CITY OF SEWARD
City Council
Special Meeting
Agenda

Friday, September 29, 2023	**8:00 AM**	**Municipal Building Council Chambers**

NOTICE IS HEREBY GIVEN that a meeting of the City Council of the City of Seward, Nebraska will be held at 8:00 AM on Friday, September 29, 2023, in the Council Chambers, 142 N 7th Street, Seward, Nebraska in which the meeting will be open to the public. The Mayor and City Council reserve the right to adjourn into Closed Session as per Section 84-1410 of the Nebraska Revised Statutes. An Agenda for such meeting, kept continually current, is available at the Office of the City Clerk, 537 Main Street, Seward, Nebraska, during normal business hours. Individuals requiring physical or sensory accommodations, who desire to attend or participate, please contact the City Clerk's Office at 402.643.2928 no later than 3:30 PM on the Friday preceding the Council Meeting.

City financial claims and related invoices will be available for Council member review, audit and voluntary signatures at the meeting location beginning 30 minutes prior to the scheduled meeting time.

CALL TO ORDER
PLEDGE OF ALLEGIANCE
DISCLOSURE OF OPEN MEETINGS ACT & OTHER NOTIFICATIONS
This is an Open Meeting of the Seward Nebraska Governing Body. The City of Seward abides by the Nebraska Open Meetings Act in conducting business. A copy of the Nebraska Open Meetings Act is displayed on the north wall of this meeting room facility as required. Disclosure of meeting recording processes is posted in the Meeting Room. A participant sign-in sheet is available for use by any Citizen addressing the Council. Presenters shall approach the podium, state their name & address for the Clerk's record and are asked to limit remarks to five minutes. All remarks shall be directed to the Mayor who shall determine by whom any appropriate response shall be made. The City of Seward reserves the right to adjust the order of items on this Agenda if necessary and may elect to take action on any of the items listed.
ROLL CALL
ADMINISTRATIVE ITEMS

1. Fiscal Year 2024 Adoption - City Administrator Butcher & Finance Director Golden
   A. Approval of an Additional One Percent (1%) Increase in Restricted Funds
   B. Approval of the Municipal Budget for the City of Seward for Fiscal Year 2024 and Authorize the Filing of Budget Forms

CITY OF SEWARD

2023-2024 BUDGET

CASH SUMMARY

	CASH 10/1/2021 BALANCE	ACTUAL 2021-2022 REVENUES	ACTUAL 2021-2022 TRANSFERS	ACTUAL 2021-2022 EXPENSES	Difference	ACTUAL 9/30/2022 CASH	BUDGETED 2022-2023 REVENUES	ESTIMATED 2022-2023 REVENUES	ESTMATED 2022-2023 TRANSFERS	BUDGETED 2022-2023 EXPENSES	ESTIMATED 2022-2023 EXPENSES	ESTIMATED 9/30/2023 CASH	PROPOSED 2023-2024 REVENUES	PROPOSED 2023-2024 TRANSFERS	PROPOSED 2023-2024 EXPENSES	Difference	ENDING CASH 9/30/2024
GENERAL FUND:																	
Administration	6,118,941	- 0 -	- 0 -	- 0 -	- 0 -	6,118,941	4,603,723	4,738,216	(2,480,000)	(2,858,653)	(301,299)	8,075,858	4,831,060	(1,685,000)	(270,957)	2,875,103	10,950,960
Building & Codes		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	82,750	130,190		(111,406)	(86,823)	43,367	100,750		(120,156)	(19,406)	23,961
Cemetery		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	50,250	72,290		(256,210)	(257,286)	(184,996)	61,250		(183,979)	(122,729)	(307,725)
Civic Center		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	304,708	307,745		(304,708)	(307,745)	- 0 -	1,864,491		(1,864,491)	0	0
Dowding Pool		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	97,900	94,643		(275,551)	(253,731)	(159,088)	97,900		(273,371)	(175,471)	(334,559)
Fire & Rescue		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	592,300	236,128		(775,879)	(261,798)	(25,670)	622,000		(903,012)	(281,012)	(306,682)
Golf		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	338,300	422,910		(554,926)	(569,060)	(146,150)	361,700		(553,762)	(192,062)	(338,212)
Levee Accreditation		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	146,250	- 0 -		(195,000)	(14,897)	(14,897)	146,250		(195,000)	(48,750)	(63,647)
Library		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	49,787	91,405		(571,336)	(808,410)	(717,005)	40,200		(583,052)	(542,852)	(1,259,857)
Parks & Rec		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	100,930	120,001		(979,992)	(1,037,174)	(917,173)	111,175		(877,748)	(766,573)	(1,683,746)
Planning Commission		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	5,100	4,250		(23,828)	(18,538)	(14,288)	5,100		(21,826)	(16,726)	(31,014)
Police		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	48,100	5,680		(1,990,598)	(1,940,457)	(1,934,777)	8,150		(2,069,997)	(2,061,847)	(3,996,624)
Rail Campus		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	3,000		(35,500)	(35,500)	(32,500)	- 0 -		(40,000)	(40,000)	(72,500)
Recycling		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	4,000	600		(113,675)	(28,651)	(28,051)	2,250		(28,569)	(26,319)	(54,370)
Senior Center		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	80,500	69,782		(219,128)	(173,545)	(103,763)	80,500		(200,620)	(120,120)	(223,883)
Senior Shuttle		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	4,569	4,000		(4,569)	(4,558)	(558)	4,600		(4,853)	(253)	(811)
Engineering		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	118,143	114,054		(157,522)	(152,071)	(38,017)	120,375		(160,499)	(40,124)	(78,141)
Wellness Center		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -		(24,281)	(36,934)	(36,934)	- 0 -		(105,860)	(105,860)	(142,794)
	6,118,941	- 0 -	- 0 -	- 0 -	- 0 -	6,118,941	6,627,310	6,414,894	(2,480,000)	(9,452,762)	(6,288,477)	3,765,358	8,457,751	(1,685,000)	(8,457,751)	(1,685,001)	2,080,357
SPECIAL REVENUE FUNDS																	
Cemetery Perpetual Care	248,146	- 0 -	- 0 -	- 0 -	- 0 -	248,146	8,750	11,149		(145)	(145)	259,150	9,825		(52,145)	(42,320)	216,830
CDBG Fund	17,511	- 0 -	- 0 -	- 0 -	- 0 -	17,511	335,000	200,000		(335,000)	(200,000)	17,511	135,000		(135,000)	- 0 -	17,511
LB840 Fund	254,449	- 0 -	- 0 -	- 0 -	- 0 -	254,449	284,799	289,939		(284,799)	(284,699)	259,689	289,500		(289,500)	- 0 -	259,689
TIF	186,542	- 0 -	- 0 -	- 0 -	- 0 -	186,542	687,206	687,206		(696,706)	(696,706)	177,042	687,206		(696,706)	(9,500)	167,542
CAPITAL PROJECTS FUND	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	18,890,000	450,000		(18,890,000)	- 0 -	450,000	14,792,000		(15,242,000)	(450,000)	- 0 -
DEBT SERVICE FUND	347,685	- 0 -	- 0 -	- 0 -	- 0 -	347,685	849,726	874,917		(1,047,926)	(1,047,926)	174,676	648,152	186,841	(830,993)	4,000	178,676
STREET FUND	1,654,389	- 0 -	- 0 -	- 0 -	- 0 -	1,654,389	3,877,319	1,551,254	2,480,000	(5,530,934)	(3,583,113)	2,102,530	1,546,693	1,685,000	(5,331,805)	(2,100,112)	2,418
ENTERPRISE FUNDS:																	
Electric	5,722,496	- 0 -	- 0 -	- 0 -	- 0 -	5,722,496	11,259,500	11,515,895		(13,347,441)	(12,009,672)	5,228,720	11,605,750		(14,610,711)	(3,004,961)	2,223,759
Water	4,869,373	- 0 -	- 0 -	- 0 -	- 0 -	4,869,373	2,335,000	2,319,100		(5,662,654)	(3,940,100)	3,248,373	5,508,500		(7,149,284)	(1,640,784)	1,607,589
Sewer	2,484,959	- 0 -	- 0 -	- 0 -	- 0 -	2,484,959	2,129,700	2,117,800		(2,577,395)	(2,764,196)	1,838,563	21,444,450		(21,097,285)	347,165	2,185,728
	13,076,828	- 0 -	- 0 -	- 0 -	- 0 -	13,076,828	15,724,200	15,952,795	- 0 -	(21,587,490)	(18,713,968)	10,315,656	38,558,700	- 0 -	(42,857,280)	(4,298,580)	6,017,075
GRAND TOTAL	21,904,491	- 0 -	- 0 -	- 0 -	- 0 -	21,904,491	47,284,310	26,432,154	- 0 -	(57,825,762)	(30,815,033)	17,521,611	65,124,827	186,841	(73,893,181)	(8,581,513)	8,940,098

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2023/2024							Updated 9-22-23
ADMINISTRATION - GENERAL							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
501.021	Administration General Revenue - Motor Vehicle Prop Taxes - Restricted	183,067	180,259	160,000	177,000	165,000	
501.025	Administration General Revenue - Motor Vehicle Taxes - Pro Rated - Restricted	4,392	4,898	3,800	5,000	4,000	
501.85	Administration General Revenue - State Aid	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
501.87	Administration General Revenue - Municipal Equalization (State)	14,706	26,953	71,779	71,779	68,261	
Total		202,165	212,109	235,579	253,779	237,261	
501.01	Administration General Revenue - City Sales Tax - Restricted - from State.	1,018,240	986,153	951,963	1,000,000	983,848	Total sales tax of 2.845M less $644,152 debt service; $150,000 LB840; $275,000 motor vehicle sales tax; $792,000 wellness center/capital improvement fund. (Note: $0 NE Advantage Act Refunds Deducted Prior to Sales Tax Received)
Total		1,018,240	986,153	951,963	1,000,000	983,848	
501.90	Administration General Revenue - Non Operating.	2,641	20,837	3,500	27,000	3,500	
501.901	Administration General Revenue - Grants	- 0 -	- 0 -	- 0 -	7,050	- 0 -	
501.903	Administration General Revenue - Non Operating Interest Income.	6,996	14,556	7,500	84,000	15,000	
Total		9,637	35,393	11,000	118,050	18,500	
501.56	Administration General Revenue - Donations	40,821	23,595	100,000	23,843	100,000	Offset 502.50

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
501.95	Administration - General Gain/Loss on Disposal	3,740	- 0 -	- 0 -	- 0 -	- 0 -	
501.999	Administration - General Transfers To/From Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**44,562**	**23,595**	**100,000**	**23,843**	**100,000**	
501.02	Administration General Revenue - Property Taxes	1,721,100	1,717,671	1,740,071	1,740,071	1,901,591	$670,000,000/100*.299 (mil)/1.01 (County Treas Commission); Less Homestead Ex $70,000; Less Fire $15,000
501.022	Administration General Revenue - Interest on Taxes	2,912	2,718	2,600	2,600	2,600	
501.023	Administration General Revenue - Homestead Exemption	66,481	68,860	62,000	62,000	70,000	
501.026	Administration General Revenue - In Lieu of Taxes	33	22	50	34	50	
501.027	Administration General Revenue - Railroad/Carline Tax	84	236	- 0 -	175	175	
501.029	Administration General Debt Service Excess	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**1,790,611**	**1,789,506**	**1,804,721**	**1,804,880**	**1,974,416**	
501.03	Administration General Revenue - Unemployment Tax	15	13	10	60	60	Interest
Total		**15**	**13**	**10**	**60**	**60**	
501.061	Administration General Occupation Tax Revenue - Liquor	10,890	12,760	11,000	11,000	11,000	
501.062	Administration General Occupation Tax Revenue - Coin Op Amusement	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Repealed by City Council
501.063	Administration General Occupation Tax Revenue - Natural Gas	176,264	124,715	150,000	151,484	150,000	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
501.064	Administration General Occupation Tax Revenue - Electric Franchise	1,085,329	1,142,276	1,121,950	1,147,590	1,139,800	Offset 214.85
501.065	Administration General Occupation Tax Revenue - Telecom-Land	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Combined with 501.069
501.066	Administration General Occupation Tax Revenue - Cable TV.	67,672	64,793	62,000	67,075	62,000	
501.067	Administration General Occupation Tax Revenue - Water.	109,079	115,670	100,500	115,455	109,175	Offset 313.85
501.068	Administration General Occupation Tax Revenue - Sewer.	88,952	96,294	- 0 -	- 0 -	- 0 -	Offset 413.89; Reduced to 0% (FYE 9-30-2023)
501.069	Administration General Occupation Tax Revenue - Mobile Telephone.	62,415	54,619	55,000	45,000	45,000	Combined with 501.065
Total		**1,600,601**	**1,611,127**	**1,500,450**	**1,537,604**	**1,516,975**	
Total Administrative Revenue		**4,665,830**	**4,657,895**	**4,603,723**	**4,738,216**	**4,831,060**	
502.01	Administration General Adm Operating - Salaries	43,675	45,204	48,898	48,898	50,332	
502.02	Administration General Adm Operating - Social Security	3,330	3,457	3,741	3,741	3,851	
502.03	Administration General Adm Operating - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
502.04	Administration General Adm Operating- Group Insurance	4,610	4,972	5,440	5,440	5,341	
502.05	Administration General Adm Operating - Retirement	1,196	1,254	1,482	1,530	1,568	
502.059	Administration General Adm Operating - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
502.06	Administration General Adm Operating - Insurance	7,380	8,293	10,934	11,947	14,336	
502.07	Administration General Adm Operating - Audit & Accounting	810	810	834	834	808	AMGL $245; EMMA Filing $563
502.11	Administration General Adm Operating - Office Supplies, Postage & Freight	3,078	2,494	4,000	4,300	4,125	Inventory Tags $125
502.12	Administration General Adm Operating - Vehicle Expense	80	24	1,500	200	1,500	
502.162	Administration General Adm Operating - Telephone	840	860	1,100	900	1,100	Spectrum (City Hall fax/ postage) $540; Spectrum (Muni Bldg) $360; US Cellular $120
502.163	Administration General Adm Operating - Data Transmission	5,880	5,880	5,880	5,880	5,880	Great Plains Bill for City Hall & Muni Bldg
502.36	Administration General Adm Operating - Service/Maintenance Agrmts	4,941	3,239	35,000	35,000	4,316	General Code Updated $3,500; City Hall/Muni Bldg Copier $506; Pitney Bowes Meter Rent $135; Pitney Bowes Annual Maint $85; Paper Tiger Shredding $90;
502.42	Administration General Adm Operating - Dues, Memberships, Training, Mileage	5,670	8,756	7,200	8,000	8,449	
502.44	Administration General Adm Operating - Publications Fees	2,621	3,415	3,000	3,000	3,000	
502.53	Administration General Adm Operating - Info. Technology	1,689	2,014	2,560	2,560	2,528	gWorks/SimpleCity $213; BIZCO $379; Email Migration/Server $58; Agenda Mgmt $1,118; ".GOV" Domain $400; Accounting Software Upgrade $360

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
502.56	Administration General Adm SCEDC (Seward County Economic Development Corporation)	69,525	69,525	71,611	71,611	73,760	Seward County Chamber & Development Partnership
502.57	Administration Chamber of Commerce	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Combined with 502.56
502.58	Administration General Adm O & M - Debt Service - P & I	298	- 0 -	- 0 -	- 0 -	- 0 -	
502.59	Administration General Adm Operating - Community Texting System	106	120	121	148	141	
502.60	Administration General Adm Operating - Miscellaneous	1,782	2,581	2,500	1,500	2,500	
502.75	Administration General Adm O & M - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
502.994	Administration General Adm General - Depreciation	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
502.995	Administration General Adm General - Amortization	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
502.996	Administration General Adm General - Amortization on refunding bonds	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**157,511**	**162,896**	**205,801**	**205,489**	**183,535**	
506.01	Administration General Adm Legal - Salaries	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
506.02	Administration General Adm Legal - Social Security	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
506.06	Administration General Adm Legal - Insurance	882	867	1,144	1,133	1,360	
506.07	Administration General Adm Operating - Audit & Accounting	83	83	91	80	82	AMGL $82
506.11	Administration General Adm Operating - Office Supplies, Postage & Freight	18	15	100	20	100	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
506.36	Administration General Adm Operating - Maintenance Agrmts	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
506.42	Administration General Adm Operating - Dues, Memberships, Training, Mileage	8	4	5	5	5	
506.48	Administration General Adm Operating - Spec. Attorney Fees	4,132	8,301	12,500	8,000	12,500	Woods & Aitken; Erickson & Sederstrom; Any Special Counsel
506.49	Administration General Adm Operating - City Attorney Contract	58,507	57,250	57,000	57,000	60,000	City Attorney Contract
506.50	Administration General Adm Operating - Seward County Prosecutor Agreement	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Police Dept Budget 512.63
506.51	Administration General Adm Operating - City Labor Attorney	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Combined with 506.48
506.53	Administration General Adm Operating - Information Technology	209	206	272	272	315	gWorks/SimpleCity $36; BIZCO $190; Email Migration/Server $29; Accounting Software Upgrade $60
506.57	Administration General Adm O & M - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
506.60	Administration General Adm Operating - Miscellaneous	2,298	1,973	1,740	500	1,500	
Total		66,137	68,699	72,852	67,010	75,862	
Total Administrative - General Operating Expense		223,648	231,594	278,653	272,499	259,397	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
502.50	Administration General Adm General - Donations	25,935	4,610	100,000	25,000	11,560	Offset by 501.56; $1,500 Police Bikes; $4,000 Archery Range; $10,000 Senior Center Flooring; $6,060 Library Entrance Upgrade;
502.95	Administration General Adm General - Transfers to Other Funds	805,000	990,000	2,480,000	2,480,000	1,685,000	Transfer to Street - 521.95
Total		830,935	994,610	2,580,000	2,505,000	1,696,560	
Total Administrative - General Administrative Expense		1,054,583	1,226,204	2,858,653	2,777,499	1,955,957	
502.80	Administration General Capital Projects - Fixed Assets - C.I.P.	- 0 -	337,961	- 0 -	3,800	- 0 -	
Total		- 0 -	337,961	- 0 -	3,800	- 0 -	
Total Administrative - C.I.P Expense		- 0 -	337,961	- 0 -	3,800	- 0 -	
Total Administrative - General Expense + C.I.P.		1,054,583	1,564,165	2,858,653	2,781,299	1,955,957	
Total Administrative		3,611,247	3,093,730	1,745,070	1,956,917	2,875,103	

2023/2024							Updated 9-22-23
BUILDING & CODES							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
581.01	Revenue - Building Permits	71,902	168,667	52,000	85,000	70,000	
581.02	Revenue - Electrical Permits	2,741	3,107	1,000	750	1,000	
581.03	Revenue - Water Permits	14,069	19,561	14,000	14,000	14,000	
581.04	Revenue - ROW Permits	17,448	10,515	1,200	6,000	1,200	
581.05	Revenue - Mechanical Permits	10,475	15,357	14,000	24,000	14,000	
581.06	Revenue - Home Occ Permits	280	270	250	140	250	
581.45	Revenue - Property Maint Fee	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
581.46	Revenue - Plan Rev/Permits	1,855	- 0 -	- 0 -	- 0 -	- 0 -	Combined with 581.01
581.90	Revenue - Non-Operating	282	541	300	300	300	
Total Building Fund Revenue		119,053	218,019	82,750	130,190	100,750	
Total Building Fund Revenue		119,053	218,019	82,750	130,190	100,750	
582.01	Admin O & M - Salaries	43,076	48,608	52,107	52,107	54,899	
582.02	Admin O & M - Social Security	3,276	3,695	3,987	3,987	4,200	
582.03	Admin O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
582.04	Admin O & M - Group Ins	4,825	5,400	5,594	5,594	5,493	
582.05	Admin O & M - Retirement	2,209	2,895	3,127	3,127	3,294	
582.059	Admin O & M - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
582.06	Admin O & M - Insurance	4,932	5,202	6,859	6,795	8,105	
582.07	Admin O & M - Audit & Accounting	248	248	271	240	245	AMGL $245
582.11	Admin O & M - Office Supplies, Postage, Freight & Uniforms	1,104	1,410	2,000	1,200	2,000	
582.12	Admin O & M - Gas & Oil	245	323	450	200	450	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
582.16	Admin O & M - City Use Utilities	1,649	1,687	2,000	2,000	2,000	
582.162	Admin O & M - Telephone	475	411	300	300	300	50% Cell Reimb $180; Spectrum (phone) $120
582.20	Admin O & M - Repairs Maintenance on Equipment	388	570	2,000	300	5,000	Vehicle Safety Lighting $3,000
582.36	Admin O & M - Service Maintenance Agreements	4,326	4,911	4,925	4,925	5,540	Janitor Contract $4,220; City Hall/ Muni Bldg Copier $540; New Plotter Service Agreement $780
582.42	Admin O & M - Dues, Memberships, Training, Mileage	448	1,225	4,000	2,500	4,000	
582.45	Admin - Special Projects - Demolition Nuisance Abatement	- 0 -	850	15,000	- 0 -	20,000	
582.46	Admin - Special Projects - Plan Reviews	- 0 -	960	1,000	250	1,000	
582.53	Admin O & M - Information Technology	1,964	2,591	2,700	2,900	2,989	Adobe $260; BIZCO $758; Email Migration/Server $115; gWorks/GIS $710; gWorks/SimpleCity $426; Accounting Software Upgrade $720
582.58	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
582.59	Admin O & M - Community Text System	106	120	121	148	141	
582.60	Admin O & M - Miscellaneous Summary	350	- 0 -	1,500	250	500	
582.75	Admin O & M - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
582.83	Admin O & M - Strategic Plan	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
582.84	Admin O & M - Technology/Software Licensing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Coding all to 582.53
Total		69,621	81,107	107,941	86,823	120,156	
Total Building & Codes Operating Expense		69,621	81,107	107,941	86,823	120,156	
582.80	Capital Projects - Fixed Assets - Summary	- 0 -	3,966	3,465	- 0 -	- 0 -	
Total		- 0 -	3,966	3,465	- 0 -	- 0 -	
Total Building & Codes C.I.P. Expenses		- 0 -	3,966	3,465	- 0 -	- 0 -	
Total Building & Codes Expense + C.I.P.		69,621	85,073	111,406	86,823	120,156	
Total Building & Codes		49,432	132,946	(28,656)	43,367	(19,406)	

2023/2024							Updated 9-22-23
CDBG/ECON DEVELOPMENT							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
527.10	Revenue - Loan Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
527.22	Revenue - Principal Repayment	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
527.25	Revenue - Interest Repayment	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
527.50	Revenue - Income	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
527.51	Revenue - Ded Closeout	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
529.25	Revenue - Downtown Revitalization Grant Proceeds	87,868	20,698	335,000	200,000	135,000	Pending DTR Phase III Application Approval
Total		87,868	20,698	335,000	200,000	135,000	
529.10	CDGB Affordable Housing Revenue	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
529.16	CDBG Rural Entprs Asstance Revenue	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total CDBG Revenue		87,868	20,698	335,000	200,000	135,000	
530.60	Affordable Housing/Energy	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
530.66	Rural Enterprise	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
530.72	Rail Site Development	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total CDBG Operating Expense		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
528.35	CDBG Economic Development Loan - Loan Administration	- 0 -	27	- 0 -	- 0 -	- 0 -	
Total		- 0 -	27	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total CDBG Administrative Expense		**- 0 -**	**27**	**- 0 -**	**- 0 -**	**- 0 -**	
528.30	CDBG Economic Development Loan - Loan Busi Dev Finan	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
528.40	CDBG Economic Development Loan - Loan PW/Infra/EC Dev	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
528.51	CDBG Economic Development Loan - Ded Close Out	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**- 0 -**	**- 0 -**	**- 0 -**	**- 0 -**	**- 0 -**	
530.65	CDBG DED Grant - Downtown Revitalization Project	90,293	20,698	335,000	200,000	135,000	Pending DTR Phase III Application Approval
530.67	CDBG DED Grant - Downtown Revitalization Project - City Match	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**90,293**	**20,698**	**335,000**	**200,000**	**135,000**	
Total CDBG Expense		**90,293**	**20,724**	**335,000**	**200,000**	**135,000**	
Total CDBG		**(2,426)**	**(27)**	**- 0 -**	**- 0 -**	**- 0 -**	

2023/2024							Updated 9-22-23
CAPITAL IMPROVEMENTS							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
721.01	Revenue - City Sales Tax	- 0 -	- 0 -	390,000	450,000	792,000	(0.5% sales tax)
721.50	Revenue - Grants/Donations	- 0 -	- 0 -	4,500,000	- 0 -	- 0 -	
721.90	Revenue - Non-Operating Revenue	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
721.903	Revenue - Interest Income	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
721.995	Revenue - Transfers from Other Funds	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
721.999	Revenue - Bond/Loan Proceeds	- 0 -	- 0 -	14,000,000	- 0 -	14,000,000	Short Term Loan $4.3M; Bond $9.7M
Total		- 0 -	- 0 -	18,890,000	450,000	14,792,000	
Total Capital Improvement Fund Revenue		- 0 -	- 0 -	18,890,000	450,000	14,792,000	
722.25	Capital Imp - Administrative	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
722.60	Capital Imp - Miscellaneous	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
722.901	Capital Imp - Bond Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
722.929	Capital Imp - Bond Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
722.995	Capital Imp - Transfers to Other Funds	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total Capital Improvement Fund Operating Expense		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
722.80	Capital Imp - Fixed Assets - C.I.P. - Land Development/Building	- 0 -	- 0 -	18,890,000	- 0 -	15,242,000	Design & Engineering $1,000,000; Capital Construction $14,242,000; All other funds cocered by Seward Chaning the Game and Shovel Ready Grant

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total		- 0 -	- 0 -	18,890,000	- 0 -	15,242,000	
Total C.I.P. Capital Improvement Fund Expense		- 0 -	- 0 -	18,890,000	- 0 -	15,242,000	
Grand Total Capital Improvement Fund Expenses + C.I.P.		- 0 -	- 0 -	18,890,000	- 0 -	15,242,000	
Total Capital Improvement Fund		- 0 -	- 0 -	- 0 -	450,000	(450,000)	

