-309 COMPUTER	\$5,700.00	\$3,197.26	\$162.66	\$0.00	\$2,502.74	56.09%
Active	E 21-20-340 SAND, GRAVEL, SAL	\$7,500.00	\$2,155.20	\$0.00	\$0.00	\$5,344.80	28.74%
Active	E 21-20-345 ACCOUNTING FEE	\$3,250.00	\$3,250.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 21-20-520 BLDG/ R & M	\$800.00	\$2,985.73	\$0.00	\$0.00	-\$2,185.73	373.22%
Active	E 21-20-530 EQUIP RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-30-320 MERCH & SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-40-540 MACH & EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-50-540 MACH & EQUIPMEN	\$28,180.00	\$27,865.30	\$0.00	\$0.00	\$314.70	98.88%
Active	E 21-50-550 IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-60-630 EQUIP SINKING	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 21-70-160 TRANSFER OUT	\$79,477.00	\$0.00	\$0.00	\$0.00	\$79,477.00	0.00%
Total STREETS		\$550,743.00	\$368,827.80	\$5,846.22	\$0.00	\$181,915.20	66.97%

1	FIRE #8 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 28,876.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
4	Refunds	\$ 23,690.00	\$ 44,608.00	\$ 33,822.00	\$ 40,669.00
5	Invest Interest (utilize)	\$ 6,257.00	\$ 4,500.00	\$ 4,015.00	\$ 3,500.00
6	Collections	\$ -	\$ 500.00	\$ -	\$ 500.00
7	Reimb:	\$ 148.00	\$ -	\$ -	\$ -
8	Reserves \$13,000 Oper; Air-Cond #50 \$3,000; Tires				\$ 21,500.00
9	#54; #57 = \$2500 and Ladder \$3,000				
10	TOTAL REVENUES	\$ 58,971.00	\$ 73,608.00	\$ 61,837.00	\$ 90,169.00
11	OPERATING EXPENSE				
12	Insur: Life Ins \$30,000	\$ 3,888.00	\$ 4,500.00	\$ 4,108.00	\$ 4,500.00
13	(Line Duty Comp Act \$250000 Death: St of NE)				
14	Prof & School: Fire / Wildland	\$ 1,093.00	\$ 3,000.00	\$ 318.00	\$ 3,000.00
15	Adm & Due:BOK \$400 / NSVFA \$900	\$ 1,458.00	\$ 1,000.00	\$ 1,300.00	\$ 1,300.00
16	Wire Fee: Fire Loan Pymt	\$ 8.00	\$ 16.00	\$ -	\$ 16.00
17	Communication: Charter \$1860	\$ 1,988.00	\$ 3,000.00	\$ 1,850.00	\$ 2,500.00
18	Gas & Oil - Grass Fires	\$ 3,909.00	\$ 7,000.00	\$ 4,800.00	\$ 7,000.00
19	Insurance: LARM: New Bldg	\$ 18,325.00	\$ 35,000.00	\$ 22,446.00	\$ 32,022.00
20	City Lights (new Station)	\$ 2,443.00	\$ 4,500.00	\$ 3,200.00	\$ 4,500.00
21	Blackhills Gas (new Station)	\$ 4,623.00	\$ 7,000.00	\$ 3,500.00	\$ 4,500.00
22	Utility R & M:	\$ 485.00	\$ 1,500.00	\$ 600.00	\$ 1,500.00
23	Vehicle R & M: #50 Air-Cond \$3,000; Tires	\$ 6,395.00	\$ 8,900.00	\$ 6,119.00	\$ 15,500.00
24	#54; #57 = \$2500 and Ladder \$3,000				
25	Tools	\$ 173.00	\$ 1,000.00	\$ 230.00	\$ 1,000.00
26	Fire Extrication Billing (10%)	\$ -	\$ 50.00	\$ -	\$ 50.00
27	Rural Fire Reimb. (1/2 Runs)	\$ -	\$ 250.00	\$ -	\$ 250.00
28	Bldg R&M: Heartland;Wells;HVAC;	\$ 2,845.00	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00
29	Merch/Supply: mail labels	\$ -	\$ 500.00	\$ -	\$ 500.00
30	CAPITAL OUTLAY				
31	Mach&Eq: Repair Jaws \$538; E-Disp \$846;	\$ 4,999.00	\$ 7,000.00	\$ 16,672.00	\$ 7,000.00
32	Radio Antenna \$263; Bunker Gear \$15026				
33	Equipment Sinking	\$ 2,000.00	\$ -	\$ -	\$ -
34	DEBT SERVICE				
35	TOTAL EXPENDITURES	\$ 54,632.00	\$ 89,216.00	\$ 67,643.00	\$ 90,138.00
36	NET ANNUAL CASH FLOW	\$ 4,339.00	\$ (15,608.00)	\$ (5,806.00)	\$ 31.00
	M.Mkt #504992: \$7,767				
	ICS #103268 = \$16,975				
	NPAIT = \$134,798				
	JUNE END 2025: Fire Station Complete				
	FIRE #8				

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
FIREMEN						
Active	R 31-010 PROPERTY TAX	\$24,000.00	\$15,043.97	\$0.00	\$8,956.03	62.68%
Active	R 31-100 SINKING FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 31-260 REFUNDS	\$44,608.00	\$14,309.73	\$0.00	\$30,298.27	32.08%
Active	R 31-290 INVESTMENT INT	\$4,500.00	\$3,763.76	\$0.00	\$736.24	83.64%
Active	R 31-420 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 31-471 COLLECTIONS	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
Active	R 31-630 REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total FIREMEN	\$73,608.00	\$33,117.46	\$0.00	\$40,490.54	44.99%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	Enc	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
FIREMEN							
Active	E 31-10-130 INSURANCE	\$4,500.00	\$4,108.02	\$0.00	\$0.00	\$391.98	91.29%
Active	E 31-20-210 PROF&SCHOOLS	\$3,000.00	\$318.00	\$0.00	\$0.00	\$2,682.00	10.60%
Active	E 31-20-211 ADM. & DUES	\$1,000.00	\$1,300.00	\$0.00	\$0.00	-\$300.00	130.00%
Active	E 31-20-215 WIRE FEE	\$16.00	\$0.00	\$0.00	\$0.00	\$16.00	0.00%
Active	E 31-20-220 COMMUNICATION	\$3,000.00	\$1,535.00	\$249.97	\$0.00	\$1,465.00	51.17%
Active	E 31-20-231 CITY GAS & OIL	\$7,000.00	\$3,523.49	\$0.00	\$0.00	\$3,476.51	50.34%
Active	E 31-20-240 PUBLISH / CODIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 31-20-250 CITY INSURANCE	\$35,000.00	\$22,445.73	\$0.00	\$0.00	\$12,554.27	64.13%
Active	E 31-20-261 CITY LIGHTS	\$4,500.00	\$2,527.73	\$0.00	\$0.00	\$1,972.27	56.17%
Active	E 31-20-262 BLACKHILLS GAS	\$7,000.00	\$2,986.44	\$0.00	\$0.00	\$4,013.56	42.66%
Active	E 31-20-270 UTILITY R & M	\$1,500.00	\$445.57	\$0.00	\$0.00	\$1,054.43	29.70%
Active	E 31-20-271 VEHICLE R & M	\$8,900.00	\$6,119.49	\$0.00	\$0.00	\$2,780.51	68.76%
Active	E 31-20-272 TOOLS	\$1,000.00	\$229.99	\$0.00	\$0.00	\$770.01	23.00%
Active	E 31-20-311 EMS/ FIRE BILLING	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
Active	E 31-20-312 RURAL FIRE REIMB	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0.00%
Active	E 31-20-520 BLDG/ R & M	\$5,000.00	\$1,878.38	\$61.63	\$0.00	\$3,121.62	37.57%
Active	E 31-30-320 MERCH & SUPPLY	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 31-50-540 MACH & EQUIPMEN	\$7,000.00	\$16,671.94	\$0.00	\$0.00	-\$9,671.94	238.17%
Active	E 31-50-550 IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 31-50-630 EQUIP SINKING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 31-70-160 TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total FIREMEN		\$89,216.00	\$64,089.78	\$311.60	\$0.00	\$25,126.22	71.84%

1	POLICE #9 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 310,417.00	\$ 360,000.00	\$ 360,000.00	\$ 379,000.00
4	Medica Employee 15% (32-101)	\$ 731.00	\$ 5,997.00	\$ 3,520.00	\$ 6,524.00
5	Accident Report Fee	\$ 96.00	\$ -	\$ 136.00	\$ -
6	Dog Tag Proceeds	\$ 933.00	\$ 500.00	\$ 550.00	\$ 500.00
7	License: UTV License	\$ 2,483.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00
8	Vet Board Fee: Kim Wysocki	\$ -	\$ -	\$ 400.00	\$ -
9	Interest 504860	\$ 835.00	\$ -	\$ 695.00	\$ -
10	Unclaimed Funds: Lost Wallet	\$ -	\$ -	\$ 96.00	\$ -
11	Grant: Intoximeter	\$ -	\$ -	\$ 11,000.00	\$ -
12	Reimb: L.Stump Eq; PurpleWave	\$ 5,013.00	\$ -	\$ 1,427.00	\$ -
13	Transfer In: Light	\$ 178,500.00	\$ 178,500.00	\$ 178,500.00	\$ 178,500.00
14	RESERVES: General	\$ -	\$ -	\$ -	\$ 57,900.00
15	TOTAL REVENUES	\$ 499,008.00	\$ 546,497.00	\$ 559,324.00	\$ 623,924.00
16	PERSONNEL SERVICES				
17	Wages: 4.8% (4 Off; 2 PT; 1 PT Sec)	\$ 291,046.00	\$ 295,060.00	\$ 304,302.00	\$ 305,281.00
18	Overtime	\$ 8,846.00	\$ 10,000.00	\$ 9,043.00	\$ 10,000.00
19	Fica 6.20%	\$ 17,231.00	\$ 18,914.00	\$ 19,427.00	\$ 19,547.00
20	Medicare 1.45%	\$ 4,030.00	\$ 4,424.00	\$ 4,544.00	\$ 4,572.00
21	Pension 6%	\$ 16,401.00	\$ 17,002.00	\$ 18,801.00	\$ 17,556.00
22	Insurance: Medica 2025	\$ 26,018.00	\$ 54,869.00	\$ 48,800.00	\$ 47,336.00
23	OPERATING EXPENSE				
24	Prof & Sch: POAN;	\$ 2,983.00	\$ 5,000.00	\$ 1,682.00	\$ 5,000.00
25	Adm & Dues: Chief & Officer Assn Dues	\$ 290.00	\$ 1,350.00	\$ 706.00	\$ 1,350.00
26	Legal: Dogs, Police Issues, etc	\$ 2,464.00	\$ 3,000.00	\$ 1,571.00	\$ 3,000.00
27	Dispatcher Pay 5%	\$ 40,019.00	\$ 42,020.00	\$ 41,781.00	\$ 44,100.00
28	Animal Control:Facility Fee	\$ 300.00	\$ 500.00	\$ 1,583.00	\$ 500.00
29	Evidence "Police": supplies	\$ 395.00	\$ 400.00	\$ 28.00	\$ 400.00
30	Comm: Clearf \$625; AT&T 7200;BTS 550	\$ 7,248.00	\$ 7,000.00	\$ 8,375.00	\$ 8,660.00
31	Annual Contract; Elan (Arlo) \$360				
32	Gas & Oil	\$ 9,742.00	\$ 12,000.00	\$ 10,000.00	\$ 12,000.00
33	Publication: Hire Ad	\$ -	\$ 200.00	\$ 30.00	\$ 200.00
34	Insurance: LARM:	\$ 15,504.00	\$ 28,464.00	\$ 34,888.00	\$ 29,508.00
35	Uniforms: Vest; Carriers; etc.	\$ 1,114.00	\$ 3,500.00	\$ 2,525.00	\$ 3,500.00
36	Utility R & M:	\$ 56.00	\$ 100.00	\$ 62.00	\$ 100.00
37	Veh. R & M: tires, maint	\$ 12,659.00	\$ 12,000.00	\$ 8,000.00	\$ 12,000.00
38	Tools:	\$ 7,904.00	\$ 11,000.00	\$ 6,000.00	\$ 11,000.00
39	Public Relations: Parade; Boo Bash	\$ 30.00	\$ 450.00	\$ 105.00	\$ 450.00
40	Computers: Hamilton 7200; Justice 2200	\$ 8,992.00	\$ 8,000.00	\$ 9,542.00	\$ 9,550.00
41	Postage: Nuisance (grass, etc.)	\$ 257.00	\$ 500.00	\$ 200.00	\$ 500.00
42	Acct Fee: Audit \$22,300; Budget \$10,200	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
43	COPIER (Copier \$767)	\$ -	\$ 750.00	\$ 767.00	\$ 750.00
44	Bldg R & M:	\$ 526.00	\$ 3,000.00	\$ 108.00	\$ 1,500.00
45	Office Supplies	\$ 863.00	\$ 1,000.00	\$ 1,601.00	\$ 1,000.00
46	SRT Equip: Office Sample	\$ 100.00	\$ 4,000.00	\$ 1,627.00	\$ 1,500.00
47	CAPITAL OUTLAY				
48	Veh. Equip: AXON: 4 Body Cam; 4 Car Cam;	\$ 10,000.00	\$ -	\$ -	\$ 27,000.00
49	4 Taser's; (\$27,000 x 5 Yrs = \$135,000)				
50	Vehicle Purch: Car plus Equipment	\$ -	\$ -	\$ -	\$ 45,000.00

51	TOTAL EXPENDITURES	\$ 486,018.00	\$ 545,503.00	\$ 537,098.00	\$ 623,860.00
52	NET ANNUAL CASH FLOW	\$ 12,990.00	\$ 994.00	\$ 22,226.00	\$ 64.00
	ARP FUNDS UTILIZATION: IN CAR COMPUTERS RE: E-CITATIONS AND POSSIBLY SRT Equipment				
***	M. Mkt #504860 = \$1,022	New Police Officer: \$65,000			
	ICS #103292 (Citizens) = \$2,900	New Patrol Unit = \$45,000			
	NE CLASS = \$17,454	Should be a 5 person Agency @ \$675,000			
		Send a Recruit to NE State Patrol School = \$10,000			
	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				
	POLICE #9				

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
POLICE						
Active	R 32-010 PROPERTY TAX	\$360,000.00	\$260,762.10	\$0.00	\$99,237.90	72.43%
Active	R 32-101 Medica Emplee 15%	\$5,997.00	\$243.76	\$0.00	\$5,753.24	4.06%
Active	R 32-228 ACCIDENT REPORT FEE	\$0.00	\$136.00	\$0.00	-\$136.00	0.00%
Active	R 32-229 DOG/CAT TAG	\$500.00	\$510.00	\$0.00	-\$10.00	102.00%
Active	R 32-230 FEE,PERM,LIC	\$1,500.00	\$2,350.00	\$0.00	-\$850.00	156.67%
Active	R 32-234 Police Abandon Property	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 32-243 Vet Boarding Fee	\$0.00	\$400.00	\$0.00	-\$400.00	0.00%
Active	R 32-244 Animal Control Refund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 32-290 INVESTMENT INT	\$0.00	\$621.13	\$0.00	-\$621.13	0.00%
Active	R 32-371 Unclaimed Funds	\$0.00	\$95.50	\$0.00	-\$95.50	0.00%
Active	R 32-420 TRANSFER IN	\$178,500.00	\$0.00	\$0.00	\$178,500.00	0.00%
Active	R 32-610 GRANT	\$0.00	\$11,000.00	\$0.00	-\$11,000.00	0.00%
Active	R 32-630 REIMBURSEMENT	\$0.00	\$1,427.28	\$0.00	-\$1,427.28	0.00%
Total POLICE		\$546,497.00	\$277,545.77	\$0.00	\$268,951.23	50.79%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	Enc	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
POLICE							
Active	E 32-10-110 SALARY & WAGES	\$295,060.00	\$261,778.05	\$926.53	\$0.00	\$33,281.95	88.72%
Active	E 32-10-111 OVERTIME	\$10,000.00	\$8,225.72	\$0.00	\$0.00	\$1,774.28	82.26%
Active	E 32-10-115 FICA	\$18,914.00	\$15,767.03	\$57.44	\$0.00	\$3,146.97	83.36%
Active	E 32-10-116 MEDICARE	\$4,424.00	\$3,687.44	\$13.43	\$0.00	\$736.56	83.35%
Active	E 32-10-120 PENSION	\$17,002.00	\$14,455.39	\$0.00	\$0.00	\$2,546.61	85.02%
Active	E 32-10-130 INSURANCE	\$54,869.00	\$22,985.80	\$2,296.28	\$0.00	\$31,883.20	41.89%
Active	E 32-20-210 PROF&SCHOOLS	\$5,000.00	\$1,682.14	\$0.00	\$0.00	\$3,317.86	33.64%
Active	E 32-20-211 ADM. & DUES	\$1,350.00	\$705.96	\$0.00	\$0.00	\$644.04	52.29%
Active	E 32-20-212 LEGAL FEES	\$3,000.00	\$1,570.76	\$0.00	\$0.00	\$1,429.24	52.36%
Active	E 32-20-214 DISPATCHER	\$42,020.00	\$38,298.15	\$3,481.65	\$0.00	\$3,721.85	91.14%
Active	E 32-20-218 ANIMAL CONTROL	\$500.00	\$1,582.58	\$730.83	\$0.00	-\$1,082.58	316.52%
Active	E 32-20-219 Evidence "Police"	\$400.00	\$27.69	\$0.00	\$0.00	\$372.31	6.92%
Active	E 32-20-220 COMMUNICATION	\$7,000.00	\$6,845.45	\$73.21	\$0.00	\$154.55	97.79%
Active	E 32-20-231 CITY GAS & OIL	\$12,000.00	\$7,422.04	\$0.00	\$0.00	\$4,577.96	61.85%
Active	E 32-20-240 PUBLISH / CODIF	\$200.00	\$30.00	\$0.00	\$0.00	\$170.00	15.00%
Active	E 32-20-250 CITY INSURANCE	\$28,464.00	\$34,887.49	\$0.00	\$0.00	-\$6,423.49	122.57%
Active	E 32-20-268 Uniforms	\$3,500.00	\$2,525.20	\$0.00	\$0.00	\$974.80	72.15%
Active	E 32-20-270 UTILITY R & M	\$100.00	\$62.47	\$0.00	\$0.00	\$37.53	62.47%
Active	E 32-20-271 VEHICLE R & M	\$12,000.00	\$6,359.53	\$650.17	\$0.00	\$5,640.47	53.00%
Active	E 32-20-272 TOOLS	\$11,000.00	\$4,769.81	\$201.86	\$0.00	\$6,230.19	43.36%
Active	E 32-20-295 PUBLIC RELATIONS	\$450.00	\$105.05	\$0.00	\$0.00	\$344.95	23.34%
Active	E 32-20-309 COMPUTER	\$8,000.00	\$8,957.37	\$582.67	\$0.00	-\$957.37	111.97%
Active	E 32-20-313 POSTAGE	\$500.00	\$143.34	\$0.00	\$0.00	\$356.66	28.67%
Active	E 32-20-345 ACCOUNTING FEE	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 32-20-517 COPIER LEASE	\$750.00	\$767.18	\$0.00	\$0.00	-\$17.18	102.29%
Active	E 32-20-520 BLDG/ R & M	\$3,000.00	\$108.08	\$0.00	\$0.00	\$2,891.92	3.60%
Active	E 32-30-310 OFFICE SUPPLIES	\$1,000.00	\$1,601.42	\$215.61	\$0.00	-\$601.42	160.14%
Active	E 32-50-527 SRT Equipment Purc	\$4,000.00	\$1,626.82	\$0.00	\$0.00	\$2,373.18	40.67%
Active	E 32-50-554 Vehicle Equipment Pu	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 32-50-555 Vehicle Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 32-70-160 TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total POLICE		\$545,503.00	\$447,977.96	\$9,229.68	\$0.00	\$97,525.04	82.12%

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CITY OF ST PAUL
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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fire Station Construction						
Active	R 33-290 INVESTMENT INT	\$0.00	\$5,155.61	\$0.00	-\$5,155.61	0.00%
Active	R 33-420 TRANSFER IN	\$0.00	\$182,379.00	\$0.00	-\$182,379.00	0.00%
Active	R 33-615 Bond (Str) Proceed Middle L	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 33-621 Bond Issue Cost	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 33-630 REIMBURSEMENT	\$0.00	\$306,681.91	\$0.00	-\$306,681.91	0.00%
Total Fire Station Construction		\$0.00	\$494,216.52	\$0.00	-\$494,216.52	0.00%

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***Expenditure Guideline©**

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	Enc	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Fire Station Construction								
Active	E 33-20-213	ENGINEER FEES	\$0.00	\$2,764.00	\$0.00	\$0.00	-\$2,764.00	0.00%
Active	E 33-20-279	St Concrete Grind	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 33-20-306	CHECK ORDER CHA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 33-50-550	IMPROVEMENTS	\$0.00	\$114,011.67	\$0.00	\$0.00	-\$114,011.67	0.00%
Active	E 33-60-621	NEW BOND COST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 33-70-160	TRANSFER OUT	\$0.00	\$186,284.50	\$0.00	\$0.00	-\$186,284.50	0.00%
Total Fire Station Construction			\$0.00	\$303,060.17	\$0.00	\$0.00	-\$303,060.17	0.00%

1	CEMETERY #11 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 21,657.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
4	Recording Fee	\$ 330.00	\$ 300.00	\$ 190.00	\$ 300.00
5	Donation: Kremlacek; Jepson	\$ 2,315.00	\$ -	\$ 1,100.00	\$ -
6	Donation RESTRICTED: Mudloff Hydrants	\$ -	\$ -	\$ 1,500.00	\$ -
7	Lot Open / Close	\$ 21,310.00	\$ 10,500.00	\$ 13,000.00	\$ 14,000.00
8	Niche O/C: Tomlinson; Svoboda, Lee	\$ 550.00	\$ -	\$ 550.00	\$ -
9	Niche Engrave: T Lee; Tomlinson;	\$ 450.00	\$ -	\$ 700.00	\$ -
10	Int: 753122; ICS; Cem Found	\$ 3,368.00	\$ 200.00	\$ 2,050.00	\$ 200.00
11	Perpetual Care	\$ 2,800.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00
12	Cemetery Lot Sales	\$ 15,360.00	\$ 9,500.00	\$ 19,000.00	\$ 14,000.00
13	Niche Sales: Tomlinson, Olsufka, Svedas	\$ 2,100.00	\$ 800.00	\$ 3,600.00	\$ 800.00
14	Reserve: Operating	\$ 40,960.00	\$ 16,000.00		\$ 10,000.00
15	TOTAL REVENUES	\$ 111,200.00	\$ 46,800.00	\$ 53,690.00	\$ 48,800.00
16	EXPENSE: PERSONNEL SERVICES				
17	Wages: 4.8%: Sexton \$4800 & Seasonal	\$ 21,198.00	\$ 23,385.00	\$ 23,385.00	\$ 24,217.00
18	Overtime	\$ 921.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
19	Fica: 6.20%	\$ 1,367.00	\$ 1,543.00	\$ 1,543.00	\$ 1,594.00
20	Medicare : 1.45%	\$ 320.00	\$ 361.00	\$ 361.00	\$ 373.00
21	Pension 6% (Sexton + OT)	\$ 54.00	\$ 90.00	\$ 90.00	\$ 90.00
22	School/Prof:	\$ 28.00	\$ 80.00	\$ -	\$ 80.00
23	Legal Fees - Section Staking/ Foundation	\$ -	\$ 150.00	\$ -	\$ 500.00
24	Recording Fees	\$ 340.00	\$ 200.00	\$ 200.00	\$ 300.00
25	City Gas	\$ 1,629.00	\$ 2,000.00	\$ 2,000.00	\$ 2,300.00
26	Publication: Policy & Seasonal Help	\$ 178.00	\$ 200.00	\$ -	\$ 200.00
27	Insurance: LARM: Work Comp Adjustment	\$ 3,359.00	\$ 4,050.00	\$ -	\$ 4,050.00
28	(\$1,038 liab/prop. minus Adj \$2,458 WC)				
29	Public Utility	\$ 555.00	\$ 700.00	\$ 552.00	\$ 700.00
30	City Lights	\$ 304.00	\$ 1,000.00	\$ 305.00	\$ 1,000.00
31	Util. R & M: Brass; Fertilizer; parts	\$ 822.00	\$ 900.00	\$ 700.00	\$ 900.00
32	Computer: Prop Mgmt Support	\$ 295.00	\$ 350.00	\$ -	\$ 350.00
33	Perpetual Care (same as #11)	\$ 3,400.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00
34	Niche Engraving: Engrave; Postage	\$ 486.00	\$ -	\$ 241.00	\$ 400.00
35	Bldg R&M:	\$ -	\$ 150.00	\$ -	\$ 150.00
36	Grounds: spray, soap, potash/phosp	\$ 237.00	\$ 500.00	\$ 500.00	\$ 500.00
37	Equip Purch: Excavator	\$ 61,439.00	\$ -	\$ -	\$ -
38	CAPITAL OUTLAY				
39	Improve: Repair Directory Camera \$438;	\$ 923.00	\$ 5,000.00	\$ 3,275.00	\$ 5,000.00
40	Stumps \$825; Hydrant \$944; Trees \$858;				
41	Stone Repair \$2500				
42	TOTAL EXPENDITURES	\$ 97,855.00	\$ 44,659.00	\$ 39,652.00	\$ 46,704.00
43	NET ANNUAL CASH FLOW	\$ 13,345.00	\$ 2,141.00	\$ 14,038.00	\$ 2,096.00
	Savings #753122 = \$11,486		Graves dug during Regular work hours, goes to		
	ICS #103446 = \$38,529		that Dept, not Cemetery!		
	M. Mkt #505168 = \$16,789				
	Npait = \$30,254				
	2024-2025 Escavator: \$61,438 (Lt/Wt Contributed)				
	November 2015: Columbarium Purchase: Wilbert Memorials - \$14,705				
	CEMETERY #11				

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CITY OF ST PAUL
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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
CEMETERY						
Active	R 34-010 PROPERTY TAX	\$7,000.00	\$5,014.65	\$0.00	\$1,985.35	71.64%
Active	R 34-216 RECORDING FEE	\$300.00	\$190.00	\$0.00	\$110.00	63.33%
Active	R 34-220 Donation - Unrestricted	\$0.00	\$1,100.00	\$0.00	-\$1,100.00	0.00%
Active	R 34-224 Donation - Restricted	\$0.00	\$1,500.00	\$0.00	-\$1,500.00	0.00%
Active	R 34-262 Cemetery Lot Open/Close	\$10,500.00	\$12,300.00	\$0.00	-\$1,800.00	117.14%
Active	R 34-263 Cemetery Niche Open/Clos	\$0.00	\$550.00	\$0.00	-\$550.00	0.00%
Active	R 34-264 Niche Engraving	\$0.00	\$700.00	\$0.00	-\$700.00	0.00%
Active	R 34-290 INVESTMENT INT	\$200.00	\$2,075.73	\$0.00	-\$1,875.73	1037.87%
Active	R 34-407 Elmwood Benches	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 34-409 PERPETUAL CARE	\$2,500.00	\$4,200.00	\$0.00	-\$1,700.00	168.00%
Active	R 34-410 LOT/ LAND SALES	\$9,500.00	\$17,800.00	\$0.00	-\$8,300.00	187.37%
Active	R 34-412 NICHE Sales	\$800.00	\$3,600.00	\$0.00	-\$2,800.00	450.00%
Active	R 34-420 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 34-630 REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total CEMETERY		\$30,800.00	\$49,030.38	\$0.00	-\$18,230.38	159.19%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	Enc	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
CEMETERY							
Active	E 34-10-110 SALARY & WAGES	\$23,385.00	\$13,808.77	\$0.00	\$0.00	\$9,576.23	59.05%
Active	E 34-10-111 OVERTIME	\$1,500.00	\$946.77	\$0.00	\$0.00	\$553.23	63.12%
Active	E 34-10-115 FICA	\$1,543.00	\$908.75	\$0.00	\$0.00	\$634.25	58.90%
Active	E 34-10-116 MEDICARE	\$361.00	\$212.51	\$0.00	\$0.00	\$148.49	58.87%
Active	E 34-10-120 PENSION	\$90.00	\$56.83	\$0.00	\$0.00	\$33.17	63.14%
Active	E 34-20-210 PROF&SCHOOLS	\$80.00	\$0.00	\$0.00	\$0.00	\$80.00	0.00%
Active	E 34-20-212 LEGAL FEES	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 34-20-216 RECORDING FEE	\$200.00	\$200.00	\$20.00	\$0.00	\$0.00	100.00%
Active	E 34-20-231 CITY GAS & OIL	\$2,000.00	\$921.42	\$0.00	\$0.00	\$1,078.58	46.07%
Active	E 34-20-240 PUBLISH / CODIF	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 34-20-250 CITY INSURANCE	\$4,050.00	-\$1,420.44	\$0.00	\$0.00	\$5,470.44	-35.07%
Active	E 34-20-260 PUBLIC UTILITY	\$700.00	\$489.08	\$0.00	\$0.00	\$210.92	69.87%
Active	E 34-20-261 CITY LIGHTS	\$1,000.00	\$258.97	\$0.00	\$0.00	\$741.03	25.90%
Active	E 34-20-270 UTILITY R & M	\$900.00	\$193.81	\$0.00	\$0.00	\$706.19	21.53%
Active	E 34-20-309 COMPUTER	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	0.00%
Active	E 34-20-310 OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 34-20-315 CEMETERY PERPET	\$2,500.00	\$4,600.00	\$100.00	\$0.00	-\$2,100.00	184.00%
Active	E 34-20-316 Niche Engraving	\$0.00	\$241.05	\$0.00	\$0.00	-\$241.05	0.00%
Active	E 34-20-407 Elmwood Benches	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 34-20-520 BLDG/ R & M	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 34-20-521 GROUNDS / R & M	\$500.00	\$449.88	\$108.76	\$0.00	\$50.12	89.98%
Active	E 34-50-531 EQUIPMENT PURCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 34-50-550 IMPROVEMENTS	\$5,000.00	\$3,275.02	\$0.00	\$0.00	\$1,724.98	65.50%
Active	E 34-70-160 TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total CEMETERY		\$44,659.00	\$25,142.42	\$228.76	\$0.00	\$19,516.58	56.30%

1	AMBULANCE #12 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Bill Refund: Rural Fire 1/2	\$ 19,584.00	\$ 31,358.00	\$ 24,363.00	\$ 72,950.00
4	Interest 505003; Mmkt; ICS	\$ 15,307.00	\$ 7,000.00	\$ 9,000.00	\$ 7,000.00
5	Collection: EMT Runs	\$ 90,754.00	\$ 52,750.00	\$ 65,000.00	\$ 60,000.00
6	RESERVES: Stryker Cot	\$ -	\$ 10,000.00	\$ -	\$ 51,500.00
7	TOTAL REVENUES	\$ 125,645.00	\$ 101,108.00	\$ 98,363.00	\$ 191,450.00
8	EXPENSE				
9	PERSONNEL SERVICES				
10	Wages (EMT Trfrs - \$15)	\$ -	\$ 750.00	\$ -	\$ 750.00
11	Insur: Term Life \$30,000	\$ 3,499.00	\$ 3,700.00	\$ 2,696.00	\$ 4,200.00
12	(Line of Duty Comp Act \$250000 Death) St of NE				
13	OPERATING EXPENSE				
14	Prof. & Schools (more EMT's to Conferences)	\$ 7,043.00	\$ 9,500.00	\$ 7,000.00	\$ 12,000.00
15	Legal: Law Office Req EMS Doc's	\$ -	\$ -	\$ 65.00	\$ 300.00
16	Adm. & Dues: NSVFA	\$ 1,544.00	\$ 1,000.00	\$ 690.00	\$ 1,000.00
17	Comm: Cell Phone; 12 Lead	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
18	City Gas & Oil	\$ 862.00	\$ 1,500.00	\$ 1,500.00	\$ 1,800.00
19	Insurance: LARM: Bldg/Vehicle	\$ 4,769.00	\$ 6,129.00	\$ 6,040.00	\$ 6,131.00
20	Vehicle R & M	\$ 1,456.00	\$ 3,000.00	\$ 4,000.00	\$ 5,000.00
21	Medicare Revalidation Fee	\$ -	\$ 725.00	\$ -	\$ 850.00
22	EMS Billing (15%: Line 5)	\$ 10,043.00	\$ 7,912.00	\$ 7,913.00	\$ 9,000.00
23	Rural Fire Reimb. (RFB 1/2 Runs):Line 5)	\$ 40,911.00	\$ 26,375.00	\$ 32,500.00	\$ 30,000.00
24	Merch /Supplies (Unit) & Triage Kits	\$ 6,462.00	\$ 10,000.00	\$ 7,500.00	\$ 17,500.00
25	COPIER: Copier \$5,000 / Maint Agree \$2,000	\$ -	\$ 2,000.00	\$ -	\$ 7,000.00
26	CAPITAL OUTLAY				
27	Equip. Purch: Stryker Cot \$51,500	\$ -	\$ -	\$ -	\$ 70,000.00
28	Improve: Stryker Contract \$16555; Zig \$2472	\$ -	\$ 15,000.00	\$ 19,234.00	\$ 15,000.00
29	Equipment Sinking	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
30	DEBT SERVICE				
31	TOTAL EXPENDITURES	\$ 85,589.00	\$ 98,091.00	\$ 98,138.00	\$ 191,031.00
32	NET ANNUAL CASH FLOW	\$ 40,056.00	\$ 3,017.00	\$ 225.00	\$ 419.00
***	M. Mmkt #505003 - \$8,197				
	ICS #103276 = \$102,140				
	NPAIT = \$260,090				
***	1997 Ford \$84,500				
	2006 Ford \$122,000				
	2022 Ford Medix: Purchase \$270,000				
	AMBULANCE #12				

CITY OF ST PAUL
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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
AMBULANCE						
Active	R 36-100 SINKING FUND	\$0.00	\$9,000.00	\$0.00	-\$9,000.00	0.00%
Active	R 36-260 REFUNDS	\$31,358.00	\$20,958.08	\$0.00	\$10,399.92	66.83%
Active	R 36-290 INVESTMENT INT	\$7,000.00	\$8,323.58	\$0.00	-\$1,323.58	118.91%
Active	R 36-420 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 36-471 COLLECTIONS	\$52,750.00	\$62,082.51	\$0.00	-\$9,332.51	117.69%
Active	R 36-630 REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total AMBULANCE	<u>\$91,108.00</u>	<u>\$100,364.17</u>	<u>\$0.00</u>	<u>-\$9,256.17</u>	<u>110.16%</u>

