



**CITY OF SEWARD
City Council
Special Meeting
Agenda**

Tuesday, September 24, 2024

7:00 PM

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 7:00 PM on Tuesday, September 24, 2024, 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. Any citizen may address the Council regarding items included on the meeting agenda and are asked to complete and submit a Speaker Card to the Clerk prior to the meeting. The Mayor will call speakers to the podium when the item is being considered. 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 2025 Adoption - City Administrator Butcher & Finance Director Golden
 - A. Consideration of Approval of the Municipal Budget for the City of Seward for Fiscal Year 2025 and Authorize the Filing of Budget Forms



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

MEMORANDUM

Date: September 20, 2024
To: Mayor and City Council
To File: Budget 2024-2025
From: Greg Butcher, City Administrator
Re: Highlights and Notes on the FY 2024-2025 Budget

Herein you will find notes and items related to the City of Seward fiscal year 2024-2025 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 2.1% increase we have received an average of 1.5% this year. The increase this year is distributed to the PPO plan employees as that plan is both more expensive to the City and is also the plan that saw the increase in costs for the year. The increase to the PPO plan is approximately 7.3%. This will not affect the budget directly, but we do hedge for some adjustment due to changes in employee selection or new/leaving employees.

Wages COLA: The proposed budget has a 3% 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 3.3%, June 3%, and July will be released in August. The Social Security adjustment for 2023 was 3.2%. The average COLA of other Nebraska municipalities surveyed by the administration was approximately 3%. Small adjustments to Police Chief and Police Captain were made to adjust for overlap in wage lines.

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 10%



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increase to the 2024-2025 premiums. The final number was delivered on September 10, 2024 and a 15% increase in premiums was estimated. With the addition of the \$25,000 Wellness Center Insurance Premium, the originally proposed 10% will still be sufficient to cover this unexpected increase. The Wellness Center did not have a specific insurance line item number in the FY 23-24 budget.

Administration:

The major items in Administration are the revenues of Property Tax and Sales Tax. The City is anticipating a 7% increase in total valuation (\$671 million to \$718 million) in 2025. Residential property went up significantly again. The recommended City levy in the Mayor’s proposed budget was 0.299 to 0.285 and 0.320 total when combined with the Seward Airport Authority. At the City Council budget meeting held on August 20th, the City Council voted to leave the levy alone to help use additional dollars above the Mayor’s proposal for a sidewalk fund to address citywide sidewalk and ADA deficiencies. The program will have \$50,000 available in FY 24-25. The Seward Airport Authority did not reduce their tax levy ask from the prior year (0.035).

This results in a general fund tax asking that increases by approximately 7%.

FY 2023-24 property tax ask:	\$2,006,456
FY 2024-25 property tax ask:	\$2,155,604
Difference:	\$149,148

As for sales tax, the City has experienced continued growth due to online sales tax being collected by all online retailers. FY 2023-2024 was a flatter 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 six (6) years. Finally, sales tax revenues for the Seward Wellness Center (SWC) are also included in this budget. Final revenues are projected to come in lower than expected as the economy has cooled. The 2023-2024 final tally will be around \$720,000. On a positive note, we have not had to access these funds for SWC construction yet, and have held off for an additional 5 months, saving thousands on interest. This is due to the strong efforts of Seward Changing the Game and their fundraising/grant management. We are planning for our second full year of sales tax revenue for the SWC, which will total \$780,000 in fiscal year 2024-2025.

Building Inspections:

No significant changes. Revenue was high for recent years due to roof and storm repair permits, but that has cooled off. Housing has been lighter, but still on pace. A new pickup truck is planned for purchase to be shared by the building office and engineering.

CDBG:



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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). The Bottle Rocket loan was closed in 2024 and transferred for repayment through LB 840.

Cemetery:

We will be purchasing additional gravel for roadways (\$5,000) and asphaltting areas of the North Cemetery and Greenwood Cemetery ((\$22,000) as crews are available, and looking to purchase a new mini-excavator.

Civic Center:

The \$2.1 million Civic Center renovation is underway and to be completed by the end of calendar year 2024. City Administration, the Civic Center Commission, Civic Center Manager, and Langworthy Trust Trustee Ken Morgan felt that \$2.1 million is a reasonable amount to undertake Phase 1 (east building upstairs and ADA) and a portion of Phase 2 (east basement). Discussions will be ongoing in 2024-2025 on the use and status of the Old Jones Bank Building.

Debt Service:

No major adjustments from the prior year. We saw our second significant role off of bond payments in FY 2023-2024. (\$237,393 in FY 2023-24). These were public safety tax allocation and highway allocation bonds.

Dowding Pool:

This past year we replaced the diving board damaged during pool repair \$20,000. The pool is beginning to show it's age and leaks and mechanical issues are beginning to rear their head. A long term plan for replacement of the current vessel should begin in the next year or two.

LB 840:

No significant items. We budgeted to spend the \$150,000 in sales tax proceeds and all the loan repayment receipts. The program was reauthorized for an additional ten (10) years at the end of 2023.

Electric:

City Administration is again recommending a 3% increase in overall rates. NMPP did recommend a 2.9% increase in rates for FY 2024-2025.

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 completing the new AMI system for meters in electric. 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 \$2,100,000. Finally a voltage conversion project is looking for grant funds to help fund a \$1,500,000 voltage conversion



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project in the older parts of the City. An Altec Bucket Truck was moved up one year into FY 2024-2025 as it has become available sooner than expected. Bucket Trucks currently have a near three year lead time on order since Covid in 2020.

Engineering:

No significant items other than sharing the purchase of a pickup truck with the Building/Zoning Office.

Fire and Rescue:

The major items for FY 2024-2025 are the improvements around the building and preparation of a long term plan for the north property. The first loan payment on a replacement for Tanker #42 was delayed into FY 2023-2024 and possibly into 2024-2025, as the chassis was not ready. We have been waiting over two years for this apparatus. While billing funds continue to come in we will have a second 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. At the September 3, 2024 City Council meeting, the Council approved an adjustment to the use of billing sinking funds. This increase (\$19,000) will be to pay for a powered stair chair (\$15,000) and new exercise equipment for the fire station (\$4,000). While the requests did come in late in the budget process, the City Council approved the adjustment and moved the general fund into a deficit, less Street expenses.

Golf:

Golf saw a continued usage in 2023-2024. We will continue to work on drainage issues and utilize in house labor. Plans for moving the driving range will progress in line with the development of the Fairway Woods Addition 2nd Phase. We have adjusted hour allocation to cover more weekends for groundskeepers. This may get reviewed to adjust for a more permanent position.

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. Anticipated costs for this project have sky rocketed and the City is trying to utilize alternative engineering ideas to return costs to an obtainable solution.

Library:

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



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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. A local grant is looking to fund the entire bandshell shade project. The City is also working with Seward Public Schools, Concordia University, and The Plum Creek Sports & Turf Campaign on their turf project.

Planning and Zoning:

No significant changes.

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 \$74,900 in equipment upgrades/replacements (tasers, radars, 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. Consideration of alternatives may need to be considered as this continues to be a losing endeavor that may not need to be supported by the taxpayers, as other alternative methods and services are available to those who wish to recycle.

Senior Center/Senior Shuttle:

Only significant item is replacing the flooring (~\$30,000) which slipped from last year into the upcoming 2024-25 budget. We are looking at alternative ways to fund this expense. This item will be out for bid soon.

Street:

Street items are significant, including Highway 15 stormwater improvements near Bradford and Park Avenue. The new area of Hillcrest Drive from Eastridge to the Plum Creek Bridge is a significant project. Design work is set to begin on a number of items as well in coordination with the approved One and Six Year Street Plan. The City Council also authorized an additional \$50,000 from additional property tax revenues to implement a sidewalk reconstruction/construction plan to assist property owners with the costs of replacement of



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dilapidated sidewalks or construction of sidewalk where none exist. Lastly, these funds will also be used to address ADA issues in the sidewalk system.

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. A monthly \$53 residential bill would increase to \$61. 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. State Senator Jana Hughes introduced legislation last year (LB 1205) to allocate \$20,000,000 to Seward for the project. The bill was not successful.

Water:

Water has a recommended 3% rate increase this year. We have had 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. 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. The rate increase will generate approximately \$60,000 to help offset the additional unknown costs included in the water projects related to the Highway 15 reconstruction.

Wellness Center:

The SWC is anticipated to be self-sufficient with a balanced budget. A membership drive will begin in October to develop start up revenues to cover expenses before full operation in Spring 2025.

Airport:

The Airport Authority is requesting to keep their levy at the current \$0.035. This will adjust their tax asking for FY 2024-2025 from \$232,544 to \$248,822. (Difference of \$16,278). This request may push the City over the threshold for the postcard meeting limit of 2% plus real growth allocation. Until official numbers are released by the County Assessor near August 20th, we will not have defiant answer.

CITY OF SEWARD																	
2024-2025 BUDGET																	
CASH SUMMARY																	
	CASH	ACTUAL	ACTUAL	ACTUAL		ACTUAL	BUDGETED	ESTIMATED	ESTIMATED	BUDGETED	ESTIMATED	ESTIMATED	PROPOSED	PROPOSED	PROPOSED	ENDING	
	10/1/2022	2022-2023	2022-2023	2022-2023		9/30/2023	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	9/30/2024	2024-2025	2024-2025	2024-2025	CASH	
	BALANCE	REVENUES	TRANSFERS	EXPENSES	Difference	CASH	REVENUES	REVENUES	TRANSFERS	EXPENSES	EXPENSES	CASH	REVENUES	TRANSFERS	EXPENSES	Difference	9/30/2025
GENERAL FUND:																	
Administration	9,278,543	5,512,235	(2,490,000)	(272,670)	2,749,565	12,028,108	4,831,060	5,110,218	(1,685,000)	(1,955,957)	(285,949)	15,167,377	5,411,338	(1,000,000)	(362,898)	4,048,441	19,215,818
Building & Codes	132,946	142,868		(83,632)	59,236	192,182	100,750	104,179		(120,156)	(97,214)	199,147	99,250		(137,341)	(38,091)	161,056
Cemetery	(124,369)	90,695		(236,406)	(145,711)	(270,080)	61,250	62,580		(183,979)	(183,976)	(391,476)	68,000		(259,270)	(191,270)	(582,746)
Civic Center	48,043	211,570		(260,922)	(49,352)	(1,309)	1,864,491	641,839		(1,864,491)	(641,839)	(1,309)	1,729,525		(1,764,525)	(35,000)	(36,309)
Dowding Pool	(124,901)	95,043		(269,178)	(174,135)	(299,036)	97,900	121,966		(273,371)	(347,013)	(524,083)	97,900		(276,726)	(178,826)	(702,909)
Fire & Rescue	(60,850)	270,985		(256,567)	14,418	(46,432)	622,000	399,079		(903,012)	(268,128)	84,519	509,000		(957,256)	(448,256)	(363,737)
Golf	(105,294)	489,379		(564,845)	(75,465)	(180,759)	361,700	654,031		(559,155)	(720,995)	(247,724)	599,525		(847,337)	(247,812)	(495,535)
Levee Accreditation	- 0 -	- 0 -		(19,354)	(19,354)	(19,354)	146,250	- 0 -		(195,000)	(226,264)	(245,618)	146,250		(215,000)	(68,750)	(314,368)
Library	(275,034)	94,017		(789,444)	(695,427)	(970,461)	40,200	125,044		(583,052)	(653,567)	(1,498,985)	41,080		(596,015)	(554,935)	(2,053,920)
Parks & Rec	(585,164)	124,204		(1,012,546)	(888,342)	(1,473,506)	111,175	135,695		(877,748)	(930,931)	(2,268,742)	123,325		(997,441)	(874,116)	(3,142,858)
Planning Commission	25,378	4,759		(17,784)	(13,026)	12,352	5,100	4,110		(22,090)	(19,846)	(3,384)	5,200		(41,135)	(35,935)	(39,319)
Police	(1,329,812)	5,714		(1,812,749)	(1,807,034)	(3,136,846)	8,150	7,300		(2,089,100)	(1,979,486)	(5,109,033)	6,650		(2,198,472)	(2,191,822)	(7,300,855)
Rail Campus	236,474	3,000		(28,146)	(25,146)	211,328	- 0 -	- 0 -		(40,000)	(30,000)	181,328	- 0 -		(11,000)	(11,000)	170,328
Recycling	(10,928)	525		(27,608)	(27,083)	(38,011)	2,250	4,972		(28,726)	(28,946)	(61,985)	5,500		(35,059)	(29,559)	(91,544)
Senior Center	(45,262)	74,226		(165,002)	(90,776)	(136,038)	80,500	83,544		(202,748)	(233,467)	(285,960)	98,000		(226,981)	(128,981)	(414,941)
Senior Shuttle	(1,111)	4,370		(3,751)	619	(492)	4,600	3,800		(4,853)	(4,508)	(1,200)	4,600		(4,738)	(138)	(1,339)
Engineering	(36,776)	107,900		(143,867)	(35,967)	(72,743)	120,375	120,375		(160,499)	(151,413)	(103,781)	133,663		(178,217)	(44,554)	(148,335)
Wellness Center	(191,391)	- 0 -		(32,414)	(32,414)	(223,805)	- 0 -	12,440		(105,860)	(103,467)	(314,832)	415,000		(415,000)	(0)	(314,832)
	6,830,492	7,231,491	(2,490,000)	(5,996,883)	(1,255,392)	5,575,100	8,457,751	7,591,171	(1,685,000)	(10,169,796)	(6,907,011)	4,574,260	9,493,806	(1,000,000)	(9,524,410)	(1,030,603)	3,543,656
SPECIAL REVENUE FUNDS																	
Cemetery Perpetual Care	250,954	14,786		- 0 -	14,786	265,740	9,825	11,355		(52,145)	(35,177)	241,918	11,775		(145)	11,630	253,548
CDBG Fund	17,511	151,447		(151,447)	- 0 -	17,511	135,000	135,000		(135,000)	(135,000)	17,511	- 0 -		- 0 -	- 0 -	17,511
LB840 Fund	254,596	271,958		(125,000)	146,958	401,553	289,500	337,642		(289,500)	(393,570)	345,625	279,690		(279,690)	(0)	345,625
TIF	180,537	645,672		(524,469)	121,204	301,740	687,206	616,756		(696,706)	(671,706)	246,790	642,906		(696,706)	(53,800)	192,990
CAPITAL PROJECTS FUND																	
	- 0 -	466,624		(20)	466,604	466,604	14,792,000	1,967,625		(15,242,000)	(1,000,000)	1,434,229	11,161,100		(11,100,000)	61,100	1,495,329
DEBT SERVICE FUND																	
	348,222	875,109		(1,047,531)	(172,423)	175,799	834,993	839,452		(830,993)	(830,993)	184,258	418,164	178,510	(591,674)	5,000	189,258
STREET FUND																	
	1,843,483	1,608,446	2,490,000	(3,537,978)	560,469	2,403,952	3,231,693	1,736,322	1,685,000	(5,515,583)	(5,181,164)	644,110	5,187,494	1,000,000	(6,797,580)	(610,086)	34,023
ENTERPRISE FUNDS:																	
Electric	6,323,862	11,796,691		(12,178,191)	(381,500)	5,942,362	11,605,750	12,373,168		(14,640,831)	(12,548,734)	5,766,796	15,568,990		(16,608,103)	(1,039,113)	4,727,683
Water	5,161,817	2,465,178		(4,143,264)	(1,678,086)	3,483,731	5,508,500	2,213,500		(7,155,655)	(5,252,948)	444,283	7,803,000		(7,235,605)	567,395	1,011,678
Sewer	2,516,085	2,137,257		(2,674,257)	(537,000)	1,979,085	21,444,450	2,468,630		(21,101,649)	(1,819,711)	2,628,004	21,807,388		(12,121,473)	9,685,914	12,313,919
	14,001,764	16,399,126	- 0 -	(18,995,712)	(2,596,586)	11,405,178	38,558,700	17,055,298	- 0 -	(42,898,135)	(19,621,393)	8,839,083	45,179,378	- 0 -	(35,965,181)	9,214,197	18,053,280
GRAND TOTAL																	
	23,727,558	27,664,660	- 0 -	(30,379,041)	(2,714,380)	21,013,178	66,996,668	30,290,620	- 0 -	(75,829,859)	(34,776,013)	16,527,785	72,374,312	178,510	(64,955,386)	7,597,437	24,125,221

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2024/2025							Updated 7-26-24
ADMINISTRATION - GENERAL							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/20245B Budget	Comments
501.021	Administration General Revenue - Motor Vehicle Prop Taxes - Restricted	180,259	184,725	165,000	186,000	170,000	
501.025	Administration General Revenue - Motor Vehicle Taxes - Pro Rated - Restricted	4,898	4,764	4,000	4,500	4,000	
501.85	Administration General Revenue - State Aid	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
501.87	Administration General Revenue - Municipal Equalization (State)	26,953	71,851	68,261	68,261	193,935	
Total		212,109	261,340	237,261	258,761	367,935	
501.01	Administration General Revenue - City Sales Tax - Restricted - from State.	986,153	1,670,396	983,848	1,174,472	1,173,326	Total sales tax of 2.915M less \$591,674 debt service; \$150,000 LB840; \$300,000 motor vehicle sales tax; \$700,000 wellness center/capital improvement fund. (Note: \$0 NE Advantage Act Refunds Deducted Prior to Sales Tax Received)
Total		986,153	1,670,396	983,848	1,174,472	1,173,326	
501.90	Administration General Revenue - Non Operating.	20,837	42,991	3,500	3,500	3,500	
501.901	Administration General Revenue - Grants	- 0 -	7,050	- 0 -	- 0 -	- 0 -	
501.903	Administration General Revenue - Non Operating Interest Income.	14,556	99,370	15,000	108,000	50,000	
Total		35,393	149,412	18,500	111,500	53,500	
501.56	Administration General Revenue - Donations	23,595	23,842	100,000	23,000	100,000	Offset 502.50

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/20245B Budget	Comments
501.95	Administration - General Gain/Loss on Disposal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
501.999	Administration - General Transfers To/From Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		23,595	23,842	100,000	23,000	100,000	
501.02	Administration General Revenue - Property Taxes	1,717,671	1,737,702	1,901,591	1,901,591	2,044,262	\$720,938,042/100*.299 (mil)/1.01 (County Treas Commission); Less Homestead Ex \$90,000;
501.022	Administration General Revenue - Interest on Taxes	2,718	3,710	2,600	3,000	3,000	
501.023	Administration General Revenue - Homestead Exemption	68,860	69,765	70,000	90,000	90,000	
501.026	Administration General Revenue - In Lieu of Taxes	22	33	50	22	50	
501.027	Administration General Revenue - Railroad/Carline Tax	236	221	175	175	175	
501.029	Administration General Debt Service Excess	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		1,789,506	1,811,431	1,974,416	1,994,788	2,137,487	
501.03	Administration General Revenue - Unemployment Tax	13	70	60	60	60	Interest
Total		13	70	60	60	60	
501.061	Administration General Occupation Tax Revenue - Liquor	12,760	11,740	11,000	11,500	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	124,715	160,044	150,000	137,000	150,000	
501.064	Administration General Occupation Tax Revenue - Electric Franchise	1,142,276	819,330	1,139,800	1,186,947	1,209,831	Offset 214.85

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/20245B Budget	Comments
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.	64,793	67,076	62,000	65,990	62,000	
501.067	Administration General Occupation Tax Revenue - Water.	115,670	83,548	109,175	110,200	112,200	Offset 313.85
501.068	Administration General Occupation Tax Revenue - Sewer.	96,294	- 0 -	- 0 -	- 0 -	- 0 -	Offset 413.89; Reduced to 0% (FYE 9-30-2023)
501.069	Administration General Occupation Tax Revenue - Mobile Telephone.	54,619	46,663	45,000	36,000	34,000	Combined with 501.065
Total		1,611,127	1,188,400	1,516,975	1,547,637	1,579,031	
Total Administrative Revenue		4,657,895	5,104,892	4,831,060	5,110,218	5,411,338	
502.01	Administration General Adm Operating - Salaries	45,204	48,749	50,332	50,953	51,413	
502.02	Administration General Adm Operating - Social Security	3,457	3,829	3,851	3,960	3,934	
502.03	Administration General Adm Operating - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
502.04	Administration General Adm Operating- Group Insurance	4,972	4,964	5,341	4,642	5,547	
502.05	Administration General Adm Operating - Retirement	1,254	1,473	1,568	1,565	1,633	
502.059	Administration General Adm Operating - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
502.06	Administration General Adm Operating - Insurance	8,293	11,948	14,336	11,000	12,100	
502.07	Administration General Adm Operating - Audit & Accounting	810	802	808	828	865	AMGL \$302; EMMA Filing \$563