2023/2024							Updated 9-22-23
CEMETERY							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
561.02	Cemetery Space Sales	75,938	70,900	50,000	70,000	60,000	
561.912	Guthman Trust - Revenue - Regular	362	379	400	415	425	
561.913	Guthman Trust - Revenue - Paving	22	39	30	169	100	
561.914	Cemetery Perpetual Care - Revenue	9,600	10,800	8,000	7,500	7,500	
561.915	Cemetery Perpetual Care Revenue - Interest.	251	478	320	3,065	1,800	
563.963	New Dev - Interest Savings	208	371	250	2,290	1,250	
563.975	Sale of Lots for New Cemetery Develop	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	No remaining lots for sale
Total		86,381	82,967	59,000	83,439	71,075	
Total Cemetery Revenue		86,381	82,967	59,000	83,439	71,075	
562.912	Admin - O & M Guthman Trust	145	145	145	145	52,145	Asphalt Greenwood/North $22,000; Utility Vehicle $30,000
564.40	New Cemetery Development from sales of lots.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
565.01	Admin O & M - Salaries	82,028	88,681	101,275	101,275	94,270	
565.02	Admin O & M - Social Security	5,843	6,310	7,783	7,783	7,245	
565.03	Admin O & M - Overtime	297	208	452	452	430	
565.04	Admin O & M - Group Insurance	22,458	23,743	27,588	32,000	36,250	
565.05	Admin O & M - Retirement	3,958	4,959	5,690	4,500	5,256	
565.06	Admin O & M - Property Taxes on Lots	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	No remaining lots for sale
565.061	Admin O & M - Insurance	4,148	4,335	5,716	6,640	7,968	
565.11	Admin O & M - Supplies	480	687	1,500	1,500	1,500	
565.12	Admin O & M - Gas & Oil	3,112	4,040	5,000	5,000	5,500	
565.162	Admin O & M - Telephone	720	2,242	2,220	2,500	2,568	Windstream $1,308; Cell Phone $720; Verizon $540
565.17	Admin O & M - Garbage	416	416	417	417	514	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
565.20	Admin O & M - Repairs	3,614	2,025	4,000	4,000	4,000	
565.30	Admin O & M - Blds/Grnds Upkeep	3,014	9,141	13,500	10,000	8,500	Rock for Roads $3,000
565.36	Admin O & M - Serv/Maint Agreement	45	268	51	51	60	City Hall/Muni Bldg Copier $60
565.42	Admin O & M - Mbrships - Trn/Mil	320	191	300	300	1,200	
565.53	Admin O & M - Information Technology	1,111	6,067	7,318	7,318	7,318	gWorks/SimpleCity $479; gWorks/GIS $710; WebCemeteries $5,000; Accounting Software Upgrade $810
565.57	Admin O & M - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
565.58	Admin O & M - Debt Service P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
565.60	Admin O & M - Miscellaneous	630	1,211	900	1,050	900	
565.65	Admin O & M - Tree Plntg Progrm	- 0 -	- 0 -	500	500	500	
565.84	Admin O & M - Technology/Software Licensing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Moved to 565.53
Total		132,340	154,666	184,355	185,431	236,124	
Total Cemetery Operating Expense		132,340	154,666	184,355	185,431	236,124	
565.80	C.I.P. Fixed Assets Total	41,158	41,118	72,000	72,000	- 0 -	
Total		41,158	41,118	72,000	72,000	- 0 -	
Total C.I.P. Cemetery Expense		41,158	41,118	72,000	72,000	- 0 -	
Total Cemetery Expenses + C.I.P.		173,497	195,785	256,355	257,431	236,124	
Total Cemetery & Grounds		(87,116)	(112,818)	(197,355)	(173,992)	(165,049)	

2023/2024							Updated 9-22-23
CIVIC CENTER							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
541.01	Revenue - Operation & Maintenance	156,215	144,761	149,708	152,745	164,491	Langworthy Trust Reimb
541.90	Revenue - Non-Operating	11,771	50,124	155,000	155,000	1,700,000	Reimb for Capital Items
Total		167,985	194,884	304,708	307,745	1,864,491	
Total Civic Center Revenue		167,985	194,884	304,708	307,745	1,864,491	
542.01	Admin O & M - Salaries	46,940	52,377	59,951	59,951	62,477	
542.02	Admin O & M - Social Security	3,121	3,960	4,587	4,587	4,780	
542.03	Admin O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
542.04	Admin O & M - Group Insurance	16,998	10,175	11,068	13,940	16,989	
542.05	Admin O & M - Retirement	- 0 -	2,028	2,552	2,645	2,678	
542.06	Admin O & M - Insurance	10,742	12,175	16,054	15,904	19,085	
542.07	Admin O & M - Audit & Accounting	331	331	361	320	326	AMGL $326
542.11	Admin O & M - Supplies, Postage & Freight	5,804	3,375	3,000	4,000	4,000	
542.16	Admin O & M - City Use Utilities	14,316	15,734	15,000	15,000	17,000	
542.162	Admin O & M - Telephone	4,138	3,374	4,020	3,500	3,316	Phone/Internent Reimb $2,500; US Cellular/Civic Ctr Cell $816
542.163	Admin O & M - Natural Gas	10,127	9,325	10,000	9,500	10,000	
542.17	Admin O & M - Garbage	1,143	1,143	1,143	1,143	1,360	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
542.30	Admin O & M - Repairs Upkeep on Bldgs. & Grounds	15,097	12,377	15,000	15,000	15,000	
542.36	Admin O & M - Maintenance Agreements	5,441	4,456	3,621	4,500	4,120	Elevator $2,220; City Hall/ Muni Bldg Copier $60; Qtrly Fire Inspection $780; Semi-Annual Inspection $440; Securitas $370; NE Fire Marshall $120; General Fire Kitchen Hood $130
542.42	Admin O & M - Dues, memberships, Training, Mileage	12	6	500	7	500	
542.53	Admin O & M - Information Technology	1,870	1,042	1,730	1,400	1,719	gWorks/SimpleCity $284; Agenda Mgmt $82; BIZCO $758; Email Migration/Server $115; Accounting Software Upgrade $480
542.57	Admin O & M - Succession Plan	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
542.58	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
542.59	Admin O & M - Community Text System	106	120	121	148	141	
542.60	Admin O & M - Misc	3,888	920	1,000	1,200	1,000	
Total		**140,074**	**132,917**	**149,708**	**152,745**	**164,491**	
Total Civic Center Operating Expense		**140,074**	**132,917**	**149,708**	**152,745**	**164,491**	
542.80	Fixed Assets	27,911	13,924	155,000	155,000	1,700,000	ADA/Remodel Project $1,700,000;
542.82	Admin Fixed Assets	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**27,911**	**13,924**	**155,000**	**155,000**	**1,700,000**	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total C.I.P. Civic Center Expense + C.I.P.		167,985	146,841	304,708	307,745	1,864,491	
Total Civic Center		- 0 -	48,043	- 0 -	- 0 -	0	

2023/2024							Updated 9-22-23
	DEBT SERVICE						
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
501.50	Debt Service Fund Revenue - Taxes	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
501.501	Debt Service Fund Revenue - Interest	3,682	2,027	1,800	6,400	4,000	
501.502	Debt Service Fund Revenue - City Sales Tax	840,474	883,462	678,037	678,037	644,152	Total Debt Service - $830,993 ($644,152 from Sales Tax; $169,889 STP)
501.503	Debt Service Fund Revenue - Transfers In	- 0 -	- 0 -	169,889	190,480	186,841	STP Funds - Transfer from Street
Total		844,156	885,489	849,726	874,917	834,993	
Total Debt Service Revenue		844,156	885,489	849,726	874,917	834,993	
522.901	Debt Service - General - Bond Principal	922,138	970,016	960,055	960,055	759,000	Current Gen Fund Bonded Projects
522.929	Debt Service - General Bond Interest	118,036	103,931	87,871	87,871	71,993	Current Gen Fund Bonded Projects
522.946	Debt - Unfunded Tax Credit Refunds	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		1,040,173	1,073,947	1,047,926	1,047,926	830,993	
Total Debt Service Debt Expense		1,040,173	1,073,947	1,047,926	1,047,926	830,993	
C.I.P. Debt Service Expense		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total Debt Service Expenses + C.I.P.		1,040,173	1,073,947	1,047,926	1,047,926	830,993	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total Debt Service		(196,018)	(188,458)	(198,200)	(173,009)	4,000	

2023/2024							Updated 9-22-23
DOWDING POOL							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
631.01	Dowding Pool Revenue - Sale of Tickets	83,781	86,411	80,000	78,700	80,000	
631.50	Dowding Pool Revenue - Donations/Grants	- 0 -	- 0 -	1,000	- 0 -	1,000	Offset 632.50
631.90	Dowding Pool Revenue - Non-Operating	25	32,959	- 0 -	43	- 0 -	
638.01	Concession - Pool- Revenue - Food Sales	700	900	900	900	900	
Total		**84,506**	**120,271**	**81,900**	**79,643**	**81,900**	
631.10	Dowding Pool Lessons Revenue - Swimming Lessons & Exercise Classes	14,291	15,280	16,000	15,000	16,000	
Total		**14,291**	**15,280**	**16,000**	**15,000**	**16,000**	
Total Dowding Pool Revenue		**98,797**	**135,550**	**97,900**	**94,643**	**97,900**	
632.01	Dowding Pool Adm O & M - Salaries	98,426	112,526	110,500	110,500	113,850	
632.02	Dowding Pool Adm O & M - Social Security	7,536	8,608	8,454	8,454	8,710	
632.03	Dowding Pool Adm O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
632.06	Dowding Pool Adm O & M - Insurance	15,736	17,377	22,912	22,699	27,239	
632.07	Dowding Pool Adm O & M - Audit & Accounting	661	661	721	639	651	AMGL $651
632.08	Dowding Pool Adm O & M - Engineering/Consulting	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
632.11	Dowding Pool Adm O & M - Supplies, Postage & Freight	5,934	6,875	7,700	6,500	7,700	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
632.13	Dowding Pool Adm O & M - Chemicals	12,967	26,732	15,500	17,000	18,000	
632.16	Dowding Pool Adm O & M - City Use Utilities	34,450	17,205	36,000	28,000	36,000	
632.162	Dowding Pool Adm O & M - Telephone	890	402	1,000	600	500	Windstream $500
632.163	Dowding Pool Adm O & M - Natural Gas	5,751	20,649	7,000	6,000	15,000	
632.17	Dowding Pool Adm O & M - Garbage	104	104	105	105	124	
632.20	Dowding Pool Adm O & M - Repairs to Main Pool - Vessel	46	1,659	30,000	10,000	7,500	
632.30	Dowding Pool Adm O & M - Repairs to Buildings and Grounds	24,567	23,847	19,000	26,000	19,000	Loungers $3,000; Deck Piping $8,000; Umbrella $1,000;
632.36	Dowding Pool Adm O & M - Maintenance Agreements	1,183	1,249	1,300	1,520	1,370	Copier $420; Heater Inspection $900; Pool Permit Renewal $50
632.42	Dowding Pool Adm O & M - Dues, Memberships,	(1,390)	(18)	1,500	2,200	1,500	
632.53	Dowding Pool Adm O & M - Information Technology	2,977	3,030	3,202	4,130	5,286	gWorks/SimpleCity $657; Zoomshift $450; BIZCO $2,274; Email Migration/Server $345; Accounting Software Upgrade $1,110; Music Licenses $450
632.57	Dowding Pool Adm O & M - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
632.58	Dowding Pool Adm O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
632.59	Dowding Pool Adm O & M - Community Text System	106	120	121	148	141	
632.60	Dowding Pool Adm O & M - Miscellaneous Summary	1,172	149	500	1,200	500	
632.83	Dowding Pool Adm O & M - Strategic Plan	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**211,116**	**241,174**	**265,515**	**245,695**	**263,071**	
632.10	Dowding Pool Lessons Adm O & M - Lesson Supplies	556	- 0 -	1,500	500	1,500	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
633.011	Dowding Pool Adm O & M - Salaries	5,598	9,418	7,000	7,000	7,245	
633.022	Dowding Pool Adm O & M - Social Security	428	721	536	536	555	
Total		6,582	10,139	9,036	8,036	9,300	
Grand Total Dowding Pool Operating Fund Expense		217,698	251,313	274,551	253,731	272,371	
632.09	Dowding Pool Capital Projects - Work-In-Process - Summary C.I.P.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
632.50	Dowding Pool Capital Projects - Donations/Grants	- 0 -	- 0 -	1,000	- 0 -	1,000	
632.80	Dowding Pool Capital Projects - Fixed Assets - Summary	47,966	9,138	- 0 -	- 0 -	- 0 -	
Total		47,966	9,138	1,000	- 0 -	1,000	
Total C.I.P. Dowding Pool Expense		47,966	9,138	1,000	- 0 -	1,000	
Total Dowding Pool Expenses + C.I.P.		265,664	260,451	275,551	253,731	273,371	
Total Dowding Pool		(166,867)	(124,900.93)	(177,651)	(159,088)	(175,471)	

2023/2024							Updated 9-22-23
ECONOMIC DEV - (LB 840)							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
711.01	Revenue - City Sales Tax	150,000	150,000	150,000	150,000	150,000	Voter Referendum 2013
711.50	Revenue - Econ Dev Grant	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
711.903	Revenue - Interest Income	169	602	330	5,470	2,500	
711.905	Revenue - Loan Principal Repayment	100,715	86,471	118,314	118,314	120,000	
711.910	Revenue - Loan Interest Repayment	18,662	17,532	16,155	16,155	17,000	
711.999	Revenue - Bond Proceeds	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		269,546	254,606	284,799	289,939	289,500	
Total Economic Development (LB #840) Revenue		269,546	254,606	284,799	289,939	289,500	
712.58	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Grand Total Economic Development (LB #840) Operating Fund Expense		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
712.90	Economic Admin - Loans, Grants and Training	195,000	105,443	284,649	284,649	289,350	
712.92	Economic Admin - Administrative Fees	32	12	150	50	150	
Total		195,032	105,455	284,799	284,699	289,500	
Grand Total Economic Development (LB #840) Administrative Expense		195,032	105,455	284,799	284,699	289,500	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Grand Total Economic Development (LB #840) Expenses, not Including C.I.P.		195,032	105,455	284,799	284,699	289,500	
712.80	Capital Projects - Fixed Assets- C.I.P. - Industrial Land Development	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
712.82	Capital Projects - Fixed Assets -C.I.P. - Buildings	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
712.84	Capital Projects - Fixed Assets - C.I.P. - Infrastructure	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total C.I.P. Economic Development (LB #840) Expense		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total Economic Development (LB #840) Expenses + C.I.P.		195,032	105,455	284,799	284,699	289,500	
Total Economic Development (LB #840)		74,514	149,151	- 0 -	5,240	- 0 -	

2023/2024							Updated 9-22-23
ELECTRIC		* Franchise on all except Donations and Grants and Heat Incentives					
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
201.01	Electric Revenue - Sale of Current	10,745,312	11,212,496	11,100,000	11,100,000	11,433,000	3.00% Rate Increase; Petsource & Tenneco Online
201.029	Electric Revenue - Penalty Charges	32,864	38,332	33,000	33,000	33,000	
201.03	Electric Revenue - Delinquent Service Charges	5,685	6,585	4,500	5,200	4,750	
201.04	Electric Revenue - Miscellaneous Sales & Services	18,925	13,377	20,000	63,000	20,000	
201.05	Electric Revenue - Heat Incentive Program	22,253	19,291	40,000	40,000	35,000	
201.50	Electric Revenue - Donations/Grant	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
201.90	Electric Revenue - Non-Operating	8,530	115,387	20,000	27,000	20,000	
201.901	Electric Revenue - Grants	2,250	- 0 -	- 0 -	- 0 -	- 0 -	
201.923	Electric Revenue - Non-Operating Interest	48,736	46,835	42,000	98,136	60,000	
201.95	Electric Revenue - Proceeds from Sale of Assets	5,537	- 0 -	- 0 -	149,559	- 0 -	
201.99	Electric Revenue-Construction	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Bond Proceeds for Capital Projects
Total		10,890,093	11,452,303	11,259,500	11,515,895	11,605,750	
Total Electric Revenue		10,890,093	11,452,303	11,259,500	11,515,895	11,605,750	
210.70	Electric Purchase Power - Current Purchased	6,260,772	6,167,038	6,700,000	6,700,000	6,900,000	
210.71	Electric Purchase Power - Sub transformation Charges	11,545	13,295	15,000	15,000	15,000	
211.01	Electric Dist. O & M - Salaries	496,437	535,109	599,272	695,373	820,688	
211.02	Electric Dist. O & M - Social Security	38,553	41,331	47,082	54,434	64,529	
211.03	Electric Dist. O & M - Overtime	14,906	13,334	16,180	21,180	22,819	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
211.04	Electric Dist. O & M - Group Insurance	69,206	71,780	85,735	85,735	84,955	
211.05	Electric Dist. O & M - Retirement	24,220	26,616	34,527	38,105	47,762	
211.059	Dist. O & M - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
211.10	Electric Dist. O & M - Line Material	246,755	226,313	250,000	250,000	250,000	Crushed Rock $5,000; Boring $25,000
211.16	Electric Dist. O & M - City Use Utilities	65,644	68,274	75,000	75,000	80,000	(Includes Street Lights)
211.162	Electric Dist. O & M - Telephone	9,181	9,357	9,000	9,300	8,900	Cell Phone $3,240; US Cellular $1,320; Spectrum $360; Windstream $780; Verizon $3,200
211.163	Electric Dist. O & M - Natural Gas	3,188	4,321	4,000	6,350	10,000	
211.164	Electric Dist. O & M - Data Transmission	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
211.21	Electric Dist. O & M - Repairs/Upkeep Consumers Premise	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
211.22	Electric Dist. O & M - Meter Testing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
211.30	Electric Facilities O & M - Bldgs./Grds Upkeep & Supplies	16,236	16,226	25,000	15,000	25,000	
211.31	Electric Dist. O & M - Large Metering	- 0 -	- 0 -	10,000	- 0 -	- 0 -	
211.36	Electric Dist. O & M - Service Maint Agreements	38,754	51,353	55,000	56,000	57,070	NMPP $450; Total Fire $1,000; Aclara Annual Fee $50,000; Regulatory Software $1,000; Regulatory Compliance $400; Janitor $4,220
211.42	Electric Dist. O & M - Dues, Memberships, Training, Mileage	6,147	8,377	9,450	5,800	9,450	
211.53	Electric Dist O & M - Information Technology	1,584	4,835	4,000	3,500	- 0 -	
211.74	Electric Dist. O & M - Tree Trimming	6,950	51,810	40,000	40,000	40,000	
211.75	Electric Dist. O & M Re/Transformer/Substation	22,382	5,223	50,000	50,000	50,000	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
211.76	Electric Dist. O & M - PCB Sampling	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
211.77	Electric Dist. O & M - Sirens	- 0 -	2,222	5,000	10,000	8,500	
212.10	Electric St Lt O & M - Replacement Materials	2,576	5,927	10,000	6,000	10,000	
213.08	Electric Facilities O & M - Engineering/Consulting	68,371	107,174	104,381	58,018	60,125	General Engineering $20,000; City Engineer $40,125
213.10	Electric Facilities O & M - Supplies, Freight & Uniforms	54,234	29,010	60,000	60,000	60,000	Arc Flash Rated Uniforms $10,000;
213.12	Electric Dist. O & M - Gasoline & Oil	13,521	20,732	20,000	18,000	23,000	
213.17	Electric Facilities O & M - Garbage	841	912	1,203	1,200	1,315	G & P Development $730
213.20	Electric Facilities O & M - Vehicle & Equipment Repairs	33,034	29,497	30,000	30,000	30,000	
214.01	Electric Adm O & M - Salaries	164,894	170,690	192,814	192,814	205,650	Administrative Salaries (City Hall)
214.02	Electric Adm O & M - Social Security	12,075	12,574	14,751	14,751	15,733	
214.03	Electric Adm O & M - Overtime	3	- 0 -	- 0 -	- 0 -	- 0 -	
214.04	Electric Adm O & M - Group Insurance	27,591	38,347	41,552	33,325	41,986	
214.05	Electric Adm O & M - Retirement	8,783	9,671	11,569	11,569	12,339	
214.059	Electric Adm O & M - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
214.06	Electric Adm O & M - Insurance	65,416	74,663	95,176	94,584	113,501	
214.07	Electric Adm O & M - Audit & Accounting	19,073	19,070	20,751	19,000	18,791	AMGL $18,228; EMMA Reporting $563
214.11	Electric Adm O & M - Office SU, Postage & Freight	36,299	38,449	37,359	37,359	37,484	City Hall Supplies $2,359; Invetory Tags $125
214.36	Electric Adm O & M - Ser/Main Agrmts	3,092	726	316	440	325	City Hall/Muni Bldg Copier $60; Pitney Bowes Meter Rent $135; Pitney Bowes Annual Maint $85; Paper Tiger Shredding $45
214.40	Electric Adm O & M - Operational Costs Reimbursement	16,632	18,000	18,000	18,000	18,000	
214.42	Electric Adm O & M - Dues, Memberships, Training, Mileage	11,663	15,542	15,000	15,000	16,690	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
214.43	Electric Adm O & M - Sales Tax	42,256	16,233	50,000	50,000	50,000	
214.53	Electric Adm O & M - Info Technology	43,526	42,316	45,144	45,144	53,090	gWorks/SimpleCity $2,500; gWorks/GIS $1,420; BIZCO $37,895; Email Migration/Server $5,740; Agenda Mgmt $738; City Hall Info Tech $567; Accounting Software Upgrade $4,230
214.58	Electric Adm O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	New Capital Bonded Projects - Interest Only
214.59	Electric Adm O & M - Community Text System	106	120	121	148	141	
214.60	Electric Adm O & M Miscellaneous	10,546	36,598	14,500	20,000	15,500	(5) BNSF Agreements $4,000
214.61	Electric Adm O & M - NPPD Heat Incentives	22,253	19,211	40,000	40,000	35,000	Offset 201.05
214.75	Electric Adm O & M - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
214.80	Electric Dist. O & M - Load Management	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Load Controls
214.82	Electric Adm - Capital Fixed Assets	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
214.84	Electric Adm O & M - Geographic Info System	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
214.85	Electric Adm O & M - Franchise Fees	1,085,329	1,142,276	1,121,950	1,147,590	1,139,800	10% of Revenues: Less Grants & Heat Incentives; Offset 501.064
214.86	Electric Adm O & M - Tech Software Licensing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Coded to 214.53
214.861	Electric Adm O & M - For Costs Beyond Utility Control	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
214.90	Electric Dist. O & M - Non-Operating	546	1,588	2,000	750	2,000	
214.991	Electric Adm O & M - Depreciation Expense	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
214.992	Electric Adm O & M - Amortization Expense	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
214.995	Transfer Surplus Fees to General Fund	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total		9,075,121	9,166,138	9,980,833	10,044,469	10,455,143	
Total Electric Operating Expense		9,075,121	9,166,138	9,980,833	10,044,469	10,455,143	
214.920	Electric - Bond Reserve Expense - Berens and Tate	- 0 -	2,500	3,000	3,000	3,000	
214.923	Electric - Debt - Principal	400,000	405,000	415,000	415,000	425,000	
214.929	Electric - Debt - Bond Interest	98,086	89,905	81,408	81,408	72,568	
Total		498,086	497,405	499,408	499,408	500,568	
Total Electric Debt Expense		498,086	497,405	499,408	499,408	500,568	
Total Electric Expenses, not Including C.I.P.		9,573,207	9,663,543	10,480,241	10,543,877	10,955,711	
211.09	Electric Capital - C.I.P. Work-in-Process - Summary	93,166	105,971	525,000	303,526	300,000	Work In Progress Inventory $100,000; East Seward Street $200,000
211.80	Electric Capital - Fixed Assets - Summary	252,401	499,686	917,200	592,106	605,000	New AMI System $300,000; GIS Update $45,000; Ash Street SCADA $25,000; Alley Underground/Retaining Wall $150,000; Replace Pickup #104 $85,000
211.99	Electric Capital - Construction	277,140	540,367	1,425,000	570,163	2,750,000	Subtation $2,000,000; Conversions $100,000; Shop Expansion $650,000;
Total		622,707	1,146,024	2,867,200	1,465,795	3,655,000	
Total C.I.P. Electric Expense		622,707	1,146,024	2,867,200	1,465,795	3,655,000	
Total Electric Expenses + C.I.P.		10,195,914	10,809,567	13,347,441	12,009,672	14,610,711	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total Electric		694,179	642,735	(2,087,941)	(493,777)	(3,004,961)	

2023/2024							Updated 9-22-23
ENGINEERING							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
628.01	Eng - Rev - Bid Spec Fees	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
628.90	Eng - Rev - Non-Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
628.99	Eng - Rev - Utility Reimbursements	102,576	107,943	118,143	114,054	120,375	75% of total expense; From accounts 213.08, 313.08, 413.08
Total		102,576	107,943	118,143	114,054	120,375	
Total Engineering Revenue		102,576	107,943	118,143	114,054	120,375	
629.01	Eng - Salaries	99,611	103,511	108,784	108,784	112,618	
629.02	Eng - Social Security	7,582	7,871	8,322	8,322	8,616	
629.03	Eng - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
629.04	Eng - Group Insurance	9,536	10,687	11,068	11,068	11,068	
629.05	Eng - Retirement	4,418	6,211	6,528	6,528	6,758	
629.11	Eng - Office Supplies/Postage/Freight	527	689	750	750	500	
629.12	Eng - Gasoline/Oil	169	291	450	300	450	
629.16	Eng - City Use Utilities	1,649	1,687	2,000	1,800	2,000	
629.162	Eng - Telephone	664	501	480	480	480	Cell Phone $360; Spectrum (phone) $120
629.20	Eng - Repairs/Equipment Maint	394	142	3,000	1,000	3,000	
629.36	Eng - Serv/Maint Agreement	360	431	705	1,569	1,380	City Hall/Muni Bldg Copier $540; Plotter Service Agreement $840
629.42	Eng - Dues/Membership/Training	913	5,589	6,000	6,000	6,900	Admin Assistant $1,500
629.53	Eng - Info Technology	7,942	2,329	4,470	4,470	5,729	gWorks SimpleCity $426; BIZCO $758; Email Migration/Server $115; AutoCad $2,200; Civil 3D Support $450; Adobe $260; Bluebeam $800; Accounting Software Upgrade $720
629.60	Eng - Miscellaneous	3,003	827	1,500	1,000	1,000	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total		136,768	140,765	154,057	152,071	160,499	
Total Engineering Operating Expense		136,768	140,765	154,057	152,071	160,499	
629.80	Eng - C.I.P. Fixed Assets Total	- 0 -	3,954	3,465	- 0 -	- 0 -	
Total		- 0 -	3,954	3,465	- 0 -	- 0 -	
Total C.I.P. Engineering Expense		- 0 -	3,954	3,465	- 0 -	- 0 -	
Total Engineering Expenses + C.I.P.		136,768	144,719	157,522	152,071	160,499	
Total Engineering		(34,192)	(36,776)	(39,379)	(38,017)	(40,124)	