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	Enc	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
AMBULANCE								
Active	E 36-10-110	SALARY & WAGES	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00	0.00%
Active	E 36-10-130	INSURANCE	\$3,700.00	\$2,695.98	\$0.00	\$0.00	\$1,004.02	72.86%
Active	E 36-20-210	PROF&SCHOOLS	\$9,500.00	\$6,144.27	\$477.49	\$0.00	\$3,355.73	64.68%
Active	E 36-20-211	ADM. & DUES	\$1,000.00	\$690.00	\$0.00	\$0.00	\$310.00	69.00%
Active	E 36-20-212	LEGAL FEES	\$0.00	\$65.00	\$0.00	\$0.00	-\$65.00	0.00%
Active	E 36-20-220	COMMUNICATION	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 36-20-231	CITY GAS & OIL	\$1,500.00	\$885.21	\$0.00	\$0.00	\$614.79	59.01%
Active	E 36-20-250	CITY INSURANCE	\$6,129.00	\$6,039.98	\$0.00	\$0.00	\$89.02	98.55%
Active	E 36-20-271	VEHICLE R & M	\$3,000.00	\$2,891.60	\$0.00	\$0.00	\$108.40	96.39%
Active	E 36-20-308	Medicare Revalid Fee	\$725.00	\$0.00	\$0.00	\$0.00	\$725.00	0.00%
Active	E 36-20-311	EMS/ FIRE BILLING	\$7,912.00	\$10,431.20	\$0.00	\$0.00	-\$2,519.20	131.84%
Active	E 36-20-312	RURAL FIRE REIMB	\$26,375.00	\$22,675.80	\$0.00	\$0.00	\$3,699.20	85.97%
Active	E 36-20-320	MERCH & SUPPLY	\$10,000.00	\$6,635.68	\$0.00	\$0.00	\$3,364.32	66.36%
Active	E 36-20-517	COPIER LEASE	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 36-50-550	IMPROVEMENTS	\$15,000.00	\$19,233.73	\$0.00	\$0.00	-\$4,233.73	128.22%
Active	E 36-50-630	EQUIP SINKING	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 36-60-610	PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 36-60-620	INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 36-70-160	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total AMBULANCE			\$98,091.00	\$87,388.45	\$477.49	\$0.00	\$10,702.55	89.09%

1	SWIM POOL #13 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 72,190.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
4	Admissions	\$ 28,107.00	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00
5	Interest: 504442; ICS	\$ 2,671.00	\$ 500.00	\$ 2,700.00	\$ 500.00
6	Concessions	\$ 7,234.00	\$ 7,000.00	\$ 6,128.00	\$ 7,000.00
7	Swim Lessons	\$ 5,954.00	\$ 3,500.00	\$ 4,727.00	\$ 3,500.00
8	Park Grant: Umbrella's/Bench = \$14,778	\$ -	\$ 20,000.00	\$ -	\$ -
9	Trfr In: General: Munl. Equal (oper)	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
10	Sales Tax	\$ 2,474.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
11	TOTAL REVENUES	\$ 118,630.00	\$ 129,000.00	\$ 111,555.00	\$ 109,000.00
12	EXPENSE				
13	PERSONNEL SERVICES				
14	Salary & Wages: 24-25 Wage: \$45,693	\$ 45,693.00	\$ 62,025.00	\$ 62,025.00	\$ 62,025.00
15	Fica: 6.20%:	\$ 2,833.00	\$ 3,846.00	\$ 3,846.00	\$ 3,846.00
16	Medicare: 1.45%	\$ 663.00	\$ 899.00	\$ 899.00	\$ 899.00
17	OPERATING EXPENSE				
18	Prof & Sch: Bonus	\$ 2,411.00	\$ 3,000.00	\$ 2,900.00	\$ 3,000.00
19	Anise Morrow: \$1605 CPR/ LIFEG RECER				
20	Adm & Dues: Oper Lic; Boiler \$10; NDWEE	\$ 40.00	\$ 200.00	\$ 160.00	\$ 200.00
21	Annual Inspection				
22	Communication: AT&T \$500	\$ 388.00	\$ 400.00	\$ 420.00	\$ 500.00
23	Publish: Pool Open; Lifeguards	\$ 420.00	\$ 425.00	\$ 583.00	\$ 425.00
24	Insurance: LARM:	\$ 13,702.00	\$ 16,442.00	\$ 9,658.00	\$ 13,471.00
25	City Lights	\$ 4,840.00	\$ 5,200.00	\$ 4,865.00	\$ 5,200.00
26	Blackhills Gas	\$ 1,900.00	\$ 5,000.00	\$ 2,450.00	\$ 5,000.00
27	Uniforms	\$ 439.00	\$ 1,000.00	\$ 877.00	\$ 1,000.00
28	Util R & M:	\$ 6,667.00	\$ 4,000.00	\$ 5,719.00	\$ 4,000.00
29	Tools:	\$ 95.00	\$ 100.00	\$ 18.00	\$ 100.00
30	Chemicals: Chlorine; Acid	\$ 13,929.00	\$ 14,000.00	\$ 13,000.00	\$ 14,000.00
31	Sales Tax: Form 10 (Adm Only)	\$ 2,354.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
32	(41-20-291)				
33	Concessions:	\$ 3,000.00	\$ 4,500.00	\$ 2,852.00	\$ 4,500.00
34	Bldg. R&M: Garb, Pest 325	\$ 231.00	\$ 500.00	\$ 450.00	\$ 500.00
35	CAPITAL OUTLAY				
36	Improve:Grant:Umbrel/Bench \$14,778	\$ 2,081.00	\$ 20,000.00	\$ -	\$ -
37	TOTAL EXPENDITURES	\$ 101,686.00	\$ 144,037.00	\$ 113,222.00	\$ 121,166.00
38	NET ANNUAL CASH FLOW	\$ 16,944.00	\$ (15,037.00)	\$ (1,667.00)	\$ (12,166.00)
***	M. Mkt #504442 = \$13,313	2026 Grant: Benches \$5600; (2) Lrg Umbrellas; (3) Table Umbrellas \$9178			
	ICS #103438= \$60,362				
	Npait = \$17,454	FUTURE PURCHASE: Chemical Controller \$5,000			
	Swim Pool Bond Paid in Full 2022				
	2014 \$3,060 Keno for Pool Slide finish				
	2017 Steele Pool Co. Pool Painting \$69,054 (\$55,000 Pool Budget & \$14,054 Keno Fund)				
	2022 Circulating Pump (Keno) \$32,158				
	2024 Log Slices/Floating/Pads (WaterPark Excite) \$19,420 From Keno 504409				
	2025 Pool Vacuum \$2,081				
	2025 Fall: Pool Basin Re-painted				
	POOL #13				

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
POOL						
Active	R 41-010 PROPERTY TAX	\$55,000.00	\$40,117.23	\$0.00	\$14,882.77	72.94%
Active	R 41-031 ADMISSIONS	\$27,500.00	\$25,662.66	\$0.00	\$1,837.34	93.32%
Active	R 41-290 INVESTMENT INT	\$500.00	\$2,406.89	\$0.00	-\$1,906.89	481.38%
Active	R 41-420 TRANSFER IN	\$13,000.00	\$16,824.00	\$0.00	-\$3,824.00	129.42%
Active	R 41-581 CONCESSIONS	\$7,000.00	\$6,127.99	\$0.00	\$872.01	87.54%
Active	R 41-582 SWIM LESSONS	\$3,500.00	\$4,727.00	\$0.00	-\$1,227.00	135.06%
Active	R 41-700 Sales Tax	\$2,500.00	\$2,225.30	\$0.00	\$274.70	89.01%
	Total POOL	\$109,000.00	\$98,091.07	\$0.00	\$10,908.93	89.99%

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	Enc Current	25-26 YTD Balance	% of YTD Budget
POOL							
Active	E 41-10-110 SALARY & WAGES	\$62,025.00	\$33,962.08	\$0.00	\$0.00	\$28,062.92	54.76%
Active	E 41-10-115 FICA	\$3,846.00	\$2,105.60	\$0.00	\$0.00	\$1,740.40	54.75%
Active	E 41-10-116 MEDICARE	\$899.00	\$492.50	\$0.00	\$0.00	\$406.50	54.78%
Active	E 41-20-210 PROF&SCHOOLS	\$3,000.00	\$36.00	\$0.00	\$0.00	\$2,964.00	1.20%
Active	E 41-20-211 ADM. & DUES	\$200.00	\$160.00	\$0.00	\$0.00	\$40.00	80.00%
Active	E 41-20-220 COMMUNICATION	\$400.00	\$337.06	\$0.00	\$0.00	\$62.94	84.27%
Active	E 41-20-240 PUBLISH / CODIF	\$425.00	\$582.80	\$0.00	\$0.00	-\$157.80	137.13%
Active	E 41-20-250 CITY INSURANCE	\$16,442.00	\$9,657.93	\$0.00	\$0.00	\$6,784.07	58.74%
Active	E 41-20-261 CITY LIGHTS	\$5,200.00	\$2,263.30	\$0.00	\$0.00	\$2,936.70	43.53%
Active	E 41-20-262 BLACKHILLS GAS	\$5,000.00	\$2,119.99	\$0.00	\$0.00	\$2,880.01	42.40%
Active	E 41-20-268 Uniforms	\$1,000.00	\$877.94	\$0.00	\$0.00	\$122.06	87.79%
Active	E 41-20-270 UTILITY R & M	\$4,000.00	\$5,718.69	\$1,424.68	\$0.00	-\$1,718.69	142.97%
Active	E 41-20-272 TOOLS	\$100.00	\$18.01	\$0.00	\$0.00	\$81.99	18.01%
Active	E 41-20-274 CHEMICALS	\$14,000.00	\$10,043.68	\$588.63	\$0.00	\$3,956.32	71.74%
Active	E 41-20-290 PETTY CASH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 41-20-291 SALES TAX	\$2,500.00	\$2,225.30	\$629.24	\$0.00	\$274.70	89.01%
Active	E 41-20-310 OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 41-20-321 CONCESSIONS	\$4,500.00	\$2,852.44	\$0.00	\$0.00	\$1,647.56	63.39%
Active	E 41-20-520 BLDG/ R & M	\$500.00	\$319.06	\$62.40	\$0.00	\$180.94	63.81%
Active	E 41-50-550 IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 41-70-160 TRANSFER OUT	\$0.00	\$16,824.00	\$0.00	\$0.00	-\$16,824.00	0.00%
Total POOL		\$124,037.00	\$90,596.38	\$2,704.95	\$0.00	\$33,440.62	73.04%

1	PARK #14 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 57,752.00	\$ 51,000.00	\$ 51,000.00	\$ 51,000.00
4	Batting Cage Key Fob	\$ 1,180.00	\$ 450.00	\$ 1,050.00	\$ 450.00
5	Medica Employee 15% (42-101)	\$ 731.00	\$ 2,998.00	\$ 2,989.00	\$ 2,740.00
6	Interest: 505025; ICS; Npait	\$ 7,831.00	\$ 5,000.00	\$ 4,716.00	\$ 4,500.00
7	Transfer In from Lights	\$ 66,800.00	\$ 66,800.00	\$ 66,800.00	\$ 66,800.00
8	Transfer In from LANDFILL	\$ 13,247.00	\$ 13,247.00	\$ 13,247.00	\$ 13,247.00
9	Transfer In from Water	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
10	Reimb: Cond; Freight; Chalk; School;	\$ 4,613.00	\$ 4,600.00	\$ 5,351.21	\$ 4,600.00
11	Amer Leg; Youth Sports; Batting Cage				
12	Reserve: Lamps \$3600; Unexpect \$15,000	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 18,600.00
13	Reserve: Operating	\$ -	\$ -	\$ -	\$ 12,000.00
14	TOTAL REVENUES	\$ 159,154.00	\$ 163,095.00	\$ 164,153.21	\$ 180,937.00
15	EXPENSE				
16	PERSONNEL SERVICES				
17	Wages: Randy 4.8%	\$ 60,529.00	\$ 62,712.00	\$ 63,011.00	\$ 65,526.00
18	Overtime (ballfields & GCA Days)	\$ 3,058.00	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00
19	Fica - 6.20%	\$ 3,681.00	\$ 4,075.00	\$ 4,093.00	\$ 4,280.00
20	Medicare - 1.45%	\$ 861.00	\$ 953.00	\$ 957.00	\$ 1,001.00
21	Pension 6%	\$ 3,815.00	\$ 3,943.00	\$ 3,961.00	\$ 4,142.00
22	Insur: Medica: Emplée/Spouse 3-1-27	\$ 25,294.00	\$ 26,006.00	\$ 23,008.00	\$ 20,381.00
23	OPERATING EXPENSE				
24	Batting Cage Fob: School Monitor Internet	\$ -	\$ -	\$ 20.00	\$ -
25	Prof & School: Turf Sch	\$ 10.00	\$ 900.00	\$ 65.00	\$ 900.00
26	Comm: Charter (shop \$160 & internet \$65)	\$ 806.00	\$ 1,700.00	\$ 2,712.00	\$ 2,750.00
27	City Gas & Oil:	\$ 3,528.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
28	Insurance: LARM:	\$ 15,300.00	\$ 21,904.00	\$ 20,455.00	\$ 24,973.00
29	City Lights: Park; Batting Cage; Fields	\$ 7,498.00	\$ 7,550.00	\$ 6,878.00	\$ 7,550.00
30	Uniforms: 1 person	\$ 380.00	\$ 400.00	\$ 400.00	\$ 400.00
31	Util R&M: Paint; Field Marker	\$ 9,074.00	\$ 13,000.00	\$ 12,000.00	\$ 13,000.00
32	Veh R & M: Starter #11	\$ 669.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00
33	Tools: Spreader \$663	\$ 223.00	\$ 500.00	\$ 948.00	\$ 500.00
34	Bldg R & M: Sanitation; C O Dectector	\$ 2,228.00	\$ 2,500.00	\$ 2,400.00	\$ 2,500.00
35	Grounds: Fert, Sprinkler, Lava, Seed; Turface;	\$ 14,418.00	\$ 16,140.00	\$ 15,000.00	\$ 16,140.00
36	Chem; Chalk/Paint; Conditioner				
37	CAPITAL OUTLAY				
38	Mach & Equip: Unexpect (mower) \$15,000	\$ 38,635.00	\$ -	\$ -	\$ 15,000.00
39	Improve: Amer Fence: Overland replace street \$1081	\$ 1,350.00	\$ -	\$ 1,081.00	\$ -
40	Improve: 2 Lamps \$3600				\$ 3,600.00
41	DEBT SERVICE				
42	TOTAL EXPENDITURES	\$ 191,357.00	\$ 171,783.00	\$ 165,989.00	\$ 192,643.00
43	NET ANNUAL CASH FLOW	\$ (32,203.00)	\$ (8,688.00)	\$ (1,835.79)	\$ (11,706.00)
	M. Mkt #505025 = \$10,954				
	ICS #103284 = \$14,054		920 Mower (2017) = 1955 Hrs		
	NPAIT = \$157,977		#1 - 930 (2014) = 1311 Hrs		
	#772682 - Alum Can = \$8,704		#2 - 930 (2018) = 1128 Hrs		
			#3 - 930 (2019) = 994 Hrs		
	Park Improve Grant #505410 = \$85,800		750 Tractor (1982) = 4093 Hrs		

	2024 John Deere 1550 TerrainCut \$23,935				
	2025: Park Truck Purch: \$14,700				
	PARK #14				

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
PARK						
Active	R 42-010 PROPERTY TAX	\$51,000.00	\$35,102.59	\$0.00	\$15,897.41	68.83%
Active	R 42-019 Batting Cage FOB	\$450.00	\$980.00	\$0.00	-\$530.00	217.78%
Active	R 42-090 Park Aluminum	\$0.00	\$2,297.30	\$0.00	-\$2,297.30	0.00%
Active	R 42-101 Medica Emplee 15%	\$2,998.00	\$243.76	\$0.00	\$2,754.24	8.13%
Active	R 42-220 Donation - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-230 FEE,PERM,LIC	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-260 REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-290 INVESTMENT INT	\$5,000.00	\$4,158.80	\$0.00	\$841.20	83.18%
Active	R 42-420 TRANSFER IN	\$87,047.00	\$4,674.00	\$0.00	\$82,373.00	5.37%
Active	R 42-620 Reimb (Park St of NE Proce	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-630 REIMBURSEMENT	\$4,600.00	\$4,208.89	\$0.00	\$391.11	91.50%
	Total PARK	<u>\$151,095.00</u>	<u>\$51,665.34</u>	<u>\$0.00</u>	<u>\$99,429.66</u>	<u>34.19%</u>

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	Enc	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
PARK								
Active	E 42-10-110	SALARY & WAGES	\$62,712.00	\$53,392.39	\$0.00	\$0.00	\$9,319.61	85.14%
Active	E 42-10-111	OVERTIME	\$3,000.00	\$3,006.06	\$0.00	\$0.00	-\$6.06	100.20%
Active	E 42-10-115	FICA	\$4,075.00	\$3,286.57	\$0.00	\$0.00	\$788.43	80.65%
Active	E 42-10-116	MEDICARE	\$953.00	\$768.65	\$0.00	\$0.00	\$184.35	80.66%
Active	E 42-10-120	PENSION	\$3,943.00	\$3,383.90	\$0.00	\$0.00	\$559.10	85.82%
Active	E 42-10-130	INSURANCE	\$26,006.00	\$22,508.04	\$2,294.94	\$0.00	\$3,497.96	86.55%
Active	E 42-20-019	Batting Cage FOB	\$0.00	\$20.00	\$0.00	\$0.00	-\$20.00	0.00%
Active	E 42-20-210	PROF&SCHOOLS	\$900.00	\$65.00	\$0.00	\$0.00	\$835.00	7.22%
Active	E 42-20-220	COMMUNICATION	\$1,700.00	\$2,285.64	\$64.99	\$0.00	-\$585.64	134.45%
Active	E 42-20-231	CITY GAS & OIL	\$5,000.00	\$3,225.93	\$0.00	\$0.00	\$1,774.07	64.52%
Active	E 42-20-250	CITY INSURANCE	\$21,904.00	\$20,455.19	\$0.00	\$0.00	\$1,448.81	93.39%
Active	E 42-20-261	CITY LIGHTS	\$7,550.00	\$6,877.03	\$0.00	\$0.00	\$672.97	91.09%
Active	E 42-20-268	Uniforms	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 42-20-270	UTILITY R & M	\$13,000.00	\$9,577.23	\$14.35	\$0.00	\$3,422.77	73.67%
Active	E 42-20-271	VEHICLE R & M	\$1,500.00	\$916.18	\$0.00	\$0.00	\$583.82	61.08%
Active	E 42-20-272	TOOLS	\$500.00	\$947.78	\$0.00	\$0.00	-\$447.78	189.56%
Active	E 42-20-309	COMPUTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 42-20-520	BLDG/ R & M	\$2,500.00	\$1,421.67	\$485.96	\$0.00	\$1,078.33	56.87%
Active	E 42-20-521	GROUNDS / R & M	\$16,140.00	\$14,238.21	\$511.35	\$0.00	\$1,901.79	88.22%
Active	E 42-20-665	Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 42-50-540	MACH & EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 42-50-550	IMPROVEMENTS	\$0.00	\$25,901.49	\$0.00	\$0.00	-\$25,901.49	0.00%
Active	E 42-70-160	TRANSFER OUT	\$0.00	\$4,674.00	\$0.00	\$0.00	-\$4,674.00	0.00%
Total PARK			\$171,783.00	\$177,350.96	\$3,371.59	\$0.00	-\$5,567.96	103.24%

1	RECREATION 15 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE 43 CODE	A	B	C	D
3	Property Tax	\$ 7,219.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
4	Interest: Recreation Trail 54827	\$ 5.00	\$ -	\$ 3.00	\$ -
5	TOTAL REVENUES	\$ 7,224.00	\$ 8,000.00	\$ 8,003.00	\$ 8,000.00
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	TOTAL EXPENDITURES	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
12	NET ANNUAL FLOW	\$ (776.00)	\$ -	\$ 3.00	\$ -
	RECREATION #15				
	Recreation Trail #54827 = \$3,462				

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
RECREATION							
Active	R 43-010	PROPERTY TAX	\$8,000.00	\$5,014.65	\$0.00	\$2,985.35	62.68%
Active	R 43-223	Rec Register Fee	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 43-290	INVESTMENT INT	\$0.00	\$2.59	\$0.00	-\$2.59	0.00%
Total RECREATION			<u>\$8,000.00</u>	<u>\$5,017.24</u>	<u>\$0.00</u>	<u>\$2,982.76</u>	<u>62.72%</u>

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	Enc	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
RECREATION								
Active	E 43-10-109	After School Wage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 43-10-110	SALARY & WAGES	\$6,200.00	\$6,200.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 43-10-121	Rec. Class Teach.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 43-20-235	Publish REC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 43-20-320	MERCH & SUPPLY	\$1,800.00	\$1,800.00	\$0.00	\$0.00	\$0.00	100.00%
Total RECREATION			\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	100.00%

1	LIBRARY #16 A August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 79,409.00	\$ 66,950.00	\$ 66,950.00	\$ 66,950.00
4	Library State Aid	\$ 1,128.00	\$ 1,128.00	\$ 1,129.00	\$ 1,129.00
5	Refunds-Larm & School Bills (1/2)	\$ 31,590.00	\$ 38,137.00	\$ 29,126.00	\$ 33,975.00
6	Int: 504970; ICS; NpaIt	\$ 4,883.00	\$ 2,000.00	\$ 2,947.00	\$ 2,000.00
f	Maintenance Reserve	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00
8	Reserves	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
9	TOTAL REVENUES	\$ 122,010.00	\$ 122,715.00	\$ 117,152.00	\$ 118,554.00
10	EXPENSE				
11	PERSONNEL SERVICES				
12	Salary & Wages:	\$ 36,208.00	\$ 45,178.00	\$ 40,697.00	\$ 45,178.00
13	Fica - 6.20%	\$ 2,245.00	\$ 2,801.00	\$ 2,523.00	\$ 2,801.00
14	Medicare - 1.45%	\$ 505.00	\$ 655.00	\$ 590.00	\$ 655.00
15	OPERATING EXPENSE				
16	Janitor / Maintenance	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
17	Prof. & Schools: Tuition	\$ 336.00	\$ 250.00	\$ 411.00	\$ 500.00
18	Communication: Clearly \$45 Mthly	\$ 474.00	\$ 750.00	\$ 525.00	\$ 750.00
19	Mag & Paper: GI Ind \$490; Omaha	\$ 1,827.00	\$ 1,800.00	\$ 936.00	\$ 2,000.00
20	World \$1120; mag \$375				
21	Publish: Libr Mtgs	\$ 42.00	\$ 200.00	\$ 100.00	\$ 200.00
22	Books / E-Books	\$ 14,507.00	\$ 22,000.00	\$ 20,000.00	\$ 20,000.00
23	Library Mgmt System: Annual	\$ 2,700.00	\$ 3,000.00	\$ 2,700.00	\$ 3,000.00
24	Insurance: LARM:	\$ 13,441.00	\$ 15,773.00	\$ 15,550.00	\$ 16,626.00
25	City Lights	\$ 5,709.00	\$ 7,500.00	\$ 5,885.00	\$ 7,500.00
26	Blackhills Gas	\$ 2,908.00	\$ 3,500.00	\$ 2,744.00	\$ 3,500.00
27	Util. R & M: bulbs; fire exting;	\$ 998.00	\$ 2,500.00	\$ 1,000.00	\$ 2,500.00
28	Computer:	\$ 1,538.00	\$ 1,500.00	\$ 1,300.00	\$ 1,500.00
29	Office Supplies: book covers, etc	\$ 4,656.00	\$ 2,000.00	\$ 1,950.00	\$ 2,000.00
30	Program Exp:	\$ 940.00	\$ 1,500.00	\$ 1,729.00	\$ 1,500.00
31	Acct Fee: Audit \$22,300; Budget \$10,200	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
32	Copier Lease: \$50x12=\$600; blk/clr \$600	\$ -	\$ 1,500.00	\$ 1,200.00	\$ 1,500.00
33	Bldg R & M: Adv Climate \$1300	\$ 2,502.00	\$ 2,500.00	\$ 1,800.00	\$ 2,500.00
34	CAPITAL OUTLAY				
35	Equip. Reserve (to ICS)	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00
36	Improve: W Wall Leak: McCarty	\$ 5,170.00	\$ 2,000.00	\$ -	\$ 2,000.00
37	TOTAL EXPENDITURES	\$ 109,206.00	\$ 129,407.00	\$ 116,640.00	\$ 128,710.00
38	NET ANNUAL CASH FLOW	\$ 12,804.00	\$ (6,692.00)	\$ 512.00	\$ (10,156.00)
	M. Mkt #504970 = \$2,940				
	ICS #103365 = \$23,266	kelli.helton@spwildcat.org			
	NPAIT = \$103,264				
	School Fiscal Yr = August 1				
	2017 Spray Roof - No Warranty				
	2024 Library ICS: Flooring / Paint				
	2025 W Wall Leak: McCarty \$5,170				

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
LIBRARY						
Active	R 44-010 PROPERTY TAX	\$66,950.00	\$50,146.56	\$0.00	\$16,803.44	74.90%
Active	R 44-015 STATE AID TO LIBR	\$1,128.00	\$1,129.00	\$0.00	-\$1.00	100.09%
Active	R 44-251 Book Fair	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 44-260 REFUNDS	\$38,137.00	\$30,031.72	\$0.00	\$8,105.28	78.75%
Active	R 44-290 INVESTMENT INT	\$2,000.00	\$2,980.92	\$0.00	-\$980.92	149.05%
Active	R 44-420 TRANSFER IN	\$0.00	\$12,784.00	\$0.00	-\$12,784.00	0.00%
Active	R 44-511 MAINTENANCE RESERV	\$2,500.00	\$5,000.00	\$0.00	-\$2,500.00	200.00%
Active	R 44-630 REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total LIBRARY		\$110,715.00	\$102,072.20	\$0.00	\$8,642.80	92.19%

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	Enc	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
LIBRARY								
Active	E 44-10-110	SALARY & WAGES	\$45,178.00	\$34,738.26	\$0.00	\$0.00	\$10,439.74	76.89%
Active	E 44-10-115	FICA	\$2,801.00	\$2,153.74	\$0.00	\$0.00	\$647.26	76.89%
Active	E 44-10-116	MEDICARE	\$655.00	\$503.82	\$0.00	\$0.00	\$151.18	76.92%
Active	E 44-20-117	JANITOR	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 44-20-210	PROF&SCHOOLS	\$250.00	\$411.00	\$0.00	\$0.00	-\$161.00	164.40%
Active	E 44-20-220	COMMUNICATION	\$750.00	\$459.57	\$41.85	\$0.00	\$290.43	61.28%
Active	E 44-20-234	MAGAZINE & PAPER	\$1,800.00	\$936.39	\$0.00	\$0.00	\$863.61	52.02%
Active	E 44-20-240	PUBLISH / CODIF	\$200.00	\$52.00	\$0.00	\$0.00	\$148.00	26.00%
Active	E 44-20-242	BOOKS	\$22,000.00	\$16,545.01	\$1,871.00	\$0.00	\$5,454.99	75.20%
Active	E 44-20-243	Libr Mgmt System	\$3,000.00	\$2,700.00	\$0.00	\$0.00	\$300.00	90.00%
Active	E 44-20-245	Book Fair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 44-20-250	CITY INSURANCE	\$15,773.00	\$15,549.69	\$0.00	\$0.00	\$223.31	98.58%
Active	E 44-20-261	CITY LIGHTS	\$7,500.00	\$4,722.91	\$0.00	\$0.00	\$2,777.09	62.97%
Active	E 44-20-262	BLACKHILLS GAS	\$3,500.00	\$2,654.81	\$0.00	\$0.00	\$845.19	75.85%
Active	E 44-20-270	UTILITY R & M	\$2,500.00	\$377.29	\$42.63	\$0.00	\$2,122.71	15.09%
Active	E 44-20-309	COMPUTER	\$1,500.00	\$1,138.78	\$1,138.78	\$0.00	\$361.22	75.92%
Active	E 44-20-310	OFFICE SUPPLIES	\$2,000.00	\$1,911.60	\$631.11	\$0.00	\$88.40	95.58%
Active	E 44-20-322	PROGRAM EXPENS	\$1,500.00	\$1,729.34	\$1,160.60	\$0.00	-\$229.34	115.29%
Active	E 44-20-345	ACCOUNTING FEE	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 44-20-517	COPIER LEASE	\$1,500.00	\$417.97	\$0.00	\$0.00	\$1,082.03	27.86%
Active	E 44-20-520	BLDG/ R & M	\$2,500.00	\$1,216.03	\$0.00	\$0.00	\$1,283.97	48.64%
Active	E 44-50-541	EQUIP RESERVE	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 44-50-550	IMPROVEMENTS	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 44-70-160	TRANSFER OUT	\$0.00	\$12,784.00	\$0.00	\$0.00	-\$12,784.00	0.00%
Total LIBRARY			\$129,407.00	\$113,502.21	\$4,885.97	\$0.00	\$15,904.79	87.71%

1	Internal Service Ins. #17	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE August 17, 2026	A	B	C	D
3	Health Deductible 48-014	\$ (15,780.00)	\$ -	\$ 84,492.00	\$ -
4	Investment Interest 48-290	\$ 10,800.00	\$ -	\$ 7,504.00	\$ -
5	TOTAL REVENUES	\$ (4,980.00)	\$ -	\$ 91,996.00	\$ -
6	EXPENSE				
7	OPERATING EXPENSE				
8	Medica OneSource (Emplee Ded)	\$ -	\$ -	\$ 73,462.00	
9	Check Order	\$ -	\$ -	\$ -	\$ -
10	TOTAL EXPENDITURES	\$ -	\$ -	\$ 73,462.00	\$ -
11	NET ANNUAL CASH FLOW	\$ (4,980.00)	\$ -	\$ 18,534.00	\$ -
***	Savings #102482= \$65,426				
	ICS #102482 = \$113,268				
	Npait = \$137,317				
	Internal Service Ins. #17				

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
INTERNAL SERVICE REVENUE						
Active	R 48-014 Health Deductible	\$0.00	\$84,492.08	\$0.00	-\$84,492.08	0.00%
Active	R 48-112 EMP SHARE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 48-290 INVESTMENT INT	\$0.00	\$7,408.56	\$0.00	-\$7,408.56	0.00%
Active	R 48-420 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total INTERNAL SERVICE REVENUE		\$0.00	\$91,900.64	\$0.00	-\$91,900.64	0.00%

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	Enc	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
INTERNAL SERVICE REVENUE							
Active	E 48-10-118 HEALTH DEDUCTIBL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 48-10-130 INSURANCE	\$0.00	\$74,029.13	\$567.63	\$0.00	-\$74,029.13	0.00%
Active	E 48-20-306 CHECK ORDER CHA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 48-70-160 TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total INTERNAL SERVICE REVENUE		\$0.00	\$74,029.13	\$567.63	\$0.00	-\$74,029.13	0.00%

1	SALES TAX #18 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	LB840 Princ:	\$ 33,363.00	\$ 21,905.00	\$ 37,875.00	\$ 6,355.00
4	LB840 Interest	\$ 2,974.00	\$ 2,783.00	\$ 2,115.00	\$ 1,445.00
5	25% Sales Tax - Infrastructure	\$ 103,623.00	\$ 85,000.00	\$ 104,000.00	\$ 85,000.00
6	Sales Tax FIRE STATION PROCEED	\$ 207,246.00	\$ 170,000.00	\$ 202,000.00	\$ 170,000.00
7	Recording Fee:	\$ 10.00	\$ -	\$ -	\$ -
8	Int: 300277; 504420 + ICS; 102342	\$ 25,287.00	\$ -	\$ 21,890.00	\$ -
9	LB840 Fines	\$ 20.00	\$ -	\$ 40.00	\$ -
10	Reimb: Scedd:Ho Co;Elba; Danneb;Farwell	\$ 1,400.00	\$ 1,125.00	\$ 1,400.00	\$ 1,125.00
11	Sales Tax Proceeds	\$ 310,868.00	\$ 255,000.00	\$ 318,000.00	\$ 275,000.00
12	TOTAL REVENUES	\$ 684,791.00	\$ 535,813.00	\$ 687,320.00	\$ 538,925.00
13	OPERATING EXPENSE				
14	Legal:	\$ 348.00	\$ 5,000.00	\$ 3,932.00	\$ 5,000.00
15	Engineer: Middle Loup: Olsson Nov.	\$ 81,523.00	\$ -	\$ 12,935.00	\$ -
16	INSURANCE: CIVIC CENTER:	\$ 20,620.00	\$ 24,358.00	\$ 24,000.00	\$ 25,681.00
17	Market: (Chamber Mktg/Prom)	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
18	Check Order 300277 & Fire Station \$100	\$ 15.00	\$ 50.00	\$ 104.00	\$ 50.00
19	Accounting - Dana Cole	\$ 2,000.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00
20	CAPITAL OUTLAY				
21	Improve: Civic Loan 70000; SCEDD \$5000;	\$ 123,002.00	\$ 1,392,385.00	\$ 88,201.00	\$ 1,749,597.00
22	RVW GIS \$800;				
23	Property Improve Prog (PIP) 60-50-556	\$ -	\$ -	\$ -	\$ 40,000.00
24	Infill Projects 60-50-557	\$ -	\$ -	\$ -	
25	DEBT SERVICE				
26	TRFR OUT: FIRE STATION PRINC/INTER		\$ 154,850.00	\$ 154,850.00	\$ 152,263.00
27	Trfr Out: 25% Infrast: Fire Station	\$ 470,365.00	\$ -	\$ -	\$ -
28	\$318,050; Drainage \$153,000				
29	Econ Dev: 23-24 (\$105,000 Middle Loup;	\$ 105,000.00	\$ 140,000.00	\$ 70,000.00	\$ 140,000.00
30	\$35,000 Operating)				
31	TOTAL EXPENDITURES	\$ 811,873.00	\$ 1,727,743.00	\$ 365,122.00	\$ 2,123,691.00
32	NET ANNUAL CASH FLOW	\$ (127,082.00)	\$ (1,191,930.00)	\$ 322,198.00	\$ (1,584,766.00)
***	LB840 Loans Open	Outstanding	Pymt Amount		
	Bed Head Coffee (\$95,000) 2.75%	\$ 53,082.00	\$ 650.00		
	County Cage (\$70,000) 2.75%	Paid in Full 2026	\$ 575.00		
	Bootlegger (\$50,000) 2.75%	Pd in Full 6-5-26	\$ 893.00		
***	Checking #300277 = \$50,776	Maintain a balance of \$5,000			
	M. Mkt #504420 = \$293,861	Maintain a balance of \$1,000			
	ICS #103462 = \$15,248				
	Npait = \$140,325				
	INFRASTRUCTURE FUND TOTALS				
	25% Infrast Chk #102-342 = \$63,531				
	25% Infrast ICS #102342 = \$283,872				
	25% Infrast NE Class = \$83,735				
	FIRE STATION PROCEEDS (BOND)				
	Fire Station #103667 = \$146,815				
	ICS #103667 = \$76,274				
	SALES TAX #18				

