

Agenda

1. **The City of St. Paul Council will hold two (2) meetings on Tuesday, September 8, 2026; the 1st Council meeting will begin at 6:30 p.m. regarding: (1) 2026-2027 City of St. Paul "Notice of Budget Hearing and Budget Summary"; and (2) the Regular Council meeting will commence immediately upon adjournment of the budget hearing.**
2. Mayor Mike Feeken calls City Council meeting to order, with the "Pledge of Allegiance" and the "Open Meeting Statement" as required by NE State Statutes 84-1407 through 84-1414; Mayor Feeken also states that the City Council may vote to go into Closed Session on any agenda item as allowed by NE State Statute 84-1410.
3. Per Nebraska State Statute 13-506(1), Each governing body shall each year conduct a public hearing on its proposed budget and budget statement. Such a hearing shall be held separately from any regular scheduled meeting of the governing body and shall not be limited by time. After such a hearing, the proposed budget and budget statement shall be adopted, or amended and adopted as amended **at a separate and distinct meeting**, and written record shall be kept of such hearing.
Public hearing regarding the City of St. Paul's proposed 2026-2027 Budget and Budget Statement.
 - a. Mayor Feeken opens the public comment period regarding the City of St. Paul's proposed 2026-2027 Budget and Budget Statement.
 - b. Mayor Feeken closed the public comment period.
4. Mayor Feeken adjourns the meeting regarding the proposed City of St. Paul's Budget and Budget Statement.
5. Mayor Feeken calls the **Regular** City Council to order.
6. Submittal of Request for Future Agenda Items
7. Reserve time to Speak on an Agenda Item
8. PUBLIC HEARING: Mayor Feeken opens public hearing regarding the consideration of adopting a long range 2026 One (1) and Six (6) Year Street Improvement plan.
9. **Discussion pertaining to the modifications (REDLINE COPY) of the "Interlocal Law Enforcement Services and Transition Agreement" between the City of St. Paul Police Department and the Howard County Sheriff's Department.**

"Move to direct the Mayor and City Attorney to negotiate with Howard County modifications to the "Interlocal Law Enforcement Services and Transition Agreement"; to request that the Operational Transfer Date be moved to ____; and to present a final negotiated agreement to the City Council for consideration at its first regular meeting in October 2026."
10. Mayor Feeken opens a **public comment period regarding the 2026 One (1) and Six (6) Year Street Improvement Plan.**
 - a. Closes public comment period.

- b. Approve the City's 2026 One (1) and Six (6) Year Street Improvement Plan.
 - c. Approve Resolution 2026-05; whereas the City of St. Paul has conducted a public hearing in accordance with the requirements of the Board of Public Roads Classification Standards.
11. Discuss - Approve / Deny City of St. Paul's Transfers for Fiscal Year End 2025-2026 = \$407,436.64:
Light to Police \$178,500 (operating); Light to Park \$66,800 (operating); Light to Street \$5,000 (light poles); Water to General \$23,359 (US Wages); Water to Park \$7,000 (operating); Sewer to General \$23,359 (US Wage); Landfill to Park \$13,247 (operating); General to Swimming Pool \$13,000 (operating); Street to General \$23,359 (US Wage); Street to General \$41,820 (Snow Blower); and Street to VP Bond \$11,992.64 (Street Assessments).
- NOTE: The 2025-2026 Sinking Funds transaction was approved on May 18, 2026.**
12. Discuss - Approve / Deny the proposed 2026-2027 Budget and Budget Statement.
13. Discuss - Approve / Deny **Resolution 2026-04**, whereas the 2026-2027 property tax requests be set at \$701,969.69 for the General Fund and \$277,777.77 for the Bond Fund. The total assessed value of property differs from last year's total assessed value by 5.48%. The tax rate, which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.462838 per \$100 of assessed value. The City of St. Paul proposes to adopt a property tax request that will cause its tax rate to be 0.462884 per \$100 of assessed value. Based on the proposed tax request and changes in other revenue, the total operating budget of the City of St. Paul will decrease last year's budget by 3.83 percent. A copy of the resolution will be certified and forwarded to the Howard County Clerk on or before October 15, 2026.
14. Discuss - **Introduce Ordinance #1072**, "Annual Appropriation Bill" of money for the operation of the General and Utility Funds of the City of St. Paul, in Howard County, Nebraska, appropriating the sums of money deemed necessary to defray all expenses and liabilities for the fiscal year commencing on the first day of October 2026 and ending the last day of September 2027. The following sums are hereby appropriated to defray the necessary expenses and liabilities of the City of St. Paul, NE during the fiscal period commencing October 1, 2026, and ending September 30, 2027, to wit: (1) Operating Expenses \$6,055,236.00; (2) Capital Improvements \$2,749,697.00; (3) Other Capital Outlay \$431,480.00; (4) Debt Service \$2,945,996.00; (5) Other & Transfers \$587,396.00; of which \$979,747.46 is to be raised by property taxation.
***Introduce Ordinance, with NO second or roll call
***Waive three (3) readings of Ordinance, with a second and roll call
***Final Passage of Ordinance, with a second and roll call
15. Discuss - Approve / Deny vacating the west ten (10) feet of the 3rd Street right-of-way between Davis and Elm Streets in Block 32, Original Town, St. Paul, NE.
16. Consent Agenda Items: Discuss - Approve / Deny: (1) Minutes August 17, 2026 (special) and August 17, 2026 (regular); (2) Zoning Permit Minutes August 24, 2026; and (3) Disbursements of September 8, 2026.
17. South Central Economic Development District (SCEDD) had a formula calculation error in the cell blocks of the RCRP Grant.

- Discuss - Approve / Deny which account will absorb the overage of \$22,674, the Keno or General Fund.
18. Discuss - Approve / Deny returning City of St. Paul Police Department donated carpet back to Bryan Robinson.
 19. Discuss - Approve / Deny transferring City of St. Paul funds in the amount of \$75,000 from the Sales Tax Money Market #504420 to the Sales Tax Checking #300277 regarding the transfers into: (1) Street - Motor Vehicle Tax; (2) Fire Station Proceeds; and (3) 25% Infrastructure when sales tax proceeds are deposited into the City account from the NE Treasurer's Office.
 20. Sergeant Holmes updates:
(1) Activity Report.
 21. Utilities Superintendent Helzer updates
 22. Mayor Feeken updates:
 - a. Claim against City at 917 Custer Street claiming electrical workers broke fence post (Claim turned into LARM).
 - b. "The Den" Rural Economic Development Loan Grant (REDLG) payments have been brought to current.
 - c. Doug Cramer, Hamilton Business, has installed the City of St. Paul's new server.
 23. Public Announcements
 24. 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.
 25. Mayor Feeken adjourns City Council meeting
 26. Informational Items:
 - a. Elmwood Cemetery Board Minutes June 10, 2026.
 27. **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.

**NOTICE OF TIME AND PLACE OF TWO (2) MEETINGS HELD IN THE CITY COUNCIL CHAMBERS
REGARDING: (1) CITY OF ST. PAUL'S 2026-2027 BUDGET HEARING; AND (2) THE REGULAR CITY
COUNCIL MEETING COMMENCING IMMEDIATELY UPON ADJOURNMENT OF THE BUDGET
HEARING**

Notice is hereby given that there will be two (2) meetings of the Mayor and City Council of the City of St. Paul, Nebraska held in the City Council Chambers on **Tuesday, September 8, 2026, at 6:30 p.m.**

*****City Council Meeting #1**

The 1st City of St. Paul Regular Council meeting will begin at 6:30 p.m. on Tuesday, September 8, 2026, for the purpose of conducting a "2026-2027 Notice of Budget Hearing and proposed Budget Statement", which meeting will be open to the public. An agenda for such meeting, kept continually current, is available for public inspection at the office of the City Clerk at the City Utilities Office. If auxiliary aids for reasonable accommodation are needed for attendance at the meeting, please call the City Clerk's office: (308)754-4483. Advance notice of seven (7) days is needed when requesting auxiliary aid.

*****City Council Meeting #2**

The 2nd City of St. Paul Regular Council meeting **will commence immediately upon adjournment of the preceding budget hearing**, which meeting will be open to the public. An agenda for such meeting, kept continually current, is available for public inspection at the office of the City Clerk at the City Utilities Office. If auxiliary aids for reasonable accommodation are needed for attendance at the meeting, please call the City Clerk's office: (308)754-4483. Advance notice of seven (7) days is needed when requesting auxiliary aid.

Dated this 26th day of August 2026

Connie Jo Beck
City Clerk/Deputy Treasurer

NOTE: PLEASE PUBLISH ON WEDNESDAY, AUGUST 26, 2026, AND SEPTEMBER 2, 2026.

13-506. Proposed budget statement; notice; contents; hearing; adoption; certify to board; file with auditor; school district; duties.

(1) Each governing body shall each year or biennial period conduct a public hearing on its proposed budget statement. Such hearing shall be held separately from any regularly scheduled meeting of the governing body and shall not be limited by time. Notice of place and time of such hearing, together with a summary of the proposed budget statement, shall be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the governing body's jurisdiction. For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing. When the total operating budget, not including reserves, does not exceed ten thousand dollars per year or twenty thousand dollars per biennial period, the proposed budget summary may be posted at the governing body's principal headquarters. At such hearing, the governing body shall make at least three copies of the proposed budget statement available to the public and shall make a presentation outlining key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the governing body at the hearing and shall be given a reasonable amount of time to do so. After such hearing, the proposed budget statement shall be adopted, or amended and adopted as amended, and a written record shall be kept of such hearing. The amount to be received from personal and real property taxation shall be certified to the levying board after the proposed budget statement is adopted or is amended and adopted as amended. If the levying board represents more than one county, a member or a representative of the governing board shall, upon the written request of any represented county, appear and present its budget at the hearing of the requesting county. The certification of the amount to be received from personal and real property taxation shall specify separately (a) the amount to be applied to the payment of principal or interest on bonds issued or authorized to be issued by the governing body or the legal voters of the political subdivision and (b) the amount to be received for all other purposes. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of such changes shall be published within twenty calendar days after its adoption in the manner provided in this section, but without provision for hearing, setting forth the items changed and the reasons for such changes.

(2) Upon approval by the governing body, the budget shall be filed with the auditor. The auditor may review the budget for errors in mathematics, improper accounting, and noncompliance with the Nebraska Budget Act or sections 13-518 to 13-522. If the auditor detects such errors, he or she shall immediately notify the governing body of such errors. The governing body shall correct any such error as provided in section 13-511. Warrants for the payment of expenditures provided in

the budget adopted under this section shall be valid notwithstanding any errors or noncompliance for which the auditor has notified the governing body.

(3) Each school district shall include in the notice required pursuant to subsection (1) of this section the following statement: For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: [Insert Internet address for the website established pursuant to section 79-302.01]. In addition, each school district shall electronically publish such statement on the school district website. Such electronic publication shall be prominently displayed with an active link to the Internet address for the website established pursuant to section 79-302.01 to allow the public access to the information.

Source: Laws 1969, c. 145, § 5, p. 672; Laws 1971, LB 129, § 2; Laws 1973, LB 95, § 1; R.S.1943, (1983), § 23-925; Laws 1993, LB 310, § 5; Laws 1996, LB 1362, § 2; Laws 1997, LB 271, § 11; Laws 1999, LB 86, § 4; Laws 2002, LB 568, § 3; Laws 2013, LB111, § 4; Laws 2017, LB151, § 1; Laws 2020, LB148, § 2; Laws 2021, LB528, § 4; Laws 2022, LB1165, § 2.

Annotations

A budget of an airport authority adopted without full compliance with the requirements of the Nebraska Budget Act is void and may be set aside. *Willms v. Nebraska City Airport Authority*, 193 Neb. 567, 228 N.W.2d 276 (1975).

City of St Paul
IN
Howard County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2026, at 6:30 o'clock P.M., at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	\$ 16,073,503.00
2025-2026 Actual/Estimated Disbursements & Transfers	\$ 7,718,008.00
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 12,769,805.00
2026-2027 Necessary Cash Reserve	\$ 5,976,033.00
2026-2027 Total Resources Available	\$ 18,745,838.00
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 979,747.46
Unused Budget Authority Created For Next Year	\$ 82,240.96

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 701,969.69
Personal and Real Property Tax Required for Bonds	\$ 277,777.77

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of September 2026, at as an agenda item of the regular board meeting scheduled to begin immediately following the conclusion of the budget hearing , at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	12,298,471.00	12,769,805.00	4%
Property Tax Request	\$ 979,649.50	\$ 979,747.46	0%
Valuation	200,658,640	211,661,443	5%
Tax Rate	0.523872	0.462884	-12%
Tax Rate if Prior Tax Request was at Current Valuation	0.462838		

City of St. Paul

2026-2027

**Notice of Budget
Hearing and Budget
Summary**

City of St Paul
IN
Howard County, Nebraska

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See Accountants' Summary of Significant Assumptions and Accountants' Report

City of St. Paul

2026-2027

Budget Summary Information

September 23, 2025, at 5:30 p.m.
2025-2026 Budget Hearing & Budget Summary

VALUATION:

- **2026-2027** Valuation is **\$211,661,443**; a difference of \$11,002,803 from the last fiscal year; valuation increased 5.48% .
2025-2026 Valuation was \$200,658,640

PROPERTY TAX REQUEST:

- 2026-2027 Property Tax request for Non-Bond Purposes \$701,970; a -0.01% decrease from last fiscal year; AND the Principal & Interest on Bonds is \$277,778; an increase of \$28 (-0.01%) from last fiscal year.

LEVY:

- **2026-2027** Levy Non-Bonds is **.331647 (decrease -5.19%)** and Bonds is **.131237 (decrease -5.19%) = .462884 (last year .488217)**
- 2025-2026 Levy Non-Bonds is .349798 (decrease -11.01%) and Bonds is .138419 (increase 71.30.%).

SINKING FUNDS:

- 2026-2027 Sinking Fund total: \$31,500 (see sheet for details).

TRANSFER OF FUNDS:

- 2026-2027 Transfer of Funds from one (1) Department to another: \$587,396 (see sheet for details)

City of St. Paul 2026-2027 Budget Information

File: Shared: 26-27 Budget: 26-27 Budget Overview

Valuation	\$	211,661,443.00
Property Tax Request	Non Bond Purposes	\$ 701,969.69
	Princ/Int on Bonds	\$ <u>277,777.77</u>
	Total	\$ 979,747.46
Levy	Property Tax	0.331647
	Bonds	<u>0.131237</u>
	Total:	0.462884
City Bond Indebtedness	Principal	\$ 11,461,166.00
	Interest	\$ <u>19,819,878.00</u>
		\$ 31,281,044.00
Sewer SBR = \$6 Million	Paid by Rates	
Fire Station = \$2 Million	Paid by Sales Tax	
Sinking Fund 2025-2026		\$31,500.00
Transfer of Funds between Departments		\$587,396.00

File: Shared: 26-27 Budget Overview

City of St. Paul

2026-2027

**Budget Comparison
Schedule**

City of St. Paul
Budget Comparison Schedule

	General	% Increase (Decrease)	Debt Service	% Increase (Decrease)	Total
Request for property taxes					
2025-2026	701,900		277,750		979,650
2026-2027	<u>701,970</u>	<u>0.01%</u>	<u>277,778</u>	<u>0.01%</u>	<u>979,747</u>
Increase (decrease)	<u>70</u>		<u>28</u>		<u>97</u>
Valuation					
2025-2026	200,658,640		200,658,640		200,658,640
2026-2027	<u>211,661,443</u>	<u>5.48%</u>	<u>211,661,443</u>	<u>5.48%</u>	<u>211,661,443</u>
Increase (decrease)	<u>11,002,803</u>		<u>11,002,803</u>		<u>11,002,803</u>
Levy					
2025-2026	0.349798		0.138419		0.488217
2026-2027	<u>0.331647</u>	<u>-5.19%</u>	<u>0.131237</u>	<u>-5.19%</u>	<u>0.462884</u>
Increase (decrease)	<u>(0.018151)</u>		<u>(0.007182)</u>		<u>(0.025333)</u>

Example

	Average Assessed Value	Levy Rate	Assessed Taxes	
2025-2026	214,051	0.488217	\$ 1,045.03	
2026-2027 w/above increase	225,788	0.462884	\$ 1,045.14	Estimated
Increase (decrease)			<u>\$ 0.10</u>	

	Tax Request	Tax Levy
2026-2027 Current Non-Bond Tax Request & Levy	701,970	0.331647
2026-2027 Estimated Maximum Tax Request & Levy	<u>1,058,307</u>	<u>0.500000</u>
Difference	<u>356,338</u>	<u>0.168353</u>

% Increase
(Decrease)

0.01%

5.48%

-5.19%

City of St. Paul
Prior Budget Amount Comparisons

		Year Ended 9/30/2018	Year Ended 9/30/2019	Year Ended 9/30/2020	Year Ended 9/30/2021	Year Ended 9/30/2022	Year Ended 9/30/2023	Year Ended 9/30/2024	Year Ended 9/30/2025	(Budgeted) Year Ended 9/30/2026
Tax Request	General	554,939	620,906	631,250	644,130	670,236	684,376	736,947	701,900	701,970
	Bond	277,470	295,930	202,000	202,000	176,750	161,600	135,340	277,750	277,778
Total		832,409	916,836	833,250	846,130	846,986	845,976	872,287	979,650	979,747
Levy	General	0.500	0.500	0.497	0.500	0.467	0.410	0.436	0.350	0.332
	Bond	0.250	0.238	0.159	0.157	0.123	0.097	0.080	0.138	0.131
Total		0.750	0.738	0.656	0.657	0.591	0.507	0.516	0.488	0.463

City of St. Paul

2026-2027

**Allowable Growth
Percentage Computation
Form**

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 979,649.50
 (Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)

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

Real Growth Percentage Increase

1,821,877.00 / 200,658,640.00 = 0.91 % (3)
 2026 Growth Value Prior Year Total Property
 per Assessor Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.91 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 28,507.80

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 1,008,157.30
 (Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) 979,747.46
 (Total Personal and Real Property Tax Required from Cover Page)

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

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

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

City of St. Paul

2026-2027

LEVY

INFORMATION

Budget Year	Property Valuation	Property Tax + Bond Indebtedness	Levy -Prop Tax / Bonding	State Aid	Highway Allocation / Incentives	Municipal Equal Aid	Motor Tax Coll.	Motor Veh Fee
2026-2027	\$211,661,443.00	\$701,970 +\$277,778 = \$979,747	.331647/.131237 = .462884	No Aid	\$ 394,809.00	\$ 226,017.00	45,000.00	\$ 26,000.00
2025-2026	\$ 200,658,640.00	\$730,180 +\$277750 = \$1,007,930	.363891/.138419=.502311	No Aid	\$ 392,186.00	\$ 209,051.00	45,000.00	\$ 26,000.00
2024-2025	\$ 187,486,775.00	\$736,947 +\$200,487 = \$937,434	.393066/.080806=.473872	No Aid	\$ 406,479.00	\$ 189,960.00	45,000.00	\$ 26,000.00
2023-2024	\$ 169,166,151.00	\$736,947 +\$135,340 = \$872,287	.435635/.080004=.515639	No Aid	\$ 398,341.00	\$ 104,445.00	45,000.00	\$ 23,000.00
2023-2025	\$ 166,888,591.00	\$684,376 + \$161,600 = \$845,976	.410080/.096831 = .506911	No Aid	\$ 366,581.00	\$ 132,840.00	45,000.00	\$ 23,000.00
2021-2022	\$ 143,430,329.00	\$670,236 + \$176,750 = \$846,986	.467290/.123231 = .590521	No Aid	\$ 319,085.00	\$ 124,471.00	45,000.00	\$ 23,000.00
2020-2021	\$ 128,826,029.00	\$644,130 + \$202,000 = \$846,130	.50/.156801 = .6568	No Aid	\$ 291,030.00	\$ 113,658.00	40,000.00	\$ 20,000.00
2019-2020	\$ 127,104,101.00	\$631,250 + \$202,200 = \$833,250	.496640 /.159	No Aid	\$ 318,245.00	\$ 102,054.00	40,000.00	\$ 20,000.00
2018-2019	\$ 126,335,765.00	\$631,679 + \$222,200 = \$853,879	.50 / ..238	No Aid	\$ 296,916.00	\$ 82,452.00	40,000.00	\$ 20,000.00
2017-2018	\$ 124,181,080.00	\$620,906 + \$295,930 = \$916,836	.50 / ..250	No Aid	\$ 274,189.00	\$ 105,741.00	35,000.00	\$ 20,000.00
2016-2017	\$ 110,987,778.00	\$554,939.33 + \$277,469.67 =\$832,409.00	.50 / .7500	No Aid	\$ 278,979.00	\$ 99,276.00	35,000.00	\$ 20,000.00
2015-2016	\$ 107,167,655.00	\$535,837.98 + \$251,072.82 =\$786,910.80	.50 / .734280	No Aid	\$ 269,145.00	\$ 80,838.00	35,000.00	\$ 20,000.00
2014-2015	\$ 105,150,340.00	\$525,751.37 + \$252,061.43 =\$777,812.80	.50 / .724281	No Aid	\$ 260,000.00	\$ 73,307.00	35,000.00	\$ 30,000.00
2013-2014	\$ 101,699,721.00	\$508,498.12 + \$253,085.68 =\$761,583.80	.50 / .753946	No Aid	\$ 254,631.00	\$ 82,959.00	35,000.00	\$ 20,000.00
2012-2013	\$ 98,437,305.00	\$492,186 + \$225,941.63 =\$718,128.00	.50 / .729528	No Aid	\$ 220,055.00	\$ 101,552.00	35,000.00	\$ 20,000.00
2011-2012	\$ 89,507,416.00	\$447,537.08 + \$227,300.93 =\$674,838.00	.50 / .753946	No Aid	\$ 199,602.00	\$ 98,120.00	35,000.00	\$ 20,000.00
2010-2011	\$ 88,615,413.00	\$440,865.55 + \$268,860.45 =\$709,726.00	.497504/.80	\$ 18,006.80	\$ 193,524.00	\$ 82,378.00	35,000.00	\$ 20,000.00

2009-2010	\$ 87,052,443.00	\$422,198.00 + \$265,000.00= \$687,198.00	.484993 / .79	\$ 19,342.00	\$ 189,305.00	\$ 85,918.00	30,000.00	\$ 20,000.00
2008 - 2009	\$ 82,880,507.00	\$379,798.00 + \$302,100.00= \$681,898.00	.458248 / .82	\$ 19,539.00	\$ 203,367.00	\$ 80,414.00	30,000.00	\$ 20,000.00
2007 - 2008	\$ 80,356,966.00	\$388,896.09 + \$277,101.91= \$665,998.00	.428617 / .82	\$ 19,602.00	\$ 191,983.00	\$ 98,837.00	30,500.00	
2006 - 2007	\$ 73,395,251.00	\$366,976.00 + \$235,000.00= \$601,976.00	.450 / .770	\$ 19,604.00	\$ 190,230.00	\$ 84,251.00		
2005-2006	\$ 71,582,147.00	\$322,120.00 + \$230,229.00 = \$552,349.00	.450 / .771	\$ 19,612.00	\$ 188,359.00	\$ 86,948.00		
2004 -2005	\$ 67,273,823.00	\$313,095.00 + \$230,229.00 = \$543,324.00	.450 / .780	\$ 19,613.00	\$ 187,704.00	\$ 82,631.00		
2003 - 2004	\$ 67,273,823.00	\$302,732.00 + \$220,000.00 = \$522,732.00	.450 / .777	\$ 19,736.00	\$ 185,399.00	\$ 70,971.00		
2002 - 2003	\$ 66,898,463.00	\$301,040.00 + \$215,000.00 = \$516,040.00	.450 / .772	\$ 21,972.00	\$ 183,876.00	\$ 68,742.00		
2001 - 2002	\$ 64,755,126.00	\$258,955.00 + \$176,265.00 + \$435,220.10	.400 / .672	\$ 29,380.00	\$ 185,100.00	\$ 39,114.00		
2000 - 2001	\$ 63,478,924.00	\$222,175.66 + \$52,164.00 = \$274,339.66	.350 / .432	\$ 28,470.00	\$ 184,812.00	\$ -		
1999 - 2000	\$ 60,062,582.00	\$149,099.00 + \$50,400.00 = \$199,499.42	.250 / .332	\$ 28,773.00	\$ 168,941.00	\$ -		
1998 - 1999	\$ 59,391,611.00	\$123,379.00 + \$69,377.00 + \$192,756.00	.210 / .325	\$ 29,000.00	\$ 170,000.00	\$ -		

City of St. Paul

2026-2027

VALUATION

INFORMATION

AND

TIF VALUATIONS

CITY OF ST. PAUL VALUATION

2026-2027

City of St. Paul Valuation from County Assessor

\$211,661,443

Difference: \$11,002,803

2025-2026

City of St. Paul Valuation from County Assessor:

\$200,658,640

Difference: \$13,171,865

2024-2025

City of St. Paul Valuation from County Assessor:

\$187,486,775

Difference: (\$18,320,624)

2023-2024

City of St. Paul Valuation from County Assessor:

\$169,166,151

Difference: (\$2,277,560)

2022-2023

City of St. Paul Valuation from County Assessor:

\$166,888,591.00

Difference: (\$23,458,262.00)

2021-2022

City of St. Paul APPROXIMATE Valuation from County Assessor:

\$143,430,329.00

(Difference of \$14,604,300.00)

2020-2021

City of St. Paul APPROXIMATE Valuation from County Assessor:

\$128,826,029

(Difference of \$1,721,928)

2019-2020 Valuation

\$127,104,101

(Difference of \$768,336)

2018-2019 Valuation

\$126,335,765

(Difference of \$2,154,685)

2017-2018 Valuation:

\$124,181,080

(Civic Center not in valuation)

(Difference of \$13,193,302)

2016-2017 Valuation:

\$110,987,778

2015-2016 Valuation:

\$107,167,655

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

CONNIE BECK
704 6TH ST

TO:

ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
ST PAUL CITY	City/Village	1,821,877	211,661,443	200,658,640	0.91

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

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

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

I NEAL DETHLEFS HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Nebraska Revised Statutes § 77-1631 and § 13-3402.

(signature of county assessor)

(date)

CC: County Clerk HOWARD County

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

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

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

Assessor's Use Only

5,197,397 Pers Prior

195,461,243 Real Prior

5,441,279 Pers Value

206,220,164 Real Value

City of St. Paul

2026-2027

Budget

Department Worksheets

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	\$ 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 Diletric /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 Escavator 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				

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				

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, Johnson 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	\$ 247,191.00
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	\$ 889,198.00
57	NET ANNUAL CASH FLOW	\$ 70,018.00	\$ 365.00	\$ 78,056.00	\$ 426.00
	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.				

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				

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	\$ 226,017.00
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	Citiation (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	\$ 629,084.00
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	<u>CAPITAL OUTLAY</u>				
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	\$ -	\$ 250,000.00	\$ -	\$ 51,500.00
61	\$15,000; Zoning Map \$1,500				
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	\$ 14,407.00
	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				

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				

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				

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				

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	\$ 364,800.00
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	\$ 609,724.00
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% (was \$44,100)	\$ 40,019.00	\$ 42,020.00	\$ 41,781.00	\$ 46,968.00
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	\$ 626,728.00
52	NET ANNUAL CASH FLOW	\$ 12,990.00	\$ 994.00	\$ 22,226.00	\$ (17,004.00)
	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		Reimbursement for INVENTORY from Sheriff's Office.		
	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				

FIRE STATION #10	August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
CONSTRUCTION 33 CODE		A	B	C	D
Invest Interest	\$ 28,559.00	\$ -	\$ 5,500.00	\$ -	
Transfer In: Engineer Fees /Pay Request	\$ 2,115,094.00	\$ -	\$ -	\$ -	
RESERVE: Pay Req \$1,879,833;	\$ -	\$ -	\$ -	\$ -	
Concrete Grind \$3,325; Wesco \$28,699					
Reimb: RFB Share: Build Fire Station	\$ 25,000.00	\$ -	\$ 306,682.00	\$ -	
TOTAL REVENUES	\$ 2,168,653.00	\$ -	\$ 312,182.00	\$ -	
OPERATING EXPENSE					
Engineering Fees:	\$ 69,027.00	\$ -	\$ 2,764.00		
Curb Grind	\$ 3,325.00	\$ -	\$ -	\$ -	
Check Order	\$ -	\$ -	\$ -	\$ -	
CAPITAL OUTLAY					
IMPROVE: Final Pay Req \$114,012	\$ 1,913,171.00	\$ -	\$ 114,012.00	\$ -	
DEBT SERVICE					
Transfer Out:	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 1,985,523.00	\$ -	\$ 116,776.00	\$ -	
NET ANNUAL CASH FLOW	\$ 183,130.00	\$ -	\$ 195,406.00	\$ -	
Checking #103683 = \$9,266 (Pay for Fire Station Construction (Bond \$2 MILLION))					
ICS #103683 = \$208,866					
NPAIT = \$7,739					
FIRE STATION Construction Expense #10					

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 (minus \$4800 RE Sexton)	\$ 21,657.00	\$ 7,000.00	\$ 7,000.00	\$ 2,200.00
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	\$ 44,000.00
16	EXPENSE: PERSONNEL SERVICES				
17	Wages: 4.8%: Seasonal	\$ 21,198.00	\$ 23,385.00	\$ 23,385.00	\$ 19,417.00
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	\$ 1,297.00
20	Medicare : 1.45%	\$ 320.00	\$ 361.00	\$ 361.00	\$ 303.00
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	\$ 41,537.00
43	NET ANNUAL CASH FLOW	\$ 13,345.00	\$ 2,141.00	\$ 14,038.00	\$ 2,463.00
	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				

1	AMBULANCE #12 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	<u>REVENUE</u>	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	<u>EXPENSE</u>				
9	<u>PERSONNEL SERVICES</u>				
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	<u>OPERATING EXPENSE</u>				
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	<u>CAPITAL OUTLAY</u>				
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	<u>DEBT SERVICE</u>				
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				

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				

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				

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				

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
7	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: Clearlyfly \$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				

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				

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				

1	VP BOND #19 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	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	EXPENSE				
8	Adm & Dues: BOKF: Fire/Street	\$ -	\$ 400.00	\$ -	\$ 400.00
9	DEBT SERVICE				
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				

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	NEVRIVY 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				

2 REVENUE

	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
	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

- Series A (City) = \$290,000 at 4% (Water/ Sewer /Storm Swr)
- 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

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

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

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

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

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

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

13 HOMETOWN MARKET (BLAKE SCHWARTZ) FOR INFRASTRUCTURE

NOTICE TO DIVIDE BY ASSESSOR: March 4, 2025

NO INTEREST \$ 555,380.00

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				

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				

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				

**NOTICE OF TIME AND PLACE OF TWO (2) MEETINGS HELD IN THE CITY COUNCIL CHAMBERS
REGARDING: (1) CITY OF ST. PAUL'S 2026-2027 BUDGET HEARING; AND (2) THE REGULAR CITY
COUNCIL MEETING COMMENCING IMMEDIATELY UPON ADJOURNMENT OF THE BUDGET
HEARING**

Notice is hereby given that there will be two (2) meetings of the Mayor and City Council of the City of St. Paul, Nebraska held in the City Council Chambers on **Tuesday, September 8, 2026, at 6:30 p.m.**

*****City Council Meeting #1**

The 1st City of St. Paul Regular Council meeting will begin at 6:30 p.m. on Tuesday, September 8, 2026, for the purpose of conducting a "2026-2027 Notice of Budget Hearing and proposed Budget Statement", which meeting will be open to the public. An agenda for such meeting, kept continually current, is available for public inspection at the office of the City Clerk at the City Utilities Office. If auxiliary aids for reasonable accommodation are needed for attendance at the meeting, please call the City Clerk's office: (308)754-4483. Advance notice of seven (7) days is needed when requesting auxiliary aid.

