

City of St. Paul Regular Meeting

Tuesday, September 23, 2025 5:30 PM

704 6th Street

St. Paul, NE 68873

Katie Kowalski: Present

Bill Peters: Present

Mark Wilson: Present

Jerry Woodgate: Present

1. Mayor Mike Feeken calls Special Council meeting to order, with the "Pledge of Allegiance" and the "Open Meeting Statement" as required by NE State Statutes 84-1407 through 84-1414; Mayor Feeken also states that the City Council may vote to go into Closed Session on any agenda item as allowed by NE State Statute 84-1410.
2. Submittal of Request for Future Agenda Items
3. Reserve time to Speak on an Agenda Item
4. **Public Hearing regarding the City of St. Paul's Proposed 2025-2026 Budget and Budget Summary**
 - a. Mayor Feeken opens the public comment period for the purpose of the City of St. Paul's Proposed 2025-2026 Budget and Budget Summary.
 - b. Mayor Feeken closes the public comment period.
5. Discuss - Approve / Deny City of St. Paul's Transfers for Fiscal Year End 2024-2025 = \$437,223.00:
Light to Police \$178,500 (operating); Light to Park \$66,800 (operating); Light to General \$22,246 (US Wage); Light to Street \$5,000 (light poles); Water to General \$22,246 (US Wages); Water to Park \$7,000 (operating); Sewer to General \$22,246 (US Wage); Landfill to Park \$13,247 (operating); General to Swimming Pool \$13,000 (operating); Street to General \$22,246 (US Wage); Street to General \$41,820 (Snow Blower Pymt); and Street to VP Bond \$22,872 (Street Assessments).
NOTE: The 2024-2025 Sinking Funds transaction was approved on July 7, 2025.
6. Discuss - Approve / Deny the proposed 2025-2026 Budget and Budget Summary.
7. Discuss - Approve / Deny **Resolution 2025-12**, whereas the 2025-2026 property tax requests be set at \$730,179.50 for the General Fund and \$277,750.00 for the Bond Fund. The total assessed value of property differs from last year's total assessed value by 7.03%. 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 0.442765 per \$100 of assessed value. The City of St. Paul proposes to adopt a property tax request that will cause its tax rate to be 0.502311 per \$100 of assessed value. Based on the proposed tax request and changes in other revenue, the total operating budget of the City of St. Paul will decrease last year's budget by -24.02 percent. A copy of the resolution will be certified and forwarded to the Howard County Clerk on or before Wednesday,

October 15, 2025.

8. Discuss - **Introduce Ordinance #1062**, "Annual Appropriation Bill" of money for the operation of the General and Utility Funds of the City of St. Paul, in Howard County, Nebraska, appropriating the sums of money deemed necessary to defray all expenses and liabilities for the fiscal year commencing on the first day of October 2025 and ending the last day of September 2026. The following sums are hereby appropriated to defray the necessary expenses and liabilities of the City of St. Paul, NE during the fiscal period commencing October 1, 2025, and ending September 30, 2026, to wit: (1) Operating Expenses \$5,917,926; (2) Capital Improvements \$2,887,885; (3) Other Capital Outlay \$161,980; (4) Debt Service \$2,783,588; (5) Other & Transfers \$564,592; of which \$12,315,971 is to be raised by property taxation.

***Introduce Ordinance, with NO second or roll call

***Waive three (3) readings of Ordinance, with a second and roll call

***Final Passage of Ordinance, with a second and roll call

9. Closed Session: Pending Litigation; Strategy Session with respect to real estate purchase; and prevent needless injury to the reputation of an individual.

10. Mayor Feecken adjourns City Council meeting.

11. **This agenda, including supporting documentation, is available for public viewing during normal business hours at the City Office, 704 6th Street, St. Paul, Nebraska.**

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

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

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

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

Date

Mike Feeken, Mayor

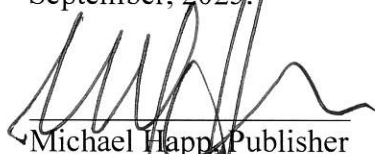
Connie Jo Beck, City Clerk/Deputy Treasurer

2025-01-01-0000

Certificate of Publication

State of Nebraska
Howard County

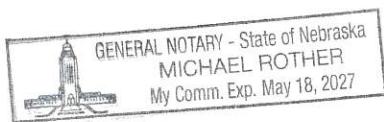
I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Phonograph-Herald, a weekly newspaper published in an office maintained at St. Paul, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper two (2) consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 10th day of September, 2025.


Michael C. Happ, Publisher

Subscribed in my presence and sworn to before me the 18th day of September, 2025.


Notary Public

My commission expires the 18th day of May, 2027.



No. of lines: 40

Publication Fee: 32.21

NOTICE OF TIME AND PLACE OF SPECIAL MEETING HELD IN THE CITY COUNCIL CHAMBERS REGARDING THE CITY OF ST. PAUL'S 2025- 2026 BUDGET HEARING AND BUDGET SUMMARY

Notice is hereby given that there will be a Special meeting of the Mayor and City Council of the City of St. Paul, Nebraska held in the City Council Chambers on Tuesday, September 23, 2025, at 5:30 p.m. The meeting is for the purpose of conducting a "2025-2026 Notice of Budget Hearing and proposed Budget Summary", which meeting will be open to the public. An agenda for such meeting, kept continually current, is available for public inspection at the office of the City Clerk at the City Utilities Office. If auxiliary aids for reasonable accommodation are needed for attendance at the meeting, please call the City Clerk's office: (308)754-4483. Advance notice of seven (7) days is needed when requesting auxiliary aid.