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
SALES TAX						
Active	R 60-032 LOAN PYMT	\$21,905.00	\$37,875.38	\$0.00	-\$15,970.38	172.91%
Active	R 60-033 LOAN INTEREST	\$2,783.00	\$2,115.25	\$0.00	\$667.75	76.01%
Active	R 60-040 Sale Tax 25% Infrast.	\$85,000.00	\$89,702.43	\$0.00	-\$4,702.43	105.53%
Active	R 60-041 SALES TAX FIRE STATION	\$170,000.00	\$179,404.83	\$0.00	-\$9,404.83	105.53%
Active	R 60-216 RECORDING FEE	\$0.00	\$10.00	\$0.00	-\$10.00	0.00%
Active	R 60-290 INVESTMENT INT	\$0.00	\$20,848.44	\$0.00	-\$20,848.44	0.00%
Active	R 60-310 FINE/Penalty	\$0.00	\$40.00	\$0.00	-\$40.00	0.00%
Active	R 60-420 TRANSFER IN	\$0.00	\$460,000.00	\$0.00	-\$460,000.00	0.00%
Active	R 60-630 REIMBURSEMENT	\$1,125.00	\$1,400.00	\$0.00	-\$275.00	124.44%
Active	R 60-700 Sales Tax	\$255,000.00	\$269,107.15	\$0.00	-\$14,107.15	105.53%
	Total SALES TAX	\$535,813.00	\$1,060,503.48	\$0.00	-\$524,690.48	197.92%

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	Enc	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
SALES TAX							
Active	E 60-20-212 LEGAL FEES	\$5,000.00	\$3,932.00	\$0.00	\$0.00	\$1,068.00	78.64%
Active	E 60-20-213 ENGINEER FEES	\$0.00	\$12,935.22	\$0.00	\$0.00	-\$12,935.22	0.00%
Active	E 60-20-216 RECORDING FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 60-20-250 CITY INSURANCE	\$24,358.00	\$24,000.80	\$0.00	\$0.00	\$357.20	98.53%
Active	E 60-20-302 MARKETING	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 60-20-306 CHECK ORDER CHA	\$50.00	\$104.27	\$0.00	\$0.00	-\$54.27	208.54%
Active	E 60-20-345 ACCOUNTING FEE	\$2,100.00	\$2,100.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 60-50-550 IMPROVEMENTS	\$1,392,385.00	\$216,473.81	\$0.00	\$0.00	\$1,175,911.19	15.55%
Active	E 60-50-556 PIP - Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 60-50-557 Infill - Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 60-70-160 TRANSFER OUT	\$154,850.00	\$619,067.78	\$0.00	\$0.00	-\$464,217.78	399.79%
Active	E 60-70-661 ECONOMIC DEVELO	\$140,000.00	\$70,000.00	\$0.00	\$0.00	\$70,000.00	50.00%
Total SALES TAX		\$1,727,743.00	\$957,613.88	\$0.00	\$0.00	\$770,129.12	55.43%

1	VP BOND #19 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	<u>REVENUE</u>	A	B	C	D
3	Bond Levy Tax	\$ 148,292.00	\$ 275,000.00	\$ 275,000.00	\$ 275,000.00
4	Trfr In Assess: Street	\$ 22,872.00	\$ 14,298.00	\$ 14,298.00	\$ 12,130.00
5	Trfr In from Sales Tax (Fire Station)	\$ 152,315.00	\$ 154,850.00	\$ 154,850.00	\$ 152,263.00
6	TOTAL REVENUES	\$ 323,479.00	\$ 444,148.00	\$ 444,148.00	\$ 439,393.00
7	<u>EXPENSE</u>				
8	Adm & Dues: BOKF: Fire/Street	\$ -	\$ 400.00	\$ -	\$ 400.00
9	<u>DEBT SERVICE</u>				
10	Street Bond Principal	\$ 160,412.00	\$ 215,412.00	\$ 215,381.00	\$ 219,030.00
11	Street Bond Interest	\$ 16,287.00	\$ 76,511.00	\$ 76,510.00	\$ 76,827.00
12	Street Princ. 2020 Dist.	\$ -	\$ -	\$ -	\$ -
13	Street Interest-Dist 2020	\$ -	\$ -	\$ -	\$ -
14	Fire Station Princ. 2023 (60)	\$ 70,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
15	Fire Station Interest 2023 (60)	\$ 82,315.00	\$ 79,850.00	\$ 79,850.00	\$ 77,263.00
16	Street Bond Anticip. Princ. 2024	\$ -	\$ -	\$ -	\$ -
17	Street Bond Anticip. Interest 2024	\$ 67,309.00	\$ -	\$ -	\$ -
18	To Reduce Budget Cash Res.	\$ -	\$ 1,700,000.00	\$ -	\$ 2,000,000.00
19	TOTAL EXPENDITURES	\$ 396,323.00	\$ 2,147,173.00	\$ 446,741.00	\$ 2,448,520.00
20	NET ANNUAL CASH FLOW	\$ (72,844.00)	\$ (1,703,025.00)	\$ (2,593.00)	\$ (2,009,127.00)
	Swim Pool Bond Paid in Full 2022				
	VP BOND #19				

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
VP BOND						
Active	R 61-010 PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 61-012 TAX LEVY	\$275,000.00	\$191,430.43	\$0.00	\$83,569.57	69.61%
Active	R 61-420 TRANSFER IN	\$169,148.00	\$154,850.00	\$0.00	\$14,298.00	91.55%
Total VP BOND		<u>\$444,148.00</u>	<u>\$346,280.43</u>	<u>\$0.00</u>	<u>\$97,867.57</u>	<u>77.97%</u>

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***Expenditure Guideline©**

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	Enc Current	25-26 YTD Balance	% of YTD Budget
VP BOND							
Active	E 61-60-211 ADM. & DUES	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 61-60-608 Fire Station Princ	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 61-60-609 Fire Station Interest	\$79,850.00	\$79,850.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 61-60-614 STREET PRINC	\$215,412.00	\$215,381.00	\$0.00	\$0.00	\$31.00	99.99%
Active	E 61-60-615 STREET INTEREST	\$76,511.00	\$76,509.73	\$0.00	\$0.00	\$1.27	100.00%
Active	E 61-60-623 Reduce Budget Cash	\$1,700,000.00	\$0.00	\$0.00	\$0.00	\$1,700,000.00	0.00%
Active	E 61-60-624 Bond Antic Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total VP BOND	\$2,147,173.00	\$446,740.73	\$0.00	\$0.00	\$1,700,432.27	20.81%

1	KENO #20 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	Keno Receipts	\$ 68,081.00	\$ 60,000.00	\$ 39,535.00	\$ 42,000.00
4	Skilled Game Machines	\$ -	\$ -	\$ 2,651.00	\$ 3,000.00
5	Interest: #504409 (EarlyChild)	\$ 8,726.00	\$ 3,000.00	\$ 6,100.00	\$ 3,000.00
6	Reimb. - Nevrvy Keno Audit	\$ 2,300.00	\$ 2,500.00	\$ 2,500.00	\$ 2,750.00
7	TOTAL REVENUES	\$ 79,107.00	\$ 65,500.00	\$ 50,786.00	\$ 50,750.00
8	EXPENSE				
9	OPERATING EXPENSE				
10	Adm. & Dues = \$564,243 x 2%	\$ 19,834.00	\$ 20,000.00	\$ 12,422.00	\$ 11,285.00
11	Donations: First Light \$1,000; Willow	\$ 1,000.00	\$ 5,000.00	\$ 1,111.00	\$ 5,000.00
12	Rising \$1,000				
13	Check Order - Keno	\$ -	\$ 50.00	\$ -	\$ 50.00
14	Accounting: Nevrvy Reimb.	\$ 2,300.00	\$ 2,500.00	\$ 2,500.00	\$ 2,750.00
15	Improve: GCA \$3000; Firework \$5000.00;	\$ 57,000.00	\$ 90,000.00	\$ 62,500.00	\$ 90,000.00
16	EarlyChild \$50,000; Other \$10,000; Baseball Museum ??				
17	DEBT SERVICE				
18	Trfr Out Keno:	\$ -	\$ -	\$ -	\$ -
19	TOTAL EXPENDITURES	\$ 80,134.00	\$ 117,550.00	\$ 78,533.00	\$ 109,085.00
20	NET ANNUAL CASH FLOW	\$ (1,027.00)	\$ (52,050.00)	\$ (27,747.00)	\$ (58,335.00)
	IMPORTANT: Pay in May: St. Paul Early Childhood Foundation \$50,000 (2025-2029)				
	M. Mkt #504409 = \$15,868	Note: Museum of NE Major League Baseball \$700 x 12 = \$8,400			
	ICS #103314 = \$23,898	(Joe Hansen & Sandy Mudloff Requested Funds 7-20-26: No Action)			
	NPAIT = \$160,573	NEVRVY TO REIMB. CITY FOR KENO AUDIT: \$2,750			
	21-22 GCA Days: Operating \$3,000; Fireworks \$5,000				
	22-23 = New Circulating Pump \$32,158				
	23-24 = Log Slice/Floats & Edge Pads: 23,981 (WaterPark Excitement)				
	KENO #20				

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
KENO						
Active	R 62-231 KENO PROCEEDS	\$60,000.00	\$35,492.59	\$0.00	\$24,507.41	59.15%
Active	R 62-239 Skilled Gaming Machine Re	\$0.00	\$2,651.25	\$0.00	-\$2,651.25	0.00%
Active	R 62-290 INVESTMENT INT	\$3,000.00	\$5,888.30	\$0.00	-\$2,888.30	196.28%
Active	R 62-420 TRANSFER IN	\$0.00	\$80,000.00	\$0.00	-\$80,000.00	0.00%
Active	R 62-630 REIMBURSEMENT	\$2,500.00	\$2,500.00	\$0.00	\$0.00	100.00%
	Total KENO	\$65,500.00	\$126,532.14	\$0.00	-\$61,032.14	193.18%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

			25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	Enc Current	25-26 YTD Balance	% of YTD Budget
KENO								
Active	E 62-20-211	ADM. & DUES	\$20,000.00	\$12,422.00	\$0.00	\$0.00	\$7,578.00	62.11%
Active	E 62-20-240	PUBLISH / CODIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 62-20-301	Donate / Market	\$5,000.00	\$1,110.54	\$0.00	\$0.00	\$3,889.46	22.21%
Active	E 62-20-306	CHECK ORDER CHA	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	0.00%
Active	E 62-20-345	ACCOUNTING FEE	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 62-50-550	IMPROVEMENTS	\$90,000.00	\$62,500.00	\$0.00	\$0.00	\$27,500.00	69.44%
Active	E 62-70-160	TRANSFER OUT	\$0.00	\$80,000.00	\$0.00	\$0.00	-\$80,000.00	0.00%
		Total KENO	\$117,550.00	\$158,532.54	\$0.00	\$0.00	-\$40,982.54	134.86%

1	TIF #22 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B		D
3	Prairie Fall #8652 - Diane Johnson	\$ 3,220.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00
4	Lots 15 & 16 (518 Paul)				
5	MAD Dev. #8653 - Taylor	\$ 8,470.00	\$ 6,205.00	\$ 6,205.00	\$ 6,205.00
6	Lot 13 (1515 Indian)				
7	MAD Dev. #8654 - Barta	\$ 5,210.00	\$ 5,524.00	\$ 5,524.00	\$ 5,524.00
8	Lot 16 (1425 Indian)				
9	MAD Dev #8655 - Bearheels	\$ 6,047.00	\$ 6,358.00	\$ 6,358.00	\$ 6,358.00
10	Lot 14 (1509 Indian)				
11	MAD Dev #8656 - Wells, C	\$ 4,774.00	\$ 4,688.00	\$ 4,688.00	\$ 4,688.00
12	Lot 18 (1510 Ho. Ave.)				
13	Prairie Falls #8657 - Mendez	\$ 5,137.00	\$ 5,251.00	\$ 5,251.00	\$ 5,251.00
14	Lots 13 & 14 (514 Paul)				
15	MAD Dev. #8658 - Robinson B.	\$ 9,527.00	\$ 9,527.00	\$ 9,527.00	\$ 9,527.00
16	Lot 4 (1524 Indian)				
17	Prairie Fall #8659 Sok M	\$ 4,094.00	\$ 4,359.00	\$ 4,359.00	\$ 4,359.00
18	Lots 11 & 12 (510 Paul)				
19	MAD Dev #8660 - Robinson S.	\$ 2,528.00	\$ 4,468.00	\$ 4,468.00	\$ 4,468.00
20	Lot 3 (1520 Indian)				
21	Bed Head Coffee #8661	\$ 2,803.00	\$ 4,386.00	\$ 4,386.00	\$ 4,386.00
22	Lot 9-13, Blk 78, OT (716 Ho. Ave.)				
23	Prairie Fall #8662 - Larsen	\$ 7,152.00	\$ 6,828.00	\$ 6,828.00	\$ 6,828.00
24	Lot 2, Blk 3, Harris (615 Paul)				
25	Prairie Fall #8663 - M. Mrkvicka	\$ 6,051.00	\$ 5,227.00	\$ 5,227.00	\$ 5,227.00
26	Lots 17 & 18, Prairie (522 Paul)				
27	MAD Dev. #8664 Moormann K	\$ 4,871.00	\$ 4,977.00	\$ 4,977.00	\$ 4,977.00
28	Lot 19 (1506 Ho. Ave.)				
29	MAD Dev. #8665 Tyler Solko	\$ 6,148.00	\$ 5,780.00	\$ 5,780.00	\$ 5,780.00
30	Lot 20 1502 Ho. Ave.)				
31	MAD Dev. #8667 - Seaman Scott	\$ 9,767.00	\$ 7,168.00	\$ 7,168.00	\$ 7,168.00
32	Lot 6 (1532 Indian)				
33	Prairie Fall #8668 - N. Reilly	\$ 6,575.00	\$ 6,267.00	\$ 6,267.00	\$ 6,267.00
34	Lots 19 & 20, Prairie (1604 Paul)				
35	Prairie Fall #8669 - Kent Payne	\$ 7,362.00	\$ 7,015.00	\$ 7,015.00	\$ 7,015.00
36	Lots 21 & 22 Prairie (608 Paul)				
37	MAD Dev: #8670 Molczyk	\$ 4,384.00	\$ 3,937.00	\$ 3,937.00	\$ 3,937.00
38	Lot 12 (1508 Indian)				
39	MAD Dev: #8671 Wilshusen	\$ 7,221.00	\$ 7,251.00	\$ 7,251.00	\$ 7,251.00
40	Lot 5 (1528 Indian)				
41	Prairie Fall #8672 Jensen Kim	\$ 5,330.00	\$ 4,092.00	\$ 4,092.00	\$ 4,092.00
42	Lots 9 & 10 (422 Paul)				
43	Prairie Fall #8673 (Starkey)	\$ 6,394.00	\$ 5,998.00	\$ 5,998.00	\$ 5,998.00
44	(1516 5th) and LG Davolt (1514 5th)				
45	Interest #505036	\$ 88.00	\$ -	\$ 10.00	\$ -
46	TOTAL REVENUES	\$ 123,153.00	\$ 118,834.00	\$ 118,844.00	\$ 118,834.00
47	OPERATING EXPENSE				
48	TIF Check Order 68-20-306	\$ -	\$ 20.00		\$ 40.00
49	MAD DEV (50/50)	\$ 34,475.00	\$ 32,941.00	\$ 32,941.50	\$ 32,941.50
50	68-20-009				

51	CITY (MAD) (50/50)	\$ 34,475.00	\$ 32,942.00	\$ 32,941.50	\$ 32,941.50
52	68-20-008				
53	Prairie Fall #8652 Johnson	\$ 3,220.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00
54	Lots 15 & 16				
55	Prairie Falls #8657 - Mendez	\$ 5,137.00	\$ 5,251.00	\$ 5,251.00	\$ 5,251.00
56	Lots 13 & 14				
57	Prairie Fall #8659 Sok M	\$ 4,094.00	\$ 4,359.00	\$ 4,359.00	\$ 4,359.00
58	Lots 11 & 12				
59	Bed Head Coffee #8661	\$ 2,803.00	\$ 4,386.00	\$ 4,386.00	\$ 4,386.00
60	Lots 9-13, Blk 78 O.T.				
61	Prairie Fall #8662 - Larsen	\$ 7,152.00	\$ 6,828.00	\$ 6,828.00	\$ 6,828.00
62	Lot 2, Blk 3, Harris				
63	Prairie Fall #8663 - M. Mrkvicka	\$ 6,051.00	\$ 5,227.00	\$ 5,227.00	\$ 5,227.00
64	Lots 17 & 18, Prairie				
65	Prairie Fall #8668 - Nolan Reilly	\$ 6,575.00	\$ 6,267.00	\$ 6,267.00	\$ 6,267.00
66	Lots 19 & 20, Prairie				
67	Prairie Fall #8669 - Kent Payne	\$ 7,362.00	\$ 7,015.00	\$ 7,015.00	\$ 7,015.00
68	Lots 21 & 22 Prairie				
69	Prairie Fall #8672 Jensen Kim	\$ 5,330.00	\$ 4,092.00	\$ 4,092.00	\$ 4,092.00
70	Lots 9 & 10				
71	Prairie Fall #8673(Starkey)(1516 5th)	\$ 6,394.00	\$ 5,998.00	\$ 5,998.00	\$ 5,998.00
72	and LG Davolt (1514 5th)				
73	TOTAL EXPENDITURES	\$ 123,068.00	\$ 118,854.00	\$ 118,834.00	\$ 118,874.00
74	NET ANNUAL CASH FLOW	\$ 85.00	\$ (20.00)	\$ 10.00	\$ (40.00)

*** TIF Mkt #505036 = \$1,373

MAD DEVELOPMENT

- 1 Series A (City) = \$290,000 at 4% (Water/ Sewer /Storm Swr)
- 2 Series B (Redeveloper) = \$424,000 at 7.50%
50 / 50 (CDA & Redeveloper)
Starostka Construction Bid = \$226,398.95 for City Infrastructure
ATTORNEY WILLIS = 402/474-6900

CURRENT

BALANCE:

\$256,266.00 1-Jun-25
\$ 424,000.00

Current Balance:

3 PRAIRIE FALLS Phase 1 - Diane Johnson

NOTICE TO DIVIDE: 7-19-2016

Prairie Falls Subdivision: Proceeds in June / Dec

Interest starts 7/6/2016 at 5% on \$30,000 \$ 16,944.00

4 PRAIRIE FALLS Phase 2 - Ramiro Mendez

NOTICE to DIVIDE: 7-26-17

Prairie Falls Subdivision: Proceeds in June / Dec

Interest starts 8-7-17 at 5% on \$30,000 \$ 13,634.00

5 PRAIRIE FALLS Phase 3 - Mike Sok

NOTICE to DIVIDE: 9-8-2017

Prairie Falls Subdivision: Proceeds in June / Dec

Interest starts 10-16-17 at 5% on \$30,000 \$ 16,852.00

6 PRAIRIE FALLS Phase 4 - Corey & Tara Larsen

NOTICE to DIVIDE: 3-26-2018

Prairie Falls Subdivision: Proceeds in June / Dec

Interest starts 3-18-19 at 5% on \$30,910	\$	8,465.00
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7 PRAIRIE FALLS Phase 5 - Marty Mrkvicka**Notice to Divide: 3-9-2020**

Prairie Falls Subd: Proceeds June / Dec

Interest starts February 3, 2020 at 5% on \$30,000	\$	17,084.00
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8 PRAIRIE FALLS Phase 6 - Nolan Reilly**Notice to Divide: 9-21-2020**

Prairie Falls Subd: Proceeds June / Dec

Interest starts August 3, 2020 at 5% on \$30,000	\$	22,415.00
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9 PRAIRIE FALLS Phase 7 - Kent Payne**Notice to Divide: 4-13-2021**

Prairie Falls Subd: Proceeds June / Dec

Interest starts September 8, 2020 at 5% on \$30,000	\$	21,699.00
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10 PRAIRIE FALLS Phase 8 - Mark Starkey**Notice to Divide: June 21, 2023**

Prairie Falls Subd: Proceeds June / Dec

Interest starts May 16, 2022 at 5% on \$40,000	\$	40,000.00
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11 PRAIRIE FALLS Phase 9 - Kim Jensen**Notice to Divide: 9-20-2022**

Prairie Falls Subd: Proceeds June / Dec

Interest starts 8-15-2022 5% at \$30,000	\$	30,000.00
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12 BEDHEAD COFFEE (Megan Yutesler)**NOTICE TO DIVIDE: 3-25-2018**

Proceeds in June / Dec

Interest starts 12-17-2019 at 4.50% at \$55,000	\$	53,912.00
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13 HOMETOWN MARKET (BLAKE SCHWARTZ) FOR INFRASTRUCTURE

NOTICE TO DIVIDE BY ASSESSOR: March 4, 2025

NO INTEREST	\$	555,380.00
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TIF #22

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
TIF						
Active	R 68-290 INVESTMENT INT	\$0.00	\$49.43	\$0.00	-\$49.43	0.00%
Active	R 68-900 Prairie 8652 Johnson	\$3,528.00	\$3,351.66	\$0.00	\$176.34	95.00%
Active	R 68-901 MAD 8653 Taylor	\$6,205.00	\$3,699.09	\$0.00	\$2,505.91	59.61%
Active	R 68-902 MAD 8654 Barta R	\$5,524.00	\$3,339.47	\$0.00	\$2,184.53	60.45%
Active	R 68-903 MAD 8655 Bearheels M	\$6,358.00	\$5,323.45	\$0.00	\$1,034.55	83.73%
Active	R 68-904 MAD 8656 Wells	\$4,688.00	\$3,067.04	\$0.00	\$1,620.96	65.42%
Active	R 68-905 Prairie 8657 Mendez	\$5,251.00	\$5,320.51	\$0.00	-\$69.51	101.32%
Active	R 68-906 MAD 8658 B Robinson	\$9,527.00	\$6,779.31	\$0.00	\$2,747.69	71.16%
Active	R 68-907 Prairie 8659 Sok	\$4,359.00	\$3,576.50	\$0.00	\$782.50	82.05%
Active	R 68-908 MAD 8660 Robinson Spenc	\$4,468.00	\$4,307.41	\$0.00	\$160.59	96.41%
Active	R 68-909 Bed Head Coffee 8661	\$4,386.00	\$3,731.65	\$0.00	\$654.35	85.08%
Active	R 68-910 Prairie Cory Larsen 8662	\$6,828.00	\$4,606.78	\$0.00	\$2,221.22	67.47%
Active	R 68-911 Prairie 8663 Marty Mrkvicka	\$5,227.00	\$3,849.25	\$0.00	\$1,377.75	73.64%
Active	R 68-912 MAD 8664 K Moormann	\$4,977.00	\$3,107.77	\$0.00	\$1,869.23	62.44%
Active	R 68-913 MAD 8665 Solko Tyler	\$5,780.00	\$3,925.21	\$0.00	\$1,854.79	67.91%
Active	R 68-915 MAD 8667 Seaman Scott	\$7,168.00	\$4,245.66	\$0.00	\$2,922.34	59.23%
Active	R 68-916 Prairie 8668 Nolan Reilly	\$6,267.00	\$4,190.95	\$0.00	\$2,076.05	66.87%
Active	R 68-917 Prairie 8669 Kent Payne	\$7,015.00	\$4,730.80	\$0.00	\$2,284.20	67.44%
Active	R 68-918 MAD 8670 Tom Molczyk	\$3,937.00	\$4,634.84	\$0.00	-\$697.84	117.73%
Active	R 68-919 MAD 8671 Wilshusen	\$7,251.00	\$4,643.58	\$0.00	\$2,607.42	64.04%
Active	R 68-920 Prairie 8672 Kim Jensen	\$4,092.00	\$2,948.66	\$0.00	\$1,143.34	72.06%
Active	R 68-922 Prairie 8673 M. Starkey	\$5,998.00	\$4,194.14	\$0.00	\$1,803.86	69.93%
Active	R 68-923 MAD 8674 B Rasmussen	\$0.00	\$3,628.12	\$0.00	-\$3,628.12	0.00%
Active	R 68-924 St. Paul Grocery 8675	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 68-925 MAD 8676 Wilshusen A	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 68-926 MAD 8677 Peters Todd	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 68-927 Middle Loup Rasmussen Au	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 68-928 MAD Shafer Joel	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 68-929 MAD Sombke Dakota	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total TIF		\$118,834.00	\$91,251.28	\$0.00	\$27,582.72	76.79%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	Enc	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
TIF								
Active	E 68-20-306	CHECK ORDER CHA	\$20.00	\$0.00	\$0.00	\$0.00	\$20.00	0.00%
Active	E 68-60-008	TIF MAD to City	\$32,942.00	\$25,350.50	\$0.00	\$0.00	\$7,591.50	76.95%
Active	E 68-60-009	MAD DEV TIF	\$32,941.00	\$25,350.45	\$0.00	\$0.00	\$7,590.55	76.96%
Active	E 68-60-898	Prairie 8659 Sok	\$4,359.00	\$3,576.50	\$0.00	\$0.00	\$782.50	82.05%
Active	E 68-60-899	Prairie 8657 Mendez	\$5,251.00	\$5,320.51	\$0.00	\$0.00	-\$69.51	101.32%
Active	E 68-60-900	Prairie 8652 Johnson	\$3,528.00	\$3,351.66	\$0.00	\$0.00	\$176.34	95.00%
Active	E 68-60-909	Bed Head 8661	\$4,386.00	\$3,731.65	\$0.00	\$0.00	\$654.35	85.08%
Active	E 68-60-910	Prairie 8662 Larsen	\$6,828.00	\$4,606.78	\$0.00	\$0.00	\$2,221.22	67.47%
Active	E 68-60-911	Prairie 8663 M Mrkvic	\$5,227.00	\$3,849.25	\$0.00	\$0.00	\$1,377.75	73.64%
Active	E 68-60-916	Prairie 8668 Nolan Re	\$6,267.00	\$4,190.95	\$0.00	\$0.00	\$2,076.05	66.87%
Active	E 68-60-917	Prairie 8669 Kent Pay	\$7,015.00	\$4,730.80	\$0.00	\$0.00	\$2,284.20	67.44%
Active	E 68-60-918	Prairie 8673 Mark Sta	\$5,998.00	\$4,194.14	\$0.00	\$0.00	\$1,803.86	69.93%
Active	E 68-60-920	Prairie 8672 Kim Jens	\$4,092.00	\$2,948.66	\$0.00	\$0.00	\$1,143.34	72.06%
Active	E 68-60-924	St Paul Grocery 8675	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 68-60-927	Middle Loup #8678 R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 68-70-160	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total TIF			\$118,854.00	\$91,201.85	\$0.00	\$0.00	\$27,652.15	76.73%

1	Senior Center #23	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE August 17, 2026	A	B	C	D
3	Property Tax	\$ 7,219.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
4	Interest: 504882; ICS; Npait	\$ 2,049.00	\$ 1,100.00	\$ 1,893.00	\$ 1,700.00
5	Reserves: Operating	\$ -	\$ 5,000.00	\$ 1,000.00	\$ 1,300.00
6	TOTAL REVENUES	\$ 9,268.00	\$ 14,100.00	\$ 10,893.00	\$ 11,000.00
7	EXPENSE				
8	OPERATING EXPENSE				
9	Insurance: LARM:	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
10	Lights: Senior Center 69-20-261	\$ -	\$ 5,000.00	\$ 4,500.00	\$ 5,000.00
11	Bldg R&M: Adv Clim; keys, paint,	\$ 2,531.00	\$ 3,000.00	\$ 1,613.00	\$ 3,000.00
13	Fire Exting Inspect				
13	Building Sinking	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
14	TOTAL EXPENDITURES	\$ 8,031.00	\$ 13,500.00	\$ 11,613.00	\$ 11,000.00
15	NET ANNUAL CASH FLOW	\$ 1,237.00	\$ 600.00	\$ (720.00)	\$ -
	M Mkt #504882 = \$1,109				
	ICS #103373 = \$39,555				
	Npait = \$23,272				
***	Opened in 1988				
	2012 Roof Construction				
	2013 Insulated & New Windows in 2013				
	2014 New Furnace / Air Transferred from General 504684 = \$16,136.00				
	2017 Clean / Repair Furnace				
	2021 New Fire Suppression Range Hood \$3500; Emerg. Lighting (power outage) \$100				
	2025 Senior Center Closed/Re-Opened for Socialization				
	June 2026: Senior Center Corp. Acquired (2) Hot Shot Vehicles				
	Senior Center #23				

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26	25-26	AUGUST	25-26	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
SENIOR COMM. CENTER						
Active	R 69-010 PROPERTY TAX	\$8,000.00	\$5,014.65	\$0.00	\$2,985.35	62.68%
Active	R 69-100 SINKING FUND	\$0.00	\$2,500.00	\$0.00	-\$2,500.00	0.00%
Active	R 69-290 INVESTMENT INT	\$1,100.00	\$1,785.93	\$0.00	-\$685.93	162.36%
Active	R 69-420 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total SENIOR COMM. CENTER		\$9,100.00	\$9,300.58	\$0.00	-\$200.58	102.20%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	Enc	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
SENIOR COMM. CENTER								
Active	E 69-20-250	CITY INSURANCE	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 69-20-261	CITY LIGHTS	\$5,000.00	\$3,100.27	\$0.00	\$0.00	\$1,899.73	62.01%
Active	E 69-20-520	BLDG/ R & M	\$3,000.00	\$1,612.77	\$1,264.79	\$0.00	\$1,387.23	53.76%
Active	E 69-60-631	BUILDING SINKING	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 69-70-160	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Total SENIOR COMM. CENTER		\$13,500.00	\$10,213.04	\$1,264.79	\$0.00	\$3,286.96	75.65%

1	REDLG #24 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	A	B	C	D
3	REDLG Princ. (The Den) 70-032	\$ 32,216.00	\$ 20,779.00	\$ 19,898.00	\$ -
4	REDLG Interest (The Den) 70-033	\$ 2,186.00	\$ 1,763.00	\$ 592.00	\$ -
5	REDLG Recording	\$ 10.00	\$ -	\$ -	\$ -
6	REDLG Adm. Fee 1%	\$ -	\$ -	\$ -	\$ -
7	REDLG Int: ICS; 301465 & Npait	\$ 9,336.00	\$ -	\$ 10,842.00	\$ 11,738.00
8	REDLG Fine/Penalty	\$ 240.00	\$ -	\$ 150.00	\$ -
9	REDLG - new USDA Loan	\$ -	\$ -	\$ -	\$ -
10	TOTAL REVENUES	\$ 43,988.00	\$ 22,542.00	\$ 31,482.00	\$ 11,738.00
11	EXPENSE				
12	OPERATING EXPENSE				
13	Insurance: (USDA) AIG (new)	\$ 1,482.00	\$ 1,650.00	\$ -	\$ -
14	(Travelers \$471 - ProRate)				
15	REDLG Impr. (new project)	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00
16	Transfer Out	\$ -	\$ -	\$ -	\$ -
17	TOTAL EXPENDITURES	\$ 1,482.00	\$ 301,650.00	\$ -	\$ 300,000.00
18	NET ANNUAL CASH FLOW	\$ 42,506.00	\$ (279,108.00)	\$ 31,482.00	\$ (288,262.00)
	Projects	Interest	Original Bal.	Current Bal.	
	Bootlegger (Fousek)	2.75%	\$ 80,000.00	Pd in Full = 4/2026	
	The Den	4.50%	\$ 30,000.00	\$ 25,418.43	
***	REDLG Program #301465 = \$45,328				
	REDLG ICS #103381: \$263,916				
	NPAIT = \$78,148				
	REDLG #24				

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
REDLG PROGRAM							
Active	R 70-032	LOAN PYMT	\$20,779.00	\$19,898.12	\$0.00	\$880.88	95.76%
Active	R 70-033	LOAN INTEREST	\$1,763.00	\$591.88	\$0.00	\$1,171.12	33.57%
Active	R 70-036	REDLG Adm Fee	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 70-216	RECORDING FEE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 70-290	INVESTMENT INT	\$0.00	\$10,118.25	\$0.00	-\$10,118.25	0.00%
Active	R 70-310	FINE/Penalty	\$0.00	\$150.00	\$0.00	-\$150.00	0.00%
Active	R 70-420	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 70-631	REDLG Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total REDLG PROGRAM			\$22,542.00	\$30,758.25	\$0.00	-\$8,216.25	136.45%

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Current Period: AUGUST 25-26

			25-26	25-26	AUGUST	Enc	25-26	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
REDLG PROGRAM								
Active	E 70-20-250	CITY INSURANCE	\$1,650.00	\$0.00	\$0.00	\$0.00	\$1,650.00	0.00%
Active	E 70-50-550	IMPROVEMENTS	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0.00%
Active	E 70-70-160	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total REDLG PROGRAM			\$301,650.00	\$0.00	\$0.00	\$0.00	\$301,650.00	0.00%

1	PARK IMPROVE GRANT 73	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE August 17, 2026	A	B	C	D
3	Investment Interest	\$ 67.00	\$ -	\$ 492.00	\$ -
4	Transfer In:	\$ -	\$ -		\$ -
5	Grant Match: St. Paul School	\$ 25,000.00	\$ -	\$ -	\$ -
6	REIMB: State of NE (Grant)	\$ 53,246.00	\$ 700,000.00	\$ 700,000.00	\$ -
7	Reimb: MRL Crane Eq.	\$ -	\$ -	\$ 1,303.00	\$ -
8	TOTAL REVENUES	\$ 78,313.00	\$ 700,000.00	\$ 701,795.00	\$ -
9	EXPENSE				
10	OPERATING EXPENSE				
11	Engineer Fees	\$ 32,323.00	\$ 25,000.00		\$ -
12	Publish/Codif	\$ 526.00	\$ -		\$ -
13	Check Order	\$ 25.00	\$ -		\$ -
14	Improvements	\$ 76,024.00	\$ 675,000.00		\$ -
15	Transfer Out	\$ -	\$ -		\$ -
16	TOTAL EXPENDITURES	\$ 108,898.00	\$ 700,000.00	\$ -	\$ -
17	NET ANNUAL CASH FLOW	\$ (30,585.00)	\$ -	\$ 701,795.00	\$ -
	Park Improve. Grant Checking #505410: \$10,072 (May 2025)				
***	PARK IMPROVEMENT GRANT FUNDS: \$875,000				

CITY OF ST PAUL
***Revenue Guideline©**

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	25-26 YTD Balance	% of YTD Budget
PARK IMPROVE GRANT						
Active	R 73-290 INVESTMENT INT	\$0.00	\$538.94	\$0.00	-\$538.94	0.00%
Active	R 73-420 TRANSFER IN	\$0.00	\$161,332.47	\$0.00	-\$161,332.47	0.00%
Active	R 73-612 GRANT MATCH	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 73-620 Reimb (Park St of NE Proce	\$700,000.00	\$738,664.61	\$0.00	-\$38,664.61	105.52%
Active	R 73-630 REIMBURSEMENT	\$0.00	\$1,303.12	\$0.00	-\$1,303.12	0.00%
	Total PARK IMPROVE GRANT	\$700,000.00	\$901,839.14	\$0.00	-\$201,839.14	128.83%

CITY OF ST PAUL
***Expenditure Guideline©**

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Current Period: AUGUST 25-26

		25-26 YTD Budget	25-26 YTD Amt	AUGUST MTD Amt	Enc Current	25-26 YTD Balance	% of YTD Budget
PARK IMPROVE GRANT							
Active	E 73-20-213 ENGINEER FEES	\$25,000.00	\$14,927.13	\$0.00	\$0.00	\$10,072.87	59.71%
Active	E 73-20-240 PUBLISH / CODIF	\$0.00	\$63.00	\$0.00	\$0.00	-\$63.00	0.00%
Active	E 73-20-306 CHECK ORDER CHA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 73-50-550 IMPROVEMENTS	\$675,000.00	\$800,163.61	\$0.00	\$0.00	-\$125,163.61	118.54%
Active	E 73-70-160 TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total PARK IMPROVE GRANT		\$700,000.00	\$815,153.74	\$0.00	\$0.00	-\$115,153.74	116.45%

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 6th 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 1st and 3rd 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 (<i>mm/dd/yyyy</i>)	Submitted to (<i>Department</i>)	I am Submitting This Request __ In Person __ Computer __ Fax __ Mail
Name (<i>Print</i>)	Mailing Address (<i>Required</i>)	
Telephone (<i>Required</i>)	Email Address (<i>Optional</i>)	Fax Number (<i>Optional</i>)
Please clearly identify the records requested as specifically as possible, or fully describe the information you want (<i>required</i>).		
I request to: (<i>please check all that apply</i>) __ Inspect the records named/described. __ Make notes from the records named/described. __ Obtain copies of some of the records named/described. __ Estimate of cost for researching and processing existing & available records \$ _____ Deposit requested by City of St. Paul: \$ _____ Photocopy cost per copy: \$.25 black & white; \$.50 color Large pages will be reduced to 8½" x 11" copies.		If the requested record(s) are not available, how should we respond back to your request? __ Call me to discuss. __ Fax me at the number I provided. __ Email me at the email address I provided. __ Send by mail to the address I provided. __ I will return in person.