*****City Council Meeting #2**

The 2nd City of St. Paul Regular Council meeting **will commence immediately upon adjournment of the preceding budget hearing**, which meeting will be open to the public. An agenda for such meeting, kept continually current, is available for public inspection at the office of the City Clerk at the City Utilities Office. If auxiliary aids for reasonable accommodation are needed for attendance at the meeting, please call the City Clerk's office: (308)754-4483. Advance notice of seven (7) days is needed when requesting auxiliary aid.

Dated this 26th day of August 2026

Connie Jo Beck
City Clerk/Deputy Treasurer

NOTE: PLEASE PUBLISH ON WEDNESDAY, AUGUST 26, 2026, AND SEPTEMBER 2, 2026.

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
704 6th Street
St. Paul, Nebraska 68873
(308)754-4483**

REQUEST FOR OPEN PUBLIC RECORDS

RECORD REQUEST INFORMATION (To be completed by Requestor – Please Print)

Full Name: _____ (Phone) _____

Address: _____ (Street) _____ (City) _____ (State) _____ (Zip)

I hereby acknowledge that I am aware that under the terms of Neb. Rev. Stat. §84-712, I am authorized to examine public records not withheld from me under the terms of Neb. Rev. Stat. §84-712.04 or other appropriate statutes, and that I may make memoranda and abstracts therefrom during the hours the offices are normally open to the public.

I hereby declare that I do not intend to and will not:

- a. Use any list of names or addresses contained in or derived from the records or information for the purpose of selling or offering for sale any property or service to any person listed or to any person who resides at any address listed; or
- b. Sell, give, or otherwise make available to any person any list of names or addresses contained in or derived from the records or information for the purpose of allowing that person to sell or offer for sale any property or service to any person who resides at any address listed.

I hereby request a copy of the following public records:

Requestor Signature _____ Date _____ Email/Fax Number _____

(Most records will be provided within four (4) full business days from the date of request.)

For Administrative Records

The request for the above-named document(s) was granted and/or allowed to be examined.

Signed _____ Date _____

This request was denied, and the requesting party was issued a letter of denial in accordance with the provisions of Neb. Rev. Stat. §84-712.04.

Signed _____ Date _____

YOUR COPY OF THIS FORM SHALL SERVE AS YOUR RECEIPT

If you have any questions about your record request, please contact the City Clerk's Office at (308) 233-3216.

**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

City of Saint Paul
NOTICE OF PUBLIC HEARING
2026 One (1) and Six (6) Year Street Improvement Program

Notice is hereby given that the City of Saint Paul, Nebraska proposes to hold a public hearing on Tuesday, September 8, 2026, at 6:30 p.m. local time at the City Hall to consider the adoption of a long-range plan for the one (1) and six (6) year street improvement program for the City of Saint Paul, Nebraska. Any interested persons are invited to attend this public hearing and to present pertinent information, data, or views, or to request additional information or background regarding said street improvement plans. The purpose of the hearing is to afford full and complete public knowledge and discussion of said street improvement plans prior to adoption according to law and as provided in Legislative Bill No. 1302 passed by the 1969 Nebraska State Legislature and approved by the Governor.

Connie Jo Beck
City Clerk/Deputy Treasurer

Note: Send to Phonograph Herald on August 19, 2026

**Please Publish on: Wednesday, August 26, 2026, and
Wednesday, September 2, 2026**

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

As used in this Agreement, the following capitalized terms have the meanings stated below. A term defined elsewhere in this Agreement has the meaning given where it appears.

Accepted Leave shall mean vacation and sick-leave balances certified by the City and accepted by the County, not exceeding County policy caps.

City Code shall mean 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 shall mean a call assigned the highest emergency priority under the dispatch protocols then in effect.

Operational Transfer Date shall mean ~~October 1, 2026~~ [OPERATIONAL TRANSFER DATE TO BE ESTABLISHED BY THE PARTIES], at 12:01 a.m., or a later date approved in writing by both governing bodies and acknowledged by the Sheriff.

Quarter shall mean each consecutive three-month period beginning on the Operational Transfer Date.

Service Fee shall mean the annual amount the City is obligated to pay under Article 13 for the complete package of contracted services.

Sheriff's Office Sinking Fund shall mean 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 shall mean City police vehicles, equipment, weapons, technology, furnishings, storage devices, and other personal property accepted by the County under Article 10.

Transferred Officers shall mean the two full-time City police officers selected for County appointment under Article 9.

Transition Option Year shall mean 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[OPERATIONAL TRANSFER DATE TO BE ESTABLISHED BY THE PARTIES], which the Parties acknowledge cannot precede completion of the joint readiness certification required by Section 4.3, 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.

3.6 Termination for Convenience.

Beginning at the end of Contract Year 3 and at any time thereafter, either Party may terminate this Agreement for convenience, without cause and without stating a reason, upon twelve (12) months' prior written notice delivered under Section 20.8 and authorized by official action of that Party's governing body. During the notice period the County shall continue to provide all contracted services and the City shall continue to pay all amounts properly due for services actually provided and other obligations accrued through the effective termination date. No termination fee, penalty, accelerated payment, forfeiture, or other charge shall apply, and no Transition Option Year shall be required, solely because a Party exercises the right granted by this Section. Termination under this Section is an authorized termination for purposes of Sections 10.6, 10.7, and 16.5, and the property transfers described in Article 18 shall be completed as if the Agreement had expired without renewal.

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~~ in a professional and diligent manner consistent with generally accepted law-enforcement practices, at a level not less than the level of service ordinarily provided by the Sheriff's Office elsewhere in Howard County, and sufficient to satisfy the City's obligations to its residents under applicable Nebraska law. 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.

5.6 No Reduction in Service.

The County shall not materially reduce the staffing, coverage, response capability, or contracted services provided to St. Paul for the purpose of reducing County cost while continuing to collect the full Service Fee. Any material reduction in staffing, coverage, response capability, or contracted services is a material contract-performance issue subject to the notice and cure provisions of Article 16. This Section does not limit the Sheriff's authority to deploy personnel according to public-safety need under Sections 5.3, 5.4, and 6.4.

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. Within thirty (30) days after receiving a written request from the Mayor or designated City official, the Sheriff or designee shall provide the City's designated representative a reasonable written response stating whether the request will be addressed and, when appropriate, the anticipated timeframe. The response need not disclose confidential, investigative, personnel, or sensitive deployment information.

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, liens and assessments, and technical building, zoning, housing, fire, health, environmental, engineering, licensing, or similar inspections not ordinarily performed by law-enforcement officers. Except for emergency action authorized by Section 8.4, the City also remains responsible for contractor procurement and supervision and physical abatement. 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 Emergency Abatement Costs.

The City remains responsible for documented third-party and physical-abatement costs arising from City ordinance, nuisance, animal-control, or similar municipal matters, including towing not otherwise chargeable to a vehicle owner or other responsible party, extended animal boarding, nuisance cleanup, mowing, demolition, environmental remediation, specialized inspection, and private contractors.

Advance City authorization shall be obtained when reasonably practicable. When delay would create an immediate risk to persons, property, evidence, traffic safety, or public safety, the Sheriff's Office may select a reasonably qualified vendor and authorize reasonably necessary services on commercially reasonable terms. ~~The vendor should bill the City directly, and the City's payment obligation shall not require additional approval when the expense was reasonably incurred under this Section. Services authorized by the Sheriff's Office under this paragraph without advance City authorization shall not exceed Two Thousand Five Hundred Dollars (\$2,500.00) per incident. The vendor shall bill the City directly, and the claim shall be presented, audited, allowed, and paid under the City's ordinary claims procedure and applicable Nebraska law, including Neb. Rev. Stat. §§ 17-714 and 17-715. The City shall not deny an otherwise valid claim solely on the ground that advance authorization was not obtained where the emergency conditions stated in this Section were in fact present and the charges are reasonable. Nothing in this Section authorizes the County or the Sheriff's Office to obligate City funds in excess of the stated per-incident limit or to displace the City Council's statutory authority over the allowance of claims.~~

The Sheriff's Office shall provide the City with prompt notice and reasonable supporting documentation. The County is not required to advance payment for a City expense. If immediate payment is necessary and the County advances the expense, the City shall reimburse the County within thirty (30) days after receiving the invoice and supporting documentation.

The City remains responsible for pursuing any available lien, assessment, reimbursement, or cost recovery. Except for emergency action authorized by this Section, contractor procurement, supervision, and physical abatement remain City responsibilities.

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~~ninety (90) consecutive days, the City shall receive a ~~prospective~~ credit beginning on the ~~first day of the nineteenth month~~ninety-first (91st) consecutive day of the shortfall 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 Employment Status.

The Transferred Officers shall be appointed as regular full-time Deputies and shall not be required to complete a new-hire probationary period solely because they are transferring from City employment, unless otherwise required by applicable law, certification requirements, or County policy. They shall otherwise have the same employment status, including any applicable at-will status, evaluations, discipline, procedural protections, and separation standards as similarly situated County deputies.

Nothing in this Agreement guarantees continued employment or appointment, requires cause for separation unless independently required by law or County policy, or creates an individual employment contract or property interest in continued employment.

9.5 Discipline, Revocation of Appointment, and Separation.

Nothing in this Agreement limits the Sheriff's statutory authority to appoint or revoke the appointment of a deputy or otherwise limits discipline or separation permitted by applicable law and County policy. A Transferred Officer may be disciplined, have his or her appointment revoked, or be separated from County employment under the same standards applicable to similarly situated County deputies, including at-will separation when applicable.

Permissible grounds include, without limitation, loss or suspension of certification or legal qualification, material dishonesty, inability to perform essential duties with or without reasonable accommodation, misconduct, violation of County or Sheriff's Office policy, voluntary separation, retirement, or any other lawful basis. Nothing in this Section creates a requirement that discipline or separation be supported by just cause unless independently required by applicable law or County policy.

9.6 Staffing Commitment; No Individual Employment Guarantee.

During the term of this Agreement, the County shall maintain the authorized and funded staffing floor required by Section 9.1, subject to the temporary-vacancy provisions of Section 9.2. The County and Sheriff may reorganize ranks and assignments without reducing the required staffing floor.

This staffing commitment applies to the number of authorized and funded positions and does not guarantee continued employment, appointment, rank, assignment, compensation, or any other employment benefit to a particular individual. Nothing in this Section limits the Sheriff's statutory authority concerning appointment, revocation of appointment, discipline, assignment, supervision, or command.

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. This limited recognition does not alter the officers' County hire dates or create seniority for promotions, assignments, scheduling, layoffs, rank, or any other personnel decision.

Retirement participation, service credit, vesting, contribution obligations, and treatment of prior City employment shall be determined exclusively by applicable law and the governing NPERS plan rules. Nothing in this Agreement grants retirement service credit or requires the County to make any employer contribution beyond what is independently required by law or NPERS.

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 and Applicable Retention Schedules.

No record, evidence item, or property shall be destroyed, released, or otherwise disposed of merely because the City Police Department is discontinued.

Before written acceptance by the County under Section 11.3, disposition shall comply with the retention schedules applicable to the City as custodian. After written acceptance, disposition shall comply with the retention schedules applicable to the County and Sheriff's Office as custodian. In all instances, disposition remains subject to court jurisdiction, public-record law, evidence and property statutes, forfeiture law, applicable State requirements, and any other controlling legal obligation.

ARTICLE 12 DATAMASTER AND ASSOCIATED RECORDS

12.1 Existing and Replacement DataMaster Transfer.

The City shall transfer the existing DataMaster, related equipment, accessories, maintenance history, quality-control records, operator records, passwords, and available documentation to the County, subject to applicable State ownership, certification, program, grant, vendor, and transfer requirements.

The City shall also transfer the grant-funded replacement DataMaster currently on order, together with all associated equipment, accessories, warranties, purchase records, grant documentation, and available operating materials, promptly after it is received. This obligation applies whether the replacement DataMaster is received before or after the Operational Transfer Date and survives the prior transfer or acceptance of the existing DataMaster.

The City shall maintain the replacement order and related grant in good standing and shall not cancel, redirect, dispose of, encumber, or materially alter the order without the County's written agreement, except as required by the grantor or applicable law. The Parties shall cooperate in obtaining any State, grantor, program, vendor, or other approval required for transfer. If grant restrictions temporarily prevent transfer of title, the Parties shall take all lawful steps necessary to place the replacement DataMaster in the Sheriff's Office's operational custody and use until title may be transferred or another arrangement is approved by the grantor.

The County does not assume liability for pre-transfer grant noncompliance, repayment obligations, matching requirements, or reporting deficiencies unless expressly accepted in writing. Any fair-value treatment shall be documented under Article 10 and shall account for transferable ownership, grant funding and restrictions, and whether the transfer avoids a planned County 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~~Semiannual 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. The Service Fee shall be paid to and received by the County Clerk in two (2) equal semiannual installments in each Contract Year. The first installment is due on or before the Operational Transfer Date as a condition precedent to transfer of primary responsibility, and thereafter on or before October 1 of each Contract Year. The second installment is due on or before April 1 of each Contract Year. The installments shall be as nearly equal as practicable to the cent, and the second installment of each Contract Year shall be adjusted so the installments total the exact annual Service Fee. A partial period shall be prorated on a daily basis. 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. If this Agreement terminates or expires for any reason before the end of a period for which the City has paid, the County shall refund to the City, within sixty (60) days after the effective date of termination or expiration, the portion of the Service Fee attributable to the period after that date during which contracted services are not provided, prorated on a daily basis. This refund obligation applies regardless of which Party terminated and regardless of the reason for termination, and is in addition to any other remedy. Each Party's payment obligations in any Contract Year are subject to lawful appropriation by its governing body, and each Party covenants to request and to consider in good faith the appropriations necessary to perform this Agreement.~~

13.3 Annual Schedule.

Year 1 is \$500,000. Year 2 is \$500,000. The annual adjustment percentage ("AAP") is 6.0%. The annual adjustment percentage ("AAP") for each Contract Year is the lesser of (a) three and one-half percent (3.5%) or (b) the percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U), Midwest Region, All Items, published by the United States Bureau of Labor Statistics, for the twelve-month period ending the June 30 preceding the start of that Contract Year. The AAP shall not be less than zero. If that index ceases publication, the Parties shall substitute the most comparable successor index by written amendment. 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. The Service Fee amounts stated in the table below reflect the previously proposed fixed 6.0% adjustment, are illustrative only, and shall be recalculated for Years 3 through 5 upon determination of the AAP for each such year.

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.~~Dispatch and Communications Center Services.

Dispatch and communications center services are provided under a separate interlocal agreement between the Parties and are not included in, funded by, amended by, superseded by, or otherwise affected by this Agreement. Amounts payable by the City for dispatch and communications center services shall be determined solely under that separate agreement and its formula, and nothing in this Agreement modifies the notice, formula, or amendment provisions of that agreement.

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 \$468,312.7672. 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. Except as provided in Section 18.7, no ~~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. No County extraordinary cost shall become a payable obligation of the City until the City Council has appropriated the City Allocable Share by official action. If the City Council declines to appropriate, the County's remedy is the dispute process in Article 17, and no amount accrues against the City in the interim. Notice, documentation, negotiation, or submission of an extraordinary-cost request does not constitute City approval. 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. The City, upon reasonable written notice and during normal business hours, may inspect and audit, at its own expense, those records reasonably necessary to verify extraordinary-cost requests, reimbursable expenses, annual fleet and equipment allocations, Sheriff's Office Sinking Fund activity attributable to City-funded amounts, and staffing-credit calculations under Section 9.2. The County shall retain such records for not less than seven (7) years after the applicable expenditure or the termination of this Agreement, whichever is later, unless a longer period is required by law. This right does not extend to confidential

personnel, investigative, or criminal-history records and does not convert the flat Service Fee into cost reimbursement.

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.~~ Within forty-five (45) days after the end of each Quarter, the Sheriff's Office shall present to the City Council an aggregate response-time report covering all Emergency Calls originating within City limits during that Quarter. The report shall be derived from dispatch records already maintained by the communications center and shall state the total number of such calls, the median and average elapsed time from dispatch to first law-enforcement arrival, the number and percentage of calls meeting the five-minute objective stated in Section 6.5, and the number and percentage of calls exceeding ten (10) minutes.

~~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.~~ The report shall summarize any documented Section 6.6 exceptions by category and count. It shall not disclose confidential case information, personal identifying information, or sensitive deployment details. The sample report is a limited oversight and trend-review tool, not a statistically comprehensive performance audit, absolute warranty, or automatic breach standard. If the reports for two (2) consecutive Quarters show that fewer than sixty percent (60%) of Emergency Calls met the five-minute objective, the City may require the County to submit, within thirty (30) days, a written corrective-action plan identifying the deficiency, the corrective measures proposed, the responsible officials, and an expected completion date. Submission and good-faith performance of a corrective-action plan is the City's exclusive remedy under this Section and does not itself establish a breach of this Agreement.

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. The County shall maintain a written complaint policy and shall provide the City, upon request and not more often than quarterly, aggregate information concerning complaints involving Sheriff's Office personnel assigned to or providing services within St. Paul, stating the number of complaints received, their general category, their disposition, and whether corrective action was taken, in each case only to the extent permitted by law and without identifying any individual.

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.~~ The Transition Option Year does not apply to a termination for breach. The planned Article 18 property transfers do not apply to a termination arising from the City's uncured material breach. Upon a termination arising from the County's uncured material breach, however, the City shall receive the three patrol vehicles and three officer-equipment packages described in Sections 18.4 through 18.6, or their documented fair cash equivalent at the County's election, in addition to the remedies stated in Section 10.6(c). 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; the paid Transition Option Year begins only when a Party has delivered the 365-day notice described in Sections 18.1 or 18.2 and has affirmatively elected the Transition Option Year in that notice, or when both governing bodies otherwise agree in writing. A Party that timely declines renewal without electing the Transition Option Year shall not be required to purchase an additional year, and this Agreement shall expire at the end of the then-current term with the Article 18 property transfers completed as provided in Section 18.8.~~ 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.~~ The County shall account separately for City-funded vehicle and equipment allocations deposited under Section 13.5. Upon ordinary expiration, nonrenewal, termination for convenience under Section 3.6, or termination arising from the County's uncured

material breach, the unexpended balance of City-funded vehicle and equipment allocations shall be applied first to satisfy the County's transfer obligations under Sections 18.4 through 18.6, and any remaining balance in excess of a County reserve of Seventy-Five Thousand Dollars (\$75,000.00) shall be credited or refunded to the City within sixty (60) days after final accounting, to the extent permitted by law. No other balance is refunded, transferred, or credited to the City. 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. The readiness holdover shall not exceed twelve (12) consecutive months. At the end of that period this Agreement terminates automatically, and the vehicle, equipment, record, and evidence transfers described in Article 18 shall be completed notwithstanding any remaining City readiness deficiency, except to the extent a transfer is prohibited by law, court order, grant term, or vendor restriction. 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.

20.13 Public Records, Open Meetings, and Prosecution Access.

Nothing in this Agreement restricts either Party's obligations under the Nebraska Public Records Act, the Nebraska Open Meetings Act, or other applicable

transparency laws. Each Party shall cooperate reasonably in responding to lawful public-record requests concerning this Agreement and the services provided under it, and shall promptly notify the other Party of a request that primarily seeks the other Party's records. Confidential, privileged, investigative, personnel, juvenile, medical, evidentiary, and otherwise legally protected information shall be handled in accordance with applicable law.

The County shall provide the City Attorney or municipal prosecutor timely access to reports, records, evidence, digital media, and officer testimony reasonably necessary to prosecute City ordinance violations, respond to discovery, and prosecute or defend appeals, at no charge beyond ordinary statutory copying fees. This obligation applies to records generated before and after the Operational Transfer Date and survives termination or expiration of this Agreement for so long as necessary to complete pending matters.

20.14 Data Security and Breach Notification.

The County shall maintain reasonable administrative, technical, and physical safeguards designed to protect City data, law-enforcement records, evidence, digital media, personally identifiable information, and access credentials against unauthorized access, use, disclosure, alteration, loss, or destruction. Compliance with applicable Criminal Justice Information Services requirements and State of Nebraska information-security standards satisfies this obligation as to information governed by those standards. The County shall notify the City in writing within seventy-two (72) hours after discovering any unauthorized access to or disclosure of City data or law-enforcement records concerning City matters, and shall cooperate reasonably in any resulting investigation and required notification.

Dated this ____ day of _____, 2026

CITY OF ST. PAUL, NEBRASKA

By: _____
Mike Feeken, Mayor

ATTEST:

Connie Jo Beck, City Clerk

APPROVED AS TO FORM:

Drew Graham, City Attorney

Date: _____

Dated this ____ day of _____, 2026

COUNTY OF HOWARD, NEBRASKA

By: _____
Chair, Howard County Board of
Commissioners

ATTEST:

Brenda Klanecky, Howard County Clerk

APPROVED AS TO FORM:

Heather Sikyta, Howard County Attorney

Date: _____

ACKNOWLEDGMENT OF THE HOWARD COUNTY SHERIFF

The undersigned Howard County Sheriff signs solely to acknowledge and accept the operational-administrator duties assigned to the office under this Agreement. This acknowledgment does not make the Sheriff a separate contracting public agency and does not alter, enlarge, or limit the Sheriff's statutory authority.

Dated this ____ day of _____, 2026

By: _____
Howard County Sheriff

CITY OF ST. PAUL, NEBRASKA

Interlocal Law Enforcement Services and Transition Agreement Status of City Attorney Review and Items for Discussion

PURPOSE OF THIS SUMMARY

The City Council directed on August 17, 2026 that the City proceed toward consolidation of law enforcement services with the Howard County Sheriff's Office. That direction is not revisited here. This summary describes where the City Attorney's review of the draft agreement stands, identifies the items the City expects to discuss before execution, and states what the City anticipates asking the Council to do on September 8. It is provided so that County officials and the Sheriff's Office have advance notice of the City's discussion items rather than encountering them for the first time at a public meeting.

A redlined draft showing the City's proposed language accompanies this summary. Proposed revisions are color-coded by priority so the County can see readily where the City has flexibility. Nothing in the redline is intended as a final position, and the City expects that several items will be resolved through ordinary attorney-to-attorney negotiation.

1. SCHEDULE AND THE OPERATIONAL TRANSFER DATE

The most immediate item is timing rather than substance. Section 4.3 requires a joint written readiness certification at least ten business days before the Operational Transfer Date. Measured from an October 1, 2026 transfer, that certification is due September 17.

The certification must confirm, among other things, that the City has adopted and published an ordinance discontinuing the Police Department and amending the affected City Code provisions, that the asset, records, evidence, and equipment inventories required by Articles 10 through 12 are complete, and that the County has completed pre-employment screening and issued written appointments. A City ordinance of a general nature must be read on three different days unless three-fourths of the Council votes to suspend, and must be published before it takes effect.

Those steps cannot be completed between September 8 and September 17. The City therefore expects to propose a later Operational Transfer Date. The City has not selected a date and would prefer to set one jointly with the County so that it aligns with payroll, benefit, and budget cycles on both sides. The redline leaves the date blank for that reason.

2. PAYMENT STRUCTURE

The City's fiscal year begins October 1. Property tax distributions arrive later in the fiscal year. Paying the full annual Service Fee on October 1, as the August 24 revision

to Section 13.2 would require, obligates the City to carry the entire amount from cash reserves for several months.

The City understands the County's reason for the change, which is to avoid a shortfall between July and September under the County's July-to-June fiscal year. The City proposes two equal installments due October 1 and April 1. The City understands this is close to what the County Board discussed at its August 25 budget meeting. That structure should still carry the County through its fiscal year end while halving the City's up-front cash requirement.

The City also proposes adding a proration and refund provision so that Service Fee amounts attributable to a period after any termination or expiration are refunded. This provision would run in both directions and is not directed at any anticipated problem.

3. ANNUAL ADJUSTMENT

The draft applies a fixed 6.0% annual adjustment beginning in Year 3, which also carries into renewal terms, the Transition Option Year, and any holdover period. The City proposes tying the adjustment to an objective index, specifically the lesser of 3.5% or the change in CPI-U for the Midwest Region, with no adjustment below zero.

The City recognizes the County's concern about absorbing wage growth and is not asking the County to bear inflation permanently. The City's concern is with a fixed rate that compounds indefinitely and is not tied to actual cost experience. The City is open to alternatives, including a published fixed schedule with a reopener at the third-year review already provided in Section 3.4.

4. DISPATCH AND COMMUNICATIONS CENTER SERVICES

This item was identified late in the City's review and warrants advance discussion.

The City has confirmed that the Communications Center payment formula operates as the County has described. The 2026-2027 worksheet is internally consistent and the City does not dispute the calculation. The City also agrees that the consolidation does not void or amend the Communications Center agreement, and the City does not intend to give notice of withdrawal from it.

The issue is one of scope. As written, the Communications Center agreement describes services exclusively in terms of the St. Paul Police Department. The County's listed responsibilities include dispatching St. Paul Police Officers, monitoring Police Department schedules, providing the Police Department direct access to the Communications Center computer system, conducting welfare checks on City police officers, and documenting Police Department activity. The agreement also requires the City to appoint its Chief of Police to the oversight committee.

In practice, the Communications Center also dispatches for City fire and rescue services, but the agreement does not say so. After consolidation, the police-related services described in the agreement would be provided to County deputies rather than to a City department, while the fire and rescue dispatching that the City will continue to need is not documented at all.

The City is not suggesting that its Communications Center obligation should end. The City will continue to require dispatch services and expects to continue paying for them. The City does propose that the Parties address two things before the transfer date:

- Document in writing that the Communications Center dispatches for City fire and rescue services, and identify which City services are covered, so that both Parties know what the City is paying for.
- Review whether the 27% allocation remains the appropriate basis once the Police Department component is removed, using actual Communications Center call volume by agency.

The City requests that the Communications Center provide call counts by dispatched agency for the most recent complete year, which the City understands the center already produces. The City is not asking the County to commit to a revised percentage in advance of seeing that data. The City would also appreciate confirmation of the annual statistical report described in paragraph 10 of the Communications Center agreement and the notice of budget work sessions described in paragraph 14, which will help both Parties evaluate this together.

The City raises this now rather than through an April 1 notice under the Communications Center agreement because it believes the question is better resolved cooperatively and alongside the consolidation than through a separate withdrawal or modification process.

5. SERVICE LEVELS, REPORTING, AND CONTRACT ADMINISTRATION

The City expects to propose several changes in this category. None of them is directed at the Sheriff's operational authority, which the City does not seek to limit.

- Response-time reporting. The draft provides for an annual sample of twelve calls. The City proposes quarterly aggregate reporting of all emergency calls originating within City limits, drawn from dispatch records the Communications Center already generates, stating call counts and median and average response times. The City does not propose making response times a breach standard and accepts the operational exceptions in Section 6.6.
- Staffing. The draft provides no credit to the City until a position has been vacant for eighteen months. The City proposes that the credit begin after ninety days, using the calculation method already in the draft.

- Audit. The City proposes a narrow right to inspect records supporting extraordinary-cost requests, reimbursable expenses, fleet allocations, and sinking-fund activity. The City is not proposing to convert the flat fee into cost reimbursement.
- Public records and prosecution access. The City proposes language confirming both Parties' obligations under the Nebraska Public Records Act and the Open Meetings Act, and confirming that the City's prosecutor retains access to reports, evidence, and officer testimony needed for ordinance prosecutions.
- Emergency abatement. Section 8.4 as revised would make a vendor invoice payable without City approval. Under Neb. Rev. Stat. sections 17-714 and 17-715, claims against the City must be presented to and allowed by the Council. The City proposes preserving the Sheriff's Office's ability to act in an emergency, with a per-incident limit and a commitment that the City will not deny an otherwise valid claim for lack of advance authorization.

6. TERM AND EXIT

The draft provides a five-year initial term with no termination for convenience, followed by a Transition Option Year that begins automatically if the agreement is not renewed. The practical effect is a minimum six-year commitment.

The City proposes a termination for convenience available to either Party, effective no earlier than the end of Contract Year 3, on twelve months' notice. The City also proposes that the Transition Option Year be elective rather than automatic. These provisions would be mutual. The City is not anticipating an early exit and expects the arrangement to work; it is asking for the same flexibility either Party would want if circumstances change.

7. PERSONNEL

The City understands the County Attorney's position that the agreement should not constrain the Sheriff's statutory appointment authority, and the City is not asking for language that would do so.

The City does have an interest in the two officers it would be asking to leave municipal employment. The City would like to discuss a position-authorization commitment framed as a County budgeting obligation, and written appointment letters issued to each officer confirming rank, compensation, and accrual treatment before the City separates them. The City is flexible on how this is drafted.

**8. WHAT THE CITY EXPECTS TO ASK THE COUNCIL TO DO ON
SEPTEMBER 8**

The City Attorney is recommending that the Council take up the agreement for discussion and negotiating direction rather than final approval, and calendar approval for the first regular meeting in October. The reason is the schedule described in Item 1 and the fact that the draft has continued to change through late August.

This recommendation is procedural. It does not reflect a change in the City's direction on consolidation, and the City Attorney is not recommending that the Council reconsider the August 17 vote.