Dated this 5th day of Sep-

tember 2025

Connie Jo Beck
City Clerk/Deputy Treasurer
Published on September 10
and 17, 2025

ZNEZ

City of St Paul
IN
Howard County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 23rd day of September 2025, at 5:30 o'clock P.M., at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 9,611,293.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 14,784,670.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 12,315,971.00
2025-2026 Necessary Cash Reserve	\$ 5,740,784.00
2025-2026 Total Resources Available	\$ 18,056,755.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 1,007,929.50
Unused Budget Authority Created For Next Year	\$ 656,889.72

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 730,179.50
Personal and Real Property Tax Required for Bonds	\$ 277,750.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the _____ day of September 2025, at as an agenda item of the regular board meeting scheduled to begin immediately following the conclusion of the budget hearing, at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	16,208,847.00	12,315,971.00	-24%
Property Tax Request	\$ 888,446.50	\$ 1,007,929.50	13%
Valuation	187,486,775	200,658,640	7%
Tax Rate	0.473872	0.502311	6%
Tax Rate if Prior Tax Request was at Current Valuation	0.442765		

See Accountants' Summary of Significant Assumptions and Accountants' Report

City of St Paul
IN
Howard County, Nebraska

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2025-2026 Proposed Budget of Disbursements & Transfers	\$ 12,315,971.00
2025-2026 Necessary Cash Reserve	\$ 5,812,784.00
2025-2026 Total Resources Available	\$ 18,128,755.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 1,080,649.50
Unused Budget Authority Created For Next Year	\$ 599,169.72
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 802,899.50
Personal and Real Property Tax Required for Bonds	\$ 277,750.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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	2024	2025	Change
Operating Budget	16,208,847.00	12,315,971.00	-24%
Property Tax Request	\$ 888,446.50	\$ 1,080,649.50	22%
Valuation	187,486,775	200,658,640	7%
Tax Rate	0.473872	0.538551	14%
Tax Rate if Prior Tax Request was at Current Valuation	0.442765		

See Accountants' Summary of Significant Assumptions and Accountants' Report

CITY OF ST PAUL

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*Claim Register©

24 25 Trfr Out

JUNE 24-25

Posted in Sept 2025

Claim Type

Claim#	1 POLICE FUND	Ck# 001721E 8/27/2025			
Cash Payment	E 01-70-160 TRANSFER OUT	24-25 Trfr from Light to Police for Operating			\$178,500.00
Invoice					
Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total \$178,500.00
Claim#	2 PARK FUND	Ck# 001722E 8/27/2025			
Cash Payment	E 01-70-160 TRANSFER OUT	24-25 Trfr from Light to Parks for Operating			\$66,800.00
Invoice					
Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total \$66,800.00
Claim#	3 GENERAL FUND	Ck# 001723E 8/27/2025			
Cash Payment	E 01-70-160 TRANSFER OUT	24-25 Trfr from Light to General for Utilities Super. Wage			\$22,246.00
Invoice					
Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total \$22,246.00
Claim#	4 STREET FUND	Ck# 001724E 8/27/2025			
Cash Payment	E 01-70-160 TRANSFER OUT	24-25 Trfr from Light to Streets for Poles			\$5,000.00
Invoice					
Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total \$5,000.00
Claim#	5 GENERAL FUND	Ck# 001725E 8/27/2025			
Cash Payment	E 02-70-160 TRANSFER OUT	24-25 Trfr from Water to General - Utilities Super Wage			\$22,246.00
Invoice					
Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total \$22,246.00
Claim#	6 PARK FUND	Ck# 001726E 8/27/2025			
Cash Payment	E 02-70-160 TRANSFER OUT	24-25 Trfr from Water to Park for Operating			\$7,000.00
Invoice					
Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total \$7,000.00
Claim#	7 GENERAL FUND	Ck# 001727E 8/27/2025			
Cash Payment	E 03-70-160 TRANSFER OUT	24-25 Trfr from Sewer to General - Utilities Super Wage			\$22,246.00
Invoice					
Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total \$22,246.00
Claim#	8 PARK FUND	Ck# 001728E 8/27/2025			
Cash Payment	E 04-70-160 TRANSFER OUT	24-25 Trfr from Landfill to Parks for Operating			\$13,247.00
Invoice					
Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total \$13,247.00
Claim#	9 Swimming Pool	Ck# 001729E 8/27/2025			
Cash Payment	E 10-70-160 TRANSFER OUT	24-25 Trfr from General for Swim Pool Operating			\$13,000.00
Invoice					
Transaction Date	8/27/2025	Due 12:00:00 AM	CHECKING	11100	Total \$13,000.00
Claim#	10 GENERAL FUND	Ck# 001730E 8/27/2025			
Cash Payment	E 21-70-160 TRANSFER OUT	24-25 Trfr from Street to General Utilities Super Wage			\$22,246.00
Invoice					
Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total \$22,246.00
Claim#	11 GENERAL FUND	Ck# 001731E 8/27/2025			

CITY OF ST PAUL

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***Claim Register©**

24 25 Trfr Out

JUNE 24-25

Cash Payment	E 21-70-160	TRANSFER OUT	24-25 Trfr from Streets to General for 1st Yr Snow Blower Payment	\$41,820.00
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Invoice

Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total	\$41,820.00
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Claim#	12 VP BOND	Ck# 001773E 8/27/2025
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Cash Payment	E 21-70-160	TRANSFER OUT	24-25 Street Assessments to VP Bond	\$22,872.00
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Invoice

Transaction Date	8/27/2025	Due 8/27/2025	CHECKING	11100	Total	\$22,872.00
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Claim Type

Tota

\$437,223.00

Pre-Written Check	\$437,223.00
Checks to be Generated by the Compute	\$0.00
Total	\$437,223.00

MIKE FEEKEN, MAYOR

CITY OF ST PAUL

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Receipts

Current Period: JUNE 24-25

Posted in Sept 2025

Receipts Batch 24 25 Trfr In

\$437,223.00

Refer	1				
Cash Receipt	R 10-420	TRANSFER IN	24-25 Trfr In General from Lights for US Wage		\$22,246.00
Cash Receipt	R 10-420	TRANSFER IN	24-25 Trfr In General from Water for US Wage		\$22,246.00
Cash Receipt	R 10-420	TRANSFER IN	24-25 Trfr In General from Sewer for US Wage		\$22,246.00
Cash Receipt	R 10-420	TRANSFER IN	24-25 Trfr In General from Street for US Wage		\$22,246.00
Cash Receipt	R 10-420	TRANSFER IN	24-25 Trfr In General from Street for 1st Payment RE: Snow Blower		\$41,820.00
Transaction Date	8/27/2025	CHECKING	11100	Total	\$130,804.00
Refer	2				
Cash Receipt	R 21-420	TRANSFER IN	24-25 Transfer to Streets from Lights RE: Poles		\$5,000.00
Transaction Date	8/27/2025	CHECKING	11100	Total	\$5,000.00
Refer	3				
Cash Receipt	R 32-420	TRANSFER IN	24-25 Transfer to Police from Lights for Operating		\$178,500.00
Transaction Date	8/27/2025	CHECKING	11100	Total	\$178,500.00
Refer	4				
Cash Receipt	R 41-420	TRANSFER IN	24-25 Transfer to Swimming Pool from General for Operating		\$13,000.00
Transaction Date	8/27/2025	CHECKING	11100	Total	\$13,000.00
Refer	5				
Cash Receipt	R 42-420	TRANSFER IN	24-25 Transfer to Park for Operating from Lights		\$66,800.00
Cash Receipt	R 42-420	TRANSFER IN	24-25 Transfer to Park for Operating from Landfill		\$13,247.00
Cash Receipt	R 42-420	TRANSFER IN	24-25 Transfer to Park for Operating from Water		\$7,000.00
Transaction Date	8/27/2025	CHECKING	11100	Total	\$87,047.00
Refer	6				
Cash Receipt	R 61-420	TRANSFER IN	24-25 Street Assessments to VP Bond		\$22,872.00
Transaction Date	8/27/2025	CHECKING	11100	Total	\$22,872.00