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

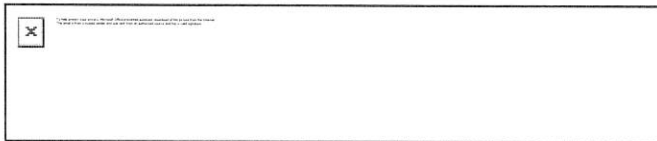
How would you like this issue resolved? _____

Signature of Complainant

Action taken by City

Connie Beck

From: Paul Tartaglia <ptartaglia@howardcountysoc.org>
Sent: Wednesday, August 12, 2026 12:00 PM
To: lukasiewiczirt@gmail.com; Bob and Kathy Hirschman; urbanski.jessie@gmail.com; Jerry Woodgate; MICHELLE WOODGATE; Mike Feeken; Mark Wilson; Bill Peters; Katie Kowalski; mwilson@hcmc.us.com; Connie Beck
Cc: Thomas Holmes; Michael Hoff; Trev Sharman; Mathew Sample; Brenda Klanecky; Heather Sikyta; Joshua Salter
Subject: RE: HCSO & SPPD Proposal, Numbers and Breakdown
Attachments: Interlocal Law Enforcement Services and Transition Agreement FINAL FOR REVIEW.docx



Good morning,

Following our meeting, I have changed/added the agreed upon revisions for the next draft of the agreement:

- Add a third-year good-faith review and require a renewal meeting by April 15, with renewal subject to approval by both governing bodies rather than automatic renewal.
- Require a Sheriff's Office liaison at City Council meetings.
- Clarify the Sheriff's Office's role in nuisance and code-enforcement matters through submission to the City Council, while leaving formal Council action and abatement responsibilities with the City.
- Remove the separate reference to the \$1,000 code-enforcement allowance.
- Require reporting after a 30-day staffing vacancy and provide a prospective prorated credit if a position remains continuously vacant for 18 months.
- Add quarterly expense reporting, an annual sinking-fund report, and a limited annual report of sampled emergency-response times.
- Remove dispatch-cost language because dispatch expenses are governed separately.
- Make the extraordinary-cost, termination, and property-disposition protections apply fairly to both parties.
- Confirm that the County will maintain NIRMA coverage and the City will maintain LARM coverage.
- Prohibit the County from contracting out City law-enforcement coverage.
- Allow either party to activate the transition process, require joint good-faith selection of the three transition vehicles, and clarify that the City is responsible for developing its staffing plan.

I have attached both the county attorney and deputy county attorney to this email. I have been in contact with Heather and she is aware of my request for review prior to the council meeting next week. She believed it would be done before then.

All things considered, I would like the City Council to consider a motion at the next meeting to confirm the contract/merger if the contract has been reviewed and agreed upon by the attorneys for both parties.

From: Paul Tartaglia
Sent: Tuesday, August 11, 2026 11:18 AM
To: 'lukasiewiczirt@gmail.com' <lukasiewiczirt@gmail.com>; 'Bob and Kathy Hirschman' <bobkatcattle@hotmail.com>; 'urbanski.jessie@gmail.com' <urbanski.jessie@gmail.com>; 'Jerry Woodgate' <jwoodgate@cityofstpaulne.org>; 'MICHELLE WOODGATE' <jmkdwoodgate@yahoo.com>; 'Mike Feeken' <mfeeken@cityofstpaulne.org>; 'mwilson@cityofstpaulne.org' <mwilson@cityofstpaulne.org>; 'bpeters@cityofstpaulne.org' <bpeters@cityofstpaulne.org>; 'kkowalski@cityofstpaulne.org'

INTERLOCAL LAW ENFORCEMENT SERVICES AND TRANSITION AGREEMENT

City of St. Paul and Howard County Consolidated Law Enforcement Services

This Interlocal Law Enforcement Services and Transition Agreement ("Agreement") is entered into by and between the CITY OF ST. PAUL, NEBRASKA, a city of the second class ("City"), and the COUNTY OF HOWARD, NEBRASKA, a political subdivision ("County"), with the HOWARD COUNTY SHERIFF acknowledging the operational-administrator duties assigned to the office within the Sheriff's statutory authority ("Sheriff"). The City and County are referred to collectively as the "Parties" and individually as a "Party." The Sheriff is not a separate contracting Party.

RECITALS

WHEREAS, the City is authorized to contract with the County for police services to be provided by the Sheriff, and the Parties may cooperate under Nebraska law;

WHEREAS, the City intends to discontinue its municipal police department after completing all required legislative, budgetary, personnel, property, records, and operational transition actions;

WHEREAS, the County intends to provide unified countywide law-enforcement services through the Sheriff's Office while maintaining documented access, responsiveness, ordinance enforcement, reporting, and accountability for St. Paul;

WHEREAS, the County intends to retain the experience of the two current full-time City police officers while preserving the Sheriff's statutory appointment, command, disciplinary, and deployment authority;

WHEREAS, the Parties intend to use a flat annual Service Fee, a shared annual fleet plan, and a County-controlled Sheriff's Office Sinking Fund to provide predictable costs and responsible lifecycle planning; and

WHEREAS, the Parties desire a single integrated instrument describing their purposes, powers, rights, objectives, responsibilities, financing, administration, duration, termination, and property disposition.

NOW, THEREFORE, in consideration of the mutual covenants stated below, the Parties agree as follows:

ARTICLE 1 PURPOSE AND LEGAL AUTHORITY

1.1 Purpose.

The purpose of this Agreement is to provide continuous, professional, unified law-enforcement services within St. Paul and throughout Howard County; establish an orderly dissolution and transition process; allocate personnel, property, records, costs, liability, equipment replacement, oversight, and termination responsibilities; and protect the continuity of investigations, prosecutions, appeals, evidence, public access, and emergency response.

1.2 Authority.

This Agreement is made under the Interlocal Cooperation Act, Neb. Rev. Stat. sections 13-801 et seq.; Neb. Rev. Stat. section 19-3801; Neb. Rev. Stat. section 29-215; and other applicable Nebraska law. Each governing body shall authorize this Agreement through official action recorded in its minutes.

1.3 No Separate Legal Entity.

This Agreement does not create a separate legal entity, joint law-enforcement agency, or joint employer. The County shall administer contracted law-enforcement services through the Sheriff. The City and County remain separate political subdivisions.

1.4 Statutory Authority Preserved.

Nothing in this Agreement transfers, restricts, or delegates away a power that Nebraska law vests exclusively in the Sheriff, County Board, City Council, Mayor, City Attorney, County Attorney, court, or other public official. Contractual commitments shall be construed to the maximum lawful extent consistent with those powers.

1.5 Administration.

The Sheriff is the operational administrator of the cooperative undertaking and is responsible for administering contracted law-enforcement services, subject to the Sheriff's statutory authority and this Agreement. The County Clerk is the financial and recordkeeping administrator for receipt of City payments, maintenance of Agreement and financial records, accounting coordination, and annual interlocal reporting. The City Clerk is the City's administrative liaison and shall provide City records and information reasonably required for administration. Neither Clerk has operational command authority over the Sheriff or Sheriff's Office personnel. A lawful successor officer or County designee may perform a Clerk's administrative duties upon written notice to the other Party without amending this Agreement.

1.6 Express Enforcement and Arrest Authority.

Effective on the Operational Transfer Date and continuing only while this Agreement or a lawful holdover remains in effect, the City and County expressly authorize the Sheriff and each duly appointed Sheriff's Office law-enforcement officer to exercise within the City every enforcement, arrest, detention, citation, investigative, process, and peace-officer power permitted by Nebraska law for performance of this Agreement, including the authority contemplated by Neb. Rev. Stat. sections 19-3801 and 29-215(2)(d). This Section is an express grant of contractual authority and does not enlarge any officer's power beyond applicable law, certification, territorial limits, or a valid request, warrant, order, or other legal requirement.

ARTICLE 2 DEFINITIONS

Defined term	Meaning
Accepted Leave	Vacation and sick-leave balances certified by the City and accepted by the County, not exceeding County policy caps.
City Code	All codified ordinances of the City, as lawfully amended.
Contract Year	Each consecutive twelve-month period beginning on the Operational Transfer Date and each anniversary of that date.
Emergency Call	A call assigned the highest emergency priority under the dispatch protocols then in effect.
Operational Transfer Date	October 1, 2026, at 12:01 a.m., or a later date approved in writing by both governing bodies and acknowledged by the Sheriff.
Quarter	Each consecutive three-month period beginning on the Operational Transfer Date.
Service Fee	The annual amount the City is obligated to pay under Article 13 for the complete package of contracted services.
Sheriff's Office Sinking Fund	A County-controlled restricted fund, account, or budget designation used exclusively for lawful Sheriff's Office purposes, including vehicle and equipment acquisition, upfit, replacement, repair, armor, radios, cameras, radar, information technology, and other operational or lifecycle needs.
Transferred Assets	City police vehicles, equipment, weapons, technology, furnishings, storage devices, and other personal property accepted by the County under Article 10.
Transferred Officers	The two full-time City police officers selected for County appointment under Article 9.
Transition Option Year	The additional paid year described in Article 18 before law-enforcement responsibility may return to the City.

ARTICLE 3 EFFECTIVE DATE, OPERATIONAL TRANSFER, AND TERM

3.1 Agreement Effective Date.

This Agreement becomes binding after approval by both governing bodies and execution by the authorized signatories. The transfer of primary municipal law-enforcement responsibility occurs only on the Operational Transfer Date.

3.2 Initial Term.

The initial term is five years beginning on the Operational Transfer Date, unless earlier ended under Section 16.5 for an uncured material breach; performance becomes legally impossible and cannot be preserved through Section 19.2; a court of competent jurisdiction orders termination; or the Parties approve a mutual written termination agreement that includes a lawful continuity and property-disposition plan.

3.3 Renewal Review and Approval.

During the final Contract Year of the initial term or any renewal term, representatives of the City and County, together with the Sheriff or designee, shall meet in good faith on or before April 15 to review performance, finances, staffing, service expectations, and any proposed amendments or renewal terms. This Agreement shall renew only through affirmative written approval by both governing bodies before expiration of the then-current term. Any approved renewal shall be for three years unless the written renewal states a different term. Neither Party is required to state a reason for declining renewal. If a renewal has not been approved before expiration, the Transition Option Year shall begin as provided in Article 18.

3.4 Third-Year Good-Faith Review.

Within sixty days after the third anniversary of the Operational Transfer Date, representatives of the City and County, together with the Sheriff or designee, shall meet in good faith to review service delivery, staffing, finances, reporting, ordinance and nuisance enforcement, fleet and equipment planning, and other material concerns. The review is intended to identify practical adjustments during the initial term. Any amendment must satisfy Section 20.4. Failure to reach agreement on an amendment does not constitute a breach and does not create a right to terminate outside Article 16.

3.5 Preliminary Date and Adjustment.

October 1, 2026 is the target date. If a condition precedent is incomplete, the Parties may establish a later Operational Transfer Date by official written approval of both governing bodies, acknowledged by the Sheriff, without otherwise renegotiating the Agreement.

ARTICLE 4 CONDITIONS PRECEDENT

4.1 City Conditions.

Before the Operational Transfer Date, the City shall:

1. Adopt and publish an implementing ordinance that discontinues the municipal police department, replaces or amends City Code provisions assigned to the Police Department or Police Chief, and authorizes contracted enforcement by the Sheriff.
2. Approve the Agreement and the Service Fee through official City Council action.
3. Certify employee leave balances and satisfy all pre-transfer employment liabilities, including payout of balances exceeding County caps.
4. Complete the asset, records, evidence, DataMaster, contract, grant, and restricted-property inventories required under Articles 10 through 12.

4.2 County Conditions.

Before the Operational Transfer Date, the County shall:

1. Approve the Agreement, appropriations, and not fewer than nine authorized full-time law-enforcement officer positions, exclusive of the elected Sheriff.
2. Complete pre-employment screening and written appointments for the Transferred Officers, subject to applicable law.
3. Accept the designated assets, records, evidence, storage devices, and operational responsibilities.
4. Establish budget, payroll, fleet, sinking-fund, and accounting mechanisms for receipt and use of the Service Fee and the County fleet contribution.

4.3 Joint Readiness Certification.

At least ten business days before the proposed Operational Transfer Date, the Sheriff, County Clerk, and City Clerk shall complete a written readiness certification, with review by the City Attorney and County Attorney, confirming completion of the conditions in Sections 4.1 and 4.2; lawful dispatch, insurance, personnel, records, evidence, property, payment, and public-notice arrangements; and any required State, court, grantor, vendor, or other third-party approval, including any approval required by Neb. Rev. Stat. section 13-805. If the certification is incomplete, primary responsibility does not transfer and the Parties shall establish a later date under Section 3.5. A condition may be waived only by written approval of both governing bodies and acknowledgment by the Sheriff, and no waiver may excuse a requirement necessary for legality, officer authority, insurance, dispatch, chain of custody, secure records or evidence, or receipt of the first monthly Service Fee installment.

ARTICLE 5 LAW-ENFORCEMENT SERVICES

5.1 General Services.

Beginning on the Operational Transfer Date, the Sheriff shall provide law-enforcement services within St. Paul substantially equivalent or superior in nature to the services ordinarily provided throughout Howard County. Services include emergency response; patrol; criminal investigation; traffic enforcement and crash response; arrests and citations; warrant and process assistance; ordinance and code enforcement; evidence and records administration; court and prosecutor support; community problem-solving; special-event coordination; and other lawful duties ordinarily performed by a sheriff's office or city police department.

5.2 City Ordinances.

To the extent authorized by Nebraska law and supported by legally sufficient City Code provisions, deputies shall enforce valid City ordinances within St. Paul. This contractual duty does not eliminate lawful officer discretion, constitutional requirements, prosecutorial judgment, or the need for legally sufficient evidence. The City shall maintain current ordinances, fine schedules, notices, forms, and municipal prosecutorial support.

5.3 State Law and Countywide Duties.

Nothing in this Agreement limits the Sheriff's state-law duties, countywide jurisdiction, mutual-aid responsibilities, court obligations, prisoner transports, emergency-management responsibilities, or duty to allocate personnel according to public-safety need.

5.4 No Separate City Unit.

The Sheriff is not required to establish a separate City division, maintain City-exclusive personnel, or display separate City insignia. Deputies and equipment funded or acquired in connection with this Agreement may be deployed anywhere in Howard County. The coverage and reporting commitments in Articles 6 and 14 remain fully applicable.

5.5 No Subcontracting of Primary City Coverage.

Primary law-enforcement coverage for the City shall be provided by the County through the Sheriff's Office under the Sheriff's command. The County shall not permanently or materially transfer, subcontract, delegate, or assign that primary responsibility to another political subdivision, law-enforcement agency, or private entity without prior written approval of both governing bodies, acknowledgment by the Sheriff, and an amendment under Section 20.4. This restriction does not prohibit ordinary mutual aid, temporary emergency assistance, multi-agency task forces, specialized investigative or tactical assistance, prisoner transport arrangements, a separate dispatch arrangement, or vendors providing equipment, technology, maintenance, training, or other support services. Such exceptions may not be used systematically to replace the Sheriff's Office as the primary provider under this Agreement. A successor Howard County Sheriff or ordinary change in Sheriff's Office personnel is not an assignment or subcontract.

ARTICLE 6 DEPLOYMENT, COVERAGE, AND RESPONSE OBJECTIVE

6.1 Continuous Countywide Coverage.

The Sheriff shall maintain continuous 24-hour law-enforcement coverage through a countywide deployment, on-call, and backup model. This is a coverage commitment, not a promise that a deputy will remain physically within City limits at every moment.

6.2 Documented Coverage Plan.

Before transition and annually thereafter, the Sheriff shall provide the City a nonconfidential summary of the coverage model, including regular shift coverage, on-call or relief coverage, supervisory availability, backup procedures, vacancy contingencies, and the method for maintaining City response when a deputy is handling a countywide call, transport, court duty, training, leave, or another unavoidable assignment.

6.3 Reasonable City Positioning.

When calls, staffing, officer safety, weather, transports, mutual aid, and countywide conditions permit, the Sheriff shall make constant reasonable efforts to position at least one on-duty deputy in or near St. Paul within a reasonable emergency-response distance.

6.4 Countywide Backup.

Any deputy positioned in or near St. Paul may leave to back up another deputy, respond to a higher-priority incident, conduct a transport, participate in a pursuit, provide mutual aid, or perform another legitimate law-enforcement function. Such operational movement does not constitute a breach. The staffing model shall maintain a reasonable method for continuing or restoring City coverage.

6.5 Five-Minute Emergency Objective.

For Emergency Calls originating within City limits, the Sheriff shall use reasonable efforts to achieve arrival of the first deputy within five minutes after dispatch. The objective does not apply to routine reports, delayed calls, code matters, administrative requests, or lower-priority calls.

6.6 Exceptions and Measurement.

The five-minute objective is not an absolute warranty, guaranteed outcome, or automatic breach standard. Exceptions include simultaneous higher-priority calls, officer-safety events, severe weather, road blockage, inaccurate or incomplete location information, mutual aid, transports, equipment failure, staffing emergencies, and circumstances beyond reasonable control. Performance shall be reviewed through the annual sampled response-time report required by Section 14.1.

6.7 Scheduling and Personnel Sustainability.

The Sheriff shall use the larger countywide staffing pool to distribute nights, weekends, holidays, on-call coverage, training absences, and emergency callback in a manner consistent with County policy and public-safety needs. This provision establishes a scheduling objective and relief structure, not a guaranteed shift, assignment, or personal schedule for any employee.

ARTICLE 7 COMMAND, LOCAL AUTHORITY, AND CITY VOICE

7.1 Exclusive Operational Control.

The Sheriff retains exclusive authority over hiring, appointment, revocation of appointment, discipline, supervision, scheduling, assignments, tactics, investigations, equipment, training, promotions, deployment, and operational policy, subject to applicable law and County policy.

7.2 City Legislative and Contract Authority.

The City retains local authority over adoption and amendment of City ordinances; municipal prosecution; City budgets and appropriations; City-owned facilities and retained property; contract-performance review; lawful service priorities; enforcement of this Agreement; amendment; renewal; and termination under its terms. Local control under this Agreement means enforceable policy, funding, reporting, and contract rights, not day-to-day command of deputies.

7.3 No Direction of Deputies.

The Mayor, City Council, City employees, and City contractors may not command an individual deputy, direct a specific investigation, influence charging decisions, obtain confidential information without lawful authority, or participate in County personnel decisions.

7.4 City Requests and Priorities.

The Mayor or designated City official may request attention to traffic, ordinance, nuisance, neighborhood, business, school, event, and community concerns. The Sheriff shall consider such requests in good faith, document the operational response when reasonably requested, and determine the appropriate lawful response.

7.5 Direct Liaison and Quarterly Review.

The Sheriff shall designate a Sheriff's Office liaison and an alternate. The Sheriff, liaison, or alternate shall attend each regularly scheduled City Council meeting. The Sheriff's Office shall also provide a representative for a special City Council meeting when law enforcement or this Agreement is listed on the agenda and reasonable advance notice is provided. Once each quarter, the attendance shall include a formal contract update by the Sheriff or an appropriate command designee, and the County Board shall designate a Commissioner to attend. An unavoidable conflict is not a breach when the alternate or another appropriate representative attends, remote participation is permitted by law and accepted by the City, or the Parties promptly arrange a substitute appearance. Council attendance provides communication and contract oversight and does not grant the City operational command or access to confidential information.

ARTICLE 8 ORDINANCE, CODE ENFORCEMENT, AND PROSECUTION

8.1 Sheriff's Office Enforcement Duties.

A City ordinance, code, or nuisance matter may be initiated by a citizen complaint submitted on the form maintained by the City or by reasonable observation or enforcement by a law-enforcement officer acting within official duties. The Sheriff's Office shall provide the law-enforcement component of City ordinance and code enforcement to the extent lawfully performable by deputies or other authorized Sheriff's Office personnel. Enforcement priorities may reflect public-safety significance, severity, repeat violations, available evidence, prosecutorial guidance, staffing, and other legitimate law-enforcement demands. This Agreement does not require displacement of higher-priority public-safety duties or action unsupported by law or sufficient evidence.

8.2 Nuisance and Code-Enforcement Process.

For a matter initiated under Section 8.1, the Sheriff's Office shall handle intake, reasonable investigation, photographs or other documentation, identification of the potentially applicable City Code provision with available City legal or administrative assistance, issuance of warnings, citations, or notices that law-enforcement personnel may lawfully issue, reasonable follow-up, and preparation of a Council-ready referral packet when formal City Council action is required. A sufficiently complete nuisance referral requiring Council action shall be submitted to the City Clerk no later than the Monday immediately preceding the next regular City Council meeting. If the matter cannot reasonably be completed by that deadline, it shall be submitted for the next practicable regular meeting.

The City remains responsible for maintaining legally sufficient ordinances, forms, notices, fine schedules, property and ownership information, agenda processing, statutory notice and service, hearings, Council findings and orders, municipal prosecution and appeals, civil or administrative filings, contractor procurement and supervision, physical abatement, liens and assessments, and technical building, zoning, housing, fire, health, environmental, engineering, licensing, or similar inspections not ordinarily performed by law-enforcement officers. The Parties shall coordinate so that referrals are documented without making the Sheriff's Office the City's legal counsel, technical inspector, contractor, or general civil-administration department.

8.3 Municipal Prosecution.

The City shall retain and pay the City Attorney or municipal prosecutor for City ordinance prosecutions, appeals, legal advice, civil filings, and related municipal proceedings. The County Attorney remains responsible for state-law criminal matters within the County Attorney's lawful duties.

8.4 Third-Party and Abatement Costs.

The City remains responsible for documented third-party and physical-abatement costs, including extraordinary towing, extended animal boarding, nuisance cleanup, mowing, demolition, environmental remediation, specialized inspection, and private contractors. Advance City authorization is required when practicable. An emergency expense may be incurred when delay would endanger persons, property, evidence, or public safety, followed by prompt notice. The City retains authority and responsibility to pursue liens, assessments, cost recovery, or other municipal remedies.

ARTICLE 9 PERSONNEL AND EMPLOYEE TRANSITION

9.1 County Staffing Floor.

During the Agreement, the County shall authorize and fund not fewer than nine full-time law-enforcement officers in the Sheriff's Office, exclusive of the elected Sheriff. The anticipated structure is a Chief Deputy, Captain, two Sergeants, Corporal, and four full-time Deputies. The Sheriff may change rank distribution without reducing the staffing floor.

9.2 Temporary Vacancies.

A resignation, retirement, hiring delay, or other vacancy is not an immediate breach when the Sheriff is making reasonable recruitment and coverage efforts. If the number of filled full-time positions counted toward the Section 9.1 staffing floor remains below nine for thirty consecutive calendar days, the Sheriff shall provide the City a written vacancy report identifying the number and rank of vacant positions, the date of the net staffing shortfall, recruitment efforts, anticipated hiring timeframe if known, and the interim coverage plan, without disclosing protected personnel information. The Sheriff's Office shall provide a written status update with each quarterly report until the staffing floor is restored.

If a continuous net staffing shortfall below nine remains uncorrected for eighteen consecutive months, the City shall receive a prospective credit beginning on the first day of the nineteenth month for each full-time equivalent position causing the shortfall. The annual credit for each position shall equal the County's then-current budgeted employer-loaded personnel cost for the vacant rank, including salary and employer payroll-tax, retirement, insurance, workers' compensation, and law-enforcement liability costs, less documented overtime, part-time, temporary, or other personnel costs reasonably incurred to provide substitute coverage for that vacancy. The credit shall be applied monthly against Service Fee installments and prorated daily for a partial month. A net staffing shortfall ends when the Section 9.1 staffing floor is restored; a later shortfall begins a new measurement period. Paid leave, protected leave, military leave, temporary disability, training, or another absence during which the position remains filled is not a vacancy for purposes of this Section. Credit calculations shall be documented and subject to review under Article 17.

9.3 Transferred Officers as New County Hires.

Subject to successful completion of the screening, certification, legal-qualification, and written-appointment conditions in Section 4.2, the two current full-time City officers shall be considered new County hires and appointed as regular full-time Deputies. If an officer does not satisfy a lawful condition, the County and Sheriff have no duty to appoint that individual, but the County shall fill the staffing floor under Section 9.1 through another qualified candidate. The Parties shall coordinate City separation and County appointment dates to avoid an involuntary break in paid employment for each officer who satisfies the conditions. Neither officer receives a guaranteed supervisory rank. A later Sergeant selection shall occur through the Sheriff's competitive process open to all qualified and interested deputies.

9.4 No Probationary Separation Status.

The Transferred Officers shall not be subject to probationary or at-will separation solely because they are new County hires. They shall receive the same evaluations, discipline, procedural protections, and termination standards as similarly situated regular deputies.

9.5 Permissible Separation.

Nothing prevents discipline, revocation of appointment, or termination for legitimate reasons applicable to other deputies, including just cause under County policy, loss of certification or legal qualification, material dishonesty in pre-employment screening, inability to perform essential duties with or without reasonable accommodation, voluntary separation, retirement, or other lawful grounds.

9.6 Merger-Related Position Protection.

While this Agreement remains in effect and the City is not in material breach, the County shall not eliminate a Transferred Officer's position solely because of the consolidation, an ordinary budget reduction, or a desire to reverse the agreed staffing expansion. This provision is enforceable by the City and shall be construed consistently with the Sheriff's statutory appointment authority.

9.7 Recognition of Prior City Service.

Prior continuous City service shall be recognized only for determining the applicable County vacation and sick-leave accrual tiers. County hire date controls promotions, assignments, scheduling, layoffs, seniority, and all other personnel decisions. Prior City service creates no County retirement service credit except to the extent independently required by applicable law or the governing retirement plan.

9.8 Benefits and Leave Balances.

Transferred Officers shall enroll in County insurance, benefits, and retirement programs under applicable eligibility rules. Certified vacation and sick balances may transfer only up to County maximums.

9.9 Allocation of Employment Liabilities.

The City remains responsible for wages, taxes, benefits, leave, workers' compensation, claims, grievances, and obligations arising from City employment before the Operational Transfer Date. The County is responsible for County employment obligations arising after that date.

ARTICLE 10 VEHICLES, EQUIPMENT, AND PROPERTY

10.1 Complete Inventory and Election.

Before the Operational Transfer Date, the Parties shall identify each City police asset by description, condition, quantity, serial number or VIN, title status, restriction, remaining useful life, estimated fair value, and intended disposition. The City may retain or lawfully sell an item that the County does not need. The County is not required to accept obsolete, unsafe, restricted, incompatible, or unnecessary property.

10.2 Fair-Value Method.

For each asset proposed for transfer, the Parties shall agree on a reasonable value based on age, condition, mileage or usage, remaining useful life, grant or vendor restrictions, and available market comparisons. The agreed value and disposition shall be recorded in the jointly certified asset inventory. For an asset identified as potentially returnable or reimbursable under Section 10.6, the inventory shall also state the amortization method and period. If the inventory omits that term, the agreed value shall be amortized on a straight-line basis over the five-year initial term beginning on the Operational Transfer Date, with no residual value. If the Parties cannot agree on value or disposition, the City may retain the item unless it is operationally necessary and a different written resolution is approved.

10.3 Title and Countywide Use.

Upon lawful transfer, the County may deploy the property anywhere in Howard County. Unless restricted by law, grant, court order, or vendor term, the County may repair, modify, replace, trade, sell, or dispose of transferred property and retain proceeds, subject to the unamortized-value protections in this Agreement.

10.4 Condition and Warranties.

Property transfers as-is, except that the City warrants it has disclosed known ownership restrictions, liens, material defects, grant terms, and pending claims. Titles, maintenance records, passwords, licenses, warranties, and manuals shall be delivered when available.

10.5 Restricted Property.

Federal surplus, grant-funded, leased, licensed, or otherwise restricted property transfers only through the required agency, grantor, lessor, vendor, or State Coordinator approval. No Party shall treat restricted property as ordinary surplus.

10.6 Property Disposition Following Authorized Expiration or Termination.

- (a) Normal Expiration or Nonrenewal. Property disposition following completion of the current term and the Transition Option Year is governed exclusively by Article 18.
- (b) Mutual Termination. A mutual written termination agreement shall include a lawful continuity and property-disposition plan addressing Transferred Assets, replacement property, records, evidence, restricted property, outstanding payment obligations, and the Sheriff's Office Sinking Fund.
- (c) County Breach or Unauthorized County Termination. If this Agreement ends because of the County's uncured material breach, repudiation, or unauthorized cessation of performance without City breach, the County shall return property expressly identified as returnable in the jointly certified inventory or reimburse its unamortized agreed value; provide a credit or refund for prepaid Service Fee amounts attributable to periods after the effective termination date when contracted services are not provided; and cooperate in the lawful transfer of records, evidence, active matters, and operational responsibility. These remedies are subject to legal restrictions, disclosed ordinary wear, damage offsets, and the City's right to recover other direct damages or documented transition costs permitted by law.
- (d) City Breach or Unauthorized City Termination. If this Agreement ends because of the City's uncured material breach, repudiation, nonpayment, or unauthorized cessation of performance without County breach, all Transferred Assets, replacement property, sale or insurance proceeds, vehicles and equipment acquired or

maintained through the Service Fee, and Sheriff's Office Sinking Fund balances shall remain County property. The City has no Article 18 property-transfer right and remains responsible for unpaid amounts, unamortized contractual commitments reasonably incurred for performance, documented transition costs, and other damages permitted by law.

10.7 Reciprocal Unauthorized-Termination Protections.

A Party that repudiates this Agreement, ceases required performance, or attempts to terminate outside an authorized expiration or termination provision, and without the other Party's uncured material breach, a controlling court order, legal impossibility, or a mutual written termination agreement, commits a material breach subject to Section 16.5. The nonbreaching Party is entitled to the applicable property treatment in Section 10.6 and any other remedy permitted by law. Neither Section 10.6 nor this Section is intended as a penalty or permits duplicate recovery. A damages award shall account for proven avoided costs, mitigation, insurance or sale proceeds, and value otherwise recovered. Public records, evidence, seized property, firearms, grant-funded property, licensed technology, and other restricted property shall be transferred, retained, or disposed of only as permitted by law, court order, grant term, or vendor restriction.

10.8 Relocation of Storage Devices.

Before or promptly after the Operational Transfer Date, the County may remove from the former City police facility and relocate to the Sheriff's Office any transferred lockers, shelving, cabinets, safes, evidence-storage systems, or similar storage devices accepted by the Sheriff. The City shall provide reasonable access for safe removal. Upon lawful transfer, the devices become County property and may be used for evidence, records, equipment, or other Sheriff's Office storage purposes.

10.9 No Real Property or Facility Obligation.

No real property is acquired, held, jointly owned, transferred, or disposed of under this Agreement. The County and Sheriff have no obligation to occupy, staff, lease, maintain, repair, secure, or operate the former City police facility or any other City premises. Any future facility use, lease, license, improvement, or real-property arrangement requires a separate written amendment approved under Section 20.4.

ARTICLE 11 RECORDS, CASES, EVIDENCE, AND SEIZED PROPERTY

11.1 Continuity of Cases.

The County shall accept custody of open and closed police reports, active investigations, pending prosecutions, appeals, post-conviction matters, cold cases, discovery materials, evidence, seized property, found property, and related records necessary for continuity.

11.2 Inventory and Chain of Custody.

Transfer shall occur through the jointly certified inventory and chain-of-custody process. Court-controlled, forfeiture, firearm, controlled-substance, biological, digital, and hazardous items shall be handled under applicable orders, statutes, retention rules, and safety protocols.

11.3 Custodian After Acceptance.

After written acceptance, the Sheriff becomes the operational custodian of transferred law-enforcement records and evidence for retention, discovery, subpoena, public-record response, prosecution, and lawful disposition. The City shall provide reasonable assistance, authentication, testimony, system access, and historical context.

11.4 Pre-Transfer Responsibility.

The City remains responsible for undisclosed shortages, known chain-of-custody defects, unlawful pre-transfer destruction, and legal obligations arising from City custody or conduct before acceptance. The County is responsible for custody and administration after acceptance.

11.5 No Automatic Destruction.

No record, evidence item, or property shall be destroyed merely because the Police Department is discontinued. Disposition shall comply with court jurisdiction, retention schedules, public-record law, evidence statutes, forfeiture law, and other applicable requirements.

ARTICLE 12 DATAMASTER AND ASSOCIATED RECORDS

12.1 Transfer.

The City shall transfer the DataMaster, related equipment, accessories, maintenance history, quality-control records, operator records, passwords, and available documentation to the County, subject to State ownership, certification, program, vendor, or transfer requirements. Any fair-value treatment shall be documented under Article 10 only if the City has transferable ownership and the transfer avoids a planned purchase.