One and Six Year Plan Summary

City/Village: St. Paul
Year: 2026

Plan Year	Project No.	Location	Description	Opinion of Probable Cost
One	M-530(193)	East/West Alley between Howard St. and Grand St. & 7th St. and 8th St. (east half only)	Existing concrete alley to be replaced with 6" concrete	\$ 49,000
One	M-530(194)	3rd St. - O St. to north city limits	Vacated Street placed with 6" concrete	\$ 151,000
One	M-530(195)	Kendall St. - 6th St. to 4th St.; Jay St. - 6th St. to 4th St.	Existing 36' wide paved street with curb and gutter being replaced with the same	\$ 1,586,000
Six	M-530(57A)	4th St. - Davis St. south 132 ft. to existing pavement	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 104,000
Six	M-530(93)	9th St. - Adams St. to Baxter St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 283,000
Six	M-530(94)	8th St. - Adams St. to Baxter St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 279,000
Six	M-530(95)	Grant St. - Adams St. to Baxter St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 284,000
Six	M-530(99)	L St. - 6th St. to 7th St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 228,000
Six	M-530(104)	4th St. - Custer St. to Baxter St.; Baxter St. - 4th St. to 5th St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 434,000
Six	M-530(107)	Farnam St. - 4th St. to 5th St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 215,000
Six	M-530(109)	L St. - 5th St. to 4th St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 259,000
Six	M-530(127)	Jackson St - Baxter St. to Adams St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 291,000
Six	M-530(134)	Paul St. - 5th St. east 170' - Cul-de-sac	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 159,000
Six	M-530(145)	Indian St. - Hwy 281 (2nd St.) to east Corporate Limits	Existing gravel road to 36' wide 7" concrete street with curb and gutter	\$ 199,000
Six	M-530(149)	M St. - 3rd St. to 2nd St. (US Hwy. 281)	Existing gravel road to 36' wide 8" concrete street with curb and gutter	\$ 289,000
Six	M-530(151)	3rd St. - Kendall St. to L St. and Indian St. to Jay St.	Existing gravel road to 36' wide 8" concrete street with curb and gutter	\$ 487,000
Six	M-530(152)	N St. - Hwy. 281 (2nd St.) to 3rd St.	Existing gravel road to 36' wide 7" concrete street with curb and gutter	\$ 256,000
Six	M-530(158)	Custer St. - 6th St. to 9th St.	Existing concrete street to 36' wide 8" concrete street with curb and gutter	\$ 852,000
Six	M-530(159)	6th St. - Custer St. to Grand St.	Existing brick/concrete street to 36' wide 6" concrete street with curb and gutter	\$ 1,006,000
Six	M-530(163)	Elm St. - 3rd St. to 4th St. except for 65' of RR ROW	Existing concrete street to 36' wide 8" concrete street with curb and gutter and upgrade railway crossing	\$ 202,000
Six	M-530(174)	Jackson St. - Adams St. south 527 ft. to Corporate Limits	Mill and 3" asphalt overlay of 24' wide existing road	\$ 85,000
Six	M-530(175)	Howard Ave. - 4th St. to 9th St.; 6th St. - Grand St. to midblock between Howard and Indian St.; 7th St. - Grand St. to midblock between Howard Ave. and Indian St.	Existing brick/concrete street to 68' wide 10" brick/concrete street with curb and gutter	\$ 9,688,000
Six	M-530(176)	Indian St. - 6th to 7th; 6th St. - midblock between Howard and Indian St. to Indian St.; 7th St. - midblock between Howard and Indian St. to Indian St.	Existing brick/concrete street to 48' wide 10" brick/concrete street with curb and gutter and sidewalk	\$ 2,099,000
Six	M-530(177)	Kelly Ct. - Adams St. to Custer St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 562,000
Six	M-530(178)	Custer St. - 9th St. to Grant St.	Existing concrete street to 36' wide 6" concrete street with curb and gutter (due to base failure)	\$ 393,000
Six	M-530(179)	N St. - Sherman St. to Grant St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 207,000
Six	M-530(183)	M St. - Sherman St. to Grant St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 207,000
Six	M-530(188)	L St. - Grant St. to 7th St.; M St. - 9th St. to 6th St.; 8th St. from Kendall St. to N St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 2,012,000
Six	M-530(189)	N St. - 4th St. to 5th St.; 4th St. - N St. to O St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 534,000
Six	M-530(192)	4th St. - Kendall St. to L St.	Existing gravel road to 36' wide 6" concrete street with curb and gutter	\$ 248,000
Six	M-530(196)	7th St. - O St. to M St.	Existing 32' wide paved street with curb and gutter being replaced with the same	\$ 426,000
Six	M-530(197)	9th St. - Grand St. to Howard Ave. and Howard Ave. to Indian St.	Existing 32' wide paved street with curb and gutter being replaced with the same	\$ 416,000
Six	M-530(198)	3rd St. - Custer St. to Indian St.	Existing gravel or paved street with curb and gutter being replaced with 6" concrete pavement w/ 6" curb and gutter	\$ 1,530,000
Six	M-530(199)	M St. from Wallace St. to Nelson St. & Nelson St. from M St. to 300' North of Kendall St.	Existing gravel being replaced with 6" concrete pavement w/ 6" curb and gutter	\$ 449,000
Total				\$ 26,469,000

CITY OF SAINT PAUL, NE

ONE YEAR PLAN

2026



- M-530(193)
- M-530(194)
- M-530(195)

olsson

201 East 2nd Street
Grand Island, NE 68801 TEL 308.394.8750 www.olsson.com

CITY OF SAINT PAUL, NE

SIX YEAR PLAN 2026



N
NOT TO SCALE

M-530(57A)	M-530(109)	M-530(158)	M-530(178)	M-530(194)
M-530(93)	M-530(127)	M-530(159)	M-530(179)	M-530(195)
M-530(94)	M-530(134)	M-530(163)	M-530(183)	M-530(196)
M-530(95)	M-530(145)	M-530(174)	M-530(188)	M-530(197)
M-530(99)	M-530(149)	M-530(175)	M-530(189)	M-530(198)
M-530(104)	M-530(151)	M-530(176)	M-530(192)	M-530(199)
M-530(107)	M-530(152)	M-530(177)	M-530(193)	

olsson

201 East 2nd Street
Grand Island, NE 68801 TEL 308.384.8750 www.olsson.com

RESOLUTION 2026-05

WHEREAS The City of St. Paul, Nebraska has conducted a public hearing in accordance with the requirements of the Board of Public Roads Classifications and Standards, NOW THEREFORE, be it resolved by the Mayor and City Council that the One- and Six-Year Plan for Streets as amended at said public hearing has been accepted and approved.

CERTIFICATE OF RECORDING OFFICER

The undersigned, duly qualified and acting City Clerk of the City of St. Paul, Nebraska does hereby certify that the above resolution was adopted at a legally convened meeting of the City held on September 8th, 2026, and further, that such resolution has been fully recorded in the proceedings and records in the office of the City Clerk.

IN WITNESS WHEREOF, I have hereunto set my hand this September 8th, 2026.

Mayor
Mike Feeken

City Clerk
Connie Jo Beck

Notice of public hearing was posted in three public places in the City ten days prior to the public hearing date.

City Clerk
Connie Jo Beck

25-26
Transfers Out
and In.

CITY OF ST PAUL

*Claim Register©

AUGUST 2526 Trfr Out

AUGUST 25-26

08/28/26 9:39 AM

Page 1

G.L.
#11100

Disb
9-8-26

Claim Type

Claim#	1 POLICE FUND	Ck# 001909E 8/25/2026			
Cash Payment Invoice	E 01-70-160 TRANSFER OUT	25-26 Trfr from Light to Police for Operating			\$178,500.00
Transaction Date	8/25/2026	Due 8/25/2026	CHECKING	11100	Total \$178,500.00
Claim#	2 PARK FUND	Ck# 001910E 8/25/2026			
Cash Payment Invoice	E 01-70-160 TRANSFER OUT	25-26 Trfr from Light to Parks for Operating			\$66,800.00
Transaction Date	8/25/2026	Due 8/25/2026	CHECKING	11100	Total \$66,800.00
Claim#	3 STREET FUND	Ck# 001911E 8/25/2026			
Cash Payment Invoice	E 01-70-160 TRANSFER OUT	25-26 Trfr from Light to Streets (Poles)			\$5,000.00
Transaction Date	8/25/2026	Due 8/25/2026	CHECKING	11100	Total \$5,000.00
Claim#	4 GENERAL FUND	Ck# 001912E 8/25/2026			
Cash Payment Invoice	E 02-70-160 TRANSFER OUT	25-26 from Water to General (US Wage)			\$23,359.00
Transaction Date	8/25/2026	Due 8/25/2026	CHECKING	11100	Total \$23,359.00
Claim#	5 PARK FUND	Ck# 001913E 8/25/2026			
Cash Payment Invoice	E 02-70-160 TRANSFER OUT	25-26 Water to Parks (Operating)			\$7,000.00
Transaction Date	8/25/2026	Due 8/25/2026	CHECKING	11100	Total \$7,000.00
Claim#	6 GENERAL FUND	Ck# 001914E 8/25/2026			
Cash Payment Invoice	E 03-70-160 TRANSFER OUT	25-26 Trfr from Sewer to General (US Wage)			\$23,359.00
Transaction Date	8/25/2026	Due 8/25/2026	CHECKING	11100	Total \$23,359.00
Claim#	7 PARK FUND	Ck# 001915E 8/25/2026			
Cash Payment Invoice	E 04-70-160 TRANSFER OUT	25-26 Trfr from Landfill to Parks for Operating			\$13,247.00
Transaction Date	8/25/2026	Due 8/25/2026	CHECKING	11100	Total \$13,247.00
Claim#	8 Swimming Pool	Ck# 001916E 8/25/2026			
Cash Payment Invoice	E 10-70-160 TRANSFER OUT	25-26 Trfr from General to Swim Pool (Operating)			\$13,000.00
Transaction Date	8/25/2026	Due 12:00:00 AM	CHECKING	11100	Total \$13,000.00
Claim#	9 GENERAL FUND	Ck# 001917E 8/25/2026			
Cash Payment Invoice	E 21-70-160 TRANSFER OUT	25-26 Trfr from Street to General (US Wage)			\$23,359.00
Transaction Date	8/25/2026	Due 8/25/2026	CHECKING	11100	Total \$23,359.00
Claim#	10 GENERAL FUND	Ck# 001918E 8/25/2026			
Cash Payment Invoice	E 21-70-160 TRANSFER OUT	25-26 Trfr from Street to General (Snow Blower)			\$41,820.00
Transaction Date	8/25/2026	Due 8/25/2026	CHECKING	11100	Total \$41,820.00
Claim#	11 VP BOND	Ck# 001919E 8/28/2026			
Cash Payment Invoice	E 21-70-160 TRANSFER OUT	25-26 Trfr from Street to VP Bond (Street Assess)			\$11,992.64

CITY OF ST PAUL

08/28/26 9:39 AM

Page 2

***Claim Register©**

AUGUST 2526 Trfr Out

AUGUST 25-26

Transaction Date	8/28/2026	Due 12:00:00 AM	CHECKING	11100	Total	\$11,992.64
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Claim Type

Tota

\$407,436.64

Pre-Written Check	\$407,436.64
Checks to be Generated by the Compute	\$0.00
Total	\$407,436.64

MIKE FEEKEN, MAYOR

CITY OF ST PAUL

08/28/26 9:45 AM

Page 1

Receipts

Current Period: AUGUST 25-26

Receipts Batch August 2526 Trfr IN

\$407,436.64

Refer	1				
Cash Receipt	R 32-420 TRANSFER IN	25-26 Trfr to Police from Lights (Operating)			\$178,500.00
Transaction Date	8/25/2026	CHECKING	11100	Total	\$178,500.00
Refer	2				
Cash Receipt	R 42-420 TRANSFER IN	25-26 Trfr to Parks from Lights (Operating)			\$66,800.00
Transaction Date	8/25/2026	CHECKING	11100	Total	\$66,800.00
Refer	3				
Cash Receipt	R 21-420 TRANSFER IN	25-26 Trfr to Street from Lights (Poles)			\$5,000.00
Transaction Date	8/25/2026	CHECKING	11100	Total	\$5,000.00
Refer	4				
Cash Receipt	R 10-420 TRANSFER IN	25-26 Trfr to General from Water (US Wage)			\$23,359.00
Transaction Date	8/25/2026	CHECKING	11100	Total	\$23,359.00
Refer	5				
Cash Receipt	R 42-420 TRANSFER IN	25-26 Trfr to Parks from Water (Operating)			\$7,000.00
Transaction Date	8/25/2026	CHECKING	11100	Total	\$7,000.00
Refer	6				
Cash Receipt	R 10-420 TRANSFER IN	25-26 Trfr to General from Sewer (US Wage)			\$23,359.00
Transaction Date	8/25/2026	CHECKING	11100	Total	\$23,359.00
Refer	7				
Cash Receipt	R 42-420 TRANSFER IN	25-26 Trfr to Parks from Landfill (Operating)			\$13,247.00
Transaction Date	8/25/2026	CHECKING	11100	Total	\$13,247.00
Refer	8				
Cash Receipt	R 41-420 TRANSFER IN	25-26 Trfr to Swim Pool from General (Operating)			\$13,000.00
Transaction Date	8/25/2026	CHECKING	11100	Total	\$13,000.00
Refer	9				
Cash Receipt	R 10-420 TRANSFER IN	25-26 Trfr to General from Streets (US Wage)			\$23,359.00
Transaction Date	8/25/2026	CHECKING	11100	Total	\$23,359.00
Refer	10				
Cash Receipt	R 10-420 TRANSFER IN	25-26 Trfr to General from Street (Snow Blower)			\$41,820.00
Transaction Date	8/25/2026	CHECKING	11100	Total	\$41,820.00
Refer	11				

CITY OF ST PAUL
Receipts

08/28/26 9:45 AM
Page 2

Current Period: AUGUST 25-26

Cash Receipt	R 61-420 TRANSFER IN	25-26 Trfr to VP Bond from Street (Assessments)	\$11,992.64
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Transaction Date	8/25/2026	CHECKING	11100	Total	\$11,992.64
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Fund Summary

	11100 CHECKING
10 GENERAL	\$111,897.00
21 STREETS	\$5,000.00
32 POLICE	\$178,500.00
41 POOL	\$13,000.00
42 PARK	\$87,047.00
61 VP BOND	\$11,992.64
	\$407,436.64

City of St. Paul Transfer Out			2025-2026
Dept.	Expense Code	Amount	Transfer
Light (01)	01-70-160	\$ 178,500.00	Transfer to Police ✓
	01-70-160	\$ 66,800.00	Transfer to Parks ✓
	01-70-160	\$ 5,000.00	Transfer to Street (light poles) ✓
	Total	\$ 250,300.00	
Water (02)	02-70-160	\$ 23,359.00	Transfer to General: Utility Super Wage ✓
	02-70-160	\$ 7,000.00	Transfer to Park: Operating Funds ✓
		\$ 30,359.00	
Sewer (03)	03-70-160	\$ 23,359.00	Transfer to General: Utility Super Wage ✓
Landfill (04)	04-70-160	\$ 13,247.00	Transfer to Parks RE Operating Funds ✓
General (10)	10-70-160	\$ 13,000.00	Transfer to Swimming Pool RE: Operating Funds ✓
Street (21)	21-70-160	\$ 23,359.00	Transfer to General: Utility Super Wage ✓
	21-70-160	\$ 41,820.00	General - Snow Blower ✓
	21-70-160	\$ 11,992.64	Transfer to VP Bond for Street Assessments ✓
	Total	\$ 77,171.64	
Sales Tax (60)	60-70-160	\$ 154,850.00	Transfer RE: VP Bond (Fire Station)
	TOTAL	\$ 564,592.00	

Completed
when pymt is
made

\$ 407,436⁶⁴

	A	B	C	D	E
1	City of St. Paul 2025-2026 Transfer In				
2	Dept.	Amount	Rev Code	Transfer In	2025-2026
3					
4	General	\$ 111,897.00			
5			10-420	Water to General = US Wage	\$ 23,359.00 ✓
6			10-420	Sewer to General = US Wage	\$ 23,359.00 ✓
7			10-420	Street to General = US Wage	\$ 23,359.00 ✓
8			10-420	Street to General = Snow Blower	\$ 41,820.00 ✓
9					\$ 111,897.00
10					
11					
12	Street	\$ 5,000.00	21-420	Lights to Street (Poles)	\$ 5,000.00 ✓
13					
14					
15	Police	\$ 178,500.00	32-420	Lights to Police = Operating Expense	\$ 178,500.00 ✓
16					
17					
18	Pool	\$ 13,000.00	41-420	General to Swim Pool RE Operating	\$ 13,000.00 ✓
19					
20					
21	Park	\$ 87,047.00	42-420	Lights to Park = Operating Expense	\$ 66,800.00 ✓
22			42-420	Landfill to Park = Operating Expense	\$ 13,247.00 ✓
23			42-420	Water to Park = Operating Expense	\$ 7,000.00 ✓
24					\$ 87,047.00
25					
26					
27	VP Bond	\$ 169,148.00	61-420	Street to VP Bond = Paving Assess.	\$ 11,992.64
28			61-420	Fire Station Bond Pymt to VP Bond	\$ 154,850.00
29					\$ 166,842.64
30					
31					
32	TOTAL	\$ 564,592.00			\$ 564,592.00

Completed
when made
payment

\$ 2407,436.64

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
STREETS						
Active	R 21-022 Mtr Veh Sales Tax	\$80,000.00	\$72,349.42	\$9,419.73	\$7,650.58	90.44%
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	\$46,793.85	\$4,366.29	-\$1,793.85	103.99%
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	\$4,764.34	\$4,375.85	\$14.66	99.69%
Active	R 21-110 HWY ALLOCATION	\$392,186.00	\$355,950.55	\$33,049.39	\$36,235.45	90.76%
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	\$8,532.16	\$35.92	\$329.84	96.28%
Active	R 21-350 ASSESSMENT INTEREST	\$5,436.00	\$3,460.48	\$169.11	\$1,975.52	63.66%
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	\$584,381.10	\$51,416.29	-\$10,118.10	101.76%

*Street
Assess.
end Aug 2026
to
VP Bonds*

0 *

8,532.16+

3,460.48+

002

11,992.64*+

City of St. Paul

2026-2027

**Notice of Budget
Hearing and Budget
Summary**

City of St Paul
IN
Howard County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2026, at 6:30 o'clock P.M., at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	\$ 16,073,503.00
2025-2026 Actual/Estimated Disbursements & Transfers	\$ 7,718,008.00
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 12,769,805.00
2026-2027 Necessary Cash Reserve	\$ 5,976,033.00
2026-2027 Total Resources Available	\$ 18,745,838.00
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 979,747.46
Unused Budget Authority Created For Next Year	\$ 82,240.96

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 701,969.69
Personal and Real Property Tax Required for Bonds	\$ 277,777.77

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of September 2026, at as an agenda item of the regular board meeting scheduled to begin immediately following the conclusion of the budget hearing , at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	12,298,471.00	12,769,805.00	4%
Property Tax Request	\$ 979,649.50	\$ 979,747.46	0%
Valuation	200,658,640	211,661,443	5%
Tax Rate	0.523872	0.462884	-12%
Tax Rate if Prior Tax Request was at Current Valuation	0.462838		

See Accountants' Summary of Significant Assumptions and Accountants' Report

City of St. Paul

2026-2027

Budget Summary Information

September 23, 2025, at 5:30 p.m.
2025-2026 Budget Hearing & Budget Summary

VALUATION:

- **2026-2027** Valuation is **\$211,661,443**; a difference of \$11,002,803 from the last fiscal year; valuation increased 5.48% .
2025-2026 Valuation was \$200,658,640

PROPERTY TAX REQUEST:

- 2026-2027 Property Tax request for Non-Bond Purposes \$701,970; a -0.01% decrease from last fiscal year; AND the Principal & Interest on Bonds is \$277,778; an increase of \$28 (-0.01%) from last fiscal year.

LEVY:

- **2026-2027** Levy Non-Bonds is **.331647 (decrease -5.19%)** and Bonds is **.131237 (decrease -5.19%) = .462884 (last year .488217)**
- 2025-2026 Levy Non-Bonds is .349798 (decrease -11.01%) and Bonds is .138419 (increase 71.30.%).

SINKING FUNDS:

- 2026-2027 Sinking Fund total: \$31,500 (see sheet for details).

TRANSFER OF FUNDS:

- 2026-2027 Transfer of Funds from one (1) Department to another: \$587,396 (see sheet for details)

City of St. Paul 2026-2027 Budget Information

File: Shared: 26-27 Budget: 26-27 Budget Overview

Valuation	\$	211,661,443.00
Property Tax Request	Non Bond Purposes	\$ 701,969.69
	Princ/Int on Bonds	\$ <u>277,777.77</u>
	Total	\$ 979,747.46
Levy	Property Tax	0.331647
	Bonds	<u>0.131237</u>
	Total:	0.462884
City Bond Indebtedness	Principal	\$ 11,461,166.00
	Interest	\$ <u>19,819,878.00</u>
		\$ 31,281,044.00
Sewer SBR = \$6 Million	Paid by Rates	
Fire Station = \$2 Million	Paid by Sales Tax	
Sinking Fund 2025-2026		\$31,500.00
Transfer of Funds between Departments		\$587,396.00

File: Shared: 26-27 Budget Overview

City of St. Paul

2026-2027

**Budget Comparison
Schedule**

City of St. Paul
Budget Comparison Schedule

	General	% Increase (Decrease)	Debt Service	% Increase (Decrease)	Total
Request for property taxes					
2025-2026	701,900		277,750		979,650
2026-2027	<u>701,970</u>	<u>0.01%</u>	<u>277,778</u>	<u>0.01%</u>	<u>979,747</u>
Increase (decrease)	<u>70</u>		<u>28</u>		<u>97</u>
Valuation					
2025-2026	200,658,640		200,658,640		200,658,640
2026-2027	<u>211,661,443</u>	<u>5.48%</u>	<u>211,661,443</u>	<u>5.48%</u>	<u>211,661,443</u>
Increase (decrease)	<u>11,002,803</u>		<u>11,002,803</u>		<u>11,002,803</u>
Levy					
2025-2026	0.349798		0.138419		0.488217
2026-2027	<u>0.331647</u>	<u>-5.19%</u>	<u>0.131237</u>	<u>-5.19%</u>	<u>0.462884</u>
Increase (decrease)	<u>(0.018151)</u>		<u>(0.007182)</u>		<u>(0.025333)</u>

Example

	Average Assessed Value	Levy Rate	Assessed Taxes	
2025-2026	214,051	0.488217	\$ 1,045.03	
2026-2027 w/above increase	225,788	0.462884	\$ 1,045.14	Estimated
Increase (decrease)			<u>\$ 0.10</u>	

	Tax Request	Tax Levy
2026-2027 Current Non-Bond Tax Request & Levy	701,970	0.331647
2026-2027 Estimated Maximum Tax Request & Levy	<u>1,058,307</u>	<u>0.500000</u>
Difference	<u>356,338</u>	<u>0.168353</u>

% Increase
(Decrease)

0.01%

5.48%

-5.19%

City of St. Paul
Prior Budget Amount Comparisons

		Year Ended 9/30/2018	Year Ended 9/30/2019	Year Ended 9/30/2020	Year Ended 9/30/2021	Year Ended 9/30/2022	Year Ended 9/30/2023	Year Ended 9/30/2024	Year Ended 9/30/2025	(Budgeted) Year Ended 9/30/2026
Tax Request	General	554,939	620,906	631,250	644,130	670,236	684,376	736,947	701,900	701,970
	Bond	277,470	295,930	202,000	202,000	176,750	161,600	135,340	277,750	277,778
Total		832,409	916,836	833,250	846,130	846,986	845,976	872,287	979,650	979,747
Levy	General	0.500	0.500	0.497	0.500	0.467	0.410	0.436	0.350	0.332
	Bond	0.250	0.238	0.159	0.157	0.123	0.097	0.080	0.138	0.131
Total		0.750	0.738	0.656	0.657	0.591	0.507	0.516	0.488	0.463

City of St. Paul

2026-2027

**Allowable Growth
Percentage Computation
Form**

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 979,649.50
 (Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)

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

Real Growth Percentage Increase

1,821,877.00 / 200,658,640.00 = 0.91 % (3)
 2026 Growth Value Prior Year Total Property
 per Assessor Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.91 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 28,507.80

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 1,008,157.30
 (Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) 979,747.46
 (Total Personal and Real Property Tax Required from Cover Page)

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

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

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

City of St. Paul

2026-2027

LEVY

INFORMATION

Budget Year	Property Valuation	Property Tax + Bond Indebtedness	Levy -Prop Tax / Bonding	State Aid	Highway Allocation / Incentives	Municipal Equal Aid	Motor Tax Coll.	Motor Veh Fee
2026-2027	\$211,661,443.00	\$701,970 +\$277,778 = \$979,747	.331647/.131237 = .462884	No Aid	\$ 394,809.00	\$ 226,017.00	45,000.00	\$ 26,000.00
2025-2026	\$ 200,658,640.00	\$730,180 +\$277750 = \$1,007,930	.363891/.138419=.502311	No Aid	\$ 392,186.00	\$ 209,051.00	45,000.00	\$ 26,000.00
2024-2025	\$ 187,486,775.00	\$736,947 +\$200,487 = \$937,434	.393066/.080806=.473872	No Aid	\$ 406,479.00	\$ 189,960.00	45,000.00	\$ 26,000.00
2023-2024	\$ 169,166,151.00	\$736,947 +\$135,340 = \$872,287	.435635/.080004=.515639	No Aid	\$ 398,341.00	\$ 104,445.00	45,000.00	\$ 23,000.00
2023-2025	\$ 166,888,591.00	\$684,376 + \$161,600 = \$845,976	.410080/.096831 = .506911	No Aid	\$ 366,581.00	\$ 132,840.00	45,000.00	\$ 23,000.00
2021-2022	\$ 143,430,329.00	\$670,236 + \$176,750 = \$846,986	.467290/.123231 = .590521	No Aid	\$ 319,085.00	\$ 124,471.00	45,000.00	\$ 23,000.00
2020-2021	\$ 128,826,029.00	\$644,130 + \$202,000 = \$846,130	.50/.156801 = .6568	No Aid	\$ 291,030.00	\$ 113,658.00	40,000.00	\$ 20,000.00
2019-2020	\$ 127,104,101.00	\$631,250 + \$202,200 = \$833,250	.496640 /.159	No Aid	\$ 318,245.00	\$ 102,054.00	40,000.00	\$ 20,000.00
2018-2019	\$ 126,335,765.00	\$631,679 + \$222,200 = \$853,879	.50 / ..238	No Aid	\$ 296,916.00	\$ 82,452.00	40,000.00	\$ 20,000.00
2017-2018	\$ 124,181,080.00	\$620,906 + \$295,930 = \$916,836	.50 / ..250	No Aid	\$ 274,189.00	\$ 105,741.00	35,000.00	\$ 20,000.00
2016-2017	\$ 110,987,778.00	\$554,939.33 + \$277,469.67 =\$832,409.00	.50 / .7500	No Aid	\$ 278,979.00	\$ 99,276.00	35,000.00	\$ 20,000.00
2015-2016	\$ 107,167,655.00	\$535,837.98 + \$251,072.82 =\$786,910.80	.50 / .734280	No Aid	\$ 269,145.00	\$ 80,838.00	35,000.00	\$ 20,000.00
2014-2015	\$ 105,150,340.00	\$525,751.37 + \$252,061.43 =\$777,812.80	.50 / .724281	No Aid	\$ 260,000.00	\$ 73,307.00	35,000.00	\$ 30,000.00
2013-2014	\$ 101,699,721.00	\$508,498.12 + \$253,085.68 =\$761,583.80	.50 / .753946	No Aid	\$ 254,631.00	\$ 82,959.00	35,000.00	\$ 20,000.00
2012-2013	\$ 98,437,305.00	\$492,186 + \$225,941.63 =\$718,128.00	.50 / .729528	No Aid	\$ 220,055.00	\$ 101,552.00	35,000.00	\$ 20,000.00
2011-2012	\$ 89,507,416.00	\$447,537.08 + \$227,300.93 =\$674,838.00	.50 / .753946	No Aid	\$ 199,602.00	\$ 98,120.00	35,000.00	\$ 20,000.00
2010-2011	\$ 88,615,413.00	\$440,865.55 + \$268,860.45 =\$709,726.00	.497504/.80	\$ 18,006.80	\$ 193,524.00	\$ 82,378.00	35,000.00	\$ 20,000.00

2009-2010	\$ 87,052,443.00	\$422,198.00 + \$265,000.00= \$687,198.00	.484993 / .79	\$ 19,342.00	\$ 189,305.00	\$ 85,918.00	30,000.00	\$ 20,000.00
2008 - 2009	\$ 82,880,507.00	\$379,798.00 + \$302,100.00= \$681,898.00	.458248 / .82	\$ 19,539.00	\$ 203,367.00	\$ 80,414.00	30,000.00	\$ 20,000.00
2007 - 2008	\$ 80,356,966.00	\$388,896.09 + \$277,101.91= \$665,998.00	.428617 / .82	\$ 19,602.00	\$ 191,983.00	\$ 98,837.00	30,500.00	
2006 - 2007	\$ 73,395,251.00	\$366,976.00 + \$235,000.00= \$601,976.00	.450 / .770	\$ 19,604.00	\$ 190,230.00	\$ 84,251.00		
2005-2006	\$ 71,582,147.00	\$322,120.00 + \$230,229.00 = \$552,349.00	.450 / .771	\$ 19,612.00	\$ 188,359.00	\$ 86,948.00		
2004 -2005	\$ 67,273,823.00	\$313,095.00 + \$230,229.00 = \$543,324.00	.450 / .780	\$ 19,613.00	\$ 187,704.00	\$ 82,631.00		
2003 - 2004	\$ 67,273,823.00	\$302,732.00 + \$220,000.00 = \$522,732.00	.450 / .777	\$ 19,736.00	\$ 185,399.00	\$ 70,971.00		
2002 - 2003	\$ 66,898,463.00	\$301,040.00 + \$215,000.00 = \$516,040.00	.450 / .772	\$ 21,972.00	\$ 183,876.00	\$ 68,742.00		
2001 - 2002	\$ 64,755,126.00	\$258,955.00 + \$176,265.00 + \$435,220.10	.400 / .672	\$ 29,380.00	\$ 185,100.00	\$ 39,114.00		
2000 - 2001	\$ 63,478,924.00	\$222,175.66 + \$52,164.00 = \$274,339.66	.350 / .432	\$ 28,470.00	\$ 184,812.00	\$ -		
1999 - 2000	\$ 60,062,582.00	\$149,099.00 + \$50,400.00 = \$199,499.42	.250 / .332	\$ 28,773.00	\$ 168,941.00	\$ -		
1998 - 1999	\$ 59,391,611.00	\$123,379.00 + \$69,377.00 + \$192,756.00	.210 / .325	\$ 29,000.00	\$ 170,000.00	\$ -		

City of St. Paul

2026-2027

VALUATION

INFORMATION

AND

TIF VALUATIONS

CITY OF ST. PAUL VALUATION

2026-2027

City of St. Paul Valuation from County Assessor

\$211,661,443

Difference: \$11,002,803

2025-2026

City of St. Paul Valuation from County Assessor:

\$200,658,640

Difference: \$13,171,865

2024-2025

City of St. Paul Valuation from County Assessor:

\$187,486,775

Difference: (\$18,320,624)

2023-2024

City of St. Paul Valuation from County Assessor:

\$169,166,151

Difference: (\$2,277,560)

2022-2023

City of St. Paul Valuation from County Assessor:

\$166,888,591.00

Difference: (\$23,458,262.00)

2021-2022

City of St. Paul APPROXIMATE Valuation from County Assessor:

\$143,430,329.00

(Difference of \$14,604,300.00)

2020-2021

City of St. Paul APPROXIMATE Valuation from County Assessor:

\$128,826,029

(Difference of \$1,721,928)

2019-2020 Valuation

\$127,104,101

(Difference of \$768,336)

2018-2019 Valuation

\$126,335,765

(Difference of \$2,154,685)

2017-2018 Valuation:

\$124,181,080

(Civic Center not in valuation)

(Difference of \$13,193,302)

2016-2017 Valuation:

\$110,987,778

2015-2016 Valuation:

\$107,167,655

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities,}

TAX YEAR 2026

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

CONNIE BECK
704 6TH ST

TO:

ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
ST PAUL CITY	City/Village	1,821,877	211,661,443	200,658,640	0.91

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

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

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

I NEAL DETHLEFS HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Nebraska Revised Statutes § 77-1631 and § 13-3402.