CITY OF ST PAUL
Receipts

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Current Period: JUNE 24-25

Fund Summary

	11100 CHECKING	
10 GENERAL		\$130,804.00
21 STREETS		\$5,000.00
32 POLICE		\$178,500.00
41 POOL		\$13,000.00
42 PARK		\$87,047.00
61 VP BOND		\$22,872.00
		\$437,223.00

City of St. Paul Transfer Out			2024 - 2025
Dept.	Expense Code	Amount	Transfer
Light (01)	01-70-160	\$ 178,500.00	Transfer to Police
	01-70-160	\$ 66,800.00	Transfer to Parks
	01-70-160	\$ 22,246.00	Transfer to General: Utility Super Wage
	01-70-160	\$ 5,000.00	Transfer to Street (light poles)
	Total	\$ 272,546.00	
Water (02)	02-70-160	\$ 22,246.00	Transfer to General: Utility Super Wage
	02-70-160	\$ 7,000.00	Transfer to Park: Operating Funds
		\$ 29,246.00	
Sewer (03)	03-70-160	\$ 22,246.00	Transfer to General: Utility Super Wage
Landfill (04)	04-70-160	\$ 13,247.00	Transfer to Parks RE Operating Funds
General (10)	10-70-160	\$ 13,000.00	Transfer to Swimming Pool RE: Operating Funds
Street (21)	21-70-160	\$ 22,246.00	Transfer to General: Utility Super Wage
	21-70-160	\$ 41,820.00	General - Snow Blower
	21-70-160	\$ 22,872.00	Transfer to VP Bond for Street Assessments
	Total	\$ 86,938.00	
TOTAL		\$ 437,223.00	

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

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Current Period: SEPTEMBER 24-25

			24-25	24-25	SEPTEMBER	Enc	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
LIGHTS								
Active	E 01-10-110	SALARY & WAGES	\$285,982.00	\$219,373.75	\$0.00	\$0.00	\$66,608.25	76.71%
Active	E 01-10-111	OVERTIME	\$7,000.00	\$7,530.63	\$0.00	\$0.00	-\$530.63	107.58%
Active	E 01-10-115	FICA	\$18,165.00	\$13,384.99	\$0.00	\$0.00	\$4,780.01	73.69%
Active	E 01-10-116	MEDICARE	\$4,248.00	\$3,130.22	\$0.00	\$0.00	\$1,117.78	73.69%
Active	E 01-10-120	PENSION	\$17,579.00	\$11,324.11	\$0.00	\$0.00	\$6,254.89	64.42%
Active	E 01-10-130	INSURANCE	\$63,630.00	\$47,476.68	\$0.00	\$0.00	\$16,153.32	74.61%
Active	E 01-20-210	PROF&SCHOOLS	\$6,000.00	\$1,422.10	\$0.00	\$0.00	\$4,577.90	23.70%
Active	E 01-20-211	ADM. & DUES	\$5,000.00	\$2,351.75	\$0.00	\$0.00	\$2,648.25	47.04%
Active	E 01-20-212	LEGAL FEES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 01-20-215	WIRE FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-20-220	COMMUNICATION	\$3,400.00	\$1,132.17	\$0.00	\$0.00	\$2,267.83	33.30%
Active	E 01-20-231	CITY GAS & OIL	\$7,000.00	\$5,701.86	\$0.00	\$0.00	\$1,298.14	81.46%
Active	E 01-20-240	PUBLISH / CODIF	\$1,500.00	\$25.00	\$0.00	\$0.00	\$1,475.00	1.67%
Active	E 01-20-250	CITY INSURANCE	\$31,857.00	\$29,700.96	\$0.00	\$0.00	\$2,156.04	93.23%
Active	E 01-20-252	Personal Protective E	\$10,000.00	\$6,605.51	\$0.00	\$0.00	\$3,394.49	66.06%
Active	E 01-20-260	PUBLIC UTILITY	\$1,775,000.00	\$1,623,294.64	\$0.00	\$0.00	\$151,705.36	91.45%
Active	E 01-20-263	PCA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-20-264	ACH FEE Heritage	\$360.00	\$250.00	\$0.00	\$0.00	\$110.00	69.44%
Active	E 01-20-266	DocuSend Fee	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 01-20-268	Uniforms	\$1,200.00	\$866.65	\$0.00	\$0.00	\$333.35	72.22%
Active	E 01-20-270	UTILITY R & M	\$40,000.00	\$61,370.64	\$0.00	\$0.00	-\$21,370.64	153.43%
Active	E 01-20-271	VEHICLE R & M	\$40,000.00	\$9,336.24	\$0.00	\$0.00	\$30,663.76	23.34%
Active	E 01-20-272	TOOLS	\$10,000.00	\$9,875.92	\$0.00	\$0.00	\$124.08	98.76%
Active	E 01-20-291	SALES TAX	\$171,750.00	\$159,809.89	\$0.00	\$0.00	\$11,940.11	93.05%
Active	E 01-20-306	CHECK ORDER CHA	\$400.00	\$479.34	\$0.00	\$0.00	-\$79.34	119.84%
Active	E 01-20-309	COMPUTER	\$8,450.00	\$6,439.02	\$0.00	\$0.00	\$2,010.98	76.20%
Active	E 01-20-310	OFFICE SUPPLIES	\$3,000.00	\$1,112.31	\$0.00	\$0.00	\$1,887.69	37.08%
Active	E 01-20-313	POSTAGE	\$2,500.00	\$2,358.18	\$0.00	\$0.00	\$141.82	94.33%
Active	E 01-20-345	ACCOUNTING FEE	\$7,034.00	\$7,033.35	\$0.00	\$0.00	\$0.65	99.99%
Active	E 01-20-470	UTIL REFUND	\$0.00	\$175.44	\$0.00	\$0.00	-\$175.44	0.00%
Active	E 01-20-491	METER DEPOSIT	\$2,500.00	\$3,750.00	\$0.00	\$0.00	-\$1,250.00	150.00%
Active	E 01-20-517	COPIER LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-20-520	BLDG/ R & M	\$6,500.00	\$4,866.81	\$0.00	\$0.00	\$1,633.19	74.87%
Active	E 01-20-540	MACH & EQUIPMEN	\$40,000.00	\$42,006.95	\$0.00	\$0.00	-\$2,006.95	105.02%
Active	E 01-20-622	PENALTY/FINE/Servi	\$30.00	\$15.00	\$0.00	\$0.00	\$15.00	50.00%
Active	E 01-20-665	Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-30-320	MERCH & SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-40-530	EQUIP RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-50-550	IMPROVEMENTS	\$170,538.00	\$252,813.77	\$0.00	\$0.00	-\$82,275.77	148.24%
Active	E 01-50-560	DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-50-561	AMORTIZATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-60-630	EQUIP SINKING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-70-160	TRANSFER OUT	\$291,546.00	\$1,926,236.76	\$0.00	\$0.00	-\$1,634,690.76	660.70%
Total LIGHTS			\$3,033,419.00	\$4,461,500.64	\$0.00	\$0.00	-\$1,428,081.64	147.08%