12.2 Post-Transfer Responsibility.

After acceptance, the County is responsible for operation, calibration, maintenance, operator qualification, evidentiary records, and compliance with applicable Nebraska requirements.

ARTICLE 13 PAYMENT AND FINANCIAL TERMS

13.1 Flat Service Fee.

The City shall fund the annual Service Fee as consideration for the complete package of services and transition obligations. The Year 1 and Year 2 Service Fee is \$500,000. Except for expressly reimbursable third-party expenses, qualifying extraordinary costs under Sections 13.8 and 13.9, and approved amendments, the County bears ordinary cost variation within the flat fee.

13.2 Monthly Payment Structure.

The Service Fee shall be paid to and received by the County Clerk in twelve monthly installments. The installments shall be as nearly equal as practicable to the cent, and the final installment of each Contract Year shall be adjusted so the installments total the exact annual Service Fee. The first installment is due on or before the Operational Transfer Date as a condition precedent to transfer of primary responsibility. Each later installment is due in advance on or before the first business day of the applicable month. A partial first or final month shall be prorated on a daily basis unless the Parties agree otherwise in writing. Payment is complete when received by the County Clerk. All Service Fee payments shall be remitted directly to the County Clerk. A payment made to a vendor on the County's behalf reduces the amount due only when the County has given prior written authorization and confirms a dollar-for-dollar credit.

13.3 Annual Schedule.

Year 1 is \$500,000. Year 2 is \$500,000. The annual adjustment percentage ("AAP") is 6.0%. Beginning in Year 3, the preceding year's annual Service Fee increases by the AAP. The same adjustment applies during a renewal term, the Transition Option Year, and a readiness holdover unless formally amended.

Contract year	HCSO Service Fee
Year 1	\$500,000.00
Year 2	\$500,000.00
Year 3	\$530,000.00
Year 4	\$561,800.00
Year 5	\$595,508.00
Five-year total	\$2,687,308.00

13.4 Reserved.

13.5 Shared Annual Vehicle and Upfit Plan.

The Parties shall maintain a planned annual patrol-vehicle and required-upfit allocation within the Service Fee. The City-funded allocation is \$37,500 in Year 1 and \$37,500 in Year 2. Beginning in Year 3, the preceding year's City-funded allocation increases by the AAP. The County shall budget or deposit an equal matching allocation from County resources. The City-funded allocation and County match may be deposited into the Sheriff's Office Sinking Fund or directly expended for a patrol vehicle and required upfit. The scheduled allocations are planning and restricted-funding amounts rather than separate reimbursable invoices, and purchase timing may be adjusted to account for availability, useful life, market conditions, fleet needs, and available sinking-fund resources. Unused vehicle allocations remain in the Sheriff's Office Sinking Fund, do not revert to the City, and do not reduce a later Service Fee. If the documented quoted price of a substantially equivalent

standard patrol vehicle and required upfit exceeds the then-current total planned package amount by more than 10%, the Sheriff shall include the variance in the annual fleet summary and the Parties shall meet in good faith to review purchase timing, package scope, available sinking-fund resources, and whether a written amendment or Sections 13.8 and 13.9 apply. Ordinary price variation creates no City payment obligation beyond the Service Fee. A material change in vehicle type, package scope, replacement timing, or allocation requires written approval by both governing bodies. Reusable radios, radar, cameras, consoles, cages, and similar serviceable equipment shall be transferred or reused when lawful and cost-effective.

13.6 Cost Breakdown, Sinking Fund, and Conservative Allowances.

- (a) **Planning Allocation.** The cost breakdown is a planning allocation supporting the flat Service Fee, not a set of separate reimbursable invoices or guaranteed spending floors. The Year 1 model includes \$336,889.76 for personnel, benefits, and insurance; \$20,850 for the officer-equipment package; \$17,332 for the AXON contract; \$55,741 for other operations and technology; and \$37,500 for the City's vehicle/upfit allocation, for a total projected program cost of \$468,312.76. Conservative insurance and lifecycle allowances protect against known cost volatility. The County is not required to refund ordinary line-item variance.
- (b) **Quarterly Expense Report.** Within forty-five days after each Quarter, the County shall present to the City Council a report showing Service Fee payments received; expenditures paid from or accounted for within the contracted-services budget through the end of the Quarter, stated in broad categories; material fleet, equipment, technology, personnel, insurance, or operational expenditures; known qualifying extraordinary-cost matters; and any undisputed City payment obligation then outstanding. The report may be prepared on a cash or budgetary accounting basis consistent with County practice and shall identify the basis used.
- (c) **Annual Sinking Fund Report.** After the close of each County budget year, any unexpended Service Fee balance shall be deposited or retained in the Sheriff's Office Sinking Fund. Within ninety days after annual closing, the County shall present to the City Council a report showing the beginning balance; the annual unexpended Service Fee amount deposited or retained; other deposits and investment earnings, if any; aggregate withdrawals and material transactions; known payment obligations or encumbrances; and the ending balance. The report need not promise, forecast, or identify a future use for an uncommitted balance.
- (d) **Status of Funds and Reports.** The Sheriff's Office Sinking Fund remains County property restricted and available exclusively for lawful Sheriff's Office purposes. No balance reverts to the City or reduces a later Service Fee unless both governing bodies approve a written amendment. The reports required by this Section are oversight and accounting tools; they do not convert the flat Service Fee into cost reimbursement, create a City ownership interest or refund right, or grant the City authority to direct Sheriff's Office expenditures.

13.7 Payment Default.

A missed or incomplete payment is a material breach if not cured within 30 days after written notice. The City shall pay all undisputed amounts while any disputed portion follows Article 17. The County may recover lawful interest and reasonable collection costs to the extent permitted by law. Payment default does not authorize abrupt abandonment of public-safety coverage, but all contractual remedies and continuity provisions remain available.

13.8 Qualifying Extraordinary Costs.

For purposes of Sections 13.8 and 13.9, the Party incurring a claimed extraordinary cost is the "Affected Party" and the other Party is the "Other Party." A qualifying extraordinary cost is a documented, non-discretionary annual cost directly attributable to the Affected Party's performance of this Agreement that exceeds ordinary cost variation covered by that Party's agreed obligations and arises after execution from: (a) a change in law, regulation, binding court order, or mandatory governmental standard; (b) a mandatory increase in an employer retirement contribution, workers' compensation charge, law-enforcement liability premium, health-insurance premium, or risk-pool assessment beyond the amount reasonably covered by the agreed financial structure; (c) a new unfunded governmental mandate; or (d) a material service expansion requested by the Other Party and accepted in writing by the Affected

Party. A single event or related series of events qualifies only when its documented annual incremental cost equals or exceeds the higher of \$10,000 or 2% of the then-current annual Service Fee. Ordinary wage progression, routine benefit changes, fuel, overtime, vacancies, repairs, routine inflation, costs caused by the Affected Party's breach or unreasonable delay, and costs expressly allocated to the Affected Party elsewhere in this Agreement do not qualify unless directly caused by an event listed in clauses (a) through (c). No Party may recover the same cost through this Section and another reimbursement, insurance recovery, grant, credit, Service Fee allowance, or amendment.

13.9 Extraordinary-Cost Calculation and Payment.

The Affected Party shall give written notice describing the qualifying event, the annual incremental cost, the reasonable method used to determine the portion allocable to the Other Party (the "Other-Party Allocable Share"), and all material supporting records. Allocation shall reflect causation, requested service scope, contractual responsibility, direct benefit, and available credits or recoveries. Notice shall be provided at least sixty days before the requested payment or credit start when practicable, and the Parties shall meet within twenty days after notice.

When the threshold in Section 13.8 is met, a City Allocable Share of a County extraordinary cost is an additional contractual payment obligation paid to the County Clerk in equal installments over the remaining months of the applicable Contract Year, beginning with the first full month at least forty-five days after notice. A County Allocable Share of a City extraordinary cost shall be applied as a credit against the City's next Service Fee installments on the same timing. If a final County credit cannot be fully applied before this Agreement ends, the remaining credit shall be paid to the City within sixty days after final determination, to the extent permitted by law. The Other Party may dispute qualification, allocation, or calculation under Article 17, but shall timely pay or allow the undisputed portion. An amount paid under written protest shall be credited or refunded if a final agreement or judgment determines it was not owed. This process is not a unilateral amendment of the Service Fee or operational scope. A service expansion under Section 13.8(d) is not effective until the Affected Party accepts it in writing and both governing bodies approve any operational scope change required by Section 20.4.

13.10 Budget and Audit Records.

Each Party shall budget and account for its obligations under Nebraska law. The County Clerk shall maintain records of City payments and Agreement administration. The County shall retain records sufficient to support an extraordinary-cost request, reimbursable expense, annual fleet contribution, sinking-fund activity, and annual interlocal reporting. The flat Service Fee is not subject to routine line-item reconciliation.

ARTICLE 14 REPORTING AND CITY COUNCIL REVIEW

14.1 Response and Coverage Measures.

Within sixty days after the end of each Contract Year, the Sheriff's Office shall present an annual sampled response-time report to the City Council. Using a documented random-selection method, the Sheriff's Office shall select three qualifying Emergency Calls originating within City limits from each Quarter, for a target sample of twelve calls per Contract Year. If fewer than three qualifying calls occurred in a Quarter, the report shall include every qualifying call and explain the shortfall. A selected call may be replaced only when it was canceled before response, reclassified below emergency priority, contains materially unreliable dispatch or arrival data, or otherwise does not satisfy the Emergency Call definition; the report shall state the reason for replacement.

For each sampled call, the report shall identify the Quarter, dispatch priority, elapsed time from dispatch to first law-enforcement arrival, whether the five-minute objective was met, and any documented Section 6.6 exception. The report shall state the median sampled response time for each Quarter and for the Contract Year. It shall not disclose confidential case information, personal identifying information, or sensitive deployment details. The sample is a limited oversight and trend-review tool, not a statistically comprehensive performance audit, absolute warranty, or automatic breach standard.

14.2 Avoiding Improper Operational Detail.

Operational reports under this Article need not include exhaustive patrol-hour accounting, individual case details, confidential intelligence, juvenile or medical information, protected personnel information, or sensitive operational statistics. Information may be withheld or summarized when disclosure would violate law, compromise safety, interfere with an investigation, or reveal sensitive deployment.

14.3 Quarterly Council Appearance.

Once each Quarter, the City shall place a formal law-enforcement contract update on a regular City Council agenda. The Sheriff or an appropriate command designee shall present the update, and the County Board shall designate a Commissioner to attend. Section 7.5 governs routine liaison attendance, substitutions, unavoidable scheduling conflicts, and the limitation on operational control.

14.4 Equipment and Financial Statement.

The County shall provide the quarterly expense reports and annual Sheriff's Office Sinking Fund report required by Section 13.6. At least annually, the County shall also provide a summary of fleet purchases, major replacements, County fleet contributions, known next-year equipment needs, and extraordinary-cost issues. These summaries are oversight tools and do not convert the flat Service Fee into cost reimbursement, create a City ownership interest in the Sinking Fund, or grant the City operational or spending control.

14.5 Citizen and Deputy Complaints.

The City may forward citizen complaints concerning deputy conduct. Investigation, discipline, and personnel records remain exclusively within the Sheriff's Office and County process. The City may receive confirmation that a complaint was reviewed and a lawful aggregate or general status, but not confidential personnel information.

ARTICLE 15 INSURANCE, LIABILITY, AND CLAIMS

15.1 Separate Responsibility.

Each Party remains responsible for its own negligence, employees, property, records, contracts, and legal obligations. Liability shall be allocated according to applicable Nebraska law, including the Political Subdivisions Tort Claims Act.

15.2 City Responsibility.

The City remains responsible for pre-transfer City employment and police conduct, undisclosed pre-transfer records or evidence deficiencies, City prosecution, and extraordinary municipal abatement expenses.

15.3 County Responsibility.

The County is responsible for Sheriff's Office operations, County personnel, accepted records and evidence custody, and County property after the Operational Transfer Date, subject to statutory defenses and limits.

15.4 Coverage.

The County shall maintain participation in the Nebraska Intergovernmental Risk Management Association (NIRMA), and the City shall maintain participation in the League Association of Risk Management (LARM), with coverages appropriate to each Party's responsibilities under this Agreement. If either program becomes unavailable to a Party, that Party may obtain successor or substantially equivalent self-insurance, risk-pool, or insurance protection. Each Party shall provide evidence of current coverage at least annually and shall give prompt written notice of a material cancellation, nonrenewal, or reduction affecting performance of this Agreement. Each Party is solely responsible for its own premiums, contributions, deductibles, self-insured retentions, exclusions, and uncovered obligations. Neither Party is required to name the other as an additional insured unless separately agreed in writing. This Section does not waive or expand liability, indemnity, immunity, statutory defenses, claim procedures, or damage limits.

15.5 Indemnity Limited by Law.

To the extent permitted by Nebraska law, each Party shall defend and indemnify the other Party from claims caused by its own negligence or intentional misconduct. No Party indemnifies another for the other Party's negligence, intentional misconduct, or obligations allocated to that other Party. Nothing waives immunity, defenses, limits, notice requirements, or protections provided by law.

ARTICLE 16 BREACH, CURE, AND CONTINUITY

16.1 Ordinary Material Breach.

A Party alleging material breach shall provide written notice describing the breach and requested cure. Except for payment default, the responding Party has 90 days to cure or, if cure reasonably requires longer, to begin cure within 90 days and proceed diligently under a written plan.

16.2 Payment Cure.

A payment default must be cured within 30 days after written notice.

16.3 Immediate Protective Action.

A Party may take immediate protective action when continued performance is unlawful, creates a serious and imminent public-safety risk, or violates a court order. The action shall be limited to what is reasonably necessary, and the Parties shall promptly establish a lawful continuity plan.

16.4 No Abrupt Abandonment.

Except when performance is legally impossible, law-enforcement coverage shall not be abruptly abandoned. The Parties shall prioritize emergency continuity, dispatch coordination, evidence protection, public notice, and transition of active cases.

16.5 Termination for Uncured Material Breach.

After the applicable cure period expires, the nonbreaching Party may terminate for an uncured material breach by written notice stating the grounds and proposed effective date. The proposed effective date shall be at least 180 days after that notice. The City shall establish a lawful successor coverage arrangement by the proposed effective date. If the successor arrangement is not operational by then, the County shall continue lawful services and the City shall continue all payment obligations, but, to the extent permitted by law, the County may make termination effective on or after the 365th day following notice unless a court orders or the Parties agree otherwise. Until the effective date, the Parties shall continue required performance and the City shall continue all monthly Service Fee, reimbursement, extraordinary-cost, and undisputed payments. The Transition Option Year and planned Article 18 property transfers do not apply to a termination for breach. Sections 10.6 and 10.7 govern reciprocal property disposition and remedies. Accrued payment, records, evidence, property, confidentiality, claim, and transition obligations survive as necessary to complete an orderly handoff. This Section creates no right to terminate for convenience.

ARTICLE 17 DISPUTE RESOLUTION

17.1 Escalation.

A dispute shall proceed through the following steps unless emergency judicial relief is necessary:

1. Written notice describing the dispute, requested relief, and relevant contract provision.
2. Good-faith meeting among the Sheriff, Mayor, and designated City and County officials.
3. Nonbinding mediation with a mutually selected Nebraska mediator if unresolved.
4. Litigation in a court of competent jurisdiction in Nebraska only after mediation fails or emergency judicial relief is necessary.

17.2 Continued Performance.

During a dispute, the Parties shall continue public-safety performance and all undisputed payments to the extent lawful and reasonably possible.

17.3 No Binding Arbitration.

No dispute is subject to binding arbitration unless separately approved in writing by both governing bodies after the dispute arises.

ARTICLE 18 TRANSITION OPTION YEAR AND REESTABLISHMENT

18.1 Activation by City.

The City may elect not to renew this Agreement. Reestablishment of a municipal police department may become effective only after completion of the then-current initial or renewal term and one additional paid Transition Option Year. The City shall adopt a formal resolution and deliver written notice to the County and Sheriff at least 365 days before the current term ends. At the time of notice and through turnover, the City shall remain current in its obligations and shall not be in uncured material breach. Notice does not suspend or reduce any current-term or Transition Option Year obligation and may be withdrawn only by mutual written agreement.

18.2 Activation by County.

The County may elect not to renew this Agreement. Discontinuation of contracted services through nonrenewal may become effective only after completion of the then-current initial or renewal term and one additional paid Transition Option Year. The County shall adopt a formal resolution and deliver written notice to the City and Sheriff at least 365 days before the current term ends. At the time of notice and through turnover, the County shall remain current in its obligations and shall not be in uncured material breach. Notice does not suspend or reduce any current-term or Transition Option Year obligation and may be withdrawn only by mutual written agreement.

18.3 Services and Payment During Option Year.

Unless this Agreement has been terminated under Article 16, ended by controlling court order or legal impossibility, or ended through a mutual written termination agreement, the paid Transition Option Year begins automatically when the then-current term expires without a renewal affirmatively approved by both governing bodies, whether or not either Party delivered the 365-day notice described in Sections 18.1 and 18.2. During the Transition Option Year, the County shall continue contracted services and the City shall continue monthly Service Fee payments, reimbursements, extraordinary-cost obligations, and other amounts due under this Agreement. The annual Transition Option Year Service Fee equals the prior year's fee increased by the AAP. The Parties shall coordinate successor staffing, records, evidence, dispatch readiness, licensing, public communication, property selection, and operational turnover.

18.4 Three Serviceable Patrol Vehicles.

After successful completion of the Transition Option Year, full payment of all City obligations, and satisfaction of Section 18.8, the County shall transfer to the City three used but serviceable patrol vehicles selected by mutual good-faith agreement of the City and County, with operational input from the Sheriff. The Parties shall begin reviewing available vehicles no later than ninety days before the planned turnover and shall consider age, mileage, condition, maintenance history, configuration, remaining serviceability, and the reasonable fleet needs of both Parties. The selection shall be equitable and shall not be used to confer an unfair benefit or impose an unreasonable burden on either Party. Neither Party shall unreasonably withhold agreement. The City may inspect available vehicles and review available maintenance records before selection.

Each selected vehicle shall be roadworthy, legally titled, free of known uncorrected safety defects, and equipped for ordinary patrol service. The vehicles need not be new or meet a specific age, mileage, model, configuration, or market value. The County is not required to purchase a new or replacement vehicle solely to satisfy this Section and owes no cash equivalent. Maintenance history and known defects shall be disclosed, and the City accepts the vehicles as-is subject to that disclosure. An unresolved selection dispute shall proceed under Article 17 without suspending other Transition Option Year obligations.

18.5 Three Officer-Equipment Packages.

Subject to Sections 18.6 and 18.8, the County shall provide three complete, serviceable, legally transferable officer-equipment packages selected by the County. Each package shall include a duty handgun and magazines, patrol rifle, serviceable vest or carrier and required armor, portable radio, duty belt and holster system, body-worn camera or lawful equivalent subject to vendor restrictions, and other basic equipment reasonably necessary for ordinary patrol

duties. The County may use available equipment or acquire replacement equipment through the Sheriff's Office Sinking Fund, but is not required to provide new equipment or a cash payment except by written agreement.

18.6 Indexed Equipment Cap.

The aggregate replacement-value cap for all three officer-equipment packages is \$32,000 stated in first-year dollars and increased by the AAP for each completed contract year after Year 1, including any renewal term and the Transition Option Year. This cap is the County's maximum obligation for the packages. The County may substitute functionally equivalent equipment for any fitted, expired, restricted, unavailable, or nontransferable item. Personally fitted uniforms, recurring software licenses, vendor subscriptions, and City-specific licensing or certification costs are excluded unless agreed in writing.

18.7 Sheriff's Office Sinking Fund at Transition.

The Sheriff's Office Sinking Fund and every uncommitted balance remain County property restricted to lawful Sheriff's Office use. No balance is refunded, transferred, or credited to the City at expiration, nonrenewal, or reestablishment. During the Transition Option Year, the County may use the Fund to satisfy lawful transfer obligations under this Article and to replace or restore County equipment affected by the transition. The Parties shall avoid duplicate recovery among transferred vehicles, equipment packages, agreed unamortized asset values, and any other property remedy.

18.8 Conditions and Completion of Transfer.

Vehicle, equipment, record, and evidence transfer occurs only after the City has completed the Transition Option Year; paid all Service Fees, reimbursements, extraordinary-cost amounts, and undisputed obligations; established lawful authority and insurance; prepared, adopted, funded, and implemented its own lawful successor staffing plan; established secure evidence and records capacity and dispatch readiness; completed all other objective requirements necessary to resume municipal law enforcement; and executed required transfer documents. The City has exclusive responsibility for the successor department's organization, ranks, compensation, hiring, scheduling, and deployment, and shall certify its lawful readiness in writing.

The County and Sheriff shall reasonably coordinate and provide available transition information but do not approve, reject, direct, or guarantee the City's successor staffing plan. Joint readiness review is limited to verifying objective legal, records, evidence, dispatch, insurance, property-transfer, payment, and operational-turnover requirements. Transfer documentation shall comply with weapons, title, grant, vendor, restricted-property, records, and evidence rules. Unless expressly stated otherwise, transferred property is accepted as-is after disclosure of known material defects. Completion of these obligations fully satisfies the County's planned reestablishment property duties.

18.9 Readiness Holdover.

If the Transition Option Year has been completed but the City has not satisfied Section 18.8 or is not legally and operationally ready to resume municipal law enforcement on the planned turnover date, this Agreement continues month-to-month solely as a readiness holdover and does not begin a new three-year renewal term. During the holdover, the City shall pay monthly one-twelfth of the Transition Option Year Service Fee, increased by the AAP on each anniversary of the option-year start, plus reimbursements, extraordinary-cost obligations, and other amounts due. The County shall continue lawful contracted services until the Parties execute a joint written readiness certification or a court orders otherwise. A Party shall not unreasonably withhold, condition, or delay certification after the objective requirements of Section 18.8 are satisfied. Vehicle, equipment, record, and evidence transfers shall not occur until Section 18.8 is satisfied. The City remains responsible for completing successor authority, staffing, insurance, dispatch readiness, records, evidence, licensing, public notice, and every other readiness item without unreasonable delay.

ARTICLE 19 FORCE MAJEURE AND CHANGES IN LAW

19.1 Force Majeure.

A Party is not in breach for delayed or impaired performance caused by disaster, epidemic, widespread civil emergency, war, terrorism, catastrophic technology failure, labor action not caused by that Party's bad faith, court order, or another event beyond reasonable control. The affected Party shall give prompt notice, mitigate effects, and restore performance as soon as reasonably possible. Force majeure does not excuse payment for services already performed, services that continue to be provided, reimbursements, extraordinary-cost obligations, or other accrued amounts, except to the extent payment itself is legally impossible or the Parties approve a written amendment.

19.2 Changes in Law.

If a change in law makes a provision unlawful, the Parties shall preserve the lawful remainder, implement temporary compliant procedures, and negotiate a written amendment. A qualifying extraordinary cost shall be addressed under Sections 13.8 and 13.9.

ARTICLE 20 GENERAL TERMS

20.1 Independent Public Agencies.

The City and County are independent public agencies. The Sheriff and Sheriff's Office personnel act under County and State authority and are not City employees or agents. Nothing creates a partnership, private joint venture, agency relationship, or joint employment.

20.2 No Third-Party Beneficiaries.

Except for rights expressly enforceable by the Parties, this Agreement creates no private third-party beneficiary or individual employment contract. Employee-transition provisions are governmental covenants enforceable by the City and County and implemented through County appointment documents and policies.

20.3 Entire Agreement.

This integrated document constitutes the entire agreement on the subject. The Recitals are incorporated. If a jointly certified inventory, transfer record, or other implementation document conflicts with this Agreement, this Agreement controls unless a written amendment approved under Section 20.4 expressly states otherwise.

20.4 Amendment.

An amendment must be written, approved by both governing bodies, signed by authorized officials, and acknowledged by the Sheriff when it affects operations or statutory responsibilities. No oral modification is effective.

20.5 Severability and Reformation.

An unlawful provision shall be severed or narrowly reformed to preserve the Parties' lawful intent without invalidating the remainder.

20.6 Waiver.

Failure to enforce a provision once is not a continuing waiver. A waiver must be written and limited to the stated circumstance.

20.7 Assignment.

No Party may assign this Agreement except to a lawful successor political subdivision or as required by law, and no assignment may impair the Sheriff's statutory authority. The County may not use assignment, delegation, or subcontracting to avoid Section 5.5. Ordinary mutual aid, emergency assistance, specialized interagency support, and vendor support permitted by Section 5.5 are not assignments.

20.8 Notices.

A formal notice under this Agreement shall be delivered personally, by certified United States mail with return receipt, or by nationally recognized overnight delivery with tracking to every recipient designated below. Notice is effective on documented delivery or refusal. Email may provide an additional copy but is not formal notice unless the recipient confirms receipt in writing. Before execution, the Parties shall complete the following notice information:

City - Mayor and City Clerk; mailing address: _____

County - County Board Chair and County Clerk; mailing address: _____

Sheriff - Howard County Sheriff's Office; mailing address: _____

A designated recipient may change its recipient information or address by formal notice under this Section without amending the Agreement.

20.9 Nebraska Law and Venue.

Nebraska law governs. Venue shall lie in the court of competent jurisdiction prescribed by law, with Howard County preferred when legally permissible.

20.10 Counterparts and Electronic Signatures.

The Agreement may be signed in counterparts and by lawful electronic signature. Together the counterparts constitute one instrument.

20.11 Interlocal Reporting.

The County Clerk shall serve as the financial and recordkeeping administrator for annual interlocal reporting to the Nebraska Auditor of Public Accounts, with the City Clerk providing requested information. This allocation does not relieve either Party of a nondelegable statutory duty and does not grant operational authority over the Sheriff's Office.

20.12 Current-Code and Counsel Review.

Before signature, the City Attorney and County Attorney shall confirm current statutes, current City Code provisions and supplements, approval procedure, the separate dispatch arrangement, insurance language, sinking-fund authority, property restrictions, records retention, and the legality of personnel, renewal, and termination provisions.

SIGNATURES

The undersigned certify that their respective governing bodies approved this Agreement through official action and that they are authorized to execute it. The Sheriff signs solely to acknowledge and accept the operational-administrator duties assigned to the office; this acknowledgment does not make the Sheriff a separate contracting public agency or alter the Sheriff's statutory authority.

CITY OF ST. PAUL, NEBRASKA By: _____ Mayor Date: _____ ATTEST: _____ City Clerk Date: _____	COUNTY OF HOWARD, NEBRASKA ATTEST: _____ County Clerk Date: _____
---	--

HOWARD COUNTY BOARD OF COMMISSIONERS

By: _____ Chair Date: _____	By: _____ Vice Chair Date: _____	By: _____ Commissioner Date: _____
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HOWARD COUNTY SHERIFF - OPERATIONAL ACKNOWLEDGMENT By: _____ Howard County Sheriff Date: _____	APPROVED AS TO FORM _____ City Attorney Date: _____ _____ County Attorney Date: _____
--	--

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 6th 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 1st and 3rd Monday of each month.

City Council Meeting Date: August 17th 2026

Requested Agenda Item: Review PIP-Demo Application

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

Approve/Deny PIP-Demo Application for Barb & Loren
Wroblewski at 124 5th St. St. Paul, NE

What action do you want the City Council to take? SPDC recommends approval
for Reynolds Construction - Scott Reynolds

Will this project/item require City funding? YES ☒ NO ☐ If so, how much? \$5000 - LB840

Name (please print): Lisa Woodgate - SPDC

Name (signature): Lisa Woodgate

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: _____

Dates: Received _____ App Complete _____ Council Approved _____ Payment _____

Redevelopment Area? ☒ Y ☐ N

Residential Area? ☒ Y ☐ N

Property Improvement Program
St Paul Development Corporation & City of St Paul, Nebraska

Application

Applicants need to discuss their proposed improvements with the St Paul Development Corporation before the application is submitted. Please direct any questions or comments regarding the submission requirements for the application to Parker Klinginsmith at stpauldevcorp@gmail.com or 308.754.2181.

Please ensure that all requested items have been included in your submission. It is important to provide the necessary documentation to avoid delays in the processing of your application.

Applicant Name(s):		Loren P. and Barbara A. Wroblewski	
Company Name:		Wroblewski Buildings	
Mailing Address:		PO Box 23 St. Paul, NE 68873	
Business Phone: (308) 754-4442		Loren's cell Phone: (308) 750-0035	
E-Mail: Barb Wroblewski@hotmail.com			
Applicant is (mark appropriate box):		Property Owner: ☒	Tenant: ☐
If the applicant(s) is not the property owner, provide the following information:		Address: N/A	
Property Owner: N/A		Phone: N/A	
Address of Building or Property to be demolished:		124 5 th St., St. Paul, NE 68873	

Project Overview		
Project Costs - Describe in detail the proposed "project" being undertaken (e.g. awning addition, architectural renovation, painting, etc.) <i>Demolition and clearance projects require at least 2 bids to be submitted.</i>		
Description of Proposed Work	Contractor/Sub	Estimated Cost
Remove house	Scott Reynolds	\$9,800. ⁰⁰
Clean up lot, level, plant grass	Loren Wroblewski	\$750. ⁰⁰
Asbestos Report from State and inspection	Eldon Kieborz	\$275.⁰⁰

Not eligible for reimbursement
-LW

Description of Proposed Work	Contractor/Sub	Estimated Cost
Demo House	Wilson River Bottom Express	\$10,780. ⁰⁰
Total Estimated Cost:		
Property Improvement Reimbursement Requested:		\$5,000

- \$10,000 maximum available per application.
- Improvement project minimum of \$1,500.
- Reimbursement to be paid after work is completed.
- Only actual costs of demolition activities will be reimbursed: (Landfill, Contractor, Asbestos, etc.)

When will project start? July 2026	Estimated Days/Months for Completion: Days after up to 3 mo.
All projects shall have 90 days from approval notification to complete project in order to be eligible for program payment.	
Has any portion of the project been started yet? ☐ ☒ NO Any portion of the project started prior to an agreement resulting from this application will not be eligible for assistance.	

Attachment Checklist	Included?
Written Bids/Quotes for all work to be completed <i>Demolition and Clearance Activities require 2 bids.</i>	✓
Rendering or Sketch of Proposed Improvement	—
Color and Materials Samples for Proposed Improvement	—
Photographs of the Current Building	✓
Howard County Treasurer – Real Estate Taxes Current?	✓
Additional information may be requested as needed	

Comments:
Addition Attachments: Title Insurance or Opinion of Value showing clear title ✓ Inspection Report ✓ Asbestos Report from the State of Nebraska ✓

This Sheet is For Demolition Projects Only

Property Improvement Program
St Paul Development Corporation & City of St Paul

Demolition Application – Addendum

Current Use of Structure: ☒ Residential ☐ Commercial

Lien holders and/or assessments held against the property.

None

Occupancy Status:

Vacant for 5 Years or more

Vacant for less than 5 Years ☒

Occupied

If occupied, please explain status and nature of the occupancy.

Has this property ever been tested for:

(If Yes, please advise when testing occurred and provide a copy of the report.)

Lead-based paint? ☒ YES : Date Tested _____ / ☐ NO / UNKNOWN ☐

Asbestos Material? ☒ YES : Date Tested _____ / ☐ NO / UNKNOWN ☐

Hazardous Material? ☒ YES : Date Tested _____ / ☐ NO / UNKNOWN ☐

Future Development Plans

- ☒ New Home
- ☐ New Structure
- ☐ New Business
- ☐ Community Project
- ☐ Maintain as Vacant

Applicant MUST describe the future development plans for the property, including the nature and proposed timeline of the future development.

Plan to build or move in a double wide
modular with high roof pitch and
attach to the remaining double garage
which will get new garage doors, siding,
roof and cement driveway.

Property Improvement Program
St Paul Development Corporation & City of St Paul

By signing this application the applicant acknowledges that he/she has authority to act on behalf of owner if applicant is different from owner.

The applicant further guarantees:

The Property Improvement Program is a redevelopment funding reimbursement program and that any contract or agreement for renovation or demolition services is solely between the applicant and independent contractor that is providing the services.

That structure waste debris and any other materials will be properly disposed of at a State-approved disposal facility.

Applicant will hold elected officials, officers, directors, and employees of the St Paul Development Corporation, Inc and City of St. Paul harmless from and against any and all loss, liability, damage and/or injury, including reasonable attorney's fees and/or court costs, which may be caused during the demolition or clearance activity.

I (we) hereby certify that the statements made by me (us) are true and correct to the best of my (our) belief and knowledge.

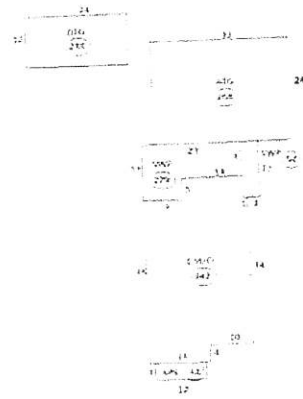
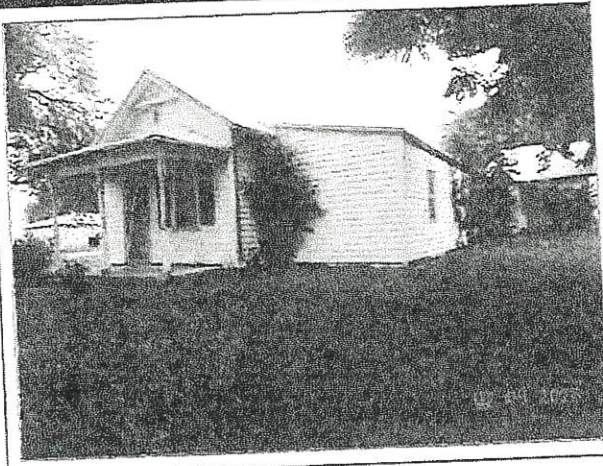
 7-16-26
Signature and Date

Signature and Date

 7-16-26
Signature and Date

Signature and Date

7/15/2026

Photo/Sketch

811975

Statement		DATE	7/27/26	TERMS
TO		Demolition of House 124 5th St St Paul NE 68873		
IN ACCOUNT WITH		WILSON RIVER BOTTOM EXPRESS 615 Pearl Street P.O. Box 129 Elba, NE 68835		
		Dusty ph. 754-8453		
52 x 26 Structure Demo House and Remove Concrete On Slab House Level with clay dirt Taking Material to Elba Dump				
CURRENT	OVER 30 DAYS	OVER 60 DAYS	TOTAL AMOUNT	
		Estimate	\$10,780.00	

Reynolds Construction, Inc

Estimate

2204 2nd Ave.
Boelus, NE 68820

Date	Estimate #
6/22/2026	195

Name / Address
Loren Wroblewski 706 O Str St Paul, NE 68873

			Project
Description	Qty	Rate	Total
Cleaning up lot on 5th and Baxter		9,800.00	9,800.00
ESTIMATE			
Total			\$9,800.00

7/15/2026

Howard County Assessor



Parcel Information	
Parcel ID:	470997040
Map Number	470997040
State Geo Code	2917-00-0-11001-116-0493
Cadastral #	
Images	Photo #1 Photo #2 Photo #3 Sketch #1 Document #1
Current Owner:	WROBLEWSKI, LOREN P & BARBARA A PO BOX 23 SAINT PAUL, NE 68873-0023
Situs Address:	*124 5TH ST ST PAUL
Tax District:	1
School District:	ST PAUL SCH DIST #1, 47-0001
Account Type:	Residential
Legal Description:	LOT 10 EXC S 12' BLOCK 116 OT & VAC ST ST PAUL
Lot Width:	54.00
Lot Depth:	142.00
Total Lot Size:	7668.00 sq ft

Assessed Values				
<u>Year</u>	<u>Total</u>	<u>Land</u>	<u>Outbuilding</u>	<u>Dwelling</u>
2026	\$50,978	\$16,486	\$0	\$34,492
2025	\$50,978	\$16,486	\$0	\$34,492

Yearly Tax Information		
<u>Year</u>	<u>Amount</u>	<u>Levy</u>
2025	\$634.02	1.610237

2025 Tax Levy	
<u>Description</u>	<u>Rate</u>
COUNTY GENERAL	0.14239300
ST PAUL SCH DIST #1	0.89439600
ST PAUL CITY	0.48821700
LOWER LOUP NRD #1	0.02484100
LOUP BASIN RECL#1	0.02484800
AG SOCIETY	0.00285100
HISTORICAL SOCIETY	0.00077900
CENTRAL COMM-COLLEGE	0.02000000
ED SERVICE UNIT #10	0.01191200

Sales Information				
<u>Sale Date</u>	<u>Sale Price</u>	<u>Book & Page</u>	<u>Grantor</u>	<u>Parcel Ids</u>
06/22/2026	\$25,000.00	26 / 3223	SMITH, JAMES S	

7/15/2026

Howard County Assessor



Property Classification			
Status:	Improved	Location:	Urban
Property Class:	Residential	City Size:	800-2,500
Zoning:	Single Family	Lot Size:	<10,000 sq. ft.