(signature of county assessor)

8/17/26
(date)

CC: County Clerk HOWARD County

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

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

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

Assessor's Use Only

5,197,397 Pers Prior
5,441,279 Pers Value

195,461,243 Real Prior
206,220,164 Real Value

City of St. Paul

2026-2027

Budget

Department Worksheets

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	\$ 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 Diletric /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 Escavator 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				

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				

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, Johnson 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	\$ 247,191.00
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	\$ 889,198.00
57	NET ANNUAL CASH FLOW	\$ 70,018.00	\$ 365.00	\$ 78,056.00	\$ 426.00
	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.				

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				

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	\$ 226,017.00
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	Citiation (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	\$ 629,084.00
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	<u>CAPITAL OUTLAY</u>				
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	\$ -	\$ 250,000.00	\$ -	\$ 51,500.00
61	\$15,000; Zoning Map \$1,500				
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	\$ 14,407.00
	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				

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				

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	CAPITAL OUTLAY				
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	DEBT SERVICE				
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					

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				

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	\$ 364,800.00
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	\$ 609,724.00
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% (was \$44,100)	\$ 40,019.00	\$ 42,020.00	\$ 41,781.00	\$ 46,968.00
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	\$ 626,728.00
52	NET ANNUAL CASH FLOW	\$ 12,990.00	\$ 994.00	\$ 22,226.00	\$ (17,004.00)
	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		Reimbursement for INVENTORY from Sheriff's Office.		
	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				

FIRE STATION #10	August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
CONSTRUCTION 33 CODE		A	B	C	D
Invest Interest	\$ 28,559.00	\$ -	\$ 5,500.00	\$ -	
Transfer In: Engineer Fees /Pay Request	\$ 2,115,094.00	\$ -	\$ -	\$ -	
RESERVE: Pay Req \$1,879,833;	\$ -	\$ -	\$ -	\$ -	
Concrete Grind \$3,325; Wesco \$28,699					
Reimb: RFB Share: Build Fire Station	\$ 25,000.00	\$ -	\$ 306,682.00	\$ -	
TOTAL REVENUES	\$ 2,168,653.00	\$ -	\$ 312,182.00	\$ -	
OPERATING EXPENSE					
Engineering Fees:	\$ 69,027.00	\$ -	\$ 2,764.00		
Curb Grind	\$ 3,325.00	\$ -	\$ -	\$ -	
Check Order	\$ -	\$ -	\$ -	\$ -	
CAPITAL OUTLAY					
IMPROVE: Final Pay Req \$114,012	\$ 1,913,171.00	\$ -	\$ 114,012.00	\$ -	
DEBT SERVICE					
Transfer Out:	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 1,985,523.00	\$ -	\$ 116,776.00	\$ -	
NET ANNUAL CASH FLOW	\$ 183,130.00	\$ -	\$ 195,406.00	\$ -	
Checking #103683 = \$9,266 (Pay for Fire Station Construction (Bond \$2 MILLION))					
ICS #103683 = \$208,866					
NPAIT = \$7,739					
FIRE STATION Construction Expense #10					

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 (minus \$4800 RE Sexton)	\$ 21,657.00	\$ 7,000.00	\$ 7,000.00	\$ 2,200.00
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	\$ 44,000.00
16	EXPENSE: PERSONNEL SERVICES				
17	Wages: 4.8%: Seasonal	\$ 21,198.00	\$ 23,385.00	\$ 23,385.00	\$ 19,417.00
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	\$ 1,297.00
20	Medicare : 1.45%	\$ 320.00	\$ 361.00	\$ 361.00	\$ 303.00
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	\$ 41,537.00
43	NET ANNUAL CASH FLOW	\$ 13,345.00	\$ 2,141.00	\$ 14,038.00	\$ 2,463.00
	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				

1	AMBULANCE #12 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	<u>REVENUE</u>	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	<u>EXPENSE</u>				
9	<u>PERSONNEL SERVICES</u>				
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	<u>OPERATING EXPENSE</u>				
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	<u>CAPITAL OUTLAY</u>				
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	<u>DEBT SERVICE</u>				
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				

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				

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				

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				

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
7	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: Clearlyfly \$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				

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				

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				

1	VP BOND #19 August 17, 2026	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
2	REVENUE	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	EXPENSE				
8	Adm & Dues: BOKF: Fire/Street	\$ -	\$ 400.00	\$ -	\$ 400.00
9	DEBT SERVICE				
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				

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	NEVRIVY 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				

2 REVENUE

	24-25 Actual	25-26 Budget	25-26 Estimate	26-27 Budget
	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

- Series A (City) = \$290,000 at 4% (Water/ Sewer /Storm Swr)
- 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

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

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

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

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

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

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

13 HOMETOWN MARKET (BLAKE SCHWARTZ) FOR INFRASTRUCTURE

NOTICE TO DIVIDE BY ASSESSOR: March 4, 2025

NO INTEREST \$ 555,380.00

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				

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				

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				

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2026-04

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

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

NOW, THEREFORE, the Governing Body of the City of St Paul resolves that:

1. The 2026-2027 property tax request be set at:

General Fund: \$ 701,969.69

Bond Fund: \$ 277,777.77

2. The total assessed value of property differs from last year's total assessed value by 5.48 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.462838 per \$100 of assessed value.
4. The City of St Paul proposes to adopt a property tax request that will cause its tax rate to be 0.462884 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of St Paul will increase (or decrease) last year's budget by 3.83 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

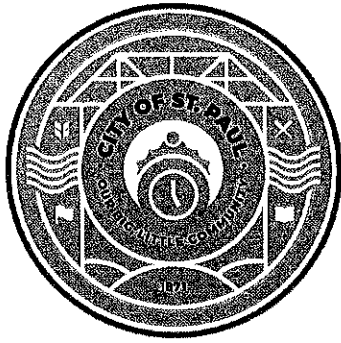
Motion by _____, seconded by _____ to adopt Resolution # 2026-04.

Voting yes were:

Voting no were:

Dated this 8th day of Sept., 2026

Mike Feeken, Mayor



City of St. Paul, Nebraska

704 6th Street • St. Paul, NE 68873

Phone (308) 754-4483

September 9, 2026

To: Howard County Clerk,
PO Box 25
St. Paul, Nebraska 68873

I, Howard County Clerk (Brenda Klanecky) acknowledges that I received **Resolution 2026-04**; regarding the City of St. Paul following Nebraska State Statute 77-1601.02 for property tax request of the General Fund and Bond Fund FOR THE FISCAL YEAR 2026-2027.

Brenda Klanecky, Howard County Clerk

Date: September 9, 2026

Time: _____

Shared: File: 2026-2027 Budget: Resolution 2026-04 to Howard County Clerk.docx



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



ORDINANCE #1072

AN ORDINANCE OF THE “ANNUAL APPROPRIATION BILL” OF MONEY FOR THE OPERATION OF THE GENERAL AND UTILITY FUNDS OF THE CITY OF SAINT PAUL, IN HOWARD COUNTY, NEBRASKA, APPROPRIATING THE SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL EXPENSES AND LIABILITIES FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF OCTOBER 2026 AND ENDING THE LAST DAY OF SEPTEMBER 2027.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SAINT PAUL, HOWARD COUNTY, NEBRASKA:

SECTION 1: That after complying with all procedures required by law, the following sums contained in Section Two (2) and Three (3), as set forth in the budget statement, is hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

SECTION 2: That the following sums are hereby appropriated to defray the necessary expenses and liabilities of the City of Saint Paul, Nebraska during the fiscal period commencing October 1, 2026, and ending September 30, 2027, to wit:

Operating Expenses	\$ 6,055,236.00
Capital Improvements	\$ 2,749,697.00
Other Capital Outlay	\$ 431,480.00
Debt Service	\$ 2,945,996.00
Other & Transfers	\$ 587,396.00
Total	\$12,769,805.00

of which \$979,747.46 is to be raised by property taxation.

SECTION 3: That the following sums are hereby appropriated to defray the necessary expenses and liabilities of the General Fund of the City of Saint Paul, Nebraska, during the fiscal period commencing October 1, 2026, and ending September 30, 2027, to wit: **\$701,969.69**. That the following sums are hereby appropriated to defray the necessary expenses and liabilities of the General Bond Fund of the City of Saint Paul, Nebraska, during the fiscal period commencing October 1, 2026, and ending September 30, 2027, to wit: **\$277,777.77**.

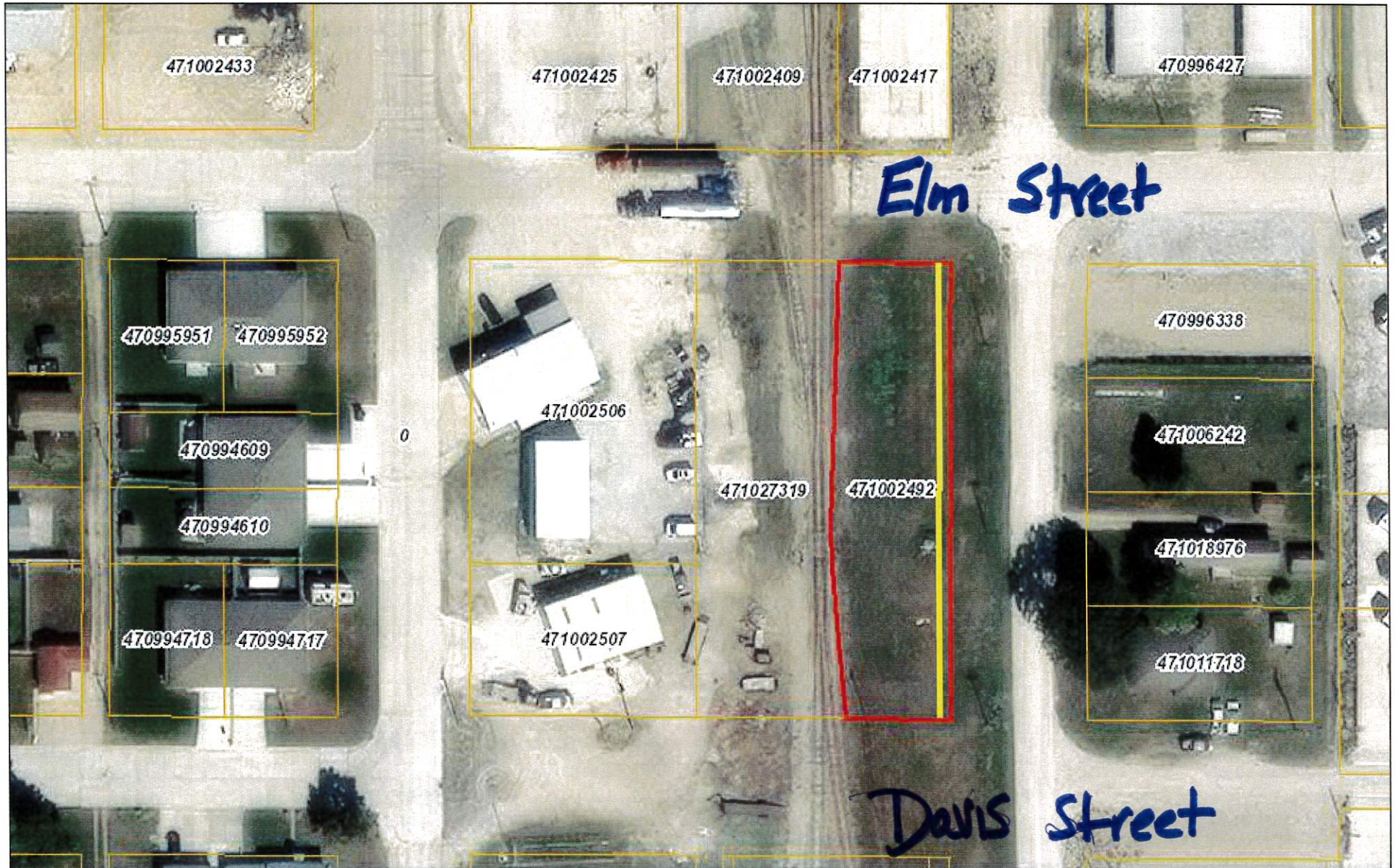
SECTION 4: All other Ordinances and parts of ordinances in conflict herewith are hereby repealed.

SECTION 5: This Ordinance shall take effect and be in full force and effect from and after its passage, approval and publication or posting according to law.

PASSED AND APPROVED THIS 8th DAY OF SEPTEMBER 2026.

Mike Feeken, MAYOR

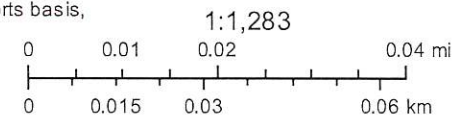
ATTEST – Connie Jo Beck, CITY CLERK/DEPUTY
TREASURER



September 1, 2026
 11:31 AM

DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

 Parcels



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

Monday, August 17, 2026

RE: "Public Input Hearing" RE: Proposed City of St. Paul's 2026-2027 Budget

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 Monday, August 17, 2026, at 5:30 p.m. Present were Mayor Mike Feeken and Council members Katie Kowalski, Bill Peters, Mark Wilson, Jerry Woodgate. 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. All proceeds thereafter shown were taken while the convened meeting was opened to the attendance of the public.

Mayor Feeken calls the special meeting to order at 5:31 p.m., with thanking the public for attending and announcing that the City of St. Paul abides by the "Open Meeting Act" as required by the NE State Statutes 84-1407 through 84-1414.

Mayor Feeken opened the public comment period at 5:31 p.m. regarding the proposed City of St. Paul's 2026-2027 Budget "Public Input Hearing."

There were four (4) City Departments that were considered for change; those Departments included:

(1) Lights: Nebraska Public Power District (NPPD) will be passing down a sizable rate increase to Howard Greeley Rural Public Power District (HGRPPD). The rate increase has not been yet determined by the entities. Until the City of St. Paul identifies the increase, a decision will be made to either pass on the increase to the customer or utilize light reserve to absorb the cost.

(2) Water: the expenditure Machine/Equipment line item will be increased to reflect \$45,000 for a Programmable Logic Controller (PLC); the cost will be absorbed by water reserves.

(3) Sewer: the expenditure Machine/Equipment line item will be increased to reflect \$55,000 for a Programmable Logic Controller (PLC) and a lift pump; the expenditure Improvement line item will be increased to reflect \$179,000 for a sewer liner, inspection/camera of sewer lines, and unexpected items; the cost will be absorbed by sewer reserves. Sewer Commissioner Trae Anderson will be ordering a mini split in the Fiscal 2025-2026 Budget year, due to excess funds.

(4) Police: Property tax asking increased from \$360,000 to \$379,000; this will be revisited, due to the possible consolidation of the City of St. Paul Police Department with the Howard County Sheriff's Office.

Mayor Feeken closed the public comment period at 6:16 p.m.

Mayor Feeken adjourned the special meeting at 6:16 p.m.

Date: _____

Mike Feeken, Mayor

Connie Jo Beck, City Clerk/Deputy Treasurer



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

Monday, August 17, 2026 (Regular)

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 17, 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 Mike Feeken opened the City Council meeting at 6:30 p.m. with the "Pledge of Allegiance" and thanking the public for attending and announcing that the City of St. Paul abides by the "Open Meeting Act" as required by the NE State Statutes 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 Statute 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 the City of St. Paul "Regular" City Council meeting at **6:30 p.m.**

The first item discussed on the agenda pertained to the consideration of Law Enforcement Services between the City of St. Paul and the Howard County Sheriff's Office. Currently, the City has not received any correspondence from City Attorney Graham regarding the "Interlocal Law Enforcement Services and Transition Agreement" from Howard County. In presenting the question of mailing a public engagement letter to receive public input regarding the consolidation of the two (2) agencies, many of the Council members were not in favor. There is also no Nebraska State Statute that supports placing this verbiage on an election ballot. The Mayor and Council members heard both supporting and opposing comments from the audience in attendance pertaining to this issue. Sheriff Hoff stated that he had no problems performing any of the City of St. Paul Police Department duties. Council member Kowalski

moved to approve merging the City of St. Paul Police Department and the Howard County Sheriff's Department into one (1) agency. Council member Wilson seconded the motion. Council members Kowalski, Wilson, and Woodgate voted aye, Council member Peters voted nay. Motion carried 3/1. Once the City receives a response from the City Attorney, then the consideration of the "Interlocal Law Enforcement Services and Transition Agreement" will be placed on a future City agenda.

Council member Wilson moved to approve Loren and Barb Wroblewski's at 124 5th Street Property Improvement Program (PIP) application regarding a home demolition in the amount of \$5,000. An attached PIP balance sheet was provided to the City Officials. Council member Peters seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Council member Kowalski moved to approve Ronnie Switzer's resignation effective August 31, 2026, as the Elmwood Cemetery Sexton with regret. Council member Woodgate seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Utility Superintendent Helzer stated that the City can keep the Elmwood Cemetery job responsibilities in house. The City Departments are willing to learn the Cemetery Sexton duties.

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

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

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

Council member Wilson moved to approve the attendance at the League of Nebraska Municipalities 2026 Annual Conference at the Cornhusker Marriott, Lincoln, NE on September 23 - 25, 2026 of Deputy Clerk Laura Berthelsen, Jody Hogan (new City Clerk position), and Council member Kowalski. Council member Woodgate seconded the motion. Council members Kowalski, Peters, Wilson & Woodgate voted aye, nays none. Motion carried 4/0.

Sergeant Thomas Holmes updates included: (1) nuisance grass letters will be sent out this week; and (2) the carpet donated for the St. Paul Police Department Office will be returned to Bryan Robinson.

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.

Utilities Superintendent Helzer reported on the 2026 City of St. Paul Swimming Pool season.

Public Announcements: The consideration of the proposed 2026-2027 Budget will be held at the City Council meeting on Tuesday, September 8, 2026, at 6:30 p.m.

Mayor Feeken adjourned the City Council meeting at 8:20 p.m.

Date

Mike Feeken, Mayor

Connie Jo Beck, City Clerk/Deputy Treasurer



St. Paul Planning Commission
August 24, 2026
Meeting Minutes

A meeting of the St. Paul Planning Commission was convened in open and public session on the 24th day of August, 2026 in the Council Chambers at the City office, 704 6th Street, St. Paul, Nebraska.

Chairman Solko called the meeting to order at 12:05 p.m. with a statement regarding the Open Meetings Act; which is posted on the west wall of the City Council chambers. Notice of the meeting was posted in four (4) public places. The agenda was sent to the Commission members prior to the meeting and was posted in four (4) public places. Commission members present: Tyler Solko, Connie Becker, Arvilla Jacobs, and Tony Walch. Commission members absent: Dan Scheer. Also present Matt Helzer and Laura Berthelsen (minutes).

Commission member Becker moved to approve the July 27, 2026 meeting minutes. Commission member Jacobs seconded the motion. Commission members Becker, Jacobs, Solko, and Walch voted aye, nays none. Motion carried 4/0.

Commission member Walch moved to ratify the administrative approval of the following zoning permit applications:

- (a) 2026-31 John McClellan – fence at 1520 Paul Street
- (b) 2026-32 Bunge USA Grain, LLC – demo/remove two grain bins at 321 Farnum Street
- (c) 2026-33 Brad & Bridgett Lassen – fence at 1112 5th Street

Commission member Becker seconded the motion. Commission members Solko, Walch, Becker, and Jacobs voted aye, nays none. Motion carried 4/0.

Commission member Walch moved to approve the following zoning permit applications:

- (a) 2026-34 Chris Meyer – house at 1212 Howard Avenue
- (b) 2026-35 Erik & Anastacia Mrkvicka. – commercial shed at 515 4th Street
- (c) 2026-36 Matthew Lukasiewicz – shop/shed at 925 14th Avenue

Commission member Becker seconded the motion. Commission members Jacobs, Solko, Walch, and Becker voted aye. Motion carried 4/0.

The meeting was adjourned at 12:14 p.m.

Sincerely,

Matthew T. Helzer
Zoning Administrator

Tyler Solko
Chairman

Laura Berthelsen
Planning Secretary

Zoning Classification R2 Value \$ 3,500.00

PERMIT NUMBER 2026-31
FEE \$25.00 CASH X CHECK# paid 8/3/26 CC —

APPLICATION FOR A FENCE PERMIT

St. Paul, Nebraska: DIRECTIONS: Fill in the following information as accurately and completely as possible. This application is not acceptable unless all required information is furnished.

Property Owner John McEllan Contractor John McEllan
Address 1411 Eadsan Address 1411 Eadsan
City, State, Zip 68873 Phone Number —
Phone Number 750 1208 Cell Phone —
Complete Legal Description of the Property Part of Lot 11, Aleshires Sub, St. Paul
Address of Fence Site 1520 Paul St. Is Fence new or replacing a current fence? New
Size and Type (material) of Fence: 6' vinyl
Approximately when will the construction: Start Aug 2026 Finish Dec 2026

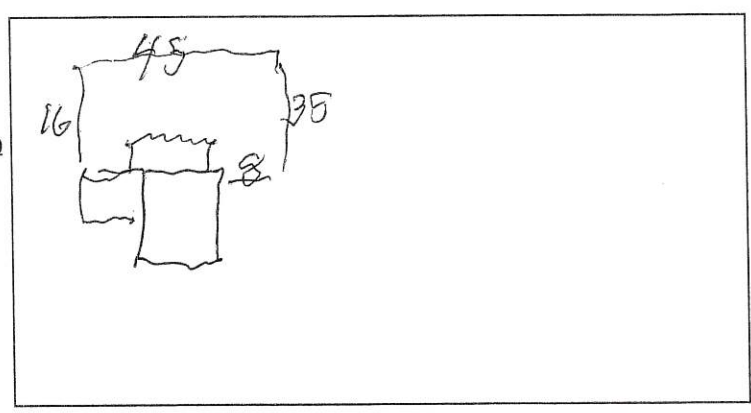
Contact Utility Superintendent at (308) 754-4483 regarding Inspection Matt Helzer Date of visit 8-3-26
(Matt Helzer's signature)

Recommendations needed before approval: —

MUST CALL DIGGERS HOTLINE @ 811 BEFORE DIGGING – CONSTRUCTION ON UTILITY EASEMENTS IS NOT PERMITTED. The above information is, to the best of my knowledge, true and accurate. It is understood and agreed that any error, misstatement or misrepresentation of fact, either with or without intention on my part, such as might, if known, cause a refusal of this application, or any alteration or change in plans made without the approval of the Zoning Administrator subsequent to the issuance of the Permit, shall constitute sufficient grounds for the revocation of such permit. This permit is valid for one (1) year from approval date.
The signature also indicates permission granted to the Zoning Administrator to inspect the site in which this permit is granted at any time until completed.

Signature of Applicant John McEllan Date 8/3/26

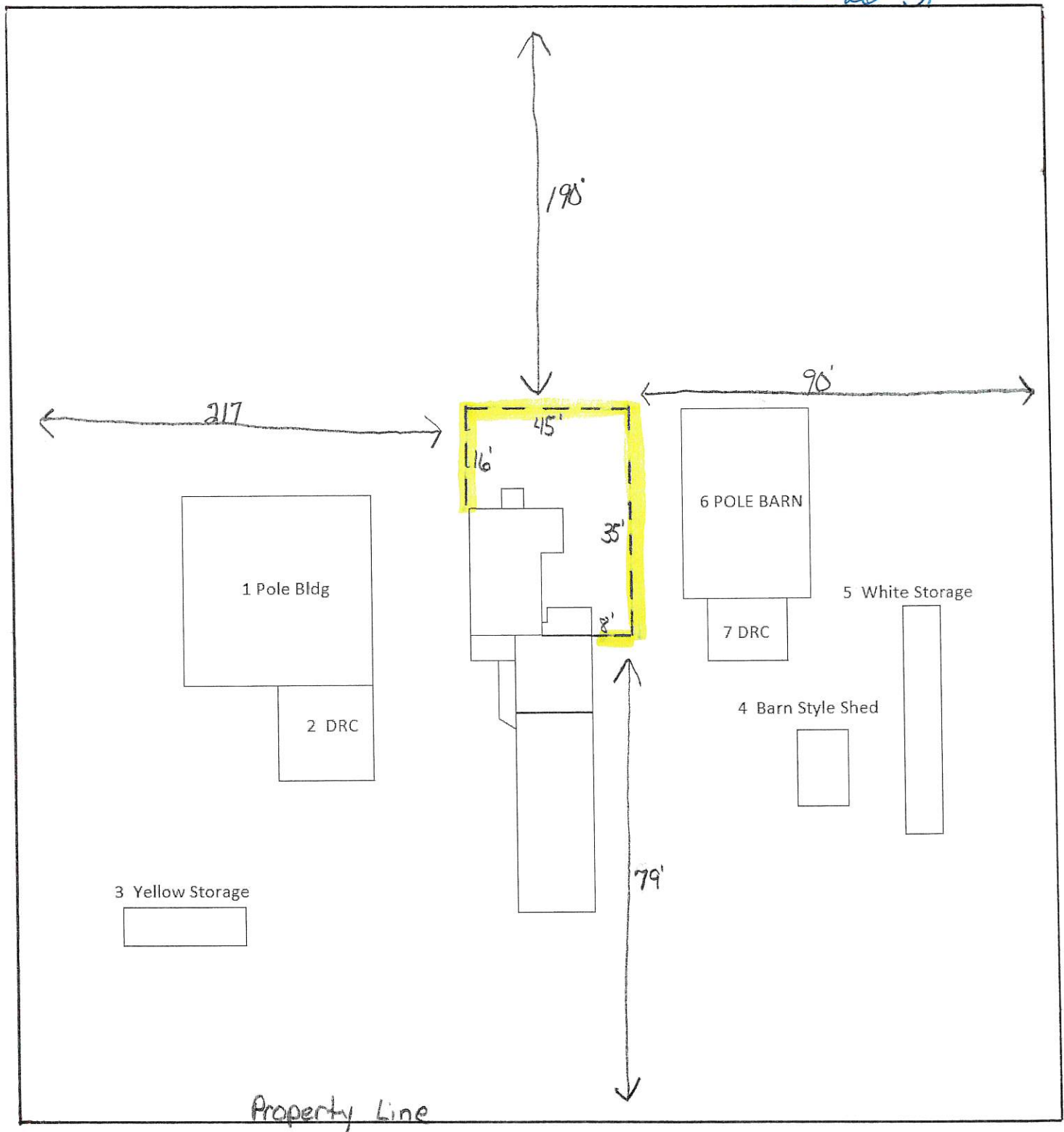
N
Drawing showing placement of Proposed fence on the property (include location of house, sheds, etc.)



W E
S

For Office Use Only: ☒ Permit is Approved ☐ Denied Matthew T Helzer Date 8/3/26
Reasons for Denial: Admin Approval per § 11.1 of zoning regs

2026-31



Paul Street

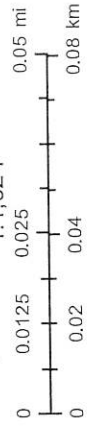


August 3, 2026
17:05 PM

-  Parcels
-  Sections

DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

1:1,624



ZONING PERMIT

THIS PERMIT # 2026-31 is issued to

John McClellan

For the purpose of
installing a vinyl fence

Located at 1520 Paul Street

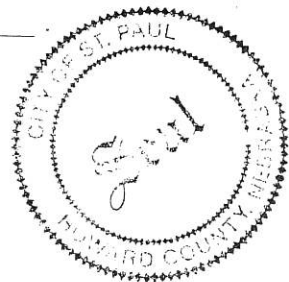
This permit is issued subject to the City of St. Paul Planning & Zoning regulations.
Violation of any use or setback regulations may be cause for the revocation of this permit.

This permit will expire on August 3, 2027

Matt Thelen

Zoning Administrator

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



Zoning Classification E-1

PERMIT NUMBER 2026-32
FEE \$10.00 CASH CASH CHECK# CC-paid 8/10/26

APPLICATION FOR A DEMOLITION PERMIT

DIRECTIONS: Fill in the following information as accurately and completely as possible. This application is not acceptable unless all required information is furnished.

Property Owner Bunge USA Grain, LLC

Contractor PMI NEBRASKA LLC

Address 321 Farnum Street.

Address 150 S Apollo St. AIDA, NE 68810

City, State, Zip St. Paul, NE 68873

Phone Number (308) 382-5454

Phone Number 308-571-7000

Cell Phone _____

Complete Legal Description of the Property (#137-1) 10LL/Bldgs located on Blocks 24+25, OT

Address of Demolition Site 321 Farnum Street

Structure to be demolished 2 Bins

Approximately when will demolition Start 8-17-26

Finish 9-30-26

Asbestos Inspection Conducted? Yes X No _____

Attach inspection report.