2023/2024							Updated 9-22-23
FIRE & RESCUE							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
601.01	Fire Department - Resuce Calls	- 0 -	- 0 -	380,000	161,000	232,000	
601.90	Fire Department - Non-Operating	- 0 -	2,376	- 0 -	128	- 0 -	
601.95	Revenue - Grants	- 0 -	- 0 -	50,000	- 0 -	50,000	
601.99	Fire Department - Donations	- 0 -	- 0 -	100,000	- 0 -	100,000	
Total		**- 0 -**	**2,376**	**530,000**	**161,128**	**382,000**	
	Sinking Fund						
601.50	Revenue - Interest	2,296	1,254	1,300	7,000	4,000	
601.501	Revenue - Rural Fire Protection	47,332	53,058	46,000	53,000	146,000	Mutual Aide Truck Replacement $100,000
601.502	Revenue - Property Tax	15,000	15,000	15,000	15,000	15,000	
601.909	Revenue - FDSF - Non Op	- 0 -	- 0 -	- 0 -	- 0 -	75,000	NE Ambulance ARPA Grant
Total		**64,628**	**69,312**	**62,300**	**75,000**	**240,000**	
Total Fire & Rescue Revenue		**64,628**	**71,689**	**592,300**	**236,128**	**622,000**	
602.01	Admin O & M - Salaries	2,458	1,186	1,195	600	1,306	Custodian
602.02	Admin O & M - Social Security	188	91	92	92	100	
602.06	Admin O & M - Insurance	18,188	21,267	25,912	25,912	31,094	Group Life Ins Policy $3,000
602.07	Admin O & M - Audit & Accounting	331	331	361	319	326	AMGL $326
602.10	Admin O & M - Bunker Gear & Equipment	39,606	19,441	42,000	44,000	60,000	Misc $20,000; Bunker Gear (10) Sets - $40,000
602.11	Admin O & M - Supplies, Postage & Freight	661	12	600	100	600	
602.12	Admin O & M - Gas & Oil	4,090	6,450	6,000	6,000	6,000	
602.16	Admin O & M - City Use Utilities	6,348	7,818	8,000	8,000	8,500	
602.162	Admin O & M - Telephone	4,222	4,635	4,800	3,800	4,900	Spectrum $2,800; Windstream $1,100; First Net Wireless $1,000
602.163	Admin O & M - Natural Gas	4,317	4,209	4,300	5,000	4,500	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
602.17	Admin O & M - Garbage	416	416	417	417	514	
602.20	Admin O & M - Repairs	13,002	21,053	22,000	18,000	22,000	
602.30	Admin O & M - Building Maintenance	2,080	5,523	5,000	8,100	25,000	(3) New Doors $9,000; East Roll-Up Door $9,000; Windows $2,000
602.36	Admin O & M - Maintenance Agreements	45	554	1,051	25,000	39,460	City Hall/Muni Bldg Copier $60; Page My Cell $500; Continental Annual Insp $500; One Billing Solutions Fees $38,400
602.42	Admin O & M - Dues, Memberships, Training, Mileage	454	1,011	3,000	7,500	7,000	EMT Training; Mgmt Training
602.53	Admin O & M - Information Technology	2,657	7,549	6,030	7,000	602	gWorks/SimpleCity $18; BIZCO $758; Email Migration/Server $115; Emergency Solutions $2,160; Accounting Software Upgrade $30; (4) Desktop Computers $3,000
602.54	Admin O & M - Promotion	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
602.56	Admin O & M - Transfer/Volunteer Fire	14,768	12,106	15,000	15,000	15,000	
602.57	Admin O & M - Fire Prevention Inspection	3,134	3,200	3,500	3,500	4,000	
602.58	Admin O & M - Rescue	17,189	11,308	16,500	10,000	16,500	
602.585	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
602.59	Admin O & M - Community Text System	106	120	121	148	141	
602.60	Admin O & M - Miscellaneous Summary	795	1,952	1,000	1,000	1,000	
602.62	Storage Bldg/Rent	2,310	2,310	2,500	2,310	2,500	Store SeaGraves & Equip
602.84	Admin O & M - Technology/Software Licensing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**137,363**	**132,539**	**169,379**	**191,798**	**251,044**	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
603.00	Sinking Fund Expenses	- 0 -	- 0 -	- 0 -	- 0 -	175,000	Mutual Aid $100,000 (Tanker #42); Ambulance ARPA Grant $75,000 (Rescue Squad #99)
Total		- 0 -	- 0 -	- 0 -	- 0 -	175,000	
Grand Total Fire & Rescue Operating Fund Expense		137,363	132,539	169,379	191,798	426,044	
602.80	Capital Projects - C.I.P. Fixed Assets Summary	2,135	- 0 -	456,500	70,000	326,968	Design/Planning North Property $15,000; Replace Rescue Squad #99 $250,000; Upgrade Rescue Squad #99 - Stryker Cot Lift $26,968; Replace Tanker Unity #42 Lease Purchase $35,000.
602.82	Capital Projects - Fixed Assets Administration	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
602.95	Grants	- 0 -	- 0 -	50,000	- 0 -	50,000	Offset 601.95
602.99	Donations	- 0 -	- 0 -	100,000	- 0 -	100,000	Offset 601.99
Total		2,135	- 0 -	606,500	70,000	476,968	
Total C.I.P. Fire & Rescue Expense		2,135	- 0 -	606,500	70,000	476,968	
Total Fire & Rescue Debt Expense + C.I.P.		139,498	132,539	775,879	261,798	903,012	
Total Fire		(74,870)	(60,851)	(183,579)	(25,670)	(281,012)	

2023/2024							Updated 9-22-23
GOLF							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
566.11	Revenue - Finance Charge	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
566.12	Revenue - Misc Income	450	- 0 -	100	- 0 -	- 0 -	
566.13	Revenue - Daily Green Fees	83,802	87,789	60,000	85,000	70,000	
566.135	Revenue - Golf Tournaments	23,643	25,155	20,000	23,000	20,000	
566.14	Revenue - Annual Pass - Single	43,366	43,749	38,000	46,400	38,000	
566.15	Revenue - Annual Pass - Family	54,115	51,509	45,000	53,045	45,000	
566.16	Revenue - Annual Pass - Age 19-25	5,925	4,275	3,500	3,465	3,500	
566.17	Revenue - Annual Pass- Post Grd HS	3,131	3,900	2,000	6,732	2,500	
566.19	Revenue - Daily Cart Rentals	41,371	42,091	25,000	40,000	35,000	
566.21	Revenue - Annual Cart Lease - Single	14,700	15,816	14,000	15,657	14,000	
566.22	Revenue - Annual Cart Lease - Family	18,024	18,493	17,000	19,754	17,000	
566.25	Revenue - Trail Fees Annual	4,700	5,100	4,000	5,000	4,000	
566.26	Revenue - Annual Elec Cart Stor/Trail Fee	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
566.27	Revenue - Cart Storage	2,325	2,100	2,000	1,775	2,000	
566.29	Revenue - Trail Fees Daily	- 0 -	16	- 0 -	32	- 0 -	
566.30	Revenue - Locker Rental	540	455	500	500	500	
566.31	Revenue - Driving Range Fees	5,014	5,062	3,500	5,000	3,500	
566.32	Revenue - Driving Range Membership	4,625	4,031	3,000	4,875	3,000	
566.33	Revenue - Merchandise Sales	16,128	21,151	15,000	20,000	15,000	
566.34	Revenue - Restaurant Lease Income	- 0 -	- 0 -	3,500	- 0 -	- 0 -	
566.349	Revenue - Room Rental	- 0 -	600	1,000	950	1,000	
566.35	Revenue - Handicap Fees	700	725	700	725	700	
566.36	Revenue - League Fees	16,175	14,100	14,000	14,000	14,000	
566.37	Revenue - Beer & Liquor	80,032	78,485	60,000	70,000	65,000	
566.70	Revenue - Tips	5,968	7,422	6,000	6,500	7,500	
566.90	Revenue - Non-Operating	420	7,524	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
566.99	Revenue - Donations	450	9,388	500	500	500	
Total		425,603	448,939	338,300	422,910	361,700	
Total Golf Revenue		425,603	448,939	338,300	422,910	361,700	
569.01	Salaries - Golf Shop	69,713	76,822	80,206	80,206	83,707	Includes Tips
569.011	Salaries - Grounds	83,761	94,092	104,457	104,457	108,145	
569.02	Social Security	11,418	12,694	14,161	14,161	14,712	
569.03	Overtime	459	104	440	440	455	Seasonal - Grounds
569.04	Group Insurance	31,639	34,529	39,020	39,020	38,841	
569.05	Retirement	6,327	6,755	7,020	7,020	7,363	
569.06	Insurance/Bonds	20,955	23,634	31,162	30,873	37,048	
569.11	Shop Supplies	977	837	1,000	800	1,000	
569.114	Grounds Supplies	3,041	1,683	3,000	3,000	3,000	
569.12	Gasoline/Oil	9,769	14,010	12,000	12,000	14,000	
569.16	City Use Utilities	20,898	23,368	22,000	22,000	24,000	
569.162	Telephone	4,891	4,915	5,160	5,160	5,280	Cell Phone $720; Time Warner $4,560
569.163	Natural Gas	1,948	2,282	3,000	3,200	3,500	
569.17	Garbage Service	1,854	1,854	1,855	1,855	2,349	
569.20	Equipment Repairs	7,215	9,833	10,000	10,000	10,000	Blade Sharpening $2,500
569.26	Equipment Rental	821	3,410	2,000	2,000	3,500	
569.27	Fertilizer/Chemicals	17,738	14,386	20,000	18,000	20,000	
569.28	Trees/Seed/Aeration	4,950	5,142	7,500	7,500	7,500	
569.29	Sand/Gravel	2,143	3,002	3,000	3,000	3,000	
569.30	Repairs/Maint-Building/Grounds	39,512	22,250	22,000	22,000	24,000	Misc $10,000; Porta-Potty $1,000; Drainage Projects $10,000; Basement Bathroom $3,000
569.33	Golf - Alcohol & Beverages	28,669	32,352	25,000	39,000	33,000	
569.34	Golf Shop Merchandise	12,281	17,636	12,000	20,000	15,000	
569.36	Golf - Serv/Maint Agreements	45	54	51	51	60	City Hall/Muni Bldg Copier $60
569.42	Dues/Training/Mileage	1,436	1,465	1,450	1,450	1,450	
569.45	Tournament Expense	9,066	3,001	6,000	6,000	6,000	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
569.47	League Expense	2,729	15,006	6,000	6,000	8,000	
569.53	Golf - Information Technology	1,084	6,153	7,254	7,254	7,862	gWorks/SimpleCity $692; ForeUp Monthly $6,000; Accounting Software Upgrade $1,170
569.60	Miscellaneous Expense	13,154	10,543	11,000	18,000	11,000	Reimburse Unemployment Fund $4,750; Range Balls $3,000;
569.88	Course - Property Taxes	7,330	3,416	4,000	4,923	- 0 -	Land; (Clubhouse - no tax as it is not currently being leased out)
569.89	Cart Lease Payments	19,800	19,800	19,800	19,800	19,800	
569.90	Course - Lease Payment	1,950	1,950	1,950	1,950	2,950	Wake Family
569.901	Loan Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Loan Payment in Debt Service
569.929	Loan Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Loan Payment in Debt Service
569.99	Donations	- 0 -	2,184	500	- 0 -	500	
Total		**437,572**	**469,164**	**483,986**	**511,120**	**517,022**	
Grand Total Golf Operating Fund Expense		**437,572**	**469,164**	**483,986**	**511,120**	**517,022**	
569.80	Fixed Assets	39,478	85,069	70,940	57,940	36,740	Rough Mower $13,760; Fairway Mower $9,980; Greens Mower Lease-Purchase $13,000;
Total		**39,478**	**85,069**	**70,940**	**57,940**	**36,740**	
Total C.I.P. Golf Course Expenses		**39,478**	**85,069**	**70,940**	**57,940**	**36,740**	
Total Golf Course Expenses		**477,050**	**554,233**	**554,926**	**569,060**	**553,762**	
Total Golf Course		**(51,447)**	**(105,294)**	**(216,626)**	**(146,150)**	**(192,062)**	

2023/2024							Updated 9-22-23
LEVEE ACCREDITATION							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
537.01	Revenue - Admin	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
537.50	Revenue - Grants	- 0 -	- 0 -	146,250	- 0 -	146,250	NEMA - Hazard Mitigation Grant
537.90	Revenue - Non-Operating Revenue	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	146,250	- 0 -	146,250	
Total Levee Accreditation Revenue		- 0 -	- 0 -	146,250	- 0 -	146,250	
538.25	Levee Accr - Administrative	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
538.60	Levee Accr - Miscellaneous	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total Levee Accreditation Operating Expense		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
538.80	Levee Accr - Fixed Assets - C.I.P. - Land Development	- 0 -	- 0 -	195,000	14,897	195,000	Seward Interior Drainage and Pump Station Improvements Phase I - Design & Planning
Total		- 0 -	- 0 -	195,000	14,897	195,000	
Total C.I.P. Levee Accreditation Expense		- 0 -	- 0 -	195,000	14,897	195,000	
Grand Total Levee Accreditation Expenses + C.I.P.		- 0 -	- 0 -	195,000	14,897	195,000	
Total Levee Accreditation		- 0 -	- 0 -	(48,750)	(14,897)	(48,750)	

2023/2024							Updated 9-22-23
LIBRARY							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
551.01	Revenue - Fines & Misc. Sales	6,613	8,357	8,000	9,200	8,000	
551.50	Revenue - Bldg. Improvements	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
551.55	Revenue - Donations	43,940	62,772	40,000	80,000	30,000	
551.56	Revenue - Mtg Rm Use	25	- 0 -	100	100	100	
551.81	Revenue - State Aid Fund	1,687	9,920	1,687	2,005	2,100	
551.90	Revenue - Non-Operating	4,012	210,654	- 0 -	100	- 0 -	***21/22 Revenue from June 22 Storm
553.52	Revenue - Maintenance Fund (Restricted Use)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		56,276	291,702	49,787	91,405	40,200	
Total Library Revenue		56,276	291,702	49,787	91,405	40,200	
552.01	Admin O & M - Salaries	262,688	260,434	280,763	280,763	290,723	
552.02	Admin O & M - Social Security	19,804	19,119	21,479	21,479	22,241	
552.03	Admin O & M - Overtime	6	- 0 -	- 0 -	203	- 0 -	
552.04	Admin O & M - Group Insurance	26,152	43,945	50,630	50,630	50,451	
552.05	Admin O & M - Retirement	8,019	7,587	9,478	9,478	10,011	
552.059	Admin O & M - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
552.06	Admin O & M - Insurance	10,594	10,441	13,767	13,747	16,496	
552.07	Admin O & M - Audit & Accounting	2,792	2,892	3,032	2,908	3,977	City Audit & Budget $1,977; Library Foundation Audit $2,000
552.11	Admin O & M - Supplies	8,171	9,431	8,500	8,500	8,500	
552.112	Admin O & M - Postage	2,102	2,160	3,000	3,000	3,500	
552.13	Admin O & M - Print Materials	34,966	35,192	37,500	37,500	37,500	
552.131	Admin O & M - Electronic (E-Books/Databases)	3,500	3,500	3,500	4,500	4,500	
552.132	Admin O & M - Other (Audio/Video)	2,850	3,129	3,000	2,000	2,000	
552.16	Admin O & M - City Use Utilities	38,119	40,381	40,000	41,000	42,000	
552.162	Admin O & M - Telephone	4,069	3,910	4,500	4,500	4,380	NextLink $1,380; Windstream $3,000
552.163	Admin O & M - Natural Gas	530	664	700	625	700	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
552.17	Admin O & M - Garbage	208	208	209	209	248	
552.30	Admin O & M - Repairs & Maintenance Building	28,457	25,982	20,000	215,000	20,000	***22/23 Expenses from June 22 Storm Repairs
552.32	Admin O & M - Service Maintenance Agreements	14,553	13,661	18,110	18,110	18,115	gWorks SimpleCity $1,543; Biblionix $4,500; Alarm Monitoring $324; Fire Alarm Insp $480; Replace Alarm Batteries $400; Fire Ext Insp $150; HVAC Svc $1,458; Elevator Insp $140; Boiler Insp $50; Fire Sprinkler Insp $800; OCLC $1,500; Elevator Maint $2,200; City Hall Copier $60; Accounting Software Upgrade $2,610; Sonicwall $1,900
552.42	Admin O & M - Dues, Memberships, Training & Mileage	964	1,175	1,000	1,025	1,200	
552.421	Admin O & M - Continuing Education	449	811	1,300	1,300	1,300	
552.53	Admin O & M - Information Technology & Repairs	2,310	3,749	2,160	2,180	2,619	BIZCO Svc Agreement $2,274; Email Migration/Server $345;
552.81	Computer Hardware/Software	8,499	2,540	4,000	4,000	6,750	Staff Desktop $1,000; Server Upgrade $4,650; (2) Airtame Units $900; Monitor $150
552.55	Admin O & M - State Aid Fund	1,437	9,832	1,687	2,005	2,100	
552.56	Admin O & M - Donations	21,686	20,253	40,000	80,000	30,000	West Entrace Upgrade $5,000; Lower Level Tech. Upgrade $25,000
552.58	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
552.59	Admin O & M - Community Text System	106	120	121	148	141	
552.60	Admin O & M - Miscellaneous Summary	6,101	4,635	2,800	3,500	3,500	Programs $1,000; Ads/Notices $500; ILL Fees $100; Printing/Promo $750; Zoom $180; Misc $500; Music Licenses $450
552.75	Library - Capital Projects - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
552.86	Admin O & M - Meeting Room Maintenance and Supplies.	25	- 0 -	100	100	100	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total		509,155	525,751	571,336	808,410	583,052	
Total Library Operating Expense		509,155	525,751	571,336	808,410	583,052	
552.50	Building Improvements	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
552.80	Capital Projects - Fixed Assets	46,800	40,985	- 0 -	- 0 -	- 0 -	
552.82	Adm - Fixed Assets	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
554.69	Maintenance Fund (Restricted Use)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		46,800	40,985	- 0 -	- 0 -	- 0 -	
Total C.I.P. Library Expense		46,800	40,985	- 0 -	- 0 -	- 0 -	
Total Library Expense		555,955	566,736	571,336	808,410	583,052	
Total Library		(499,679)	(275,033)	(521,549)	(717,005)	(542,852)	

2023/2024							Updated 9-22-23
PARKS & RECREATION							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
561.01	Pub Prop - Rev - Park Camping Fees	9,394	16,409	8,000	11,000	12,000	
561.67	Pub Prop - Rev - Farm Land Lease	30,631	21,111	19,000	19,000	19,000	
561.68	Pub Prop - Rev - Grants	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
561.90	Pub Prop - Rev - Non-Operating	1,166	69,271	250	6,311	250	
561.70	Pub Prop - Rev - New Park Improve	70	124	80	530	400	
561.72	Pub Prop - Rev - Dev Fees	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		41,261	106,915	27,330	36,841	31,650	
641.02	Recreation - Rev - Baseball & Softball	7,586	7,820	7,500	10,977	7,500	
641.03	Recreation - Rev - Wrestling	- 0 -	648	700	1,090	700	
641.04	Recreation - Rev - Tackle Football	1,575	1,681	1,700	1,700	1,700	
641.05	Recreation - Rev - Volleyball & Flag Football	5,926	3,260	3,500	3,100	3,500	
641.06	Recreation - Rev - Basketball	- 0 -	1,282	1,500	7,235	7,000	
641.07	Recreation - Rev - Soccer	12,823	9,884	10,000	9,000	10,000	
641.08	Recreation - Rev - Tennis	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
641.09	Recreation - Rev - Tourn/Field Usage	2,450	2,928	4,000	4,500	4,000	
641.90	Recreation - Rev - Non Operating	597	2,617	650	687	650	Mayor's Fun Run
641.99	Recreation - Rev - Cattle Training Center	5,000	9,095	8,000	8,415	8,000	
Total		35,956	39,217	37,550	46,704	43,050	
641.97	Recreation Rev - Sinking Fund - Complex Park Lights	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
641.971	Recreation Rev - Sinking Fund Lights-Non-Op Interest	43	76	50	456	225	
Total		43	76	50	456	225	
531.04	Bldg & Grnds Rev - Operating Cost Reimbursement	36,000	36,000	36,000	36,000	36,000	
531.90	Bldg & Grnds Rev - Non-Operating	- 0 -	18,358	- 0 -	- 0 -	- 0 -	
Total		36,000	54,358	36,000	36,000	36,000	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
571.01	Bldg & Grnds Other Rev - Bldgs. & Grounds - Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
571.90	Bldg & Grnds Other Rev - Bldgs. & Grounds - Non-Operational	- 0 -	7,559	- 0 -	- 0 -	250	Bandshell Revenue
Total		**- 0 -**	**7,559**	**- 0 -**	**- 0 -**	**250**	
Total Parks, Recreation & Bldg & Grounds Revenue		**113,260**	**208,125**	**100,930**	**120,001**	**111,175**	
562.01	Pub Prop - Salaries	210,453	223,938	259,457	259,457	264,385	
562.02	Pub Prop - Social Security	16,166	16,755	20,034	20,034	20,411	
562.03	Pub Prop - Overtime	1,715	671	2,418	2,418	2,416	
562.04	Pub Prop - Group Insurance	41,623	49,738	67,774	74,243	80,419	
562.05	Pub Prop - Retirement	11,137	12,821	14,794	14,794	15,078	
562.059	Pub Prop - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
562.06	Pub Prop - Insurance	19,165	22,088	29,125	29,241	35,089	
562.07	Pub Prop - Audit & Accounting	992	992	1,082	957	977	AMGL $977
562.08	Pub Prop - Engineering/Consulting	- 0 -	- 0 -	3,000	- 0 -	- 0 -	
562.10	Pub Prop - Landscaping Supplies	2,203	2,078	3,000	2,500	3,000	
562.11	Pub Prop - Supplies, Postage & Freight	18,209	28,431	10,000	12,000	10,000	Crushed Rock Campgroud - $3,000;
562.12	Pub Prop - Gasoline & Oil	9,757	10,500	11,000	11,000	12,000	
562.16	Pub Prop - City Use Utilities	14,462	16,494	16,000	22,257	28,200	City Utilities $21,000; Natural Gas $7,200
562.162	Pub Prop - Telephone	3,108	1,620	1,620	1,620	1,620	Cell Phone $1,620
562.17	Pub Prop - Garbage	2,681	2,681	2,682	2,682	3,338	
562.20	Pub Prop - Repairs	12,882	11,781	13,000	13,000	13,000	Sidewalks $4,000
562.30	Pub Prop - Bldgs./Grds Upkeep	15,658	15,055	23,875	23,875	18,000	Crumb rubber $5,000; Campground Porta-Potty $875;
562.31	Pub Prop - Playground Equipment Upkeep	4,852	3,646	5,000	5,000	5,000	
562.36	Pub Prop - Maintenance Agreements	360	431	405	405	420	City Hall/Muni Bldg Copier $420