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/20245B Budget	Comments
502.11	Administration General Adm Operating - Office Supplies, Postage & Freight	2,494	4,347	4,125	4,125	5,000	Inventory Tags \$125
502.12	Administration General Adm Operating - Vehicle Expense	24	53	1,500	- 0 -	- 0 -	
502.162	Administration General Adm Operating - Telephone	860	875	1,100	900	850	Time warner \$732; US Cellular \$100
502.163	Administration General Adm Operating - Data Transmission	5,880	5,880	5,880	6,134	5,880	Great Plains Bill for City Hall & Muni Bldg
502.36	Administration General Adm Operating - Service/Maintenance Agrmts	3,239	8,513	4,316	4,000	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	8,756	8,163	8,449	8,449	8,871	
502.44	Administration General Adm Operating - Publications Fees	3,415	3,014	3,000	3,567	3,500	
502.53	Administration General Adm Operating - Info. Technology	2,014	2,260	2,528	2,528	2,820	gWorks/SimpleCity \$213; BIZCO \$379; Agenda Mgmt \$1,118; ".GOV" Domain \$400; Caselle \$260; City Hall Firewall Replacement \$450
502.56	Administration General Adm SCEDC (Seward County Economic Development Corporation)	69,525	71,611	73,760	73,760	78,185	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	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
502.59	Administration General Adm Operating - Community Texting System	120	148	141	178	- 0 -	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/20245B Budget	Comments
502.60	Administration General Adm Operating - Miscellaneous	2,581	1,372	2,500	1,000	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		162,896	178,000	183,535	177,589	187,414	
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	867	1,133	1,360	1,351	1,486	
506.07	Administration General Adm Operating - Audit & Accounting	83	80	82	89	101	AMGL \$100.75
506.11	Administration General Adm Operating - Office Supplies, Postage & Freight	15	- 0 -	100	100	100	
506.36	Administration General Adm Operating - Maintenance Agrmts	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
506.42	Administration General Adm Operating - Dues, Memberships, Training, Mileage	4	4	5	5	5	
506.48	Administration General Adm Operating - Spec. Attorney Fees	8,301	5,773	12,500	23,000	12,500	Woods & Aitken; Erickson & Sederstrom; Any Special Counsel
506.49	Administration General Adm Operating - City Attorney Contract	57,250	57,250	60,000	60,000	60,000	City Attorney Contract

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/20245B Budget	Comments
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	206	262	315	315	291	gWorks/SimpleCity \$36; BIZCO \$190; Caselle \$64.80
506.57	Administration General Adm O & M - Succession Planning	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
506.60	Administration General Adm Operating - Miscellaneous	1,973	149	1,500	500	1,000	
Total		68,699	64,650	75,862	85,360	75,483	
Total Administrative - General Operating Expense		231,594	242,650	259,397	262,949	262,898	
502.50	Administration General Adm General - Donations	4,610	23,268	11,560	23,000	100,000	Offset by 501.56;
502.95	Administration General Adm General - Transfers to Other Funds	990,000	2,480,000	1,685,000	1,685,000	1,000,000	Transfer to Street - 521.999
Total		994,610	2,503,268	1,696,560	1,708,000	1,100,000	
Total Administrative - General Administrative Expense		1,226,204	2,745,918	1,955,957	1,970,949	1,362,898	
502.80	Administration General Capital Projects - Fixed Assets - C.I.P.	337,961	3,800	- 0 -	- 0 -	- 0 -	
Total		337,961	3,800	- 0 -	- 0 -	- 0 -	
Total Administrative - C.I.P Expense		337,961	3,800	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/20245B Budget	Comments
	Total Administrative - General Expense + C.I.P.	1,564,165	2,749,718	1,955,957	1,970,949	1,362,898	
	Total Administrative	3,093,730	2,355,174	2,875,103	3,139,269	4,048,441	

2024/2025							Updated 8-28-24
BUILDING & CODES							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
581.01	Revenue - Building Permits	168,667	92,498	70,000	65,000	65,000	
581.02	Revenue - Electrical Permits	3,107	835	1,000	850	1,000	
581.03	Revenue - Water Permits	19,561	15,812	14,000	16,647	14,000	
581.04	Revenue - ROW Permits	10,515	6,332	1,200	3,820	4,000	
581.05	Revenue - Mechanical Permits	15,357	26,712	14,000	16,456	14,000	
581.06	Revenue - Home Occ Permits	270	140	250	189	250	
581.45	Revenue - Property Maint Fee	- 0 -	- 0 -	- 0 -	450	500	
581.46	Revenue - Plan Rev/Permits	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Combined with 581.01
581.90	Revenue - Non-Operating	541	539	300	767	500	
Total Building Fund Revenue		218,019	142,868	100,750	104,179	99,250	
Total Building Fund Revenue		218,019	142,868	100,750	104,179	99,250	
582.01	Admin O & M - Salaries	48,608	52,044	54,899	56,934	57,563	
582.02	Admin O & M - Social Security	3,695	3,958	4,200	4,341	4,404	
582.03	Admin O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
582.04	Admin O & M - Group Ins	5,400	5,153	5,493	5,493	5,684	
582.05	Admin O & M - Retirement	2,895	3,121	3,294	3,383	3,454	
582.059	Admin O & M - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	540	
582.06	Admin O & M - Insurance	5,202	6,795	8,105	7,516	8,268	
582.07	Admin O & M - Audit & Accounting	248	239	245	266	302	AMGL \$302.25
582.11	Admin O & M - Office Supplies, Postage, Freight & Uniforms	1,410	929	2,000	2,000	2,000	
582.12	Admin O & M - Gas & Oil	323	147	450	450	450	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
582.16	Admin O & M - City Use Utilities	1,687	1,711	2,000	1,620	2,000	
582.162	Admin O & M - Telephone	411	235	300	300	276	50% Cell Reimb \$180; TimeWarner \$96
582.20	Admin O & M - Repairs Maintenance on Equipment	570	97	5,000	2,100	3,000	
582.36	Admin O & M - Service Maintenance Agreements	4,911	5,959	5,540	5,540	6,000	Janitor Contract \$4,220; City Hall/ Muni Bldg Copier \$540; New Plotter Service Agreement \$780
582.42	Admin O & M - Dues, Memberships, Training, Mileage	1,225	156	4,000	2,281	4,000	
582.45	Admin - Special Projects - Demolition Nuisance Abatement	850	- 0 -	20,000	- 0 -	20,000	
582.46	Admin - Special Projects - Plan Reviews	960	- 0 -	1,000	1,740	2,000	
582.53	Admin O & M - Information Technology	2,591	2,887	2,989	2,989	3,400	Adobe \$260; BIZCO \$758; gWorks/GIS \$710; gWorks/SimpleCity \$426; Caselle \$356
582.58	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
582.59	Admin O & M - Community Text System	120	148	141	161	- 0 -	
582.60	Admin O & M - Miscellaneous Summary	- 0 -	53	500	100	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 -	
582.84	Admin O & M - Technology/Software Licensing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Coding all to 582.53
Total		81,107	83,632	120,156	97,214	123,841	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Total Building & Codes Operating Expense		81,107	83,632	120,156	97,214	123,841	
582.80	Capital Projects - Fixed Assets - Summary	3,966	- 0 -	- 0 -	- 0 -	13,500	New Pickup \$13,500
Total		3,966	- 0 -	- 0 -	- 0 -	13,500	
Total Building & Codes C.I.P. Expenses		3,966	- 0 -	- 0 -	- 0 -	13,500	
Total Building & Codes Expense + C.I.P.		85,073	83,632	120,156	97,214	137,341	
Total Building & Codes		132,946	59,236	(19,406)	6,965	(38,091)	

2024/2025							Updated 8-28-24
CDBG/ECON DEVELOPMENT							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 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	20,698	151,447	135,000	135,000	- 0 -	
Total		20,698	151,447	135,000	135,000	- 0 -	
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		20,698	151,447	135,000	135,000	- 0 -	
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	27	- 0 -	- 0 -	- 0 -	- 0 -	
Total		27	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Total CDBG Administrative Expense		27	- 0 -	- 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	20,698	151,447	135,000	135,000	- 0 -	
530.67	CDBG DED Grant - Downtown Revitalization Project - City Match	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		20,698	151,447	135,000	135,000	- 0 -	
Total CDBG Expense		20,724	151,447	135,000	135,000	- 0 -	
Total CDBG		(27)	- 0 -	- 0 -	- 0 -	- 0 -	

2024/2025							Updated 7-26-24
CAPITAL IMPROVEMENTS							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
721.01	Revenue - City Sales Tax	- 0 -	466,013	792,000	682,825	780,000	(0.5% sales tax)
721.50	Revenue - Grants/Donations	- 0 -	- 0 -	- 0 -	281,000	281,000	CCCCFF Grant
721.90	Revenue - Non-Operating Revenue	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
721.903	Revenue - Interest Income	- 0 -	611	- 0 -	3,800	100	
721.995	Revenue - Transfers from Other Funds	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
721.999	Revenue - Bond/Loan Proceeds	- 0 -	- 0 -	14,000,000	1,000,000	10,100,000	Short Term Loan \$12.1M
Total		- 0 -	466,624	14,792,000	1,967,625	11,161,100	
Total Capital Improvement Fund Revenue		- 0 -	466,624	14,792,000	1,967,625	11,161,100	
722.25	Capital Imp - Administrative	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
722.60	Capital Imp - Miscellaneous	- 0 -	20	- 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 -	20	- 0 -	- 0 -	- 0 -	
Total Capital Improvement Fund Operating Expense		- 0 -	20	- 0 -	- 0 -	- 0 -	
722.80	Capital Imp - Fixed Assets - C.I.P. - Land Development/Building	- 0 -	- 0 -	15,242,000	1,000,000	11,100,000	Design & Engineering \$900,000; Capital Construction \$10,200,000; All other funds covered by Seward Changing the Game and Shovel Ready Grant
Total		- 0 -	- 0 -	15,242,000	1,000,000	11,100,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
	Total C.I.P. Capital Improvement Fund Expense	- 0 -	- 0 -	15,242,000	1,000,000	11,100,000	
	Grand Total Capital Improvement Fund Expenses + C.I.P.	- 0 -	20	15,242,000	1,000,000	11,100,000	
	Total Capital Improvement Fund	- 0 -	466,604	(450,000)	967,625	61,100	

2024/2025							Updated 7-26-24
CEMETERY							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
561.02	Cemetery Space Sales	70,900	88,350	60,000	60,000	65,000	
561.912	Guthman Trust - Revenue - Regular	379	566	425	470	425	
561.913	Guthman Trust - Revenue - Paving	39	248	100	256	100	
561.914	Cemetery Perpetual Care - Revenue	10,800	10,800	7,500	7,500	8,250	
561.915	Cemetery Perpetual Care Revenue - Interest.	478	3,173	1,800	3,128	3,000	
563.963	New Dev - Interest Savings	371	2,345	1,250	2,580	3,000	
563.975	Sale of Lots for New Cemetery Develop	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	No remaining lots for sale
Total		82,967	105,482	71,075	73,934	79,775	
Total Cemetery Revenue		82,967	105,482	71,075	73,934	79,775	
562.912	Admin - O & M Guthman Trust	145	- 0 -	52,145	35,177	145	
562.914	Admin - O & M Perpetual Care Int				- 0 -	- 0 -	
562.915	Admin - O & M Perpetual Care Prin				- 0 -	- 0 -	
564.40	New Cemetery Development from sales of lots.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
565.01	Admin O & M - Salaries	88,681	94,245	94,270	100,325	104,672	
565.02	Admin O & M - Social Security	6,310	6,710	7,245	7,082	8,044	
565.03	Admin O & M - Overtime	208	477	430	900	470	
565.04	Admin O & M - Group Insurance	23,743	30,646	36,250	31,585	38,657	
565.05	Admin O & M - Retirement	4,959	4,187	5,256	2,550	5,869	
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	4,335	6,640	7,968	7,968	8,765	
565.11	Admin O & M - Supplies	687	984	1,500	1,500	1,500	
565.12	Admin O & M - Gas & Oil	4,040	3,466	5,500	5,500	5,500	
565.162	Admin O & M - Telephone	2,242	2,485	2,568	2,568	2,940	Windstream \$1,740; Cell Phone \$720; Verizon \$480
565.17	Admin O & M - Garbage	416	911	514	514	514	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
565.20	Admin O & M - Repairs	2,025	2,301	4,000	4,000	4,000	
565.30	Admin O & M - Blds/Grnds Upkeep	9,141	4,881	8,500	7,500	8,500	Rock for Roads \$3,000
565.36	Admin O & M - Serv/Maint Agreement	268	50	60	60	60	City Hall/Muni Bldg Copier \$60
565.42	Admin O & M - Mbrships - Trn/Mil	191	11	1,200	400	1,200	
565.53	Admin O & M - Information Technology	6,067	6,239	7,318	7,318	8,499	gWorks/SimpleCity \$479; gWorks/GIS \$710; WebCemeteries \$5,000; Caselle \$645; Firewall Replacement \$1,500
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	1,211	1,125	900	914	1,980	Wellness \$1,080
565.65	Admin O & M - Tree Plntg Progm	- 0 -	- 0 -	500	500	500	
565.84	Admin O & M - Technology/Software Licensing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	Moved to 565.53
Total		154,666	165,356	236,124	216,361	201,815	
Total Cemetery Operating Expense		154,666	165,356	236,124	216,361	201,815	
565.80	C.I.P. Fixed Assets Total	41,118	71,049	- 0 -	2,792	57,600	Annual Asphalt \$22,000; Mini Excavator \$35,600
Total		41,118	71,049	- 0 -	2,792	57,600	
Total C.I.P. Cemetery Expense		41,118	71,049	- 0 -	2,792	57,600	
Total Cemetery Expenses + C.I.P.		195,785	236,406	236,124	219,153	259,415	
Total Cemetery & Grounds		(112,818)	(130,924)	(165,049)	(145,219)	(179,640)	

2024/2025							Updated 7-26-24
CIVIC CENTER							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
541.01	Revenue - Operation & Maintenance	144,761	211,570	164,491	141,839	129,525	Langworthy Trust Reimb, -\$35,000 credit for manager from City, SCCDP Lease???
541.90	Revenue - Non-Operating	50,124	- 0 -	1,700,000	500,000	1,600,000	Reimb for Capital Items
Total		194,884	211,570	1,864,491	641,839	1,729,525	
Total Civic Center Revenue		194,884	211,570	1,864,491	641,839	1,729,525	
542.01	Admin O & M - Salaries	52,377	57,207	62,477	52,489	65,172	
542.02	Admin O & M - Social Security	3,960	4,195	4,780	3,766	4,986	
542.03	Admin O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
542.04	Admin O & M - Group Insurance	10,175	13,950	16,989	16,182	17,334	
542.05	Admin O & M - Retirement	2,028	2,545	2,678	2,137	2,796	
542.06	Admin O & M - Insurance	12,175	15,904	19,085	16,191	17,810	
542.07	Admin O & M - Audit & Accounting	331	319	326	354	403	AMGL \$403
542.11	Admin O & M - Supplies, Postage & Freight	3,375	3,153	4,000	1,261	4,000	
542.16	Admin O & M - City Use Utilities	15,734	22,156	17,000	11,654	17,000	
542.162	Admin O & M - Telephone	3,374	3,344	3,316	3,024	2,892	Phone/Internet Reimb \$2,532; Cell Phone Reimb \$360
542.163	Admin O & M - Natural Gas	9,325	9,418	10,000	7,400	8,000	
542.17	Admin O & M - Garbage	1,143	2,449	1,360	1,307	1,307	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
542.30	Admin O & M - Repairs Upkeep on Bldgs. & Grounds	12,377	16,671	15,000	15,000	15,000	
542.36	Admin O & M - Maintenance Agreements	4,456	7,032	4,120	4,120	4,260	Elevator \$2,230; 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; Piano Tuning \$140
542.42	Admin O & M - Dues, memberships, Training, Mileage	6	6	500	75	500	
542.53	Admin O & M - Information Technology	1,042	1,396	1,719	1,719	1,525	gWorks/SimpleCity \$284; Agenda Mgmt \$82; BIZCO \$758 Caselle \$401
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	120	148	141	160	- 0 -	
542.60	Admin O & M - Misc	920	839	1,000	5,000	1,540	Wellness \$540
Total		132,917	160,733	164,491	141,839	164,525	
Total Civic Center Operating Expense		132,917	160,733	164,491	141,839	164,525	
542.80	Fixed Assets	13,924	100,189	1,700,000	500,000	1,600,000	ADA/Remodel Project
542.82	Admin Fixed Assets	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		13,924	100,189	1,700,000	500,000	1,600,000	
Total C.I.P. Civic Center Expense + C.I.P.		146,841	260,922	1,864,491	641,839	1,764,525	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Total Civic Center		48,043	(49,352)	0	- 0 -	(35,000)	

2024/2025							Updated 8-29-24
DEBT SERVICE							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
501.50	Debt Service Fund Revenue - Taxes	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
501.501	Debt Service Fund Revenue - Interest	2,027	6,592	4,000	8,459	5,000	
501.502	Debt Service Fund Revenue - City Sales Tax	883,462	678,037	644,152	644,152	413,164	Total Debt Service - \$591,674 (\$413,164 from Sales Tax; \$178,510 STP)
501.503	Debt Service Fund Revenue - Transfers In	- 0 -	190,480	186,841	186,841	178,510	STP Funds - Transfer from Street
Total		885,489	875,109	834,993	839,452	596,674	
Total Debt Service Revenue		885,489	875,109	834,993	839,452	596,674	
522.901	Debt Service - General - Bond Principal	970,016	959,966	759,000	759,000	530,000	Current Gen Fund Bonded Projects
522.929	Debt Service - General Bond Interest	103,931	87,565	71,993	71,993	61,674	Current Gen Fund Bonded Projects
522.946	Debt - Unfunded Tax Credit Refunds	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		1,073,947	1,047,531	830,993	830,993	591,674	
Total Debt Service Debt Expense		1,073,947	1,047,531	830,993	830,993	591,674	
C.I.P. Debt Service Expense		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total Debt Service Expenses + C.I.P.		1,073,947	1,047,531	830,993	830,993	591,674	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
	Total Debt Service	(188,458)	(172,423)	4,000	8,459	5,000	

2024/2025							Updated 8-29-24
DOWDING POOL							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
631.01	Dowding Pool Revenue - Sale of Tickets	86,411	78,986	80,000	83,848	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	32,959	43	- 0 -	20,848	- 0 -	
638.01	Concession - Pool- Revenue - Food Sales	900	900	900	900	900	
Total		120,271	79,929	81,900	105,595	81,900	
631.10	Dowding Pool Lessons Revenue - Swimming Lessons & Exercise Classes	15,280	15,114	16,000	16,370	16,000	
Total		15,280	15,114	16,000	16,370	16,000	
Total Dowding Pool Revenue		135,550	95,043	97,900	121,966	97,900	
632.01	Dowding Pool Adm O & M - Salaries	112,526	112,052	113,850	125,000	113,850	
632.02	Dowding Pool Adm O & M - Social Security	8,608	8,572	8,710	11,611	8,710	
632.03	Dowding Pool Adm O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
632.06	Dowding Pool Adm O & M - Insurance	17,377	22,699	27,239	22,859	25,145	
632.07	Dowding Pool Adm O & M - Audit & Accounting	661	639	651	707	806	AMGL \$806
632.08	Dowding Pool Adm O & M - Engineering/Consulting	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
632.11	Dowding Pool Adm O & M - Supplies, Postage & Freight	6,875	6,598	7,700	7,000	7,700	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
632.13	Dowding Pool Adm O & M - Chemicals	26,732	23,631	18,000	23,000	24,000	
632.16	Dowding Pool Adm O & M - City Use Utilities	17,205	35,093	36,000	33,500	34,000	
632.162	Dowding Pool Adm O & M - Telephone	402	587	500	506	506	Windstream \$500
632.163	Dowding Pool Adm O & M - Natural Gas	20,649	8,690	15,000	15,000	15,000	
632.17	Dowding Pool Adm O & M - Garbage	104	223	124	124	119	
632.20	Dowding Pool Adm O & M - Repairs to Main Pool - Vessel	1,659	5,282	7,500	30,335	7,500	
632.30	Dowding Pool Adm O & M - Repairs to Buildings and Grounds	23,847	26,448	19,000	62,000	19,000	Loungers \$3,000; Deck Piping \$8,000; Umbrella \$1,000;
632.36	Dowding Pool Adm O & M - Maintenance Agreements	1,249	1,546	1,370	1,370	1,620	Copier \$420; Heater Inspection \$900; Pool Permit Renewal \$50; Boiler Inspection \$250
632.42	Dowding Pool Adm O & M - Dues, Memberships,	(18)	1,979	1,500	1,000	2,000	
632.53	Dowding Pool Adm O & M - Information Technology	3,030	4,031	5,286	5,286	5,081	gWorks/SimpleCity \$657; Zoomshift \$510; BIZCO \$2,568; Caselle \$767; Music Licenses \$450; Spotify \$129
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	120	148	141	160	- 0 -	
632.60	Dowding Pool Adm O & M - Miscellaneous Summary	149	1,186	500	500	500	
632.83	Dowding Pool Adm O & M - Strategic Plan	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		241,174	259,405	263,071	339,958	265,537	
632.10	Dowding Pool Lessons Adm O & M - Lesson Supplies	- 0 -	- 0 -	1,500	1,500	1,500	
633.011	Dowding Pool Adm O & M - Salaries	9,418	9,078	7,245	5,000	9,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
633.022	Dowding Pool Adm O & M - Social Security	721	694	555	555	689	
Total		10,139	9,773	9,300	7,055	11,189	
Grand Total Dowding Pool Operating Fund Expense		251,313	269,178	272,371	347,013	276,726	
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 -	- 0 -	
632.80	Dowding Pool Capital Projects - Fixed Assets - Summary	9,138	- 0 -	- 0 -	- 0 -	- 0 -	
Total		9,138	- 0 -	1,000	- 0 -	- 0 -	
Total C.I.P. Dowding Pool Expense		9,138	- 0 -	1,000	- 0 -	- 0 -	
Total Dowding Pool Expenses + C.I.P.		260,451	269,178	273,371	347,013	276,726	
Total Dowding Pool		(124,901)	(174,134.79)	(175,471)	(225,047)	(178,826)	