Contact Utility Superintendent at (308) 754-4483 regarding Inspection. Matt Helzer Date of visit 8-10-26
(Matt Helzer's signature)

Recommendations needed before approval: _____

MUST CALL DIGGERS HOTLINE @ 811 BEFORE DIGGING - CONSTRUCTION ON UTILITY EASEMENTS IS NOT PERMITTED. The above information is, to the best of my knowledge, true and accurate. It is understood and agreed that any error, misstatement or misrepresentation of fact, either with or without intention on my part, such as might, if known, cause a refusal of this application, or any alteration or change in plans made without the approval of the Zoning Administrator subsequent to the issuance of the Permit, shall constitute sufficient grounds for the revocation of such permit. This permit is valid for one (1) year from approval date.

The signature also indicates permission granted to the Zoning Administrator to inspect the demolition site in which this permit is granted at any time until completed.

Signature of Applicant Jim Perrel

Date 8/10/26

Taxes must be paid in full prior to demolishing/removing any structure. Treasurer's certificate of approval to move or demolish the building MUST be attached.

For Office Use Only:

Permit is Approved ✓ Denied _____

Matt Helzer

Date 8/10/26

Zoning Administrator

Reasons for Denial: _____

Admin Approval per §11.1.1 of zoning regs

City of St. Paul Zoning Administrator
704 6th St, St. Paul, NE 68873

Phone 308-754-4483, E-mail: mhelzer@cityofstpaulne.org

2026-32

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 / Moved 2 small grain bins

Property Address: 321 FARMUM ST, ST PAUL, NE 68873

Legal Description of Property: (#137-1) 1066 Bldgs located on Blocks 24 + 25
original town, St. Paul Howard County NE

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

Date: 5/7/26

Howard County Treasurer's Office

By: Mylenna Sorgenfrei
Mylenna Sorgenfrei (Printed Name)

2026-32

Asbestos Inspection

Viterra – St Paul

321 Farnam Street

St Paul, Nebraska

June 25, 2025 | Project Number: 05257302

Prepared for:

Viterra USA Holdings LLC
1331 Capitol Avenue
Omaha, NE 68102



Nationwide
[Terracon.com](https://www.terracon.com)

- Facilities
- Environmental
- Geotechnical
- Materials



2026-32

15080 A Circle
Omaha, NE 68144
P (402) 330-2202
F (402) 330-7606
terracon.com

June 25, 2025

Ms. Brienne Davenport
Viterra USA Holdings LLC
1331 Capitol Avenue
Omaha, NE 68102

RE: Asbestos Inspection
Viterra - St Paul
321 Farnam Street
St Paul, Nebraska
Terracon Project No. 05257302

Dear Ms. Davenport:

Terracon Consultants, Inc. (Terracon) is pleased to submit the results of the asbestos inspection conducted at the above-referenced site. Four grain storage bins/containers and ancillary structures were surveyed. Samples did not identify asbestos containing materials.

We appreciate the opportunity to provide services to you. If we can provide any additional environmental, occupational health, or safety-related services, please contact Mike Reif at 402-330-2202.

Sincerely,
Terracon Consultants, Inc.

A handwritten signature in cursive script that reads 'James Koehler'.

James Koehler
Field Scientist

A handwritten signature in cursive script that reads 'Terry L. Adams'.

Terry L. Adams
Senior Environmental Project Manager
Authorized Project Reviewer

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Homogeneous Area Summary Table

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EMSL Analytical, Inc. - Asbestos Laboratory Results and Chain of Custody

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1.0 Introduction

Terracon Consultants, Inc. (Terracon) conducted an asbestos inspection for Viterra USA Holdings LLC (Client) of the four grain storage bins (also referred to as storage containers in this report) and ancillary structures located at 321 Farnam Street, St Paul, Nebraska. The purpose of the inspection was to determine the presence of asbestos-containing materials (ACM) that may be disturbed as part of proposed demolition activities. The site diagram depicting the site and structure locations is in Appendix C.

Standard of Care

The asbestos inspection services were conducted based on information provided to Terracon by the Client and were conducted in a manner consistent with the level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions in the same locale. Terracon did not attempt to identify every potential exposure or hazard present in the facility. The results, findings, conclusions, and recommendations expressed in this report are based on conditions observed during the inspection. The information contained in this report should not be relied upon to represent conditions that existed prior to or after this event. Terracon does not warrant the services of regulatory agencies, laboratories, or other third parties supplying information that may have been used in the preparation of this report.

1.1 Reliance

This report is for the exclusive use of the Client. Reliance by any other party on this report is prohibited without written authorization of Terracon and the Client. Reliance on this report by the Client and all authorized parties will be subject to the terms, conditions, and limitations stated in the proposal, this report, and the project contract.

2.0 Scope of Services

Asbestos

Terracon conducted an asbestos inspection as required by United States Environmental Protection Agency (USEPA) regulation 40 Code of Federal Regulations (CFR) Part 61, the asbestos National Emission Standards for Hazardous Air Pollutants (NESHAP) and applicable state and local regulations. The purpose of the inspection was to identify, sample, quantify and assess suspect ACM in locations that may be disturbed as part of planned renovation/demolition activities. Terracon did not sample materials that were determined by visual inspection to be non-asbestos containing (ex. fiberglass, rubber, foam).

This asbestos inspection is applicable to the four grain storage and ancillary structures located at 321 Farnam Street, St Paul, Nebraska and does represent an inspection of all the structures located on the Viterra property outside the area designated on the maps. If other structures on the property are to be impacted, they should be inspected prior to renovation/demolition activities.

3.0 Field Activities

The asbestos inspection was conducted on June 5, 2025, by Mr. Ben Urbanec, a State of Nebraska-licensed asbestos inspector. A copy of Mr. Urbanec's license is included in Appendix E.

Asbestos Visual Assessment

Our inspection activities began with a visual assessment of exterior areas of the structures to establish homogeneous areas with suspect ACM. A homogeneous area consists of building materials that appear similar throughout in terms of color, texture, and date of application. The assessment was limited to accessible areas.

Asbestos Physical Assessment

A physical assessment of each homogeneous area with suspect ACM was conducted to assess the friability and condition of the materials. A friable material is defined by the USEPA as a material that, when dry, can be crumbled, pulverized, or reduced to powder by hand pressure. Friability was assessed by physically touching suspect materials.

Asbestos Sample Collection

Bulk samples were collected in general accordance with the USEPA Regulations, 40 CFR Part 763, Subpart E-Asbestos-Containing Materials in Schools (40 CFR 763; known as the Asbestos Hazard Emergency Response Act [AHERA]). Random samples of suspect materials were collected in each homogeneous area. Samples were placed in sealable containers and labeled with unique sample numbers using an indelible marker. A table summarizing homogeneous areas with descriptions and results is provided in Appendix A. Sample locations are depicted on the drawings in Appendix C, and in photographs in Appendix D.

Terracon collected and submitted a total of **6** bulk samples from **2** homogeneous building materials. The laboratory separated multi-layered materials into individual layers and analyzed a total of **6** individual layers. Due to safety issues, electrical and mechanical components were not sampled as part of this inspection. Building materials identified as glass, wood, fiberglass, foam glass, rubber, or metal are not considered suspect ACM and therefore, were not sampled.

Asbestos Sample Analysis

Bulk samples were submitted under chain of custody to EMSL Analytical, Inc., in Indianapolis, Indiana, for analysis by polarized light microscopy (PLM) with dispersion staining techniques per the *EPA Method for the Determination of Asbestos in Bulk Building Materials (600/R-93-116)*. The percentage of asbestos, if applicable, was established by microscopic visual estimation. EMSL is accredited under the National Voluntary Laboratory Accreditation Program (NVLAP) (lab code 200188-0). The analytical reports and chain of custodies for the samples collected are in Appendix B.

4.0 Regulatory Overview

Asbestos

The asbestos NESHAP (40 CFR Part 61, Subpart M) regulates asbestos fiber emissions and asbestos waste disposal practices. It also requires the identification and classification of existing building materials prior to demolition or renovation activities. Under NESHAP, ACM are classified as friable or Category I or Category II nonfriable ACM. Friable materials are those that, when dry, may be crumbled, pulverized, or reduced to powder by hand pressure. Category I nonfriable ACM includes packings, gaskets, resilient floor coverings and asphalt roofing products containing > 1% asbestos. Category II nonfriable ACM are any materials other than Category I materials that contain >1% asbestos.

Regulated ACM (RACM) must be removed before renovation or demolition activities that will disturb the materials. RACM includes:

- Friable ACM;
- Category I nonfriable ACM that has become friable or will be subjected to drilling, sanding, grinding, cutting, or abrading; and
- Category II nonfriable ACM that could be crumbled, pulverized, or reduced to powder during renovation or demolition activities.

The owner or operator must provide the Nebraska Department of Health and Human Services (NDHHS) with written notification of planned removal activities at least 10 working days prior to the commencement of asbestos abatement activities.

RACM must be removed prior to renovation activities that will disturb the materials. If the amount of RACM exceeds 260 linear feet of pipe insulation or 160 square feet for other building components or will generate more than one cubic meter of waste, the owner or operator must provide the State of Nebraska with written notification of planned removal activities at least 10 working days prior to the commencement of asbestos abatement activities. Removal of RACM must be conducted by an appropriately accredited and Nebraska-certified asbestos abatement



contractor. A third-party visual clearance is required following abatement activities. In addition, the landfill receiving the ACM materials must be notified of the asbestos content.

The Occupational Safety and Health Administration (OSHA) asbestos standards for general industry and construction (29 CFR 1910.1001 and 1926.1101 respectively) regulate workplace exposure to asbestos. The OSHA standards require that employee exposures to airborne asbestos fibers be maintained below the permissible exposure limit (PEL) of 0.1 asbestos fiber per cubic centimeter of air (0.1 f/cc) as an 8-hour time-weighted average (TWA) or 1.0 f/cc as a 30-minute excursion limit. The OSHA standards classify specific work practices and precautions and require building owners to maintain records and inform employees who will conduct housekeeping activities of the presence and location of ACM.

Because renovation or demolition activities may disturb identified ACM, removal is required prior to conducting these activities. Following abatement, a third party licensed by the State of Nebraska and independent of the abatement contractor must conduct a final visual clearance prior to the renovation or demolition activities. Upon request, Terracon can provide a proposal for conducting these services.

5.0 Findings and Recommendations

Asbestos Findings

5.1.1 Grain Bins/Storage Containers

Table 1.0
Asbestos Containing Materials (>1%)

Sample Number	Material Description	Material Location	Estimated Quantity*	NESHAP Category	Asbestos Content
None of the samples collected and analyzed were found to be asbestos-containing material					

*Estimated quantities are based on a cursory field evaluation, and actual quantities may vary significantly, especially if asbestos containing materials are present in hidden and/or inaccessible areas not evaluated as part of this inspection. SF = square feet; LF = linear feet; MF = mudded mechanical fitting

Inaccessible Areas

It should be reemphasized that although reasonable efforts were made to inspect accessible suspect materials, additional suspect but unsampled materials could be located under existing building materials, in isolated areas or in other concealed areas. Therefore, if suspicious materials are encountered during demolition activities that do not appear to have been characterized as non-ACM, samples should be collected and analyzed prior to disturbing these materials or the materials can be assumed to be ACM and abated accordingly. The following table summarizes inaccessible areas:

Structure	Notes
Interior portions of grain bins	This area is considered a confined space
Grain bins - Roof	Terracon did not have access to an onsite lift or extension ladder to inspect this area but sealant on the wall panels would be representative of sealant on the roof

Recommendations

Based on the findings of this inspection no further action is required for the materials identified herein. If materials are identified in hidden or concealed areas during renovation or demolition those materials must be assumed to contain asbestos or tested to rebut the presence of asbestos. Assumed materials require abatement by a NDHHS accredited and certified abatement contractor followed by third party clearance by a NDHHS certified person.

The NESHAP and OSHA regulations govern the removal of ACM, Terracon recommends that a State of Nebraska-certified asbestos abatement contractor be retained to properly abate and dispose of ACM identified (or assumed) as >1% and in accordance with local, state, and federal regulations if they will be impacted by scheduled renovation activities.

The owner and/or operator are responsible for NESHAP regulatory compliance regarding the proper removal, handling, and disposal of ACM containing greater than 1% asbestos prior to renovation or demolition. Also, per state regulations, please be aware that the owner and/or operator must submit a notification to the NDHHS 10-business days prior to asbestos abatement at certain quantity thresholds and prior to renovation/demolition activities.

6.0 Limitations

The level of effort and associated tasks completed for this assessment were limited to the scope of services outlined in our proposal. Terracon did not attempt to identify every potential exposure or hazard present in the building. The results, findings, conclusions, and recommendations expressed in this report are based on conditions observed on June 5, 2025.

This report is prepared for the exclusive use of Client for the specific application to the project discussed and has been prepared in accordance with generally accepted industrial hygiene practices currently practicing under similar conditions in the same locale. The results, findings, conclusions, and recommendations expressed in this report are based on conditions observed during our inspection of the building. The information contained in this report is relevant to the date on which this inspection was conducted and should not be relied upon to represent conditions at a later date.

2026-32

Asbestos Inspection Report
Viterra – St Paul | St Paul, Nebraska
June 25, 2025 | Terracon Report No. 05257302



APPENDIX A

HOMOGENOUS AREA SUMMARY

Business Unit	Facility Name	Location City	State	Contaminant	Structure	Material Name	Description	Asbestos Containing	Test Date	Test Information	Notes
Grain	Vierra St Paul	St Paul	NE	Asbestos	Description of building or structure sampled	Name of the tested material (caulk, mastic, etc.)	Description of the material sampled with enough detail to differentiate it from similar material	TRUE	Date material was tested	How was the material tested for asbestos (e.g., Polarized Light Microscopy / Dispersion Staining)	Other relevant information as needed
Grain	Vierra St Paul	St Paul	NE	Asbestos	Storage Containers	Tar Sealant (black)	Base	FALSE	06/05/25	Polarized Light Microscopy	
Grain	Vierra St Paul	St Paul	NE	Asbestos	Storage Containers	Caulking (white)	Base, Metal Chutes (connection points), Wall (north large container)	FALSE	06/05/25	Polarized Light Microscopy	

2026-32

APPENDIX B

**EMSL Analytical, Inc.**

6340 CastlePlace Dr. Indianapolis, IN 46250

Tel/Fax: (317) 803-2997 / (317) 803-3047

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

EMSL Order: 162507275

Customer ID: AQS193

Customer PO:

Project ID:

Attention: Tyler Price

Terracon Consultants, Inc.

15080 A Circle

Omaha, NE 68144

Phone: (402) 670-3842

Fax: (402) 330-6706

Received Date: 06/06/2025 9:42 AM

Analysis Date: 06/12/2025

Collected Date:

Project: Vittera/05257302

**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
1.1 162507275-0001	Black Tar Sealant Storage Containers-Base	Black Non-Fibrous Homogeneous	5% Cellulose	95% Non-fibrous (Other)	None Detected
1.2 162507275-0002	Black Tar Sealant Storage Containers-Base	Black Non-Fibrous Homogeneous	5% Cellulose	95% Non-fibrous (Other)	None Detected
1.3 162507275-0003	Black Tar Sealant Storage Containers-Base	Gray/Black Non-Fibrous Homogeneous	5% Cellulose	95% Non-fibrous (Other)	None Detected
2.4 162507275-0004	White Base Caulking Storage Containers-Base	White Non-Fibrous Homogeneous		100% Non-fibrous (Other)	None Detected
2.5 162507275-0005	White Base Caulking Metal Chutes-Connection Points	White Non-Fibrous Homogeneous		100% Non-fibrous (Other)	None Detected
2.6 162507275-0006	White Base Caulking Storage Containers-Wall (North Large Cont)	White Non-Fibrous Homogeneous		100% Non-fibrous (Other)	None Detected

Analyst(s)

Hilary Jarvis (4)

Ross Matlock (2)

Asbestos 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. Indianapolis, IN NVLAP Lab Code 200188-0, AZ0939, CA 2575, CO AL-15132, TX 300262, A2LA Accredited - Certificate #2845.25

Initial report from: 06/12/2025 14:53:49

EMSL ANALYTICAL, INC.
LABORATORY / PRODUCTS / TRAINING

Asbestos Chain of Custody

EMSL Order Number (Lab Use Only):

2026-32

PHONE:
FAX:

Company Name: Terracon		EMSL Customer ID:	
Street: 15080 A Circle		City: Omaha	State/Province: NE
Zip/Postal Code: 68144	Country:	Telephone #: 402.330.2202	Fax #: 402.330.7606
Report To (Name): Tyler Price		Please Provide Results: ☐ Fax ☒ Email	
Email Address: Tyler.Price@terracon.com		Purchase Order:	
Project Name/Number: Viterra / 05257302		EMSL Project ID (Internal Use Only):	
U.S. State Samples Taken:		CT Samples: ☐ Commercial/Taxable ☐ Residential/Tax Exempt	
EMSL-Bill to: ☒ Same ☐ Different - If Bill to is Different note instructions in Comments** Third Party Billing requires written authorization from third party			
Turnaround Time (TAT) Options* - Please Check			
☐ 3 Hour ☐ 6 Hour ☐ 24 Hour ☐ 48 Hour ☐ 72 Hour ☐ 96 Hour ☒ 1 Week ☐ 2 Week			
*For TEM Air 3 hr through 6 hr, please call ahead to schedule. *There is a premium charge for 3 Hour TEM AHERA or EPA Level II TAT. You will be asked to sign an authorization form for this service. Analysis completed in accordance with EMSL's Terms and Conditions located in the Analytical Price Guide.			
PCM - Air ☐ Check if samples are from NY ☐ NIOSH 7400 ☐ w/ OSHA 8hr. TWA PLM - Bulk (reporting limit) ☐ PLM EPA 600/R-93/116 (<1%) ☐ PLM EPA NOB (<1%) Point Count ☐ 400 (<0.25%) ☐ 1000 (<0.1%) Point Count w/Gravimetric ☐ 400 (<0.25%) ☐ 1000 (<0.1%) ☐ NYS 198.1 (friable in NY) ☐ NYS 198.6 NOB (non-friable-NY) ☐ NYS 198.8 SOF-V ☐ NIOSH 9002 (<1%)		TEM - Air ☐ 4-4.5hr TAT (AHERA only) ☐ AHERA 40 CFR, Part 763 ☐ NIOSH 7402 ☐ EPA Level II ☐ ISO 10312 TEM - Bulk ☐ TEM EPA NOB ☐ NYS NOB 198.4 (non-friable-NY) ☐ Chatfield SOP ☐ TEM Mass Analysis-EPA 600 sec. 2.5 TEM - Water: EPA 100.2 Fibers >10µm ☐ Waste ☐ Drinking All Fiber Sizes ☐ Waste ☐ Drinking	
TEM - Dust ☐ Microvac - ASTM D 5755 ☐ Wipe - ASTM D6480 ☐ Carpet Sonication (EPA 600/J-93/167) Soil/Rock/Vermiculite* ☐ PLM CARB 435 - A (0.25% sensitivity) ☐ PLM CARB 435 - B (0.1% sensitivity) ☐ TEM CARB 435 - B (0.1% sensitivity) ☐ TEM CARB 435 - C (0.01% sensitivity) ☐ TEM Qual. via Filtration Technique ☐ TEM Qual. via Drop-Mount Technique *Can not accept New York State Loose Fill Vermiculite Samples Other: ☐			
☐ Check For Positive Stop - Clearly Identify Homogenous Group		Filter Pore Size (Air Samples): ☐ 0.8µm ☐ 0.45µm	
Samplers Name: Ben Urbanec		Samplers Signature: <i>Ben Urbanec</i>	
Sample #	Sample Description	Volume/Area (Air) HA # (Bulk)	Date/Time Sampled
	* Please see attached papers		
Client Sample # (s): 1, 1-2, 6		Total # of Samples: 6	
Relinquished (Client): <i>Ben Urbanec</i>		Date: 06/05/25	Time:
Received (Lab): <i>[Signature]</i>		Date: 6/6/25	Time: 942
Comments/Special Instructions:			

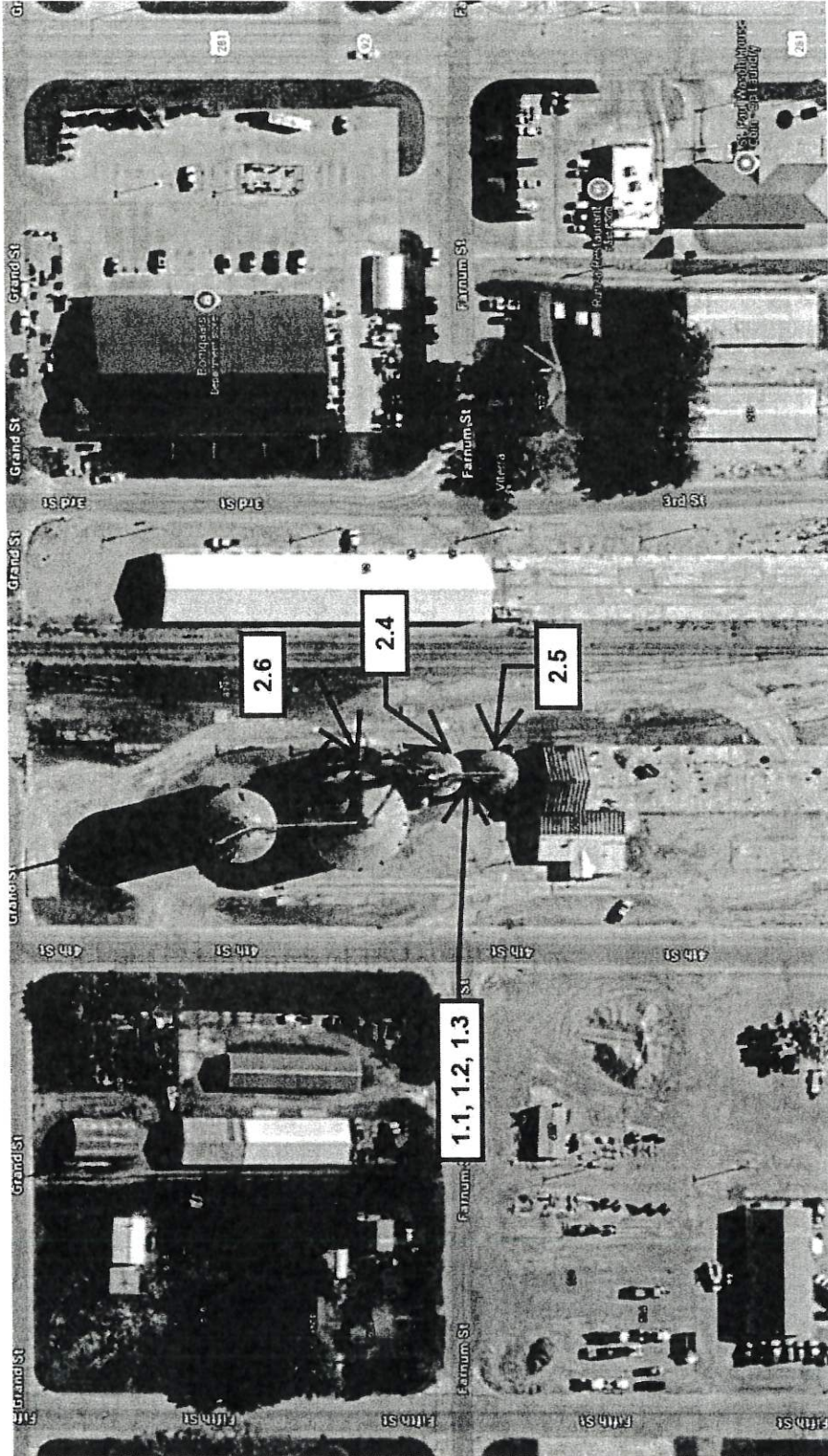
Asbestos Inspection Report
Viterra – St Paul | St Paul, Nebraska
June 25, 2025 | Terracon Report No. 05257302

2026-32
 **Terracon**

APPENDIX C



2026-32



Project No. 05257302		Date: June 5, 2025		Material Sample Locations	
Field Scientist: Ben Urbanec				Vierra - St Paul	
Name: Material Sample Locations				321 Farnam Street	
				St Paul, Nebraska	
				Omaha, NE 68144	
				FAX (402) 330-7605	

APPENDIX D

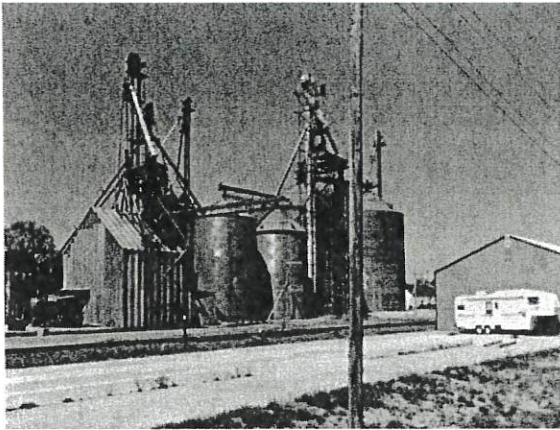


Photo #1 Four grain storage bins. Southeast exterior view

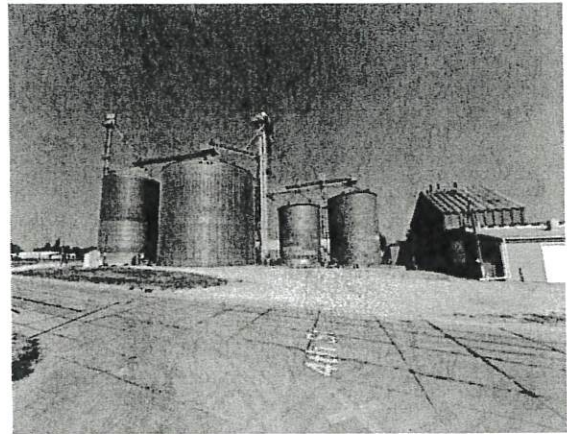


Photo #2 Four grain storage bins. West exterior view

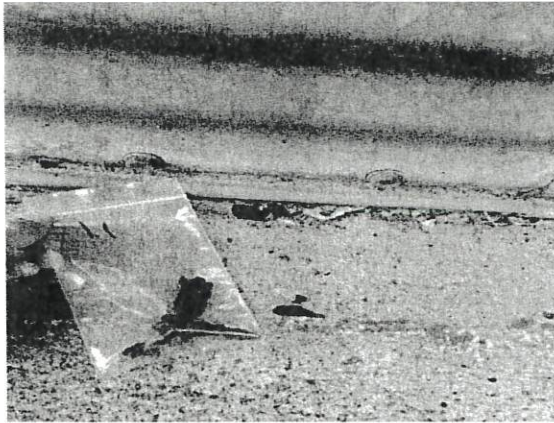


Photo #3 Sample #s 1.1, 1.2, 1.3. Black tar sealant

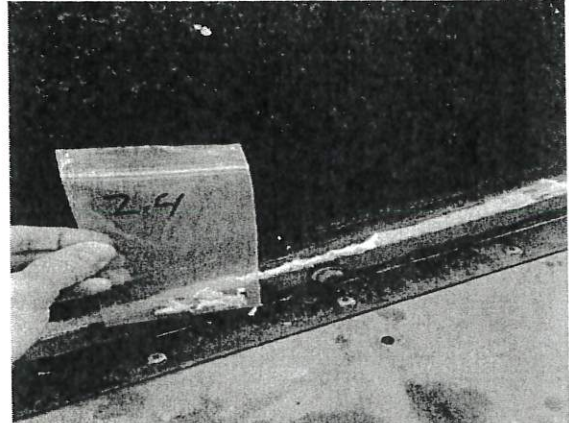


Photo #4 Sample #s 2.4, 2.5, 2.6. White caulking

APPENDIX E

State of Nebraska

Department of Health and Human Services
Division of Public Health

Benjamin William Urbanec

Asbestos Inspector

License #: 1482

Status: Active

Expiration: 06/06/2026

2026-32

ZONING PERMIT

THIS PERMIT # 2026-32 is issued to

Bunge USA Grain, LLC

For the purpose of
the demolition/removal of two small grain bins

Located at 321 Farnum 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 August 10, 2027

Matt Weber

Zoning Administrator

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



Zoning Classification R-2Value \$ 400⁰⁰PERMIT NUMBER 2026-33FEE \$25.00 CASH ☒ CHECK# _____ CC _____Pol - 8-18-26

APPLICATION FOR A FENCE PERMIT

St. Paul, Nebraska: DIRECTIONS: Fill in the following information as accurately and completely as possible. This application is not acceptable unless all required information is furnished.

Property Owner Brad + Bridgett LassenContractor Jayden DussAddress 1977 Salem RdAddress 1112 5th StreetCity, State, Zip Elba, NE 68835

Phone Number _____

Phone Number 308-750-2385Cell Phone 308-750-4979Complete Legal Description of the Property Lots 11 and 12 Block 2 OT St. PaulAddress of Fence Site 1112 5th Street Is Fence new or replacing a current fence? NewSize and Type (material) of Fence: 6' Chain linkApproximately when will the construction: Start Aug 2026 Finish Sept 2026Contact Utility Superintendent at (308) 754-4483 regarding Inspection Matt Helzer Date of visit 8-17-26
(Matt Helzer's signature)

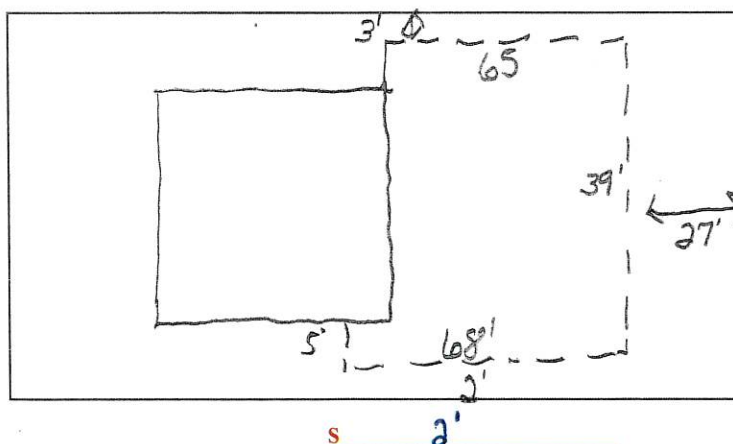
Recommendations needed before approval: _____

MUST CALL DIGGERS HOTLINE @ 811 BEFORE DIGGING – CONSTRUCTION ON UTILITY EASEMENTS IS NOT PERMITTED. The above information is, to the best of my knowledge, true and accurate. It is understood and agreed that any error, misstatement or misrepresentation of fact, either with or without intention on my part, such as might, if known, cause a refusal of this application, or any alteration or change in plans made without the approval of the Zoning Administrator subsequent to the issuance of the Permit, shall constitute sufficient grounds for the revocation of such permit. This permit is valid for one (1) year from approval date.