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
562.42	Pub Prop - Dues, Memberships, Training, Mileage	764	831	2,100	2,000	2,100	CDL Training $900
562.53	Pub Prop - Information Technology	3,962	3,932	5,500	5,500	6,153	gWorks/SimpleCity $887; gWorks GIS $710; Bizco $2,653; Email Migration/Server $403; Accounting Software Upgrade $1,500
562.58	Pub Prop O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
562.59	Pub Prop - Community Text System	106	120	121	148	141	
562.60	Pub Prop - Miscellaneous Summary	1,070	1,398	1,600	800	1,600	
562.65	Pub Prop - Tree Planting Program	1,805	2,423	2,000	2,000	2,000	
562.70	New Park/Dev/Improvements	154	195	100	100	100	
562.75	Pub Prop - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
562.84	Pub Prop - Technology/Software Licensing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**393,285**	**428,621**	**495,687**	**506,031**	**525,447**	
642.01	Recreation - Salaries	96,687	122,103	125,331	125,331	133,858	
642.02	Recreation - Social Security	7,324	9,035	9,605	9,605	10,258	
642.03	Recreation - Overtime	142	5	220	- 0 -	224	
642.04	Recreation - Group Insurance	14,391	24,294	27,363	28,748	33,574	
642.05	Recreation - Retirement	4,893	6,191	6,747	6,747	7,247	
642.06	Recreation - Insurance	6,303	6,582	9,046	8,962	10,754	
642.07	Recreation - Audit & Accounting	661	661	721	638	651	AMGL $651
642.08	Program Expense - Umpire Referee Contract Fees	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Moved to Individual Programs
642.088	Recreation - Engineering/Consulting	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
642.11	Recreation - Supplies, Posting & Freight	15,686	16,796	17,500	18,000	17,500	Field Conditioner $12,000
642.12	Recreation - Gas & Oil	1,927	2,088	2,000	2,257	2,200	
642.15	Program Expense - Athletic Equipment	752	2,179	2,000	2,000	2,000	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
642.152	Program Expense - Baseball & Softball	11,099	15,104	12,000	14,109	12,000	
642.153	Program Expense - Wrestling	- 0 -	400	400	- 0 -	400	
642.154	Program Expense - Tackle Football	2,189	13,054	16,000	12,000	3,000	
642.155	Program Expense - Volleyball & Flag Football	1,358	2,372	2,000	2,000	2,500	
642.156	Program Expense - Basketball	- 0 -	615	1,500	4,000	4,000	
642.157	Program Expense - Soccer	4,038	4,179	3,000	5,000	4,000	
642.158	Program Expense - Tennis	- 0 -	- 0 -	300	- 0 -	300	
642.16	Recreation - City Use Utilities	22,048	28,453	28,000	42,000	32,000	
642.162	Recreation - Telephone	830	883	1,000	1,000	960	Cell Phone $540; Spectrum $420
642.20	Recreation - Repairs/Tools	1,126	1,253	1,400	1,400	1,400	
642.30	Recreation - Repairs to Buildings and Grounds	34,212	9,070	29,100	29,100	10,700	Soccer Porta-Potty $1,200; Disc Golf Repairs $1,000
642.36	Recreation - Service Maintenance Agreements	360	431	405	405	420	City Hall/ Muni Bldg Copier $420
642.42	Recreation - Dues, Memberships, Training, Mileage	311	257	500	500	500	
642.53	Recreation - Information Technology	3,768	2,842	3,800	3,800	4,154	gWorks/SimpleCity $497; Last Mile $792; BIZCO $1,515; Email Migration/Server $230; SuperSAAS $280; Accounting Software Upgrade $840
642.57	Recreation - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
642.58	Recreation - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
642.59	Recreation - Community Text System	106	120	121	148	141	
642.60	Recreation - Miscellaneous - Summary	794	635	1,200	700	1,200	
642.99	Recreation - Cattle Training Center	4,006	4,923	4,500	4,500	5,000	
642.97	Recreation - Sports Complex Lighting Fund	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**235,011**	**274,525**	**305,759**	**322,950**	**300,941**	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
532.01	Bldg & Grounds - Salaries	15,724	7,114	7,170	7,170	7,833	
532.02	Bldg & Grounds - Social Security	1,203	544	549	549	600	
532.03	Bldg & Grounds - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
532.04	Bldg & Grounds - Group Insurance	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
532.05	Bldg & Grounds - Retirement	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
532.06	Bldg & Grounds - Insurance	3,787	4,335	5,716	5,663	6,796	
532.07	Bldg & Grounds - Audit & Accounting	83	83	91	80	82	AMGL $82
532.11	Bldg & Grounds - Office Supplies, Postage & Freight	83	55	500	500	500	
532.16	Bldg & Grounds - City Use Utilities	5,309	5,233	6,000	6,000	6,000	
532.17	Bldg & Grounds - Garbage	208	208	209	209	248	
532.31	Bldg & Grounds - Repairs & Maintenance	334	2,166	3,000	2,000	4,000	City Hall Concrete North Entrance $1,000
532.36	Bldg & Grounds - Maintenance Agreements	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
532.53	Bldg & Grounds - Information Technology	242	240	370	370	410	gWorks/SimpleCity $71; BIZCO $190; Email Migration/Server $29; Accounting Software Upgrade $120
532.57	Bldg & Grounds Succession Plan	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
532.58	Bldg & Grounds - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
532.59	Bldg & Grounds - Community Text System	106	120	121	148	141	
532.60	Bldg & Grounds - Miscellaneous Summary	55	1	100	100	100	
Total		**27,133**	**20,099**	**23,826**	**22,789**	**26,710**	
572.10	Bldg & Grnd Other - Municipal Building - Supplies	- 0 -	- 0 -	400	400	400	
572.11	Bldg & Grnd Other - Bandshell - Supplies	400	396	400	400	400	
572.16	Bldg & Grnd Other - Bandshell - City Use Utilities - Boy scouts	1,607	2,359	2,000	2,000	2,700	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
572.162	Bldg & Grnd Other - Municipal Building - Telephone & DSL Line	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
572.21	Bldg & Grnd Other - Bandshell - Concerts	6,000	6,000	6,000	6,000	6,900	$6,500 Payment; $400 Music.
572.34	Bldg & Grnd Other - Bandshell - Repairs & Maintenance	46	88	500	500	500	
572.36	Bldg & Grnd Other - Bandshell - Miscellaneous Summary	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
572.57	Bldg & Grnd Other - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
572.60	Bldg & Grnd Other - Boy Scout Cabin - Repairs & Upkeep	94	88	500	500	500	
572.70	Bldg & Grnd Other - Municipal Building - Council Chambers - Repairs & Upkeep	1,696	2,137	1,250	1,250	1,250	
572.85	Bldg & Grnd Other - Municipal Building - ADA	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**9,843**	**11,067**	**11,050**	**11,050**	**12,650**	
Total Parks, Recreation, Bldg & Grounds & Other Operating Expense		**665,272**	**734,312**	**836,322**	**862,820**	**865,748**	
562.09	Pub Prop - Capital Projects - Work-In-Process - Summary - C.I.P.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
562.80	Pup Prop - Capital Projects - Fixed Assets - Summary	30,601	23,538	86,170	85,552	- 0 -	Archery Range $4,000; John Deere Mower $26,000
Total		**30,601**	**23,538**	**86,170**	**85,552**	**- 0 -**	
642.09	Recreation - Capital Projects - Work-In-Process - C.I.P.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
642.80	Recreation - Capital Projects - Fixed Assets - Summary - see C.I.P.	41,755	29,725	57,500	88,802	12,000	Legion Backstop Net $12,000;
Total		**41,755**	**29,725**	**57,500**	**88,802**	**12,000**	
532.61	Building & Grounds City Hall -Capital Project - Building Improvements - C.I.P.-Summary	4,200	5,129	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total		4,200	5,129	- 0 -	- 0 -	- 0 -	
Total C.I.P. Total Parks, Recreation, Bldg & Grounds Expense		76,556	58,392	143,670	174,354	12,000	
Total Expenses + C.I.P.		741,828	792,704	979,992	1,037,174	877,748	
Total Parks, Recreation, Bldg & Grounds		(628,568)	(584,579)	(879,062)	(917,173)	(766,573)	

2023/2024							Updated 9-22-23
PLANNING & ZONING							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
621.01	Revenue - Subdivision & Rezoning Fee	3,100	46,194	5,000	4,000	5,000	
621.10	Revenue - Filing Fees	130	320	100	250	100	
621.50	Revenue - Grant	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
621.90	Revenue - Non Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		3,230	46,514	5,100	4,250	5,100	
Total Planning Commission Revenue		3,230	46,514	5,100	4,250	5,100	
622.01	Admin O & M - Salaries	8,414	9,306	10,077	10,077	10,715	
622.02	Admin O & M - Social Security	638	705	771	771	820	
622.03	Admin O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
622.04	Admin O & M - Group Insurance	1,430	1,603	1,661	1,661	1,631	
622.05	Admin O & M - Retirement	505	559	605	605	643	
622.059	Admin O & M - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
622.07	Admin O & M - Audit & Accounting	83	83	91	80	82	AMGL $82
622.09	Admin O & M - Engineering/Consulting	124	- 0 -	- 0 -	- 0 -	- 0 -	
622.10	Admin O & M - Plats & Permits	685	924	1,000	850	1,000	
622.11	Admin O & M - Minutes & Office Supplies	420	1,094	1,500	500	1,500	
622.162	Admin O & M - Telephone	467	411	300	300	300	50% Cell Reimb $180; Spectrum (phone) $120
622.36	Admin O & M - Service Maintenance Agreements	360	431	705	1,592	1,320	City Hall/Muni Bldg Copier $540; New Plotter Service Agreement $780
622.42	Admin O & M - Dues, Memberships, Training, Mileage	136	178	2,000	500	2,000	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
622.53	Admin O & M - Information Technology	1,143	1,769	1,332	1,354	1,474	gWorks/GIS $708; gWorks/SimpleCity $107; BIZCO $190; Email Migration/Server $29; gWorks/GIS $710; Adobe $260; Accounting Software Upgrade $180
622.57	Admin O & M - Succession Plan	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
622.58	Admin O & M - Debt Service P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
622.59	Admin O & M - Community Text System	106	120	121	148	141	
622.60	Admin O & M - Miscellaneous Summary	139	- 0 -	200	100	200	
622.83	Admin O & M - Strategic Plan	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
622.84	Admin O & M - GIS Training	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Coded to 622.53 or 622.42
Total		14,647	17,182	20,363	18,538	21,826	
Total Planning Commission Operating Expense		14,647	17,182	20,363	18,538	21,826	
622.80	Capital Projects - Fixed Assets	700	3,954	3,465	- 0 -	- 0 -	
Total C.I.P. Planning Commission Expense		700	3,954	3,465	- 0 -	- 0 -	
Total Planning Commission Expenses + C.I.P		15,347	21,136	23,828	18,538	21,826	
Total Planning Commission		(12,117)	25,378	(18,728)	(14,288)	(16,726)	

2023/2024							Updated 9-22-23
POLICE & LAW ENFORCEMENT							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
501.08	Revenue - Dog License & Other	623	650	1,000	621	750	
501.09	Revenue - Itinerant Sales	78	947	200	119	200	
501.12	Revenue - Liquidated Damages	770	645	700	740	700	
511.50	Revenue - Donations/Grants	198,413	- 0 -	1,500	500	1,500	$1,500 New Bikes
511.90	Revenue - Non-Operating	3,803	69,449	44,700	3,700	5,000	DUI Testing $1,800
Total		**203,688**	**71,691**	**48,100**	**5,680**	**8,150**	
515.01	Police Equitable Sharing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**- 0 -**	**- 0 -**	**- 0 -**	**- 0 -**	**- 0 -**	
Total Police & Law Enforcement Revenue		**203,688**	**71,691**	**48,100**	**5,680**	**8,150**	
512.01	Operating - Salaries	690,489	778,443	948,182	948,182	1,003,031	
512.02	Operating- Social Security	52,722	59,527	75,907	75,907	80,287	
512.03	Operating - Overtime	42,244	49,396	44,066	59,000	46,463	
512.04	Operating - Group Insurance	187,123	210,962	256,573	215,000	265,335	
512.05	Operating - Retirement Non-Officers	4,480	3,616	5,712	5,712	6,015	
512.059	Operating - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
512.06	Operating - Insurance	39,337	41,959	54,969	53,429	64,115	
512.07	Operating - Audit & Accounting	2,314	2,314	2,524	2,235	2,279	AMGL $2,279
512.08	Operating - Retirement Officers	45,717	51,714	62,627	62,627	66,266	
512.10	Operating - Maintenance Supplies Equipment	8,982	7,009	10,000	10,000	10,000	
512.11	Operating - Office Supplies, Postage & Freight	3,024	3,197	5,000	2,500	5,000	
512.12	Operating - Gasoline & Oil	18,701	25,794	24,000	24,000	27,000	
512.16	Operating - City Use Utilities	5,539	5,925	6,000	6,000	6,200	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
512.162	Operating - Telephone	13,788	14,067	14,640	14,640	9,432	Windstream $2550; ALLO Internet $2,400; ALLO Phone Service $1,242; Verizon $3,240
512.163	Operating - Utilities Natural Gas	645	762	800	905	850	
512.17	Operating - Garbage Service	416	416	417	417	515	
512.20	Operating - Repairs Patrol Cars	4,543	21,491	10,000	30,000	10,000	
512.24	Operating - Repairs Radios/Radar	354	758	1,500	1,500	1,500	
512.30	Operating - Building Repairs & Maintenance	4,707	3,098	55,500	55,500	5,000	
512.36	Operating - Maintenance Agreements	8,070	3,945	19,068	19,068	20,305	Radio $3,200; All Copy Products (overages) $250; City Hall Copier $60; All Copy Products (annual) $1,200; PMI $695; Mach/Tracs $950; Watch Guard $9,000; Central Square $3,600; Bizco Firewall Warranty $1,200;
512.42	Operating - Dues, Memberships	4,532	4,468	7,000	7,000	1,300	
512.421	Operating - Basic Training Physicals and Testing	- 0 -	3,272	6,000	- 0 -	6,000	
512.422	Operating - Officer Training	- 0 -	- 0 -	- 0 -	- 0 -	6,000	
512.49	Operating - Uniforms	7,489	4,520	6,400	6,400	6,400	
512.50	Operating - Firearms Training	2,994	1,018	3,000	3,000	3,500	
512.51	Operating - Veterinarian Dog Impound	- 0 -	470	1,000	500	1,000	
512.53	Operating - Information Technology	12,712	13,266	17,868	17,868	20,018	gWorks/SimpleCity $3,954; BIZCO $6,604; Email Migration/Server $920; (2) Computers $1,850; Accounting Software Upgrade $6,690
512.58	Operating - DWI/DUI Testing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
512.59	Operating - Community Text System	106	120	121	148	141	
512.60	Operating - Miscellaneous	9,180	2,798	14,500	12,000	14,500	
512.61	Operating - Emergency Management	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
512.62	Operating - Public Relations	1,281	504	1,700	1,700	1,700	
512.63	Operating - Prosecution Agreement - County Att.	2,118	- 0 -	4,000	4,000	4,000	
512.75	Operating - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
512.76	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
512.929	Operating - Police Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
592.11	Operating - Civil Service Supplies, Postage & Freight	5	3	50	15	50	
592.44	Operating - Civil Service Publications	1,674	1,882	5,000	1,900	3,000	
592.45	Operating - Civil Service Testing	318	1,158	750	1,000	2,750	
592.48	Operating - Legal Fees	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
592.60	Operating - Civil Service Miscellaneous	36	- 0 -	120	100	960	TLO $840
Total		**1,175,640**	**1,317,869**	**1,664,994**	**1,642,253**	**1,700,912**	
516.11	EQ Sharing-Admin O & M - Supplies	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
516.42	EQ Sharing-Training/Prog	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
516.80	EQ Sharing-Equipment	1,480	6,777	- 0 -	- 0 -	- 0 -	
Total		**1,480**	**6,777**	**- 0 -**	**- 0 -**	**- 0 -**	
513.90	Transfer to County/911 Dispatch	230,606	191,391	233,204	233,204	282,085	
Total		**230,606**	**191,391**	**233,204**	**233,204**	**282,085**	
Total Police & Law Enforcement Operating Expense		**1,407,726**	**1,516,037**	**1,898,198**	**1,875,457**	**1,982,997**	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
512.80	Capital - C.I.P. Fixed Assets - Summary	63,960	76,857	92,400	65,000	87,000	Patrol Vehicle #3 $55,000; Light Bars $5,000; Digital Phone System $10,000; (2) MDT Computers $10,000; Video Camera Upgrades (Vehicle) $7,000
Total		63,960	76,857	92,400	65,000	87,000	
Total C.I.P. Police and Law Enforcement Expense		63,960	76,857	92,400	65,000	87,000	
Total Police & Law Enforcement Expenses		1,471,686	1,592,894	1,990,598	1,940,457	2,069,997	
Total Police & Law Enforcement		(1,267,998)	(1,521,203)	(1,942,498)	(1,934,777)	(2,061,847)	

2023/2024							Updated 9-22-23
	RAIL CAMPUS						
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
525.15	Revenue - Rail Campus	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
525.20	Aid to Construction - Elec Substation	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
525.25	Aid to Construction - Land Acquisition	196,773	248,815	- 0 -	- 0 -	- 0 -	Developed Site Sale
525.50	Rail Campus - Rev - Grants	500,000	- 0 -	- 0 -	3,000	- 0 -	
Total		696,773	248,815	- 0 -	3,000	- 0 -	
Total Rail Campus Revenue		696,773	248,815	- 0 -	3,000	- 0 -	
526.821	Admin O & M - Loan Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
526.829	Admin O & M - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
526.58	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Grand Total Rail Campus Operating Fund Expense		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
526.25	Capital Projects - Administrative	35	481	20,500	15,000	20,000	
526.28	Engineering & Consulting Fees	4,484	11,860	15,000	20,500	20,000	
526.50	Rail Campus - Exp - Grants	500,000	- 0 -	- 0 -	- 0 -	- 0 -	
Total		504,519	12,341	35,500	35,500	40,000	
Total Rail Campus Administrative Expense		504,519	12,341	35,500	35,500	40,000	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total Rail Campus Expenses, not Including C.I.P.		504,519	12,341	35,500	35,500	40,000	
526.80	Capital Projects - Land Purchase General Fund Misc. - Rail project - Option Buy-Out and real property infrastructure improvements	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total C.I.P. Rail Campus Expense		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total Rail Campus Expenses		504,519	12,341	35,500	35,500	40,000	
Total Rail Campus		192,255	236,474	(35,500)	(32,500)	(40,000)	

2023/2024							Updated 9-22-23
	RECYCLING						
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
661.01	Revenue - Recycling Receipts	3,223	9,424	4,000	600	1,000	
661.02	Revenue - Grants	1,946	- 0 -	- 0 -	- 0 -	1,250	25% Reimbursement of Processing Costs Acct #662.35
Total		5,168	9,424	4,000	600	2,250	
Total Recycling Revenue		5,168	9,424	4,000	600	2,250	
662.01	Admin O & M - Salaries	10,404	6,194	11,319	13,571	11,609	
662.02	Admin O & M - Social Security	796	474	866	1,046	889	
662.03	Admin O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
662.06	Admim O & M - Insurance	1,567	1,734	2,287	2,265	2,718	
662.07	Admin O & M - Audit & Accounting	83	83	91	80	82	AMGL $82
662.08	Admin O & M - Advertising and Promotion	360	- 0 -	- 0 -	- 0 -	- 0 -	
662.10	Admin O & M - Supplies	72	46	500	300	500	
662.16	Admin O & M - City Use Utilities	2,480	3,030	3,100	3,100	3,100	
662.162	Admin O & M - Telephone	671	547	- 0 -	- 0 -	- 0 -	
662.17	Admin O & M - Garbage	416	416	417	417	513	
662.20	Admin O & M - Equipment Repairs	257	432	1,000	1,000	1,000	
662.30	Admin O & M - Buildings Grounds Upkeep	125	- 0 -	2,000	2,000	2,000	
662.35	Admin O & M - Recycling Processing Costs	- 0 -	1,923	1,000	4,000	5,000	
662.36	Admin O & M - Maintenance Agreements	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
662.42	Admin O & M - Dues, Memberships	204	2	202	200	202	
662.53	Admin O & M - Information Technology	209	206	272	272	315	gWorks/SimpleCity $36; BIZCO $190; Email Migration/Server $29; Accounting Software Upgrade $60

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
662.57	Admin O & M - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
662.58	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
662.59	Admin O & M - Community Text System	106	120	121	- 0 -	141	
662.60	Admin O & M - Miscellaneous	133	147	500	400	500	
Total		17,884	15,352	23,675	28,651	28,569	
Total Recycling Operating Expense		17,884	15,352	23,675	28,651	28,569	
662.80	Capital Projects - Fixed Assets	11,105	5,000	90,000	- 0 -	- 0 -	
Total		11,105	5,000	90,000	- 0 -	- 0 -	
Total C.I.P. Recycling Expense		11,105	5,000	90,000	- 0 -	- 0 -	
Total Recycling Expenses + C.I.P.		28,989	20,352	113,675	28,651	28,569	
Total Recycling		(23,821)	(10,928)	(109,675)	(28,051)	(26,319)	

2023/2024							Updated 9-22-23
SENIOR SHUTTLE							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
658.01	Revenue - Senior Shuttle	453	3,466	4,569	4,000	4,600	
Total		453	3,466	4,569	4,000	4,600	
Total Senior Shuttle Revenue		453	3,466	4,569	4,000	4,600	
659.06	Admin O & M - Insurance	751	867	1,144	1,133	1,373	
659.11	Admin O & M - Supplies & Fuel	405	1,894	2,200	2,200	2,200	
659.162	Admin O & M - Telephone	692	660	725	725	780	
659.20	Admin O & M - Repairs	816	1,156	500	500	500	
Total		2,664	4,577	4,569	4,558	4,853	
659.80	Capital - Fixed Assets	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total CIP & Senior Shuttle Operating Fund Expense		2,664	4,577	4,569	4,558	4,853	
Total Senior Shuttle		(2,211)	(1,112)	- 0 -	(558)	(253)	

2023/2024							Updated 9-22-23
SENIOR CENTER							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
655.01	Revenue - Meals/Milk/Clients	21,902	25,475	24,000	27,000	24,000	
655.02	Revenue - User Fees	3,150	3,150	3,000	2,800	3,000	
655.03	Revenue - USDA Reimbursement	3,407	4,007	4,500	4,912	4,500	
655.04	Revenue - Title XX Reimbursement	4,601	3,449	2,500	4,020	2,500	
655.05	Revenue - Grants & Donations	7,374	9,185	20,000	- 0 -	20,000	Offset - 656.63
655.06	Revenue - Fund Raisers	7,631	22,605	20,000	24,500	20,000	
655.07	Property Tax Requirement	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
655.08	Revenue - Lincoln Area/Aging	6,500	6,500	6,500	6,500	6,500	
655.90	Revenue - Non Operating Revenue	- 0 -	45,360	- 0 -	50	- 0 -	
655.920	Revenue - Transfer/Foundation Salaries and Social Security	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	City Covers all Salaries
Total		54,565	119,731	80,500	69,782	80,500	
Total Senior Center Revenue		54,565	119,731	80,500	69,782	80,500	
656.01	Admin O & M - Salaries	36,692	44,588	49,119	50,856	53,386	
656.02	Admin O & M - Social Security	2,436	2,953	3,758	3,758	4,084	
656.03	Admin O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
656.04	Admin O & M - Group Insurance	22,029	26,372	27,439	27,439	27,019	
656.05	Admin O & M - Retirement	2,202	2,675	2,948	2,948	3,204	
656.06	Admin O & M - Insurance	3,690	4,109	5,418	5,367	6,440	
656.07	Admin O & M - Audit & Accounting	165	165	181	160	163	AMGL $163
656.081	Admin O & M - Contract Snow Removal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
656.082	Admin O & M - Contract Janitor	1,400	4,550	4,500	4,500	4,500	Contracted Janitor
656.10	Admin Programs - Meal Supplies	2,679	4,414	5,000	5,000	6,000	
656.11	Admin O & M - Supplies, Postage & Freight	1,460	1,956	2,200	2,203	2,700	
656.12	Admin O & M - Gas & Oil	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
656.15	Admin O & M - Equipment	- 0 -	882	1,000	1,000	2,000	
656.16	Admin O & M - City Use Utilities	6,257	6,490	7,000	7,000	7,500	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
656.162	Admin O & M - Telephone	865	760	780	1,019	1,140	Cell Phone Reimb $360; Windstream $780
656.163	Admin O & M - Natural Gas	2,994	2,442	3,000	3,000	3,000	
656.17	Admin O & M - Garbage	416	416	417	417	515	
656.20	Admin O & M - Repairs	1,270	2,996	3,000	3,000	3,000	
656.30	Admin O & M - Buildings, Grounds Upkeep	1,372	1,783	2,000	2,000	2,000	
656.36	Admin O & M - Service Maintenance Contracts	2,229	2,019	3,163	3,163	3,000	City Hall/Muni Bldg Copier $1,263; Refrigeration Maint $900; Kitchen Hood Inspect $300; Fire Sprinkler $200;
656.42	Admin O & M - Dues, Memberships, Training, Mileage	13	154	100	110	175	
656.50	Admin Programs - Fund Raising Supplies	2,120	6,643	7,500	7,000	7,500	
656.53	Admin O & M - Information Technology/WIFI	1,190	1,119	1,484	1,484	1,653	gWorks SimpleCity $160; Bizco $758; Email Migration/Server $115; Last Mile $350; Accounting Software Upgrade $270
656.59	Admin O & M - Community Text System	106	120	121	121	141	
656.60	Admin O & M - Miscellaneous	378	251	500	500	500	
656.61	Admin O & M Programs	776	2,241	2,500	2,500	3,000	
656.63	Admin O & M Grants & Donations	- 0 -	2,413	20,000	- 0 -	20,000	Flooring Replacement $20,000
656.70	Admin Programs - Meal Contract	32,405	34,496	36,000	39,000	38,000	
656.99	Admin Programs - Transfer to Foundation - Plus or Minus to Balance	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**125,145**	**157,008**	**189,128**	**173,545**	**200,620**	
656.80	Capital - Fixed Assets	6,719	7,985	30,000	- 0 -	- 0 -	
Total		**6,719**	**7,985**	**30,000**	**- 0 -**	**- 0 -**	
Total CIP & Senior Center Operating Expense		**131,864**	**164,993**	**219,128**	**173,545**	**200,620**	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total Senior Center		(77,299)	(45,262)	(138,628)	(103,763)	(120,120)	