2024/2025							Updated 8-29-24
ECONOMIC DEV - (LB 840)							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
711.01	Revenue - City Sales Tax	150,000	150,000	150,000	150,000	150,000	Voter Referendum 2023
711.50	Revenue - Econ Dev Grant	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
711.903	Revenue - Interest Income	602	5,814	2,500	10,138	3,500	
711.905	Revenue - Loan Principal Repayment	86,471	98,834	120,000	162,197	110,206	
711.910	Revenue - Loan Interest Repayment	17,532	17,310	17,000	15,307	15,983	
711.999	Revenue - Bond Proceeds	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		254,606	271,958	289,500	337,642	279,690	
Total Economic Development (LB #840) Revenue							
		254,606	271,958	289,500	337,642	279,690	
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	105,443	125,000	289,350	393,550	279,640	
712.92	Economic Admin - Administrative Fees	12	- 0 -	150	20	50	
Total		105,455	125,000	289,500	393,570	279,690	
Grand Total Economic Development (LB #840) Administrative Expense							
		105,455	125,000	289,500	393,570	279,690	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Grand Total Economic Development (LB #840) Expenses, not Including C.I.P.		105,455	125,000	289,500	393,570	279,690	
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.		105,455	125,000	289,500	393,570	279,690	
Total Economic Development (LB #840)		149,151	146,958	- 0 -	(55,928)	(0)	

2024/2025							Updated 8-29-24	
ELECTRIC		* Franchise on all except Donations and Grants and Heat Incentives						
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments	
201.01	Electric Revenue - Sale of Current	11,212,496	11,592,531	11,433,000	11,600,000	11,775,990	3.00% Rate Increase;	
201.029	Electric Revenue - Penalty Charges	38,332	37,649	33,000	33,000	33,000		
201.03	Electric Revenue - Delinquent Service Charges	6,585	6,415	4,750	5,112	5,000		
201.04	Electric Revenue - Miscellaneous Sales & Services	13,377	65,066	20,000	15,360	20,000		
201.05	Electric Revenue - Heat Incentive Program	19,291	35,020	35,000	17,343	35,000		
201.50	Electric Revenue - Donations/Grant	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -		
201.90	Electric Revenue - Non-Operating	115,387	27,106	20,000	86,000	20,000		
201.901	Electric Revenue - Grants	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -		
201.923	Electric Revenue - Non-Operating Interest	46,835	119,254	60,000	130,000	80,000		
201.95	Electric Revenue - Proceeds from Sale of Assets	- 0 -	149,559	- 0 -	486,353	- 0 -		
201.99	Electric Revenue-Construction	- 0 -	- 0 -	- 0 -	- 0 -	3,600,000	Bond Proceeds for Capital Projects	
Total		11,452,303	12,032,600	11,605,750	12,373,168	15,568,990		
Total Electric Revenue		11,452,303	12,032,600	11,605,750	12,373,168	15,568,990		
210.70	Electric Purchase Power - Current Purchased	6,167,038	6,684,794	6,900,000	7,000,000	7,100,000		
210.71	Electric Purchase Power - Sub transformation Charges	13,295	14,750	15,000	15,000	15,000		
211.01	Electric Dist. O & M - Salaries	535,109	659,869	846,056	846,056	864,828		
211.02	Electric Dist. O & M - Social Security	41,331	51,610	66,524	66,524	68,008		
211.03	Electric Dist. O & M - Overtime	13,334	18,466	23,538	23,538	24,166		
211.04	Electric Dist. O & M - Group Insurance	71,780	79,063	84,955	84,955	87,189		

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
211.05	Electric Dist. O & M - Retirement	26,616	36,383	49,261	49,261	50,395	
211.059	Dist. O & M - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	3,780	
211.10	Electric Dist. O & M - Line Material	226,313	226,532	250,000	151,169	250,000	Crushed Rock \$5,000; Boring \$25,000
211.16	Electric Dist. O & M - City Use Utilities	68,274	68,034	80,000	59,813	80,000	(Includes Street Lights)
211.162	Electric Dist. O & M - Telephone	9,357	9,285	8,900	9,757	10,005	Cell Phone \$3,240; US Cellular \$1,320; Spectrum \$250; Windstream \$780; Verizon \$4325; Nextlink \$90
211.163	Electric Dist. O & M - Natural Gas	4,321	6,345	10,000	4,148	9,000	
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	16,226	1,933	25,000	25,000	25,000	
211.31	Electric Dist. O & M - Large Metering	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
211.36	Electric Dist. O & M - Service Maint Agreements	51,353	53,799	57,070	57,070	77,320	NMPP \$700; Total Fire \$1,000; Aclara Annual Fee \$50,000; Regulatory Software \$1,000; Regulatory Compliance \$400; Janitor \$4,220; Chargepoint EV Upgrades \$20,000
211.42	Electric Dist. O & M - Dues, Memberships, Training, Mileage	8,377	3,788	9,450	8,750	9,500	
211.53	Electric Dist O & M - Information Technology	4,835	- 0 -	- 0 -	1,834	4,000	Jared laptop \$2,500
211.74	Electric Dist. O & M - Tree Trimming	51,810	23,450	40,000	90,000	75,000	
211.75	Electric Dist. O & M Re/Transformer/Substation	5,223	7,724	50,000	133,620	75,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
211.76	Electric Dist. O & M - PCB Sampling	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
211.77	Electric Dist. O & M - Sirens	2,222	7,676	8,500	8,700	8,500	
212.10	Electric St Lt O & M - Replacement Materials	5,927	- 0 -	10,000	5,647	10,000	
213.08	Electric Facilities O & M - Engineering/Consulting	107,174	11,715	60,125	34,796	70,000	City Engineer \$44,554
213.10	Electric Facilities O & M - Supplies, Freight & Uniforms	29,010	50,184	60,000	47,662	60,000	Arc Flash Rated Uniforms \$10,000;
213.12	Electric Dist. O & M - Gasoline & Oil	20,732	15,242	23,000	17,450	24,000	
213.17	Electric Facilities O & M - Garbage	912	2,445	1,315	1,925	2,500	G & P Development \$2000
213.20	Electric Facilities O & M - Vehicle & Equipment Repairs	29,497	27,669	30,000	49,902	38,000	
214.01	Electric Adm O & M - Salaries	170,690	180,740	206,124	200,000	213,705	Administrative Salaries (City Hall)
214.02	Electric Adm O & M - Social Security	12,574	13,579	15,769	15,262	16,349	
214.03	Electric Adm O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
214.04	Electric Adm O & M - Group Insurance	38,347	32,000	41,986	26,571	32,389	
214.05	Electric Adm O & M - Retirement	9,671	10,696	12,368	7,355	12,823	
214.059	Electric Adm O & M - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	1,260	
214.06	Electric Adm O & M - Insurance	74,663	94,585	113,501	97,644	107,408	
214.07	Electric Adm O & M - Audit & Accounting	19,070	18,443	18,791	20,358	23,131	AMGL \$22,568; EMMA Reporting \$563
214.11	Electric Adm O & M - Office SU, Postage & Freight	38,449	40,707	37,484	39,892	41,000	City Hall Supplies \$2,359; Inventory Tags \$125
214.36	Electric Adm O & M - Ser/Main Agrmts	726	1,348	325	457	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	18,000	18,000	18,000	18,000	24,000	
214.42	Electric Adm O & M - Dues, Memberships, Training, Mileage	15,542	20,046	16,690	16,554	20,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
214.43	Electric Adm O & M - Sales Tax	16,233	48,643	50,000	72,000	52,000	
214.53	Electric Adm O & M - Info Technology	42,316	47,530	53,090	56,664	60,000	gWorks/SimpleCity \$2,500; gWorks/GIS \$1,420; BIZCO \$37,895; Agenda Mgmt \$738; City Hall Info Tech \$567; Caselle \$6,642.42; Replacement Laptop City Admin \$2,000; City Hall Firewall Replacement \$450
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	120	148	141	161	693	
214.60	Electric Adm O & M Miscellaneous	36,598	26,327	15,500	15,500	20,000	(5) BNSF Agreements \$4,000
214.61	Electric Adm O & M - NPPD Heat Incentives	19,211	27,108	35,000	17,343	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	1,142,276	1,184,802	1,139,800	1,186,947	1,209,831	10% of Revenues: Less Grants & Heat Incentives and Asset Sales; 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	1,588	531	2,000	2,000	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 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Total		9,166,138	9,825,987	10,485,263	10,585,285	10,913,105	
Total Electric Operating Expense		9,166,138	9,825,987	10,485,263	10,585,285	10,913,105	
214.920	Electric - Bond Reserve Expense - Berens and Tate	2,500	- 0 -	3,000	- 0 -	3,000	
214.923	Electric - Debt - Principal	405,000	415,000	425,000	425,000	430,000	
214.929	Electric - Debt - Bond Interest	89,905	81,408	72,568	72,568	62,108	
Total		497,405	496,408	500,568	497,568	495,108	
Total Electric Debt Expense		497,405	496,408	500,568	497,568	495,108	
Total Electric Expenses, not Including C.I.P.		9,663,543	10,322,394	10,985,831	11,082,853	11,408,213	
211.09	Electric Capital - C.I.P. Work-in-Process - Summary	105,971	380,217	300,000	190,300	300,000	Work In Progress Inventory \$100,000; East Seward Street \$200,000
211.80	Electric Capital - Fixed Assets - Summary	499,686	731,581	605,000	576,235	999,890	Walker SCADA \$35,000; Alley Retaining Wall \$253,000; Reclosure Repalcement \$28,500; Replace Bucket Truck \$348,390; Trencher \$205,000; Reel Trailer \$30,000; Fork Lift \$35,000; Bobcat Forks/Bucket \$8,000; Von Sectionlizer \$12,000; GIS \$45,000
211.99	Electric Capital - Construction	540,367	470,781	2,750,000	699,346	3,900,000	Substation \$2,100,000; Conversions \$1,500,000; East Hillcrest Relocate \$300,000;
Total		1,146,024	1,582,579	3,655,000	1,465,881	5,199,890	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
	Total C.I.P. Electric Expense	1,146,024	1,582,579	3,655,000	1,465,881	5,199,890	
	Total Electric Expenses + C.I.P.	10,809,567	11,904,973	14,640,831	12,548,734	16,608,103	
	Total Electric	642,735	127,627	(3,035,081)	(175,566)	(1,039,113)	

2024/2025							Updated 8-29-24
ENGINEERING							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 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	107,943	107,900	120,375	120,375	133,663	75% of total expense; From accounts 213.08, 313.08, 413.08
Total		107,943	107,900	120,375	120,375	133,663	
Total Engineering Revenue		107,943	107,900	120,375	120,375	133,663	
629.01	Eng - Salaries	103,511	108,717	112,618	112,506	116,068	
629.02	Eng - Social Security	7,871	8,270	8,616	8,564	8,880	
629.03	Eng - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
629.04	Eng - Group Insurance	10,687	10,192	11,068	10,886	11,271	
629.05	Eng - Retirement	6,211	6,523	6,758	5,447	6,965	
629.059	Eng - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	540	
629.11	Eng - Office Supplies/Postage/Freight	689	175	500	250	500	
629.12	Eng - Gasoline/Oil	291	149	450	320	300	
629.16	Eng - City Use Utilities	1,687	1,711	2,000	1,680	2,000	
629.162	Eng - Telephone	501	460	480	454	480	Cell Phone \$360; Spectrum (phone) \$120
629.20	Eng - Repairs/Equipment Maint	142	59	3,000	1,000	3,000	
629.36	Eng - Serv/Maint Agreement	431	1,739	1,380	1,577	1,680	City Hall/Muni Bldg Copier \$540; Plotter Service Agreement \$840; Copy Overages \$300
629.42	Eng - Dues/Membership/Training	5,589	1,842	6,900	2,000	6,900	Admin Assistant \$1,500
629.53	Eng - Info Technology	2,329	3,175	5,729	5,729	5,633	gWorks SimpleCity \$426; BIZCO \$758; AutoCad \$2,200; Civil 3D Support \$450; Adobe \$275; Bluebeam \$800; Caselle \$724
629.60	Eng - Miscellaneous	827	856	1,000	1,000	1,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Total		140,765	143,867	160,499	151,413	165,217	
	Total Engineering Operating Expense	140,765	143,867	160,499	151,413	165,217	
629.80	Eng - C.I.P. Fixed Assets Total	3,954	- 0 -	- 0 -	- 0 -	13,000	1/3 Pickup Truck \$13,000
Total		3,954	- 0 -	- 0 -	- 0 -	13,000	
	Total C.I.P. Engineering Expense	3,954	- 0 -	- 0 -	- 0 -	13,000	
	Total Engineering Expenses + C.I.P.	144,719	143,867	160,499	151,413	178,217	
	Total Engineering	(36,776)	(35,967)	(40,124)	(31,038)	(44,554)	

2024/2025							Updated 8-29-24
FIRE & RESCUE							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
601.01	Fire Department - Rescue Calls	- 0 -	184,123	232,000	216,500	210,000	
601.90	Fire Department - Non-Operating	2,376	128	- 0 -	420	- 0 -	
601.95	Revenue - Grants	- 0 -	10,930	50,000	8,159	50,000	
601.99	Fire Department - Donations	- 0 -	- 0 -	100,000	- 0 -	100,000	
Total		2,376	195,180	382,000	225,079	360,000	
Sinking Fund							
601.50	Revenue - Interest	1,254	7,462	4,000	13,000	6,000	
601.501	Revenue - Rural Fire Protection	53,058	53,343	146,000	146,000	53,000	
601.502	Revenue - Property Tax	15,000	15,000	15,000	15,000	15,000	
601.909	Revenue - FDSF - Non Op	- 0 -	- 0 -	75,000	- 0 -	75,000	NE Ambulance ARPA grant
Total		69,312	75,805	240,000	174,000	149,000	
Total Fire & Rescue Revenue		71,689	270,985	622,000	399,079	509,000	
602.01	Admin O & M - Salaries	1,186	526	1,306	650	1,418	Custodian
602.02	Admin O & M - Social Security	91	40	100	100	109	
602.06	Admin O & M - Insurance	21,267	26,489	31,094	22,317	24,549	Group Life Ins Policy \$3,500
602.07	Admin O & M - Audit & Accounting	331	319	326	353	403	AMGL \$403
602.10	Admin O & M - Bunker Gear & Equipment	19,441	44,375	60,000	63,000	40,000	Misc \$20,000; Bunker Gear (5) Sets - \$20,000
602.11	Admin O & M - Supplies, Postage & Freight	12	17	600	100	600	
602.12	Admin O & M - Gas & Oil	6,450	6,079	6,000	5,000	6,000	
602.16	Admin O & M - City Use Utilities	7,818	8,225	8,500	7,500	8,500	
602.162	Admin O & M - Telephone	4,635	3,911	4,900	5,500	6,000	Time Warner \$2,880; Windstream \$1,100; AT&T \$1,920
602.163	Admin O & M - Natural Gas	4,209	4,541	4,500	4,000	4,500	
602.17	Admin O & M - Garbage	416	911	514	495	500	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
602.20	Admin O & M - Repairs	21,053	18,269	22,000	19,000	27,000	Ladder Inspection \$5,000
602.30	Admin O & M - Building Maintenance	5,523	8,122	25,000	17,000	5,000	
602.36	Admin O & M - Maintenance Agreements	554	27,164	39,460	26,930	32,330	City Hall/Muni Bldg Copier \$60; Page My Cell \$500; Continental Annual Insp \$500; One Billing Solutions Fees \$31,200; Plunketts \$70
602.42	Admin O & M - Dues, Memberships, Training, Mileage	1,011	7,533	7,000	7,500	17,000	Clarion Fire Engineering Trng \$3,550
602.53	Admin O & M - Information Technology	7,549	3,306	602	5,000	5,000	gWorks/SimpleCity \$18; BIZCO \$758; Emergency Solutions \$2,160; Caselle \$9; Copier \$1,200
602.54	Admin O & M - Promotion	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
602.55	Admin O & M - Billing Operations	- 0 -	- 0 -	- 0 -	- 0 -	29,000	To use "Charging for Calls" bank account xxxx8856, power stair chair \$15,000, exercise equipment \$4,000
602.56	Admin O & M - Transfer/Volunteer Fire	12,106	15,000	15,000	15,000	- 0 -	
602.57	Admin O & M - Fire Prevention Inspection	3,200	- 0 -	4,000	4,500	5,000	
602.58	Admin O & M - Rescue	11,308	9,515	16,500	16,500	16,500	
602.585	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
602.59	Admin O & M - Community Text System	120	148	141	161	347	
602.60	Admin O & M - Miscellaneous Summary	1,952	939	1,000	4,000	5,000	
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		132,539	187,739	251,044	226,916	237,256	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
603.00	Sinking Fund Expenses	- 0 -	- 0 -	175,000	- 0 -	185,000	
Total		- 0 -	- 0 -	175,000	- 0 -	185,000	
Grand Total Fire & Rescue Operating Fund Expense							
		132,539	187,739	426,044	226,916	422,256	
602.80	Capital Projects - C.I.P. Fixed Assets Summary	- 0 -	62,481	326,968	33,053	385,000	Design/Planning North Property \$25,000; Replace Rescue Squad #99 \$325,000; Replace Tanker Unity #42 Lease Purchase \$35,000.
602.82	Capital Projects - Fixed Assets Administration	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
602.95	Grants	- 0 -	9,368	50,000	8,159	50,000	Offset 601.95
602.99	Donations	- 0 -	- 0 -	100,000	- 0 -	100,000	Offset 601.99
Total		- 0 -	71,849	476,968	41,212	535,000	
Total C.I.P. Fire & Rescue Expense							
		- 0 -	71,849	476,968	41,212	535,000	
Total Fire & Rescue Debt Expense + C.I.P.							
		132,539	259,588	903,012	268,128	957,256	
Total Fire							
		(60,851)	11,397	(281,012)	130,951	(448,256)	