Property Notes	
<u>Date</u>	<u>Note</u>

Land Information			
<u>Lot Width (ft)</u>	<u>Lot Depth (ft)</u>	<u>Description</u>	<u>Lot Size</u>
54.00	142.00	UNPAVED ADJUSTMENT	7668.00 sq ft

Residential Datasheet			
Zoning:	Single Family	Style:	100% One Story
Year Built:	1900	Bathrooms:	1.00
Exterior:	100% Frame, Siding	Heating/Cooling:	100% Forced Air Furnace
Bedrooms:	2	Min Finish:	0 sq. ft
Plumbing Fixtures:	6	Part Finish:	0 sq. ft
Basement Size:	0 sq. ft	Garage 1:	Attached Garage(SF)
Building Size:	942 sq. ft	Garage 1 Size:	768 sq. ft
Quality:	Fair	Garage 2:	Detached Garage(SF)
Condition:	Badly Worn - Average	Garage 2 Size:	288 sq. ft

Dwelling Data			
<u>Description</u>	<u>Units</u>	<u>Value</u>	
SLAB W/ROOF & STEPS	48	\$3,034	
COV. SOLID WALL PORCH	229	\$10,282	

Outbuilding Data			
<u>Description</u>	<u>Units</u>	<u>Year Built</u>	<u>Cost</u>



First American Title™

Owner's Policy of Title Insurance
Nebraska - 2021 v. 01.00 (07-01-2021)

Transaction Identification Data, for which the Company assumes no liability as set forth in Condition 9.d.:

Issuing Agent: Dvoracek Title & Business Services, LLC
Issuing Office: 710 Howard Avenue
Saint Paul, NE 68873
Issuing Office's ALTA® Registry ID: 1029400
Issuing Office File Number: 2026-118
Property Address: 124 Fifth Street, Saint Paul, NE 68873

SCHEDULE A

Name and Address of Title Insurance Company: First American Title Insurance Company, 1 First American Way,
Santa Ana, CA 92707

Policy Number: 50150131-0020213e

Amount of Insurance: \$25,000.00

Premium: \$220.00

Date of Policy: July 2, 2026 at 11:32 AM

1. The Insured is:
Loren P. Wroblewski and Barbara A. Wroblewski
2. The estate or interest in the Land insured by this policy is:
fee simple
3. The Title is vested in:
Loren P. Wroblewski and Barbara A. Wroblewski, husband and wife
4. The Land is described as follows:
See Exhibit A attached hereto and made a part hereof.

Dvoracek Title & Business Services, LLC
710 Howard Avenue, Saint Paul, NE 68873
Telephone: (308) 754-4251



By: _____
Authorized Signatory

Dvoracek Title & Business Services, LLC, License #100187866





SCHEDULE B

Policy Number: 50150131-0020213e

EXCEPTIONS FROM COVERAGE

Some historical land records contain Discriminatory Covenants that are illegal and unenforceable by law. This policy treats any Discriminatory Covenant in a document referenced in Schedule B as if each Discriminatory Covenant is redacted, repudiated, removed, and not republished or recirculated. Only the remaining provisions of the document are excepted from coverage.

This policy does not insure against loss or damage and the Company will not pay costs, attorneys' fees, or expenses resulting from the terms and conditions of any lease or easement identified in Schedule A, and the following matters:

1. Rights or claims of parties in possession not shown by the public records.
2. Easements, or claims of parties in possession not shown by the Public Records.
3. Any encroachments, encumbrance, violation, variation or adverse circumstances affecting Title that would be disclosed by an accurate and complete survey of the Land or that could be ascertained by an inspection of the Land.
4. Any lien, or right to a lien, for services, labor or material heretofore or hereafter furnished, imposed by law and not shown in the Public Records.
5. Taxes or special assessments, if any, not shown as existing liens by the Public Records.
6. Unpatented mining claims; reservations or exceptions in patents or in acts authorizing the issuance thereof; water rights, claims or title to water.
7. Loss or damage by reason of there being recorded in the Public Records, any deeds, mortgage, lis pendens, liens or other title encumbrances subsequent to the commitment dated and prior to the effective date of the final policy.
8. Any titles, or rights asserted by anyone, including but not limited to persons, corporations, governments, or other entities, to tidelands, or land comprising the shores or bottoms of navigable rivers, lakes, bays, ocean or gulf or land beyond the line of the harbor or bulkhead lines as established or changed by the United States Government or riparian rights, if any.
9. Rights of the public and others thereto in and to the use of that portion of the property within the bounds of any roads or highways.
10. Parcel ID # 470997040 - The 2026 real estate taxes are accruing but not yet assessed.





File No.: 2026-118

LEGAL DESCRIPTION

The Land referred to herein below is situated in the County of Howard, State of Nebraska, and is described as follows:

The North Fifty-four (54) feet of Lot Ten (10), in Block One Hundred Sixteen (116), in the Original Town of St. Paul, Howard County, Nebraska



EMSL Analytical, Inc.

100 Green Park Industrial Court Saint Louis, MO 63123

Tel/Fax: (314) 577-0150 / (314) 776-3313

<http://www.EMSL.com> / saintlouislab@emsl.com

EMSL Order: 392603838

Customer ID: ELDO78

Customer PO:

Project ID:

Attention: Eldon Kieborz

Eldon Kieborz Inc.

79094 474th Avenue

Loup City, NE 68853

Phone: (308) 750-2138

Fax: (308) 745-1820

Received Date: 06/29/2026 2:55 PM

Analysis Date: 06/30/2026

Collected Date:

Project: None Given

Test Report: Asbestos Analysis of Bulk Materials via AHERA Method 40CFR 763 Subpart E Appendix E supplemented with EPA 600/R-93/116 using Polarized Light Microscopy

Sample	Description	Appearance	Non-Asbestos		Asbestos
			% Fibrous	% Non-Fibrous	% Type
104A		Various	8% Hair	18% Quartz	None Detected
392603838-0001		Non-Fibrous		74% Non-fibrous (Other)	
		Homogeneous			

Analyst(s)

Sue Ferrario (1)

Jeff Sina, Laboratory Manager
or Other Approved Signatory

EMSL maintains liability limited to cost of analysis. Interpretation and use of test results are the responsibility of the client. This report relates only to the samples reported above, and may not be reproduced, except in full, without written approval by EMSL. EMSL bears no responsibility for sample collection activities or analytical method limitations. The report reflects the samples as received. Results are generated from the field sampling data (sampling volumes and areas, locations, etc.) provided by the client on the Chain of Custody. Samples are within quality control criteria and met method specifications unless otherwise noted. The above analyses were performed in general compliance with Appendix E to Subpart E of 40 CFR (previously EPA 600/M4-82-020 "Interim Method") but augmented with procedures outlined in the 1993 ("final") version of the method. This report must not be used by the client to claim product certification, approval, or endorsement by NVLAP, NIST or any agency of the federal government. Non-friable organically bound materials present a problem matrix and therefore EMSL recommends gravimetric reduction prior to analysis. Unless requested by the client, building materials manufactured with multiple layers (i.e. linoleum, wallboard, etc.) are reported as a single sample. Estimation of uncertainty is available on request.

Samples analyzed by EMSL Analytical, Inc. Saint Louis, MO NVLAP Lab Code 200742-0, CA 2668, OR 4194-001

Initial report from: 07/01/2026 12:20:49

PO Box 23
St Paul, NE

Eldon's Inspections
Eldon Kieborz #710
79094 474th Ave
Loup City, NE 68853
308-745-0293

Name: Loren Wroblewski

Date of Inspection: June 17, 2026

Location of Inspection: 124 5th St St. Paul, NE

Inspection Service		225. ⁰⁰
Mileage		30 ⁰⁰
Test Fee		20. ⁰⁰
	Total Amount Due	275. ⁰⁰

7-22-26 Paid Chk # 113016

A copy of your test results are included. If you have any questions,
please feel free to call me.

Thank You!!

Asbestos Report

Comments:

Telephone: _____ E-mail: _____

Eldon Kieborz
NE Inspector #710

Treasurer's Certificate

Prior to demolishing or removing any building or structure from property within the City limits, all taxes and liens must be paid on the property. The City of St. Paul requires the Howard County Treasurer to certify that all taxes on the property are paid, and that no liens exist on the property.

Type of Structure(s) to be Demolished Loren + Barbara Wroblewski
HOUSE.

Property Address: 124 5th St., St. Paul, NE 68873

Legal Description of Property: Parcel # 470997040 The N. 54' of Lot 10,
Block 116, O.T. of St Paul, Howard Co., Nebraska

I hereby certify that no taxes are due on the above-described property.

Date: 7-21-26

Howard County Treasurer's Office

By: Sara Roy
Sara Roy (Printed Name)

NEBRASKA DOCUMENTARY
STAMP TAX
DATE July 02, 2026
Amount: \$58.00 By CCS

STATE OF NEBRASKA
HOWARD COUNTY
FILED FOR RECORD SS. 0738
MO Jul DAY 02 2026
AT 11:32 O'CLOCK AM RECORDED
IN BOOK 26 OF RECORD PAGE 3223-3224

Brenda Klewchy COUNTY CLERK

Paid \$16.00 BY CCS

Return to: Overacek Title Co.
Preparer: St. Paul, NE 68873-0023

JOINT TENANCY WARRANTY DEED

Jeremiah J. Smith a single person, **Stuart M. Smith** a single person, and **Melissa A. Smith** formerly known as **Melissa A. Luby**, a single person, GRANTORS, for valuable consideration received from GRANTEES, convey to GRANTEES

Loren P. Wroblewski and Barbara A. Wroblewski, husband and wife,
as joint tenants and not as tenants in common,

the following described real estate (as defined in Neb. Rev. Stat. 76-201):

Parcel # 470997040

Address: 124 5th St., St. Paul, NE 68873

The North Fifty-four (54) feet of Lot Ten (10), in Block One Hundred Sixteen (116), in the Original Town of St. Paul, Howard County, Nebraska.

GRANTORS covenant with GRANTEES that GRANTORS:

1. are lawfully seized of such real estate and that it is free from encumbrances;
2. have legal power and lawful authority to convey the same;
3. warrant and will defend title to the real estate against the lawful claims of all persons.

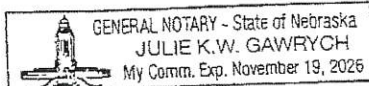
Executed: June 22, 2026.

Stuart M. Smith
Stuart M. Smith

Jeremiah J. Smith
Jeremiah J. Smith
Melissa A. Smith
Melissa A. Smith f/k/a Melissa A. Luby

STATE OF NEBRASKA)
COUNTY OF HOWARD) ss.

The foregoing instrument was acknowledged before me on June 30, 2026, by **Jeremiah J. Smith**, a single person, as GRANTOR.



Julie K.W. Gawrych
Notary Public



City of St. Paul, Nebraska

704 6th Street • St. Paul, NE 68873

Phone (308) 754-4483

July 23, 2026

Loren & Barbara Wroblewski
PO Box 23
St. Paul, NE 68873

Zoning Administrator Matt Helzer administratively approved Zoning Permit No. 2026-30 allowing you to demolish the house located at 14 5th Street pursuant to the application you submitted and the St. Paul zoning regulations. The Zoning Permit is enclosed.

This project must be started within six (6) months and completed within one (1) year. Please note that it is your responsibility to call Digger's Hotline at 811 before you begin any digging. If you have any questions, please contact Matt Helzer, the City Utility Superintendent.

Sincerely,

A handwritten signature in cursive script that reads "Laura Berthelsen".

Laura Berthelsen
Planning Commission Secretary

Enc.

ZONING PERMIT

THIS PERMIT # 2026-30 is issued to

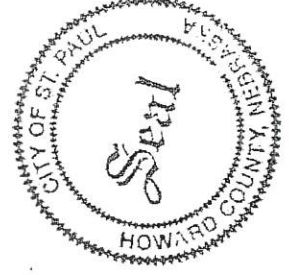
Loren and Barbara Wroblewski

For the purpose of
the demolition of a house

Located at 124 5th Street

This permit is issued subject to the City of St. Paul Planning & Zoning regulations.
Violation of any use or setback regulations may be cause for the revocation of this permit.

This permit will expire on July 23, 2027

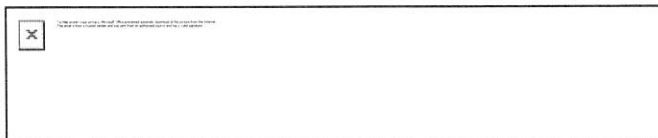


Matt Wroblewski
Zoning Administrator

Please place this permit in a visible location facing any public street or roadway.

Connie Beck

From: St Paul Development Corporation <stpauldevcorp@gmail.com>
Sent: Wednesday, August 12, 2026 8:50 AM
To: Connie Beck
Subject: Agenda request
Attachments: Wroblewski Demo PIP.pdf; PIP Balance.pdf



Hi Connie,
Please find the attached Demo-PIP application for City Council on 8/17. I also attached a PIP balance sheet.

Thank you!



Property Improvement Program: 2025 / 2026 Fiscal Year Balance sheet

Allocation \$40,000.00

Payment will be made from the fiscal year in which the invoice is submitted, not the fiscal year in which it was approved, due to auditing purposes.

However, it is highly encouraged that recipients make every possibly effort to complete the work and submit the invoice in same fiscal year.

Elevate Comprehensive	-\$1,498.28
Back Alley Graphic	-\$1,244.00
Family Chiropractic Center	-\$4,500.00
Riverview Lanes	-\$5,058.75
St. Paul Family Dental	-\$9,712.50
7th Street Bar	-\$1,840.00
Balance	\$16,146.47

Approved not paid yet

Aug. 12, 2026

TO: Mayor, Cemetery Board and my Supervisor

I'm giving you notice that I will be resigning my job as the Elmwood Cemetery Sexton. On August 31, 2026 will be my last day on the job

The time is right for me to pass the job to some else. I'm wanting to thank ~~for~~ you for this opportunity to serve you.

Sincerely your

Ronnie J Switzer

**City Elmwood Cemetery Sexton
City of Saint Paul, Nebraska**

(Under the direction of the Utility Superintendent)

Job Description

1. Stake all graves.
2. Stake all monuments.
3. Handle the sale of all lots and spaces to the public.
4. Keep all records and maps up to date.
5. Inform the City Office Employees of any transactions that require billing. (Example: staking of monuments, open and close of cemetery lots, and sales for lots and columbarium.)
6. Follow all cemetery regulations that deal with grave, monuments, and columbarium.
7. Do all field work and recheck information for the office employees when they are entering information in the cemetery data and mapping program.
8. Attend all cemetery board meetings.
9. Check all grave sites before funeral in timely manner.
10. This individual will be receiving telephone calls from funeral homes and monument companies on his/her personal cell phone.
11. This individual will be responsible for keeping a second set of records at his/her personal residence and for keeping records up to date.
12. This individual will be under the direction of the Utility Superintendent.
13. All records **MUST** be legible.
14. Be available.

Elmwood Cemetery Board forwarded their recommendation of approval of this job description to the City Council on August 16, 2017.

Signature

Date

City of St. Paul's Treasurer's Report:				
Account Number	Prev. Mth Total	Current Mth Total	Total	
HOMESTEAD BANK	June 30, 2026	July 31, 2026		Comments
Checking 100-027	\$ (715,816.77)	\$ 496,617.24	\$ (219,199.53)	(See Attached Deposit/Checks Monthly Summary)
Sales Tax 300-277	\$ (16,879.68)	\$ 52,360.83	\$ 35,481.15	Str Mtr Veh Tax; 25% Infrast; Fire Proc;
				Trfr In \$75,000 (504420)
Civic Center 300-749	\$ (243.28)	\$ 243.44	\$ 0.16	Interest
City REDLG 301-465	\$ (45,358.00)	\$ 45,386.89	\$ 28.89	
City ARP 303057	\$ -	\$ -	\$ -	Closed Account: April 10, 2024
Water Trmt 504-189	\$ (7,740.14)	\$ 7,745.07	\$ 4.93	Interest
Keno 504-409	\$ (20,359.11)	\$ 19,959.17	\$ (399.94)	Keno Rev \$2,364; Berthelsen \$111; Revenue \$2,667
Sales Tax 504420	\$ (348,771.06)	\$ 305,821.07	\$ (42,949.99)	LB840 \$71,003; Co Cage Dep \$27,716, Trfr Out \$75,000
				(to 300277); SPDC \$35,000; Chamber \$9,000
Pool 504-442	\$ (9,819.94)	\$ 9,826.20	\$ 6.26	Tru Force \$1500 (concrete repair)
General 504-805	\$ -	\$ -	\$ -	Closed Account: July 2024
Sewer 504-849	\$ (4,075.50)	\$ 4,078.10	\$ 2.60	
Police 504-860	\$ (1,022.47)	\$ 1,023.12	\$ 0.65	
Senior Center 504-882	\$ (1,109.58)	\$ 1,110.29	\$ 0.71	
Brick (Street) 504-915	\$ (2,102.49)	\$ 2,103.83	\$ 1.34	
Library Maint. 504-970	\$ (2,941.43)	\$ 2,943.30	\$ 1.87	
Light Sinking 504-981	\$ (4,348.26)	\$ 4,351.03	\$ 2.77	
Fire Sinking 504-992	\$ (7,771.67)	\$ 7,776.62	\$ 4.95	
EMT Sinking 505-003	\$ (8,202.79)	\$ 8,208.02	\$ 5.23	
Street Sinking 505-014	\$ (12,384.34)	\$ 12,392.23	\$ 7.89	
Park Sinking 505-025	\$ (10,961.38)	\$ 10,968.36	\$ 6.98	
TIF Projects 505-036	\$ (1,383.61)	\$ 1,389.47	\$ 5.86	
Elm Cemetery Found 505168	\$ (16,793.82)	\$ 16,798.81	\$ 4.99	
Civic Center Sink 505179	\$ (1,900.19)	\$ 1,901.40	\$ 1.21	
Park Improve Grant 505410	\$ (183,640.00)	\$ 124,506.68	\$ (59,133.32)	Olsson \$337, K & M Concrete \$18,192, Wesco \$4,308,
				Landscape S \$16,430, Kay Park \$654, Diamond Eng
				\$11,588, SCEDD \$6250
Walk/Bike 5482-7	\$ (3,463.31)	\$ 3,463.31	\$ -	
CITIZENS BANK & TRUST				
Consumer Dep 102-415	\$ (54,650.71)	\$ 55,150.71	\$ 500.00	Activity
Cafeteria 125 102-407	\$ (16,009.27)	\$ 15,990.17	\$ (19.10)	Activity
Health Ded 102-482	\$ (63,300.64)	\$ 58,746.11	\$ (4,554.53)	Regional Care Activity RE Deductible; OneSource
25% Infrast 102-342	\$ (70,489.76)	\$ 81,064.50	\$ 10,574.74	25% Infrast
Fire Station Proc. #103667	\$ (163,316.25)	\$ 184,494.17	\$ 21,177.92	Proceeds + Interest
Fire Station Const #103683	\$ (9,277.24)	\$ 9,289.06	\$ 11.82	
Cemetery Sav 753-122	\$ (11,789.58)	\$ 11,889.58	\$ 100.00	Perp Care \$100
Park Aluminum 772682	\$ (9,058.45)	\$ 9,391.45	\$ 333.00	Alum Cans \$333
Light ICS 103217	\$ (641,506.14)	\$ 643,333.84	\$ 1,827.70	
Water ICS 103225	\$ (592,347.65)	\$ 594,035.27	\$ 1,687.62	
Sewer ICS 103241	\$ (625,566.52)	\$ 627,348.80	\$ 1,782.28	
General ICS 103209	\$ (128,035.16)	\$ 128,399.92	\$ 364.76	

Building ICS 103233	\$	(10,653.05)	\$	10,683.40	\$	30.35	
Fire ICS 103268	\$	(17,021.94)	\$	17,070.43	\$	48.49	
Ambulance ICS 103276	\$	(102,422.01)	\$	102,713.82	\$	291.81	Interest
Park ICS 103284	\$	(14,092.86)	\$	14,133.01	\$	40.15	
Police ICS 103292	\$	(2,907.92)	\$	2,916.19	\$	8.27	
Keno ICS 103314	\$	(23,964.30)	\$	24,032.56	\$	68.26	
Street ICS 103349	\$	(459,215.95)	\$	460,524.24	\$	1,308.29	
Library ICS 103365	\$	(36,147.03)	\$	36,250.00	\$	102.97	
Senior Center ICS 103373	\$	(39,664.20)	\$	39,777.19	\$	112.99	
Redlg ICS 103381	\$	(264,643.70)	\$	265,397.65	\$	753.95	
Swim Pool ICS 103438	\$	(77,395.85)	\$	77,616.35	\$	220.50	
Cemetery ICS 103446	\$	(38,634.93)	\$	38,745.00	\$	110.07	
25% Infrastructure ICS	\$	(284,654.48)	\$	184,155.50	\$	(100,498.98)	3rd Street Paving
Sales Tax ICS 103462	\$	(15,289.90)	\$	15,333.45	\$	43.55	
Health Ded ICS 102-482	\$	(113,580.06)	\$	113,903.64	\$	323.58	
Fire Station Constr ICS	\$	(209,441.71)	\$	210,038.38	\$	596.67	
(#103683)							
Sales Tax Fire Station	\$	(76,484.47)	\$	76,702.35	\$	217.88	
Proceeds #103667							
HERITAGE BANK							
UB ACH 411025	\$	(230,897.54)	\$	357,145.77	\$	126,248.23	ACH Utility Bills
NPAIT INVESTMENTS							
Street #23251-0005	\$	(47,849.58)	\$	47,995.65	\$	146.07	Interest
Police #23251-0007	\$	(17,505.84)	\$	17,559.29	\$	53.45	
Cemetery #23251-0009	\$	(30,343.55)	\$	30,436.16	\$	92.61	
Sale Tax #23251-0014	\$	(140,563.66)	\$	140,809.56	\$	245.90	
25% Infrastructure #23251-0015	\$	(83,984.56)	\$	84,240.91	\$	256.35	
Building Sink #23251-0017	\$	(28,009.55)	\$	28,095.07	\$	85.52	
Swim Pool #23251-0020	\$	(17,505.84)	\$	17,559.29	\$	53.45	
Senior Center #23251-0021	\$	(23,341.23)	\$	23,412.50	\$	71.27	
Health Deductible #23251-0022	\$	(137,546.56)	\$	137,783.25	\$	236.69	
Light #23251-101	\$	(1,183,061.16)	\$	1,184,382.98	\$	1,321.82	
Water #23251-102	\$	(431,373.52)	\$	431,927.06	\$	553.54	
General #23251-104	\$	(710,912.20)	\$	711,861.23	\$	949.03	
Sewer #23251-106	\$	(570,352.06)	\$	571,024.64	\$	672.58	
Fire #23251-107	\$	(135,005.97)	\$	135,219.63	\$	213.66	
Ambulance #23251-108	\$	(260,342.74)	\$	260,603.25	\$	260.51	
Park #23251-109	\$	(158,208.83)	\$	158,447.55	\$	238.72	
Library #23251-110	\$	(103,412.43)	\$	103,544.96	\$	132.53	
Keno #23251-111	\$	(160,901.64)	\$	161,240.15	\$	338.51	
Redlg #23251-112	\$	(78,380.25)	\$	78,619.51	\$	239.26	
Fire Station Construct.	\$	(7,761.53)	\$	7,785.25	\$	23.72	
#23251-201							
CITY FUND TOTAL	\$	(10,155,910.79)	\$	9,939,794.88	\$	(216,115.91)	



City of St. Paul, Nebraska

704 6th Street • St. Paul, NE 68873

Phone (308) 754-4483

As of July 31, 2026

Homestead Bank

Checking (NOW) 300-100-027.....	\$	496,617.24
City Sales Tax (Checking) 300-300-277.....	\$	52,360.83
St. Paul Civic Center (MMDA) 300-300-749.....	\$	243.44
City REDLG (Secure Plus) 300-301-465.....	\$	45,386.89
Water Treatment Plant (Bond Reserve) (MMDA) 300-504-189.....	\$	7,745.07
Keno (MMDA) 300-504-409.....	\$	19,959.17
Sales Tax (P.I.) 300-504-420.....	\$	305,821.07
Pool Construction (MMDA) 300-504-442.....	\$	9,826.20
Sewer Building & Equipment Fund (MMDA) 300-504-849.....	\$	4,078.10
Police Equipment Fund (MMDA) 300-504-860.....	\$	1,023.12
Senior Center Fund (MMDA) 300-504-882.....	\$	1,110.29
Brick Account (MMDA) 300-504-915.....	\$	2,103.83
Library Maintenance Reserve (MMDA) 300-504-970.....	\$	2,943.30
Light Sinking Fund (MMDA) 300-504-981.....	\$	4,351.03
Fire Sinking Fund (MMDA) 300-504-992.....	\$	7,776.62
EMT Sinking Fund (MMDA) 300-505-003.....	\$	8,208.02
Street Sinking Fund (MMDA) 300-505-014.....	\$	12,392.23
Park Equipment Sinking Fund (MMDA) 300-505-025.....	\$	10,968.36
TIF Projects (MMDA) 300-505-036.....	\$	1,389.47
St. Paul Elmwood Cemetery Foundation (MMDA) 300-505-168.....	\$	16,798.81
Civic Center Sinking Fund (MMDA) 300-505-179.....	\$	1,901.40
City Park Improv. Grant (MMDA) 300-505-410.....	\$	124,506.68
Walk/Bike Trail (Savings) 300054827.....	\$	3,463.31

Citizens Bank & Trust

Consumer Deposit Fund (Checking) 102415.....	\$	55,150.71
Cafeteria 125 (NOW) 102407.....	\$	15,990.17
Health Deductible Account (NOW) 102482.....	\$	58,746.11
Sales Tax Infrastructure (NOW) 102342.....	\$	81,064.50
Sales Tax Fire Station Proceeds 103667.....	\$	184,494.17
Fire Station Construction 103683.....	\$	9,289.06
Cemetery (Savings) 753122.....	\$	11,889.58
City Park Aluminum Improvement (Savings) 772682.....	\$	9,391.45
Lights (ICS MMA) 103217.....	\$	643,333.84
Water (ICS MMA) 103225.....	\$	594,035.27
Sewer (ICS MMA) 103241.....	\$	627,348.80
General (ICS MMA) 103209.....	\$	128,399.92
Building (ICS MMA) 103233.....	\$	10,683.40
Fire (ICS MMA) 103268.....	\$	17,070.43



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



Ambulance (ICS MMA) 103276.....	\$	102,713.82
Park (ICS MMA) 103284.....	\$	14,133.01
Police (ICS MMA) 103292.....	\$	2,916.19
Keno (ICS MMA) 103314.....	\$	24,032.56
Streets (ICS MMA) 103349.....	\$	460,524.24
Library (ICS MMA) 103365.....	\$	36,250.00
Senior Center (ICS MMA) 103373.....	\$	39,777.19
Red Leg (ICS MMA) 103381.....	\$	265,397.65
Pool (ICS MMA) 103438.....	\$	77,616.35
Elmwood Cemetery (ICS MMA) 103446.....	\$	38,745.00
25% Sales Tax Infrastructure (ICS MMA) 102342.....	\$	184,155.50
City Sales Tax (ICS Bus. Int.) 103462.....	\$	15,333.45
Health Deductible Account (ICS MMA) 102482.....	\$	113,903.64
Fire Station Construction (ICS) 103683.....	\$	210,038.38
Sales Tax Fire Station Proceeds (ICS) 103667.....	\$	76,702.35

Heritage Bank

ACH Account (MMDA) 411025.....	\$	357,145.77
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NPAIT Funds

Street 23251-0105.....	\$	47,995.65
Police 23251-0115.....	\$	17,559.29
Cemetery 23251-0122.....	\$	30,436.16
Sales Tax 23251-0119.....	\$	140,809.56
25% Infrastructure 23251-0120.....	\$	84,240.91
Building Sinking Fund 23251-0113.....	\$	28,095.07
Swimming Pool 23251-0117.....	\$	17,559.29
Senior Center 23251-0121.....	\$	23,412.50
Health Deductible 23251-0118.....	\$	137,783.25
Light Funds 23251-101.....	\$	1,184,382.98
Water Funds 23251-102.....	\$	431,927.06
General Funds 23251-104.....	\$	711,861.23
Sewer Funds 23251-106.....	\$	571,024.64
Fire Funds 23251-107.....	\$	135,219.63
Ambulance Funds 23251-108.....	\$	260,603.25
Park Funds 23251-109.....	\$	158,447.55
Library Funds 23251-110.....	\$	103,544.96
Keno Funds 23251-111.....	\$	161,240.15
REDLG Funds 23251-112.....	\$	78,619.51
New Fire Station 23251-201.....	\$	7,785.25
Total City Funds.....	\$	9,939,794.88

City Treasurer

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

As of July 31, 2026

City DEPARTMENT	Current Mth Total	Comments
LIGHT		
M. Mk #504-981	\$ 4,351.03	
ICS #103217	\$ 643,333.84	
NPAIT #23251-101	\$ 1,184,382.98	
NE CLASS #01-0005-0001	\$ -	
	\$ 1,832,067.85	
Utility Bill #411025	\$ 357,145.77	
(Lt 50%; Wtr 25% & Swr 25%)		
Consumer Dep #102-415	\$ 55,150.71	
(the people's money)	\$ 412,296.48	
WATER		
M. Mkt #504-189	\$ 7,745.07	
ICS #103225	\$ 594,035.27	
NPAIT #23251-102	\$ 431,927.06	
NE CLASS #01-0005-0002	\$ -	
	\$ 1,033,707.40	
SEWER		
M. Mkt #504-849	\$ 4,078.10	
ICS #103241	\$ 627,348.80	
NPAIT #23251-106	\$ 571,024.64	
NE CLASS 01-005-0003		
	\$ 1,202,451.54	
LANDFILL	\$ -	
GENERAL		
Checking #100027	\$ 496,617.24	
(ALL Depts)		
M. Mkt #504-805	\$ -	
ICS #103209	\$ 128,399.92	
NPAIT #23251-104	\$ 711,861.23	
NE CLASS #01-0005-0004	\$ -	
	\$ 840,261.15	
BUILDING		
ICS #103233	\$ 10,683.40	
NPAIT #23251-0113	\$ 28,095.07	

	\$	38,778.47
STREET		
Brick's M. Mkt #504-915	\$	2,103.83
M. Mkt #505-014	\$	12,392.23
ICS #103349	\$	460,524.24
NPAIT #23251-0105	\$	47,995.65
	\$	523,015.95
FIRE		
M. Mkt #504-992	\$	7,776.62
ICS #103268	\$	17,070.43
NPAIT #23251-107	\$	135,219.63
NE CLASS #01-0005-0006	\$	-
	\$	160,066.68
POLICE		
M. Mkt #504-860	\$	1,023.12
ICS #103292	\$	2,916.19
NPAIT #23251-0115	\$	17,559.29
	\$	21,498.60
FIRE STATION CONST.		
Ckg #103-683	\$	9,289.06
ICS #103683	\$	210,038.38
NPAIT #23251-201	\$	7,785.25
	\$	227,112.69
CEMETERY		
M. Mkt #505-168	\$	16,798.81
Savings #753-122	\$	11,889.58
ICS #103446	\$	38,745.00
NPAIT #23251-0122	\$	30,436.16
	\$	97,869.55
AMBULANCE		
M. Mkt #505-003	\$	8,208.02
ICS #103276	\$	102,713.82
NPAIT #23251-108	\$	260,603.25
NE CLASS #01-0005-0010	\$	-
	\$	371,525.09
SWIM POOL		
M. Mkt #504-442	\$	9,826.20

ICS #103438	\$	77,616.35	
NPAIT #23251-0117	\$	17,559.29	
	\$	105,001.84	
PARK			
M. Mkt #505-025	\$	10,968.36	
Savings #772-682 (Alum)	\$	9,391.45	
ICS #103284	\$	14,133.01	
NPAIT #23251-109	\$	158,447.55	
NE CLASS #01-0005-0011	\$	-	
City Park Imp. Grant #505-410	\$	124,506.68	
	\$	317,447.05	
RECREATION			
Savings #54827	\$	3,463.31	
LIBRARY			
M. Mkt (Maint) #504-970	\$	2,943.30	
ICS #103365	\$	36,250.00	
NPAIT #23251-110	\$	103,544.96	
NE CLASS #01-0005-0012	\$	-	
	\$	142,738.26	
HEALTH DEDUCTIBLE			
Ckg #102-482	\$	58,746.11	
Ckg 125 Plan #102-407	\$	15,990.17	
ICS #102482	\$	113,903.64	
NPAIT #23251-0118	\$	137,783.25	
	\$	326,423.17	
SALES TAX			
Checking #300-277	\$	52,360.83	
M. Mkt #504-420	\$	305,821.07	
ICS #103462	\$	15,333.45	
NPAIT #23251-0119	\$	140,809.56	
	\$	514,324.91	
25% INFRASTRUCTURE			
(Sales Tax)			
Ckg #102-342	\$	81,064.50	
ICS 102342	\$	184,155.50	
NPAIT #23251-0120	\$	84,240.91	
	\$	349,460.91	

FIRE STATION PROCEEDS	\$	184,494.17
(Sales Tax) #103-667 (Bond)		
ICS 103667	\$	76,702.35
	\$	261,196.52
V P BOND	\$	-
KENO 62		
M. Mkt #504-409	\$	19,959.17
ICS #103314	\$	24,032.56
NPAIT #23251-111	\$	161,240.15
NE CLASS #01-0005-0013	\$	-
	\$	205,231.88
CIVIC CENTER		
Ckg #300-749	\$	243.44
M. Mkt #505-179	\$	1,901.40
	\$	2,144.84
TIF		
M. Mkt #505-036	\$	1,389.47
SENIOR CENTER		
M. Mkt #504-882	\$	1,110.29
ICS #103373	\$	39,777.19
NPAIT #23251-0121	\$	23,412.50
	\$	64,299.98
REDLG		
Checking #301-465	\$	45,386.89
ICS #103381	\$	265,397.65
NPAIT #23251-112	\$	78,619.51
NE CLASS #01-0005-0017	\$	-
	\$	389,404.05
ARPA (Zero Balance)	\$	-
GRAND TOTAL	\$	9,939,794.88

Deposits and Checks printed for Month (held in statement folder)				
2025-2026				
Month / Year	Deposit Total	Check Total	Grand Total	Comment
October 31, 2025	\$ 830,630.82	\$ (1,118,918.71)	\$ (288,287.89)	LARM \$285,446; Fire Bond \$115,563;
November 30, 2025	\$ 726,661.87	\$ (907,032.18)	\$ (180,370.31)	BOK Financial (Bonds) \$180,595
December 31, 2025	\$ 997,330.75	\$ (893,824.75)	\$ 103,506.00	BOKF \$266,132; NDWEE \$100,720 (Bonds)
				Trfr ICS to Ckg \$400,000 to Pay Bonds
January 31, 2026	\$ 559,495.01	\$ (487,851.99)	\$ 71,643.02	Dana Cole \$15,780; Svehla Law \$2,044
February 28, 2026	\$ 531,070.98	\$ (438,581.49)	\$ 92,489.49	No large deductions
March 31, 2026	\$ 494,964.86	\$ (394,631.29)	\$ 100,333.57	No large deductions
April 30, 2026	\$ 505,073.09	\$ (693,056.81)	\$ (187,983.72)	Trfr #411025 to #100027; BOKF \$3389;
				St Paul Rural Fire \$22,675; Inland Trk \$24,343
May 31, 2026	\$ 844,556.00	\$ (482,056.11)	\$ 362,499.89	Prop Tax Paid; BOKF \$44,125; Sinking \$37,500
June 30, 2026	\$ 595,962.88	\$ (961,289.31)	\$ (365,326.43)	#411025 to ICS \$300,000; Sewer Bnd \$100,715;
				Road Bldr \$20,257
July 31, 2026	\$ 480,622.59	\$ (573,573.89)	\$ (92,951.30)	No large transactions
August 31, 2026			\$ -	
September 30, 2026			\$ -	
Grand Total	\$ 6,566,368.85	\$ (6,950,816.53)	\$ (384,447.68)	
Deposit & Checks Monthly Total (Shared)				

City of St. Paul Regular Meeting
704 6th Street
St. Paul, NE 68873

Monday, August 3, 2026

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 3, 2026, at 6:30 p.m. Present were Mayor Mike Feeken and Council members Katie Kowalski, Bill Peters, Mark Wilson, and Jerry Woodgate. Absent: None. Notice of the meeting was given in advance thereof 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. Notice of meeting was communicated in the advance notice. 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 continued the meeting by announcing 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 managed 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" regarding 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 two (2) public hearings at 6:31 p.m. regarding: (1) County Cage Bar and Grill (Jeremy and Charles Hubbard), 614 Howard Avenue, regarding a Class "C" Liquor License application and a Secondary Catering Liquor License Job Number #182523; (2) LB 840 (Sales Tax) Citizens Advisory Review Committee (CARC) report from Wednesday, July 29, 2026, at the St. Paul Civic Center.