The signature also indicates permission granted to the Zoning Administrator to inspect the site in which this permit is granted at any time until completed.

Signature of Applicant Brad Lassen Date 8-17-26

N 3'
Drawing showing placement of
Proposed fence on the property
(include location of house, sheds, etc.)

W 47'E 27'

For Office Use Only:

Permit is Approved ☒ Denied _____Matthew T HelzerDate 8/18/26

Reasons for Denial: _____

Admin Approval per 311.1.1 of zoning regs

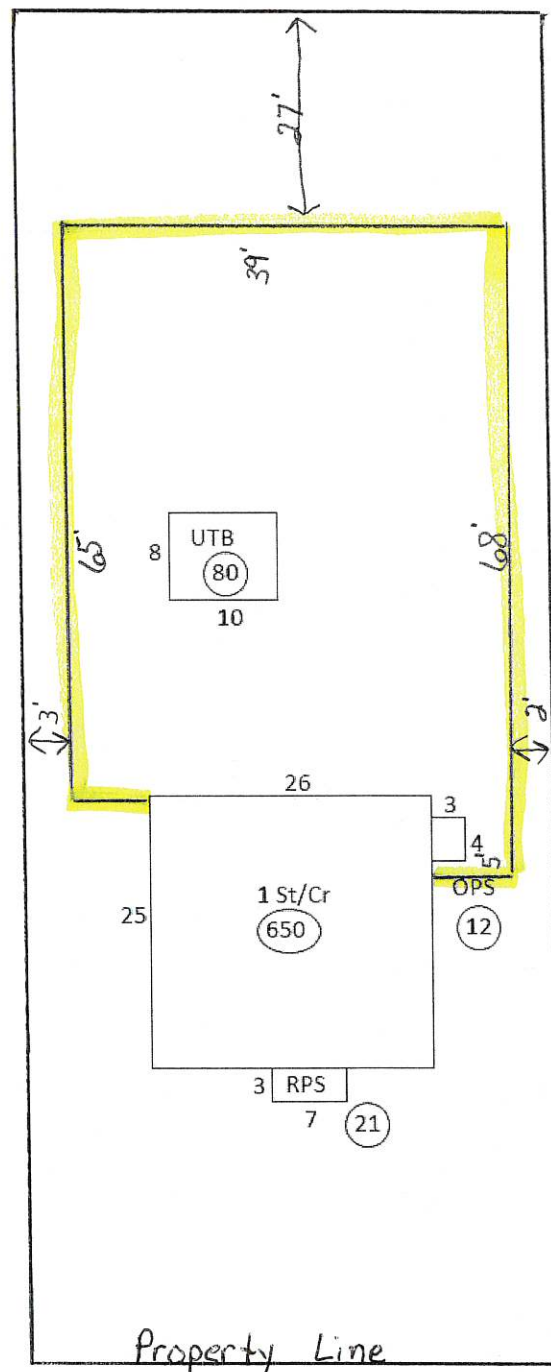
City of St. Paul Zoning Administrator

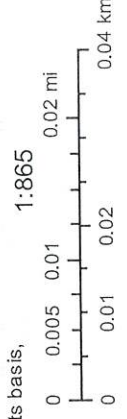
704 6th St, St. Paul, NE 68873

Phone 308-754-4483, E-mail: mhelzer@cityofstpaulne.org

Alley

2026-33

5th Street



DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

August 18, 2026
13:19 PM

- ☒ Parcels
- ☐ Sections

ZONING PERMIT

THIS PERMIT # 2026-33 is issued to

Brad Lassen

For the purpose of
installing a chain link fence

Located at 1112 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 August 18, 2027

Matt Hefer

Zoning Administrator



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

Zoning Classification R-2 Value \$ 300,000 PERMIT NUMBER 2026-34
Please call 811 before completing form FEE \$50.00 CASH CHECK# 5336
paid 8/6/26

APPLICATION FOR A RESIDENTIAL ZONING PERMIT

St. Paul, Nebraska: DIRECTIONS: Fill in the following information as accurately and completely as possible. This application is not acceptable unless all required information is furnished.

Property Owner CHRIS MEYER Contractor CHRIS MEYER
Address 1406 BRULE STREET Address 1406 BRULE STREET
City, State, Zip ST. PAUL Phone Number 308-750-5941
Phone Number 308-750-5941 Cell Phone SAME
Complete Legal Description of the Property E 1/2 of Lot 8 & All of Lot 9 Block 4 Bartlett Addition
Address of Construction Site 1212 Howard Ave
(If none, one must be registered with City of St. Paul) In the Flood plain? NO

Proposed Structure NEW HOME Dimension of Structure 32 x 48
Distance from Front property line South 25' Distance from Rear Property Line 59' North
Distance from Side Property Line West 8' Distance from Second Side Line East 26' EAST
Is there a **utility easement** on any side of the property? No
Approximately when will construction Start Sept 2026 Finish March 2027

Contact Utility Superintendent at (308) 754-4483 regarding Set-Back Inspection. Matt Helzer Date of visit 8-11-26
(Matt Helzer's signature)

Recommendations needed before approval: _____

(One Mile radius outside city limits) If the structure is a residence on less than 10 acres indicate the date this property was platted as a separate parcel _____ Name of the Lot Split or Subdivision _____

For Office Use Only:

Is the proposed use permitted within this zoning district?	YES <u>✓</u>	NO _____
Does the proposed use meet all the required setback distances?	YES <u>✓</u>	NO _____
Is a conditional use required for the proposed use?	YES _____	NO <u>✓</u>
Has a Conditional Use Permit been issued for this proposed use?	YES _____	NO <u>✓</u>
If yes, when does it expire? _____		

PERMIT NUMBER 2026-34

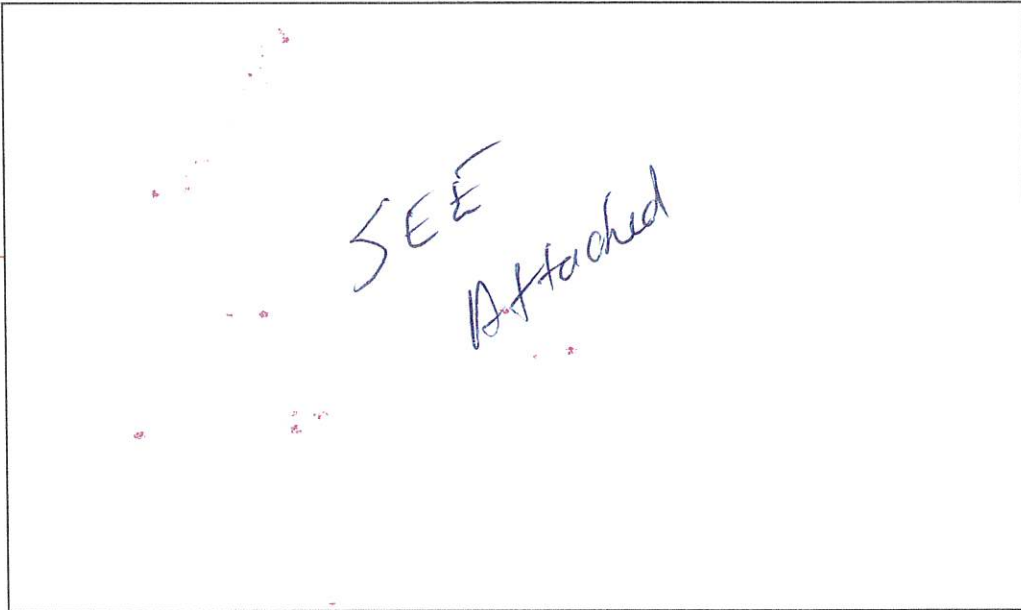
Site Plan Sketch:

North Street Name N/A

Street Name

N/A

W



Street Name

N/A

E

South Street Name Howard Ave

Indicate, by drawing, the shape and dimensions of the land, shape and dimensions of all existing and proposed buildings and structures, and the distances from the proposed building and structures to all lot lines (from road frontages, side and rear lot lines). Show the location of roads fronting the property. **MUST CALL DIGGERS HOTLINE @ 811 BEFORE DIGGING – CONSTRUCTION ON UTILITY EASEMENTS IS NOT PERMITTED.**

The above information is, to the best of my knowledge, true and accurate. It is understood and agreed that any error, misstatement or misrepresentation of fact, either with or without intention on my part, such as might, if known, cause a refusal of this application, or any alteration or change in plans made without the approval of the Zoning Administrator subsequent to the issuance of the Permit, shall constitute sufficient grounds for the revocation of such permit. This permit is valid for one (1) year from approval date and work must be started within the first 6 months.

The signature also indicates permission granted to the Zoning Administrator to inspect the construction site in which this permit is granted at any time until construction is completed.

Signature of Applicant

Date

8-6-2026

For Office Use Only:

Permit is Approved _____ Denied _____ Date _____

Zoning Administrator Signature

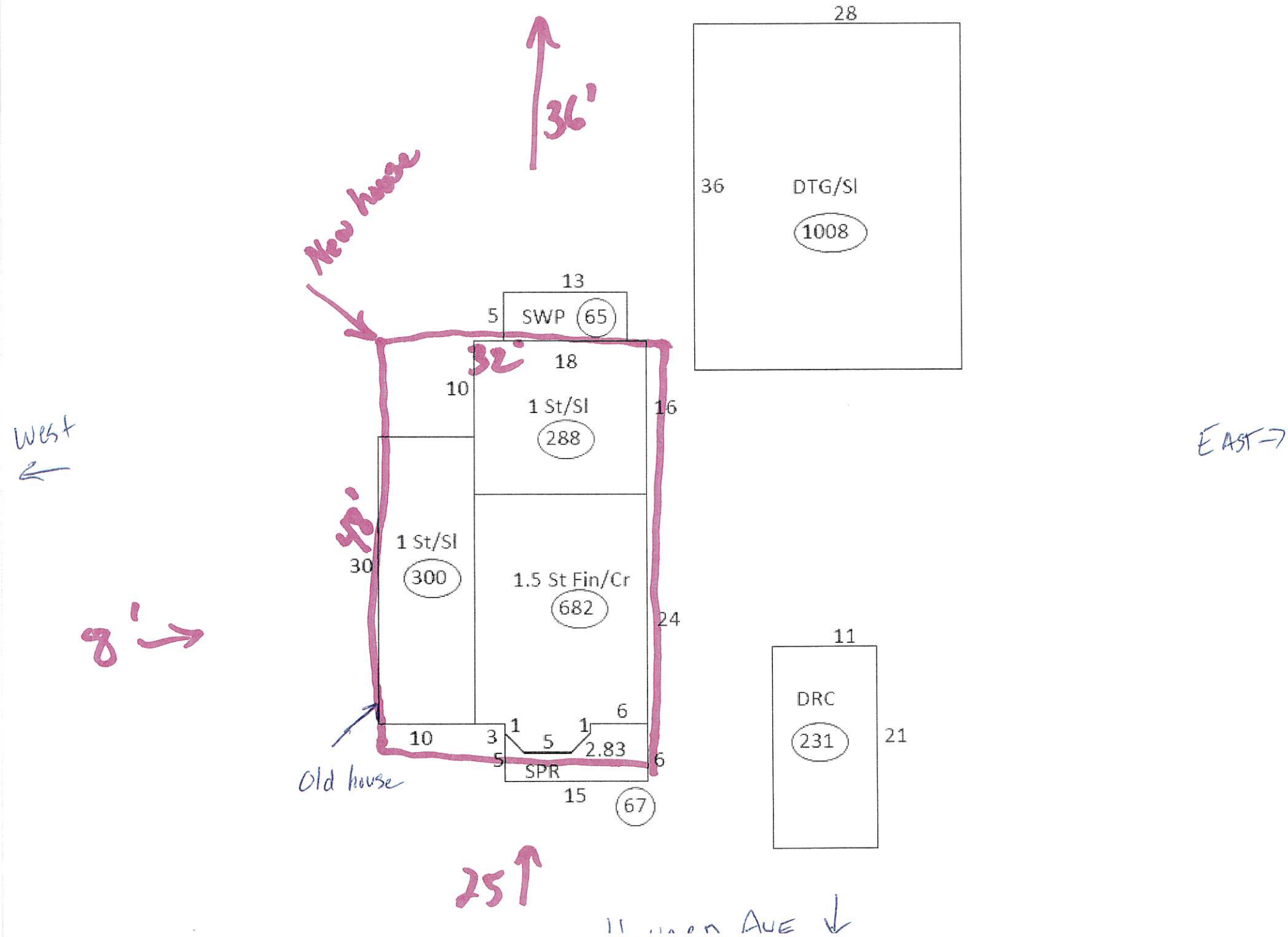
Reasons for Denial: _____

City of St. Paul Zoning Administrator
704 6th St. St. Paul, NE 68873

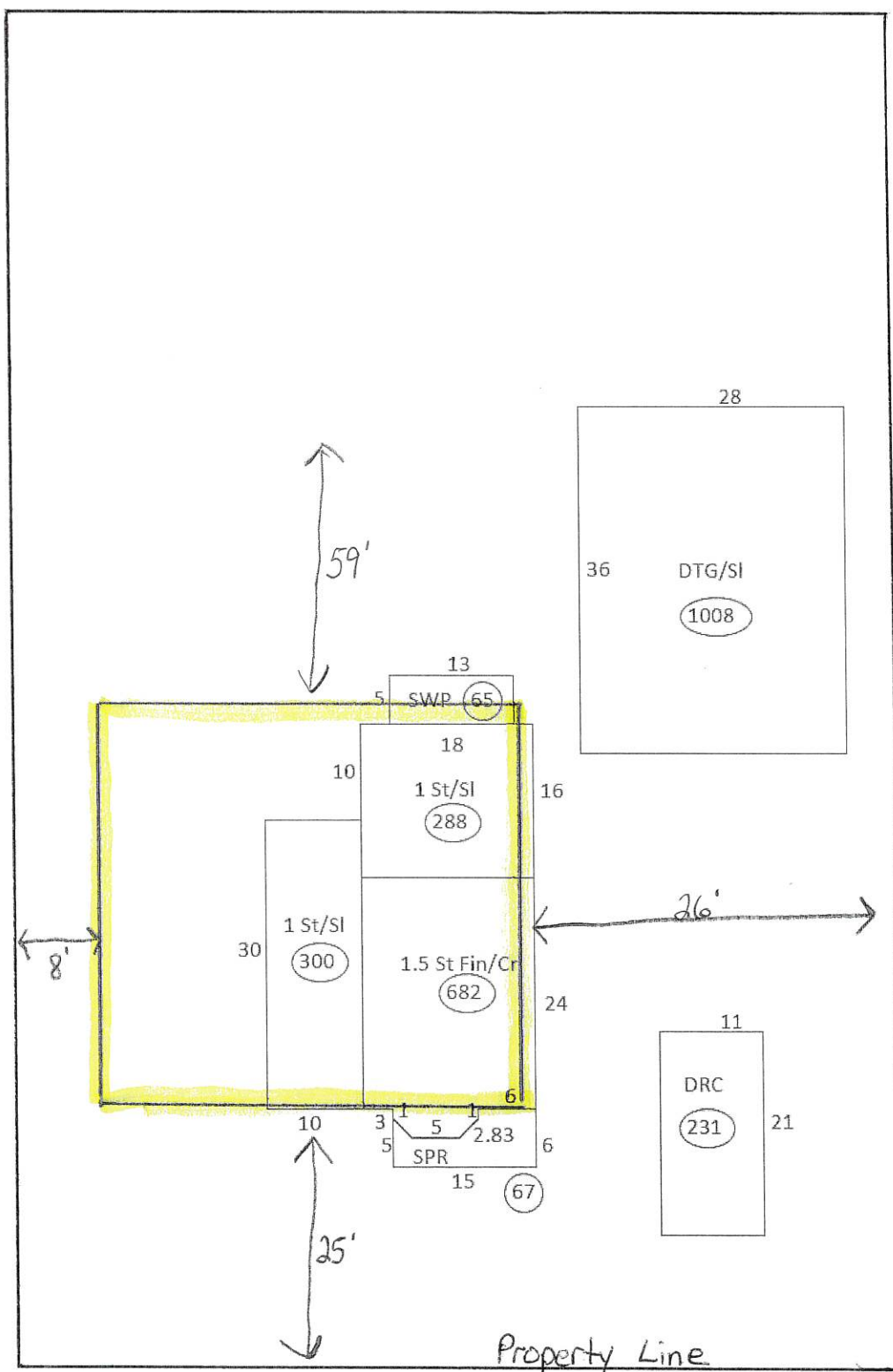
Phone 308-754-4483, e-mail: mhelzer@cityofstpaulne.org

Page 2 of 2

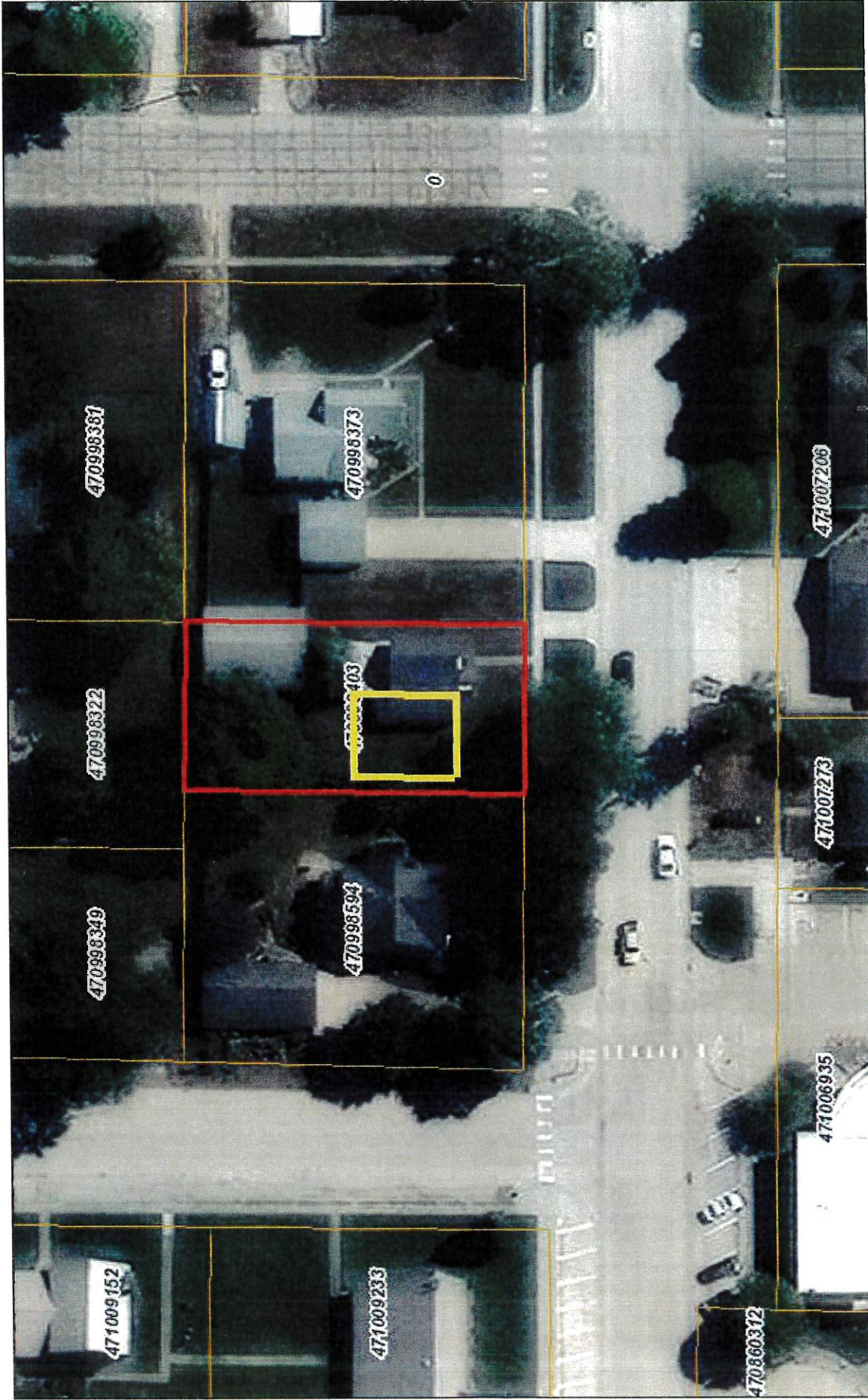
2026-34



2026-34



Howard Ave.



August 11, 2026
10:57 AM

 Parcels

DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

1:861
0 0.005 0.01 0.02 mi
0 0.01 0.02 0.04 km

Zoning Classification I-1

Value \$ 40,000

PERMIT NUMBER 2025-35

FEE \$100.00 CASH X CHECK#

paid 8/13/26

APPLICATION FOR A COMMERCIAL ZONING PERMIT

St. Paul, Nebraska: DIRECTIONS: Fill in the following information as accurately and completely as possible. This application is not acceptable unless all requirement information is furnished.

Property Owner Erik + Anastacia Mrkvicka Contractor Matt McCarty - McCarty Constructio

Address 1505 Grant St. Address 1745 N Hills Estates St. Paul, NE

City, State, Zip St. Paul, NE 68873 Phone Number (308) 750-2563

Phone Number 308 750-1878 Cell Phone " "

Complete Legal Description of the Property Lots 1, 2, + 3 Block 26 OT + Vac St. St. Paul

Address of Construction Site 515 4th St St. Paul, NE 68873

(If none, one must be registered with City of St. Paul or the 911 center.) Is property in the Flood Plain? no

Proposed Structure & Use Small repair shop Dimension of Structure 30x50 ft

Plans Submitted to Fire Marshall Office In process of submitting

Distance from Front property line 20 feet Distance from Rear Property Line 84 feet

Distance from Side Property Line 12 feet Distance from Second Side Property Line 69 feet

Is there a utility easement on either the back or side property? No If so attach a copy of neighbor approval.

Approximately when will construction Start as soon as approved Finish 1 Year

Contact Utility Superintendent at (308) 754-4483 regarding Set-Back Inspection. Matt Helzer Date of visit 8-13-26
(Matt Helzer's signature)

Recommendations needed before approval: _____

(One Mile radius outside city limits) If the structure is a residence on less than 10 acres indicate the date this property was platted as a separate parcel _____ and the Name of the Lot Split or Subdivision _____

For Office Use Only:

Is the proposed use permitted within this zoning district? YES 1 NO _____

Does the proposed use meet all the required setback distances? YES _____ NO _____

Is a conditional use required for the proposed use? YES _____ NO _____

Has a Conditional Use Permit been issued for this proposed use? YES _____ NO _____
If yes, when does it expire? _____

PERMIT NUMBER 2026-35

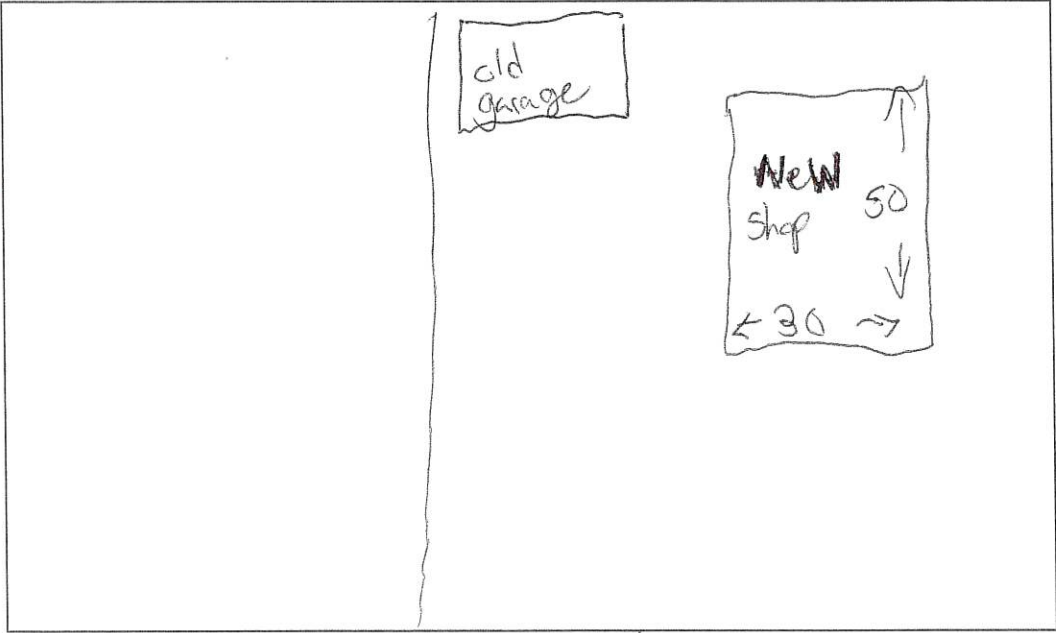
Site Plan Sketch:

North Street Name ~~Old~~ Farnham

West Street Name 5th

East Street Name 4th

South Street Name E/n



Indicate, by drawing, the shape and dimensions of the land, shape and dimensions of all existing and proposed building and structures and the distances from the proposed building and structures to all lot lines (from road frontages, side and rear lot lines). Show the location of roads fronting the property. **MUST CALL DIGGERS HOTLINE @ 811 BEFORE DIGGING – CONSTRUCTION ON UTILITY EASEMENTS IS NOT PERMITTED. NEW CONSTRUCTION MUST CALL Electrical Inspector, Kim Farnstrom 308-728-7612**

The above information is, to the best of my knowledge, true and accurate. It is understood and agreed that any error, misstatement or misrepresentation of fact, either with or without intention on my part, such as might, if known, cause a refusal of this application, or any alteration or change in plans made without the approval of the Zoning Administrator subsequent to the issuance of the Permit, shall constitute sufficient grounds for the revocation of such permit. This permit is valid for one (1) year from approval date and work must be started within the first 6 months.

The signature also indicates permission granted to the Zoning Administrator to inspect the construction site in which this permit is granted at any time until construction is completed and a Certificate of Occupancy is issued.