2024/2025							Updated 8-29-24
GOLF							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
566.11	Revenue - Finance Charge	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
566.12	Revenue - Misc Income	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
566.13	Revenue - Daily Green Fees	87,789	98,805	70,000	90,000	75,000	
566.135	Revenue - Golf Tournaments	25,155	32,706	20,000	30,000	25,000	
566.14	Revenue - Annual Pass - Single	43,749	47,875	38,000	48,895	40,000	
566.15	Revenue - Annual Pass - Family	51,509	53,867	45,000	62,771	47,000	
566.16	Revenue - Annual Pass - Age 19-25	4,275	3,465	3,500	6,798	3,500	
566.17	Revenue - Annual Pass- Post Grd HS	3,900	6,732	2,500	6,604	3,500	
566.19	Revenue - Daily Cart Rentals	42,091	52,389	35,000	50,000	40,000	
566.21	Revenue - Annual Cart Lease - Single	15,816	16,007	14,000	16,161	14,000	
566.22	Revenue - Annual Cart Lease - Family	18,493	20,407	17,000	22,321	17,000	
566.25	Revenue - Trail Fees Annual	5,100	5,000	4,000	6,000	4,000	
566.26	Revenue - Annual Elec Cart Stor/Trail Fee	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
566.27	Revenue - Cart Storage	2,100	1,775	2,000	2,100	2,000	
566.29	Revenue - Trail Fees Daily	16	33	- 0 -	92	- 0 -	
566.30	Revenue - Locker Rental	455	365	500	310	300	
566.31	Revenue - Driving Range Fees	5,062	6,042	3,500	6,000	4,500	
566.32	Revenue - Driving Range Membership	4,031	4,942	3,000	3,421	3,500	
566.33	Revenue - Merchandise Sales	21,151	23,225	15,000	20,000	17,500	
566.34	Revenue - Restaurant Lease Income	- 0 -	- 0 -	- 0 -	156,780	200,000	
566.349	Revenue - Room Rental	600	950	1,000	- 0 -	- 0 -	
566.35	Revenue - Handicap Fees	725	725	700	778	725	
566.36	Revenue - League Fees	14,100	16,011	14,000	16,000	14,000	
566.37	Revenue - Beer & Liquor	78,485	88,745	65,000	101,000	80,000	
566.70	Revenue - Tips	7,422	9,314	7,500	8,000	7,500	
566.90	Revenue - Non-Operating	7,524	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
566.99	Revenue - Donations	9,388	- 0 -	500	- 0 -	500	
Total		448,939	489,379	361,700	654,031	599,525	
Total Golf Revenue		448,939	489,379	361,700	654,031	599,525	
569.01	Salaries - Golf Shop	76,822	85,546	83,707	119,000	108,031	Includes Tips
569.011	Salaries - Grounds	94,092	93,363	108,145	86,000	111,415	
569.02	Social Security	12,694	13,293	14,712	14,712	16,824	
569.03	Overtime	104	291	455	455	469	Seasonal - Grounds
569.04	Group Insurance	34,529	36,128	38,841	38,841	39,657	
569.05	Retirement	6,755	7,257	7,571	7,571	7,634	
569.06	Insurance/Bonds	23,634	30,873	37,048	31,450	34,595	
569.11	Shop Supplies	837	734	1,000	1,000	1,000	
569.114	Grounds Supplies	1,683	3,887	3,000	3,000	3,000	
569.12	Gasoline/Oil	14,010	13,830	14,000	14,000	14,000	
569.16	City Use Utilities	23,368	24,139	24,000	24,000	24,000	
569.162	Telephone	4,915	5,115	5,280	5,280	5,720	Cell Phone \$720; Allo \$5,000
569.163	Natural Gas	2,282	2,966	3,500	3,500	3,500	
569.17	Garbage Service	1,854	4,112	2,349	2,349	2,257	
569.20	Equipment Repairs	9,833	13,127	10,000	10,000	10,000	Blade Sharpening \$2,500
569.26	Equipment Rental	3,410	- 0 -	3,500	3,500	- 0 -	
569.27	Fertilizer/Chemicals	14,386	18,541	20,000	18,000	20,000	
569.28	Trees/Seed/Aeration	5,142	1,396	7,500	7,500	7,500	
569.29	Sand/Gravel	3,002	3,570	3,000	3,392	3,000	
569.30	Repairs/Maint-Building/Grounds	22,250	18,752	24,000	30,000	24,000	Misc \$10,000; Porta-Potty \$1,000; Drainage Projects \$10,000; Basement Bathroom \$3,000
569.31	Restaurant	- 0 -	- 0 -	- 0 -	151,380	192,200	
569.33	Golf - Alcohol & Beverages	32,352	33,265	33,000	33,000	40,000	
569.34	Golf Shop Merchandise	17,636	22,725	15,000	20,000	23,000	
569.36	Golf - Serv/Maint Agreements	54	56	60	60	48	City Hall/Muni Bldg Copier \$48
569.42	Dues/Training/Mileage	1,465	641	1,450	1,382	1,450	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
569.45	Tournament Expense	3,001	10,095	6,000	6,000	11,000	
569.47	League Expense	15,006	11,048	8,000	8,000	10,000	
569.53	Golf - Information Technology	6,153	7,371	7,862	7,862	9,223	gWorks/SimpleCity \$692; ForeUp Monthly \$6,000; Caselle \$1,231; Computer replacement \$1,300
569.60	Miscellaneous Expense	10,543	21,445	11,000	19,457	14,080	Reimburse Unemployment Fund \$4,750; Range Balls \$5,000; Wellness \$1,080
569.88	Course - Property Taxes	3,416	4,923	- 0 -	4,929	10,000	Potential Clubhouse Lease
569.89	Cart Lease Payments	19,800	19,800	19,800	19,800	19,800	
569.90	Course - Lease Payment	1,950	1,950	2,950	1,950	1,950	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	2,184	- 0 -	500	- 0 -	500	
Total		469,164	510,238	522,415	697,370	769,853	
Grand Total Golf Operating Fund Expense		469,164	510,238	522,415	697,370	769,853	
569.80	Fixed Assets	85,069	54,606	36,740	23,625	77,483	Fairway Mower \$9,980; Greens Mower Lease-Purchase \$13,742; Cup Cutter \$2,000; Hole #5 Pond Repair \$40,000; Club House Flooring \$11,761
Total		85,069	54,606	36,740	23,625	77,483	
Total C.I.P. Golf Course Expenses		85,069	54,606	36,740	23,625	77,483	
Total Golf Course Expenses		554,233	564,845	559,155	720,995	847,337	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
	Total Golf Course	(105,294)	(75,465)	(197,455)	(66,964)	(247,812)	

2024/2025							Updated 8-29-24
LEVEE ACCREDITATION							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 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 -	38,430	195,000	226,264	215,000	Seward Interior Drainage and Pump Station Improvements Phase I - Design & Planning
Total		- 0 -	38,430	195,000	226,264	215,000	
Total C.I.P. Levee Accreditation Expense		- 0 -	38,430	195,000	226,264	215,000	
Grand Total Levee Accreditation Expenses + C.I.P.		- 0 -	38,430	195,000	226,264	215,000	
Total Levee Accreditation		- 0 -	(38,430)	(48,750)	(226,264)	(68,750)	

2024/2025							Updated 8-29-24
LIBRARY							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
551.01	Revenue - Fines & Misc. Sales	8,357	9,316	8,000	9,950	9,000	
551.50	Revenue - Bldg. Improvements	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
551.55	Revenue - Donations	62,772	82,526	30,000	45,585	30,000	
551.56	Revenue - Mtg Rm Use	- 0 -	100	100	50	- 0 -	Moved to 551.55
551.81	Revenue - State Aid Fund	9,920	2,005	2,100	2,119	2,080	
551.90	Revenue - Non-Operating	210,654	70	- 0 -	67,340	- 0 -	
553.52	Revenue - Maintenance Fund (Restricted Use)	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		291,702	94,017	40,200	125,044	41,080	
Total Library Revenue		291,702	94,017	40,200	125,044	41,080	
552.01	Admin O & M - Salaries	260,434	273,469	290,723	283,850	304,240	
552.02	Admin O & M - Social Security	19,119	20,109	22,241	20,844	23,275	
552.03	Admin O & M - Overtime	- 0 -	203	- 0 -	- 0 -	- 0 -	
552.04	Admin O & M - Group Insurance	43,945	47,066	50,451	53,430	51,441	
552.05	Admin O & M - Retirement	7,587	9,454	10,011	8,387	10,521	
552.059	Admin O & M - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	1,620	
552.06	Admin O & M - Insurance	10,441	13,748	16,496	15,182	16,700	
552.07	Admin O & M - Audit & Accounting	2,892	2,908	3,977	3,061	5,209	City Audit & Budget \$3,209; Library Foundation Audit \$2,000
552.11	Admin O & M - Supplies	9,431	9,723	8,500	9,300	9,500	
552.112	Admin O & M - Postage	2,160	2,711	3,500	3,500	3,500	
552.13	Admin O & M - Print Materials	35,192	35,217	37,500	37,500	38,000	
552.131	Admin O & M - Electronic (E-Books/Databases)	3,500	7,300	4,500	5,000	5,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
552.132	Admin O & M - Other (Audio/Video)	3,129	1,483	2,000	1,500	1,000	
552.16	Admin O & M - City Use Utilities	40,381	38,019	42,000	38,940	42,000	
552.162	Admin O & M - Telephone	3,910	4,130	4,380	4,300	4,500	NextLink \$1,380; Windstream \$3,120
552.163	Admin O & M - Natural Gas	664	610	700	500	700	
552.17	Admin O & M - Garbage	208	446	248	238	248	
552.30	Admin O & M - Repairs & Maintenance Building	25,982	211,183	20,000	87,340	20,000	
552.32	Admin O & M - Service Maintenance Agreements	13,661	14,634	18,115	17,173	16,107	gWorks SimpleCity \$1,543; Biblionix \$4,500; Alarm Monitoring (Elec. Contr) \$325; Fire Alarm Insp (Elec. Contr) \$480; Fire Ext Insp (Summit) \$150; HVAC Svc (Lee's) \$2,050; Elevator Insp (NE Fire Marsh) \$130; Boiler Insp (NE Fire Marsh) \$50; Fire Sprinkler Insp (NIFCO) \$800; OCLC \$1,600; Elevator Maint (tkElevator) \$2,240; City Hall Copier \$60; Caselle \$1,879; Termite Insp (Bear) \$300
552.42	Admin O & M - Dues, Memberships, Training & Mileage	1,175	1,118	1,200	1,200	1,400	
552.421	Admin O & M - Continuing Education	811	1,301	1,300	1,300	1,500	
552.53	Admin O & M - Information Technology & Repairs	3,749	2,186	2,619	2,685	3,174	BIZCO Svc Agreement \$2,274; Server Warranty \$900
552.81	Computer Hardware/Software	2,540	5,139	6,750	6,925	800	Elementor \$200; \$200 MS licenses, \$400 Adobe, VMWARE \$1200 (3 yr renewal '25)

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
552.55	Admin O & M - State Aid Fund	9,832	806	2,100	2,119	2,080	
552.56	Admin O & M - Donations	20,253	82,508	30,000	45,585	30,000	
552.58	Admin O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
552.59	Admin O & M - Community Text System	120	148	141	160	- 0 -	
552.60	Admin O & M - Miscellaneous Summary	4,635	3,709	3,500	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.	- 0 -	118	100	50	- 0 -	
Total		525,751	789,444	583,052	653,567	596,015	
Total Library Operating Expense		525,751	789,444	583,052	653,567	596,015	
552.50	Building Improvements	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
552.80	Capital Projects - Fixed Assets	40,985	- 0 -	- 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		40,985	- 0 -	- 0 -	- 0 -	- 0 -	
Total C.I.P. Library Expense		40,985	- 0 -	- 0 -	- 0 -	- 0 -	
Total Library Expense		566,736	789,444	583,052	653,567	596,015	
Total Library		(275,033)	(695,427)	(542,852)	(528,524)	(554,935)	

2024/2025							Updated 8-29-24
PARKS & RECREATION							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
561.01	Pub Prop - Rev - Park Camping Fees	16,409	11,079	12,000	9,270	12,000	
561.67	Pub Prop - Rev - Farm Land Lease	21,111	21,071	19,000	19,000	19,000	
561.68	Pub Prop - Rev - Grants	- 0 -		- 0 -	- 0 -	- 0 -	
561.90	Pub Prop - Rev - Non-Operating	69,271	6,311	250	9,063	250	
561.70	Pub Prop - Rev - New Park Improve	124	780	400	896	750	
561.72	Pub Prop - Rev - Dev Fees	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		106,915	39,241	31,650	38,229	32,000	
641.02	Recreation - Rev - Baseball & Softball	7,820	12,027	7,500	13,440	8,500	
641.03	Recreation - Rev - Wrestling	648	1,090	700	472	500	
641.04	Recreation - Rev - Tackle Football	1,681	1,859	1,700	1,400	1,700	
641.05	Recreation - Rev - Volleyball & Flag Football	3,260	3,288	3,500	3,000	3,500	
641.06	Recreation - Rev - Basketball	1,282	8,083	7,000	7,591	7,000	
641.07	Recreation - Rev - Soccer	9,884	9,065	10,000	9,000	9,000	
641.08	Recreation - Rev - Tennis	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
641.09	Recreation - Rev - Tourn/Field Usage	2,928	3,925	4,000	3,000	4,000	
641.90	Recreation - Rev - Non Operating	2,617	687	650	650	650	Mayor's Fun Run
641.99	Recreation - Rev - Cattle Training Center	9,095	8,455	8,000	7,855	8,000	
Total		39,217	48,481	43,050	46,409	42,850	
641.97	Recreation Rev - Sinking Fund - Complex Park Lights	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
641.971	Recreation Rev - Sinking Fund Lights-Non-Op Interest	76	482	225	498	225	
Total		76	482	225	498	225	
531.04	Bldg & Grnds Rev - Operating Cost Reimbursement	36,000	36,000	36,000	36,000	48,000	
531.90	Bldg & Grnds Rev - Non-Operating	18,358	- 0 -	- 0 -	9,943	- 0 -	
Total		54,358	36,000	36,000	45,943	48,000	
571.01	Bldg & Grnds Other Rev - Bldgs. & Grounds - Other	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
571.90	Bldg & Grnds Other Rev - Bldgs. & Grounds - Non-Operational	7,559	- 0 -	250	4,616	250	Bandshell Revenue
Total		7,559	- 0 -	250	4,616	250	
Total Parks, Recreation & Bldg & Grounds Revenue		208,125	124,204	111,175	135,695	123,325	
562.01	Pub Prop - Salaries	223,938	240,530	264,385	245,000	280,011	
562.02	Pub Prop - Social Security	16,755	17,489	20,411	20,411	21,619	
562.03	Pub Prop - Overtime	671	828	2,416	2,416	2,588	
562.04	Pub Prop - Group Insurance	49,738	76,018	80,419	85,023	72,943	
562.05	Pub Prop - Retirement	12,821	13,022	15,078	12,000	16,006	
562.059	Pub Prop - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	3,240	
562.06	Pub Prop - Insurance	22,088	29,241	35,089	28,868	31,755	
562.07	Pub Prop - Audit & Accounting	992	958	977	1,061	1,209	AMGL \$1,209
562.08	Pub Prop - Engineering/Consulting	- 0 -	- 0 -	- 0 -	- 0 -	3,000	
562.10	Pub Prop - Landscaping Supplies	2,078	1,426	3,000	3,000	3,000	
562.11	Pub Prop - Supplies, Postage & Freight	28,431	11,136	10,000	10,397	10,000	Crushed Rock Campground - \$3,000;
562.12	Pub Prop - Gasoline & Oil	10,500	12,985	12,000	12,000	14,000	
562.16	Pub Prop - City Use Utilities	16,494	24,568	28,200	28,200	28,000	City Utilities \$21,000; Natural Gas \$7,200
562.162	Pub Prop - Telephone	1,620	1,515	1,620	1,620	1,620	Cell Phone \$1,620
562.17	Pub Prop - Garbage	2,681	5,889	3,338	3,338	3,208	
562.20	Pub Prop - Repairs	11,781	15,511	13,000	16,000	13,000	Sidewalks \$4,000
562.30	Pub Prop - Bldgs./Grds Upkeep	15,055	17,462	18,000	60,145	20,600	Crumb rubber \$5,000; Campground Porta-Potty \$875; Roof East West Shelter \$2,600
562.31	Pub Prop - Playground Equipment Upkeep	3,646	3,651	5,000	4,000	5,000	
562.36	Pub Prop - Maintenance Agreements	431	449	420	420	420	City Hall/Muni Bldg Copier \$420
562.42	Pub Prop - Dues, Memberships, Training, Mileage	831	1,659	2,100	2,100	3,000	CDL Training \$900; Turf Management Class \$800

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
562.53	Pub Prop - Information Technology	3,932	5,217	6,153	6,153	7,640	gWorks/SimpleCity \$887; gWorks GIS \$710; Bizco \$2,653; Caselle \$2,090; Replace Bob Core Computer \$1,300
562.58	Pub Prop O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
562.59	Pub Prop - Community Text System	120	148	141	160	- 0 -	
562.60	Pub Prop - Miscellaneous Summary	1,398	317	1,600	600	1,000	
562.65	Pub Prop - Tree Planting Program	2,423	1,680	2,000	2,000	2,000	
562.70	New Park/Dev/Improvements	195	79	100	123	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		428,621	481,778	525,447	545,034	544,958	
642.01	Recreation - Salaries	122,103	129,140	133,858	141,000	139,182	
642.02	Recreation - Social Security	9,035	9,429	10,258	10,258	10,665	
642.03	Recreation - Overtime	5	22	224	224	229	
642.04	Recreation - Group Insurance	24,294	28,791	33,574	33,574	34,805	
642.05	Recreation - Retirement	6,191	6,728	7,247	7,247	7,546	
642.06	Recreation - Insurance	6,582	8,962	10,754	9,190	10,109	
642.07	Recreation - Audit & Accounting	661	639	651	707	806	AMGL \$806
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	16,796	17,720	17,500	17,500	18,500	Field Conditioner \$13,000
642.12	Recreation - Gas & Oil	2,088	3,000	2,200	2,206	3,000	
642.15	Program Expense - Athletic Equipment	2,179	989	2,000	2,000	2,000	
642.152	Program Expense - Baseball & Softball	15,104	14,925	12,000	16,176	15,000	
642.153	Program Expense - Wrestling	400	400	400	400	400	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
642.154	Program Expense - Tackle Football	13,054	13,423	3,000	3,500	3,000	
642.155	Program Expense - Volleyball & Flag Football	2,372	2,183	2,500	2,500	2,500	
642.156	Program Expense - Basketball	615	3,789	4,000	4,000	5,000	
642.157	Program Expense - Soccer	4,179	5,014	4,000	4,000	5,000	
642.158	Program Expense - Tennis	- 0 -	- 0 -	300	- 0 -	300	
642.16	Recreation - City Use Utilities	28,453	45,134	32,000	35,000	36,000	
642.162	Recreation - Telephone	883	881	960	960	1,140	Cell Phone \$720; Spectrum \$420
642.20	Recreation - Repairs/Tools	1,253	1,135	1,400	1,400	1,400	
642.30	Recreation - Repairs to Buildings and Grounds	9,070	26,837	10,700	30,943	10,700	
642.36	Recreation - Service Maintenance Agreements	431	418	420	420	420	City Hall/ Muni Bldg Copier \$420
642.42	Recreation - Dues, Memberships, Training, Mileage	257	468	500	309	500	
642.53	Recreation - Information Technology	2,842	3,317	4,154	4,154	3,952	gWorks/SimpleCity \$497; Last Mile \$792; BIZCO \$1,515; SuperSAAS \$280; Caselle \$868
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	120	148	141	161	- 0 -	
642.60	Recreation - Miscellaneous - Summary	635	893	1,200	1,200	1,200	
642.99	Recreation - Cattle Training Center	4,923	3,595	5,000	5,000	5,000	
642.97	Recreation - Sports Complex Lighting Fund	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		274,525	327,979	300,941	334,029	318,354	
532.01	Bldg & Grounds - Salaries	7,114	3,157	7,833	7,833	8,504	
532.02	Bldg & Grounds - Social Security	544	242	600	600	651	
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 -	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
532.06	Bldg & Grounds - Insurance	4,335	5,663	6,796	5,586	6,145	
532.07	Bldg & Grounds - Audit & Accounting	83	80	82	88	101	AMGL \$100.75
532.11	Bldg & Grounds - Office Supplies, Postage & Freight	55	66	500	500	500	
532.16	Bldg & Grounds - City Use Utilities	5,233	5,575	6,000	6,000	6,000	
532.17	Bldg & Grounds - Garbage	208	446	248	248	248	
532.31	Bldg & Grounds - Repairs & Maintenance	2,166	771	4,000	4,777	4,000	
532.36	Bldg & Grounds - Maintenance Agreements	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
532.53	Bldg & Grounds - Information Technology	240	341	410	410	339	gWorks/SimpleCity \$71; BIZCO \$216; Caselle \$52
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	120	148	141	160	141	
532.60	Bldg & Grounds - Miscellaneous Summary	1	1	100	100	100	
Total		20,099	16,488	26,710	26,302	26,729	
572.10	Bldg & Grnd Other - Municipal Building - Supplies	- 0 -	- 0 -	400	400	400	
572.11	Bldg & Grnd Other - Bandshell - Supplies	396	400	400	400	400	
572.16	Bldg & Grnd Other - Bandshell - City Use Utilities - Boy scouts	2,359	2,369	2,700	2,700	2,700	
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	6,900	6,900	6,900	\$6,500 Payment; \$400 Music.
572.34	Bldg & Grnd Other - Bandshell - Repairs & Maintenance	88	- 0 -	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 -	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
572.60	Bldg & Grnd Other - Boy Scout Cabin - Repairs & Upkeep	88	- 0 -	500	500	500	
572.70	Bldg & Grnd Other - Municipal Building - Council Chambers - Repairs & Upkeep	2,137	692	1,250	2,106	2,000	
572.85	Bldg & Grnd Other - Municipal Building - ADA	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		11,067	9,462	12,650	13,506	13,400	
Total Parks, Recreation, Bldg & Grounds & Other Operating Expense		734,312	835,706	877,842	918,871	903,441	
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	23,538	85,766	- 0 -	160	37,000	Replce Mower \$35,000; Push Mower \$2,000
Total		23,538	85,766	- 0 -	160	37,000	
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.	29,725	56,102	12,000	11,900	57,000	West Field Bleachers \$27,000; Recrown Field \$30,000
Total		29,725	56,102	12,000	11,900	57,000	
532.61	Building & Grounds City Hall -Capital Project - Building Improvements - C.I.P.-Summary	5,129	- 0 -	- 0 -	- 0 -	- 0 -	
Total		5,129	- 0 -	- 0 -	- 0 -	- 0 -	
Total C.I.P. Total Parks, Recreation, Bldg & Grounds Expense		58,392	141,868	12,000	12,060	94,000	
Total Expenses + C.I.P.		792,704	977,574	877,748	930,931	997,441	
Total Parks, Recreation, Bldg & Grounds		(584,579)	(853,370)	(766,573)	(795,236)	(874,116)	