2023/2024							Updated 9-22-23
STREET							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
521.04	Revenue - Highway Allocation	856,221	849,109	901,111	901,111	980,992	
521.041	Revenue - Maintenance Agreement	21,866	21,866	21,866	21,866	21,866	
521.05	Revenue - Incentive Payment	6,000	6,000	6,000	6,000	6,000	
521.06	Revenue - Miscellaneous Sales & Service	507	2,595	1,500	688	1,500	
521.08	Revenue - City Sales Tax Motor Vehicle	298,097	262,941	220,000	344,000	275,000	
521.10	Revenue - State Motor Vehicle Fee	58,083	62,299	58,000	63,615	60,000	
521.504	Revenue - DS Assess Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
521.509	Revenue - DS Assess Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
521.549	Revenue - New Subdivision ESC	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
521.609	Revenue - Wood Chip Sales	640	60	250	40	250	
521.90	Revenue - Non-Operating	6,042	46,230	6,000	11,022	6,000	
521.901	Revenue - Grants	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
521.905	Revenue - Gas Tax - LB610	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
521.910	Revenue - Grants	- 0 -	500,000	- 0 -	- 0 -	- 0 -	
521.999	Revenue - Transfer from General Fund	805,000	990,000	2,480,000	2,480,000	1,685,000	Transfer from General - 502.95
521.99	Revenue - Construction	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		2,052,455	2,741,100	3,694,727	3,828,342	3,036,608	
614.01	Revenue - Grants	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
614.90	Revenue - Releaf Planting Rebates	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
523.511	Revenue - STP Interest	3	5	3	23	- 0 -	
523.521	Revenue - STP Funds - NE Roads	145,318	151,138	169,889	190,480	186,841	Offset 524.521 - STP $186,841
523.522	Revenue - Bridge Funds - NE Roads	- 0 -	8,319	12,700	12,409	8,244	Bridge $8,244
523.90	Revenue - STP Non-Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		145,320	159,462	182,592	202,912	195,085	
Total Street Revenue		2,197,775	2,900,562	3,877,319	4,031,254	3,231,693	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
522.01	Distribution O & M - Salaries	276,301	308,211	357,865	338,000	394,210	
522.02	Distribution O & M - Social Security	21,214	22,690	28,476	28,476	31,367	
522.03	Distribution O & M - Overtime	12,618	6,122	14,366	8,500	15,814	
522.04	Distribution O & M - Group Insurance	83,750	104,168	111,986	102,000	126,528	
522.05	Distribution O & M - Retirement	13,885	17,488	19,948	19,948	21,905	
522.059	Distribution O & M - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
522.06	Distribution O & M - Insurance	34,688	38,607	50,446	49,316	59,179	
522.07	Distribution O & M - Audit & Accounting	1,653	1,653	1,803	1,597	1,628	AMGL $1,628
522.08	Distribution O & M - Engineering/Consultation	1,694	- 0 -	- 0 -	- 0 -	- 0 -	
522.10	Distribution O & M - Maintenance Supplies/Equipment	72,682	75,830	85,000	76,000	85,000	Tools, Cold Patch, Sand, Supplies
522.11	Facilities O & M - Office Supplies, Postage & Freight	109	109	500	250	500	
522.12	Distribution O & M - Gas/Oil/Diesel	32,503	36,330	40,000	40,000	40,000	
522.16	Facilities O & M - City Use Utilities	31,671	27,620	31,000	31,000	31,000	
522.162	Facilities O & M - Telephone	3,939	4,021	4,260	4,260	3,900	Cell Phone $2,160; Verizon $1080; Tracfone $360; Time Warner $300
522.17	Facilities O & M - Garbage	416	416	417	417	515	
522.20	Distribution O & M - Equipment Repairs	45,157	37,650	45,000	45,000	45,000	
522.30	Facilities O & M - Buildings/Grounds Upkeep	505	4,932	6,000	5,000	6,000	Hauling Burn Pile Ash $4,000
522.36	Facilities O & M - Maintenance Agreements	4,326	4,910	4,625	4,625	4,640	Janitorial $4,220; City Hall/ Muni Bldg Copier $420
522.42	Facilities O & M - Dues, Memberships, Training, Mileage	414	678	1,500	1,500	1,500	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
522.53	Facilities O & M - Information Technology	6,270	6,424	9,250	9,250	10,089	gWorks SimpleCity $1,649; gWorks GIS $1,420; BIZCO $3,032; Email Migration/Server $460; Agenda/Sparqdata $738; Accounting Software Upgrade $2,790
522.57	Facilities O & M - Succession Plan	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
522.58	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
522.59	Facilities O & M - Community Text System	106	120	121	148	141	
522.60	Facilities O & M - Miscellaneous Summary	4,443	3,988	6,000	4,500	6,000	BNSF Pump House Lease $2,400;
522.84	Facilities O & M - Technology/Software Licensing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	All coded to 522.53
522.90	Facilities O & M - Non-Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
524.521	STP Funds	145,318	151,138	169,889	190,479	186,841	Transfer to Debt Service for Street Projects (Offset 523.521)
524.522	Bridge Funds	- 0 -	3,325	12,700	- 0 -	8,244	Biennial Bridge Inspection $5,000
Total		**793,662**	**856,430**	**1,001,152**	**960,266**	**1,080,001**	
615.01	Admin O & M - Planting Program	300	585	12,500	- 0 -	12,500	Emerald Ash Borer $10,000
615.11	Admin O & M - Support Postage Freight	1	- 0 -	50	- 0 -	50	
615.42	Admin O & M - Dues, Memberships, Training and Mileage	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
615.58	Admin O & M - Debt Service P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**301**	**585**	**12,550**	**- 0 -**	**12,550**	
Total Street Operating Expense		**793,963**	**857,015**	**1,013,702**	**960,266**	**1,092,551**	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
522.09	Capital - Work-In-Process - C.I.P. - Summary.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
522.52	Capital Improvement Projects	480,824	603,503	4,325,287	2,338,904	4,103,850	
522.80	Capital - Fixed Assets - Summary	224,213	202,229	191,945	189,945	322,245	Dump Truck $200,000; R.O.W. Mower $26,000; Payloader $24,245; GIS Update $45,000; Heat Tank $14,000; Concrete Breaker $8,000; Head Set Communication System $5,000
522.99	Capital - Construction	1,262,247	886,166	- 0 -	93,998	- 0 -	
Total		1,967,284	1,691,898	4,517,232	2,622,847	4,426,095	
Total C.I.P. Street Expense		1,967,284	1,691,898	4,517,232	2,622,847	4,426,095	
Total Street Expenses + C.I.P.		2,761,247	2,548,913	5,530,934	3,583,113	5,518,646	
Total Street		(563,471)	351,649	(1,653,615)	448,141	(2,286,953)	

2023/2024							Updated 9-22-23
TAX INCREMENT FINANCIING							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
731.71	Revenue - Progr Sheet Metal	3,914	3,859	3,738	3,738	3,738	County Treasurer Receipts
731.72	Revenue - Sports Express	2,979	3,089	2,518	2,518	2,518	
731.723	Revenue - Interest on Savings -	333	587	500	500	500	
731.73	Revenue - Seward Hotel	39,886	39,538	39,078	39,078	39,078	
731.74	Revenue - B & M Seed	7,451	4,094	5,428	5,428	5,428	
731.75	Revenue - Jones Natl Bank	60,349	60,349	60,350	60,350	60,350	
731.76	Revenue - Jones Ins Agency	9,937	10,294	6,575	6,575	6,575	
731.77	Revenue - Administrative Retention	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	3% Admin Fee on Future Projects
731.771	Revenue - Peek Prop	2,651	2,624	2,493	2,493	2,493	
731.79	Revenue - Grimes Const	5,723	5,992	3,429	3,429	3,429	
731.80	Revenue - CNG	76,767	81,939	133,272	133,272	133,272	
731.81	Revenue - Lindner Redevelopment	9,042	7,736	7,385	7,385	7,385	
731.83	Revenue - Bottle Rocket Brewing	13,754	9,339	13,375	13,375	13,375	
731.84	Revenue - Two Creeks Holdings	6,684	6,363	5,603	5,603	5,603	
731.86	Revenue - Two Creeks Hldngs Stge/W	2,120	2,797	2,611	2,611	2,611	
731.87	Revenue - FastMart	15,707	15,886	15,168	15,168	15,168	
731.88	Revenue - KACH 510 (Bradford Center)	4,148	4,470	4,636	4,636	4,636	
731.89	Revenue - Future Applications	- 0 -	- 0 -	25,000	25,000	25,000	
731.90	Revenue - Non-Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
731.92	Revenue - Kach 139 N 6th St	- 0 -	- 0 -	3,704	3,704	3,704	
731.93	Revenue - Barely Legal Distilling	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Project did not move forward
731.94	Revenue - Plex Homes LLC	15,024	14,045	17,670	17,670	17,670	
731.95	Revenue - Scoular Company	43,869	259,275	260,000	260,000	260,000	
731.96	Revenue - Green Futures	8,889	9,729	10,000	10,000	10,000	
731.97	Revenue - Else & Burger	- 0 -	5,447	5,807	5,807	5,807	
731.98	Revenue - Seward Dairy Queen	- 0 -	10,210	7,651	7,651	7,651	
731.99	Revenue - Alps Dog Retreat	- 0 -	- 0 -	4,590	4,590	4,590	
731.100	Revenue - Kach 647 Seward St	- 0 -	395	1,656	1,656	1,656	
731.101	Revenue - Kach 640/644 Seward St	- 0 -	847	3,951	3,951	3,951	
731.102	Revenue - Scooters/GH Coffee	6,547	4,530	4,710	4,710	4,710	
731.103	Revenue - Lavander's	- 0 -	3,589	8,074	8,074	8,074	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
731.104	Revenue - Arrowhead Estate	1,000	- 0 -	- 0 -	- 0 -	- 0 -	Project did not move forward
731.105	Revenue - Old Town Square	9,153	- 0 -	4,557	4,557	4,557	
731.106	Revenue - Plex Homes LLC - Phase 2	- 0 -	- 0 -	8,334	8,334	8,334	
731.107	Revenue - Ironhide	1,000	- 0 -	5,343	5,343	5,343	
731.108	Revenue - Plex Homes LLC - Phase 3	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
731.109	Revenue - 14TIN LLC	105	- 0 -	1,000	1,000	1,000	
731.110	Revenue - DWELL Dev LLC	- 0 -	1,000	- 0 -	- 0 -	- 0 -	Project did not move forward
731.111	Revenue - SFD OPCO LLC - Phase 2	- 0 -	1,000	9,000	9,000	9,000	
731.112	Revenue - Ironhide - Phase 2	- 0 -	1,000	- 0 -	- 0 -	- 0 -	
Total		**347,032**	**570,021**	**687,206**	**687,206**	**687,206**	
Total Tax Increment Financing Revenue		**347,032**	**570,021**	**687,206**	**687,206**	**687,206**	
732.710	Expense - Prog Sheet Metal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.720	Expense - Sports Express	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.730	Expense - Seward Hotel	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.740	Expense - B & M Seed	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.750	Expense - Jones National Bank	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.760	Expense - Jones Insurance	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.770	Expense - Peek Properties	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.790	Expense - Grimes Const - Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.791	Expense - CNG	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.792	Expense - Lindner Redev	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.794	Expense - Bottle Rocket Brewing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.795	Expense - Two Creeks Holdings	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.811	Expense - Two Creeks Hldngs Stge/W	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.796	Expense - Rail Hot Mill	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.850	Expense - Allure	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.851	Expense - FastMart (Bugeaters)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.852	Expense - KACH 510 (Bradford Center)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.853	Expense - Kach 139 N 6th St	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.854	Expense - Barely Legal Distilling	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.855	Expense - Plex Homes LLC	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.856	Expense - Scoular Company	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
732.857	Expense - Green Futures	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.858	Expense - Else & Burger	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.859	Expense - Seward Dairy Queen	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.860	Expense - Alps Dog Retreat	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.861	Expense - Kach 647 Seward St	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.862	Expense - Kach 640/644 Seward St	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.863	Expense - Scooters/GH Coffee	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.864	Expense - Lavander's	6,391	- 0 -	- 0 -	- 0 -	- 0 -	
732.865	Expense - Arrowhead Estate	10,975	- 0 -	- 0 -	- 0 -	- 0 -	
732.866	Expense - Old Town Square	5,052	- 0 -	- 0 -	- 0 -	- 0 -	
732.867	Expense - Plex Homes LLC - Phase 2	5,003	- 0 -	- 0 -	- 0 -	- 0 -	
732.868	Expense - Ironhide	5,988	- 0 -	- 0 -	- 0 -	- 0 -	
732.871	Expense - Plex Homes LLC - Phase 3	1,500	- 0 -	- 0 -	- 0 -	- 0 -	
732.874	Expense - 14 TIN, LLC	- 0 -	4,584	1,000	1,000	1,000	
732.877	Expense - DWELL Dev, LLC	- 0 -	7,745	- 0 -	- 0 -	- 0 -	
732.880	Expense - SFD OPCO LLC - Phase 2	- 0 -	10,165	9,000	9,000	9,000	
732.883	Expense - Ironhide - Phase 2	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.718	Progressive Sheet Metal - Principal	3,003	3,164	3,009	3,009	3,009	
732.719	Progressive Sheet Metal - Interest	911	695	729	729	729	
732.728	Sports Express - Principal	2,483	2,377	2,027	2,027	2,027	
732.729	Sports Express - Interest	496	417	491	491	491	
732.738	Seward Hotel - Principal	27,786	28,659	28,702	28,702	28,702	
732.739	Seward Hotel - Interest	12,100	10,879	10,376	10,376	10,376	
732.748	B & M - Principal	6,025	3,253	3,987	3,987	3,987	
732.749	B & M - Interest	1,426	841	1,441	1,441	1,441	
732.758	Jones Bank - Principal	37,507	41,844	42,943	42,943	42,943	
732.759	Jones Bank - Interest	22,842	18,505	17,407	17,407	17,407	
732.768	Jones Insurance - Principal	8,582	4,740	4,597	4,597	4,597	
732.769	Jones Insurance - Interest	1,355	726	1,978	1,978	1,978	
732.778	Peek Prop - Principal	1,819	2,009	1,805	1,805	1,805	
732.779	Peek Properties- Interest	833	615	688	688	688	
732.797	Grimes Const - Principal	4,487	4,955	2,291	2,291	2,291	
732.798	Grimes Const- Interest	1,237	1,036	1,138	1,138	1,138	
732.801	CNG - Principal	30,126	38,962	83,045	83,045	83,045	
732.802	CNG - Interest	46,641	42,976	50,227	50,227	50,227	
732.803	Lindner - Principal	5,983	4,937	4,816	4,816	4,816	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
732.804	Lindner - Interest	3,059	2,799	2,569	2,569	2,569	
732.807	Bottle Rocket Brewing - Principal	8,055	4,642	8,027	8,027	8,027	
732.808	Bottle Rocket Brewing - Interest	5,699	4,697	5,348	5,348	5,348	
732.809	Two Creeks Holdings - Principal	3,756	4,534	3,392	3,392	3,392	
732.810	Two Creeks Holdings - Interest	2,418	1,829	2,211	2,211	2,211	
732.812	Two Creeks Hldngs Stge/W - Principal	1,220	1,737	1,304	1,304	1,304	
732.813	Two Creeks Hldngs Stge/W Interest	1,410	1,060	1,307	1,307	1,307	
732.815	FastMart (Bugeaters) - Principal	8,090	10,200	8,239	8,239	8,239	
732.816	FastMart (Bugeaters) - Interest	7,616	5,687	6,929	6,929	6,929	
732.817	Kach 510/Bradford - Principal	- 0 -	2,054	2,938	2,938	2,938	
732.818	Kach 510/Bradford - Interest	4,148	2,416	1,698	1,698	1,698	
732.819	Kach 139 N 6th St - Principal	- 0 -	- 0 -	1,766	1,766	1,766	
732.820	Kach 139 N 6th St - Interest	- 0 -	- 0 -	1,938	1,938	1,938	
732.821	Barely Legal - Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.822	Barely Legal - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.823	Plex Homes LLC - Principal	15,024	7,324	17,670	17,670	17,670	
732.824	Plex Homes LLC - Interest	- 0 -	6,721	- 0 -	- 0 -	- 0 -	
732.825	Scoular Company - Principal	43,869	259,275	260,000	260,000	260,000	
732.826	Scoular Company - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.827	Green Futures - Principal	8,889	8,540	10,000	10,000	10,000	
732.828	Green Futures - Interest	- 0 -	1,189	- 0 -	- 0 -	- 0 -	
732.829	Else & Burger - Principal	- 0 -	5,447	5,807	5,807	5,807	
732.830	Else & Burger - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.831	Dairy Queen - Principal	- 0 -	10,210	7,651	7,651	7,651	
732.832	Dairy Queen - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.833	Alps Dog Retreat - Principal	- 0 -	- 0 -	2,034	2,034	2,034	
732.834	Alps Dog Retreat - Interest	- 0 -	- 0 -	2,556	2,556	2,556	
732.835	Kach 647 Seward St - Principal	- 0 -	395	819	819	819	
732.836	Kach 647 Seward St - Interest	- 0 -	- 0 -	837	837	837	
732.837	Kach 640/644 Seward St - Principal	- 0 -	847	1,955	1,955	1,955	
732.838	Kach 640/644 Seward St - Interest	- 0 -	- 0 -	1,996	1,996	1,996	
732.839	Scooters/GH Coffee - Principal	- 0 -	4,530	4,710	4,710	4,710	
732.840	Scooters/GH Coffee - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.841	Levander's - Principal	- 0 -	3,589	8,074	8,074	8,074	
732.842	Levander's - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.843	Arrowhead Estate - Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
732.844	Arrowhead Estate - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.845	Old Town Square - Principal	- 0 -	- 0 -	4,557	4,557	4,557	
732.846	Old Town Square - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.847	Plex Homes - Phase 2 - Principal	- 0 -	- 0 -	8,334	8,334	8,334	
732.848	Plex Homes - Phase 2 - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.869	Ironhide - Principal	- 0 -	- 0 -	2,368	2,368	2,368	
732.870	Ironhide - Interest	- 0 -	- 0 -	2,975	2,975	2,975	
732.872	Plex Homes - Phase 3 - Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.873	Plex Homes - Phase 3 - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.875	14 TIN, LLC - Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.876	14 TIN, LLC - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.878	DWELL Dev - Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.879	DWELL Dev - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.881	SFD OPCO - Phase 2 - Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.882	SFD OPCO - Phase 2 - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.884	Ironhide - Phase 2 - Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.885	Ironhide - Phase 2 - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.789	Admin - City Loan Admin & Legal Costs	1,435	7,025	10,000	10,000	10,000	
732.89	Admin - Future Applications	- 0 -	- 0 -	25,000	25,000	25,000	
Total		**365,238**	**590,830**	**696,706**	**696,706**	**696,706**	
Total Tax Increment Financing Operating Expense		**365,238**	**590,830**	**696,706**	**696,706**	**696,706**	
Total Tax Increment		**(18,206)**	**(20,809)**	**(9,500)**	**(9,500)**	**(9,500)**	

2023/2024							Updated 9-22-23
WASTE WATER		* Franchise on all except Donations and Grants					
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
401.01	Waste Water Revenue - Consumer Sales	1,746,249	1,833,517	2,075,000	2,075,000	2,386,250	15.0% Sewer Capital Charge Included
401.029	Waste Water Revenue - Late Charges	9,954	10,548	9,000	10,700	9,500	
401.04	Waste Water Revenue - Misc. Sales and Service	6,823	7,278	7,000	5,000	7,000	
401.90	Waste Water Revenue - Non - Operating	3,224	61,850	500	900	500	
401.50	Waste Water Revenue - Donations and Grants	- 0 -	- 0 -	25,000	- 0 -	25,000	
401.943	Waste Water Revenue - Non - Operating Interest	8,395	8,284	7,000	20,000	10,000	
401.944	Waste Water Revenue - Assmts - Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
401.949	Waste Water Revenue - Assmts - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
401.969	Waste Water Revenue - Sludge Field Cultivation	6,000	6,200	6,200	6,200	6,200	
401.99	Waste Water Revenue - Construction	2,900	- 0 -	- 0 -	- 0 -	19,000,000	Bond Proceeds for Capital Projects (Offset 411.99)
Total		1,783,546	1,927,676	2,129,700	2,117,800	21,444,450	
401.441	Waste Water Revenue - Sinking Fund	15,000	15,000	285,000	285,000	580,000	Sewer Capital Charge $580,000
Total		15,000	15,000	285,000	285,000	580,000	
Total Waste Water Revenue		1,798,546	1,942,676	2,414,700	2,402,800	22,024,450	
410.32	Waste Water Plant O & M - OM Controls	- 0 -	- 0 -	- 0 -	600	- 0 -	
411.10	Waste Water Plant O & M - Lab Supplies Treatment	2,263	1,534	3,000	7,500	3,500	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
411.16	Waste Water Plant O & M - City Use Utilities	70,299	74,081	76,000	70,000	76,000	
411.161	Waste Water Plant O & M - Data Transmission	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
411.162	Waste Water Plant O & M - Telephone	2,845	2,779	3,040	3,040	3,070	Cell Phone $1,260; US Celluar $150; Spectrum $360; Winstream $1,300;
411.163	Waste Water Plant O & M - Natural Gas	939	1,095	3,000	500	469	
411.23	Waste Water Plant O & M - Pump/Plant/repair & Upkeep.	29,553	29,779	45,000	45,000	103,000	3" Moyno PD Pump $20,000; UV Bulb Replacement $38,000
411.30	Waste Water Plant O & M - Bldg. & Grounds Upkeep.	7,325	29,266	20,000	10,000	20,000	
411.22	Waste Water O & M - Maintenance Repairs & Upkeep	104,486	8,484	100,000	10,000	100,000	Sewer Line Upgrades as Needed $100,000
411.01	Waste Water Production - Salaries	203,595	227,099	260,587	250,000	265,573	
411.02	Waste Water Production - Social Security	15,110	16,779	20,750	20,750	21,172	
411.03	Waste Water Production - Overtime	2,342	4,520	10,650	9,300	11,180	
411.04	Waste Water Production - Group Insurance	49,146	64,749	79,090	55,000	59,628	
411.05	Waste Water Production - Retirement	9,957	12,389	14,770	14,770	15,037	
411.059	Waste Water Production - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
411.31	Waste Water Production - Sludge Water Tests	14,102	15,316	15,000	12,000	16,000	
411.36	Waste Water Produciton - Service Maint Agreements	29,768	- 0 -	8,700	5,000	8,700	Metering Software Service $8,100; Annual Drive-By Service $600
411.42	Waste Water Production - Dues, Memberships, Training, Mileage	968	1,475	3,100	1,200	3,500	
411.53	Waste Water Production - Information Technology	187	187	200	200	200	LogMeIn/GoToPro $200;

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
412.10	Waste Water Production - Supplies, Freight & Uniforms.	8,841	15,863	15,000	7,000	15,000	
412.12	Waste Water Production - Gasoline & Oil	6,811	10,275	14,000	14,000	16,000	
412.17	Waste Water Production - Garbage	416	416	417	417	515	
412.20	Waste Water Production - Vehicles & Equipment Repairs	7,264	17,718	8,000	22,000	10,000	
413.08	Waste Water Production - Engineering/Consulting	49,710	45,568	69,381	48,018	70,125	City Engineer $40,125; General Engineering $30,000
413.90	Waste Water Production - Non-Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
413.01	Waste Water Adm O & M - Salaries	132,947	136,635	154,229	145,000	165,131	
413.02	Waste Water Adm O & M - Social Security	9,644	9,968	11,799	11,799	12,633	
413.03	Waste Water Adm O & M- Overtime	3	- 0 -	- 0 -	- 0 -	- 0 -	
413.04	Waste Water Adm O & M - Group Insurance	22,937	33,330	36,067	27,000	36,601	
413.05	Waste Water Adm O & M - Retirement	7,193	7,623	9,254	9,254	9,908	
413.059	Waste Water Adm O & M - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
413.06	Waste Water Adm O & M - Insurance	38,166	43,479	54,969	54,297	65,156	
413.07	Waste Water Adm O & M - Audit & Accounting	3,537	3,537	3,808	3,436	3,493	AMGL $2,930; EMMA Reporting $563
413.11	Waste Water Adm O & M - Office Supplies, Postage & Freight.	8,070	9,399	11,359	9,000	11,359	City Hall Supplies $2,359
413.36	Waste Water Adm O & M - Service/Maint Agrmts	232	206	316	375	325	City Hall/ Muni Bldg Copier $60; Pitney Bowes Meter Rent $135; Pitney Bowes Annual Maint $85; Paper Tiger Shredding $45

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
413.40	Waste Water Adm O & M - Operational Costs	8,250	9,000	9,000	9,000	9,000	
413.42	Waste Water Adm O & M - Dues, Memberships, Training, Mileage	8,811	11,836	10,725	10,725	12,415	
413.53	Waste Water Adm O & M - Info Technology	14,341	14,046	15,800	16,404	17,836	gWorks/SimpleCity $1,366; gWorks/GIS $1,420; BIZCO $9,095; Email Migration/Server $1,380; Agenda Mgmt $738; Last Mile $960; City Hall Info Tech $567; Accounting Software Upgrade $2,310
413.58	Waste Water Adm O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Estimate - Newly Bonded Capital Projects
413.59	Waste Water Adm O & M - Community Text System	106	120	121	148	141	
413.60	Waste Water Adm O & M - Miscellaneous	6,043	2,658	5,100	4,000	5,100	(3) BNSF Agreements - $2,100;
413.75	Waste Water Adm O & M - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
413.84	Waste Water Adm O & M - Geographic Sytem	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
413.861	Waste Water Adm O & M - Costs Beyond Utility Control	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
413.87	Waste Water Adm O & M - Technology/Software Licensing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Coded to 413.53
413.89	Waste Water Adm O & M - Franchise Tax	88,952	96,294	- 0 -	- 0 -	- 0 -	0% of WWT Revenues - Less Donations & Grants: offset 501.068; Reduced to 0% (FYE 9-30-23)
413.991	Waste Water Adm O& M - Depreciation Expense	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
413.992	Waste Water Adm O& M - Amortization Expense	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**965,157**	**957,504**	**1,092,232**	**906,733**	**1,167,767**	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total Waste Water Operating Expense		**965,157**	**957,504**	**1,092,232**	**906,733**	**1,167,767**	
413.50	Waste Water Capital - Donations/Grants - Security eq. grant	- 0 -	- 0 -	25,000	- 0 -	25,000	
Total		**- 0 -**	**- 0 -**	**25,000**	**- 0 -**	**25,000**	
413.82	Waste Water - Adm - Fixed Assets	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**- 0 -**	**- 0 -**	**- 0 -**	**- 0 -**	**- 0 -**	
Total Waste Water Administrative Expense		**- 0 -**	**- 0 -**	**25,000**	**- 0 -**	**25,000**	
413.920	Waste Water - Bond Reserve Expense - Berens and Tate	- 0 -	4,500	3,000	3,000	3,000	
413.943	Waste Water - Debt - Principal	260,250	265,000	270,000	270,000	265,000	
413.949	Waste Water - Debt - Bond Interest	38,522	25,258	24,463	24,463	23,518	
Total		**298,772**	**294,758**	**297,463**	**297,463**	**291,518**	
Total Waste Water Debt Expense		**298,772**	**294,758**	**297,463**	**297,463**	**291,518**	
Total Waste Water Expenses, not Including C.I.P.		**1,263,930**	**1,252,261**	**1,414,695**	**1,204,196**	**1,484,285**	
411.09	Waste Water Capital - Work-In-Process - C.I.P. - Summary.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
411.80	Waste Water Fixed Assets - C.I.P. - Summary	38,930	401,894	157,700	60,000	150,000	New AMI System $105,000; GIS Update $45,000;
411.99	Waste Water Capital - Construction	365,295	371,331	1,005,000	1,500,000	19,463,000	Waste Water Treatment Plant/Engineering $19,000,000; South 2nd Seward Upgrades #333,000; Infiltration Study $100,000; Sewer Lining $30,000