St. Paul Development Corp. (SPDC) Executive Director Lisa Woodgate provided a brief explanation of the Infill Lot Incentive program. Council member Woodgate moved to approve the Infill Lot Incentive program application from Chris Meyer Construction pertaining to 1212 Howard Avenue in the maximum benefit amount of \$16,715.30. The benefit of the project is to remove the home and replace it with a new spec home; thus, the City can collect additional tax

dollars on the property. Council member Wilson seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0. The current tax levy (.488217) will be utilized as to which the application was approved.

Mayor Feeken opened the public comment period at 6:43 p.m. regarding the County Cage Bar and Grill (Jeremy and Charles Hubbard), 614 Howard Avenue, regarding a Class "C" Liquor License and a Secondary Catering Liquor License Job Number #182523. After hearing no public comments, Mayor Feeken closed the public comment period at 6:44 p.m. Council member Wilson moved to approve the County Cage Bar and Grill (Jeremy and Charles Hubbard), 614 Howard Avenue, regarding a Class "C" Liquor License and a Secondary Catering Liquor License Job Number #182523. Council member Peters seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Mayor Feeken opened the public comment period at 6:44 p.m. regarding the LB 840 (Sales Tax) Citizens Advisory Review Committee (CARC) report from Wednesday, July 29, 2026, at the St. Paul Civic Center (423 Howard Avenue). St. Paul Development Corp. (SPDC) Executive Director Lisa Woodgate provided an overview of the CARC report, which consisted of the: (1) LB 840 (Sales Tax) loan; (2) a complete history regarding a delinquent Rural Economic Development Loan Grant (REDLG), which the City has second (2nd) lien; and (3) the purchase of lots in the Middle Loup River Subdivision.

After hearing no other public comments, Mayor Feeken closed the comment period at 6:56 p.m. Council member Woodgate moved to approve the recommendations from the Citizens Advisory Review Committee dated Wednesday, July 29, 2026. Council member Woodgate also approved to have Attorney Graham send a letter to "The Den" requesting the loan payments become current within 30 business days to either (a) pay the loan in full; or (b) bring the loan current by paying all past-due principal, interest, and late fees. Failure to comply within the specified timeframe will result in the loan being declared in default. Council member Wilson seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Council member Wilson moved to approve Diamond Engineering Co. Pay Request #1 pertaining to the 3rd Street Paving (Project #025-04097) in the amount of \$95,611.28. The funds will be expended from the Sales Tax 25% Infrastructure account. The pay request pertains to grading and paving of 3rd Street. Council member Kowalski seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Council member Kowalski moved to approve the 2026 Municipal Annual Certification of Program Compliance to the Nebraska Board of Public Roads Classification and Standards (NBCS), along with Resolution 2026-03, whereas the governing body authorizes the signing of the 2026 Municipal Annual Certification of Program Compliance by Mayor Mike Feeken. Council member Wilson seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Council member Wilson moved to approve the (1) Minutes of July 20, 2026 (regular) and the Minutes of July 28, 2026 (2026-2027 Budget Workshop); (2) Planning Commission minutes of July 27, 2026, and the (3) Disbursements of August 3, 2026. Council member Woodgate

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

August 3, 2026, Disbursements

Gross Wages - July 2026	204587.93
Altec Industries (repair)	652.47
Amazon Capital Services (books)	3081.78
Aquafix (supplies)	377.23
Bomgaars (supplies)	1579.57
Cengage Group (book)	32.80
Central District Health Dept (lab)	162.00
Charter/Spectrum (service)	499.94
City Health Deductible Savings (insurance)	5808.00
City of St Paul 125 Plan (insurance)	90.00
Core & Main (supplies)	1436.96
Custer County Recycling (Service)	13.40
Demco (supplies)	631.11
Dutton Lainson (supplies)	85.20
Eakes Office Supply (supplies)	285.20
Ecolab (service)	219.87
Elan Financial Services (supplies, meals, contract, car wash, lodging, education, postage)	1705.69
Elmwood Cemetery (service)	100.00
Faronics Technologies (software)	60.80
Goettsche, Roger (supplies)	10.35
Hawkins (chemicals)	3635.65
Heartland Disposal (service)	306.95
Holmes, Thomas (reimb)	30.00
Howard Co. Register of Deeds (fees)	30.00
Howard Co. Treasurer (Dispatch Fee)	3481.65
Jacobs Ford (service)	637.17
Loup Valley Supply (supplies)	14.35
Madison National Life (insurance)	190.22
Midwest Door & Hardware (supplies)	771.40
Olsson (service)	1500.00
On the Spot Cleaning (service)	290.00
Onsite Service Solutions (service)	2090.00
Parts Bin (supplies)	213.08
Servi-Tech (lab)	214.00
Smith Welding (repair)	74.72
SOS Portable Toilets (service)	900.00
St. Paul Veterinary Clinic (service)	730.83
Sun Auto Tire (repair)	70.00
Trausch Dynamics (supplies)	166.11

Wells Plumbing (supplies, repair)	2614.75
Wesco Distribution (supplies)	218.00
Wildlife Encounters (education)	995.00

Non-General Disbursements

Sales Tax: St. Paul Chamber of Commerce (lost check #544) Replace Check with #549 in amount of \$9,000 for Marketing	0.00
Sales Tax: Street: Mtr Veh Tax May 2026 Proceeds (Mtr Veh Tax)	8118.77
Sales Tax: Fire Station: May 2026 Proceeds (Fire Station)	20961.25
Sales Tax: 25% Infrastructure: May 2026 Proceeds (25% Infrast)	10480.63
Sales Tax: Andrew Benson (St Paul Family Dental) Property Improve. (property improve)	9712.50
Health Ded: Medica OneSource - health ded (reimb)	3523.63
Park Grant: Olsson - engineering fee (services)	1423.01
25% Infrast ICS #102342: Diamond Eng: Pay Req #1: 3rd Street Paving (pay request #1)	95611.28
25% Infrast ICS #102342: Olsson: 3rd Street Paving Eng Fees: (eng fees)	5652.19
STS Construction: Infill Program: 1404 and 1410 Grant Street (infill program)	22949.00
Health Ded: Medica OneSource - health ded (reimb)	675.78
Keno: NE Dept of Revenue: Form 51C 2nd Qtr Taxes (tax)	2667.00

The Mayor and City Council members agreed to set Monday, August 17, 2026, at 5:30 p.m. for a "Public Input Hearing" regarding the proposed City of St. Paul 2026-2027 Budget. The Regular City Council meeting will commence at 6:30 p.m. on Monday, August 17, 2026.

Sergeant Thomas Holmes reported that the St. Paul Veterinary Clinic will no longer accept City stray animals. Palmer Veterinary Clinic will accept animals when the facility is open.

Utilities Superintendent Helzer reported that the last day at the St. Paul Swimming Pool is Sunday, August 9, 2026.

Mayor Feeken updates: 1) Special meeting on Tuesday, August 4, 2026, at 6:30 p.m. at the St. Paul Civic Center pertaining to the consideration of Law Enforcement Services between the City of St. Paul Police Dept. and the Howard County Sheriff's Office; (2) the proposed 2026-2027 Budget will be considered for approval on Tuesday, September 8, 2026, at 6:30 p.m.; there will be two (2) separate meetings. The first meeting is to conduct a 2026-2027 Notice of Budget Hearing and proposed Budget Statement, and the second meeting will be to consider approval of the proposed budget; this is per NE State Statute.

Public Announcements: St. Paul Development Corp. (SPDC) Executive Director Lisa Woodgate will be scheduling a candidate forum for the November 2026 election pertaining to the Mayor, City Council members and the St. Paul School Board members.

The 7th Street Bar (Kelsey and Andrew Koperski) at 706 7th Street will have a “grand opening and ribbon cutting” on Saturday, August 8, 2026.

Mayor Feeken adjourned the City Council meeting at 7:40 p.m.

Date

Mike Feeken, Mayor

Connie Jo Beck, City Clerk/Deputy Treasurer



City of St. Paul Special Meeting
St. Paul Civic Center
423 Howard Avenue
St. Paul, NE 68873

Tuesday, August 4, 2026

**RE: Law Enforcement Services between the City of St. Paul Police Department and the
Howard County Sheriff's Office**

A special meeting of the Mayor and City Council of the City of St. Paul, Nebraska was held at the St. Paul Civic Center (423 Howard Avenue) in said City on Tuesday, August 4, 2026, at 6:30 p.m. Present were Mayor Mike Feeken and Council members Katie Kowalski, Bill Peters, Mark Wilson, Jerry Woodgate, City Police Sergeant Thomas Holmes, and Police Officer Mathew Sample. Also in attendance were Howard County Commissioners Kathy Hirschman and Kirt Lukasiewicz, Howard County Sheriff Mike Hoff, and Chief Deputy Paul Tartaglia. Notice of the meeting was given in advance thereof 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. Notice of meeting was communicated in the advance notice. 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 present in the room as required by Nebraska State Law §84-1407 through §84-1414.

There was an opportunity for individuals wishing to provide input on tonight's agenda item. Per Mayor Feeken, there will be a three (3) to five (5) minute limit per person on speaking.

The special meeting was held to the consider Law Enforcement Services between the City of St. Paul Police Department and the Howard County Sheriff's Office.

Mayor Feeken opened the meeting by stating that this is the first opportunity for both the City of St. Paul and Howard County to have a dialogue pertaining to the merging of the two (2) agencies. Mayor Feeken also stated that the Council is present to hear the public's questions and concerns regarding the merge.

Council member Woodgate gave a brief overview of the Law Enforcement Service agreement.

Numerous persons were in attendance; there were persons speaking in favor and in opposition of the two (2) agencies merging.

Topic's discussed were: (1) transfer of City Police Officers as new County hires; (2) Police Officer shift hours; (3) City control; (4) payment and financial terms Year 1 to Year 5; (5) separate dispatch cost; (6) City coverage and response times; (7) "Transition Option Period" – the option year is at the end of the contract. The first contract period is five (5) years, with the option year

being the 6th year. After the initial five (5) year contract period, the duration of the contract will be reduced to three (3) years, making it option year four (4); (8) property tax increase; (9) expectations should be placed in the Agreement; (10) downtown door checks; (11) DHHS child abuse cases; (12) holding a special election; (13) Homestead exemptions; and (14) certified law enforcement officers.

Howard County Commissioner Lukasiewicz stated that this is more about public service and is what the public deserves. There is more to be reviewed in the "Interlocal Agreement" between the City of St. Paul and Howard County.

Mayor Feeken thanked the public for attending; the community response is important.

Mayor Feeken adjourned the City Council meeting at 8:02 p.m.

Date

Mike Feeken, Mayor

Connie Jo Beck, City Clerk/Deputy Treasurer



City of St. Paul Special Council Meeting
704 6th Street
St. Paul, NE 68873

Tuesday, August 11, 2026

RE: Interlocal Law Enforcement Services and Transition Agreement between the City of St. Paul Police Department and the Howard County Sheriff's Office

A special meeting of the Mayor and City Council of the City of St. Paul, Nebraska was held in the City Council Chambers (City Hall) at 704 6th Street, St. Paul, Nebraska in said City on Tuesday, August 11, 2026, at 5:30 p.m. Present were Mayor Mike Feeken and Council members Katie Kowalski, Bill Peters, Mark Wilson, Jerry Woodgate, City Police Officer Mathew Sample. Also in attendance were Howard County Sheriff Mike Hoff, and Chief Deputy Paul Tartaglia. Notice of the meeting was posted in four (4) public places. Notice of meeting was communicated in the advance notice. All proceeds thereafter shown were taken while the convened meeting was opened to the attendance of the public.

Mayor Feeken opened the meeting at 5:30 p.m. with thanking everyone for attending and announcing that the City of St. Paul abides by the Open Meetings Act, which is present in the room as required by Nebraska State Law §84-1407 through §84-1414.

The special meeting was held regarding a study session pertaining to the "Interlocal Law Enforcement Services and Transition Agreement" between the City of St. Paul Police Department and the Howard County Sheriff's Office.

Howard County Chief Deputy Paul Tartaglia stated that there is a change in percentage of Article 13.3: Annual Schedule from 3.5% to 6%. Year 1 is \$500,000. Year 2 is \$500,000. The annual adjustment percentage (AAP) is 6.00%. Beginning in Year 3, the preceding year's annual Service Fee increases by the AAP. The same adjustment applies during renewal and the Transition Option Year unless formally amended.

Council member Woodgate began the discussion stating that he wished that there could have been a dialogue on the topic only with the other public officials prior to the study session. Council member Woodgate also presented an "option" to reduce the Law Enforcement Officers from three (3) to two (2), so the City could have more of a cost savings. According to Chief Deputy Paul Tartaglia he stated that there would be no negotiations on this issue.

The City Mayor, Council members, Howard County Sheriff, and Howard County Chief Deputy went through the "Interlocal Law Enforcement Services and Transition Agreement" by Articles for any additions, deletions or changes by the Mayor and Council members. Other topics discussed included: (1) intoximeter disposition; (2) management of inspecting utility terrain vehicles (UTV) and golf carts; (3) pet tag licensing; (4) snow emergency routes; (5) City shooting range; (6) locking park bathrooms at night; (7) nuisance abatement; (8) gun safe in evidence room; (9) existing police records; (10) special designated liquor license background checks; (11) purchasing of ammo; (12) police container east on Howard Avenue; and (13) placing the merge of the two (2) agencies as a ballot question. Currently, there is no known Nebraska statute that allows this type of ballot question.

Council member Woodgate moved to approved pursuing a mutual contract between the City of St. Paul and Howard County and continuing to negotiate the contract of consolidating the law enforcement services. Council member Wilson seconded the motion. No roll call was taken. Council member Woodgate then chose

to amend his motion to pursue a mutual "Agreement" to consolidate law enforcement services between the City of St. Paul and Howard County and send the most recent up-to-date draft of the "Interlocal Law Enforcement Services and Transition Agreement" to City Attorney Drew Graham for his review. Council member Wilson seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Mayor Feeken adjourned the City Council meeting at 8:18 p.m.



Date

Mike Feeken, Mayor

Connie Jo Beck, City Clerk/Deputy Treasurer

Disbursements August 17, 2026

911 Custom (supplies)	104.00
Amazon Capital Services (books)	320.12
AT&T Mobility (service)	577.74
Aurora Coop (fuel)	2094.64
Black Hills Energy (natural gas)	635.88
Bockmann Auto Sales (service)	953.84
Bound Tree Medical (supplies)	265.99
Charter Communications (service)	572.07
City Lights (utilities)	11433.73
Clearfly (service)	199.30
Consumer Deposit Rental Fee: Zeleski (rental deposit fee)	250.00
Crescent Electric (supplies)	309.52
Custer County Recycling (service)	49.90
Dutton Lainson (supplies)	739.49
Gumdrop Books (books)	299.40
Hamilton Information System (service)	1568.50
Heartland Disposal (service)	5460.45
Heritage Bank: Utility Billing ACH Fee July 2026 (UB ACH Fee)	25.00
Homestead Bank (fees)	46.20
Hometown Leasing (contract)	39.12
Hometown Market (supplies)	1022.90
Howard County Register of Deeds (fees)	20.00
Howard Greeley RPPD (utilities)	202972.23
Jennings, Delaney (reimb)	100.00
Jim's Champlin (fuel)	3491.76
John Deere Financial (supplies)	54.34
Kavan, Sawyer (reimb)	50.00
Klanecky, Madison (reimb)	100.00
Klinginsmith, Piepyr (reimb)	100.00
Leth Auto Repair (service)	274.01
Lewis, Zaya (reimb)	100.00
Mid-Nebraska Disposal (service)	5467.20
NE Dept of Revenue: Sales & Use Tax Submittal for July 2026 (tax submittal)	19542.10
On the Spot Cleaning (service)	290.00
One Call Concepts (service)	47.09
Open Caret (service)	200.00
Overland Ready Mixed (concrete)	2985.34
Phonograph Herald (publish)	811.33
Quick Med Claims (service)	477.49
S E Smith & Sons (supplies)	7.47
Sherwin Williams (supplies)	277.50
Sun Auto Tire & Service (tires)	5779.96
Svehla Law Office (legal)	714.00
Triple T Disposal (service)	588.50
US Post Office (postage)	540.00
Utilities Section of LONM (dues)	1766.00

Wilbert Memorials (service)	310.00
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Non-General Disbursements

Health Ded: Medica OneSource - health ded (reimb)	567.63
Light ICS: Alpha Utility - boring costs (service)	2835.84
Health Ded: Medica OneSource - admin fee (fee)	64.00
Health Ded: Medica OneSource - health ded (reimb)	1193.47
TIF: S Squared Enterprises: August 2026 Proceeds (tif proceeds)	721.22
TIF: City of St. Paul: MAD Dev Half Share August 2026 (tif proceeds)	532.35
TIF: MAD Dev & Equitable Bank MAD Dev Half Share August 2026 (tif proceeds)	532.34

CITY OF ST PAUL

08/12/26 2:04 PM

Page 1

***Check Detail Register©**

Batch: Disb Aug17 2026

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
11100 CHECKING					
73562	08/17/26	911 CUSTOM			
E 32-20-268		Uniforms	\$18.00	65488	Pol - brass collar stars for Officer 4491
E 32-20-268		Uniforms	\$38.00	65488	Pol - gold collar "SPPD" pin for Officer 4491
E 32-20-268		Uniforms	\$48.00	65488	Pol - gold "4491" pin for Officer 4491
		Total	\$104.00		
73563	08/17/26	AMAZON CAPITAL SERVICES			
E 44-20-242		BOOKS	\$250.27	19Y3-LTXQ-L	Lib - books
E 44-20-242		BOOKS	\$12.34	1L11-9719-W	Lib - book
E 44-20-242		BOOKS	\$57.51	1W3Y-YXNL-	Lib - books
		Total	\$320.12		
73564	08/17/26	AT&T MOBILITY			
E 32-20-220		COMMUNICATION	\$555.06	28732305950	Pol - cell phones, tablets for police vehicles, and evidence cameras
E 03-20-220		COMMUNICATION	(\$14.52)	28732305950	Swr - credit for ipad subscription
E 02-20-220		COMMUNICATION	(\$51.26)	28732305950	Wtr - credit for ipad subscription
E 41-20-220		COMMUNICATION	\$40.98	28732305950	Pool - cell phone
E 01-20-220		COMMUNICATION	\$47.48	28732305950	Lgts - ipad subscription
		Total	\$577.74		
73565	08/17/26	AURORA CO-OP ELEVATOR CO.			
E 32-20-231		CITY GAS & OIL	\$50.17	7489347	Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$38.02	7489592	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$24.67	7489657	Pol - #94 unleaded
E 31-20-231		CITY GAS & OIL	\$40.33	7489817	Fire - #55 hwy diesel
E 32-20-231		CITY GAS & OIL	\$48.41	7496966	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$36.32	7498819	Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$31.92	7502154	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$24.44	7502296	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$43.38	7502305	Pol - #96 unleaded (NO RECEIPT)
E 32-20-231		CITY GAS & OIL	\$41.46	7502306	Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$31.19	7502534	Pol - #94 unleaded
E 36-20-231		CITY GAS & OIL	\$46.80	7502538	EMS - #99-1 hwy diesel
E 31-20-231		CITY GAS & OIL	\$21.65	7502679	Fire - #51 hwy diesel
E 32-20-231		CITY GAS & OIL	\$32.31	7502724	Pol - #95 unleaded
E 03-20-274		CHEMICALS	\$130.00	7507713	Swr - weed spray
E 32-20-231		CITY GAS & OIL	\$43.08	7511854	Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$47.53	7515313	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$39.99	7515487	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$45.57	7515799	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$28.28	7516004	Pol - #94 unleaded
E 31-20-231		CITY GAS & OIL	\$29.00	7518895	Fire - #51 hwy diesel
E 02-20-520		BLDG/ R & M	\$770.40	7518964	Wtr - water tank for well field
E 32-20-231		CITY GAS & OIL	\$39.73	7521332	Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$27.53	7524204	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$34.60	7529818	Pol - #95 unleaded
E 31-20-231		CITY GAS & OIL	\$95.27	7529869	Fire - #50 unleaded
E 32-20-231		CITY GAS & OIL	\$35.02	7530091	Pol - #95 unleaded

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 36-20-231		CITY GAS & OIL	\$44.18	7530285	EMS - #99-1 hwy diesel
E 32-20-231		CITY GAS & OIL	\$50.03	7532462	Pol - #97 unleaded
E 32-20-231		CITY GAS & OIL	\$41.24	7538558	Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$38.92	7541993	Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$43.20	7546547	Pol - #94 unleaded
Total			\$2,094.64		
73566	08/17/26	BLACK HILLS ENERGY			
E 02-20-262		BLACKHILLS GAS	\$52.21		Wtr - well house natural gas
E 02-20-262		BLACKHILLS GAS	\$48.82		Wtr - Well #9 natural gas
E 02-20-262		BLACKHILLS GAS	\$102.49		Wtr - WTP natural gas
E 41-20-262		BLACKHILLS GAS	\$130.31		Pool - natural gas
E 21-20-262		BLACKHILLS GAS	\$54.06		Strs - natural gas at Street Shop
E 01-20-262		BLACKHILLS GAS	\$108.28		Lgts - natural gas at North yards
E 44-20-262		BLACKHILLS GAS	\$48.82		Lib - natural gas
E 31-20-262		BLACKHILLS GAS	\$90.89		Fire - natural gas
Total			\$635.88		
73567	08/17/26	BOCKMANN AUTO SALES			
E 31-20-271		VEHICLE R & M	\$953.84	100157	Fire - #55 new batteries and rear door window repair
Total			\$953.84		
73568	08/17/26	BOUND TREE MEDICAL LLC			
E 31-30-320		MERCH & SUPPLY	\$265.99	86292678	Fire - AED battery for #50
Total			\$265.99		
73569	08/17/26	CHARTER COMMUNICATIONS			
E 31-20-220		COMMUNICATION	\$155.04	6333073126	Fire - internet & phone at new Fire Station
E 42-20-220		COMMUNICATION	\$192.03	6333073126	Park - internet & phone at park shop and ballfields
E 02-20-220		COMMUNICATION	\$225.00	6333073126	Wtr - internet at WTP
Total			\$572.07		
73570	08/17/26	CITY OF ST PAUL LIGHT			
E 10-20-261		CITY LIGHTS	\$445.52		Gen - City office and siren utilities
E 69-20-261		CITY LIGHTS	\$535.14		Sr Cntr - utilities at Senior Center
E 31-20-261		CITY LIGHTS	\$410.15		Fire house utilities
E 42-20-261		CITY LIGHTS	\$987.56		Park - park, batting cage, ball fields, concession stand, picnic shelters, tennis/pickleball courts, and well utilities
E 41-20-261		CITY LIGHTS	\$1,493.83		Pool - utilities
E 03-20-261		CITY LIGHTS	\$2,101.47		Swr - lift stations and WWTP utilities
E 21-20-261		CITY LIGHTS	\$1,611.18		Strs - street lights, yard lights, and street shop utilities
E 01-20-261		CITY LIGHTS	\$520.05		Lgts - utilities at North yard buildings
E 02-20-261		CITY LIGHTS	\$2,554.72		Wtr - WTP and city well utilities
E 34-20-261		CITY LIGHTS	\$74.45		Cem - utilities at cemetery
E 44-20-261		CITY LIGHTS	\$699.66		Lib - utilities at Library
Total			\$11,433.73		
73571	08/17/26	CRESCENT ELECTRIC SUPPLY CO.			
E 01-20-270		UTILITY R & M	\$213.62	S514291320	Lgts - 2" Sch 40 90 degree belled elbows

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 01-20-270		UTILITY R & M	\$95.90	S514292157.	Lgts - 2" end bells
		Total	\$309.52		
73572	08/17/26	CUSTER COUNTY RECYCLING			
E 04-20-325		Recycle Delivery	\$12.30	816	Lndfl - recycling trailer
E 04-20-325		Recycle Delivery	\$37.60	820	Lndfl - recycling trailer
		Total	\$49.90		
73573	08/17/26	DUTTON-LAINSON CO.			
E 01-20-270		UTILITY R & M	\$153.44	S46590-1	Lgts - chain links for electrical hardware
E 01-20-270		UTILITY R & M	\$586.05	S47049-1	Lgts - parallel groove clamps for overhead lines
		Total	\$739.49		
73574	08/17/26	GUMDROP BOOKS			
E 44-20-242		BOOKS	\$299.40	ORD149699	Lib - books
		Total	\$299.40		
73575	08/17/26	HEARTLAND DISPOSAL INC			
E 04-20-324		SANITATION HAULING	\$5,460.45		Lndfl - sanitation hauling
		Total	\$5,460.45		
73576	08/17/26	HOMESTEAD BANK			
E 10-20-209		Pay ACH Fee	\$46.20		Gen - ACH fees
		Total	\$46.20		
73577	08/17/26	HOMETOWN LEASING			
E 44-20-517		COPIER LEASE	\$39.12	23	Lib - copier lease (Sept)
		Total	\$39.12		
73578	08/17/26	HOMETOWN MARKET			
E 41-20-321		CONCESSIONS	\$269.66	0548	Pool - frozen treats, cases of candy, bottled water, paper plates
E 42-20-270		UTILITY R & M	\$72.00	0563	Park - tri-fold towels
E 41-20-321		CONCESSIONS	\$88.92	0595	Pool - frozen treats, cases of chips
E 41-20-321		CONCESSIONS	\$86.94	0705	Pool - frozen treats, case of chips
E 41-20-321		CONCESSIONS	\$5.99	0709	Pool - bottled water
E 41-20-321		CONCESSIONS	\$189.00	0736	Pool - cases of candy
E 41-20-321		CONCESSIONS	\$297.41	0778	Pool - frozen treats, cases of candy, ketchup, napkins
E 41-20-321		CONCESSIONS	\$5.99	0796	Pool - bottled water
E 42-20-270		UTILITY R & M	\$6.99	4647	Park - small trash bags
		Total	\$1,022.90		
73579	08/17/26	HOWARD CO REGISTER OF DEEDS			
E 34-20-216		RECORDING FEE	\$10.00		Cem - certificate - Glines
E 10-20-216		RECORDING FEE	\$10.00		Gen - nuisance special assessment - Lyons
		Total	\$20.00		
73580	08/17/26	HOWARD GREELEY RURAL PUBLIC			
E 34-20-260		PUBLIC UTILITY	\$68.16		Public utilities - cemetery
E 02-20-260		PUBLIC UTILITY	\$142.90		Public utilities - North well
E 02-20-260		PUBLIC UTILITY	\$467.37		Public utilities - East well

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 02-20-260		PUBLIC UTILITY	\$47.37		Public utilities - Cargill
E 02-20-260		PUBLIC UTILITY	\$1,051.84		Public utilities - West well
E 01-20-260		PUBLIC UTILITY	\$201,194.59		Public utilities - lights
		Total	\$202,972.23		
73581	08/17/26	JENNINGS, DELANEY			
E 41-20-210		PROF&SCHOOLS	\$100.00		Pool - lifeguard certification reimbursement
		Total	\$100.00		
73582	08/17/26	JIMS CHAMPLIN INC			
E 01-20-231		CITY GAS & OIL	(\$26.11)		Lgts - hwy diesel credit
E 42-20-231		CITY GAS & OIL	(\$49.49)		Park - unleaded credit
E 02-20-231		CITY GAS & OIL	(\$53.61)		Wtr - unleaded credit
E 01-20-231		CITY GAS & OIL	\$83.33	264088	Lgts - #40W unleaded
E 03-20-231		CITY GAS & OIL	\$58.58	264095	Swr - #8 unleaded
E 21-20-231		CITY GAS & OIL	\$123.73	264109	Strs - #18 off road diesel
E 31-20-231		CITY GAS & OIL	\$57.41	264222	Fire - #51 hwy diesel
E 21-20-231		CITY GAS & OIL	\$38.28	264279	Strs - #21 off road diesel
E 32-20-231		CITY GAS & OIL	\$35.13	264285	Pol - #97 unleaded
E 02-20-231		CITY GAS & OIL	\$127.69	264288	Wtr - unleaded for #1 and mower
E 01-20-231		CITY GAS & OIL	\$98.58	264296	Lgts - #5 hwy diesel
E 03-20-231		CITY GAS & OIL	\$37.15	264325	Swr - unleaded for mower
E 21-20-231		CITY GAS & OIL	\$58.84	264327	Strs - #13 off road diesel
E 21-20-231		CITY GAS & OIL	\$60.07	264340	Strs - #21 off road diesel
E 42-20-231		CITY GAS & OIL	\$56.12	264359	Park - off road diesel for mower
E 21-20-231		CITY GAS & OIL	\$70.20	264380	Strs - #13 off road diesel
E 02-20-231		CITY GAS & OIL	\$93.81	264407	Wtr - #1 unleaded
E 21-20-231		CITY GAS & OIL	\$108.05	264526	Strs - #6 unleaded
E 02-20-231		CITY GAS & OIL	\$88.25	264571	Wtr - #1 unleaded
E 42-20-231		CITY GAS & OIL	\$64.21	264622	Park - off road diesel for mowers
E 21-20-231		CITY GAS & OIL	\$95.23	264707	Strs - #13 off road diesel
E 21-20-231		CITY GAS & OIL	\$132.75	264725	Strs - #18 off road diesel
E 34-20-231		CITY GAS & OIL	\$155.03	264737	Cem - unleaded for mowers
E 03-20-231		CITY GAS & OIL	\$19.86	264756	Swr - off road diesel for mower
E 03-20-231		CITY GAS & OIL	\$84.14	264756	Swr - #8 unleaded
E 42-20-231		CITY GAS & OIL	\$166.38	265107	Park - unleaded for mowers
E 21-20-231		CITY GAS & OIL	\$84.63	265115	Strs - #6 unleaded
E 01-20-231		CITY GAS & OIL	\$54.23	265142	Lgts - #2 unleaded
E 03-20-231		CITY GAS & OIL	\$13.99	265219	Swr - DEF for #8A
E 21-20-231		CITY GAS & OIL	\$69.42	265224	Strs - #13 off road diesel
E 04-20-231		CITY GAS & OIL	\$80.20	265235	Lndfl - #8A hwy diesel
E 42-20-231		CITY GAS & OIL	\$169.29	265250	Park - unleaded for mowers
E 42-20-231		CITY GAS & OIL	\$66.83	265251	Park - #9 unleaded
E 01-20-231		CITY GAS & OIL	\$125.61	265252	Lgts - #49 hwy diesel
E 32-20-231		CITY GAS & OIL	\$51.70	265320	Pol - #97 unleaded
E 32-20-231		CITY GAS & OIL	\$34.44	265355	Pol - #97 unleaded
E 31-20-231		CITY GAS & OIL	\$31.17	265364	Fire - #57 unleaded
E 02-20-231		CITY GAS & OIL	\$50.00	265408	Wtr - #2 unleaded
E 21-20-231		CITY GAS & OIL	\$54.18	265412	Strs - #21 off road diesel