2024/2025							Updated 8-29-24
PLANNING & ZONING							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
621.01	Revenue - Subdivision & Rezoning Fee	46,194	4,589	5,000	3,954	5,000	
621.10	Revenue - Filing Fees	320	170	100	156	200	
621.50	Revenue - Grant	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
621.90	Revenue - Non Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		46,514	4,759	5,100	4,110	5,200	
Total Planning Commission Revenue		46,514	4,759	5,100	4,110	5,200	
622.01	Admin O & M - Salaries	9,306	10,049	10,715	10,691	11,325	
622.02	Admin O & M - Social Security	705	762	820	812	867	
622.03	Admin O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
622.04	Admin O & M - Group Insurance	1,603	1,528	1,631	1,430	1,691	
622.05	Admin O & M - Retirement	559	603	657	510	680	
622.059	Admin O & M - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	540	
622.07	Admin O & M - Audit & Accounting	83	80	82	89	101	AMGL \$100.75
622.09	Admin O & M - Engineering/Consulting	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
622.10	Admin O & M - Plats & Permits	924	673	1,000	300	1,000	
622.11	Admin O & M - Minutes & Office Supplies	1,094	448	1,500	1,000	1,500	
622.162	Admin O & M - Telephone	411	235	300	300	276	50% Cell Reimb \$180; Time Warner \$96
622.36	Admin O & M - Service Maintenance Agreements	431	1,739	1,320	1,650	1,320	City Hall/Muni Bldg Copier \$540; New Plotter Service Agreement \$780
622.42	Admin O & M - Dues, Memberships, Training, Mileage	178	73	2,000	1,268	2,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
622.53	Admin O & M - Information Technology	1,769	1,355	1,474	1,474	1,335	gWorks/GIS \$708; gWorks/SimpleCity \$107; BIZCO \$190; Adobe \$260; Caselle \$70
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	120	148	141	161	- 0 -	
622.60	Admin O & M - Miscellaneous Summary	- 0 -	91	200	161	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		17,182	17,784	22,090	19,846	22,835	
Total Planning Commission Operating Expense		17,182	17,784	22,090	19,846	22,835	
622.80	Capital Projects - Fixed Assets	3,954	- 0 -	- 0 -	- 0 -	18,300	New Pickup \$13,500; Ipads \$4,800
Total C.I.P. Planning Commission Expense		3,954	- 0 -	- 0 -	- 0 -	18,300	
Total Planning Commission Expenses + C.I.P		21,136	17,784	22,090	19,846	41,135	
Total Planning Commission		25,378	(13,026)	(16,990)	(15,736)	(35,935)	

2024/2025							Updated 8-29-24
POLICE & LAW ENFORCEMENT							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
501.08	Revenue - Dog License & Other	650	561	750	1,100	750	
501.09	Revenue - Itinerant Sales	947	138	200	150	200	
501.12	Revenue - Liquidated Damages	645	825	700	800	700	
511.50	Revenue - Donations/Grants	- 0 -	100	1,500	2,250	- 0 -	Offset in Admin 502.50
511.90	Revenue - Non-Operating	69,449	4,190	5,000	3,000	5,000	DUI Testing \$1,800
Total		71,691	5,814	8,150	7,300	6,650	
515.01	Police Equitable Sharing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total Police & Law Enforcement Revenue		71,691	5,814	8,150	7,300	6,650	
512.01	Operating - Salaries	778,443	871,000	1,019,139	984,021	1,046,909	
512.02	Operating- Social Security	59,527	66,856	81,563	77,052	83,754	
512.03	Operating - Overtime	49,396	56,314	47,042	58,000	47,903	
512.04	Operating - Group Insurance	210,962	213,043	265,335	220,000	261,747	
512.05	Operating - Retirement Non-Officers	3,616	5,701	6,177	5,120	6,257	
512.059	Operating - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	7,560	
512.06	Operating - Insurance	41,959	52,429	64,115	60,000	66,000	
512.07	Operating - Audit & Accounting	2,314	2,235	2,279	2,475	2,821	AMGL \$2,821
512.08	Operating - Retirement Officers	51,714	58,187	67,244	58,582	69,140	
512.10	Operating - Maintenance Supplies Equipment	7,009	10,409	10,000	10,000	10,000	
512.11	Operating - Office Supplies, Postage & Freight	3,197	2,620	5,000	4,000	5,000	
512.12	Operating - Gasoline & Oil	25,794	29,555	27,000	27,000	30,000	
512.16	Operating - City Use Utilities	5,925	5,805	6,200	6,000	6,500	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
512.162	Operating - Telephone	14,067	16,123	9,432	13,000	10,470	Windstream \$2550; ALLO Internet \$2,400; ALLO Phone Service \$1,242; Verizon \$3,600; Cell phone reimb \$720
512.163	Operating - Utilities Natural Gas	762	900	850	850	900	
512.17	Operating - Garbage Service	416	911	515	500	495	
512.20	Operating - Repairs Patrol Cars	21,491	10,979	10,000	10,000	10,000	
512.24	Operating - Repairs Radios/Radar	758	1,632	1,500	1,500	1,500	
512.30	Operating - Building Repairs & Maintenance	3,098	11,564	5,000	5,000	5,000	
512.36	Operating - Maintenance Agreements	3,945	8,773	20,305	12,500	21,365	State Radio \$3,200; All Copy Products (overages) \$250; City Hall Copier \$60; All Copy Products (annual) \$1,500; PMI \$695; Mach/Tracs \$950; Central Square \$3,800; Bizco Firewall Warranty \$2,200; Paper Tiger \$210; Body Cam annual plan \$8,500
512.42	Operating - Dues, Memberships	4,468	5,446	1,300	1,700	2,000	
512.421	Operating - Basic Training Physicals and Testing	3,272	- 0 -	6,000	3,000	6,000	
512.422	Operating - Officer Training	- 0 -	- 0 -	6,000	6,000	8,500	
512.49	Operating - Uniforms	4,520	5,779	6,400	6,400	6,400	
512.50	Operating - Firearms Training	1,018	2,914	3,500	3,500	3,500	
512.51	Operating - Veterinarian Dog Impound	470	- 0 -	1,000	750	1,000	
512.53	Operating - Information Technology	13,266	15,485	20,018	21,278	28,545	gWorks/SimpleCity \$3,954; BIZCO \$6,604; (2) Computers \$1,850; Caselle \$6,437; BIZCO Server Upgrade \$9,700
512.58	Operating - DWI/DUI Testing	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
512.59	Operating - Community Text System	120	148	141	160	347	
512.60	Operating - Miscellaneous	2,798	9,280	14,500	12,000	14,500	
512.61	Operating - Emergency Management	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
512.62	Operating - Public Relations	504	66	1,700	1,700	1,750	
512.63	Operating - Prosecution Agreement - County Att.	- 0 -	- 0 -	4,000	- 0 -	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	3	15	50	15	50	
592.44	Operating - Civil Service Publications	1,882	1,407	3,000	1,000	2,000	
592.45	Operating - Civil Service Testing	1,158	811	2,750	2,750	4,000	
592.48	Operating - Legal Fees	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
592.60	Operating - Civil Service Miscellaneous	- 0 -	174	960	1,548	960	TLO \$900
Total		1,317,869	1,466,558	1,720,015	1,617,401	1,776,873	
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	6,777	- 0 -	- 0 -	- 0 -	- 0 -	
Total		6,777	- 0 -	- 0 -	- 0 -	- 0 -	
513.90	Transfer to County/911 Dispatch	191,391	233,204	282,085	282,085	246,299	
Total		191,391	233,204	282,085	282,085	246,299	
Total Police & Law Enforcement Operating Expense							
		1,516,037	1,699,762	2,002,100	1,899,486	2,023,172	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
512.80	Capital - C.I.P. Fixed Assets - Summary	76,857	70,525	87,000	80,000	175,300	Patrol Vehicle #5 \$55,000; Storage Shed \$15,000; Building Renocvations \$5,400; Windows \$5,000; CSO Vehicle \$20,000; Taser Replacement \$11,900; Radar Upgrades \$5,000; Video Camera Upgrades \$58,000
Total		76,857	70,525	87,000	80,000	175,300	
	Total C.I.P. Police and Law Enforcement Expense	76,857	70,525	87,000	80,000	175,300	
	Total Police & Law Enforcement Expenses	1,592,894	1,770,287	2,089,100	1,979,486	2,198,472	
	Total Police & Law Enforcement	(1,521,203)	(1,764,473)	(2,080,950)	(1,972,186)	(2,191,822)	

2024/2025							Updated 8-30-24
RAIL CAMPUS							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 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	248,815	- 0 -	- 0 -	- 0 -	- 0 -	Developed Site Sale
525.50	Rail Campus - Rev - Grants	- 0 -	3,000	- 0 -	- 0 -	- 0 -	
Total		248,815	3,000	- 0 -	- 0 -	- 0 -	
Total Rail Campus Revenue							
		248,815	3,000	- 0 -	- 0 -	- 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	481	10,000	20,000	5,000	1,000	
526.28	Engineering & Consulting Fees	11,860	14,857	20,000	25,000	10,000	
526.50	Rail Campus - Exp - Grants	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		12,341	24,857	40,000	30,000	11,000	
Total Rail Campus Administrative Expense							
		12,341	24,857	40,000	30,000	11,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Total Rail Campus Expenses, not Including C.I.P.		12,341	24,857	40,000	30,000	11,000	
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		12,341	24,857	40,000	30,000	11,000	
Total Rail Campus		236,474	(21,857)	(40,000)	(30,000)	(11,000)	

2024/2025							Updated 8-29-24
RECYCLING							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
661.01	Revenue - Recycling Receipts	9,424	525	1,000	3,100	4,000	
661.02	Revenue - Grants	- 0 -	- 0 -	1,250	1,872	1,500	25% Reimbursement of Processing Costs Acct #662.35
Total		9,424	525	2,250	4,972	5,500	
Total Recycling Revenue		9,424	525	2,250	4,972	5,500	
662.01	Admin O & M - Salaries	6,194	13,472	11,755	15,198	18,467	
662.02	Admin O & M - Social Security	474	1,030	900	1,175	1,413	
662.03	Admin O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
662.06	Admin O & M - Insurance	1,734	2,265	2,718	2,373	2,610	
662.07	Admin O & M - Audit & Accounting	83	80	82	89	101	AMGL \$100.75
662.08	Admin O & M - Advertising and Promotion	- 0 -	360	- 0 -	- 0 -	- 0 -	
662.10	Admin O & M - Supplies	46	213	500	100	250	
662.16	Admin O & M - City Use Utilities	3,030	2,922	3,100	3,100	3,100	
662.162	Admin O & M - Telephone	547	- 0 -	- 0 -	- 0 -	- 0 -	
662.17	Admin O & M - Garbage	416	909	513	494	500	
662.20	Admin O & M - Equipment Repairs	432	764	1,000	- 0 -	1,000	
662.30	Admin O & M - Buildings Grounds Upkeep	- 0 -	298	2,000	100	1,000	
662.35	Admin O & M - Recycling Processing Costs	1,923	4,970	5,000	6,000	6,000	
662.36	Admin O & M - Maintenance Agreements	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
662.42	Admin O & M - Dues, Memberships	2	2	202	2	- 0 -	
662.53	Admin O & M - Information Technology	206	262	315	315	368	gWorks/SimpleCity \$36; BIZCO \$190; Email Migration/Server \$29; Caselle \$113

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 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	120	- 0 -	141	- 0 -	- 0 -	
662.60	Admin O & M - Miscellaneous	147	61	500	- 0 -	250	
Total		15,352	27,608	28,726	28,946	35,059	
Total Recycling Operating Expense		15,352	27,608	28,726	28,946	35,059	
662.80	Capital Projects - Fixed Assets	5,000	- 0 -	- 0 -	- 0 -	- 0 -	
Total		5,000	- 0 -	- 0 -	- 0 -	- 0 -	
Total C.I.P. Recycling Expense		5,000	- 0 -	- 0 -	- 0 -	- 0 -	
Total Recycling Expenses + C.I.P.		20,352	27,608	28,726	28,946	35,059	
Total Recycling		(10,928)	(27,083)	(26,476)	(23,974)	(29,559)	

2024/2025							Updated 8-29-24
SENIOR SHUTTLE							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
658.01	Revenue - Senior Shuttle	3,466	4,370	4,600	3,800	4,600	
Total		3,466	4,370	4,600	3,800	4,600	
Total Senior Shuttle Revenue							
		3,466	4,370	4,600	3,800	4,600	
659.06	Admin O & M - Insurance	867	1,133	1,373	1,128	1,258	
659.11	Admin O & M - Supplies & Fuel	1,894	1,582	2,200	2,200	2,200	
659.162	Admin O & M - Telephone	660	680	780	780	780	
659.20	Admin O & M - Repairs	1,156	356	500	400	500	
Total		4,577	3,751	4,853	4,508	4,738	
659.80	Capital - Fixed Assets	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total CIP & Senior Shuttle Operating Fund Expense							
		4,577	3,751	4,853	4,508	4,738	
Total Senior Shuttle							
		(1,112)	619	(253)	(708)	(138)	

2024/2025							Updated 8-29-24
SENIOR CENTER							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
655.01	Revenue - Meals/Milk/Clients	25,475	29,605	24,000	27,000	26,000	
655.02	Revenue - User Fees	3,150	2,915	3,000	4,050	3,000	
655.03	Revenue - USDA Reimbursement	4,007	4,912	4,500	5,500	5,000	
655.04	Revenue - Title XX Reimbursement	3,449	4,567	2,500	2,500	2,500	
655.05	Revenue - Grants & Donations	9,185	- 0 -	20,000	- 0 -	35,000	Offset - 656.63
655.06	Revenue - Fund Raisers	22,605	25,677	20,000	21,000	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	45,360	50	- 0 -	16,994	- 0 -	
655.920	Revenue - Transfer/Foundation Salaries and Social Security	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	City Covers all Salaries
Total		119,731	74,226	80,500	83,544	98,000	
Total Senior Center Revenue		119,731	74,226	80,500	83,544	98,000	
656.01	Admin O & M - Salaries	44,588	48,935	53,386	51,328	55,034	
656.02	Admin O & M - Social Security	2,953	3,240	4,084	3,700	4,211	
656.03	Admin O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
656.04	Admin O & M - Group Insurance	26,372	23,484	27,019	27,135	27,872	
656.05	Admin O & M - Retirement	2,675	2,936	3,316	177	3,302	
656.06	Admin O & M - Insurance	4,109	5,367	6,440	5,580	6,138	
656.07	Admin O & M - Audit & Accounting	165	160	163	177	202	AMGL \$201.50
656.081	Admin O & M - Contract Snow Removal	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
656.082	Admin O & M - Contract Janitor	4,550	4,200	4,500	4,500	4,500	Contracted Janitor
656.10	Admin Programs - Meal Supplies	4,414	4,737	6,000	6,000	6,000	
656.11	Admin O & M - Supplies, Postage & Freight	1,956	3,135	2,700	2,700	2,700	
656.12	Admin O & M - Gas & Oil	- 0 -		- 0 -		- 0 -	
656.15	Admin O & M - Equipment	882	450	2,000	2,000	2,000	
656.16	Admin O & M - City Use Utilities	6,490	7,518	7,500	7,500	8,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
656.162	Admin O & M - Telephone	760	1,049	1,140	1,140	891	Cell Phone Reimb \$360; Allo \$531
656.163	Admin O & M - Natural Gas	2,442	2,770	3,000	2,182	3,000	
656.17	Admin O & M - Garbage	416	911	515	495	500	
656.20	Admin O & M - Repairs	2,996	843	3,000	3,000	3,000	
656.30	Admin O & M - Buildings, Grounds Upkeep	1,783	1,140	2,000	61,348	2,000	
656.36	Admin O & M - Service Maintenance Contracts	2,019	1,873	3,000	3,081	3,500	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	154	113	175	130	130	
656.50	Admin Programs - Fund Raising Supplies	6,643	7,122	7,500	7,500	7,500	
656.53	Admin O & M - Information Technology/WIFI	1,119	1,423	1,653	1,653	1,261	gWorks SimpleCity \$160; Bizco \$758; Caselle \$343
656.59	Admin O & M - Community Text System	120	- 0 -	141	141	- 0 -	
656.60	Admin O & M - Miscellaneous	251	175	500	500	1,040	Wellness \$540
656.61	Admin O & M Programs	2,241	2,439	3,000	3,000	4,000	
656.63	Admin O & M Grants & Donations	2,413	- 0 -	20,000	- 0 -	35,000	Flooring Replacement \$35,000
656.70	Admin Programs - Meal Contract	34,496	40,980	38,000	38,500	45,200	
656.99	Admin Programs - Transfer to Foundation - Plus or Minus to Balance	- 0 -	- 0 -	- 0 -		- 0 -	
Total		157,008	165,002	202,748	233,467	226,981	
656.80	Capital - Fixed Assets	7,985	- 0 -	- 0 -	- 0 -	- 0 -	
Total		7,985	- 0 -	- 0 -	- 0 -	- 0 -	
Total CIP & Senior Center Operating Expense		164,993	165,002	202,748	233,467	226,981	
Total Senior Center		(45,262)	(90,776)	(122,248)	(149,923)	(128,981)	

2024/2025							Updated 8-30-24
STREET							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
521.04	Revenue - Highway Allocation	849,109	933,807	980,992	980,992	1,014,100	
521.041	Revenue - Maintenance Agreement	21,866	21,866	21,866	21,866	21,866	Check renewal agreement
521.05	Revenue - Incentive Payment	6,000	6,000	6,000	6,000	6,000	
521.06	Revenue - Miscellaneous Sales & Service	2,595	2,460	1,500	1,955	2,000	
521.08	Revenue - City Sales Tax Motor Vehicle	262,941	367,343	275,000	426,842	300,000	
521.10	Revenue - State Motor Vehicle Fee	62,299	63,615	60,000	69,491	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	60	40	250	40	100	
521.90	Revenue - Non-Operating	46,230	12,098	6,000	34,000	10,000	
521.901	Revenue - Grants	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
521.905	Revenue - Gas Tax - LB610	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
521.910	Revenue - Grants	500,000	- 0 -	- 0 -	- 0 -	1,583,000	Worthman Extension: EOP Grant \$583,000; CDBG \$1,000,000
521.999	Revenue - Transfer from General Fund	990,000	2,480,000	1,685,000	1,685,000	1,000,000	Transfer from General - 502.95
521.99	Revenue - Construction	- 0 -	- 0 -	- 0 -	- 0 -	2,000,000	
Total		2,741,100	3,887,228	3,036,608	3,226,187	5,997,066	
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	5	29	- 0 -	50	- 0 -	
523.521	Revenue - STP Funds - NE Roads	151,138	190,480	186,841	186,841	178,510	Offset 524.521 - STP \$178,510
523.522	Revenue - Bridge Funds - NE Roads	8,319	12,409	8,244	8,244	11,918	Bridge \$11,918
523.90	Revenue - STP Non-Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		159,462	202,918	195,085	195,135	190,428	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Total Street Revenue		2,900,562	4,090,146	3,231,693	3,421,322	6,187,494	
522.01	Distribution O & M - Salaries	308,211	336,212	391,817	370,000	414,735	
522.02	Distribution O & M - Social Security	22,690	24,685	31,163	31,163	33,000	
522.03	Distribution O & M - Overtime	6,122	6,983	15,541	15,541	16,633	
522.04	Distribution O & M - Group Insurance	104,168	102,774	126,528	126,528	106,711	
522.05	Distribution O & M - Retirement	17,488	18,885	21,712	21,712	23,084	
522.059	Distribution O & M - Wellness	- 0 -	- 0 -	- 0 -	- 0 -	3,240	
522.06	Distribution O & M - Insurance	38,607	49,316	59,179	50,654	55,719	
522.07	Distribution O & M - Audit & Accounting	1,653	1,597	1,628	1,767	2,015	AMGL \$2,015
522.08	Distribution O & M - Engineering/Consultation	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
522.10	Distribution O & M - Maintenance Supplies/Equipment	75,830	65,913	85,000	80,000	85,000	Tools, Cold Patch, Sand, Supplies
522.11	Facilities O & M - Office Supplies, Postage & Freight	109	76	500	200	500	
522.12	Distribution O & M - Gas/Oil/Diesel	36,330	37,894	40,000	35,000	43,000	
522.16	Facilities O & M - City Use Utilities	27,620	29,717	31,000	31,000	33,000	
522.162	Facilities O & M - Telephone	4,021	3,852	3,900	3,900	3,775	Cell Phone \$2,160; Verizon \$960; Tracfone \$415; Time Warner \$240
522.17	Facilities O & M - Garbage	416	911	515	515	495	
522.20	Distribution O & M - Equipment Repairs	37,650	44,062	45,000	45,000	45,000	
522.30	Facilities O & M - Buildings/Grounds Upkeep	4,932	2,707	6,000	6,000	8,000	Hauling Burn Pile Ash \$6,000
522.36	Facilities O & M - Maintenance Agreements	4,910	4,669	4,640	4,640	4,640	Janitorial \$4,220; City Hall/ Muni Bldg Copier \$420
522.42	Facilities O & M - Dues, Memberships, Training, Mileage	678	670	1,500	1,500	1,500	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
522.53	Facilities O & M - Information Technology	6,424	8,735	10,089	10,089	9,394	gWorks SimpleCity \$1,649; gWorks GIS \$1,420; BIZCO \$3,032; Agenda/Sparqdata \$738; Caselle \$2,555
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	120	148	141	141	- 0 -	
522.60	Facilities O & M - Miscellaneous Summary	3,988	4,616	6,000	6,000	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	151,138	190,480	186,841	186,841	178,510	Transfer to Debt Service for Street Projects (Offset 523.521)
524.522	Bridge Funds	3,325	- 0 -	8,244	3,633	11,918	Biennial Bridge Inspection \$5,000
Total		856,430	934,902	1,076,938	1,031,824	1,085,869	
615.01	Admin O & M - Planting Program	585	2,272	12,500	5,000	12,500	Emerald Ash Borer \$10,000
615.11	Admin O & M - Support Postage Freight	- 0 -	- 0 -	50	- 0 -	- 0 -	
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		585	2,272	12,550	5,000	12,500	
Total Street Operating Expense		857,015	937,173	1,089,488	1,036,824	1,098,369	
522.09	Capital - Work-In-Process - C.I.P. - Summary.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
522.52	Capital Improvement Projects	603,503	2,715,109	4,103,850	3,844,306	5,706,476	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
522.80	Capital - Fixed Assets - Summary	202,229	194,879	322,245	300,034	171,245	GIS Update \$45,000; Pickup Replacement \$55,000; Payloader Lease Payment \$24,245; Skid Steer Upgrade \$20,000; Side by Side \$10,000; Tool Room Renovation \$17,000
522.99	Capital - Construction	886,166	93,998	- 0 -	- 0 -	- 0 -	
Total		1,691,898	3,003,987	4,426,095	4,144,340	5,877,721	
	Total C.I.P. Street Expense	1,691,898	3,003,987	4,426,095	4,144,340	5,877,721	
	Total Street Expenses + C.I.P.	2,548,913	3,941,160	5,515,583	5,181,164	6,976,090	
	Total Street	351,649	148,986	(2,283,890)	(1,759,842)	(788,596)	