1	LIGHT #1 June 2024	22-23 Actual	23-24 Budget	23-24 Estimate	24-25 Budget
2	REVENUE (Utilizes No Prop Tax)	A	B	C	D
3	American Tower Rent \$650 (\$14153 ICS)	-	\$ -	\$ 4,550.00	\$ 7,800.00
4	to ICS) 01-249				
5	Rental: Charter Pole \$1726; Century \$212;	\$ 4,975.00	\$ 4,725.00	\$ 4,938.00	\$ 4,725.00
6	State Rent \$3,000				
7	Reconnect Fee 01-255	\$ 640.00	\$ 250.00	\$ 560.00	\$ 250.00
8	Disconnect Notice Fee 01-256	\$ 14,060.00	\$ 12,000.00	\$ 13,000.00	\$ 12,000.00
9	Bad Check Fee \$25	\$ 200.00	\$ -	\$ 231.00	\$ -
10	Light PCA 01-266: 22-23 \$164672	\$ 84,035.00	\$ -	\$ -	\$ -
11	Iron (Scrape) Kramers	\$ -	\$ -	\$ -	\$ -
12	Interest: 504981; CD's; ICS	\$ 65,114.00	\$ 7,250.00	\$ 89,711.00	\$ 25,000.00
13	Metered Sales (1% line loss 3.8%)	\$ 2,552,124.00	\$ 2,610,000.00	\$ 2,498,864.00	\$ 2,589,790.00
14	Cons. Dep. Credit Card 01-491	\$ 2,750.00	\$ 2,500.00	\$ 2,950.00	\$ 2,500.00
15	Shop Sales: Jerry Thompson/Jorg Elect	\$ 1,028.00	\$ -	\$ 117.00	\$ -
16	Grant: Energy Research & Dev.	\$ -	\$ -	\$ 1,406.00	\$ -
17	Reimburse: ACE \$4434	\$ 2,550.00	\$ -	\$ 4,434.00	\$ -
18	Light Surge Protection	\$ -	\$ -	\$ 312.00	\$ -
19	Sale Tx Form 10: 1%	\$ 167,223.00	\$ 160,000.00	\$ 174,925.00	\$ 175,000.00
20	No City Sales Tax: 1%	\$ 1,252.00	\$ 1,200.00	\$ 1,315.00	\$ 1,400.00
21	RESERVES: Boom Trk \$107,900; Dump	\$ -	\$ -	\$ 126,770.00	\$ -
22	Trlr \$10870; Excavator (lease) \$8000				
23	RESERVES: Truck \$40,000;	\$ -	\$ 156,000.00	\$ -	\$ 40,000.00
24	RESERVE: 24-25 Middle Loup \$20,538	\$ -	\$ -	\$ 196,360.00	\$ 20,538.00
25	Poles (WESCO)				
26	RESERVES: Elmwood Cemetery Excavator	\$ -	\$ -	\$ -	\$ 19,000.00
27	RESERVES: Light Poles to Street	\$ -	\$ -	\$ -	\$ 5,000.00
28	RESERVES: Unexpected Elect. Material	\$ -	\$ -	\$ -	\$ 150,000.00
29	TOTAL REVENUES	\$ 2,895,951.00	\$ 2,953,925.00	\$ 3,120,443.00	\$ 3,053,003.00
30	EXPENSE				
31	PERSONNEL SERVICES				
32	Salary & Wages 5.83%	\$ 263,018.00	\$ 279,350.00	\$ 186,502.00	\$ 285,982.00
33	Overtime (Middle Loup; Outages)	\$ 8,988.00	\$ 5,000.00	\$ 5,518.00	\$ 7,000.00
34	Fica - 6.20%	\$ 16,352.00	\$ 17,630.00	\$ 11,905.00	\$ 18,165.00
35	Medicare - 1.45%	\$ 3,824.00	\$ 4,123.00	\$ 2,784.00	\$ 4,248.00
36	Pension 6%	\$ 11,938.00	\$ 16,782.00	\$ 11,521.00	\$ 17,579.00
37	Insurance: BCBS 9.7%; LTD	\$ 44,981.00	\$ 88,256.00	\$ 37,665.00	\$ 63,630.00
38	OPERATING EXPENSE				
39	Prof & Sch: Banyon \$1,500; Elect Rate	\$ 778.00	\$ 15,000.00	\$ 12,000.00	\$ 6,000.00
40	Study \$9,000				
41	Adm & Dues: Util Sec; NPPD;	\$ 5,099.00	\$ 4,700.00	\$ 4,700.00	\$ 5,000.00
42	Sparq; League (Utilities)				
43	Legal Fees: Middle Loup & Union	\$ -	\$ 1,000.00	\$ 195.00	\$ 1,000.00
44	Wire Fee: Bucket Truck	\$ -	\$ -	\$ 8.00	\$ -
45	Commun: Digger 250; Clearfly 1050;	\$ 1,042.00	\$ 3,400.00	\$ 1,300.00	\$ 3,400.00
46	Internet Hamilton 2100 (laptop)				
47	Gas & Oil	\$ 6,380.00	\$ 7,000.00	\$ 5,200.00	\$ 7,000.00
48	Publish & Codif; Rate Ord. & Help Ad	\$ 127.00	\$ 2,000.00	\$ 300.00	\$ 1,500.00
49	Insurance: LARM: 15%	\$ 26,582.00	\$ 31,868.00	\$ 27,228.00	\$ 31,857.00
50	Personal Protective Equipment (PPE)	\$ 3,380.00	\$ 8,800.00	\$ 7,500.00	\$ 10,000.00
51	Cross Arms \$2000				
52	Public Utility (REA) (Solar)	\$ 1,762,494.00	\$ 1,696,444.00	\$ 1,760,544.00	\$ 1,775,000.00