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
413.85	Waste Water - Adm Capital - Sinking Fund.	15,000	15,000	285,000	285,000	850,000	15% Sewer Capital Charge $595,000
Total		419,225	788,225	1,447,700	1,845,000	20,463,000	
Total C.I.P. Waste Water Expenses		419,225	788,225	1,447,700	1,845,000	20,463,000	
Total Waste Water Expenses + C.I.P.		1,683,155	2,040,487	2,862,395	3,049,196	21,947,285	
Total Waste Water		115,391	(97,811)	(447,695)	(646,396)	77,165	

2023/2024							Updated 9-22-23
WATER		* Franchise on all except Donations and Grants					
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
301.01	Water Revenue - Consumer Sales	2,029,940	2,126,602	1,850,000	2,100,000	2,000,000	0% Rate Increase
301.029	Water Revenue - Penalty Charges	9,283	9,541	9,000	9,100	9,500	
301.03	Water Revenue - Delinquent Service Chg.	25	- 0 -	- 0 -	- 0 -	- 0 -	
301.04	Water Revenue - Misc. Sales & Service	27,542	22,065	30,000	22,000	22,000	
301.50	Water Revenue - Donations and Grants	638,572	638,572	325,000	10,000	325,000	ARPA from Seward Co - $300,000
301.90	Water Revenue - Non-Operating	104,223	146,947	108,000	100,000	112,000	Tower Leases/Land Rent
301.933	Water Revenue - Non - Operating Interest	13,978	17,782	13,000	78,000	40,000	
301.934	Water Revenue - Assmts - Principal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
301.939	Water Revenue - Assmts - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
301.99	Water Revenue - Construction	- 0 -	- 0 -	- 0 -	- 0 -	3,000,000	SRF Loan for Water Tower Proceeds for Capital Projects (Offset 311.99)
Total		2,823,563	2,961,509	2,335,000	2,319,100	5,508,500	
301.84	Revenue - Sinking Fund	20,000	20,000	20,000	- 0 -	20,000	
Total		20,000	20,000	20,000	- 0 -	20,000	
Total Water Revenue		2,843,563	2,981,509	2,355,000	2,319,100	5,528,500	
310.30	Water Tower - O & M	11,819	534	17,000	10,000	17,000	
310.31	Water Wells - O & M	47,599	63,666	60,000	75,000	50,000	
310.32	Water Plant O & M - Water Controls	3,291	1,444	20,000	40,000	48,000	Cla Valves $28,900; PLC $7,300
311.07	Water Plant O & M - System Upkeep	10,897	31,377	25,000	25,000	30,000	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
311.10	Water Plant O & M - Lab Supplies Treatment	436	1,100	3,500	3,500	4,000	
311.11	Water Plant O & M - Chemicals Treatment	12,857	19,317	20,000	26,000	22,000	
311.16	Water Plant O & M - City Use Utilities	142,560	143,387	137,000	155,000	155,000	
311.161	Water Plant O & M - Norris PPD	7,820	10,604	15,000	15,000	15,000	
311.162	Water Plant O & M - Telephone	3,098	2,886	3,060	3,060	3,120	Cell Phone $1,260; Windstream $1,200; US Cellular $300; Spectrum $360
311.163	Water Plant O & M - Data Transmission	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
311.17	Water Plant O & M - Garbage	416	416	417	417	515	
311.30	Water Plant O & M - Bldgs./Grounds Upkeep	10,236	10,586	10,000	3,000	11,000	
311.01	Water Production - Salaries	209,650	225,425	267,237	267,237	277,975	
311.02	Water Production - Social Security	15,213	16,572	20,912	20,912	21,762	
311.03	Water Production - Overtime	4,434	9,196	6,120	12,000	6,487	
311.04	Water Production - Group Insurance	70,504	82,386	96,698	90,000	92,597	
311.05	Water Production - Retirement	11,880	12,432	15,169	15,169	15,781	
311.059	Water Product - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
311.21	Water O & M - Repairs & Upkeep	59,199	120,496	50,000	52,000	50,000	Meter Repair & Purchase
311.219	Water O & M - Repairs & Upkeep Consumer Service Lines	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Combined with 311.21
311.31	Water Production - Water Quality Tests	4,803	3,863	7,000	6,500	7,500	
311.36	Water Production - Service Maintenance Agreements	30,968	754	8,700	8,700	8,700	Metering Software Service $8,100; Annual Drive-By Service $600
311.42	Water Production - Dues, Memberships, Training, Mileage	783	2,909	3,875	3,000	4,500	
311.53	Water Produciton - Information Technology	187	187	200	200	200	LogMeIn/GoToPro $200

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
312.10	Water Production - Supplies, Freight & Uniforms.	5,639	19,732	9,000	6,000	9,000	
312.12	Water Production - Gasoline & Oil	5,484	11,238	14,000	14,000	15,000	
312.20	Water Production - Vehicles & Equipment Repairs	2,228	4,441	5,000	5,000	8,000	
313.08	Water Production - Engineering/Consulting	74,104	51,459	59,381	59,381	60,125	City Engineer $40,125; General Engineering $20,000
313.01	Water Adm O & M - Salaries	152,710	157,533	178,927	178,927	191,263	
313.02	Water Adm O & M - Social Security	11,144	11,565	13,688	13,688	14,632	
313.03	Water Adm O & M- Overtime	3	- 0 -	- 0 -	- 0 -	- 0 -	
313.04	Water Adm O & M - Group Insurance	27,549	38,277	41,507	35,000	41,942	
313.05	Water Adm O & M - Retirement	8,389	8,877	10,736	10,736	11,476	
313.059	Water Adm O & M Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
313.06	Water Adm O & M - Insurance	39,117	43,763	57,255	57,015	68,418	
313.07	Water Adm O & M - Audit & Accounting	3,207	3,207	3,447	3,118	3,167	AMGL $2,604; EMMA Reporting $563
313.11	Water Adm O & M - Office Supplies, Postage & Freight	7,602	8,900	13,859	13,859	13,125	City Hall Supplies $2,359; Inventory Tags $125
313.36	Water Adm O & M - Service/Maint Agrmts	232	206	316	375	325	City Hall/ Muni Bldg Copier $60; Pitney Bowes Meter Rent $135; Pitney Bowes Annual Maint $85; Paper Tiger Shredding $90
313.40	Water Adm O & M - Operational Costs	8,250	9,000	9,000	9,000	9,000	
313.42	Water Adm O & M - Dues, Memberships, Training, Mileage	7,843	11,588	10,730	10,730	12,420	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
313.53	Water Adm O & M - Info Technology	10,948	10,755	12,926	13,500	14,386	gWorks/SimpleCity $1,737; gWorks/GIS $1,420; BIZCO $6,064; Email Migration/Server $920; Agenda Mgmt $738; City Hall Info Tech $567; Accounting Software Upgrade $2,940
313.58	Water Adm O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
313.59	Water Adm O & M - Community Text System	106	120	121	148	141	
313.60	Water Adm O & M - Miscellaneous	5,510	3,190	6,200	5,000	6,750	Airport ROW Agreement $1,500; BNSF Easement $1,200
313.75	Water Adm O & M - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
313.84	Water Adm O &M - Geographic Info	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
313.85	Water Adm O & M - Franchise Tax	109,079	115,670	100,500	115,455	109,175	5% Total Sales Less Donations & Grants: Offset 501.067
313.861	Water Adm O & M - For Costs Beyond Utility Control	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
313.87	Water Adm O & M - Technology/Software Licensing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Coded to 313.53
313.90	Water Prod Non Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
313.991	Water Adm O & M - Depreciation Exp.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
313.992	Water Adm O & M - Amortization Exp.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		**1,137,794**	**1,269,057**	**1,333,481**	**1,382,627**	**1,429,482**	
Total Water Operating Expense		**1,137,794**	**1,269,057**	**1,333,481**	**1,382,627**	**1,429,482**	
313.86	Water - Capital Sinking Fund	20,000	20,000	20,000	20,000	20,000	
313.50	Water Capital - Donations/Grants	- 0 -	- 0 -	25,000	- 0 -	25,000	Offset 301.50
313.82	Water Adm Capital Fixed Assets	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total		20,000	20,000	45,000	20,000	45,000	
Total Water Administrative Expense		20,000	20,000	45,000	20,000	45,000	
313.936	Water - Debt - Principal	330,200	290,000	295,000	295,000	325,000	
313.939	Water- Debt - Bond Interest	46,324	39,284	35,473	35,473	32,379	
313.92	Water Distribution - Bond Reserve Expense - Berens and Tate	- 0 -	- 0 -	3,000	3,000	3,000	
Total		376,524	329,284	333,473	333,473	360,379	
Total Water Debt Expense		376,524	329,284	333,473	333,473	360,379	
Total Water Expenses, not Including C.I.P.		1,534,317	1,618,340	1,711,954	1,736,100	1,834,861	
311.09	Water Capital - Work-In-Process - C.I.P. AMR Meters.	113,566	24,798	27,000	10,000	27,000	Inventory Purchases $10,000;
311.80	Water Fixed Assets Summary	5,654	45,165	157,700	60,000	150,000	New AMI System $105,000; GIS Update $45,000;
313.841	Water ADM/OM Sinking Fund Exp	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
311.99	Water Capital - Construction	448,052	724,603	3,786,000	2,154,000	5,157,423	Water Tower $3,055,923; Replace 6th Street Water Main $1,710,000; 3rd RO Skid Engineering/Design $275,500; SCADA Improvements $116,000;
Total		567,271	794,566	3,970,700	2,224,000	5,334,423	
Total C.I.P. Water Expenses		567,271	794,566	3,970,700	2,224,000	5,334,423	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total Water Expenses + C.I.P.		2,101,588	2,412,906	5,682,654	3,960,100	7,169,284	
Total Water		741,974	568,603	(3,327,654)	(1,641,000)	(1,640,784)	

2023/2024							Updated 9-22-23
WELLNESS CENTER							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
671.01	Wellness - Rev - Memberships	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.02	Wellness - Rev - Daily Fees	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.03	Wellness - Rev - Building Rentals	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.04	Wellness - Rev - Locker Rentals	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.05	Wellness - Rev - Vending	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.06	Wellness - Rev - Fitness Classes	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.07	Wellness - Rev - Swim Lessons	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.08	Wellness - Rev - Child Watch	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.09	Wellness - Rev - Summer Programs	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.10	Wellness - Rev - Before & After School Care	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.11	Wellness - Rev - Silver Sneakers	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.12	Wellness - Rev - Tournaments	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.13	Wellness - Rev - Special Events/Advertising Revenue	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.50	Wellness - Rev - Grants	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.90	Wellness - Rev - Non-Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total Wellness Center Revenue		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.01	Wellness - Salaries	- 0 -	- 0 -	16,250	17,032	68,128	Executive Director - 3 mos
672.02	Wellness - Social Security/FICA	- 0 -	- 0 -	1,244	1,244	4,976	
672.03	Wellness - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.04	Wellness - Group Insurance	- 0 -	- 0 -	6,787	7,439	29,756	
672.05	Wellness - Retirement	- 0 -	- 0 -	- 0 -	- 0 -	3,000	
672.06	Wellness - Insurance	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.07	Wellness - Audit & Accounting	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.08	Wellness - Engineering/Consulting	- 0 -	- 0 -	- 0 -	8,950	- 0 -	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
672.10	Wellness - O & M Supplies	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Staff Shirts
672.11	Wellness - Office Supplies, Postage & Freight	- 0 -	- 0 -	- 0 -	3	- 0 -	Printing & Promo; Staff Shirts
672.12	Wellness - Gasoline & Oil	- 0 -	- 0 -	- 0 -	50	- 0 -	
672.16	Wellness - City Use Utilities	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.162	Wellness - Telephone	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.163	Wellness - Natural Gas	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.17	Wellness - Garbage	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.20	Wellness - Repairs	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.30	Wellness - Grds Upkeep	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.36	Wellness - Maintenance Agreements	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.42	Wellness - Dues, Memberships, Training, Mileage	- 0 -	- 0 -	- 0 -	45	- 0 -	
672.53	Wellness - Information Technology	- 0 -	- 0 -	- 0 -	1,671	- 0 -	Software/Licensing
672.60	Wellness - Miscellaneous Summary	- 0 -	- 0 -	- 0 -	500	- 0 -	Bank Fees
Total		- 0 -	- 0 -	24,281	36,934	105,860	
Total Wellness Center Operating Expense		- 0 -	- 0 -	24,281	36,934	105,860	
672.80	Fixed Assets	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total C.I.P. Wellness Center Expenses		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Grand Total Wellness Center Expenses		- 0 -	- 0 -	24,281	36,934	105,860	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Total Wellness Center		- 0 -	- 0 -	(24,281)	(36,934)	(105,860)	

City of Seward
537 Main Street
Seward NE 68434
Phone: 402-643-2928

MEMORANDUM

Date: September 22, 2023

To: Mayor and City Council

To File: Budget 2023-2024

From: Greg Butcher, City Administrator

Re: Highlights and Notes on the FY 2023-2024 Budget

Herein you will find notes and items related to the City of Seward fiscal year 2023-2024 budget. This memo hopes to outline a few of the highpoints, points of general interest, and also some specific details to be aware of. With the crunch on time with getting this budget finalized my hope was this memo will help guide some of the discussion at our initial meeting and prepare councilmembers for a deep dive into items of interest or concern.

General Items:

These items apply across the board to all departments and relate to wages, benefits, and property/workers comp/liability insurance coverage.

Benefits: After last year's 0% increase we have received an average of 2.1% this year. The increase is distributed proportionally across both the City and the employees.

Wages COLA: The proposed budget has a 3.5% cost of living adjustment (COLA). Per guidance from the City Council Personnel, Finance and Audit Committee the administration reviews the twelve (12) month consumer price index (CPI), inflation rate and relevant measures in June/July of each year to recommend a COLA for the budget. The May number was 4%, June 3%, and July 3.2%. The Social Security adjustment for 2022 was 8.7%. The average COLA of other Nebraska municipalities surveyed by the administration was approximately 3.5%.

Property/Workers Comp/Liability Insurance: The City does not anticipate substantial increases in workers comp over the next year, as of the production of this memo the final insurance and workers comp were not yet available. Unfortunately, due to increased payouts in relation to numerous storm claims in the region/state/country, premiums have increased significantly. Based upon recommendations from Mark Suhr we have conservatively added a 20% increase to the 2023-2024 premiums.

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Administration:

The major items in Administration are the revenues of Property Tax and Sales Tax The City is anticipating a 10% increase in total valuation ($613 million to $671 million) in 2024. Residential property went up significantly again. The recommended City levy in this budget will remain at 0.293 and 0.328 total when combined with the Seward Airport Authority. The Seward Airport Authority did not reduce their tax levy ask from the prior year (0.035).

As for sales tax, the City has experienced continued growth due to online sales tax being collected by all online retailers. FY 2022-2023 was another good year for sales tax. We will continue to make payment of the debt service on the FY 2019-2020 bonded street projects (Waverly Rd, East Seward, & N. Columbia) from sales tax. These items will utilize available sales tax as part of our debt service for the next seven (7) years. Finally, sales tax revenues for the Seward Wellness Center (SWC) are also included in this budget. They once agian laid out in the Capital Improvements sheet as required by the grants we will be receiving and our auditors. We are planning for our first full year of sales tax revenue for the SWC, which will total $792,000 in fiscal year 2023-2024.

Building Inspections:

No significant changes. Revenue was high for recent years due to roof and storm repair permits, but we also reduced the ROW permit fees significantly to help export fiber opportunities and competition.

CDBG:

No significant items other than the closeout of the current DTR Phase III projects. The CDBG Reuse Loan Fund was closed out and all money spent in 2019-2020 (Café on the Square & Bottle Rocket).

Cemetery:

We will be purchasing additional gravel for roadways ($5,000) and asphalting areas of the North Cemetery and Greenwood Cemetery (($22,000) as crews are available.

Civic Center:

The most significant item is funds to renovate the entire east building upstairs and a portion of the east basement, and finally put in the needed ADA access between the east and west portions of the upstairs buildings. City Administration, the Civic Center Commission, Civic Center Manager, and Langworthy Trust Trustee Ken Morgan felt that $1.7 million is a reasonable amount to undertake Phase 1 (east building upstairs and ADA) and a portion of Phase 2 (east basement). Should bids come in high, portions of Phase 2 would not be included. Discussions will be ongoing in 2023-2024 on the use and status of the Old Jones Bank Building.

Debt Service:

No major adjustments from the prior year. We saw our first significant role off of bond payments in FY 2022-2023. ($397,152 in FY 2022-23, and $237,393 in FY 2023-24). These were

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all general obligation bonds, golf course debt, public safety tax allocation, and highway allocation bonds.

Dowding Pool:

We will need to replace the diving board that was damaged during pool repair $20,000. We made significant maintenance items and procedures to ensure leaks and plumbing issues are reduced in the future. We are also working with Schemmer on engineer parameters to monitor any subsurface issues.

LB 840:

No significant items. We budgeted to spend the $150,000 in sales tax proceeds and all the loan repayment receipts. We will need to begin the discussion of re-upping the program immediately at the end of 2023.

Electric:

City Administration is recommending a 3% increase in overall rates. After three (3) years of rate increases (1.5% 2020; 3.0% 2021; & 3.0% 2022) we feel that the electric fund can handle a year of relief. NMPP did recommend a 2.6% increase in rates for FY 2023-2024.

We will continue to recommend that all property sales proceeds from the Rail Campus be returned to the Electric Fund as those funds were used to acquire the land the new Rail Campus substation resides on.

We have begun the process of moving to the new AMI system for meters in electric. This will be a significant cost over the next fiscal year. Due to supply chain issues meters were acquired in FY 2022-2023 for the first time. As part of our updated strategic plan we are looking to place another 10MW substation near the Rail Campus, wither in the Rail Campus Substation or the Walker Substation $2,000,000.

Engineering:

No significant items.

Fire and Rescue:

The major items for FY 2022-2023 are the improvements around the building and preparation of a long term plan for the north property. Also the first loan payment on a replacement for Tanker #42 was delay into FY 2023-2024, as the chassis is still not ready. We have been waiting over two years for this apparatus. While billing funds continue to come in we will have a full year of billing in the coming fiscal year. The funds are placed in a sinking fund and can only be used for volunteer fire department purposes.

Golf:

Golf saw a continued usage in 2022-2023. We will continue to work on drainage issues and utilize in house labor. The full cart path project was completed in 2023. Plans for moving the driving range will progress in line with the development of the Fairway Woods Addition 2nd Phase.

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Levee:

We have secured a Federal Hazard Mitigation Grant to cover the costs of the pump house improvements to automate the system, improve safety features, and increase capacity. The first Phase will be design and planning. Once complete a fiscal analysis will be done to see if the project is economical in its benefit to the community as it relates to flood protection. A new budget sheet was created for this project as a requirement of the grant, project kickoff was held in Seward in August 2023.

Library:

No significant changes, we continue to work through a number of staffing changeovers.

Parks and Rec:

No significant changes. We finished the campground near the four-plex, and are planning for space for an archery range similar to the City of Milford. Improvements to shade the bandshell are planned with numerous options being explored to save money while being practical and aesthetically pleasing.

Planning and Zoning:

No significant changes. The planning department will look to free and online trainings to support the volunteer members of the planning commission and zoning board of adjustment.

Police:

We continue to purchase police vehicles on a rotating five (5) year basis. By buying these outright each year on this rotation schedule we can save on the costs of financing. We have nearly $33,500 in equipment upgrades/replacements (radars, radios, computers, cameras, etc) that will need to be handled next year.

Rail Campus:

No significant items. We kept $20,000 available for any engineering items that may need to be done outside of our engineering department, this would likely relate to any project engineering on the optioned western half of the Rail Campus as fully designed.

Recycling:

No significant items. Revenues for the sales of recyclable materials continue to be all over the board.

Senior Center/Senior Shuttle:

Only significant item is replacing the flooring ($30,000) which slipped from last year into the upcoming 2023-23 budget. We are looking at alternative ways to fund this expense.

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City of Seward
537 Main Street
Seward NE 68434
Phone: 402-643-2928

Street:

Street items are significant, including the final paving of East Seward Street, Highway 15 stormwater improvements,. Design work is set to begin on a number of items as well in coordination with the approve One and Six Year Street Plan.

TIF:

No significant changes. This is hard to estimate until projects come forward. We planned for a normal year of costs and related administrative expenses.

Wastewater:

Wastewater has a 15% rate increase this year. This was near the recommendation of the NMPP rate study conducted this past year. We will need to continue to generate revenues to help offset future upfront costs for the new wastewater treatment plant. This portion of the increase will be a capital facility fee that is placed in the wastewater sinking fund to help cover costs of the new facility. We will continue to work on federal and state funding options/grants to offset the estimated $32,000,000 project, but recent funds that have become available for this program have been tied to low to moderate income (LMI) census tracts and cities, which Seward does not qualify for due to our relative affluence as compared to the average communities in Nebraska. A monthly $46 residential bill would increase to $53.

Water:

Water has a recommended 0% rate increase this year. We have a number of significant projects including water main replacements and construction work on a new tower to replace the downtown tower as part of our long-term water plan. The zero-rate increase is directly related to the City utilizing all of our federal ARPA funds for the water tower replacement ($1,200,000 over two years). Additionally, Seward County has approved a $300,000 contribution to the City for our water tower project from their ARPA fund distribution. Water main replacements along Highway 15 prior to the reconstruction of that project have now taken precedent due to the finalization of the calendaring for the Highway 15 reconstruction/widening.

Wellness Center

The last item is the wellness center O/M budget. No anticipated costs are associated with the budget other than the director to guide the stages of the building development, construction, program certification, and equipment. The director can also assist with the Public Properties department while the building is getting built.

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City of Seward
537 Main Street
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CIP ITEMS AND GENERAL FUND BUDGET DEFICIT

In order for the 2023-2024 General Fund Budget (minus Street Expenses) to run without a deficit a number of CIP items were considered then adjusted pursuant to the guidance of the Mayor and vote of the City Council:

Item:	Cost FY 23-24	Options:
Cemetery Asphalt	$ 22,000.00	Perpetual Care
Cemetery Utility Vehicle	$ 30,000.00	Perpetual Care
Pool Diving Board	$ 20,000.00	Insurance
Golf Hole #5 Pond	$ 90,000.00	Delay
Library West Entrance Remodel	$ 11,000.00	Library Foundation/Donation
Library Lower Level Tech.	$ 25,000.00	Library Foundation/Donation
Archery Range Plum Creek	$ 4,000.00	Delay/Donation
Replace John Deere Mower (Delay)	$ 26,000.00	Delay
West Field Bleacher Expansion	$ 27,000.00	SPS/Concordia
Plum Creek Concessions/Bathrooms	$ 197,000.00	Delay
Police Storage Shed	$ 15,000.00	Delay
Police Locker Room	$ 15,000.00	Delay
Police Bikes	$ 1,500.00	Donations
Senior Center Floor	$ 30,000.00	Senior Center Fund/Donations
Rescue Squad #99 (Partial)	$ 160,000.00	Use Billing Funds
Total:	**$ 673,500.00**	
General Fund Revenues:	**$ 8,457,751.00**	
General Fund Expenses:	**$ (8,457,751.00)**	
***Current General Fund Deficit:**	**$ (0.00)**	
***(Minus Street Transfer)**		

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CITY OF SEWARD, NEBRASKA

BUDGET FORM AND INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Year Ending September 30, 2024

DRAFT

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Honorable Mayor and City Council
City of Seward, Nebraska

Management is responsible for the accompanying financial forecasts of the City of Seward, which comprise forecasted information for the years ended September 30, 2024 and 2023, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the City of Seward, which comprise the financial information for the year ended September 30, 2022, included in the accompanying prescribed form.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast or the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial forecasts and historical financial statements included in the accompanying prescribed form.

The financial forecasts and historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Budget Act, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

DRAFT

Management has elected to omit the summary of significant accounting policies and substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant assumptions. If the omitted summary of significant accounting policies and disclosures were included in the forecast, they might influence the user's conclusions about the City's results of operations for the forecast periods. Accordingly, this forecast is not designed for those who are not informed about such matters.

This report is intended solely for the information and use of management of the City of Seward and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Grand Island, Nebraska
September 13, 2023

DRAFT

2023-2024
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Seward

TO THE COUNTY BOARD AND COUNTY CLERK OF
Seward County

This budget is for the Period October 1, 2023 through September 30, 2024

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

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

$	2,006,456.70	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	2,006,456.70	**Total Personal and Real Property Tax Required**

$	671,055,752	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2023
(As of the Beginning of the Budget Year)

Principal	$	11,084,000.00
Interest	$	1,051,269.78
Total Bonded Indebtedness	$	12,135,269.78

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023?

[X] YES [ ] NO

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023?