2024/2025							Updated 8-29-24
TAX INCREMENT FINANCIING							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
731.71	Revenue - Progr Sheet Metal	3,859	4,890	3,738	6,381	3,738	County Treasurer Receipts
731.72	Revenue - Sports Express	3,089	3,056	2,518	1,493	2,518	
731.723	Revenue - Interest on Savings -	587	3,547	500	- 0 -	500	
731.73	Revenue - Seward Hotel	39,538	36,374	39,078	39,168	39,078	
731.74	Revenue - B & M Seed	4,094	11,246	5,428	3,728	5,428	
731.75	Revenue - Jones Natl Bank	60,349	47,768	60,350	16,051	16,050	
731.76	Revenue - Jones Ins Agency	10,294	10,186	6,575	4,977	6,575	
731.77	Revenue - Administrative Retention	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	3% Admin Fee on Future Projects
731.771	Revenue - Peek Prop	2,624	2,810	2,493	2,667	2,493	
731.79	Revenue - Grimes Const	5,992	6,043	3,429	5,757	3,429	
731.80	Revenue - CNG	81,939	89,169	133,272	117,236	133,272	
731.81	Revenue - Lindner Redevelopment	7,736	9,331	7,385	5,359	7,385	
731.83	Revenue - Bottle Rocket Brewing	9,339	6,969	13,375	10,272	13,375	
731.84	Revenue - Two Creeks Holdings	6,363	6,296	5,603	204	5,603	
731.86	Revenue - Two Creeks Hldngs Stge/W	2,797	2,586	2,611	2,611	2,611	
731.87	Revenue - FastMart	15,886	15,034	15,168	15,168	15,168	
731.88	Revenue - KACH 510 (Bradford Center)	4,470	4,423	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	14,045	28,880	17,670	17,670	17,670	
731.95	Revenue - Scoular Company	259,275	256,562	260,000	260,000	260,000	
731.96	Revenue - Green Futures	9,729	9,627	10,000	10,000	10,000	
731.97	Revenue - Else & Burger	5,447	5,340	5,807	5,807	5,807	
731.98	Revenue - Seward Dairy Queen	10,210	10,635	7,651	7,651	7,651	
731.99	Revenue - Alps Dog Retreat	- 0 -	3,125	4,590	4,590	4,590	
731.100	Revenue - Kach 647 Seward St	395	105	1,656	1,656	1,656	
731.101	Revenue - Kach 640/644 Seward St	847	851	3,951	3,951	3,951	
731.102	Revenue - Scooters/GH Coffee	4,530	4,440	4,710	4,710	4,710	
731.103	Revenue - Lavander's	3,589	8,641	8,074	8,074	8,074	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
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 -	
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	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.865	Expense - Arrowhead Estate	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.866	Expense - Old Town Square	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.867	Expense - Plex Homes LLC - Phase 2	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.868	Expense - Ironhide	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.871	Expense - Plex Homes LLC - Phase 3	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.874	Expense - 14 TIN, LLC	4,584	- 0 -	1,000	1,000	1,000	
732.877	Expense - DWELL Dev, LLC	7,745	- 0 -	- 0 -	- 0 -	- 0 -	
732.880	Expense - SFD OPCO LLC - Phase 2	10,165	- 0 -	9,000	9,000	9,000	
732.883	Expense - Ironhide - Phase 2	- 0 -	7,260	- 0 -	- 0 -	- 0 -	
732.718	Progressive Sheet Metal - Principal	3,164	4,225	3,009	3,009	3,009	
732.719	Progressive Sheet Metal - Interest	695	665	729	729	729	
732.728	Sports Express - Principal	2,377	1,409	2,027	2,027	2,027	
732.729	Sports Express - Interest	417	1,648	491	491	491	
732.738	Seward Hotel - Principal	28,659	15,326	28,702	28,702	28,702	
732.739	Seward Hotel - Interest	10,879	6,040	10,376	10,376	10,376	
732.748	B & M - Principal	3,253	1,915	3,987	3,987	3,987	
732.749	B & M - Interest	841	792	1,441	1,441	1,441	
732.758	Jones Bank - Principal	41,844	35,443	42,943	42,943	42,943	
732.759	Jones Bank - Interest	18,505	12,325	17,407	17,407	17,407	
732.768	Jones Insurance - Principal	4,740	3,022	4,597	4,597	4,597	
732.769	Jones Insurance - Interest	726	694	1,978	1,978	1,978	
732.778	Peek Prop - Principal	2,009	2,102	1,805	1,805	1,805	
732.779	Peek Properties- Interest	615	709	688	688	688	
732.797	Grimes Const - Principal	4,955	5,292	2,291	2,291	2,291	
732.798	Grimes Const- Interest	1,036	750	1,138	1,138	1,138	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
732.801	CNG - Principal	38,962	35,739	83,045	83,045	83,045	
732.802	CNG - Interest	42,976	28,777	50,227	50,227	50,227	
732.803	Lindner - Principal	4,937	7,102	4,816	4,816	4,816	
732.804	Lindner - Interest	2,799	2,230	2,569	2,569	2,569	
732.807	Bottle Rocket Brewing - Principal	4,642	3,157	8,027	8,027	8,027	
732.808	Bottle Rocket Brewing - Interest	4,697	3,812	5,348	5,348	5,348	
732.809	Two Creeks Holdings - Principal	4,534	4,417	3,392	3,392	3,392	
732.810	Two Creeks Holdings - Interest	1,829	1,879	2,211	2,211	2,211	
732.812	Two Creeks Hldngs Stge/W - Principal	1,737	1,411	1,304	1,304	1,304	
732.813	Two Creeks Hldngs Stge/W Interest	1,060	1,176	1,307	1,307	1,307	
732.815	FastMart (Bugeaters) - Principal	10,200	8,750	8,239	8,239	8,239	
732.816	FastMart (Bugeaters) - Interest	5,687	6,284	6,929	6,929	6,929	
732.817	Kach 510/Bradford - Principal	2,054	1,080	2,938	2,938	2,938	
732.818	Kach 510/Bradford - Interest	2,416	1,269	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	7,324	19,692	17,670	17,670	17,670	
732.824	Plex Homes LLC - Interest	6,721	- 0 -	- 0 -	- 0 -	- 0 -	
732.825	Scoular Company - Principal	259,275	256,562	260,000	260,000	260,000	
732.826	Scoular Company - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.827	Green Futures - Principal	8,540	3,194	10,000	10,000	10,000	
732.828	Green Futures - Interest	1,189	1,918	- 0 -	- 0 -	- 0 -	
732.829	Else & Burger - Principal	5,447	5,340	5,807	5,807	5,807	
732.830	Else & Burger - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.831	Dairy Queen - Principal	10,210	5,648	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 -	2,252	2,556	2,556	2,556	
732.835	Kach 647 Seward St - Principal	395	- 0 -	819	819	819	
732.836	Kach 647 Seward St - Interest	- 0 -	105	837	837	837	
732.837	Kach 640/644 Seward St - Principal	847	- 0 -	1,955	1,955	1,955	
732.838	Kach 640/644 Seward St - Interest	- 0 -	851	1,996	1,996	1,996	
732.839	Scooters/GH Coffee - Principal	4,530	276	4,710	4,710	4,710	
732.840	Scooters/GH Coffee - Interest	- 0 -	4,164	- 0 -	- 0 -	- 0 -	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
732.841	Levander's - Principal	3,589	8,641	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 -	
732.844	Arrowhead Estate - Interest	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
732.845	Old Town Square - Principal	- 0 -	1,758	4,557	4,557	4,557	
732.846	Old Town Square - Interest	- 0 -	1,553	- 0 -	- 0 -	- 0 -	
732.847	Plex Homes - Phase 2 - Principal	- 0 -	4,272	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 -	428	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	7,025	1,115	10,000	10,000	10,000	
732.89	Admin - Future Applications	- 0 -	- 0 -	25,000	- 0 -	25,000	
732.890	Focus Properties - Principal						
732.891	Focus Properties - Interest						
732.893	Meyco Holdings - Principal						
732.894	Meyco Holdings - Interest						
732.899	360 Properties - Principal						
732.900	360 Properties - Interest						
Total		590,830	524,469	696,706	671,706	696,706	
Total Tax Increment Financing Operating Expense							
		590,830	524,469	696,706	671,706	696,706	
Total Tax Increment							
		(20,809)	121,204	(9,500)	(54,950)	(53,800)	

2024/2025							Updated 8-29-24	
WASTE WATER		* Franchise on all except Donations and Grants						
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments	
401.01	Waste Water Revenue - Consumer Sales	1,833,517	2,106,242	2,386,250	2,386,250	2,744,188	15.0% Sewer Capital Charge Included	
401.029	Waste Water Revenue - Late Charges	10,548	11,599	9,500	11,000	9,500		
401.04	Waste Water Revenue - Misc. Sales and Service	7,278	6,605	7,000	3,000	7,000		
401.90	Waste Water Revenue - Non - Operating	61,850	900	500	32,180	500		
401.50	Waste Water Revenue - Donations and Grants	- 0 -	- 0 -	25,000	- 0 -	25,000		
401.943	Waste Water Revenue - Non - Operating Interest	8,284	25,291	10,000	30,000	15,000		
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	6,200	6,200	6,200	6,200	6,200		
401.99	Waste Water Revenue - Construction	- 0 -	- 0 -	19,000,000	- 0 -	19,000,000	Bond Proceeds for Capital Projects (Offset 411.99)	
Total		1,927,676	2,156,836	21,444,450	2,468,630	21,807,388		
401.441	Waste Water Revenue - Sinking Fund	15,000	285,000	580,000	580,000	930,000	Sewer Capital Charge \$930,000	
Total		15,000	285,000	580,000	580,000	930,000		
Total Waste Water Revenue		1,942,676	2,441,836	22,024,450	3,048,630	22,737,388		
410.32	Waste Water Plant O & M - OM Controls	- 0 -	515	- 0 -	- 0 -	- 0 -		
411.10	Waste Water Plant O & M - Lab Supplies Treatment	1,534	9,148	3,500	11,600	10,000		

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
411.16	Waste Water Plant O & M - City Use Utilities	74,081	73,952	76,000	76,000	76,000	
411.161	Waste Water Plant O & M - Data Transmission	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
411.162	Waste Water Plant O & M - Telephone	2,779	2,461	3,070	3,070	3,070	Cell Phone \$1,260; US Cellular \$150; Spectrum \$360; Winstream \$1,300;
411.163	Waste Water Plant O & M - Natural Gas	1,095	299	469	- 0 -	500	
411.23	Waste Water Plant O & M - Pump/Plant/repair & Upkeep.	29,779	33,992	103,000	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.	29,266	7,760	20,000	58,200	20,000	
411.22	Waste Water O & M - Maintenance Repairs & Upkeep	8,484	7,648	100,000	50,000	100,000	Sewer Line Upgrades as Needed \$100,000
411.01	Waste Water Production - Salaries	227,099	246,354	265,573	258,415	282,537	
411.02	Waste Water Production - Social Security	16,779	18,748	21,172	19,476	22,515	
411.03	Waste Water Production - Overtime	4,520	8,061	11,180	5,770	11,766	
411.04	Waste Water Production - Group Insurance	64,749	53,628	59,628	55,644	59,811	
411.05	Waste Water Production - Retirement	12,389	12,524	15,037	14,565	16,027	
411.059	Waste Water Production - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	1,890	
411.31	Waste Water Production - Sludge Water Tests	15,316	10,870	16,000	34,411	16,000	
411.36	Waste Water Production - Service Maint Agreements	- 0 -	689	8,700	- 0 -	- 0 -	
411.42	Waste Water Production - Dues, Memberships, Training, Mileage	1,475	1,285	3,500	3,500	5,000	
411.53	Waste Water Production - Information Technology	187	1,114	200	189	3,600	LogMeIn/GoToPro \$200; Computer Replacements (2) \$2,600

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
412.10	Waste Water Production - Supplies, Freight & Uniforms.	15,863	6,822	15,000	10,000	19,500	Headsets \$4,500
412.12	Waste Water Production - Gasoline & Oil	10,275	5,995	16,000	7,700	16,000	
412.17	Waste Water Production - Garbage	416	911	515	495	495	
412.20	Waste Water Production - Vehicles & Equipment Repairs	17,718	20,779	10,000	5,000	10,000	
413.08	Waste Water Production - Engineering/Consulting	45,568	11,896	70,125	70,125	74,554	City Engineer \$44,554; General Engineering \$30,000
413.90	Waste Water Production - Non-Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
413.01	Waste Water Adm O & M - Salaries	136,635	142,022	164,453	164,453	171,633	
413.02	Waste Water Adm O & M - Social Security	9,968	10,517	12,581	12,581	13,130	
413.03	Waste Water Adm O & M- Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
413.04	Waste Water Adm O & M - Group Insurance	33,330	26,999	36,601	36,601	26,807	
413.05	Waste Water Adm O & M - Retirement	7,623	8,388	9,868	9,868	10,298	
413.059	Waste Water Adm O & M - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	1,440	
413.06	Waste Water Adm O & M - Insurance	43,479	54,466	65,156	57,296	63,026	
413.07	Waste Water Adm O & M - Audit & Accounting	3,537	3,436	3,493	3,744	4,190	AMGL \$3,627; EMMA Reporting \$563
413.11	Waste Water Adm O & M - Office Supplies, Postage & Freight.	9,399	8,145	11,359	8,200	10,000	City Hall Supplies \$2,359
413.36	Waste Water Adm O & M - Service/Maint Agrmts	206	400	325	440	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 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
413.40	Waste Water Adm O & M - Operational Costs	9,000	9,000	9,000	9,000	12,000	
413.42	Waste Water Adm O & M - Dues, Memberships, Training, Mileage	11,836	10,175	12,415	12,372	13,000	
413.53	Waste Water Adm O & M - Info Technology	14,046	16,446	17,836	17,836	20,481	gWorks/SimpleCity \$1,366; gWorks/GIS \$1,420; BIZCO \$9,095; Agenda Mgmt \$738; Last Mile \$960; City Hall Info Tech \$567; Caselle \$2,785; Replace Payroll Clerk Computer \$1,300; City Hall Firewall Replacement \$450; Waste Water Plant Firewall \$1,800
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	120	148	141	161	693	
413.60	Waste Water Adm O & M - Miscellaneous	2,658	3,439	5,100	4,000	4,000	(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	96,294	- 0 -	- 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		957,504	829,030	1,172,131	1,065,712	1,203,288	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Total Waste Water Operating Expense		957,504	829,030	1,172,131	1,065,712	1,203,288	
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	4,500	- 0 -	3,000	- 0 -	- 0 -	
413.943	Waste Water - Debt - Principal	265,000	270,000	265,000	265,000	275,000	
413.949	Waste Water - Debt - Bond Interest	25,258	24,463	23,518	23,518	22,193	
Total		294,758	294,463	291,518	288,518	297,193	
Total Waste Water Debt Expense		294,758	294,463	291,518	288,518	297,193	
Total Waste Water Expenses, not Including C.I.P.		1,252,261	1,123,492	1,488,649	1,354,229	1,525,480	
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	401,894	53,402	150,000	27,000	45,000	GIS Update \$45,000

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
411.99	Waste Water Capital - Construction	371,331	1,495,170	19,463,000	438,481	10,550,993	Waste Water Treatment Plant/Engineering \$9,500,000; South 2nd Seward Upgrades \$200,000; Infiltration Study \$100,000; Sewer Lining \$30,000; WWTP Soil Surcharge \$559,600; Worthman Blvd Extension \$161,193
413.85	Waste Water - Adm Capital - Sinking Fund.	15,000	285,000	850,000	580,000	930,000	15% Sewer Capital Charge \$595,000
Total		788,225	1,833,572	20,463,000	1,045,481	11,525,993	
	Total C.I.P. Waste Water Expenses	788,225	1,833,572	20,463,000	1,045,481	11,525,993	
	Total Waste Water Expenses + C.I.P.	2,040,487	2,957,064	21,951,649	2,399,711	13,051,473	
	Total Waste Water	(97,811)	(515,229)	72,801	648,919	9,685,914	

2024/2025							Updated 8-29-24	
WATER		* Franchise on all except Donations and Grants						
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments	
301.01	Water Revenue - Consumer Sales	2,126,602	2,259,906	2,000,000	2,000,000	2,060,000	3% Rate Increase	
301.029	Water Revenue - Penalty Charges	9,541	9,891	9,500	9,500	9,000		
301.03	Water Revenue - Delinquent Service Chg.	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -		
301.04	Water Revenue - Misc. Sales & Service	22,065	20,424	22,000	22,000	22,000		
301.50	Water Revenue - Donations and Grants	638,572	10,000	325,000	- 0 -	300,000	ARPA from Seward Co - \$300,000	
301.90	Water Revenue - Non-Operating	146,947	111,652	112,000	112,000	112,000	Tower Leases/Land Rent	
301.933	Water Revenue - Non - Operating Interest	17,782	81,017	40,000	70,000	50,000		
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 -	3,000,000	- 0 -	5,250,000	SRF Loan for Water Tower Proceeds for Capital Projects (Offset 311.99) \$4,000,000; Bond \$1,250,000	
Total		2,961,509	2,492,889	5,508,500	2,213,500	7,803,000		
301.84	Revenue - Sinking Fund	20,000	20,000	20,000	20,000	20,000		
Total		20,000	20,000	20,000	20,000	20,000		
Total Water Revenue		2,981,509	2,512,889	5,528,500	2,233,500	7,823,000		
310.30	Water Tower - O & M	534	241,785	17,000	16,000	17,000		
310.31	Water Wells - O & M	63,666	77,957	50,000	33,000	50,000		
310.32	Water Plant O & M - Water Controls	1,444	33,547	48,000	34,000	48,000	Cla Valves \$28,900; PLC \$7,300	
311.07	Water Plant O & M - System Upkeep	31,377	21,652	30,000	21,000	30,000		
311.10	Water Plant O & M - Lab Supplies Treatment	1,100	2,446	4,000	4,000	4,000		

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
311.11	Water Plant O & M - Chemicals Treatment	19,317	28,397	22,000	22,000	28,000	
311.16	Water Plant O & M - City Use Utilities	143,387	153,021	155,000	155,000	155,000	
311.161	Water Plant O & M - Norris PPD	10,604	13,241	15,000	15,000	15,000	
311.162	Water Plant O & M - Telephone	2,886	2,584	3,120	3,120	3,120	Cell Phone \$1,260; Windstream \$1,200; US Cellular \$300; Time Warner \$240
311.163	Water Plant O & M - Data Transmission	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
311.17	Water Plant O & M - Garbage	416	911	515	515	500	
311.30	Water Plant O & M - Bldgs./Grounds Upkeep	10,586	2,052	11,000	3,000	11,000	
311.01	Water Production - Salaries	225,425	259,739	283,526	283,526	294,706	
311.02	Water Production - Social Security	16,572	19,483	22,198	22,198	23,068	
311.03	Water Production - Overtime	9,196	11,873	6,632	6,632	6,836	
311.04	Water Production - Group Insurance	82,386	82,249	92,597	92,597	94,038	
311.05	Water Production - Retirement	12,432	13,423	16,085	16,085	16,757	
311.059	Water Product - Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	1,890	
311.21	Water O & M - Repairs & Upkeep	120,496	54,367	50,000	30,000	55,000	Meter Repair & Purchase
311.219	Water O & M - Repairs & Upkeep Consumer Service Lines	- 0 -	2,376	- 0 -	- 0 -	- 0 -	Combined with 311.21
311.31	Water Production - Water Quality Tests	3,863	2,346	7,500	5,000	7,500	
311.36	Water Production - Service Maintenance Agreements	754	922	8,700	8,700	8,700	Metering Software Service \$8,100; Annual Drive-By Service \$600
311.42	Water Production - Dues, Memberships, Training, Mileage	2,909	2,759	4,500	4,500	6,000	
311.53	Water Production - Information Technology	187	188	200	200	200	LogMeIn/GoToPro \$200
312.10	Water Production - Supplies, Freight & Uniforms.	19,732	5,982	9,000	5,500	13,500	Headsets \$4,500
312.12	Water Production - Gasoline & Oil	11,238	10,010	15,000	8,000	15,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
312.20	Water Production - Vehicles & Equipment Repairs	4,441	3,374	8,000	7,000	8,000	
313.08	Water Production - Engineering/Consulting	51,459	17,496	60,125	60,125	64,554	City Engineer \$44,554; General Engineering \$20,000
313.01	Water Adm O & M - Salaries	157,533	166,536	191,205	191,205	198,845	
313.02	Water Adm O & M - Social Security	11,565	12,493	14,628	14,628	15,212	
313.03	Water Adm O & M - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
313.04	Water Adm O & M - Group Insurance	38,277	31,963	41,942	41,942	32,353	
313.05	Water Adm O & M - Retirement	8,877	9,861	11,473	11,473	11,931	
313.059	Water Adm O & M Wellness Incentive	- 0 -	- 0 -	- 0 -	- 0 -	1,440	
313.06	Water Adm O & M - Insurance	43,763	57,184	68,418	59,518	65,470	
313.07	Water Adm O & M - Audit & Accounting	3,207	3,117	3,167	3,391	3,787	AMGL \$3,224; EMMA Reporting \$563
313.11	Water Adm O & M - Office Supplies, Postage & Freight	8,900	11,093	13,125	13,125	14,000	City Hall Supplies \$2,359; Inventory Tags \$125
313.36	Water Adm O & M - Service/Maint Agrmts	206	400	325	325	370	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	9,000	9,000	9,000	9,000	12,000	
313.42	Water Adm O & M - Dues, Memberships, Training, Mileage	11,588	10,184	12,420	12,420	12,420	
313.53	Water Adm O & M - Info Technology	10,755	13,404	14,386	14,386	18,025	gWorks/SimpleCity \$1,737; gWorks/GIS \$1,420; BIZCO \$6,064; Email Migration/Server \$920; Agenda Mgmt \$738; City Hall Info Tech \$567; Caselle \$3,029.11, Replace Utility Billing Clerk Computer \$1,300; City Hall Firewall Replacement \$450; Water Treatment Plant Firewall \$1,800