53	Heritage UB ACH Fees \$25 Mthly	\$	300.00	\$	360.00	\$	300.00	\$	360.00
54	UB DocuSend Fee	\$	82.00	\$	150.00	\$	170.00	\$	250.00
55	Uniforms: \$400x3	\$	1,328.00	\$	1,200.00	\$	796.00	\$	1,200.00
56	Util R&M: Cable, Transf; Reclose; Vise Lock	\$	27,719.00	\$	40,000.00	\$	58,000.00	\$	40,000.00
57	Vehicle R&M: Trk Test Cables \$15,000 and	\$	2,260.00	\$	10,000.00	\$	8,500.00	\$	40,000.00
58	Remote Platform \$15,000								
59	Tools: Inverter, wire stripper, ocblock, \$5200;	\$	4,444.00	\$	6,800.00	\$	8,000.00	\$	10,000.00
60	Sale Tx Form 10: Line Loss 5%	\$	164,009.00	\$	158,894.00	\$	171,388.00	\$	171,750.00
61	Check Order: Dugan: Chkg & Con Dep	\$	-	\$	400.00	\$	-	\$	400.00
62	Computer:Itron/Banyon \$3000; Hamilton	\$	9,752.00	\$	8,000.00	\$	8,000.00	\$	8,450.00
63	\$4000: Internet Northyards								
64	Office Supplies	\$	2,040.00	\$	3,000.00	\$	2,800.00	\$	3,000.00
65	Postage: Utility Billing	\$	2,198.00	\$	2,500.00	\$	2,500.00	\$	2,500.00
66	Acct Fees-Audit 17,400; Budget 9,400	\$	7,267.00	\$	6,600.00	\$	6,600.00	\$	7,034.00
67	Utility Refund: HHS/to much money	\$	1,869.00	\$	-	\$	759.00	\$	-
68	Cons. Dep. Credit Card (same #13)	\$	2,750.00	\$	2,500.00	\$	2,950.00	\$	2,500.00
69	Bldg R&M: copier \$1,000; cleaning \$2667	\$	1,575.00	\$	5,000.00	\$	5,000.00	\$	6,500.00
70	Mach & Equip: 24-25 Veh Truck	\$	-	\$	150,000.00	\$	127,330.00	\$	40,000.00
71	23-24: Bucket Trk; Dump Trlr; Lease Excavator								
72	(\$107,900; \$10,870; \$8560)								
73	Penalty/Fine: Bad Ck Fee \$3.00	\$	15.00	\$	9.00	\$	21.00	\$	30.00
74	Reimb:	\$	73.00	\$	-	\$	-	\$	-
75	Merch/Supply: Vise Lock \$4,000	\$	-	\$	4,000.00	\$	-	\$	-
76	CAPITAL OUTLAY								
77	Improve: Poles \$20,538 Middle Loup (Wesco)	\$	57,143.00	\$	100,000.00	\$	296,360.00	\$	20,538.00
78	Improve: Unexpected Elect. Material							\$	150,000.00
79	Equip. Sink	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	-
80	DEBT SERVICE								
81	Trfr Out (Gen Util Sup)	\$	19,282.00	\$	21,019.00	\$	21,019.00	\$	22,246.00
82	Trfr Out (Police \$178,500)	\$	178,500.00	\$	178,500.00	\$	178,500.00	\$	178,500.00
83	Trfr Out (Park \$66,800.00)	\$	66,800.00	\$	66,800.00	\$	66,800.00	\$	66,800.00
84	Trfr Out (Streets - light poles \$5,000)	\$	-	\$	-	\$	-	\$	5,000.00
85	Trfr Out (Cemetery - Excavator \$19,000)	\$	-	\$	-	\$	-	\$	19,000.00
86	TOTAL EXPENDITURES	\$	2,710,389.00	\$	2,953,085.00	\$	3,046,663.00	\$	3,033,419.00
87	NET ANNUAL CASH FLOW	\$	185,562.00	\$	840.00	\$	73,780.00	\$	19,584.00
	M. Mkt #504981 = \$4,824								
	ICS (Citizens) = \$229,682								
	NPAIT = \$487,808		ELECTRICAL MAPPING						
	NE CLASS = \$762745								
	Heritage Bank #411025 = \$294,673								
	Consumer Deposit #102-415 = \$55,701								
	Cafeteria 125 #102-407 = \$17,227								
	2024 new PC and Itron Upgrade								
	2024 May: Purchase Electrical Middle Loup River Subdivision								
	2024 Dump Trailer; Lease Excavator; Boom Truck								
	2024 Began Middle Loup Electrical Service								
	LIGHT #1								

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

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Current Period: SEPTEMBER 24-25