Signature of Applicant EA m/h Date 8-12-26

For Office Use Only:

Permit is Approved _____ Denied _____ Zoning Administrator Signature _____ Date _____

Reasons for Denial: _____

City of St. Paul Zoning Administrator
704 6th St, St. Paul, NE 68873

Phone 308-754-4483, e-mail: mhelzer@cityofstpaulne.org



DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

1:1,280



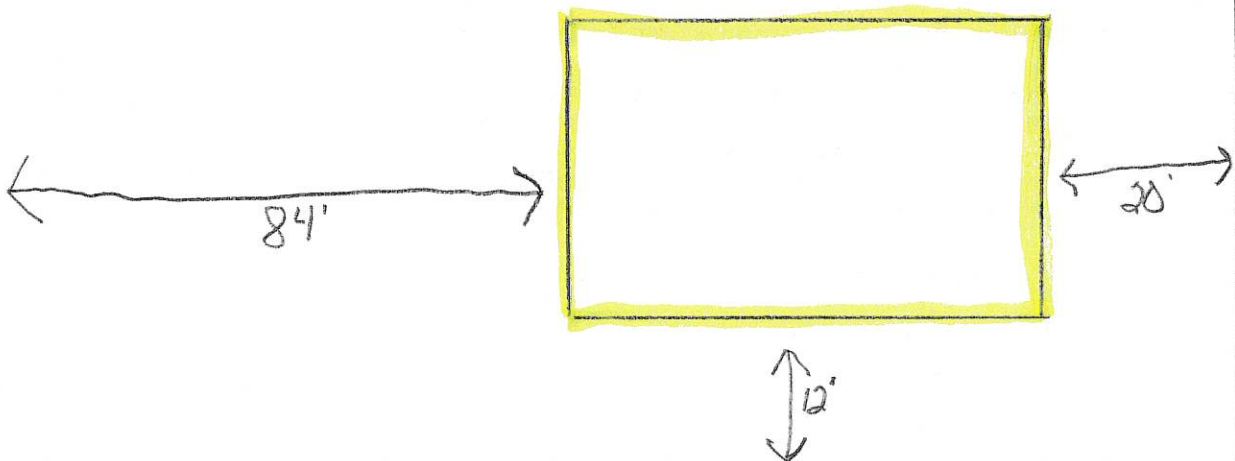
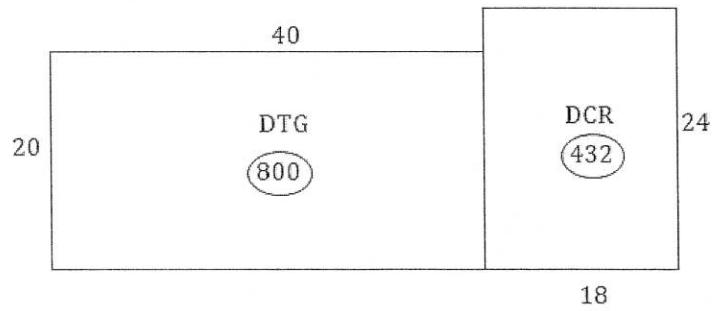
Parcels

2026-35

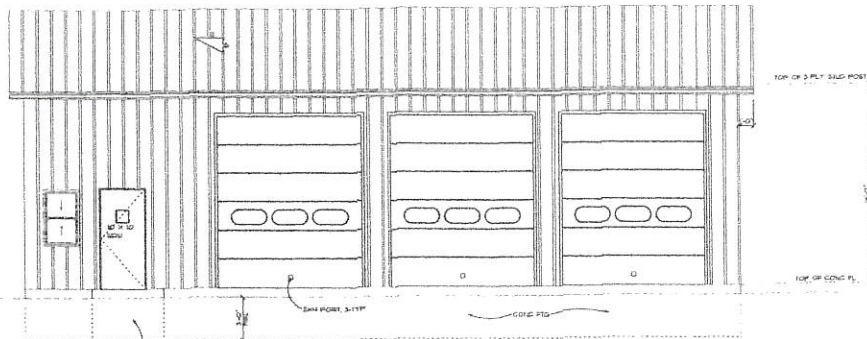
Farnum Street

Alley

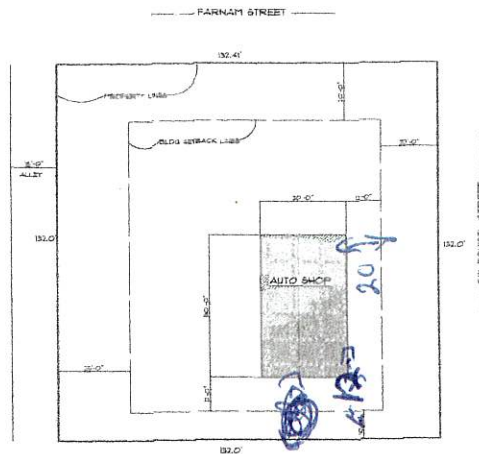
4th Street



2025-35

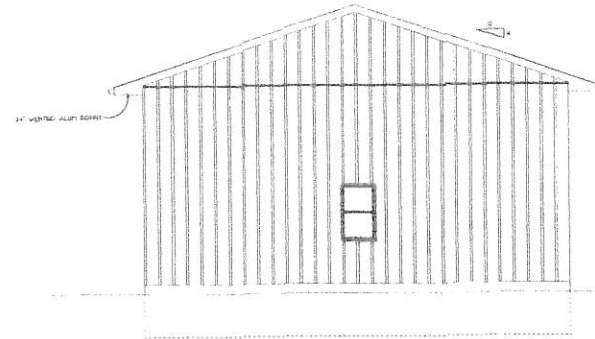


EAST ELEVATION
1/4" = 1' - 0"

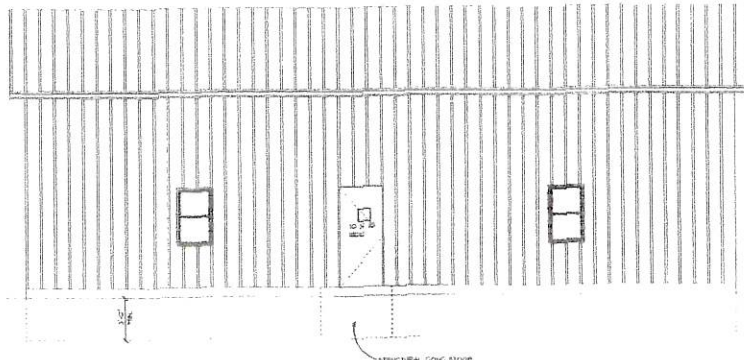


SITE PLAN
1" = 20.0'

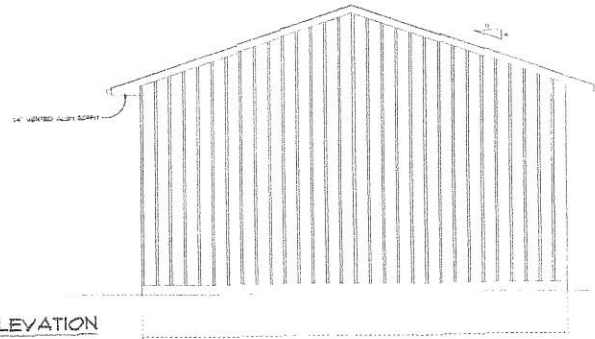
LEGAL DESCRIPTION:
LOTS 1, 2 & 3, BLOCK 26, ORIGINAL TOWNSHIP
OF ST. PAUL, HOLLAND COUNTY, NE



NORTH ELEVATION
1/4" = 1' - 0"



WEST ELEVATION
1/4" = 1' - 0"

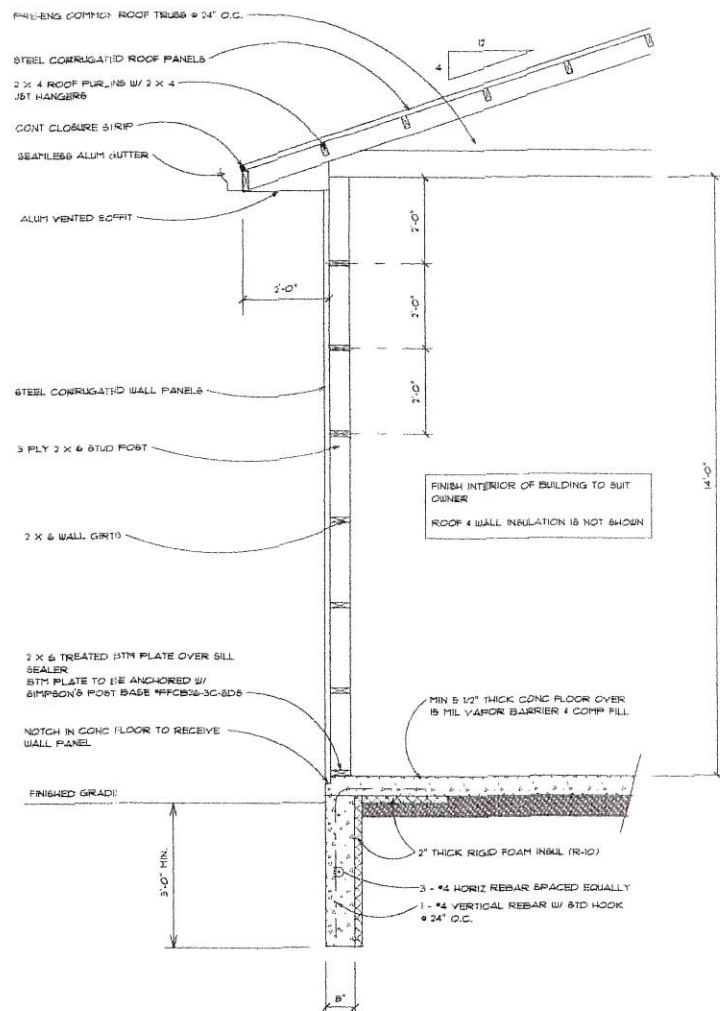


SOUTH ELEVATION
1/4" = 1' - 0"

GENERAL CONTRACTOR MCCARDY CONSTRUCTION	OWNER AUTO REPAIR SHOP BLDG FOR ERIC MRKVICKA	SITE PLAN & EXTERIOR ELEV.	1
			2

KD
DRAWING & DESIGN

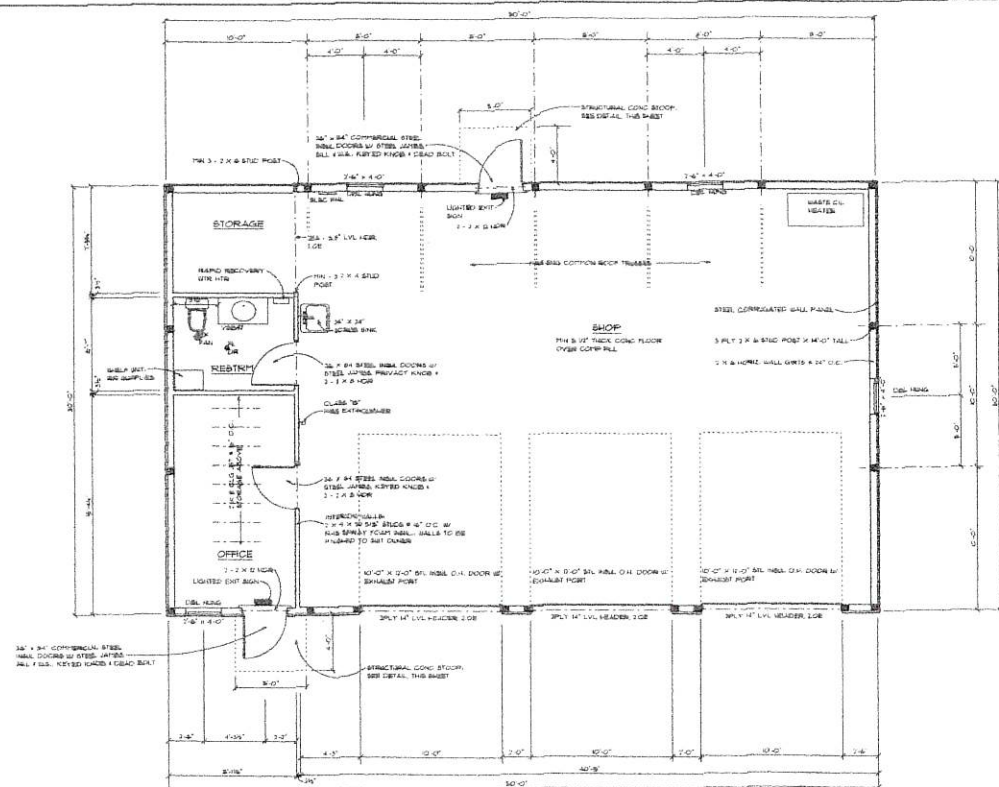
2026-35



TYP WALL SECTION

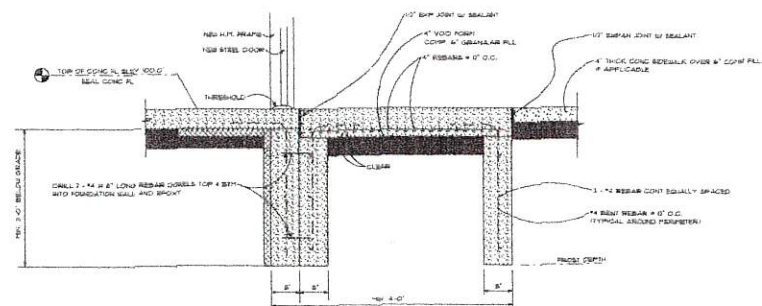
3/4\" = 1' - 0"

MOST SPECIFICATIONS FOR THIS PROJECT ARE PER THE GENERAL CONTRACTOR



FLOOR PLAN

1/4\" = 1' - 0"



STRUCTURAL STOOP DETAIL

3/4\" = 1' - 0"

2026-35



NEBRASKA STATE FIRE MARSHAL
PLANS DIVISION



Code Review

8/21/2026		Code Review Number: 08055-26	
Submitting Party Erik Mrkvicka Erik Mrkvicka 1505 Grant St Saint Paul, NE 68873-1111		Location Erik's Repair 515 4th St St. Paul, NE 68873	
		Owner Erik Mrkvicka 308-750-1878 spangel88@hotmail.com	

Your items have been reviewed for compliance with the Nebraska State Fire Marshal Act.

* Approval is conditional upon conformance with comments listed in remarks.

Building - Final Plans

REMARKS:

Review applies to a new single story 30' x 50' building as shown only.

Occupancy Type - New Mixed Business (38) & Special Purpose Industrial (40) Occupancy
 Estimated Occupant Load - 6 @ maximum probable number of occupants present at any time
 Codes Referenced - 2012 NFPA 1 / 2012 Life Safety Code (LSC) / 2009 NFPA 241 / 2010 Nebraska Accessibility Guidelines (NAG)
 Fire Protection Features Provided - Fire Extinguishers
 Site Plan Submitted? - NO (on-site inspector shall determine compliance of existing conditions)
 Construction Type - Unknown

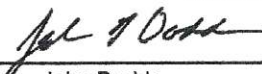
NOTE: A Knox Box or similar building access arrangement may be required by your local fire department. Please contact your local fire department for more information.

1. RE: Office - Exits shall terminate directly at a public way or at an exterior exit discharge. A sidewalk that is free of obstructions or impediments shall be provided to a public way. LSC 38.2.7, 7.7.1 (Amended)
2. RE: Shop - Exits shall terminate directly at a public way or at an exterior exit discharge. A stable surface that is free of obstructions or impediments shall be provided to a public way. LSC 40.2.7, 7.7.1 (Amended)
3. Illumination in accordance with 7.8 and emergency lighting in accordance with 7.9 is required for designated stairs, aisles, corridors, ramps, escalators, and passageways leading to a public way. LSC 38/40.2.8, 7.8.1 & 40.2.9, 7.9.1
4. RE: Shop (Separation From Office) - Hazardous areas used for general storage, boiler or furnace rooms, and maintenance shops that include woodworking and painting areas, shall be enclosed and/or separated by a fire barrier that has a 1-hour fire resistance rating and shall include a 45 minute rated self-closing, positive latching fire door. LSC 38.3.2.1, 8.7.1
5. All high hazard industrial occupancies, operations, or processes (such as spray painting using flammable liquids and welding operations), shall have approved, supervised automatic extinguishing systems in accordance with Section 9.7 or other protection appropriate to the particular hazard, such as explosion venting or suppression. LSC 40.3.2.1

Page 1 of 2

PLEASE CONTACT OFFICE INDICATED BELOW FOR A FINAL INSPECTION.
 FINAL APPROVAL IS REQUIRED PRIOR TO OCCUPANCY OR USE

SIGNED:

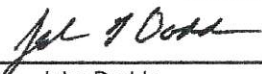
Reviewed By: 
 John Dodds
 246 S 14th St
 Lincoln, NE 68508-1804
 john.dodds@nebraska.gov
 402-631-7814

Contact for Inspection: Kyle Woodgate
 402-719-4447
 kyle.woodgate@nebraska.gov

6. Interior wall and ceiling finish material shall be Class A, Class B, or Class C throughout. LSC 38/40.3.3.2
7. At least one accessible route shall be provided within the site from accessible parking spaces and accessible passenger loading zones; public streets and sidewalks; and public transportation stops to the accessible building or facility entrance they serve. NAG 206.2.1
8. Where new parking spaces are provided, the minimum number of parking spaces shall be in accordance with NAG 208.2. Accessible parking spaces shall be located on the shortest accessible route to an accessible entrance. Where parking serves more than one accessible entrance, parking spaces shall be dispersed and located on the shortest accessible route to the accessible entrances. Dimensions, signage, and location requirements for parking shall be in accordance with NAG 502. NAG 208
9. The following shall apply to the restrooms provided:
 - a. All restroom fixtures, dispensers, and hardware shall be of the type, size and height as specified in the 2010 State of Nebraska Accessibility Guidelines Chapter 6.
 - b. Clearance around a water closet shall be 60" min. measured perpendicular from the side wall and 56" min. measured perpendicular from the rear wall. The required clearance around the water closet shall be permitted to overlap the water closet, associated grab bars, dispensers, sanitary napkin disposal units, coat hooks, shelves, accessible routes, clear floor space and clearance required at other fixtures, and the turning space. No other fixtures or obstructions shall be located within the required water closet clearance. NAG 604.3.1 / 604.3.2
 - c. The water closet shall be positioned with a wall or partition to the rear and to one side. The centerline of the water closet shall be 16" min. to 18" max. from the side wall or partition. Water closets shall be arranged for a left-hand or right-hand approach. NAG 604.2
 - d. Grab bars shall be provided throughout wheelchair accessible water closets. The side wall grab bar shall be 42" long min., located 12" max. from the rear wall and extending 54" min. from the rear wall. The rear wall grab bar shall be 36" long min. and extend from the centerline of the water closet 12" min. on one side and 24" min. on the other side. NAG 604.5
 - e. The turning space shall be a space of 60" diameter min. The space shall be permitted to include knee and toe clearance complying with section 306. NAG 304.3.1
 - f. A clear floor space complying with 305, positioned for a forward approach, and knee and toe clearance complying with 306 shall be provided for sinks. NAG 606.2
 - g. Sinks shall be installed with the front of the higher of the rim or counter surface 34" maximum above the finish floor or ground. NAG 606.3
 - h. Sink controls high forward reach shall be 48" maximum where reach depth is 20" maximum. Where the reach depth exceeds 20" the high forward reach shall be 44" maximum and the reach depth shall be 25" maximum. NAG 308.2.2
 - i. Water supply and drain pipes under sinks shall be insulated or otherwise configured to protect against contact. There shall be no sharp or abrasive surfaces under sinks. NAG 606.5
 - j. Doors shall not swing into the clear floor space or clearance required for any fixture. NAG 603.2.3

Page 2 of 2

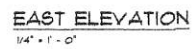
PLEASE CONTACT OFFICE INDICATED BELOW FOR A FINAL INSPECTION.
FINAL APPROVAL IS REQUIRED PRIOR TO OCCUPANCY OR USE

SIGNED: 

Reviewed By John Dodds
246 S 14th St
Lincoln, NE 68508-1804
john.dodds@nebraska.gov
402-631-7814

Contact for Inspection: Kyle Woodgate
402-719-4447
kyle.woodgate@nebraska.gov

DWY BY KEITH E	1 of 2
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NORTH ELEVATION
1/4" = 1' - 0"



APPROVED

- As Noted on the Code Review
- Based on the Information Provided
- Pending Final Inspection

Ashton Jochum
Nebraska State Fire Marshal's Agency
08/23/2026 8:29:33 AM

SITE PLAN & EXTERIOR ELEV.

OTHER
AUTO REPAIR SHOP BLDG FOR
ERIC MRKVICKA

GENERAL CONTRACTOR
MCCARDY CONSTRUCTION

KD
DRAFTING & DESIGN
302-363-0778
info@kddrafting.com

2 of 2

OWN BY
KEITH E

FLOOR PLAN & TYP WALL SECT

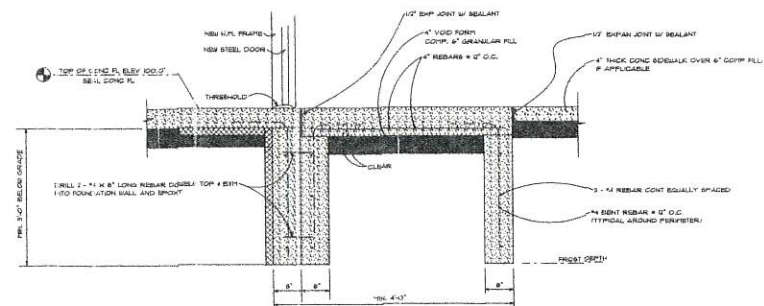
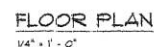
OWNER
AUTO REPAIR SHOP BLDG FOR
ERIC MRKVICKA

GENERAL CONTRACTOR
McCARDY CONSTRUCTION

KD
DRAFTING & DESIGN


$$\mathbb{E}_t[\Phi^H] = 0$$

1. MOST SPECIFICATIONS FOR THIS PROJECT ARE: PER THE GENERAL CONTRACTOR



STRUCTURAL STOOP DETAIL

3/4" = 1' - 3"

Zoning Classification ABR Value _____
Please call 811 before completing form.

Value \$

50,000

PERMIT NUMBER

2026-36

FEE \$50.00

CASH ~~X~~

CHECK#

APPLICATION FOR A RESIDENTIAL ZONING PERMIT

St. Paul, Nebraska: DIRECTIONS: Fill in the following information as accurately and completely as possible. This application is not acceptable unless all required information is furnished.

Property Owner Matthew Lokasiewicz

Contractor Cleary Building Corp.

Address 81C Jansen Cir

Address 4433 S. Jvergen Rd.

City, State, Zip St. Paul, NE 68873

Grand Island RE 68801
Phone Number 308-381-1028

Phone Number 308-750-2768

Cell Phone 308-379-5012

Complete Legal Description of the Property NW, NE, NE 34-15-10 3.88 Acres

Address of Construction Site 925 14th Avenue St. Paul, NE 68873

(If none, one must be registered with City of St. Paul)

In the Flood plain? No

Proposed Structure Shop/~~House~~

Dimension of Structure 42×64

Distance from Front property line 250 ft.

Distance from Rear Property Line 170 ft.

Distance from Side Property Line 40 ft.

Distance from Second Side Line 205'

Is there a utility easement on any side of the property? Yes North side - Overhead Power

Approximately when will construction Start October 2026 Finish Dec 2026

Contact Utility Superintendent at (308) 754-4483 regarding Set-Back Inspection. Matt Helzer Date of visit 8-20-26
(Matt Helzer's signature)

Recommendations needed before approval:

(One Mile radius outside city limits) If the structure is a residence on less than 10 acres indicate the date this property was platted as a separate parcel May 2022 Name of the Lot Split or Subdivision B Luke Farms, Inc. Sub #2

Name of the Lot Split or Subdivision B Luke Farms, Inc. Sub #2

For Office Use Only:

Is the proposed use permitted within this zoning district? YES _____ NO _____

Does the proposed use meet all the required setback distances? YES NO

Is a conditional use required for the proposed use?	YES	NO
---	-----	----

Has a Conditional Use Permit been issued for this proposed use?	YES	NO
---	-----	----

If yes, when does it expire?

PERMIT NUMBER 2026-36

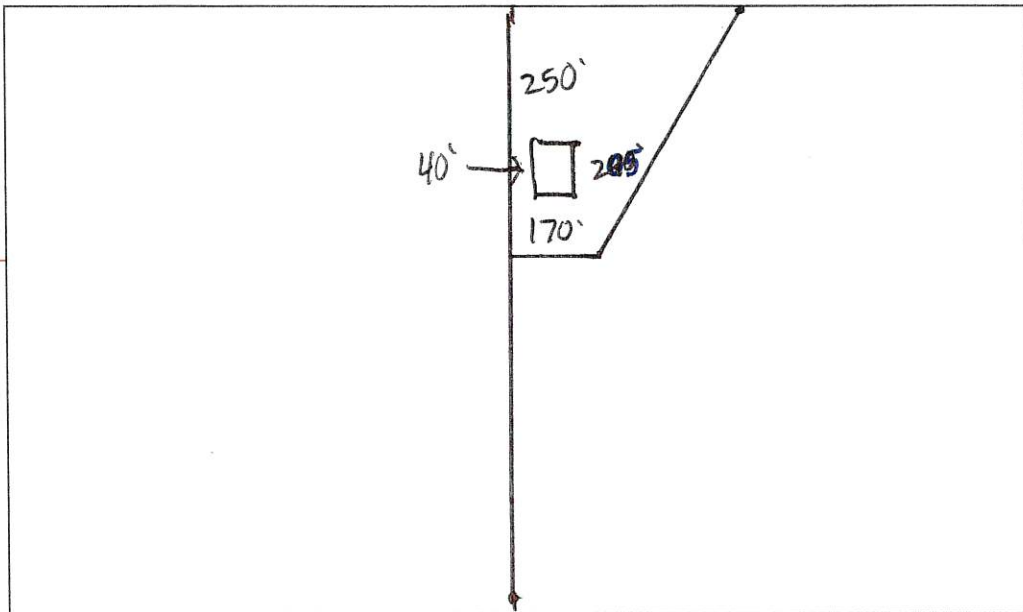
Site Plan Sketch:

North Street Name 14 Ave

Street Name

Hwy 281

W



Street Name

Hardy Rd.

E

South Street Name _____

Indicate, by drawing, the shape and dimensions of the land, shape and dimensions of all existing and proposed buildings and structures, and the distances from the proposed building and structures to all lot lines (from road frontages, side and rear lot lines). Show the location of roads fronting the property. **MUST CALL DIGGERS HOTLINE @ 811 BEFORE DIGGING – CONSTRUCTION ON UTILITY EASEMENTS IS NOT PERMITTED.**

The above information is, to the best of my knowledge, true and accurate. It is understood and agreed that any error, misstatement or misrepresentation of fact, either with or without intention on my part, such as might, if known, cause a refusal of this application, or any alteration or change in plans made without the approval of the Zoning Administrator subsequent to the issuance of the Permit, shall constitute sufficient grounds for the revocation of such permit. This permit is valid for one (1) year from approval date and work must be started within the first 6 months.

The signature also indicates permission granted to the Zoning Administrator to inspect the construction site in which this permit is granted at any time until construction is completed.

Signature of Applicant Mr. [Signature] Date 8-19-26

For Office Use Only:

Permit is Approved _____ Denied _____ Date _____
Zoning Administrator Signature

Reasons for Denial: _____

City of St. Paul Zoning Administrator
704 6th St. St. Paul, NE 68873

Phone 308-754-4483, e-mail: mhelzer@cityofstpaulne.org

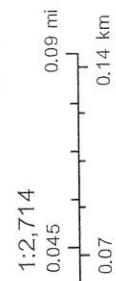
Page 2 of 2



August 20, 2026
14:56 PM

Parcels

DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.



September 8, 2026 Disbursements

Gross Wages - August 2026	123826.64
911 Custom (supplies)	178.00
Amazon Capital Business (books)	602.80
Anderson, Trae (uniform)	140.00
Banyon Data Systems (service)	490.00
Berthelsen, Laura (uniform)	43.08
Bomgaars (supplies)	1522.06
Bound Tree Medical (supplies)	172.90
Bryan Jensen Clothing (uniforms)	724.04
Charter Communications (service)	572.07
Charter/Spectrum (service)	249.97
City Health Deductible Savings (insurance)	5808.00
City of St. Paul 125 Plan (insurance)	90.00
City of St. Paul (insurance fees)	768.00
Construction Rental (supplies)	494.20
Core & Main (supplies)	6560.34
Crescent Electric (supplies)	791.58
Custer County Recycling (Service)	58.60
Diamond Engineering Company (service)	1360.00
Dick's Repair (service)	682.05
Dutton-Lainson (supplies)	9036.20
Eakes Office Solutions (contract)	703.49
Ecolab (service)	219.87
Elan Financial Services (supplies, postage, uniforms, education)	3009.36
Elba Fire Department (reimb)	1235.00
Elmwood Cemetery (service)	400.00
Filter Care (service)	56.10
Gorecki, Jeremy (uniform)	166.96
Grand Island Independent (subscription)	488.39
Hamilton Information Systems (service)	1568.50
Hastings Fiber Glass Products (supplies)	1798.96
Heritage Bank: Utility Bills ACH Fee (fee)	25.00
Homestead Bank: NSF Fee: Howell (NSF Fee)	6.00
Hometown Leasing (contract)	39.12
Howard Co. Treasurer (Dispatch Fee)	3481.65
Howard Greeley RPPD (supplies)	728.96
Jacobs Ford (service)	224.93
John Deere Financial (supplies)	81.90
Johnny's Lock & Key (service)	68.00
LARM (insurance)	29.84
Logan Contractors Supply (supplies)	10112.50
Madison Nat'l Life (insurance)	203.48
Medica (insurance)	20275.69 x
Marlow, Annice (education)	1200.00

Menards (supplies)	22.56
Municipal Supply of NE (supplies)	319.40
NE Public Health Environ (lab)	380.00
On the Spot Cleaning (service)	435.00
Onsite Service Solutions (service)	590.00
Open Caret (service)	200.00
Overdrive Inc (books)	423.48
Overland Ready Mixed (concrete)	1396.88
Parts Bin (supplies)	108.72
Penworthy Company (books)	424.38
Protective Equip Testing (service, supplies)	573.60
S E Smith & Sons (supplies)	42.56
Servi-Tech (lab)	261.00
Sherwin Williams (equipment)	5800.00
St Paul Public School (supplies)	449.90
St Paul Rural Fire (reimb)	16623.89
Sun Auto Tire & Repair (service)	194.14
Trentman, Mary (reimb)	43.38
Wesco Distribution (supplies)	3459.90
2025-2026 CITY FUND TRANSFERS (City Transfers Below)	407436.64

Light to Police: Operating: \$178,500
 Light to Park: Operating: \$66,800
 Light to Street: Poles: \$5,000
 Water to General : US Wage: \$23,359
 Water to Park: Operating: \$7,000
 Sewer to General: US Wage: \$23,359
 Landfill to Park: Operating: \$13,247
 General to Swim Pool: Operating: \$13,000
 Street to General: US Wage: \$23,359
 Street to General: Snow Blower: \$41,820
 Street to VP Bond: Street Assessments: \$11,992.64

Non-General Disbursements

Fire ICS #103268: Purple Wave Auction: Fire Vehicle (fire vehicle)	7370.00
Health Ded: Medica OneSource - health ded (reimb)	112.66
Sales Tax: Street: Mtr Veh Tax June 2026 Proceeds (Mtr Veh Tax)	9419.73
Sales Tax: Fire Station: June 2026 Proceeds (Fire Station)	20472.66
Sales Tax: 25% Infrastructure: June 2026 Proceeds (25% Infrast)	10236.33
Sales Tax: 7th Street Bar Property Improvement (PIP)	1840.00
Health Ded: Medica OneSource - health ded (reimb)	70.52
25% Infrast. Olsson: Engineer Fee (Eng Fee)	3672.82
Light ICS: Wesco - wire (supplies)	3221.77

CITY OF ST PAUL

09/01/26 2:00 PM

Page 1

***Check Detail Register©**

Batch: Disb Sept8 2026

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
11100 CHECKING					
73606	09/08/26	911 CUSTOM			
E 32-20-268		Uniforms	\$178.00	65488-01	Poi - Police Chief badge
		Total	\$178.00		
73607	09/08/26	AMAZON CAPITAL SERVICES			
E 44-20-242		BOOKS	\$335.16	17NH-C499-	Lib - books
E 44-20-242		BOOKS	\$229.33	1HN7-V6Q1-	Lib - books
E 44-20-242		BOOKS	\$14.99	1LL1-XMNN-	Lib - book
E 44-20-242		BOOKS	\$23.32	1T1P-N3XH-	Lib - book
		Total	\$602.80		
73608	09/08/26	ANDERSON, TRAE			
E 03-20-268		Uniforms	\$140.00		Swr - uniform allowance
		Total	\$140.00		
73609	09/08/26	BANYON DATA SYSTEMS, INC.			
E 01-20-309		COMPUTER	\$195.00	168135	Lgts - annual software support - email utility billing
E 34-20-309		COMPUTER	\$295.00	168135	Cem - annual software support - cemetery property
		Total	\$490.00		
73610	09/08/26	BERTHELSEN, LAURA			
E 10-20-268		Uniforms	\$43.08		Gen - uniform allowance
		Total	\$43.08		
73611	09/08/26	BOMGAARS SUPPLY INC			
E 01-20-520		BLDG/ R & M	\$160.49	43270503	Lgts - fan for mechanic bay
E 34-20-270		UTILITY R & M	\$3.79	43271886	Cem - couplings for drip lines
E 21-20-271		VEHICLE R & M	\$184.68	43272081	Strs - shop towels, steering wheel spinners, spray grease, car freshners, and lubricant for street dept vehicles
E 42-20-270		UTILITY R & M	\$17.98	43272774	Park - white spray paint
E 01-20-270		UTILITY R & M	\$23.52	43273914	Lgts - shop supplies
E 03-20-270		UTILITY R & M	\$11.87	43273958	Swr - mending brace, fasteners
E 02-20-270		UTILITY R & M	\$21.38	43274044	Wtr - shop towels, toilet paper
E 01-20-231		CITY GAS & OIL	\$14.70	43275650	Lgts - 2-cycle oil
E 21-20-271		VEHICLE R & M	\$0.46	43275925	Strs - fasteners for old #10 VIN tag
E 02-20-270		UTILITY R & M	\$13.90	43276068	Wtr - hand wipes
E 42-20-521		GROUND / R & M	\$104.98	43276291	Park - glyphosate, weed killer
E 42-20-270		UTILITY R & M	\$12.99	43276291	Park - steering wheel spinner
E 02-20-520		BLDG/ R & M	\$42.79	43276613	Wtr - circuit breaker for cattle well
E 03-20-270		UTILITY R & M	\$12.99	43276796	Swr - shop towels
E 02-20-270		UTILITY R & M	\$4.06	43278116	Wtr - clamp connector
E 02-20-272		TOOLS	\$746.81	43278220	Wtr - DeWalt tools
E 01-20-270		UTILITY R & M	\$12.89	43278415	Lgts - chain for trailer tailgate
E 01-20-270		UTILITY R & M	\$17.11	43278631	Lgts - trash bags for City office
E 02-20-270		UTILITY R & M	\$17.11	43278631	Wtr - trash bags for City office
E 01-20-270		UTILITY R & M	\$97.56	43278689	Lgts - brush fittings, plumbers tape
		Total	\$1,522.06		
73612	09/08/26	BOUND TREE MEDICAL LLC			