[ ] YES [X] NO

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

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2023

Submit budget to:

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

DRAFT

City of Seward in Seward County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	**Adopted Budget 2023 - 2024** (Column 3)
1	Net Cash Balance	$ 15,351,331.00	$ 18,150,221.00	$ 13,719,678.00
2	Investments	$ 5,505,532.00	$ 5,527,945.00	$ 5,575,000.00
3	County Treasurer's Balance	$ 42,712.00	$ 49,392.00	$ 50,000.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	$ -	$ -	$ -
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**$ 20,899,575.00**	**$ 23,727,558.00**	**$ 19,344,678.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 1,710,395.00	$ 1,715,071.00	$ 1,986,590.79
7	Federal Receipts	$ 666,726.00	$ 208,932.00	$ 142,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 4,883.00	$ 5,000.00	$ 4,000.00
9		$ -	$ -	$ -
10	State Receipts: Highway Allocation and Incentives	$ 855,096.00	$ 907,111.00	$ 986,992.00
11	State Receipts: Motor Vehicle Fee	$ 62,299.00	$ 63,615.00	$ 60,000.00
12	State Receipts: State Aid	$ -	$ -	
13	State Receipts: Municipal Equalization Aid	$ 26,953.00	$ 71,779.00	$ 68,261.00
14	State Receipts: Other	$ 161,058.00	$ 192,485.00	$ 188,941.00
15	State Receipts: Property Tax Credit	$ 100,783.00	$ 102,000.00	
16	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
17	Local Receipts: Motor Vehicle Tax	$ 180,259.00	$ 177,000.00	$ 165,000.00
18	Local Receipts: Local Option Sales Tax	$ 2,941,390.00	$ 2,622,037.00	$ 2,845,000.00
19	Local Receipts: In Lieu of Tax	$ 22.00	$ 34.00	$ 50.00
20	Local Receipts: Other	$ 20,022,964.00	$ 20,027,051.00	$ 58,637,992.00
21	Transfers In of Surplus Fees	$ -	$ -	$ -
22	Transfers In Other Than Surplus Fees	$ 1,141,138.00	$ 2,670,480.00	$ 1,871,841.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**	$ -	$ -	$ -
24	**Total Resources Available (Lines 5 thru 23)**	**$ 48,773,541.00**	**$ 52,490,153.00**	**$ 86,301,345.79**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**$ 25,045,983.00**	**$ 33,145,475.00**	**$ 76,530,071.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**$ 23,727,558.00**	**$ 19,344,678.00**	**$ 9,771,274.79**
27	Cash Reserve Percentage			43%

PROPERTY TAX RECAP		
	Tax from Line 6	$ 1,986,590.79
	County Treasurer Commission at 1%	$ 19,865.91
	Total Property Tax Requirement	$ 2,006,456.70

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City of Seward in Seward County

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

		Property Tax Request
General Fund	$	2,006,456.70
Bond Fund	$	-
_____ Fund		
_____ Fund		
Total Tax Request	** $	2,006,456.70

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

Cash Reserve Funds

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

Special Reserve Fund Name		Amount
	$	-
	$	-
	$	-
Total Special Reserve Funds	$	-
Total Cash Reserve	$	9,771,274.79
Remaining Cash Reserve	$	9,771,274.79
Remaining Cash Reserve %		43%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

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

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount: _____

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

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City of Seward in Seward County

Line No.	2023-2024 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	$ 359,397.00	$ -	$ -	$ -	$ -	$ 1,685,000.00	$ 2,044,397.00
3	Public Safety - Police and Fire	$ 2,234,041.00	$ -	$ 845,468.00	$ -	$ -	$ -	$ 3,079,509.00
4	Public Safety - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Public Works - Streets	$ 905,710.00	$ 4,103,850.00	$ 322,245.00	$ -	$ -	$ 186,841.00	$ 5,518,646.00
6	Public Works - Other	$ 515,078.00	$ -	$ 52,000.00	$ -	$ -	$ -	$ 567,078.00
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 2,675,564.00	$ 1,700,100.00	$ 490,550.00	$ 22,750.00	$ -	$ -	$ 4,888,964.00
9	Community Development	$ 464,500.00	$ -	$ -	$ -	$ -	$ -	$ 464,500.00
10	Miscellaneous	$ 701,704.00	$ 15,437,000.00	$ -	$ 830,993.00	$ -	$ -	$ 16,969,697.00
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 10,455,143.00	$ 3,050,000.00	$ 605,000.00	$ 500,568.00	$ -	$ -	$ 14,610,711.00
16	Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 1,167,767.00	$ 19,463,000.00	$ 175,000.00	$ 291,518.00	$ -	$ -	$ 21,097,285.00
19	Water	$ 1,429,482.00	$ 5,324,423.00	$ 175,000.00	$ 360,379.00	$ -	$ -	$ 7,289,284.00
20	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Proprietary Function Funds **(Page 6)**					$ -		$ -
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	$ 20,908,386.00	$ 49,078,373.00	$ 2,665,263.00	$ 2,006,208.00	$ -	$ 1,871,841.00	$ 76,530,071.00

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(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
(F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Seward in Seward County

Line No.	2022-2023 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	$ 297,499.00	$ -	$ 3,800.00	$ -	$ -	$ 2,480,000.00	$ 2,781,299.00
3	Public Safety - Police and Fire	$ 2,067,255.00	$ -	$ 135,000.00	$ -	$ -	$ -	$ 2,202,255.00
4	Public Safety - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Public Works - Streets	$ 769,786.00	$ 2,432,902.00	$ 189,945.00	$ -	$ -	$ 190,480.00	$ 3,583,113.00
6	Public Works - Other	$ 471,369.00	$ -	$ 72,000.00	$ -	$ -	$ -	$ 543,369.00
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 2,770,455.00	$ 155,100.00	$ 239,294.00	$ 21,750.00	$ -	$ -	$ 3,186,599.00
9	Community Development	$ 520,199.00	$ -	$ -	$ -	$ -	$ -	$ 520,199.00
10	Miscellaneous	$ 701,409.00	$ 14,897.00	$ -	$ 1,047,926.00	$ -	$ -	$ 1,764,232.00
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 9,894,910.00	$ 873,689.00	$ 592,106.00	$ 499,408.00	$ -	$ -	$ 11,860,113.00
16	Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 906,733.00	$ 1,500,000.00	$ 60,000.00	$ 297,463.00	$ -	$ -	$ 2,764,196.00
19	Water	$ 1,382,627.00	$ 2,164,000.00	$ 60,000.00	$ 333,473.00	$ -	$ -	$ 3,940,100.00
20	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Proprietary Function Funds					$ -		$ -
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 19,782,242.00	$ 7,140,588.00	$ 1,352,145.00	$ 2,200,020.00	$ -	$ 2,670,480.00	$ 33,145,475.00

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

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

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

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

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

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

City of Seward in Seward County

Line No.	2021-2022 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	$ 245,491.00	$ 328,027.00	$ -	$ -	$ -	$ 990,000.00	$ 1,563,518.00
3	Public Safety - Police and Fire	$ 1,467,666.00	$ 32,700.00	$ 30,635.00	$ -	$ -	$ -	$ 1,531,001.00
4	Public Safety - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Public Works - Streets	$ 760,826.00	$ 1,480,072.00	$ 98,539.00	$ 58,932.00	$ -	$ 151,138.00	$ 2,549,507.00
6	Public Works - Other	$ 454,792.00	$ -	$ 24,469.00	$ 15,000.00	$ -	$ -	$ 494,261.00
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 2,413,954.00	$ 5,289.00	$ 151,727.00	$ 55,650.00	$ -	$ -	$ 2,626,620.00
9	Community Development	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Miscellaneous	$ 723,527.00	$ -	$ -	$ 1,073,947.00	$ -	$ -	$ 1,797,474.00
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 8,714,637.00	$ 857,055.00	$ 254,687.00	$ 497,405.00	$ -	$ -	$ 10,323,784.00
16	Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 935,150.00	$ 395,997.00	$ 400,521.00	$ 291,757.00	$ -	$ -	$ 2,023,425.00
19	Water	$ 1,083,703.00	$ 692,671.00	$ 30,736.00	$ 329,283.00	$ -	$ -	$ 2,136,393.00
20	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Proprietary Function Funds					$ -		$ -
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 16,799,746.00	$ 3,791,811.00	$ 991,314.00	$ 2,321,974.00	$ -	$ 1,141,138.00	$ 25,045,983.00

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

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

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

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

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

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

City of Seward in Seward County

2023-2024 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
TOTAL	$ -	$ -	$ -	$ -
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

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NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**City of Seward**
ADDRESS	**537 Main Street**
CITY & ZIP CODE	**Seward, 68434**
TELEPHONE	**402-643-2928**
WEBSITE	www.cityofsewardne.gov

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Joshua Eickmeier	Greg Butcher	Tracy A. Cannon, CPA
TITLE /FIRM NAME	Mayor	City Administrator	AMGL, P.C.
TELEPHONE	402-730-5225	402-643-2928	308-381-1810
EMAIL ADDRESS	Josh.Eickmeier@cityofsewardne.gov	Greg.Butcher@cityofsewardne.gov	tcannon@gicpas.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

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City of Seward in Seward County

2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$	2,006,456.70
Motor Vehicle Pro-Rate		(2)	$	4,000.00
In-Lieu of Tax Payments		(3)	$	50.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))	$ 676,000.00	(4)		
LESS: Amount Spent During 2022-2023	$ 676,000.00	(5)		
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(6)		
Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)***		(7)	$	-
Motor Vehicle Tax		(8)	$	165,000.00
Local Option Sales Tax		(9)	$	2,845,000.00
Transfers of Surplus Fees		(10)	$	-
Highway Allocation and Incentives		(11)	$	986,992.00
		(12)		
Motor Vehicle Fee		(13)	$	60,000.00
Municipal Equalization Fund		(14)	$	68,261.00
Insurance Premium Tax		(15)	$	-
Nameplate Capacity Tax		(15a)	$	-
TOTAL RESTRICTED FUNDS (A)		(16)	**$**	**6,135,759.70**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 1,702,000.00	(17)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (6).	$ -	(18)		
Allowable Capital Improvements		(19)	$	1,702,000.00
Bonded Indebtedness		(20)	$	644,152.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(21)	$	-
Interlocal Agreements/Joint Public Agency Agreements		(22)	$	359,845.00
Public Safety Communication Project (Statute 86-416)		(23)	$	-
Benefits Paid Under the Firefighter Cancer Benefits Act		(23a)	$	-
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(24)	$	-
Judgments		(25)	$	-
Refund of Property Taxes to Taxpayers		(26)	$	-
Repairs to Infrastructure Damaged by a Natural Disaster		(27)	$	-
TOTAL LID EXCEPTIONS (B)		(28)	**$**	**2,705,997.00**

TOTAL RESTRICTED FUNDS **For Lid Computation** **(To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28*	**$ 3,429,762.70**

Total Restricted Funds for Lid Computation ***cannot*** *be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

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City of Seward

IN

Seward County

LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form	3,313,807.34 Option 1 - (Line 1)

OPTION 2

Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)	% Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)	- Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)	- Option 2 - (Line 1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** - % (3)

4,932,245.00	/	613,793,254.00	=	0.80 %
2023 Value Attributable to Growth per Assessor		2022 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE** 1.00 % (4)

6	/	6	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least 75% (.75) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** % (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	115,983.26 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	3,429,790.60 (8)
Less: Restricted Funds from Lid Supporting Schedule	3,429,762.70 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	27.90 (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

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City of Seward in Seward County

2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Street Improvements	$	1,702,000.00
Total - Must agree to Line 17 on Lid Support Page 8	$	1,702,000.00

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Municipality Levy Limit Form

City of Seward in Seward County

Municipality Levy

Personal and Real Property Tax Request	(1)		2,006,456.70	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	0.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		0.00	
Tax Request Subject to Levy Limit	(8)		2,006,456.70	
Valuation	(9)		671,055,752	
Municipality Levy Subject to Levy Authority	(10)		0.299000	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.028157	
Community Redevelopment Authority	(12)		0.000000	
Transit Authority	(13)		0.000000	
Off Street Parking District Valuation	(14)			
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000	
Other	(16)		0.000000	
Total Levy for Compliance Purposes	(17)		0.327157	**(A)**

Levy Authority

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

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

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

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

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

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City of Seward in Seward County

2023-2024 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) $ 1,835,241.71

*(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

16,040,010.00	/	583,014,604.00	=	2.75 % (3)
2023 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds(§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.75 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 87,173.98

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 1,922,415.69**

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Total Property Tax Request (7) $ 2,006,456.70

(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

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

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

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City of Seward

IN

Seward 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 26th day of September 2023, at 7:00 o'clock P.M., at Seward Municipal Building 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.

2021-2022 Actual Disbursements & Transfers	$	25,045,983.00
2022-2023 Actual/Estimated Disbursements & Transfers	$	33,145,475.00
2023-2024 Proposed Budget of Disbursements & Transfers	$	76,530,071.00
2023-2024 Necessary Cash Reserve	$	9,771,274.79
2023-2024 Total Resources Available	$	86,301,345.79
Total 2023-2024 Personal & Real Property Tax Requirement	$	2,006,456.70
Unused Budget Authority Created For Next Year	$	27.90

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	2,006,456.70
Personal and Real Property Tax Required for Bonds	$	-

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REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

City of Seward **Seward County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Civil Defense	1981 - Ongoing	Joint City/County Organization	
Police Department	1990 - Ongoing	Interlocal cooperative "RAP"/Rural Apprehension Program	
Seward County Chamber & Development Partnership	Annual	Economic Development	$ 73,760.00
Nebraska Community Energy Alliance	6/17/2014 - 6/17/2074	Advancement of Natural Gas & Electric Vehicle Infrastructure and Use	
Seward County Rural Fire Protection District	7/1/2021 - 6/30/2022; auto renews annually	Fire Protection/Equipment	
Seward County	6/1/2022 - 5/31/2023	Prosecution Services/Per Year	$ 4,000.00
Seward County	2004 - Ongoing	Emergency Management Organization (Joint County-City)	
Seward County	1997 - Ongoing	EL overhead line-Section 27 & 28, Township N Range 3E	
Seward County	1995 - Ongoing	Combined Communications Center (Enhanced 911)	$ 282,085.00
Seward County	1999 - Ongoing	Police firearms range	
H-GAC	10/1/2021 - 9/30/2022; auto renews annually	Cooperative purchasing progam #17-5994	
Seward County	2011 - Ongoing	Wellhead protection/City pays admin & legal fees	
Seward County Public Power	1980 - Ongoing	Joint use of poles/SPPD to pay $1.50/pole	
South Crest Subdivision	1982 - Ongoing	Sanity Imp Dist #3-WA & SE/City to provide routine maintenance	
Village of Staplehurst	2000 - Ongoing	Use of burn site for brush & untreated wood/Staplehurst pays $1000/yr	
Butler, Saline, Seward, York Counties and Cities of Seward & York	1/14/2020 - 1/14/2025	Public safety software, hardware, & services with Zuercher	
Upper Big Blue Natural Resources District	5/2/2017 - 6/30/2023 (Extended)	Construction costs for hiking/bicycle trail completion-District 25% of construction costs not to exceed $150,000	
		Total Amount used as Lid Exemption	$ 359,845.00

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See Independent Accountant's Compilation Report and Summary of Significant Forecast Assumptions

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

City of Seward **Seward County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Statewide Communications Alliance	2002 - 2032	Jointly own, operate, regulate, manage and maintain statewide system	
Seward Public School District 0009	2/1/22 - present	Seward Wellness Center	
Seward County Commissioners	2022 - 2024	Funding of East Seward Road Improvements Project, County gives City $250,000	
Upper Big Blue Natural Resources District	2/20/18 - 6/30/23	Pay up to 50% of Levee accreditation	
Seward County, Saline County, Cities of: Seward, Milford, Crete, Friend, Villages of: Goehner, Staplehurst, Bee, Tamora, Pleasant Dale, Beaver Crossing, Dorchester	9/14/1993 - 9/14/2043	Seward/Saline County Solid Waste Management Agency	

Total Amount used as Lid Exemption $ -

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See Independent Accountant's Compilation Report and Summary of Significant Forecast Assumptions

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2023
{certification required on or before August 20th of each year}

To: Seward

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
Seward General Fund	City	$4,932,245	$671,055,752	$16,040,010	$583,014,604	2.75122%

* Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.
a) Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.
b) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.
I Marilyn Hladky, Seward County County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

COUNTY ASSESSOR OF SEWARD COUNTY NEBRASKA

Marilyn Hladky
(signature of county assessor)

08/17/2023
(date)

CC: County Clerk, Seward County County
CC: County Clerk where district is headquartered, if different county, Seward 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 2023)

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City of Seward in Seward County

2023-2024 Bonded Indebtedness Lid Exception Explanation

General obligation bonds	$	644,152	paid using sales tax
Lid Exception	$	644,152	

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CITY OF SEWARD, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2024 and 2023

Forecast results for years ending September 30, 2024 and 2023, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2024 and 2023, and input from management.

The forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the City of Seward for the forecast periods. Accordingly, the forecast reflects management's judgment as of September 13, 2023, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

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Checklist of Items to Be Completed and Submitted

Page 1 (Cover Page):

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

Page 2 (Budget Form):

- [ ] Column 1, Line 5 agrees to last year's budget form Column 1, Line 30. If not, provide explanation.
- [ ] Column 1, Line 30 agrees to Column 2, Line 5.
- [ ] Column 2, Line 30 agrees to Column 3, Line 5.
- [ ] Column 3, Line 30 is equal or greater than zero. Cannot budget to have a negative fund balance.
- [ ] Transfers IN (Line 16) agree to Transfers OUT (Line 28).
- [ ] Cash reserve is less than 50% or is explained on page 2-A

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

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

Page 3 (Correspondence Page):

- [ ] Correspondence Information is completed, indicating Contact For Correspondence.

Page 4 (Lid Supporting Schedule):

- [ ] Total Personal and Real Property Tax Requirements Line (1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.
- [ ] Other Restricted Funds agree to amounts in Column 3, Page 2.
- [ ] Capital Improvement Lid Exceptions Line (5) agrees to last year's budget Page 4, Line (10).
- [ ] Line (7) agrees to Line (11).
- [ ] Line (10) must be greater than or equal to Line (11)

Page 5 (Lid Computation Form):

- [ ] Line (1) agrees to last year's budget Lid Computation Form, Line (8).
- [ ] Line (10) is greater than or equal to zero.

Page 6 (Capital Improvements):

- [ ] Total agrees to Line (10) on Page 4

Attachments:

- [ ] Certification of Valuation(s). (From County Assessor)
- [ ] Board minutes approving Budget.
- [ ] Publisher's Affidavit of Publication for the Notice of Budget Hearing.
- [ ] Board minutes documenting request for Audit Waiver. ***(If Applicable)***
- [ ] Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. ***(If Applicable)***
- [ ] Special election Sample Ballot and Election Results or townhall meeting Record of Action. ***(If Applicable)***
- [ ] **(Fire Districts Only)** Board minutes approving a special tax for a Public Safety Communication Project. ***(If Applicable)***
- [ ] Resolution authorizing bonds for Public Facilities Construction Projects. ***(If Applicable)***
- [ ] Report of Interlocal Agreements and Trade Names is attached (if applicable). Required to be filed by September 30th
- [ ] **(Fire Districts and Townships -If Requesting Waiver)** Monthly Bank Statements for ALL accounts (including CD's) for July 2022 thru June 2023, including copies of cancelled checks
- [ ] **(Fire Districts and Townships - If Requesting a Waiver)** Bank Reconciliation for June 2023
- [ ] **(Fire Districts and Townships -If Requesting Waiver)** A copy of meeting minutes for one regular board meeting, including claims (bills) approved for payment, for a meeting that occurred during the months of March 2023 through June 2023.

Step by Step Information

Basic Data Input

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

Total All Funds - Page 2

NOTE: This page is currently completed with formulas linked to the worksheet pages. You are **not required** to use the worksheet pages, they are provided only to assist you if you have multiple funds. If you **do not** wish to utilize the worksheet pages you can simply type in your numbers on Page 2.

2 Complete first and second columns based on actual numbers for prior fiscal years. If prior fiscal year has not ended, estimate figures in column 2 to the best of your ability and past experience. The ending balance should represent all the Subdivisions assets, including money held at the County Treasurer. If form is to be used as audit waiver request, you MUST use actual numbers in column 2.

3 Complete column 3 with budget numbers for upcoming fiscal year.

Lid Computation Page 5

4 Complete Option 1 or 2 based on the prior year budget form.
5 Fill in allowable increases. All subdivisions are allowed a 2.5% increase.
6 Review Line 10, if negative, consider if all allowable increases were added or consider lid exemptions on Lid Supporting Schedule -Page 4

Lid Support Page 4

7 Complete Lid Exemptions if needed. Subdivision must show a zero or positive number on Lid Computation Page 5 in order to be in compliance with Lid.
If Capital improvement exemptions are noted, complete Page 7

Cover - Page 1

8 If the Subdivision wants to use this form as an audit waiver request, place an "X" in the appropriate box.
9 If the Subdivision was a member of an interlocal agreement, place an "X" in the appropriate box.
10 If the Subdivision operated under a separate trade name or business name, place an "X" in the appropriate box.
11 If you want a separate bond levy, you need to put the amount of taxes you are requesting for the bonds in cell B13 "Principal and Interest on Bonds"

Page 2-A

12 If you want the general levy separated into a levy for a special purpose, include a breakdown of the separate levy requested. Be sure to contact the County Clerk, some counties have limited space requirements and only allow subdivisions to have a maximum of two levies (General and Bond).

13 If you showed transfers between funds in Column 2 on Page 2, you need to include information about the transfers.

14 If the cash reserve calculation on page 2 is over 50%, you can document amounts held in special reserve. If you have no special reserves, you need to make adjustments on page 2 so the calculation is below 50%.

15 If you are a Township, a section is available to help identify the actual amount you will receive from the property taxes set. Input the value of the city/village within your Township that will be taxed for the Township levy. If you are unsure, check with your County Assessor.

Page 3

16 Complete all correspondence information

Interlocal Agreement and Trade Name Reports

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

Checklist

18 Review items listed on the Checklist sheet to eliminate errors

Publish and Hold Hearings

19 Need to publish information about hearing at least 4 days prior to date of hearing in a newspaper of general circulation in the subdivision. You count day of publication, but not day of hearing.
You are allowed to post the hearing notice if you are budgeting to expend less than $10,000. If you posted hearing notice, provide details regarding where it was posted

20 Hold Public Hearing and then Board needs to adopt budget or make changes to budget and then adopt budget.
21 If Board adopts budget different than what was published, they must republish the changes and the reason for the change within 20 days after adopting the budget.

Filing and Attachments

22 File budget and attachments with State Auditor either electronically or by mail
23 File budget and attachments with County Clerk.
24 Attachments:
Certification of Valuation(s). (From County Assessor)
Board minutes approving Budget.
Publisher's Affidavit of Publication for the Notice of Budget Hearing. If you were allowed to post your notice, include details of where it was posted.
Board minutes documenting request for Audit Waiver. ***(If Applicable)***
Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. ***(If Applicable)***
Special election Sample Ballot and Election Results or townhall meeting Record of Action. ***(If Applicable)***
Interlocal Agreement and Trade Name Reports
(Fire Districts Only) Board minutes approving a special tax for a Public Safety Communication Project. ***(If Applicable)***
Resolution authorizing bonds for Public Facilities Construction Projects. ***(If Applicable)***

25 **Fire Districts and Townships -If you are requesting an audit waiver, you must include the following attachments**
Monthly Bank Statements for all accounts (including CD's) for July 2022 to June 2023, including copies of cancelled checks
Bank Reconciliation for June 2023
A copy of meeting minutes for one regular board meeting, including claims (bills) approved for payment, for a meeting that occurred during the months of March 2023 through June 2023.

Overall Information

The Cell Is Locked:

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

You Note Any Errors Or Have Any Problems:

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

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

Tax Request Reminder -You are required to submit a tax request in the form of a resolution adopted by your Board t
or Municipal Board must respond to you by September 1st regarding the amount of tax request you have been grant
of the people to override the amount granted. If a vote was taken, please send documentation of outcome with bud

Fire Districts - You must still obtain levy authority from County Board unless you have met specific criteria, see Step E

Interlocal Agreement Report and Trade Name Reports. Due September 30th. If the Reports are not filed on time, t
as a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the ap

TOWNSHIPS & FIRE DISTRICTS: If you are requesting an audit waiver, you must se
for more information.

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

		INPUT ↓
Name of Subdivision:		Seward Airport Authority
Name of County:		Seward
First Date of Fiscal Year:		October 1, 2023
Last Date of Fiscal Year:		September 30, 2024
Subdivision's Valuation		671,055,752.00
County Treasurer's Commission Percentage:		1
Outstanding Bond Principal on First Day of Budget Year		45,000.00
Outstanding Bond Interest on First Day of Budget Year		918.75
Prior Year Capital Improvement Exemption		40,000.00
Amount spent on Capital Improvements during last year		36,961.00
Amount still expected to be spent on Capital Improvements.		
Budget Hearing Held On:	Month	September
	Day of month	11th
	Year	2023
	Time	5:30
	A.M. or P.M.	p.m.
	Location	the Airport Authority - Terminal Building

2023-2024
STATE OF NEBRASKA
GENERAL BUDGET FORM

Seward Airport Authority

TO THE COUNTY BOARD AND COUNTY CLERK OF
Seward County

This budget is for the Period October 1, 2023, through September 30, 2024

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

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

$	188,950.76	Property Taxes for Non-Bond Purposes
$	45,918.75	Principal and Interest on Bonds
$	234,869.51	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of October 1, 2023

	45,000.00	Principal
	918.75	Interest
$	45,918.75	**Total Bonded Indebtedness**

671,055,752	**Total General Fund Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes MUST be Attached)

☐ YES ☒ NO

If **YES**, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023?

☐ YES ☒ NO

*If **YES**, Please attach Interlocal Agreement Report.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023?