			24-25	24-25	SEPTEMBER	Enc	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
WATER								
Active	E 02-10-110	SALARY & WAGES	\$177,362.00	\$158,328.85	\$0.00	\$0.00	\$19,033.15	89.27%
Active	E 02-10-111	OVERTIME	\$5,000.00	\$4,444.10	\$0.00	\$0.00	\$555.90	88.88%
Active	E 02-10-115	FICA	\$11,307.00	\$8,879.88	\$0.00	\$0.00	\$2,427.12	78.53%
Active	E 02-10-116	MEDICARE	\$2,644.00	\$2,076.67	\$0.00	\$0.00	\$567.33	78.54%
Active	E 02-10-120	PENSION	\$10,942.00	\$9,766.36	\$0.00	\$0.00	\$1,175.64	89.26%
Active	E 02-10-130	INSURANCE	\$71,836.00	\$62,252.90	\$0.00	\$0.00	\$9,583.10	86.66%
Active	E 02-10-306	CHECK ORDER CHA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-20-210	PROF&SCHOOLS	\$2,900.00	\$369.13	\$0.00	\$0.00	\$2,530.87	12.73%
Active	E 02-20-211	ADM. & DUES	\$5,500.00	\$3,106.75	\$0.00	\$0.00	\$2,393.25	56.49%
Active	E 02-20-212	LEGAL FEES	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 02-20-213	ENGINEER FEES	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 02-20-215	WIRE FEE	\$32.00	\$36.00	\$0.00	\$0.00	-\$4.00	112.50%
Active	E 02-20-220	COMMUNICATION	\$2,900.00	\$2,359.78	\$0.00	\$0.00	\$540.22	81.37%
Active	E 02-20-231	CITY GAS & OIL	\$5,500.00	\$3,731.64	\$0.00	\$0.00	\$1,768.36	67.85%
Active	E 02-20-232	LAB SAMPLE	\$1,500.00	\$1,930.00	\$0.00	\$0.00	-\$430.00	128.67%
Active	E 02-20-240	PUBLISH / CODIF	\$700.00	\$600.00	\$0.00	\$0.00	\$100.00	85.71%
Active	E 02-20-250	CITY INSURANCE	\$37,097.00	\$35,766.41	\$0.00	\$0.00	\$1,330.59	96.41%
Active	E 02-20-260	PUBLIC UTILITY	\$19,500.00	\$16,658.88	\$0.00	\$0.00	\$2,841.12	85.43%
Active	E 02-20-261	CITY LIGHTS	\$26,000.00	\$21,572.71	\$0.00	\$0.00	\$4,427.29	82.97%
Active	E 02-20-262	BLACKHILLS GAS	\$5,200.00	\$4,198.45	\$0.00	\$0.00	\$1,001.55	80.74%
Active	E 02-20-268	Uniforms	\$800.00	\$858.06	\$0.00	\$0.00	-\$58.06	107.26%
Active	E 02-20-269	Water Meters	\$17,300.00	\$10,822.05	\$0.00	\$0.00	\$6,477.95	62.56%
Active	E 02-20-270	UTILITY R & M	\$25,000.00	\$21,028.60	\$0.00	\$0.00	\$3,971.40	84.11%
Active	E 02-20-271	VEHICLE R & M	\$2,000.00	\$1,674.56	\$0.00	\$0.00	\$325.44	83.73%
Active	E 02-20-272	TOOLS	\$1,500.00	\$404.50	\$0.00	\$0.00	\$1,095.50	26.97%
Active	E 02-20-274	CHEMICALS	\$9,000.00	\$14,594.68	\$0.00	\$0.00	-\$5,594.68	162.16%
Active	E 02-20-306	CHECK ORDER CHA	\$360.00	\$479.34	\$0.00	\$0.00	-\$119.34	133.15%
Active	E 02-20-309	COMPUTER	\$6,600.00	\$4,899.01	\$0.00	\$0.00	\$1,700.99	74.23%
Active	E 02-20-310	OFFICE SUPPLIES	\$2,000.00	\$998.49	\$0.00	\$0.00	\$1,001.51	49.92%
Active	E 02-20-313	POSTAGE	\$3,500.00	\$2,805.44	\$0.00	\$0.00	\$694.56	80.16%
Active	E 02-20-345	ACCOUNTING FEE	\$7,034.00	\$7,033.33	\$0.00	\$0.00	\$0.67	99.99%
Active	E 02-20-517	COPIER LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-20-520	BLDG/ R & M	\$6,300.00	\$5,462.96	\$0.00	\$0.00	\$837.04	86.71%
Active	E 02-20-665	Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-30-320	MERCH & SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-50-540	MACH & EQUIPMEN	\$0.00	\$8,333.33	\$0.00	\$0.00	-\$8,333.33	0.00%
Active	E 02-50-550	IMPROVEMENTS	\$0.00	\$144,396.49	\$0.00	\$0.00	-\$144,396.49	0.00%
Active	E 02-50-560	DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-60-610	PRINCIPAL	\$157,580.00	\$157,580.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 02-60-620	INTEREST	\$24,386.00	\$28,375.83	\$0.00	\$0.00	-\$3,989.83	116.36%
Active	E 02-60-621	NEW BOND COST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-60-626	Bond Pay Off	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-60-627	Bond Payoff Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 02-60-630	EQUIP SINKING	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 02-60-631	BUILDING SINKING	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 02-70-160	TRANSFER OUT	\$48,246.00	\$745,758.66	\$0.00	\$0.00	-\$697,512.66	1545.74%
Total WATER			\$726,526.00	\$1,519,083.84	\$0.00	\$0.00	-\$792,557.84	209.09%