CITY OF ST PAUL

09/01/26 2:00 PM

Page 2

***Check Detail Register©**

Batch: Disb Sept8 2026

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 36-20-320		MERCH & SUPPLY	\$172.90	67025377	EMS - nitrile gloves
		Total	\$172.90		
73613	09/08/26	BRYAN JENSEN CLOTHING			
E 01-20-268		Uniforms	\$189.05		Lgts - uniform allowance - John Lech
E 01-20-268		Uniforms	\$149.79		Lgts - uniform allowance - Jarod Greenough
E 01-20-268		Uniforms	\$385.20		Lgts - uniform allowance - James Summers
		Total	\$724.04		
73614	09/08/26	CHARTER COMMUNICATIONS			
E 31-20-220		COMMUNICATION	\$155.04	6333083126	Fire - internet & phone at Fire Station
E 42-20-220		COMMUNICATION	\$192.03	6333083126	Park - internet & phone at park shop and ballfields
E 02-20-220		COMMUNICATION	\$225.00	6333083126	Wtr - internet at WTP
		Total	\$572.07		
73615	09/08/26	CHARTER/SPECTRUM			
E 10-20-220		COMMUNICATION	\$119.99	17621670108	Gen - internet at City office
E 21-20-220		COMMUNICATION	\$64.99	17621670108	Strs - internet at Street shop
E 42-20-220		COMMUNICATION	\$64.99	17621670108	Park - internet for downtown park cameras
		Total	\$249.97		
73616	09/08/26	CITY HEALTH DEDUCTIBLE SAVINGS			
E 42-10-130		INSURANCE	\$363.00		Park - health reimbursement
E 03-10-130		INSURANCE	\$1,089.00		Swr - health reimbursement
E 01-10-130		INSURANCE	\$1,452.00		Lgts - health reimbursement
E 21-10-130		INSURANCE	\$726.00		Strs - health reimbursement
E 02-10-130		INSURANCE	\$1,089.00		Wtr - health reimbursement
E 10-10-130		INSURANCE	\$726.00		Gen - health reimbursement
E 32-10-130		INSURANCE	\$363.00		Pol - health reimbursement
		Total	\$5,808.00		
73617	09/08/26	CITY OF ST PAUL			
E 42-10-130		INSURANCE	\$48.00		Park - annual Medica OneSource admin fees
E 03-10-130		INSURANCE	\$144.00		Swr - annual Medica OneSource admin fees
E 01-10-130		INSURANCE	\$192.00		Lgts - annual Medica OneSource admin fees
E 21-10-130		INSURANCE	\$96.00		Strs - annual Medica OneSource admin fees
E 02-10-130		INSURANCE	\$144.00		Wtr - annual Medica OneSource admin fees
E 10-10-130		INSURANCE	\$96.00		Gen - annual Medica OneSource admin fees
E 32-10-130		INSURANCE	\$48.00		Pol - annual Medica OneSource admin fees
		Total	\$768.00		
73618	09/08/26	CITY OF ST PAUL 125 PLAN			
E 02-10-130		INSURANCE	\$30.00		Wtr - life insurance
E 03-10-130		INSURANCE	\$10.00		Swr - life insurance
E 21-10-130		INSURANCE	\$20.00		Strs - life insurance
E 10-10-130		INSURANCE	\$20.00		Gen - life insurance
E 42-10-130		INSURANCE	\$10.00		Park - life insurance
		Total	\$90.00		
73619	09/08/26	CONSTRUCTION RENTAL GI			
E 31-20-272		TOOLS	\$494.20	557418-3	Fire - traffic cones and bases, marking paint

CITY OF ST PAUL

09/01/26 2:00 PM

Page 3

***Check Detail Register©**

Batch: Disb Sept8 2026

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$494.20		
73620	09/08/26	CORE & MAIN			
E 03-20-270		UTILITY R & M	\$941.00	INV0034958	Swr - testing supplies and hook and poles for camera
E 02-20-269		Water Meters	\$5,619.34	Z558950	Wtr - water meters and ltron cables
Total			\$6,560.34		
73621	09/08/26	CRESCENT ELECTRIC SUPPLY CO.			
E 01-20-270		UTILITY R & M	\$690.55	S514318567	Lgts - 3-phase contactors
E 01-20-270		UTILITY R & M	\$101.03	S514321046	Lgts - #8 ground wire
Total			\$791.58		
73622	09/08/26	CUSTER COUNTY RECYCLING			
E 04-20-325		Recycle Delivery	\$19.80	823	Lndfl - recycling trailer
E 04-20-325		Recycle Delivery	\$38.80	824	Lndfl - recycling trailer
Total			\$58.60		
73623	09/08/26	DIAMOND ENGINEERING CO.			
E 03-20-270		UTILITY R & M	\$1,360.00	5260	Swr - new sewer service at 3rd & O Streets
Total			\$1,360.00		
73624	09/08/26	DICKS REPAIR			
E 21-20-271		VEHICLE R & M	\$682.05	38017	Strs - #6 replace water pump and thermostat
Total			\$682.05		
73625	09/08/26	DUTTON-LAINSON CO.			
E 02-20-269		Water Meters	\$4,320.27	933171-1	Wtr - water meter radios
E 01-20-270		UTILITY R & M	\$2,635.70	933312-1	Lgts - inventory
E 01-20-270		UTILITY R & M	\$150.00	933312-2	Lgts - 1/O PAC clamps
E 01-20-270		UTILITY R & M	\$88.36	933312-3	Lgts - aluminum squeezon connectors
E 01-20-270		UTILITY R & M	\$1,006.24	933316-1	Lgts - bushing cover squirrel guards
E 01-20-270		UTILITY R & M	\$835.63	933427-1	Lgts - 1/O and 2/O wire
Total			\$9,036.20		
73626	09/08/26	EAKES OFFICE SOLUTIONS			
E 10-20-517		COPIER LEASE	\$24.19	INV795825	Gen - copier costs (4/25/26 to 7/24/26) Matt's office
E 01-20-517		COPIER LEASE	\$226.44	INV805792	Lgts - copier costs (5/20/26 to 8/19/26)
E 02-20-517		COPIER LEASE	\$226.43	INV805792	Wtr - copier costs (5/20/26 to 8/19/26)
E 03-20-517		COPIER LEASE	\$226.43	INV805792	Swr - copier costs (5/20/26 to 8/19/26)
Total			\$703.49		
73627	09/08/26	ECOLAB			
E 41-20-520		BLDG/ R & M	\$62.40	4725763	Pool - pest management
E 10-20-520		BLDG/ R & M	\$56.69	4725765	Gen - pest management at City office
E 02-20-520		BLDG/ R & M	\$50.39	4725766	Wtr - pest management at WTP
E 03-20-520		BLDG/ R & M	\$50.39	4725767	Swr - pest management at WWTP
Total			\$219.87		
73628	09/08/26	ELAN FINANCIAL SERVICES			
E 01-20-313		POSTAGE	\$12.65	0535	Lgts - freight for rubber glove testing

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 10-20-210		PROF&SCHOOLS	\$530.00	1303	Gen - LONM conference registration for Laura Berthelsen
E 10-20-210		PROF&SCHOOLS	\$530.00	1311	Gen - LONM conference registration for Jody Hogan
E 10-20-210		PROF&SCHOOLS	\$410.00	1517	Gen - LONM conference registration for Katie Kowalski
E 32-20-268		Uniforms	\$156.86	2538a	Pol - boots for Mat Sample
E 21-20-270		UTILITY R & M	\$180.83	3401	Strs - trailer tailgate lift assist
E 21-20-281		Street Lights Repair & Mai	\$159.44	3620	Strs - AC alternating flashers
E 32-50-527		SRT Equipment Purchase	\$407.54	4417	Pol - pants for Mat Sample and Thomas Holmes
E 32-20-272		TOOLS	\$351.46	4608	Pol - ammo
E 01-20-270		UTILITY R & M	\$37.44	5986a	Lgts - waterproof tags
E 10-20-310		OFFICE SUPPLIES	\$23.52	7648	Gen - tape
E 01-20-266		DocuSend Fee	\$25.98	7663	Lgts - fee to email utility bills
E 32-20-219		Evidence "Police"	\$21.39	8055	Pol - monthly subscription for Arlo evidence cameras (NO RECEIPT)
E 10-20-310		OFFICE SUPPLIES	\$64.01	8082	Gen - red pens, correction tape, USB drives, highlighters, rubber bands
E 01-20-272		TOOLS	\$38.70	8082	Lgts - magnetic hangers
E 10-20-313		POSTAGE	\$11.02	8882	Gen - postage to mail pmt to Purple Wave
E 34-20-316		Niche Engraving	\$23.20	8924	Cem - postage to mail niche doors
E 32-20-313		POSTAGE	\$11.02	9176	Pol - certified mail fee for No Trespassing letter
E 10-20-313		POSTAGE	\$14.30	9220	Gen - postage for documentation to City Atty
Total			\$3,009.36		
73629	09/08/26	ELBA FIRE DEPARTMENT			
E 36-20-210		PROF&SCHOOLS	\$1,235.00		EMS - reimbursement for EMT Class at CCC for Trent or Kennadi Findley
Total			\$1,235.00		
73630	09/08/26	ELMWOOD CEMETERY			
E 34-20-315		CEMETERY PERPETUAL	\$200.00		Cem - perpetual care - Serbousek
E 34-20-315		CEMETERY PERPETUAL	\$200.00		Cem - perpetual care - Lang
Total			\$400.00		
73631	09/08/26	FILTER CARE			
E 04-20-271		VEHICLE R & M	\$56.10	136579	Lndfl - #17 filter cleaning
Total			\$56.10		
73632	09/08/26	GORECKI, JEREMY			
E 02-20-268		Uniforms	\$166.96		Wtr - uniform allowance
Total			\$166.96		
73633	09/08/26	GRAND ISLAND INDEPENDENT			
E 44-20-234		MAGAZINE & PAPER	\$488.39		Lib - annual subscription to Grand Island Independent
Total			\$488.39		
73634	09/08/26	HASTINGS FIBER GLASS PRODUCTS			
E 01-20-252		Personal Protective Equip	\$1,798.96	67146	Lgts - pole-mounted hot arms
Total			\$1,798.96		
73635	09/08/26	HOMETOWN LEASING			

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Batch: Disb Sept8 2026

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 44-20-517		COPIER LEASE	\$39.12	24	Lib - copier lease (Oct)
		Total	\$39.12		
73636	09/08/26	HOWARD COUNTY TREASURER (CCCC)			
E 32-20-214		DISPATCHER	\$3,481.65		Poi - dispatcher pay
		Total	\$3,481.65		
73637	09/08/26	HOWARD GREELEY RURAL PUBLIC			
E 01-20-270		UTILITY R & M	\$368.68	257	Lgts - power pole at 1122 Sherman St.
E 01-20-270		UTILITY R & M	\$360.28	259	Lgts - power pole replacement at 922 Baxter
		Total	\$728.96		
73638	09/08/26	JACOBS FORD			
E 32-20-271		VEHICLE R & M	\$224.93	72680	Pol - #95 oil change, alignment, check brakes
		Total	\$224.93		
73639	09/08/26	JOHN DEERE FINANCIAL			
E 03-20-270		UTILITY R & M	\$40.95	4563108	Swr - blades for #3 930 mower
E 34-20-270		UTILITY R & M	\$40.95	4563108	Cem - blades for #3 930 mower
		Total	\$81.90		
73640	09/08/26	JOHNNYS LOCK & KEY			
E 04-20-270		UTILITY R & M	\$68.00	93720	Lndfl - recode new padlocks and cut 6 keys
		Total	\$68.00		
73641	09/08/26	LARM			
E 31-20-250		CITY INSURANCE	\$29.84	116777	Fire - Endorsement to add 2018 Suburban SUV
		Total	\$29.84		
73642	09/08/26	LOGAN CONTRACTORS SUPPLY, INC			
E 21-20-270		UTILITY R & M	\$10,112.50	H31438	Strs - tar
		Total	\$10,112.50		
73643	09/08/26	MADISON NATIONAL LIFE			
E 42-10-130		INSURANCE	\$11.34	1794265	Park - life insurance
E 03-10-130		INSURANCE	\$33.86	1794265	Swr - life insurance
E 01-10-130		INSURANCE	\$45.20	1794265	Lgts - life insurance
E 21-10-130		INSURANCE	\$22.68	1794265	Strs - life insurance
E 02-10-130		INSURANCE	\$34.02	1794265	Wtr - life insurance
E 10-10-130		INSURANCE	\$44.88	1794265	Gen - life insurance
E 32-10-130		INSURANCE	\$11.50	1794265	Pol - life insurance
		Total	\$203.48		
73644	09/08/26	MARLOW, ANNICE R.			
E 41-20-210		PROF&SCHOOLS	\$1,200.00		Pool - CPR (10) and Lifeguard (3) certification renewals
		Total	\$1,200.00		
73645	09/08/26	MENARDS, INC			
E 03-20-520		BLDG/ R & M	\$22.56	30405	Swr - shop supplies
		Total	\$22.56		

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***Check Detail Register©**

Batch: Disb Sept8 2026

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
73646	09/08/26	MUNICIPAL SUPPLY IN OF NE			
E 34-50-550		IMPROVEMENTS	\$319.40	985738-IN	Cem - parts for new water lines (paid with Mudloff donation)
		Total	\$319.40		
73647	09/08/26	NEBRASKA PUBLIC HEALTH ENVIRON			
E 02-20-232		LAB SAMPLE	\$380.00	609108	Wtr - lead and copper samples
		Total	\$380.00		
73648	09/08/26	ON THE SPOT CLEANING SERVICE			
E 01-20-520		BLDG/ R & M	\$72.50	6472324	Lgts - janitorial service at City office (8/16/26)
E 02-20-520		BLDG/ R & M	\$72.50	6472324	Wtr - janitorial service at City office (8/16/26)
E 01-20-520		BLDG/ R & M	\$72.50	6472328	Lgts - janitorial service at City office (8/23/26)
E 02-20-520		BLDG/ R & M	\$72.50	6472328	Wtr - janitorial service at City office (8/23/26)
E 01-20-520		BLDG/ R & M	\$72.50	6472330	Lgts - janitorial service at City office (8/30/26)
E 02-20-520		BLDG/ R & M	\$72.50	6472330	Wtr - janitorial service at City office (8/30/26)
		Total	\$435.00		
73649	09/08/26	ONSITE SERVICE SOLUTIONS LLC			
E 02-20-270		UTILITY R & M	\$590.00	12071	Wtr - annual calibration for the spectrophotometer
		Total	\$590.00		
73650	09/08/26	OPEN CARET			
E 10-20-211		ADM. & DUES	\$200.00	9505	Gen - website hosting and maintenance
		Total	\$200.00		
73651	09/08/26	OVERDRIVE INC			
E 44-20-242		BOOKS	\$423.48	1419CO2627	Lib - audiobooks
		Total	\$423.48		
73652	09/08/26	OVERLAND READY MIXED			
E 21-20-280		Concrete - Streets	\$1,396.88	TX126632	Strs - street repair at 5th & L Streets
		Total	\$1,396.88		
73653	09/08/26	PARTS BIN, INC.			
E 21-20-271		VEHICLE R & M	\$28.47	97565	Strs - #13 oil filter
E 32-20-271		VEHICLE R & M	\$7.99	97625	Pol - #94 windshield wash
E 32-20-271		VEHICLE R & M	\$72.26	99977	Pol - #94 battery, light bulb
		Total	\$108.72		
73654	09/08/26	PENWORTHY COMPANY, INC			
E 44-20-242		BOOKS	\$424.38	620248-IN	Lib - books
		Total	\$424.38		
73655	09/08/26	PROTECTIVE EQUIP TESTING LAB			
E 01-20-252		Personal Protective Equip	\$527.44	92843	Lgts - glove testing, new Class O and Class 2 gloves
E 01-20-252		Personal Protective Equip	\$46.16	92860	Lgts - glove testing
		Total	\$573.60		
73656	09/08/26	S E SMITH AND SONS			
E 01-20-270		UTILITY R & M	\$6.29	683083	Lgts - 3/8" box connector

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***Check Detail Register©**

Batch: Disb Sept8 2026

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 03-20-270		UTILITY R & M	\$36.27	683335	Swr - Indian Street sewer repair
		Total	\$42.56		
73657	09/08/26	SERVI-TECH INC			
E 03-20-232		LAB SAMPLE	\$214.00	H-996816	Swr - 24-hour monthly composite sample
E 03-20-232		LAB SAMPLE	\$47.00	H-996951	Swr - CBOD sample
		Total	\$261.00		
73658	09/08/26	SHERWIN WILLIAMS			
E 21-50-540		MACH & EQUIPMENT	\$5,800.00	39178113260	Strs - new paint striping machine
		Total	\$5,800.00		
73659	09/08/26	ST PAUL PUBLIC SCHOOL			
E 01-20-310		OFFICE SUPPLIES	\$224.95	81226-01	Lgts - 5 cases of copier paper for City office
E 02-20-310		OFFICE SUPPLIES	\$224.95	81226-01	Wtr - 5 cases of copier paper for City office
		Total	\$449.90		
73660	09/08/26	ST PAUL RURAL FIRE			
E 36-20-312		RURAL FIRE REIMB	\$16,623.89		EMS - EMS runs reimbursement (March-August 2026)
		Total	\$16,623.89		
73661	09/08/26	SUN AUTO TIRE & SERVICE			
E 32-20-271		VEHICLE R & M	\$194.14		Pol - #94 tire replacement (punctured at 6th & Custer)
		Total	\$194.14		
73662	09/08/26	TRENTMAN, MARY			
E 32-20-210		PROF&SCHOOLS	\$43.38		Pol - reimbursement for appreciation plaque for Police Chief
		Total	\$43.38		
73663	09/08/26	WESCO DISTRIBUTION, INC.			
E 21-20-281		Street Lights Repair & Mai	\$330.00	188348	Strs - miniature circuits for street lighting
E 01-20-270		UTILITY R & M	\$2,563.72	199740	Lgts - padlocks
E 01-20-270		UTILITY R & M	\$56.18	201777	Lgts - H type compression connectors
E 21-20-281		Street Lights Repair & Mai	\$510.00	217617	Strs - contacts for street lights
		Total	\$3,459.90		
		11100	\$86,341.19		

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***Check Detail Register©**

Batch: Disb Sept8 2026

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
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Fund Summary**11100 CHECKING**

01 LIGHTS			\$14,953.39		
02 WATER			\$14,163.91		
03 SEWER			\$4,380.32		
04 LANDFILL			\$182.70		
10 GENERAL			\$2,913.68		
21 STREETS			\$20,314.98		
31 FIREMEN			\$679.08		
32 POLICE			\$5,573.12		
34 CEMETERY			\$1,082.34		
36 AMBULANCE			\$18,031.79		
41 POOL			\$1,262.40		
42 PARK			\$825.31		
44 LIBRARY			\$1,978.17		
			\$86,341.19		

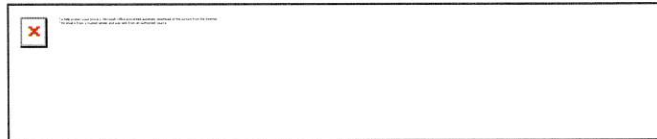
MIKE FEEKEN, MAYOR

Laura Berthelsen

From: LeAnn Jochum <LeAnn@scedd.us>
Sent: Friday, August 21, 2026 4:08 PM
To: Laura Berthelsen; Mike Feeken
Cc: Sharon Hueftle
Subject: Error Re: City of St. Paul - Reimbursement Request

Importance: High

Follow Up Flag: Follow up
Flag Status: Flagged



Laura & Mike -

I took time to review the budget worksheet this afternoon as also could not make sense of it in comparison to my RCRP project working budget worksheet I had created to oversee the project work with EUNA/Amplifund and projected expenses.

I found the mistake - there WAS an error in my budget worksheet. It took me over an hour to find and had previously - over the last year, checked the columns and formulas numerous times, even having Howard review on at least two occasions to make sure I was not mis-representing the planned and actual expenses. During our project progress meetings, I continued to encourage the City to also review the numbers and cross-reference in case there were any errors especially as we were running low on time and continued to emphasize we needed to conclude spending to reach close-out through the spring months. This project had 18 Payment Requests with 58 individually submitted invoices.

I sincerely apologize - I am human, and this was a mistake in the calculations of formulas and cell blocks. I created a working budget spreadsheet as the only feasible way to keep up on projected and ongoing actual expenses. General Admin and Project Costs calculate separately in EUNA/Amplifund, so I set up my budget spreadsheet the same way. The error was in a formula - cell [SCEDD GA \$25K - \$18,750] was not adding into the total [Actual with Projected Expenses].

EUNA platform does not provide any way of noting planned expenses. As of my calculations on 6.23.26 when we last discussed expenses, I showed the City projected to go over \$1,355.88.

Pay 18 FINAL PENDING	\$	87,976.30	6/15/2026	\$	47,753.64	Diamond Eng #4, surfacing, paint	\$	47,753.64		
				\$	654.00	KayPark-trash can				
				\$	337.01	Olsson, partial				
				\$	16,430.00	Landscaping Solutions - sod				
				\$	18,192.09	K&M Concrete (2) Inv				
	NEED INVOICE		\$ 4,609.56			Wesco, additional light pole				
				\$	87,976.30					
Amount reflects actual & planned submitted to NDED										
Grant Pay TOTALS		\$	879,887.02							
SCEDD GA final										
Near & over \$25K needs to be comp bid (w labor) and/or comparisons req (product only)										
						Olsson - Tennis Ct of	Diamond Eng - Tennis Courts	SCEDD GA \$25K		
SUB-TOTALS						Signed contracts billed to date	\$ 48,712.14	\$51.9K	\$ 398,027.29 of \$410,395.30	\$ 18,750.00
TOTAL		\$ 879,887.02		Contract Remaining to Bill		\$ 2,850.85	\$ 12,368.01	\$ 6,250.00		
Actual with Projected Expenses										\$ 901,355.88
Grant Awarded	\$	850,000.00	Cash Match School	\$	25,000.00	SCEDD GA grant awarded	\$	25,000.00		
							TOTAL PROJECT COST	\$ 900,000.00		
							Remaining	\$ (1,355.88)		

[ACTIVE] 23RCRP033 Park Amenity Installation - Budget

I doubt there are any unused RCRP funds at DED, but I can always ask if some went unobligated and could be applied to the City of St. Paul's project. It is worth an inquiry but can make no promises. With 3 rep changes at DED in the last 6-8 months, and delayed, limited, or no answers these last couple of months to inquiries, it has been challenging at best to proceed and have not received guidance on project close out.

Again, my apologies for the error in calculation projections. I enjoyed working with the City of St. Paul staff and seeing the project come to life to improve the recreation amenities for your community.

LeAnn Jochum
Deputy Director, South Central Economic Development District, Inc.
 308.455.4776 | leann@scedd.us

From: LeAnn Jochum <LeAnn@scedd.us>
Sent: Friday, August 21, 2026 9:51 AM
To: Laura Berthelsen <lberthelsen@cityofstpaulne.org>

Cc: Howard Wong <howard@scedd.us>

Subject: Re: City of St. Paul - Reimbursement Request

Laura -

The \$25K from the school was one of the first postings and is reflected as the original cash match. This shows over cash match as the sidewalk work undertook went significantly over budget projections.

LeAnn Jochum

Deputy Director, South Central Economic Development District, Inc.

308.455.4776 | leann@scedd.us

From: Laura Berthelsen <lberthelsen@cityofstpaulne.org>

Sent: Friday, August 21, 2026 9:42 AM

To: LeAnn Jochum <LeAnn@scedd.us>

Subject: City of St. Paul - Reimbursement Request

Does this mean we spent \$22+ over the grant funds and the school donation or is this within the \$25,000 that the school provided? I thought we calculated that we were pretty careful about not going over the amount of the grant plus the school's donation.

Laura Berthelsen, CMC

Deputy City Clerk

City of St. Paul

704 6th Street

St. Paul, NE 68873

308-754-4483

laurab@cityofstpaulne.org

From: LeAnn Jochum <LeAnn@scedd.us>

Sent: Friday, August 21, 2026 9:28 AM

To: Laura Berthelsen <lberthelsen@cityofstpaulne.org>; Howard Wong <howard@scedd.us>

Subject: Re: City of St. Paul - Reimbursement Request

Laura -

Thank you for the last invoice - we may not upload it as all grant funds have been expended and cash match fulfilled. Given the challenges at DED with staffing, we have not been given guidance as to how to close out the project.

We were just on calls with Brad Wiese, DED, on yours and Franklin's last Payment Requests which were both submitted on 7.31 as we had heard nothing regarding the 2+ week delay in approval. #18 was approved 8.19 after our online meeting with \$83,089.28 that should be ACH to the City any day.

23RCRP033 Park Amenity Installation – Payment Request #18

Date Submitted: 7/31/2026 3:12 PM

Submitted By: LeAnn Jochum

Financial Detail

Based on your account settings, personnel line items have been hidden.

	Expensed	Cash Match	In-Kind Match	Other Funding	Total Match	Grant Funded	Grant-Funded Remaining 0
General Administration	\$6,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,250.00	\$0.00
Project Cost	\$99,512.75	\$0.00	\$0.00	\$22,673.47	\$22,673.47	\$76,839.28	\$0.00
Totals	\$105,762.75	\$0.00	\$0.00	\$22,673.47	\$22,673.47	\$83,089.28	
Requested Amount	\$83,089.28						
Approved Amount	\$83,089.28						
Related Cash Receipts	+						
Remaining Grant Balance							(\$22,673.47)

Brad is checking with management as to how to address the negative balance that is showing as we had more cash match/expenses then budgeted. He is not sure how we proceed as it shows a negative balance?!

[ACTIVE] 23RCRP033 Park Amenity Installati

Budget

Based on your account settings, personnel line items have been hidden.

Expense Budget	Grant-Funded Budgeted	Grant-Funded Actuals	Match Budgeted	Match Actuals	To Budget
General Administration					
Subtotal	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$25,000
Project Cost					
Subtotal	\$850,000.00	\$850,000.00	\$25,000.00	\$47,673.47	\$875,000
Total Expense Budget Cost	\$875,000.00	\$875,000.00	\$25,000.00	\$47,673.47	\$900,000.
Revenue Budget	Grant-Funded Budgeted	Grant-Funded Actuals	Match Budgeted	Match Actuals	To Reven
Grant Funding					
Subtotal	\$875,000.00	\$875,000.00		\$47,673.47	\$875,000
Match					
Subtotal		\$0.00	\$25,000.00	\$0.00	\$25,000
Total Revenue Budget Cost					(\$900,000.0)
Total Overall Budget Cost					\$0.

Therefore, we do not need additional expenses (Olsson's latest invoice) as are already over. Let me know when your payment comes through as at least that is now in process!
We'll keep you posted when we know about closeout.

LeAnn Jochum

Deputy Director, South Central Economic Development District, Inc.

308.455.4776 | leann@scedd.us

From: Laura Berthelsen <lberthelsen@cityofstpaulne.org>

Sent: Friday, August 21, 2026 8:55 AM

To: LeAnn Jochum <LeAnn@scedd.us>; Howard Wong <howard@scedd.us>

Subject: City of St. Paul - Reimbursement Request

Good Morning,

Attached is the last invoice from Olsson for reimbursement. Jeff with Olsson indicated that this would be the last invoice for the park grant project. I believe this is the last one we were waiting on. I understand the DED is short-handed, and has experienced some turnover, but I still haven't received reimbursement from the last reimbursement request (in the amount of \$106,012.75).

Once these reimbursements have been received, what do we need to do to close out the grant project? We've gotten some nice feedback from the public as a result of the park improvements, so the public appreciates the changes. We couldn't have done it without SCEDD's help - Thank You!

Laura Berthelsen, CMC

Deputy City Clerk

City of St. Paul

704 6th Street

St. Paul, NE 68873

308-754-4483

laurab@cityofstpaulne.org

City of St. Paul
Transfer of Funds
September 8, 2026

Sales Tax M. Mkt #504420
to
Sales Tax Checking #300277

in amount of \$75,000

RE: Sales Tax Transfers:

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

ELMWOOD CEMETERY BOARD

Meeting
June 10, 2026

Meeting called to order by President Pam Switzer at 7:00 p.m.
Open meeting announcement was read.

Roll Call: present Mr. Gene Rice, Mr Ron Switzer, Ms Pam Switzer, Mr. Jerry Solko. Absent Ms Betty Czarnek, Ms Tracy Dietz and Mr Todd Peters. Quorum 4 of 7. Also present Mr. Randy Jerabek.

Minutes from May 13, 2026 were presented. Motion made by Mr. Solko to accept the minutes, seconded by Mr. Rice. Motion passed.

Treasurer report was presented. Motion made by Mr. Rice, seconded by Mr. Switzer to accept the report. Motion passed.

No Old Business came forth.

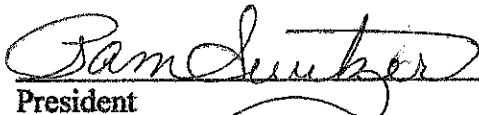
New Business: Lorraine Lawler was present and asked for someone to speak at Rotary. Three men and Tracy will speak.

Miscellaneous: Garden flags are to stand on concrete only. Gene Paulsen donated \$500 for 5 trees. They are to be put in the section North of south M. Mr. Rice was in contact with a lady who was watering with a sprinkler. Moisture was getting on other stones. Another problem arose: sod was taken off a grave and now it is only weeds. Randy cannot reseed all lots.

20 to 50 post caps were damaged by hail. Also some damage occurred to both small and large posts.

As no other business came forth, meeting was adjourned at 7:39 p.m.

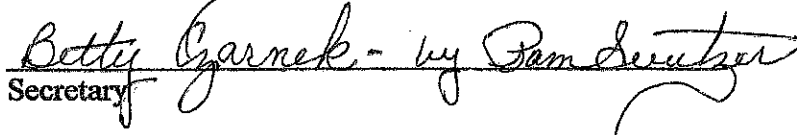
Next meeting will be July 8, 2026.



President

8-12-26

Date



Secretary