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
313.58	Water Adm O & M - Debt Service - P & I	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
313.59	Water Adm O & M - Community Text System	120	148	141	161	693	
313.60	Water Adm O & M - Miscellaneous	3,190	4,052	6,750	4,500	4,500	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	115,670	83,548	109,175	110,200	112,200	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 -	24	- 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		1,269,057	1,477,185	1,435,853	1,342,972	1,480,615	
Total Water Operating Expense		1,269,057	1,477,185	1,435,853	1,342,972	1,480,615	
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 -	- 0 -	Offset 301.50
313.82	Water Adm Capital Fixed Assets	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		20,000	20,000	45,000	20,000	20,000	
Total Water Administrative Expense		20,000	20,000	45,000	20,000	20,000	
313.936	Water - Debt - Principal	290,000	295,000	325,000	325,000	330,000	
313.939	Water- Debt - Bond Interest	39,284	35,473	32,379	32,379	27,426	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
313.92	Water Distribution - Bond Reserve Expense - Berens and Tate	- 0 -	- 0 -	3,000	- 0 -	- 0 -	
Total		329,284	330,473	360,379	357,379	357,426	
Total Water Debt Expense		329,284	330,473	360,379	357,379	357,426	
Total Water Expenses, not Including C.I.P.		1,618,340	1,827,658	1,841,232	1,720,351	1,858,041	
311.09	Water Capital - Work-In-Process - C.I.P. AMR Meters.	24,798	5,203	27,000	27,000	27,000	Inventory Purchases \$27,000;
311.80	Water Fixed Assets Summary	45,165	53,402	150,000	27,000	45,000	GIS Update \$45,000;
313.841	Water ADM/OM Sinking Fund Exp	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
311.99	Water Capital - Construction	724,603	1,954,078	5,157,423	3,498,598	5,325,564	Water Tower \$1,971,531; Replace 6th Street Water Main \$877,782; 3rd RO Skid Engineering/Design \$1,461,291; SCADA Improvements \$130,000; E Hillcrest Water Main Ext \$150,000; Worthman Blvd Extension \$424,960; E Hillcrest-Columbia to Eastridge \$50,000; 14" Main Replacement Hwy 15 near Big Blue River \$150,000
Total		794,566	2,012,683	5,334,423	3,552,598	5,397,564	
Total C.I.P. Water Expenses		794,566	2,012,683	5,334,423	3,552,598	5,397,564	
Total Water Expenses + C.I.P.		2,412,906	3,840,341	7,175,655	5,272,948	7,255,605	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
	Total Water	568,603	(1,327,452)	(1,647,155)	(3,039,448)	567,395	

2024/2025							Updated 8-30-24
WELLNESS CENTER							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/202 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
671.01	Wellness - Rev - Memberships	- 0 -	- 0 -	- 0 -	- 0 -	331,000	
671.02	Wellness - Rev - Daily Fees	- 0 -	- 0 -	- 0 -	- 0 -	6,500	
671.03	Wellness - Rev - Building Rentals	- 0 -	- 0 -	- 0 -	- 0 -	5,000	
671.04	Wellness - Rev - Locker Rentals	- 0 -	- 0 -	- 0 -	- 0 -	500	
671.05	Wellness - Rev - Vending	- 0 -	- 0 -	- 0 -	- 0 -	500	
671.06	Wellness - Rev - Fitness Classes	- 0 -	- 0 -	- 0 -	- 0 -	7,500	
671.07	Wellness - Rev - Swim Lessons	- 0 -	- 0 -	- 0 -	- 0 -	5,000	
671.08	Wellness - Rev - Child Watch	- 0 -	- 0 -	- 0 -	- 0 -	3,000	
671.09	Wellness - Rev - Summer Programs	- 0 -	- 0 -	- 0 -	- 0 -	10,000	
671.10	Wellness - Rev - Before & After School Care	- 0 -	- 0 -	- 0 -	- 0 -	3,000	
671.11	Wellness - Rev - Silver Sneakers	- 0 -	- 0 -	- 0 -	- 0 -	5,000	
671.12	Wellness - Rev - Tournaments	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
671.13	Wellness - Rev - Special Events/Advertising Revenue	- 0 -	- 0 -	- 0 -	12,440	33,000	
671.50	Wellness - Rev - Grants	- 0 -	- 0 -	- 0 -	- 0 -	5,000	
671.90	Wellness - Rev - Non-Operating	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		- 0 -	- 0 -	- 0 -	12,440	415,000	
Total Wellness Center Revenue		- 0 -	- 0 -	- 0 -	12,440	415,000	
672.01	Wellness - Salaries	- 0 -	14,602	68,128	68,128	199,971	
672.02	Wellness - Social Security/FICA	- 0 -	1,030	4,976	4,976	15,298	
672.03	Wellness - Overtime	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
672.04	Wellness - Group Insurance	- 0 -	5,689	29,756	16,289	71,009	
672.05	Wellness - Retirement	- 0 -	- 0 -	3,000	1,802	7,540	
672.06	Wellness - Insurance	- 0 -	- 0 -	- 0 -	- 0 -	25,000	
672.07	Wellness - Audit & Accounting	- 0 -	- 0 -	- 0 -	- 0 -	1,000	
672.08	Wellness - Engineering/Consulting	- 0 -	8,950	- 0 -	2,500	1,500	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/202 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
672.10	Wellness - O & M Supplies	- 0 -	- 0 -	- 0 -	- 0 -	13,000	Staff Shirts
672.11	Wellness - Office Supplies, Postage & Freight	- 0 -	3	- 0 -	- 0 -	13,000	Printing & Promo
672.12	Wellness - Gasoline & Oil	- 0 -	- 0 -	- 0 -	- 0 -	10,000	
672.16	Wellness - City Use Utilities	- 0 -	- 0 -	- 0 -	- 0 -	37,500	
672.162	Wellness - Telephone	- 0 -	- 0 -	- 0 -	360	1,000	
672.163	Wellness - Natural Gas	- 0 -	- 0 -	- 0 -	- 0 -	6,000	
672.17	Wellness - Garbage	- 0 -	- 0 -	- 0 -	- 0 -	1,000	
672.20	Wellness - Repairs	- 0 -	- 0 -	- 0 -	- 0 -	5,000	
672.30	Wellness - Grds Upkeep	- 0 -	- 0 -	- 0 -	- 0 -	1,000	
672.36	Wellness - Maintenance Agreements	- 0 -	- 0 -	- 0 -	- 0 -	1,000	
672.42	Wellness - Dues, Memberships, Training, Mileage	- 0 -	- 0 -	- 0 -	- 0 -	1,100	
672.53	Wellness - Information Technology	- 0 -	1,671	- 0 -	- 0 -	1,083	Caselle \$1,083
672.60	Wellness - Miscellaneous Summary	- 0 -	469	- 0 -	6,500	3,000	
Total		- 0 -	32,414	105,860	100,555	415,000	
	Total Wellness Center Operating Expense	- 0 -	32,414	105,860	100,555	415,000	
672.80	Fixed Assets	- 0 -	- 0 -	- 0 -	2,912	- 0 -	
Total		- 0 -	- 0 -	- 0 -	2,912	- 0 -	
	Total C.I.P. Wellness Center Expenses	- 0 -	- 0 -	- 0 -	2,912	- 0 -	
	Grand Total Wellness Center Expenses	- 0 -	32,414	105,860	103,467	415,000	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/202 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
	Total Wellness Center	- 0 -	(32,414)	(105,860)	(91,027)	(0)	

CITY OF SEWARD, NEBRASKA
BUDGET FORM AND INDEPENDENT
ACCOUNTANT'S COMPILATION REPORT
Year Ending September 30, 2025

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, 2025 and 2024, 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, 2023, 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.

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 5, 2024

DRAFT

**2024-2025
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, 2024 through September 30, 2025

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

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;">\$</td> <td style="width:70%;">2,155,604.74</td> <td style="width:20%;">Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td>\$</td> <td>-</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td>\$</td> <td>2,155,604.74</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;">\$</td> <td style="width:70%;">720,938,042</td> <td style="width:20%;">Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$	2,155,604.74	Property Taxes for Non-Bond Purposes	\$	-	Principal and Interest on Bonds	\$	2,155,604.74	Total Personal and Real Property Tax Required	\$	720,938,042	Total Certified Valuation (All Counties)	<p>Projected Outstanding Bonded Indebtedness as of October 1, 2024 <i>(As of the Beginning of the Budget Year)</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;">\$</td> <td style="width:70%;">9,360,000.00</td> <td style="width:20%;">Principal</td> </tr> <tr> <td>\$</td> <td>841,835.65</td> <td>Interest</td> </tr> <tr> <td>\$</td> <td>10,201,835.65</td> <td>Total Bonded Indebtedness</td> </tr> </table> <p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>	\$	9,360,000.00	Principal	\$	841,835.65	Interest	\$	10,201,835.65	Total Bonded Indebtedness
\$	2,155,604.74	Property Taxes for Non-Bond Purposes																				
\$	-	Principal and Interest on Bonds																				
\$	2,155,604.74	Total Personal and Real Property Tax Required																				
\$	720,938,042	Total Certified Valuation (All Counties)																				
\$	9,360,000.00	Principal																				
\$	841,835.65	Interest																				
\$	10,201,835.65	Total Bonded Indebtedness																				
County Clerk's Use ONLY																						
<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i></p>																						

Submission Information
<h1>Budget Due by 9-30-2024</h1>
<p>Submit budget to:</p> <ol style="list-style-type: none"> Auditor of Public Accounts -Electronically on Website or Mail County Board (SEC. 13-508), C/O County Clerk

<p align="center">APA Contact Information</p> <p>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</p>

City of Seward in Seward County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Net Cash Balance	\$ 18,150,221.00	\$ 15,386,796.00	\$ 10,877,784.68
2	Investments	\$ 5,527,945.00	\$ 5,575,816.00	\$ 5,600,000.00
3	County Treasurer's Balance	\$ 49,392.00	\$ 50,566.00	\$ 50,000.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 23,727,558.00	\$ 21,013,178.00	\$ 16,527,784.68
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,702,645.62	\$ 1,886,591.00	\$ 2,134,262.12
7	Federal Receipts	\$ 160,926.21	\$ 143,000.00	\$ 7,500.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 4,763.65	\$ 4,500.00	\$ 4,000.00
9		\$ -	\$ -	\$ -
10	State Receipts: Highway Allocation and Incentives	\$ 939,807.23	\$ 986,992.00	\$ 1,020,100.00
11	State Receipts: Motor Vehicle Fee	\$ 63,615.28	\$ 69,491.04	\$ 60,000.00
12	State Receipts: State Aid	\$ -	\$ -	\$ -
13	State Receipts: Municipal Equalization Aid	\$ 71,851.36	\$ 68,261.00	\$ 193,934.57
14	State Receipts: Other	\$ 192,484.81	\$ 188,960.00	\$ 180,590.00
15	State Receipts: Property Tax Credit	\$ 104,821.46	\$ 105,000.00	\$ -
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 184,724.65	\$ 186,000.00	\$ 170,000.00
18	Local Receipts: Local Option Sales Tax	\$ 3,331,789.43	\$ 3,078,291.46	\$ 2,816,490.00
19	Local Receipts: In Lieu of Tax	\$ 33.26	\$ 22.00	\$ 50.00
20	Local Receipts: Other	\$ 20,716,521.04	\$ 22,900,317.62	\$ 65,787,385.56
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 2,680,480.00	\$ 1,871,841.00	\$ 1,178,510.00
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ -	\$ -	\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 53,882,022.00	\$ 52,502,445.12	\$ 90,080,606.93
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 32,868,844.00	\$ 35,974,660.44	\$ 66,133,895.19
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 21,013,178.00	\$ 16,527,784.68	\$ 23,946,711.74
27	Cash Reserve Percentage			101%
PROPERTY TAX RECAP		Tax from Line 6		\$ 2,134,262.12
		County Treasurer Commission at 1%		\$ 21,342.62
		Total Property Tax Requirement		\$ 2,155,604.74

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	\$ 2,155,604.74
Bond Fund	\$ -
_____ Fund	_____
_____ Fund	_____

Total Tax Request

** \$ 2,155,604.74

** 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
Enterprise Funds	\$ 18,053,280.00
Capital Projects Fund	\$ 1,495,329.00
Other Special Revenue Funds	\$ 998,934.00
Total Special Reserve Funds	\$ 20,547,543.00
Total Cash Reserve	\$ 23,946,711.74
Remaining Cash Reserve	\$ 3,399,168.74
Remaining Cash Reserve %	14%

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:	_____
Reason:	_____	Amount:	_____
Transfer From:	_____	Transfer To:	_____
Reason:	_____	Amount:	_____
Transfer From:	_____	Transfer To:	_____
Reason:	_____	Amount:	_____

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

NAME	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
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 check one): Contact will be via email if supplied.

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

City of Seward in Seward County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	2,155,604.74
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))		\$	1,702,000.00
LESS: Amount Spent During 2023-2024	(5)	\$	1,702,000.00
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)	\$	170,000.00
Local Option Sales Tax	(9)	\$	2,816,490.00
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	1,020,100.00
	(12)		
Motor Vehicle Fee	(13)	\$	60,000.00
Municipal Equalization Fund	(14)	\$	193,934.57
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(16)	\$	6,420,179.31

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	2,150,000.00
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)			
Agrees to Line (6).	(18)	\$	-
Allowable Capital Improvements	(19)	\$	2,150,000.00
Bonded Indebtedness	(20)	\$	413,164.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)		
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	328,484.00
Public Safety Communication Project (Statute 86-416)	(23)		
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)		
Local Option Sales and Use Tax within Good Life District	(23b)		
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)	\$	2,891,648.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)	\$ 3,528,531.31
<i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	

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

City of Seward
IN
Seward County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

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	3,429,790.60
	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		
Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))		%
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)	-	
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)
	$\frac{12,015,528.00}{2024 \text{ Value Attributable to Growth per Assessor}} \div \frac{671,055,752.00}{2023 \text{ Valuation}} = \frac{1.79}{\text{Multiply times 100 To get \%}}$	

3	ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE	1.00 %
		(4)
	$\frac{6}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{6}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}}$	

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)	120,042.67
	(7)

Total Restricted Funds Authority = Line (1) + Line (7)	3,549,833.27
	(8)

Less: Restricted Funds from Lid Supporting Schedule	3,528,531.31
	(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)	21,301.96
	(10)

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

City of Seward in Seward County

2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Street Improvements	\$ 2,150,000.00

DRAFT

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

\$ 2,150,000.00

Municipality Levy Limit Form

City of Seward in Seward County

Municipality Levy

Personal and Real Property Tax Request	(1)		2,155,604.74
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)		2,155,604.74
Valuation	(9)		720,938,042
Municipality Levy Subject to Levy Authority	(10)		0.299000
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.035000
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)		0.334000 (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.

2024-2025 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) \$ 2,006,456.70
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

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

Real Growth Percentage Increase

$$\frac{13,029,490.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{645,307,625.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{2.02} \% (3)$$

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) 4.02 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 80,659.56

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 2,087,116.26

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) \$ 2,155,604.74
(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.

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 24th day of September 2024, at 7:00 o'clock P.M., at 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.

2022-2023 Actual Disbursements & Transfers	\$ 32,868,844.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 35,974,660.44
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 66,133,895.19
2024-2025 Necessary Cash Reserve	\$ 23,946,711.74
2024-2025 Total Resources Available	\$ 90,080,606.93
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 2,155,604.74
Unused Budget Authority Created For Next Year	\$ 21,301.96

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,155,604.74
Personal and Real Property Tax Required for Bonds	\$ -

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

City of Seward

Seward County

SUBDIVISION NAME	COUNTY	Amount Used as Lid Exemption (Column 4)	
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
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	\$ 78,185.00
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)	\$ 246,299.00
Seward County	1999 - Ongoing	Police firearms range	
H-GAC	10/1/2021 - 9/30/2022; auto renews annually	Cooperative purchasing program #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

\$ 328,484.00

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

City of Seward in Seward County

2024-2025 Bonded Indebtedness Lid Exception Explanation

General obligation bonds	\$ 413,164	paid using sales tax
Lid Exception	<u>\$ 413,164</u>	

DRAFT

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2024

{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	\$12,015,528	\$720,938,042	\$13,029,490	\$645,307,625	2.01911%

* 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.

Marilyn Hladky
 (signature of county assessor)



08/15/2024
 (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)

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

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

To: Seward Airport

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
Seward Airport General	Other	\$12,015,528	\$720,938,042
Seward Airport Bond	Other	\$12,015,528	\$720,938,042

I Marlyn 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.

Marlyn Hladky
 (signature of county assessor)



08/15/2024
 (date)

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

CITY OF SEWARD, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2025 and 2024

Forecast results for years ending September 30, 2025 and 2024, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2025 and 2024, 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 5, 2024, 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.