1	WATER #2 June 2024	22-23 Actual	23-24 Budget	23-24 Estimate	24-25 Budget
2	REVENUE	A	B	C	D
3	Recording Fee: Goodenberger	\$ 10.00	\$ -	\$ 10.00	\$ -
4	Fee, Permit, License (Well) Swanson	\$ 250.00	\$ -	\$ 25.00	\$ -
5	Rent (Exp 10/24) \$11260 May/Oct (Kanter)	\$ 11,260.00	\$ 11,260.00	\$ 11,260.00	\$ 12,160.00
6	Interest; 504189; ICS; Npait; NE Class	\$ 14,069.00	\$ 5,000.00	\$ 29,066.00	\$ 7,500.00
7	Special Assess: MAD Dev Only	\$ 385.00	\$ 257.00	\$ 4,722.00	\$ 6,500.00
8	Assess Int: MAD Dev Only	\$ 6,827.00	\$ 2,700.00	\$ 4,311.00	\$ 6,000.00
9	Metered Sales (-20 million gal.)	\$ 692,903.00	\$ 703,046.00	695,422.00	\$ 690,000.00
10	Metered Deposit 102415 Activity	\$ 2,250.00	\$ -	500.00	\$ -
11	Shop Sales: Horn; Parts; Starkey; Wells	\$ 4,959.00	\$ 2,000.00	\$ 546.00	\$ 500.00
12	Bond Anticipation: Middle Loup Subd.	\$ -	\$ 428,675.00	\$ 311,929.00	\$ -
13	Reimb: CM Constr	\$ 499.00	\$ -	\$ 211.00	\$ -
14	Reserves: Water ICS Excavator \$19000	\$ -	\$ -	\$ -	\$ 19,000.00
15	TOTAL REVENUES	\$ 733,402.00	\$ 1,152,938.00	\$ 1,058,002.00	\$ 741,660.00
16	EXPENSE				
17	PERSONNEL SERVICES				
18	Wages: 5.83%	\$ 169,501.00	\$ 158,559.00	\$ 164,347.00	\$ 177,362.00
19	Overtime - Water Testing, on call	\$ 3,702.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
20	Fica - 6.20%	\$ 9,691.00	\$ 10,141.00	\$ 10,500.00	\$ 11,307.00
21	Medicare - 1.45%	\$ 2,266.00	\$ 2,372.00	\$ 2,456.00	\$ 2,644.00
22	Pension 6%	\$ 9,257.95	\$ 9,814.00	\$ 10,161.00	\$ 10,942.00
23	Insurance: BCBS / LTD 9.7%	\$ 55,157.00	\$ 45,185.00	\$ 56,225.00	\$ 71,836.00
24	OPERATING EXPENSE				
25	Prof/Sch: DHHS:Grade Lic;	\$ 2,560.00	\$ 2,900.00	\$ 1,000.00	\$ 2,900.00
26	Banyon School \$400				
27	Adm & Dues: Util Sect; Sparq; BOK;	\$ 4,493.00	\$ 5,000.00	\$ 5,000.00	\$ 5,500.00
28	Legal Fees:	\$ -	\$ 500.00	\$ -	\$ 500.00
29	Eng Fees: Middle Loup Sales Tax	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
30	Wire Fee (Bond Pymts) 8x4	\$ 16.00	\$ 32.00	\$ 24.00	\$ 32.00
31	Comm: Charter 2400 One Call 144;	\$ 1,966.00	\$ 2,500.00	\$ 2,490.00	\$ 2,900.00
32	Gas & Oil: Wellfield Trees \$1500	\$ 3,416.00	\$ 5,500.00	\$ 3,200.00	\$ 5,500.00
33	Lab Sample: State of NE	\$ 2,017.00	\$ 2,500.00	\$ 2,200.00	\$ 1,500.00
34	Publish: CCR, Backflow, Frozen Pipes	\$ 613.00	\$ 700.00	\$ 675.00	\$ 700.00
35	Insurance: LARM: 15%	\$ 32,467.00	\$ 38,825.00	\$ 31,698.00	\$ 37,097.00
36	Public Utility (REA)	\$ 16,478.87	\$ 17,000.00	\$ 18,500.00	\$ 19,500.00
37	City Lights	\$ 24,354.00	\$ 26,000.00	\$ 24,101.00	\$ 26,000.00
38	Blackhills Gas	\$ 5,054.00	\$ 5,200.00	\$ 4,723.00	\$ 5,200.00
39	Uniforms: 2 persons	\$ 796.00	\$ 800.00	\$ 800.00	\$ 800.00
40	Water Meter Purch: Fire Station	\$ 16,886.00	\$ 17,300.00	\$ 17,300.00	\$ 17,300.00
41	Utility R&M: brass; MultiRange Sonar \$6000	\$ 42,794.00	\$ 50,000.00	\$ 33,512.00	\$ 25,000.00
42	Veh. R & M	\$ 2,714.00	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00
43	Tools: press wash; saw; gloves; Pump	\$ 754.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
44	Chemicals: (Chlor, Potassium, Mag)	\$ 12,323.00	\$ 8,000.00	\$ 8,000.00	\$ 9,000.00
45	Check Order Fee: 100027	\$ -	\$ 360.00	\$ -	\$ 360.00
46	Computer:Office \$1500.00, Hamilton\$2200,	\$ 5,162.00	\$ 6,000.00	\$ 6,000.00	\$ 6,600.00
47	Itron/Banyon \$2900				
48	Office Sup: Paper, etc.	\$ 1,498.00	\$ 2,000.00	\$ 1,800.00	\$ 2,000.00
49	Postage- lab 180; Surveys 450; Postage	\$ 2,904.00	\$ 3,075.00	\$ 3,000.00	\$ 3,500.00
50	2400, Bulk 115				
51	Acct Fees-Audit 17,400; Budget 9,400	\$ 7,267.00	\$ 6,600.00	\$ 6,600.00	\$ 7,034.00
52	Build R & M: Copier 1000; PSSI 564;	\$ 2,858.00	\$ 6,300.00	\$ 6,200.00	\$ 6,300.00

53	Cleaning \$2667					
54	CAPITAL OUTLAY					
55	Improve: MIDDLE LOUP SUBD	\$ -	\$ 428,675.00	\$ 311,929.00	\$ -	
56	DEBT SERVICE					
57	Bond Principal	\$ 152,220.00	\$ 155,730.00	\$ 155,730.00	\$ 157,580.00	
58	Bond Interest	\$ 11,921.00	\$ 10,907.00	\$ 10,905.00	\$ 24,386.00	
59	Equipment Sinking	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
60	Building Sinking	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	
61	Trfr Out (Gen for Util Sup)	\$ 19,282.00	\$ 21,019.00	\$ 21,019.00	\$ 22,246.00	
62	Trfr To Park	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	
63	Trfr To Cemetery (Excavator) \$19000	\$ -	\$ -	\$ -	\$ 19,000.00	
64	TOTAL EXPENDITURES	\$ 649,888.82	\$ 1,093,494.00	\$ 962,595.00	\$ 726,526.00	
65	NET ANNUAL CASH FLOW	\$ 83,513.18	\$ 59,444.00	\$ 95,407.00	\$ 15,134.00	
	M.Mkt 504189 = \$8,394					
	ICS (Citizens) = \$281,225					
	NPAIT = \$161,529					
	NE CLASS = \$235,667					
***	WATER EXEMPT FROM SALES TAX BEGIN OCTOBER 1, 2021 (LB26)					
	Wellfield Lease: Robert Kanter May 15, 2022 to October 14, 2024: \$11,260 Annually					
	Wellfield Lease: robert Kanter May 15, 2025 to October 14, 2027: \$12,160 Annually					
	May 2024 Middle Loup Water Improve.	\$ 311,929.00				
	Note: Fire Dept. Meter 4"; if don't need then will purchase					
	more meters: @ 82%					
	WATER #2					

\$
 48,246

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

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Current Period: SEPTEMBER 24-25