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 02-20-231		CITY GAS & OIL	\$42.75	265413	Wtr - #93 unleaded
E 01-20-231		CITY GAS & OIL	\$96.98	265471	Lgts - #40W unleaded
E 21-20-231		CITY GAS & OIL	\$57.15	265508	Strs - #13 off road diesel
E 03-20-231		CITY GAS & OIL	\$86.74	265532	Swr - #8 unleaded
E 42-20-231		CITY GAS & OIL	\$155.39	265656	Park - unleaded for mowers
E 03-20-231		CITY GAS & OIL	\$48.01	265703	Swr - #2 unleaded
E 04-20-231		CITY GAS & OIL	\$39.01	265719	Lndfl - #2 unleaded
E 01-20-231		CITY GAS & OIL	\$87.30	265747	Lgts - #40W unleaded
E 02-20-231		CITY GAS & OIL	\$101.30	265757	Wtr - #1 unleaded
E 01-20-231		CITY GAS & OIL	\$107.83	265780	Lgts - #5 hwy diesel
Total			\$3,491.76		
73583	08/17/26	JOHN DEERE FINANCIAL			
E 21-20-271		VEHICLE R & M	\$22.89	4547177	Strs - #13 oil filter
E 01-20-252		Personal Protective Equip	\$31.45	4548518	Lgts - freight to ship rubber gloves for testing
Total			\$54.34		
73584	08/17/26	KAVAN, SAWYER			
E 41-20-210		PROF&SCHOOLS	\$50.00		Pool - lifeguard certification reimbursement
Total			\$50.00		
73585	08/17/26	KLANECKY, MADISON			
E 41-20-210		PROF&SCHOOLS	\$100.00		Pool - lifeguard certification reimbursement
Total			\$100.00		
73586	08/17/26	KLINGINSMITH, PIEPYR			
E 41-20-210		PROF&SCHOOLS	\$100.00		Pool - lifeguard certification reimbursement
Total			\$100.00		
73587	08/17/26	LETH AUTO REPAIR			
E 36-20-271		VEHICLE R & M	\$131.72	1477	EMS - #99-1 oil change
E 36-20-271		VEHICLE R & M	\$142.29	1478	EMS - #99-2 oil change
Total			\$274.01		
73588	08/17/26	LEWIS, ZAYA			
E 41-20-210		PROF&SCHOOLS	\$100.00		Pool - lifeguard certification reimbursement
Total			\$100.00		
73589	08/17/26	MID-NEBRASKA DISPOSAL INC			
E 04-20-324		SANITATION HAULING	\$5,467.20		Lndfl - sanitation hauling
Total			\$5,467.20		
73590	08/17/26	ON THE SPOT CLEANING SERVICE			
E 01-20-520		BLDG/ R & M	\$72.50	6472323	Lgts - janitorial service at City office (8/9/26)
E 02-20-520		BLDG/ R & M	\$72.50	6472323	Wtr - janitorial service at City office (8/9/26)
E 01-20-520		BLDG/ R & M	\$72.50	6472327	Lgts - janitorial service at City office (8/2/26)
E 02-20-520		BLDG/ R & M	\$72.50	6472327	Wtr - janitorial service at City office (8/2/26)
Total			\$290.00		
73591	08/17/26	ONE CALL CONCEPTS, INC			
E 01-20-220		COMMUNICATION	\$15.70	6070223	Lgts - Digger's hotline

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 02-20-220		COMMUNICATION	\$15.70	6070223	Wtr - Digger's hotline
E 03-20-220		COMMUNICATION	\$15.69	6070223	Swr - Digger's hotline
Total			\$47.09		
73592	08/17/26	OPEN CARET			
E 10-20-211		ADM. & DUES	\$200.00	9414	Gen - website hosting and maintenance
Total			\$200.00		
73593	08/17/26	OVERLAND READY MIXED			
E 21-20-280		Concrete - Streets	\$882.32	TX126357	Strs - street replacement for sewer line repairs (4.5 cy to be reimbursed by owner of 622 8th St)
E 21-20-280		Concrete - Streets	\$2,103.02	TX126483	Strs - street repair at Jackson & Indian Streets
Total			\$2,985.34		
73594	08/17/26	PHONOGRAPH-HERALD			
E 10-20-240		PUBLISH / CODIF	\$691.33		Gen - publish meeting notices & proceedings, liquor license notices, Ordinance 1067
E 41-20-240		PUBLISH / CODIF	\$120.00		Pool - publish notice of pool closing
Total			\$811.33		
73595	08/17/26	S E SMITH AND SONS			
E 42-20-520		BLDG/ R & M	\$7.47	682513	Park - keys for Legion field flag pole
Total			\$7.47		
73596	08/17/26	SHERWIN WILLIAMS			
E 21-20-270		UTILITY R & M	\$277.50	37644113260	Strs - white traffic paint
Total			\$277.50		
73597	08/17/26	SUN AUTO TIRE & SERVICE			
E 21-20-271		VEHICLE R & M	\$5,779.96	513311299	Strs - #17 tires
Total			\$5,779.96		
73598	08/17/26	SVEHLA LAW OFFICES PC LLO			
E 10-20-212		LEGAL FEES	\$714.00	102984	Gen - legal fees re Hamilton Lease, Notice of Claim to LARM, criminal citation
Total			\$714.00		
73599	08/17/26	TRIPLE T DISPOSAL			
E 04-20-324		SANITATION HAULING	\$588.50		Lndfl - sanitation hauling
Total			\$588.50		
73600	08/17/26	U S POSTAL SERVICE			
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		
73601	08/17/26	UTILITIES SECTION OF THE LONM			
E 01-20-211		ADM. & DUES	\$441.50	9992	Lgts - membership dues (9/1/26 to 8/31/27)
E 02-20-211		ADM. & DUES	\$441.50	9992	Wtr - membership dues (9/1/26 to 8/31/27)
E 03-20-211		ADM. & DUES	\$441.50	9992	Swr - membership dues (9/1/26 to 8/31/27)

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 21-20-211		ADM. & DUES	\$441.50	9992	Strs - membership dues (9/1/26 to 8/31/27)
		Total	\$1,766.00		
73602	08/17/26	WILBERT MEMORIALS			
E 34-20-316		Niche Engraving	\$85.00		Cem - Niche engraving - Rickertsen
E 34-20-316		Niche Engraving	\$225.00		Cem - Niche engraving - Svoboda
		Total	\$310.00		
		11100	\$251,971.72		

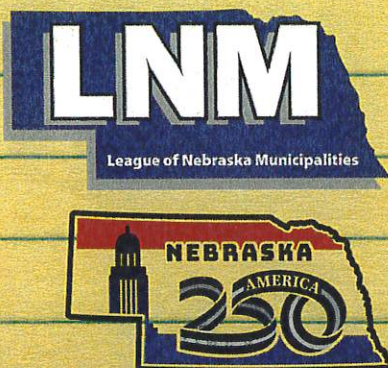
Fund Summary**11100 CHECKING**

01 LIGHTS	\$204,350.81
02 WATER	\$6,634.25
03 SEWER	\$3,192.61
04 LANDFILL	\$11,715.26
10 GENERAL	\$2,107.05
21 STREETS	\$12,124.96
31 FIREMEN	\$2,150.74
32 POLICE	\$1,697.34
34 CEMETERY	\$617.64
36 AMBULANCE	\$364.99
41 POOL	\$3,179.03
42 PARK	\$1,894.78
44 LIBRARY	\$1,407.12
69 SENIOR COMM. CENTER	\$535.14
	\$251,971.72

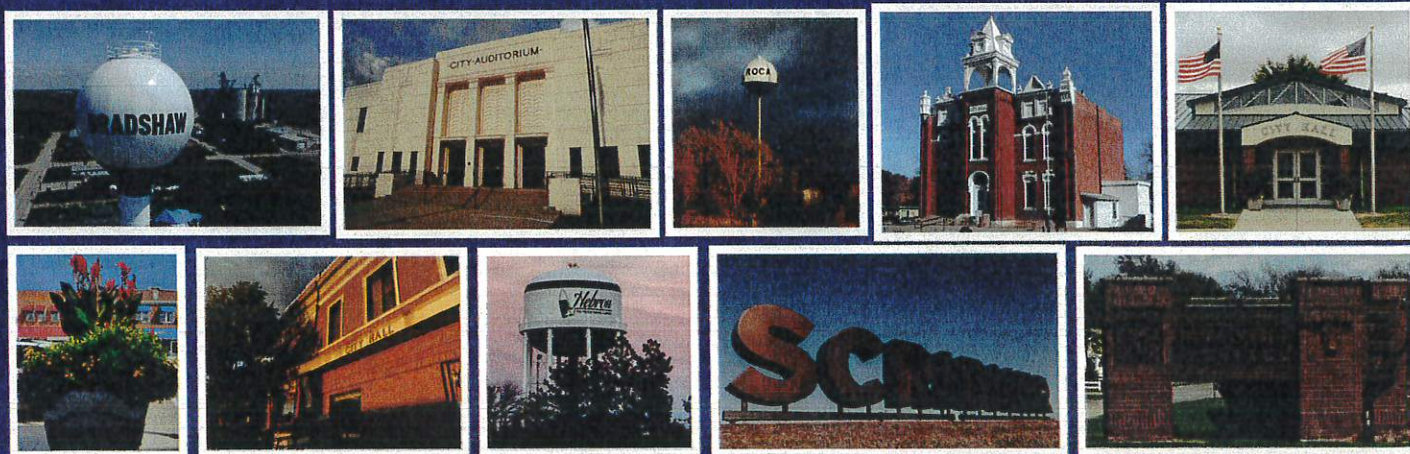
MIKE FEEKEN, MAYOR



Transforming cities and villages by
inspiring curious leaders,
courageous leadership and creativity!



2026 Annual Conference
Sept. 23-25 Cornhusker Marriott
Lincoln, Nebraska



117th ANNUAL CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

Sept. 23-25, 2026



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.

Tentative Conference Program (subject to change)

Wednesday, Sept. 23, 2026

- 9-11 am **Smaller and Larger Cities Legislative Committees Meeting**
- 9 am-4 pm **Fire Chiefs Section Meeting**
- 11 am **Annual Members Meeting 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 – Nuisance Abatement:** Be informed about the best practices, practical strategies, legal insights, and actionable tools to improve your municipal nuisance abatement process.
Moderator: Stacy Nonhof, Assistant City Attorney, Grand Island
Chris Connolly, Assistant City Attorney, Lincoln
Drew Graham, Attorney, Svehla Law Offices, P.C.
Nathaniel J. Mustion, Attorney, Mousel Brooks Schneider Mustion Shifflet, PC, LLO
Mike Tye, Attorney, Tye & Rowling, P.C., L.L.O.
- 4:45 pm **Meeting of the LARM Board of Directors**

Thursday, Sept. 24, 2026

- 7:30 am **Registration in the Atrium**
Visit Display Area (Coffee and Rolls Available)
- 8-8:15 am **Welcome**
League President Marlin Seeman, Mayor, Aurora
- 8:15-9:15 am **21st Century ROAD to Housing Act:** Don't miss this overview of the first comprehensive housing legislation to pass Congress in decades which will improve existing programs (like Community Development Block Grants), while unlocking private capital and reducing federal regulatory barriers! It is important to understand how this bill will significantly affect housing strategies in your city or village!
Michael Wallace, Legislative Director for Community and Economic Development, Federal Advocacy, National League of Cities
- 9:15-9:30 am **Break** (Visit Display Area)
- 9:30-11 am **How your municipality and the State of Nebraska can better compete economically and attract talent:** Learn from nationally recognized experts how your municipality and the state can better provide optimal site and facility options coupled with funding strategies to entice economic growth and redevelopment.
Courtney Dunbar, CECd, CDFP, AICP, Director – Site Selection, Burns & McDonnell
Robyn Domber, Senior Vice President – Research, Development Counsellors International
- 11-11:15 am **Break** (Visit Display Area)

Thursday, Sept. 24, 2026 (con't.)

11:15 am-12:15 pm **League Legislative Report**

L. Lynn Rex, Executive Director, LNM

12:15-12:30 pm **Break** (Visit Display Area)

12:30-2 pm **Delegate Luncheon Honoring League Past Presidents**

Remarks by League President Marlin Seeman, Mayor, Aurora

Presentation of the "League Distinguished Service Award" to North Platte Sen. Mike Jacobson

2-2:15 pm **Break** (Visit Display Area)

2:15-3:15 pm **Concurrent Sessions:**

A. Community Improvement District (CID) Act: Enacted with passage of LB 1130, the CID Act allows property owners to voluntarily form a CID (subject to municipal approval) to finance, construct, and maintain public infrastructure and amenities within city or village limits. Find out how the City of Blair is implementing the Act.

B. Leading with Civility, Dignity, and Respect: The National League of Cities conducted research indicating 89% of local officials have found that verbal and physical harassment has gotten worse or stayed the same since being in office. Learn how to encourage and promote civility and meaningful public engagement during city council and village board meetings.
(Session repeated at 3:30 pm)

C. Federal ADA Title II Digital Accessibility Mandate: Be informed about the new ADA rules which establish deadlines for ALL state and local governments to comply with requirements applying to almost all digital content, including texts, images, sound, videos, and documents, including content not directly developed by the local government or not hosted directly on the local government's website, etc. (**April 24, 2027**, deadline for public entities with populations of 50,000 or more; **April 26, 2028**, deadline for public entities with populations below 50,000.)
(Session repeated at 3:30 pm)

D. Artificial Intelligence (AI): Learn more about AI applications and navigating AI in your city or village.

3:15-3:30 pm **Break** (Visit Display Area)

3:30-4:30 pm **Concurrent Sessions:**

A. Update on "6 Regions/One Nebraska": Learn more about the priorities and successes of this initiative supported by the Nebraska Department of Economic Development to encourage cooperation among neighboring communities.

B. Leading with Civility, Dignity, and Respect: The National League of Cities conducted research indicating 89% of local officials have found that verbal and physical harassment has gotten worse or stayed the same since being in office. Learn how to encourage and promote civility and meaningful public engagement during city council and village board meetings.
(Repeat of 2:15 pm session)

C. Federal ADA Title II Digital Accessibility Mandate: Be informed about the new ADA rules which establish deadlines for ALL state and local governments to comply with requirements applying to almost all digital content, including text, images, sound, videos, and documents, including content not directly developed by the local government or not hosted directly on the local government's website, etc. (**April 24, 2027**, deadline for public entities with populations of 50,000 or more; **April 26, 2028**, deadline for public entities with populations below 50,000.)
(Repeat of 2:15 pm session)

D. Onboarding Newly Elected and/or Appointed Municipal Officials: Help newly elected and appointed officials better understand their role and become informed about municipal services and laws governing city councils and village boards by implementing an effective onboarding process.

4:30-4:45 pm **Break** (Visit Display Area)

Thursday, Sept. 24, 2026 (con't.)

4:45-5:45 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.

Friday, Sept. 25, 2026

7:30 am

Registration in the Atrium

Visit Display Area (Coffee and Rolls Available)

8-9 am

Concurrent Sessions:

A. Data Centers 101: Be informed about the facts and issues relating to data centers in Nebraska!
(Session repeated at 11 am)

B. Workers' Comp: What you need to know when working with independent contractors and volunteers.
This session is sponsored by the League Association of Risk Management (LARM).
(Session repeated at 9:15 am)

C. Civic and Community Center Financing Fund (CCCCFF) Grants and Creative Districts: Due to passage of LB 778, from July 1, 2027, to June 30, 2028, the Nebraska Department of Economic Development will give preference on awarding CCCCCFF grants to any municipality that is partnered with a certified creative district. Learn how to establish a certified creative district to make sure your city or village is eligible.
(Session repeated at 9:15 am)

D. Employee Benefit Trends for Municipal Employers: An update on the trends in employee benefits along with an overview of alternative plans including "self-funding" vs. the risks associated with "Level Self-Funding Plans." Learn more about the League Insurance Government Health Team (LIGHT) partnership with Blue Cross and Blue Shield of Nebraska (BCBSNE) and Guardian.

9-9:15 am

Break (Visit Display Area)

9:15-10:15 am

Concurrent Sessions:

A. E-bikes, E-motos, and Scooters: Learn about the research, issues, concerns, and best practices when developing realistically enforceable regulations on the use of E-bikes, E-motos, and scooters on your streets, sidewalks, and trails.
(Session repeated at 11 am)

B. Workers' Comp: What you need to know when working with independent contractors and volunteers.
This session is sponsored by the League Association of Risk Management (LARM).
(Repeat of 8 am session)

C. Civic and Community Center Financing Fund (CCCCFF) Grants and Creative Districts: Due to passage of LB 778, from July 1, 2027, to June 30, 2028, the Nebraska Department of Economic Development will give preference on awarding CCCCCFF grants to any municipality that is partnered with a certified creative district. Learn how to establish a certified creative district to make sure your city or village is eligible.
(Repeat of 8 am session)

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)

Friday, Sept. 25, 2026 (con't.)

10:30-10:45 am **Annual Business Meeting**

10:45-11 am **Break** (Visit Display Area)

11 am-12 pm **Concurrent Sessions:**

A. E-bikes, E-motos, and Scooters: Learn about the research, issues, concerns, and best practices when developing realistically enforceable regulations on the use of E-bikes, E-motos, and scooters on your streets, sidewalks, and trails.
(Repeat of 9:15 am session)

B. Workforce/Affordable Housing: Learn about the modular housing initiative developed by the Nebraska Investment Finance Authority (NIFA), the important role of land banks, and innovative practices developed by some municipalities to increase housing in their community.

C. Water Leaders Academy: Learn about opportunities for municipal employees and officials to participate, understand the principles of leadership, and the vital role of rivers, streams, and aquifers in Nebraska.

D. Data Centers 101: Be informed about the facts and issues relating to data centers in Nebraska!
(Repeat of 8 am session)

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

Important Information Regarding Registration

We are excited to be launching a new platform for all event registrations, including a conference app! All attendees and sponsors must register via our MemberClicks portal. During checkout, you can choose to pay securely with a credit card or select the option to be invoiced.

If you do not know your MemberClicks username, please contact our office at 402-476-2829 rather than creating a new profile. This helps us prevent duplicate accounts in the system.

Delegate Rates

			Recordings Only (prepayment required)	
	Through Sept. 11	After Sept. 11	Through Sept. 11	After Sept. 11
Wednesday Preconference Seminar	\$120	\$145	\$120	\$145
Thursday & Friday Conference	\$410	\$445	\$410	\$445
Meals: \$33 each				

[Register here](#)

Sponsor Rates

	Through Sept. 11	After Sept. 11
Wednesday Preconference Seminar (per person)	\$120	\$145
Contribute to the Conference Sponsor Fund – No Display Table		
Associate Member	\$315	\$340
Non-Associate Member	\$445	\$475
Contribute to the Conference Sponsor Fund & Reserve an 8' Display Table (available for setup after 9 a.m. on Wed., Sept. 23)		
Associate Member	\$730	\$810
Non-Associate Member	\$1,015	\$1,095
Registration includes up to three representatives; additional representatives: \$55 each		
Digital Advertisement: \$315		
110 volt outlets: \$65 each		
Meals: \$33 each		

[Register here](#)

Conference Information

Conference sessions will be held at the Cornhusker Marriott Hotel, 333 South 13th Street, Lincoln, NE 68508; 402-474-7474.

[Click here](#) for instructions and necessary forms to make a hotel reservation at the Cornhusker.

The room rate is \$116 per night. The deadline for reserving a room is **Sept. 1**.

Check in time is approximately 4 pm; check out time is 11 am.

Preregistration deadline 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 tables, and meals.

The sessions will be recorded, unless prohibited by the speaker, and emailed about two weeks after the conference to registered delegates for viewing through **Dec. 31**.

The conference recordings can be purchased and viewed by treasurers to receive continuing education hours.

If you need special accommodations or equipment at this conference, contact the League office by **Sept. 11**.

For your comfort, we recommend that you wear layered clothing or bring a jacket because heating and cooling conditions may vary.

Helzer
up
date

Pool Season 2026

Open May 29th Closed Aug 9th (73 days)

Closed 9 days for weather reasons

Closed GCA + 4th of July

Average of 99 swimmers a day.

105 family passes
(15 were out of town passes)

15 single passes
(3 were out of town)

9 - Senior passes

DATE July 2026

City of St. Paul
Receipts

Date	From	Account	Description & Breakdown	Amount	
7/1/2026	BCBSNE		St Paul Rescue Serv	110.09	ACH
7/1/2026	Bankcard		Merch Dep	772.88	ACH
7/1/2026	St Paul NE		Merchant Deposit	703.42	ACH
7/2/2026	The Payment Group		EDI Pymnts	140.00	ACH
7/2/2026	Bankcard		Merch Dep	601.82	ACH
7/2/2026	St Paul Ne		Merchant Deposit	389.71	ACH
7/6/2026	City of St Paul-C Hamilton	Paving	Prin \$36.76 Int \$3.24	40.00	
7/3/2026	The Payment Group		EDI Pymnts	100.00	ACH
7/3/2026	36 Treas 310		St Paul Rescue Serv	863.00	ACH
7/3/2026	Bankcard		Merch Dep	630.74	ACH
7/6/2026	Bankcard		Merch Dep	840.87	ACH
7/7/2026	City of St Paul-J & J Extreme Donuts		GCA Food Truck permit	150.00	ACH
7/7/2026	The Payment Group		EDI Pymnts	50.00	ACH
7/7/2026	Bankcard		Merch Dep	435.88	ACH
7/7/2026	Bankcard		Merch Dep	549.23	ACH
7/7/2026	St Paul Ne		Merchant Deposit	263.43	ACH
7/8/2026	The Payment Group		EDI Pymnts	300.00	ACH
7/8/2026	Bankcard		Merch Dep	572.02	ACH
7/8/2026	St Paul NE		Merchant Deposit	248.28	ACH
7/9/2026	Humana Ins Co.		St Paul Rescue Serv	1,237.54	ACH
7/9/2026	State of Ne		July 2026 Hwy Alloca	39,396.81	ACH
7/9/2026	Bankcard		Merch Dep	284.66	ACH
7/9/2026	St Paul Ne		Merchant Deposit	542.81	ACH
7/9/2026	City of St Paul	GCA Food Truck	Helgoth's Coffee	150.00	
7/10/2026	Howard County Treasurer	VP Bond	Collections	6,863.75	
7/10/2026	Howard County Treasurer		Collections	22,573.04	
			General	\$ 2,998.25	
			Fire	505.08	
			Police	8,754.74	
			Cemetery	168.36	
			Pool	1,346.88	
			Park	1,178.52	

DATE July 2026

City of St. Paul
Receipts

			Civic Rec	168.36		
			Library	1,683.60		
			Senior Center	168.36		
			Streets	5,600.89		
7/10/2026	The Payment Group		EDI Pymnts	250.00	ACH	
7/10/2026	State of NE		NE HHS NFO	273.00	ACH	
7/10/2026	Bankcard		Merch Dep	134.53	ACH	
7/10/2026	St Paul NE		Merchant Deposit	519.03	ACH	
7/13/2026	Bankcard		Merch Dep	83.34	ACH	
7/13/2026	St Paul NE		Merchant Deposit	1,373.43	ACH	
7/14/2026	Bankcard		Merch Dep	1,217.88	ACH	
7/14/2026	St Paul NE		Merchant Deposit	621.13	ACH	
7/14/2026	Bankcard		Merch Dep	572.38	ACH	
7/14/2026	Quick Med Claims, LLC		St Paul Rescue Serv	220.94	ACH	
7/15/2026	Wisconsin Phy Serv		HCCLAIMPMT	432.58	ACH	
7/15/2026	Bankcard		Merch Dep	283.87	ACH	
7/15/2026	St Paul NE		Merchant Deposit	227.81	ACH	
7/16/2026	Wisconsin Phy Serv		HCCLAIMPMT	433.59	ACH	
7/16/2026	5/3 Bankcard Sys		USO* St Paul Rescue Serv	258.10	ACH	
7/16/2026	Bankcard		Merch Dep	1,228.15	ACH	
7/16/2026	St Paul NE		Merchant Deposit	827.23	ACH	
7/17/2026	BCBSNE		St Paul Rescue	569.04	ACH	
7/17/2026	St Paul NE		Merchant Deposit	1,026.37	ACH	
7/17/2026	Bankcard		Merch Dep	968.54	ACH	
7/20/2026	St Paul NE		Merchant Deposit	836.37	ACH	
7/20/2026	Bankcard		Merch Dep	2,473.61	ACH	
7/21/2026	Bankcard		Merch Dep	500.43	ACH	
7/21/2026	Bankcard		Merch Dep	773.01	ACH	
7/21/2026	Bankcard		Merch Dep	1,343.61	ACH	
7/21/2026	St Paul NE		Merchant Deposit	5,937.60	ACH	
7/22/2026	The Payment Group		EDI Pymnts	48.00	ACH	
7/22/2026	5/3 Bankcard Sys		USO*St Paul Rescue Serv	406.00	ACH	
7/22/2026	Bankcard		Merch Dep	6,625.36	ACH	
7/22/2026	St Paul NE		Merchant Deposit	817.99	ACH	

DATE July 2026

City of St. Paul
Receipts

7/23/2026	St Paul Ne		Merchant Deposit	260.88	ACH
7/23/2026	Bankcard		Merch Dep	1,898.05	ACH
7/24/2026	Bankcard		Merch Dep	228.91	ACH
7/27/2026	Bankcard		Merch Dep	228.72	ACH
7/27/2026	City of St Paul-Ameriecan Tower		Aug 26 Tower Rent	650.00	
7/28/2026	Bankcard		Merch Dep	571.85	ACH
7/28/2026	St Paul NE		Merchant Deposit	290.16	ACH
7/28/2026	Bankcard		Merch Dep	120.00	ACH
7/29/2026	The Payment Group		Edi Pymnts	48.00	ACH
7/29/2026	State of NE		NE HHS NFO	19.03	ACH
7/29/2026	Bankcard		Merch Dep	223.72	ACH
7/29/2026	St Paul NE		Merchant Deposit	124.86	ACH
7/30/2026	Bankcard		St Paul NE	702.87	ACH
7/31/2026	The Payment Group		EDI Pymnts	50.00	ACH
7/31/2026	36 Treas 310		St Paul Rescue Serv	913.00	ACH
7/31/2026	BCBSNE		St Paul Rescue Serv	632.27	ACH
7/31/2026	Bankcard		Merch Dep	416.38	ACH
7/31/2026	St Paul NE		Merchant Deposit	762.52	ACH
7/31/2026	Homestead Bank Interest on 300100027			702.01	
Other Accounts:					
	City Office - State of Nebraska - to Light 300-504-981 - North Yards Rent				
7/17/2026	City Office - St. Paul Keno to Keno 300-504-409			2,364.28	
	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				
	City Office- Teresa's Floral to REDLG 300-301-465				
	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				
7/20/2026	City Office - Bed Head Coffee payment to Sales Tax 300-504-420		Prin \$534.64 Int \$115.36	650.00	
	City Office - Alice Osterman payment to P.I. 300-504-684				

DATE July 2026

City of St. Paul
Receipts

	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				
7/1/2026	City Office - County Cage payment to Sales Tax 300-504-420	Rec fee \$10.00	Prin \$27,666.11 Int \$39.52	27,715.63	
	City Office - Bootlegger payment to REDLG 300-301-465	REDLG			
	City Office - Bootlegger payment to Sales Tax 300-504-420	LB840			
	City Office-The Den payment to REDLG 300-301-465				
7/10/2026	Howard Co Treasurer-TIF Excess Prairie Falls #8652 300-505-036			5.92	
7/10/2026	Howard Co Treasurer-TIF Dalton Meadows #8655 300-505-036			1,064.69	
7/10/2026	Howard Co Treasurer-TIF Prairie Falls #8659 300-505-036			715.30	
7/16/2026	City of St Paul-Kramers Park Improvements 77-268-2		Aluminum Cans	333.00	
7/21/2026	City of St Paul-State of NE 300-504-420		May 2026 City Sales Tax	71,002.53	ACH
7/31/2026	Homestead Bank - Interest on City Sales Tax Checking 300-300-277			41.80	
7/31/2026	Homestead Bank - Interest on St. Paul Civic Center Checking 300-300-749			0.16	
7/31/2026	Homestead Bank - Interest on City REDLG 300-301-465			28.89	
7/31/2026	Homestead Bank - Interest on Water MMDA 300-504-189			4.93	
7/31/2026	Homestead Bank - Interest on Keno MMDA 300-504-409			13.32	
7/31/2026	Homestead Bank - Interest on Sales Tax P.I. 300-504-420			343.35	
7/31/2026	Homestead Bank - Interest on Pool Construction MMDA 300-504-442			6.26	
7/31/2026	Homestead Bank - Interest on Sewer & Building Equipment Fund MMDA 300-504-849			2.60	
7/31/2026	Homestead Bank - Interest on Police Equipment Fund MMDA 300-504-860			0.65	
7/31/2026	Homestead Bank - Interest on Senior Center Fund MMDA 300-504-882			0.71	
7/31/2026	Homestead Bank - Interest on Brick Account MMDA 300-504-915			1.34	
7/31/2026	Homestead Bank - Interest on Library Maintenance Reserve MMDA 300-504-970			1.87	
7/31/2026	Homestead Bank - Interest on Light Sinking Fund MMDA 300-504-981			2.77	
7/31/2026	Homestead Bank - Interest on Fire Sinking Fund MMDA 300-504-992			4.95	
7/31/2026	Homestead Bank - Interest on EMT Sinking Fund MMDA 300-505-003			5.23	
7/31/2026	Homestead Bank - Interest on Street Sinking Fund MMDA 300-505-014			7.89	
7/31/2026	Homestead Bank - Interest on Park Equipment Sinking Fund MMDA 300-505-025			6.98	
7/31/2026	Homestead Bank - Interest on TIF Projects MMDA 300-505-036			5.86	
7/31/2026	Homestead Bank - Interest on St. Paul Elmwood Cemetery Foundation 300-505-168			4.99	
7/31/2026	Homestead Bank - Interest on Civic Center Sinking Fund MMDA 300-505-179			1.21	
7/31/2026	Homestead Bank-Interest on City Park Improv. Grant 300-505-410			48.80	

DATE July 2026

City of St. Paul
Receipts

7/31/2026	Homestead Bank - Walk/Bike Trail Savings 300054827 - quarterly interest			0.00	
7/31/2026	Citizens Bank & Trust - Interest on Cafeteria 125 102407			28.41	
7/31/2026	Citizens Bank & Trust - Interest on Health Deductible 102482			79.71	
7/31/2026	Citizens Bank & Trust - Interest on Cemetery Savings 753122			0.00	
7/31/2026	Citizens Bank & Trust - Interest on Sales Tax Infrastructure 102342				
7/31/2026	Citizens Bank & Trust- Interest on Sales Tax Fire Station Proceeds 103667			216.67	
7/31/2026	Citizens Bank & Trust- Interest on Sales Tax Fire Station Construction 103683			11.82	
7/31/2026	Citizens Bank & Trust - Interest on City Park Aluminum Improvement Savings 772682			0.00	
7/31/2026	Citizens Bank & Trust - Interest on Light ICS MMA 103217			1,827.70	
7/31/2026	Citizens Bank & Trust - Interest on Water ICS MMA 103225			1,687.62	
7/31/2026	Citizens Bank & Trust - Interest on Sewer ICS MMA 103241			1,782.28	
7/31/2026	Citizens Bank & Trust - Interest on General ICS MMA 103209			364.76	
7/31/2026	Citizens Bank & Trust - Interest on Building Sinking ICS MMA 103233			30.35	
7/31/2026	Citizens Bank & Trust - Interest on Firemen ICS MMA 103268			48.49	
7/31/2026	Citizens Bank & Trust - Interest on Ambulance ICS MMA 103276			291.81	
7/31/2026	Citizens Bank & Trust - Interest on Park ICS MMA 103284			40.15	
7/31/2026	Citizens Bank & Trust - Interest on Police ICS MMA 103292			8.27	
7/31/2026	Citizens Bank & Trust - Interest on Keno ICS MMA 103314			68.26	
7/31/2026	Citizens Bank & Trust - Interest on Streets ICS MMA 103349			1,308.29	
7/31/2026	Citizens Bank & Trust - Interest on Library ICS MMA 103365			102.97	
7/31/2026	Citizens Bank & Trust - Interest on Senior Center ICS MMA 103373			112.99	
7/31/2026	Citizens Bank & Trust - Interest on Red Leg ICS MMA 103381			753.95	
7/31/2026	Citizens Bank & Trust - Interest on Pool ICS MMA 103438			220.50	
7/31/2026	Citizens Bank & Trust - Interest on Elmwood Cemetery ICS MMA 103446			110.07	
7/31/2026	Citizens Bank & Trust-Int. on 25% Sales Tax Infrastructure ICS 102342			764.49	
7/31/2026	Citizens Bank & Trust-Interest on City Sales Tax ICS 103462			43.55	
7/31/2026	Citizens Bank & Trust-Interest on Health Deductible Account ICS 102482			323.58	
7/31/2026	Citizens Bank & Trust-Interest on Fire Station Construction ICS 103683			596.67	
7/31/2026	Citizens Bank & Trust-Interest on Sales Tax Fire Station Proceeds ICS 103667			217.88	
7/31/2026	Heritage Bank - Interest on MMDA 411025			299.96	
7/31/2026	NPAIT-Interest on Streets 23251-0105			146.07	
7/31/2026	NPAIT-Interest on Police Funds 23251-0115			53.45	
7/31/2026	NPAIT-Interest on Elmwood Cemetery 23251-0122			92.61	
7/31/2026	NPAIT-Interest on Sales Tax 23251-0119			245.90	

DATE July 2026

City of St. Paul
Receipts

7/31/2026	NPAIT-Interest on 25% Infrastructure 23251-0120			256.35	
7/31/2026	NPAIT-Interest on Building Fund 23251-0113			85.52	
7/31/2026	NPAIT-Interest on Swimming Pool 23251-0117			53.45	
7/31/2026	NPAIT-Interest on Senior Center 23251-0121			71.27	
7/31/2026	NPAIT-Interest on Health Deductible 23251-0118			236.69	
7/31/2026	NPAIT-Interest on Light Funds 23251-101			121.82	
7/31/2026	NPAIT-Interest on Water Funds 23251-102			553.54	
7/31/2026	NPAIT-Interest on General Funds 23251-104			949.03	
7/31/2026	NPAIT-Interest on Sewer Funds 23251-106			672.58	
7/31/2026	NPAIT-Interest on Fire Funds 23251-107			213.66	
7/31/2026	NPAIT-Interest on Ambulance 23251-108			260.55	
7/31/2026	NPAIT-Interest on Park Funds 23251-109			238.72	
7/31/2026	NPAIT- Interest on Library Funds 2351-110			132.53	
7/31/2026	NPAIT-Interest on Keno Funds 23251-111			338.51	
7/31/2026	NPAIT-Interest on REDLG Funds 23251-112			239.26	
7/31/2026	NPAIT-Interest on (NEW) Fire Station 23251-201			23.72	