DRAFT

2024/2025		Updated 5-15-2024					
AIRPORT							
Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Airport Operating Revenue							
200.02	Revenue - Prop Tax less Comm	140,686	151,952	177,825	177,825	243,830	\$720,938,042/100*0.035/1.01 (County Treas Commission); Less Homestead Ex \$6,000;
200.03	Revenue - Interest on Taxes	214	292	225	225	225	
200.04	Revenue - Homestead Exempt	5,597	5,603	6,000	8,552	6,000	
200.05	Revenue - Motor Vehicle Pro Rate	394	438	300	457	400	
202.01	Revenue - A1 - Hangar - G. Luebbe	1,020	1,105	1,020	1,020	1,040	
202.05	Revenue - A2 - Hangar - G. Hackbart	1,105	1,105	1,020	1,020	1,140	
202.02	Revenue - A3 - Hangar - Monte Obritsch	1,020	935	1,020	1,020	1,040	
202.06	Revenue - A4 - Hangar - Dan Williams	530	170	1,020	1,020	1,140	
202.192	Revenue - A5 - Hangar - J. Campbell	1,020	1,105	1,020	1,020	1,140	
202.07	Revenue - A6 - Hangar - Tri-Lambs	1,020	1,020	1,020	1,020	1,140	
202.04	Revenue - A7 - Hangar - Whisler	1,020	1,145	1,020	1,020	1,140	
202.08	Revenue - A8 - Hangar - D. Luebbe	1,020	1,105	1,020	2,155	1,140	
202.900	Revenue - B1 - Hangar - Steve Bartels	4,080	7,200	4,800	6,000	6,000	
202.100	Revenue - B2 - Hangar - A. Malousek	4,080	4,400	4,800	4,800	5,400	
202.180	Revenue - C1 - Hangar - M. Ellison	1,520	1,235	1,140	1,140	1,320	
202.193	Revenue - C2 - Hangar - M. Schneider	1,140	1,235	1,140	1,140	1,320	
202.170	Revenue - C3 - Hangar - A. Malousek	1,140	1,045	1,140	1,140	1,320	
202.120	Revenue - C4 - Hangar - HJ Brunk	1,140	1,235	1,140	1,140	1,320	
202.160	Revenue - C5 - Hangar - Olivia Hughes	1,140	665	1,140	475	1,320	
202.130	Revenue - C6 - Hangar - Open	1,000	2,420	1,140	1,140	1,320	
202.150	Revenue - C7 - Hangar - CMK Aerial/C. Ostrander	1,045	1,235	1,140	1,140	1,320	
202.195	Revenue - C8 - Hangar - L. Wissmann	950	1,295	1,140	1,140	1,320	
202.196	Revenue - C9 - Hangar - T. Dalton	1,415	1,320	1,320	1,320	1,320	
202.197	Revenue - C10 - Hanger - G. Muhle	1,320	1,430	1,320	1,320	1,320	
202.198	Revenue - C11 - Hanger - Stevenson/Dalton	1,215	135	1,620	1,620	1,620	
202.199	Revenue - C12 - Hanger - K. Norseen	1,810	1,950	1,800	1,800	1,800	
202.190	Revenue - D1 - Hangar - Transient Hangar	1,140	1,235	1,140	1,140	- 0 -	
202.191	Revenue - D2 - Hangar - P. Snyder	1,140	1,235	1,140	1,140	1,320	
202.110	Revenue - D3 - Hangar - Nathan Reed	1,495	970	1,140	- 0 -	1,320	
202.03	Revenue - D4 - Hangar - R. McConnell	1,140	1,235	1,140	1,140	1,320	
202.194	Revenue - D5 - Hangar - L. Barry	1,000	2,235	1,140	1,000	1,320	
202.140	Revenue - D6 - Hangar - N. Klenke	665	1,045	1,140	1,140	1,320	
202.201	Revenue - D7 - Hangar - J. Link	1,210	1,430	1,320	1,320	1,320	
202.202	Revenue - D8 - Hangar - Kramer/Locke	1,320	990	1,320	550	1,320	
202.203	Revenue - D9 - Hangar - R. Jamison	1,320	1,540	1,320	1,100	1,320	
202.204	Revenue - D10 - Hangar - WERR Aviation	1,320	1,320	1,320	1,320	1,320	
202.205	Revenue - D11 - Hangar - L. Jungemann	1,620	1,350	1,620	1,620	1,620	
202.206	Revenue - D12 - Hangar - D. Whisler	1,800	150	1,800	1,800	1,800	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
202.301	Revenue - E01 - Hanger - G. & T. Whisler	1,800	1,800	1,800	1,770	1,800	
202.302	Revenue - E02 - Hanger - A Weigle	1,645	1,860	1,800	1,800	1,800	
202.303	Revenue - E03 - Hanger - D Beck	1,125	1,625	1,500	1,500	1,500	
202.304	Revenue - E04 - Hanger - A Weigle	1,380	1,500	1,500	1,500	1,500	
202.305	Revenue - E05 - Hanger - B Bounds	1,500	1,625	1,500	1,500	1,500	
202.306	Revenue - E06 - Hanger - B Stauffer	1,500	1,625	1,500	1,500	1,500	
202.307	Revenue - E07 - Hanger - D. Tewes	1,596	1,625	1,500	1,500	1,500	
202.308	Revenue - E08 - Hanger - Olivia Hughes	2,000	1,375	1,500	1,500	1,500	
202.309	Revenue - E09 - Hanger - OIHughes LLC	1,350	1,950	1,800	1,800	1,800	
202.310	Revenue - E10 - Hanger - AJ Herrold	2,100	1,500	1,800	1,800	1,800	
202.401	Revenue - Barr Hangar - Empty	- 0 -	- 0 -	12,000	- 0 -	- 0 -	
202.12	Revenue - Hangar - Whisler - South	4,800	2,750	4,800	5,940	4,800	
202.10	Revenue - Hangar - Whisler - North	3,600	3,535	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	1,500	1,500	1,500	
203.12	Revenue - Fuel Flow	1,900	1,200	1,600	800	1,600	
203.16	Revenue - Reimburse Utilities	2,763	4,161	2,700	2,000	2,700	
203.18	Revenue - Sale of Hay	3,257	1,623	1,500	607	1,500	
203.60	Revenue - Miscellaneous	368	38,646	400	12,405	400	
203.80	Revenue - Farm Lease	41,434	41,434	41,434	41,434	41,434	
203.90	Revenue - Interest on CD's/Savings	501	2,158	1,000	2,200	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	32,000	- 0 -	- 0 -	- 0 -	- 0 -	
Total		301,155	321,226	320,339	322,370	378,204	
Airport Debt Service Revenue							
201.02	Revenue - Debt - Property Tax	50,043	52,343	46,919	46,919	- 0 -	((Total Debt Service / 1.01) - D.S. Homestead Exemption) 48,637 / 1.01 - 2,000
201.03	Revenue - Debt - Interest on Taxes	88	155	100	100	- 0 -	
201.04	Revenue - Debt - Homestead Exemption	1,982	2,586	1,800	1,800	- 0 -	
201.05	Revenue - Debt - Motor Vehicle Prorate	145	115	145	145	- 0 -	
Total		52,258	55,199	48,964	48,964	- 0 -	
Airport Sinking Fund Revenue							
207.50	Revenue - Sinking Fund New	15,000	- 0 -	20,000	20,000	20,000	
207.51	Revenue - Sinking Fund New - Interest	141	1,409	700	1,700	500	
Total		15,141	1,409	20,700	21,700	20,500	
Airport T-Hanger							

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
206.70	Revenue - Grant	- 0 -	- 0 -	1,049,000	204,577	1,586,423	NPIAS Grant \$600,000; BIL Grant \$448,000, NDA Discretionary \$599,000; BIL FY25 \$144,000
206.73	Revenue - NDA Loan - No Interest	- 0 -	- 0 -	- 0 -	- 0 -	475,784	
206.76	Revenue - Notes/Loan (Jones)	- 0 -	- 0 -	2,020,000	136,500	2,063,500	Jones Bank LOC Draws
Total		- 0 -	- 0 -	3,069,000	341,077	4,125,707	
Total Airport Revenue		368,553	377,834	3,459,003	734,111	4,524,411	
Airport Operating							
100.01	Admin O & M - Manager's Contract	46,362	48,500	53,350	53,350	56,500	
100.03	Admin O & M - Treasurer	1,800	1,800	1,800	1,800	1,800	
100.04	Admin O & M - Retainer - Atty	- 0 -	978	1,000	1,000	1,500	
100.05	Admin O & M - FBO Events Promo	1,315	2,870	1,500	2,076	1,500	
100.06	Admin O & M - INS Property	28,239	35,565	45,000	50,736	65,000	
100.061	Admin O & M - INS Vehicle/Events	603	431	1,000	1,000	1,000	
100.07	Admin O & M - Audit & Accounting	18,000	18,200	15,500	13,500	18,000	
100.10	Admin O & M - Auto Expense & Repairs	386	2,313	2,500	2,500	2,500	
100.11	Admin O & M - Supplies & Fuel	2,420	3,106	4,000	4,000	3,000	
100.161	Admin O & M - Utility City Use	15,044	14,765	15,000	15,000	15,000	
100.162	Admin O & M - Telephone	2,223	2,221	2,300	2,300	2,300	
100.163	Admin O & M - Natural Gas	702	1,417	1,250	1,250	1,250	
100.17	Admin O & M - Garbage	625	670	650	540	600	
100.20	Admin O & M - Repairs & Maintenance	43,065	82,982	50,000	50,000	45,000	
100.25	Admin O & M - Runway Repairs	21,813	19,109	25,000	5,000	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	956	1,203	1,400	3,400	1,500	
100.44	Admin O & M - Publications	101	123	500	400	250	
100.50	Admin O & M - Beacon	- 0 -	- 0 -	400	- 0 -	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 -	6,000	- 0 -	6,000	
100.60	Admin O & M - Miscellaneous	365	7,738	1,000	6,240	1,000	
100.61	Admin O & M - Depreciation Expense	- 0 -	117,951	- 0 -	- 0 -	- 0 -	
100.62	Admin O & M - Amortization Expense	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
100.63	Admin O & M - Computer/Software	130	130	200	550	350	
Total		184,146	362,070	229,350	214,642	249,450	
Airport T-Hanger							
100.87	F-Row T Hangar	- 0 -	- 0 -	2,020,000	136,500	2,063,500	Construction costs
Total		- 0 -	- 0 -	2,020,000	136,500	2,063,500	

Account Number	Account Name	Fiscal Year 2021/2022 Actual	Fiscal Year 2022/2023 Actual	Fiscal Year 2023/2024 Budget	2023/2024 Estimated Ending Balance	Fiscal Year 2024/2025 Budget	Comments
Airport Operating Debt Expense							
100.85	Debt - Sinking Fund (Transfer)	15,000	- 0 -	20,000	- 0 -	20,000	Future Tractor Purchase
Total		15,000	- 0 -	20,000	- 0 -	20,000	
Airport Debt Expense							
100.82	Debt - LOC Payment E-Row (Jones Bank)	33,000	- 0 -	1,082,000	33,000	33,000	Jones Bank E-Row LOC Payments \$33,000
100.84	Debt - LOC Payment F-Row (Jones Bank)	- 0 -	- 0 -	- 0 -	136,500	2,098,500	
100.90	Debt - Bond Principal Payment	50,000	- 0 -	45,000	45,000	- 0 -	
100.909	Debt - Bond Interest Payment - Seward Airport Authority	5,323	15,704	1,919	919	- 0 -	
100.84	Debt - T-Hanger Payments	15,864	- 0 -	15,864	15,864	31,097	NDA Loan E-Row \$14,542; NDA Loan F-Row (6 mos) \$16,555
Total		104,187	15,704	1,144,783	231,283	2,162,597	
Total Airport Expenses, not including C.I.P.							
		303,333	377,774	3,414,133	582,425	4,495,547	
C.I.P. Airport Expenses							
100.80	CIP-Fixed Assets	36,960	- 0 -	15,000	- 0 -	15,000	Scissors Lift \$15,000
100.99	Capital Projects - Tractor	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	
Total		36,960	- 0 -	15,000	- 0 -	15,000	
Total Airport Expenses including C.I.P.							
		340,293	377,774	3,429,133	582,425	4,510,547	
Total Airport Revenue							
		368,553	377,834	3,459,003	734,111	4,524,411	
Total Airport Expenses not including C.I.P.							
		303,333	377,774	3,414,133	582,425	4,495,547	
Total Expenses including C.I.P.							
		340,293	377,774	3,429,133	582,425	4,510,547	
Total Airport							
		28,260	60	29,870	151,686	13,864	

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. Required to be filed by September 30th. *(If Applicable)*
- (Fire Districts and Townships -If Requesting Waiver)** Monthly Bank Statements for ALL accounts (including CD's) for July 2023 thru June 2024, including copies of cancelled checks
- (Fire Districts and Townships - If Requesting a Waiver)** Bank Reconciliation for June 2024
- (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 2024 through June 2024. If a meeting was not held during that period, please provide minutes for the last meeting prior to June 30, 2024.

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 per 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 2023 to June 2024, including copies of cancelled checks

Bank Reconciliation for June 2024

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 2024 through June 2024. If a meeting was not held during that period, please provide minutes for the last meeting prior to June 30, 2024.

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 f

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 ag

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, 2024
Last Date of Fiscal Year:		September 30, 2025
Subdivision's Valuation		720,938,042.00
County Treasurer's Commission Percentage:		1
Outstanding Bond Principal on First Day of Budget Year		
Outstanding Bond Interest on First Day of Budget Year		
Prior Year Capital Improvement Exemption		60,500.00
Amount spent on Capital Improvements during last year		136,500.00
Amount still expected to be spent on Capital Improvements.		
Budget Hearing Held On:	Month	September
	Day of month	9th
	Year	2024
	Time	5:30
	A.M. or P.M.	P.M.
	Location	the Airport Authority - Terminal Building

**2024-2025
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, 2024, through September 30, 2025

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:

\$	252,328.31	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	252,328.31	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of October 1, 2024

	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

720,938,042
(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, 2023 through June 30, 2024?

YES NO

If YES, Please attach *Interlocal Agreement Report*.

Total General Fund Certified Valuation (All Counties)

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, 2023 through June 30, 2024?

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 9-30-2024

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 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Beginning Net Cash Balance	\$ 211,172.96	\$ 235,620.96	\$ 387,306.96
3	Investments	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
4	County Treasurer's Balance	\$ 3,781.33	\$ 4,348.66	\$ 4,348.66
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 244,954.29	\$ 269,969.62	\$ 421,655.62
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 205,582.44	\$ 224,744.00	\$ 249,830.01
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 553.42	\$ 602.00	\$ 400.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 8,188.47	\$ 51,786.00	\$ 47,434.00
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	\$ 274,110.00	\$ 456,979.00	\$ 4,232,747.00
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)	\$ 733,388.62	\$ 1,004,080.62	\$ 4,952,066.63
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 251,364.00	\$ 199,642.00	\$ 254,450.00
20	Capital Improvements (Real Property/Improvements)	\$ 1,155.00	\$ 136,500.00	\$ 118,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 1,960,500.00
22	Debt Service: Bond Principal & Interest Payments	\$ 195,036.00	\$ 230,419.00	\$ 2,146,500.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ 15,864.00	\$ 15,864.00	\$ 31,097.00
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)	\$ 463,419.00	\$ 582,425.00	\$ 4,510,547.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 269,969.62	\$ 421,655.62	\$ 441,519.63
31	Cash Reserve Percentage			18%
PROPERTY TAX RECAP		Tax from Line 6		\$ 249,830.01
		County Treasurer's Commission at 1% of Line 6		\$ 2,498.30
		Total Property Tax Requirement		\$ 252,328.31

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 <u>Marvin Siefert</u>	<u>Cydnee Golden</u>	<u>Corey M. Cooney, EA</u>
TITLE /FIRM NAME <u>Chairperson</u>	<u>Finance Director/Treasurer</u>	<u>GBE CPA</u>
TELEPHONE	<u>402-643-2928</u>	<u>402-643-4557</u>
EMAIL ADDRESS <u>msiefert@akrs.com</u>	<u>cydnee.golden@cityofsewardne.gov</u>	<u>corey@gbecpa.com</u>

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

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.

Seward Airport Authority in Seward County
2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$ 252,328.31
Motor Vehicle Pro-Rate	(2)	\$ 400.00
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 2023-2024 Lid Exceptions, Line (10))	(5)	\$ 60,500.00
LESS: Amount Spent During 2023-2024	(6)	\$ 136,500.00
LESS: Amount Expected to be Spent in Future Budget Years	(7)	\$ -
Amount to be included as Restricted Funds (Cannot be a Negative Number)	(8)	\$ -
Nameplate Capacity Tax	(8a)	\$ -

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 252,728.31
-----------------------------------	-----	----------------------

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	(10)	\$ 118,000.00
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year <i>(cannot exclude same capital improvements from more than one lid calculation.)</i>		
Agrees to Line (7).	(11)	\$ -
Allowable Capital Improvements	(12)	\$ 118,000.00
Bonded Indebtedness	(13)	_____
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)	\$ 14,542.00
Judgments	(18)	_____
Refund of Property Taxes to Taxpayers	(19)	_____
Repairs to Infrastructure Damaged by a Natural Disaster	(20)	_____

TOTAL LID EXCEPTIONS (B)	(21)	\$ 132,542.00
---------------------------------	------	----------------------

TOTAL RESTRICTED FUNDS	
For Lid Computation (To Line 9 of the Lid Computation Form)	\$ 120,186.31
<i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	

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

Seward Airport Authority
in
Seward County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

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 116,308.68
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)

$\frac{12,015,528.00}{2024 \text{ Growth per Assessor}} \div \frac{671,055,752.00}{2023 \text{ Valuation}} = \frac{1.79}{\text{Multiply times 100 To get \%}}$

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

$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{80.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$

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) 4,070.80
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 120,379.48
(8)

Less: Restricted Funds from Lid Supporting Schedule 120,186.31
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 193.17
(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.

Seward Airport Authority in Seward County
2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Airport Improvements	\$ 118,000.00

Total - Must agree to Line 10 on Lid Support Page 4

\$ 118,000.00

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 9th day of September 2024, 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.

2022-2023 Actual Disbursements & Transfers	\$ 463,419.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 582,425.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 4,510,547.00
2024-2025 Necessary Cash Reserve	\$ 441,519.63
2024-2025 Total Resources Available	\$ 4,952,066.63
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 252,328.31
Unused Budget Authority Created For Next Year	\$ 193.17

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 252,328.31
Personal and Real Property Tax Required for Bonds	\$ -

See Accountant's Compilation Report

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

GENERAL BUDGET FORM WORKSHEET

Line No.	2024-2025 ADOPTED BUDGET	General Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:				
2	Net Cash Balance	\$ 387,307.16			\$ 387,307.16
3	Investments	\$ 30,000.00			\$ 30,000.00
4	County Treasurer's Balance	\$ 4,348.66			\$ 4,348.66
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 421,655.82	\$ -	\$ -	\$ 421,655.82
6	Personal and Real Property Taxes	\$ 249,830.01			\$ 249,830.01
7	Federal Receipts				\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)	\$ 400.00			\$ 400.00
9	State Receipts: State Aid (To Lid Supporting Schedule)				\$ -
10	State Receipts: Other	\$ 47,434.00			\$ 47,434.00
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	\$ 4,232,747.00			\$ 4,232,747.00
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)	\$ 4,952,066.83	\$ -	\$ -	\$ 4,952,066.83
18	Disbursements & Transfers:				
19	Operating Expenses	\$ 254,450.00			\$ 254,450.00
20	Capital Improvements (Real Property/Improvements)	\$ 118,000.00			\$ 118,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 1,960,500.00			\$ 1,960,500.00
22	Debt Service: Bond Principal & Interest Payments	\$ 2,146,500.00			\$ 2,146,500.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)	\$ 31,097.00			\$ 31,097.00
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)	\$ 4,510,547.00	\$ -	\$ -	\$ 4,510,547.00
30	Cash Reserve (Line 17 - Line 29)	\$ 441,519.83	\$ -	\$ -	\$ 441,519.83

PROPERTY TAX RECAP

Tax from Line 6	\$ 249,830.01	\$ -	\$ -	\$ 249,830.01
County Treasurer's Commission at 1 % of Line 6	\$ 2,498.30	\$ -	\$ -	\$ 2,498.30
Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 252,328.31	\$ -	\$ -	\$ 252,328.31

GENERAL BUDGET FORM WORKSHEET

Line No.	2023-2024 ACTUAL/ESTIMATED	General Fund	_____ Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 235,621.16				\$ 235,621.16
3	Investments	\$ 30,000.00				\$ 30,000.00
4	County Treasurer's Balance	\$ 4,348.66				\$ 4,348.66
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 269,969.82	\$ -	\$ -	\$ -	Must = Prior Year Line
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 224,744.00				\$ 224,744.00
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 602.00				\$ 602.00
9	State Receipts: State Aid					\$ -
10	State Receipts: Other	\$ 51,786.00				\$ 51,786.00
11	State Receipts: Property Tax Credit					\$ -
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 456,979.00				\$ 456,979.00
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 1,004,080.82	\$ -	\$ -	\$ -	\$ 1,004,080.82
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 199,642.00				\$ 199,642.00
20	Capital Improvements (Real Property/Improvements)	\$ 136,500.00				\$ 136,500.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 230,419.00				\$ 230,419.00
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)	\$ 582,425.00	\$ -	\$ -	\$ -	\$ 582,425.00
30	Balance Forward (Line 17 - Line 29)	\$ 421,655.82	\$ -	\$ -	\$ -	\$ 421,655.82

GENERAL BUDGET FORM WORKSHEET

Line No.	2022-2023 ACTUAL	General 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)	\$ 205,582.44			\$ 205,582.44
7	Federal Receipts				\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 553.42			\$ 553.42
9	State Receipts: State Aid				\$ -
10	State Receipts: Other	\$ 8,188.47			\$ 8,188.47
11	State Receipts: Property Tax Credit				\$ -
12	Local Receipts: Nameplate Capacity Tax				\$ -
13	Local Receipts: In Lieu of Tax				\$ -
14	Local Receipts: Other	\$ 274,110.00			\$ 274,110.00
15	Transfers In Of Surplus Fees				\$ -
16	Transfers In Other Than Surplus Fees				\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 733,388.62	\$ -	\$ -	\$ 733,388.62
18	Disbursements & Transfers:				
19	Operating Expenses	\$ 251,364.00			\$ 251,364.00
20	Capital Improvements (Real Property/Improvements)	\$ 1,155.00			\$ 1,155.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)				\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 195,036.00			\$ 195,036.00
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)	\$ 463,419.00	\$ -	\$ -	\$ 463,419.00
30	Balance Forward (Line 17 - Line 29)	\$ 269,969.62	\$ -	\$ -	\$ 269,969.62

B. Consideration of a Resolution Setting the 2024-2025 Property Tax Request for the City of Seward

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-28

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 2024-2025 property tax request be set at:

General Fund: \$ 2,155,604.74
Bond Fund: \$ -

- 2. The total assessed value of property differs from last year's total assessed value by 7.43 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 0.278312 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 (or decrease) last year's budget by -13.58 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution #2024-28.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

- C. Consideration of an Ordinance to Adopt the FY25 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. 2024-16

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, 2024, through September 30, 2025. 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 _____ day of September, 2024.

CITY OF SEWARD, NEBRASKA

ATTEST:

Joshua Eickmeier, Mayor

Derek Bargmann, City Clerk

(SEAL)

STRATEGY SESSION

1. Strategy Session with City Attorney Regarding Real Estate Interests at the Seward Rail Campus - City Attorney Hoffschneider

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