☐ YES ☒ NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2023

Submit budget to:

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

Seward Airport Authority in Seward County

Line No.	TOTAL ALL FUNDS	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	**Adopted Budget 2023 - 2024** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Beginning Net Cash Balance	$ 182,912.62	$ 211,172.96	$ 195,681.96
3	Investments	$ 30,000.00	$ 30,000.00	$ 30,000.00
4	County Treasurer's Balance	$ 3,405.01	$ 3,781.33	$ 3,781.33
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	**$ 216,317.63**	**$ 244,954.29**	**$ 229,463.29**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 191,408.38	$ 205,501.00	$ 232,544.07
7	Federal Receipts	$ 32,000.00	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 539.04	$ 420.00	$ 445.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 7,578.90	$ 7,200.00	$ -
11	State Receipts: Property Tax Credit	$ -	$ -	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
14	Local Receipts: Other	$ 234,805.34	$ 142,939.00	$ 3,226,014.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available (Lines 5 thru 16)**	**$ 682,649.29**	**$ 601,014.29**	**$ 3,688,466.36**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 184,148.00	$ 219,550.00	$ 234,350.00
20	Capital Improvements (Real Property/Improvements)	$ 36,961.00	$ 40,000.00	$ 60,500.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ -	$ 1,974,500.00
22	Debt Service: Bond Principal & Interest Payments	$ 200,722.00	$ 96,137.00	$ 1,143,919.00
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	$ 15,864.00	$ 15,864.00	$ 15,864.00
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	$ -	$ -	$ -
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers (Lines 19 thru 28)**	**$ 437,695.00**	**$ 371,551.00**	**$ 3,429,133.00**
30	**Balance Forward/Cash Reserve (Line 17 - Line 29)**	**$ 244,954.29**	**$ 229,463.29**	**$ 259,333.36**
31	Cash Reserve Percentage			19%

PROPERTY TAX RECAP		
	Tax from Line 6	$ 232,544.07
	County Treasurer's Commission at 1% of Line 6	$ 2,325.44
	Total Property Tax Requirement	$ 234,869.51

See Accountant's Compilation Report

Seward Airport Authority in Seward County

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

		Property Tax Request
General Fund	$	188,950.76
Sinking Fund		
Bond Fund	$	45,918.75
_____ Fund		
Total Tax Request	** $	234,869.51

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

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	671,055,752
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.028157
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	188,950.76

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. **IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.**

See Accountant's Compilation Report

Cash Reserve Fund

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

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-
Total Cash Reserve	$ 259,333.36
Remaining Cash Reserve	$ 259,333.36
Remaining Cash Reserve %	19%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Seward Airport Authority**
ADDRESS	**PO Box 38**
CITY & ZIP CODE	**Seward 68434**
TELEPHONE	**402-643-2928**
WEBSITE	**cityofsewardne.gov**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Maravin Siefert		Ryan L. Burger, CPA
TITLE /FIRM NAME	Chairperson		GBE CPA
TELEPHONE			402-643-4557
EMAIL ADDRESS	msiefert@akrs.com		ryan@gbecpa.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

See Accountant's Compilation Report

Seward Airport Authority in Seward County

2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$	234,869.51
Motor Vehicle Pro-Rate		(2)	$	445.00
In-Lieu of Tax Payments		(3)	$	-
Transfers of Surplus Fees		(4)	$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From 2022-2023 Lid Exceptions, Line (10))	$ 40,000.00	(5)		
LESS: Amount Spent During 2022-2023	$ 36,961.00	(6)		
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)		
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$	3,039.00
Nameplate Capacity Tax		(8a)	$	-
TOTAL RESTRICTED FUNDS (A)		(9)	**$**	**238,353.51**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ 60,500.00	(10)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	$ -	(11)		
Allowable Capital Improvements		(12)	$	60,500.00
Bonded Indebtedness		(13)	$	45,918.75
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**		(14)		
Interlocal Agreements/Joint Public Agency Agreements		(15)	$	-
Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**		(16)		
Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**		(16a)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(17)	$	15,864.00
Judgments		(18)		
Refund of Property Taxes to Taxpayers		(19)		
Repairs to Infrastructure Damaged by a Natural Disaster		(20)		
TOTAL LID EXCEPTIONS (B)		(21)	**$**	**122,282.75**

TOTAL RESTRICTED FUNDS **For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**$**	**116,070.76**

Total Restricted Funds for Lid Computation ***cannot*** *be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

See Accountant's Compilation Report

Seward Airport Authority
in
Seward County

LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	112,375.54 Option 1 - (1)

OPTION 2
Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	% Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	- Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	- Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** - % (3)

4,932,245.00	/	613,793,254.00	=	0.80 %
2023 Growth per Assessor		2022 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** 1.00 % (4)

4	/	5	=	80.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** % (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	3,933.14 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	116,308.68 (8)
Less: Restricted Funds from Lid Supporting Schedule	116,070.76 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	237.92 (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.
See Accountant's Compilation Report

Seward Airport Authority in Seward County

2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Airport Improvements	$	60,500.00
Total - Must agree to Line 10 on Lid Support Page 4	$	60,500.00

See Accountant's Compilation Report

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Seward Airport Authority
IN
Seward County, Nebraska

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 11th day of September 2023, at 5:30 o'clock p.m. at the Airport Authority - Terminal Building 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.

2021-2022 Actual Disbursements & Transfers	$	437,695.00
2022-2023 Actual/Estimated Disbursements & Transfers	$	371,551.00
2023-2024 Proposed Budget of Disbursements & Transfers	$	3,429,133.00
2023-2024 Necessary Cash Reserve	$	259,333.36
2023-2024 Total Resources Available	$	3,688,466.36
Total 2023-2024 Personal & Real Property Tax Requirement	$	234,869.51
Unused Budget Authority Created For Next Year	$	237.92

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	188,950.76
Personal and Real Property Tax Required for Bonds	$	45,918.75

- - - - - - Cut Off Here Before Sending To Printer - - - - - -

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

Seward Airport Authority — SUBDIVISION NAME

Seward County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

Seward Airport Authority	**Seward County**
SUBDIVISION NAME	COUNTY

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

GENERAL BUDGET FORM WORKSHEET

Line No.	2023-2024 ADOPTED BUDGET	General Fund	_____ Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 195,681.96				$ 195,681.96
3	Investments	$ 30,000.00				$ 30,000.00
4	County Treasurer's Balance	$ 3,781.33				$ 3,781.33
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	$ 229,463.29	$ -	$ -	$ -	$ 229,463.29
6	Personal and Real Property Taxes	$ 232,544.07				$ 232,544.07
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule)**	$ 445.00				$ 445.00
9	State Receipts: State Aid **(To Lid Supporting Schedule)**					$ -
10	State Receipts: Other	$ -				$ -
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax					$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule)**					$ -
14	Local Receipts: Other	$ 3,226,014.00				$ 3,226,014.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule)**					$ -
16	Transfers In Other Than Surplus Fees					$ -
17	**Total Resources Available (Lines 5 thru 16)**	$ 3,688,466.36	$ -	$ -	$ -	$ 3,688,466.36
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 234,350.00				$ 234,350.00
20	Capital Improvements (Real Property/Improvements)	$ 60,500.00				$ 60,500.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 1,974,500.00				$ 1,974,500.00
22	Debt Service: Bond Principal & Interest Payments	$ 1,143,919.00				$ 1,143,919.00
23	Debt Service: Pymts to Retire Interest-Free Loans **(Public Airports)**	$ 15,864.00				$ 15,864.00
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments **(Fire Dist.)**					$ -
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees					$ -
29	**Total Disbursements & Transfers (Lines 19 thru 28)**	$ 3,429,133.00	$ -	$ -	$ -	$ 3,429,133.00
30	**Cash Reserve (Line 17 - Line 29)**	$ 259,333.36	$ -	$ -	$ -	$ 259,333.36

PROPERTY TAX RECAP

Tax from Line 6	$ 232,544.07	$ -	$ -	$ -	$ 232,544.07
County Treasurer's Commission at 1 % of Line 6	$ 2,325.44	$ -	$ -	$ -	$ 2,325.44
Total Property Tax Requirement (To LC-3 Supporting Schedule)	$ 234,869.51	$ -	$ -	$ -	$ 234,869.51

Worksheet - Do Not Submit

GENERAL BUDGET FORM WORKSHEET

Line No.	2022-2023 ACTUAL/ESTIMATED	General Fund	_____ Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 211,172.96				$ 211,172.96
3	Investments	$ 30,000.00				$ 30,000.00
4	County Treasurer's Balance	$ 3,781.33				$ 3,781.33
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	$ 244,954.29	$ -	$ -	$ -	$ 244,954.29
6	Personal and Real Property Taxes (See Preparation Guidelines)	$ 205,501.00				$ 205,501.00
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 420.00				$ 420.00
9	State Receipts: State Aid					$ -
10	State Receipts: Other	$ 7,200.00				$ 7,200.00
11	State Receipts: Property Tax Credit					$ -
12	Local Receipts: Nameplate Capacity Tax					$ -
13	Local Receipts: In Lieu of Tax					$ -
14	Local Receipts: Other	$ 142,939.00				$ 142,939.00
15	Transfers In Of Surplus Fees					$ -
16	Transfers In Other Than Surplus Fees					$ -
17	**Total Resources Available (Lines 5 thru 16)**	$ 601,014.29	$ -	$ -	$ -	$ 601,014.29
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 219,550.00				$ 219,550.00
20	Capital Improvements (Real Property/Improvements)	$ 40,000.00				$ 40,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					$ -
22	Debt Service: Bond Principal & Interest Payments	$ 96,137.00				$ 96,137.00
23	Debt Service: Pymts to Retire Interest-Free Loans **(Public Airports)**	$ 15,864.00				$ 15,864.00
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments **(Fire Dist.)**					$ -
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees					$ -
29	**Total Disbursements & Transfers (Lines 19 to 28)**	$ 371,551.00	$ -	$ -	$ -	$ 371,551.00
30	**Balance Forward (Line 17 - Line 29)**	$ 229,463.29	$ -	$ -	$ -	$ 229,463.29

Worksheet - Do Not Submit

GENERAL BUDGET FORM WORKSHEET

Line No.	2021-2022 ACTUAL	General Fund	_____ Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 182,912.62				$ 182,912.62
3	Investments	$ 30,000.00				$ 30,000.00
4	County Treasurer's Balance	$ 3,405.01				$ 3,405.01
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	$ 216,317.63	$ -	$ -	$ -	$ 216,317.63
6	Personal and Real Property Taxes (See Preparation Guidelines)	$ 191,408.38				$ 191,408.38
7	Federal Receipts	$ 32,000.00				$ 32,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 539.04				$ 539.04
9	State Receipts: State Aid					$ -
10	State Receipts: Other	$ 7,578.90				$ 7,578.90
11	State Receipts: Property Tax Credit					$ -
12	Local Receipts: Nameplate Capacity Tax					$ -
13	Local Receipts: In Lieu of Tax					$ -
14	Local Receipts: Other	$ 234,805.34				$ 234,805.34
15	Transfers In Of Surplus Fees					$ -
16	Transfers In Other Than Surplus Fees					$ -
17	**Total Resources Available (Lines 5 thru 16)**	$ 682,649.29	$ -	$ -	$ -	$ 682,649.29
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 184,148.00				$ 184,148.00
20	Capital Improvements (Real Property/Improvements)	$ 36,961.00				$ 36,961.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					$ -
22	Debt Service: Bond Principal & Interest Payments	$ 200,722.00				$ 200,722.00
23	Debt Service: Pymts to Retire Interest-Free Loans **(Public Airports)**	$ 15,864.00				$ 15,864.00
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments **(Fire Dist.)**					$ -
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees					$ -
29	**Total Disbursements & Transfers (Lines 19 thru 28)**	$ 437,695.00	$ -	$ -	$ -	$ 437,695.00
30	**Balance Forward (Line 17 - Line 29)**	$ 244,954.29	$ -	$ -	$ -	$ 244,954.29

Worksheet - Do Not Submit

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

Seward Airport Authority **Seward County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)

Total Amount used as Lid Exemption $ -

2023/2024					Updated 9-22-2023		
AIRPORT							
Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Airport Operating Revenue							
200.02	Revenue - Prop Tax less Comm	135,922	140,686	159,345	159,345	177,825	$671,055,752/100*0.035/1.01 (County Treas Commission); Less Homestead Ex $6,000; Less Debt Svc $46,919; Less Debt Svc Homestead Ex $1,800
200.03	Revenue - Interest on Taxes	217	214	200	200	225	
200.04	Revenue - Homestead Exempt	5,231	5,597	5,200	5,200	6,000	
200.05	Revenue - Motor Vehicle Pro Rate	339	394	275	275	300	
202.01	Revenue - A1 - Hangar - G. Luebbe	1,020	1,020	1,020	1,020	1,020	
202.05	Revenue - A2 - Hangar - G. Hackbart	1,275	1,105	1,020	1,020	1,020	
202.02	Revenue - A3 - Hanger - M. Burwell	255	1,020	1,020	1,020	1,020	
202.06	Revenue - A4 - Hanger - A. Moulesek	1,465	530	1,020	1,020	1,020	
202.192	Revenue - A5 - Hangar - J. Campbell	1,020	1,020	1,020	1,020	1,020	
202.07	Revenue - A6 - Hanger - D. Sandberg	1,020	1,020	1,020	1,020	1,020	
202.04	Revenue - A7 - Hanger - B. Henderson	935	1,020	1,020	1,020	1,020	
202.08	Revenue - A8 - Hanger - D. Luebbe	1,020	1,020	1,020	1,020	1,020	
202.900	Revenue - B1 - Hangar - M. Obritsch	4,420	4,080	4,800	4,800	4,800	
202.100	Revenue - B2 - Hangar - A. Malousek	4,760	4,080	4,800	4,800	4,800	
202.180	Revenue - C1 - Hangar - M. Ellison	1,045	1,520	1,140	1,140	1,140	
202.193	Revenue - C2 - Hangar - M. Schneider	1,140	1,140	1,140	1,140	1,140	
202.170	Revenue - C3 - Hangar - A. Malousek	1,330	1,140	1,140	1,140	1,140	
202.120	Revenue - C4 - Hangar - HJ Brunk	855	1,140	1,140	1,140	1,140	
202.160	Revenue - C5 - Hangar - K. Mentink	1,140	1,140	1,140	1,140	1,140	
202.130	Revenue - C6 - Hangar - K. Forney	1,235	1,000	1,140	1,140	1,140	
202.150	Revenue - C7 - Hangar - CMK Aerial/C. Ostrander	1,140	1,045	1,140	1,140	1,140	
202.195	Revenue - C8 - Hangar - L. Wissmann	1,045	950	1,140	1,140	1,140	
202.196	Revenue - C9 - Hanger - T. Dalton	1,320	1,415	1,320	1,320	1,320	
202.197	Revenue - C10 - Hanger- G. Muhle	1,320	1,320	1,320	1,320	1,320	
202.198	Revenue - C11 - Hanger - Stevenson/Dalton	1,745	1,215	1,620	1,620	1,620	
202.199	Revenue - C12 - Hanger - K. Norseen	1,800	1,810	1,800	1,800	1,800	
202.190	Revenue - D1 - Hangar - N. Reed	521	1,140	1,140	1,140	1,140	
202.191	Revenue - D2 - Hangar - P. Snyder	1,140	1,140	1,140	1,140	1,140	
202.110	Revenue - D3 - Hangar - P. McInteer	1,028	1,495	1,140	1,140	1,140	
202.03	Revenue - D4 - Hanger - R. McConnell	1,140	1,140	1,140	1,140	1,140	
202.194	Revenue - D5 - Hangar - Barry/Grossnic	1,800	1,000	1,140	1,140	1,140	
202.140	Revenue - D6 - Hangar - T Troyer	2,220	665	1,140	1,140	1,140	
202.201	Revenue - D7 - Hanger - J. Link	1,430	1,210	1,320	1,320	1,320	
202.202	Revenue - D8 - Hanger - M. Roberts	1,320	1,320	1,320	1,320	1,320	
202.203	Revenue - D9 - Hanger - R. Carpenter	1,320	1,320	1,320	1,320	1,320	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
202.204	Revenue - D10 - Hanger - WERR Aviation	1,320	1,320	1,320	1,320	1,320	
202.205	Revenue - D11 - Hanger - L Jungemann	595	1,620	1,620	1,620	1,620	
202.206	Revenue - D12 - Hanger - D. Whisler	1,650	1,800	1,800	1,800	1,800	
202.301	Revenue - E01 - Hanger - G. & T. Whisler	1,650	1,800	1,800	1,800	1,800	
202.302	Revenue - E02 - Hanger - A Weigle	1,500	1,645	1,800	1,800	1,800	
202.303	Revenue - E03 - Hanger - D Beck	1,500	1,125	1,500	1,500	1,500	
202.304	Revenue - E04 - Hanger - A Weigle	1,250	1,380	1,500	1,500	1,500	
202.305	Revenue - E05 - Hanger - B Bounds	1,125	1,500	1,500	1,500	1,500	
202.306	Revenue - E06 - Hanger - B Stauffer	1,375	1,500	1,500	1,500	1,500	
202.307	Revenue - E07 - Hanger - D. Tewes	830	1,596	1,500	1,500	1,500	
202.308	Revenue - E08 - Hanger - P. McInteer	250	2,000	1,500	1,500	1,500	
202.309	Revenue - E09 - Hanger - OlHughes LLC	- 0 -	1,350	1,500	1,500	1,800	
202.310	Revenue - E10 - Hanger - AJ Herrold	- 0 -	2,100	1,800	1,800	1,800	
202.401	Revenue - Barr Hangar - CCS Group	- 0 -	- 0 -	- 0 -	- 0 -	12,000	
202.12	Revenue - Hangar - Whisler - South	4,800	4,800	4,800	4,800	4,800	
202.10	Revenue - Hanger - Whisler - North	3,600	3,600	3,600	3,600	3,600	
203.01	Revenue - Joan Tanderup Land Lease	775	775	775	775	775	
203.06	Revenue - R.O.W. City Water	950	950	950	950	1,500	
203.12	Revenue - Fuel Flow	1,600	1,900	800	800	1,600	
203.16	Revenue - Reimburse Utilities	2,625	2,763	3,100	3,100	2,700	
203.18	Revenue - Sale of Hay	1,799	3,257	2,000	2,000	1,500	
203.60	Revenue - Miscellaneous	1,250	368	400	400	400	
203.80	Revenue - Farm Lease	41,434	41,434	41,434	41,434	41,434	
203.90	Revenue - Interest on CD's/Savings	455	501	325	325	1,000	
203.99	Revenue - Sale of Tractor	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
205.00	Revenue - Bond Proceeds	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
203.70	Revenue - Grants	43,000	32,000	- 0 -	- 0 -	- 0 -	
Total		**301,266**	**301,155**	**287,584**	**287,584**	**320,339**	
Airport Debt Service Revenue							
201.02	Revenue - Debt - Property Tax	55,167	50,043	46,156	46,156	46,919	((Total Debt Service / 1.01) - D.S. Homestead Exemption) 48,637 / 1.01 - 2,000
201.03	Revenue - Debt - Interest on Taxes	111	88	100	100	100	
201.04	Revenue - Debt - Homestead Exemption	2,086	1,982	2,000	2,000	1,800	
201.05	Revenue - Debt - Motor Vehicle Prorate	145	145	145	145	145	
Total		**57,509**	**52,258**	**48,401**	**48,401**	**48,964**	
Airport Sinking Fund Revenue							
207.50	Revenue - Sinking Fund New	15,000	15,000	20,000	20,000	20,000	
207.51	Revenue - Sinking Fund New - Interest	91	141	75	75	700	
Total		**15,091**	**15,141**	**20,075**	**20,075**	**20,700**	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Airport T-Hanger							
206.70	Revenue - Grant	257,131	- 0 -	- 0 -	- 0 -	1,049,000	NPIS Grant $600,000; BIL Grant $449,000
206.73	Revenue - NDA Loan - No Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
206.76	Revenue - Notes/Loan	143,000	- 0 -	- 0 -	- 0 -	2,020,000	Jones Bank LOC Draws
Total		**400,131**	**- 0 -**	**- 0 -**	**- 0 -**	**3,069,000**	
Total Airport Revenue		**773,998**	**368,553**	**356,060**	**356,060**	**3,459,003**	
Airport Operating							
100.01	Admin O & M - Manager's Contract	45,011	46,362	48,500	48,500	53,350	
100.03	Admin O & M - Treasurer	1,800	1,800	1,800	1,800	1,800	
100.04	Admin O & M - Retainer - Atty	160	- 0 -	1,000	1,000	1,000	
100.05	Admin O & M - FBO Events Promo	1,446	1,315	18,000	18,000	1,500	
100.06	Admin O & M - INS Property	28,422	28,239	30,000	30,000	45,000	
100.061	Admin O & M - INS Vehicle/Events	585	603	2,000	2,000	1,000	
100.07	Admin O & M - Audit & Accounting	19,750	18,000	15,500	15,500	15,500	
100.10	Admin O & M - Auto Expense & Repairs	102	386	3,500	3,500	2,500	
100.11	Admin O & M - Supplies & Fuel	4,883	2,420	6,500	6,500	4,000	
100.161	Admin O & M - Utility City Use	13,991	15,044	14,500	14,500	15,000	
100.162	Admin O & M - Telephone	2,251	2,223	2,300	2,300	2,300	
100.163	Admin O & M - Natural Gas	669	702	1,500	1,500	1,250	
100.17	Admin O & M - Garbage	507	625	650	650	650	
100.20	Admin O & M - Repairs & Maintenance	44,677	43,065	45,000	45,000	50,000	
100.25	Admin O & M - Runway Repairs	11,894	21,813	20,000	20,000	25,000	
100.30	Admin O & M - Grounds Keeping	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Combined with 100.20
100.42	Admin O & M - Dues, Memberships, Mtgs and Mileage	375	956	1,400	1,400	1,400	
100.44	Admin O & M - Publications	99	101	300	300	500	
100.50	Admin O & M - Beacon	- 0 -	- 0 -	400	400	400	
100.51	Admin O & M - Tractor Loan/Mower Equipment	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
100.58	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
100.59	Admin O & M - Barr Sublease	- 0 -	- 0 -	- 0 -	- 0 -	6,000	
100.60	Admin O & M - Miscellaneous	299	365	1,000	1,000	1,000	
100.61	Admin O & M - Depreciation Expense	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
100.62	Admin O & M - Amortization Expense	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
100.63	Admin O & M - Computer/Software	- 0 -	130	200	200	200	
Total		**176,920**	**184,146**	**214,050**	**214,050**	**229,350**	
Airport T-Hanger							
100.87	F-Row T Hangar	297,863	- 0 -	- 0 -	- 0 -	2,020,000	Construction costs
Total		**297,863**	**- 0 -**	**- 0 -**	**- 0 -**	**2,020,000**	
Airport Operating Debt Expense							
100.85	Debt - Sinking Fund (Transfer)	15,000	15,000	20,000	20,000	20,000	Future Tractor Purchase
Total		**15,000**	**15,000**	**20,000**	**20,000**	**20,000**	

Account Number	Account Name	Fiscal Year 2020/2021 Actual	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Budget	2022/2023 Estimated Ending Balance	Fiscal Year 2023/2024 Budget	Comments
Airport Debt Expense							
100.82	Debt - LOC Payment	106,874	33,000	33,000	33,000	1,082,000	Jones Bank E-Row LOC Payments $33,000; Jones Bank F-Row LOC Payments $1,049,000
100.90	Debt - Bond Principal Payment	50,000	50,000	45,000	45,000	45,000	
100.909	Debt - Bond Interest Payment - Seward Airport Authority	7,098	5,323	3,637	3,637	1,919	
100.84	Debt - T-Hanger Payments	15,864	15,864	15,864	15,864	15,864	NDA Loan
Total		179,836	104,187	97,501	97,501	1,144,783	
Total Airport Expenses, not Including C.I.P.		669,618	303,333	331,551	331,551	3,414,133	
C.I.P. Airport Expenses							
100.80	CIP-Fixed Assets	73,380	36,960	40,000	40,000	15,000	Scissors Lift $15,000
100.99	Capital Projects - Tractor	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		73,380	36,960	40,000	40,000	15,000	
Total Airport Expenses including C.I.P.		742,998	340,293	371,551	371,551	3,429,133	
Total Airport Revenue		773,998	368,553	356,060	356,060	3,459,003	
Total Airport Expenses not including C.I.P		669,618	303,333	331,551	331,551	3,414,133	
Total Expenses including C.I.P.		742,998	340,293	371,551	371,551	3,429,133	
Total Airport		30,999	28,260	(15,491)	(15,491)	29,870	

C. Resolution Setting the 2023-2024 Property Tax Request for the City of Seward

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2023-14

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Seward 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 Seward resolves that:

1. The 2023-2024 property tax request be set at:

General Fund:	$	2,006,456.70
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 9.33 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 0.273486 per $100 of assessed value.
4. The City of Seward proposes to adopt a property tax request that will cause its tax rate to be 0.299 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 Seward will increase last year's budget by 32.35 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by _____, seconded by _____ to adopt Resolution #2023-14.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of September, 2023

D. Ordinance for the Adoption of the Municipal Budget; to Appropriate Sums of Necessary Expenses and Liabilities; to Provide for an Effective Date; and Include an Additional One Percent (1%) in Restricted Funds

ORDINANCE NO. 2023-21

AN ORDINANCE TO ADOPT THE BUDGET STATEMENTS TO BE TERMED THE BUDGET AND ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES, WHICH INCLUDES AN ADDITIONAL ONE PERCENT (1%) INCREASE IN RESTRICTED FUNDS; TO PROVIDE FOR AN EFFECTIVE DATE; TO PROVIDE FOR PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF SEWARD, NEBRASKA:

Section 1. That after complying with all procedures required by law, the budgets presented and set forth in the budget statement is hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2023, through September 30, 2024. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities, which includes an additional one percent (1%) increase in restricted funds for the City of Seward. A copy of the budget documents shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Seward County, Nebraska, for use by the levying authority.

Section 2. This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

PASSED AND APPROVED this the 29th day of September, 2023.

CITY OF SEWARD, NEBRASKA

ATTEST:

_____
Joshua Eickmeier, Mayor

_____
Derek Bargmann
City Clerk

(SEAL)

MOTION TO ADJOURN

I, Derek Bargmann, the duly appointed qualified and acting City Clerk of the City of Seward, Nebraska, hereby certify that the foregoing Notice of Meeting and Agenda for such meeting has been posted in the following places: Seward City Hall, Seward Municipal Building, Seward County Courthouse, Seward Memorial Library and CityofSewardNE.gov

IN WITNESS WHEREOF, I have hereunto set my hand officially and affixed the seal of the City.

_____ _____

Derek Bargmann, City Clerk Date