			24-25	24-25	SEPTEMBER	Enc	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
SEWER								
Active	E 03-10-110	SALARY & WAGES	\$115,586.00	\$103,128.87	\$0.00	\$0.00	\$12,457.13	89.22%
Active	E 03-10-111	OVERTIME	\$2,500.00	\$1,955.07	\$0.00	\$0.00	\$544.93	78.20%
Active	E 03-10-115	FICA	\$7,321.00	\$5,752.76	\$0.00	\$0.00	\$1,568.24	78.58%
Active	E 03-10-116	MEDICARE	\$1,712.00	\$1,345.40	\$0.00	\$0.00	\$366.60	78.59%
Active	E 03-10-120	PENSION	\$7,085.00	\$6,291.62	\$0.00	\$0.00	\$793.38	88.80%
Active	E 03-10-130	INSURANCE	\$50,416.00	\$45,050.48	\$0.00	\$0.00	\$5,365.52	89.36%
Active	E 03-20-210	PROF&SCHOOLS	\$2,000.00	\$167.92	\$0.00	\$0.00	\$1,832.08	8.40%
Active	E 03-20-211	ADM. & DUES	\$3,500.00	\$3,306.61	\$0.00	\$0.00	\$193.39	94.47%
Active	E 03-20-212	LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-20-213	ENGINEER FEES	\$5,000.00	\$2,172.80	\$0.00	\$0.00	\$2,827.20	43.46%
Active	E 03-20-215	WIRE FEE	\$16.00	\$20.00	\$0.00	\$0.00	-\$4.00	125.00%
Active	E 03-20-220	COMMUNICATION	\$700.00	\$525.37	\$0.00	\$0.00	\$174.63	75.05%
Active	E 03-20-231	CITY GAS & OIL	\$5,000.00	\$2,573.51	\$0.00	\$0.00	\$2,426.49	51.47%
Active	E 03-20-232	LAB SAMPLE	\$4,500.00	\$2,672.00	\$0.00	\$0.00	\$1,828.00	59.38%
Active	E 03-20-240	PUBLISH / CODIF	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
Active	E 03-20-250	CITY INSURANCE	\$26,923.00	\$28,279.68	\$0.00	\$0.00	-\$1,356.68	105.04%
Active	E 03-20-260	PUBLIC UTILITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-20-261	CITY LIGHTS	\$25,000.00	\$21,135.64	\$0.00	\$0.00	\$3,864.36	84.54%
Active	E 03-20-268	Uniforms	\$800.00	\$799.92	\$0.00	\$0.00	\$0.08	99.99%
Active	E 03-20-270	UTILITY R & M	\$25,000.00	\$21,007.49	\$0.00	\$0.00	\$3,992.51	84.03%
Active	E 03-20-271	VEHICLE R & M	\$3,000.00	\$5,178.95	\$0.00	\$0.00	-\$2,178.95	172.63%
Active	E 03-20-272	TOOLS	\$1,000.00	\$928.50	\$0.00	\$0.00	\$71.50	92.85%
Active	E 03-20-274	CHEMICALS	\$3,000.00	\$1,308.49	\$0.00	\$0.00	\$1,691.51	43.62%
Active	E 03-20-306	CHECK ORDER CHA	\$360.00	\$433.78	\$0.00	\$0.00	-\$73.78	120.49%
Active	E 03-20-309	COMPUTER	\$5,700.00	\$4,404.20	\$0.00	\$0.00	\$1,295.80	77.27%
Active	E 03-20-310	OFFICE SUPPLIES	\$1,000.00	\$319.06	\$0.00	\$0.00	\$680.94	31.91%
Active	E 03-20-313	POSTAGE	\$2,600.00	\$2,155.65	\$0.00	\$0.00	\$444.35	82.91%
Active	E 03-20-345	ACCOUNTING FEE	\$7,034.00	\$7,033.32	\$0.00	\$0.00	\$0.68	99.99%
Active	E 03-20-517	COPIER LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-20-520	BLDG/ R & M	\$6,000.00	\$2,008.14	\$0.00	\$0.00	\$3,991.86	33.47%
Active	E 03-20-975	Close Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-30-320	MERCH & SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-50-540	MACH & EQUIPMEN	\$34,500.00	\$21,494.36	\$0.00	\$0.00	\$13,005.64	62.30%
Active	E 03-50-550	IMPROVEMENTS	\$10,000.00	\$140,844.98	\$0.00	\$0.00	-\$130,844.98	1408.45%
Active	E 03-50-555	Vehicle Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-50-560	DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-60-610	PRINCIPAL	\$242,261.00	\$242,290.26	\$0.00	\$0.00	-\$29.26	100.01%
Active	E 03-60-620	INTEREST	\$18,696.00	\$22,040.76	\$0.00	\$0.00	-\$3,344.76	117.89%
Active	E 03-60-624	Bond Antic Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-60-626	Bond Pay Off	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-60-627	Bond Payoff Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-60-628	Bond Issue Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-60-630	EQUIP SINKING	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 03-60-631	BUILDING SINKING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 03-70-160	TRANSFER OUT	\$22,246.00	\$803,008.68	\$0.00	\$0.00	-\$780,762.68	3609.68%
Total SEWER			\$661,056.00	\$1,519,634.27	\$0.00	\$0.00	-\$858,578.27	229.88%

1	WASTEWATER FACILITY #3 June 2024	22-23 Actual	23-24 Budget	23-24 Estimate	24-25 Budget
2	REVENUE	A	B	C	D
3	Rental Lagoon: Hay Dry land	\$ 4,360.00	\$ -	\$ -	\$ -
4	Interest: 504849; ICS; Npait, NE Class	\$ 22,207.00	\$ 8,000.00	\$ 36,443.00	\$ 8,000.00
5	Assess: MAD Only	\$ 533.00	\$ 385.00	\$ 4,200.00	\$ 3,700.00
6	Assess Int: MAD Only	\$ 5,915.00	\$ 4,066.00	\$ 3,730.00	\$ 1,715.00
7	Collections: March 2023 (Do January 2024)	\$ 626,720.00	\$ 550,000.00	\$ 689,053.00	\$ 650,000.00
8	Shop Sales: Microscope (school)	\$ -	\$ -	\$ 490.00	\$ -
9	Bond Anticipation: Middle Loup Sub	\$ -	\$ 373,550.00	\$ 311,929.00	\$ -
10	Reimb: NDEE WWTF Draws: last reimb. \$51,401	\$ 2,077,648.00	\$ 500,000.00	\$ 676,725.00	\$ -
11	Reimb: Big Iron; Elba Flushers;	\$ -	\$ -	\$ -	\$ -
12	RESERVES:	\$ -	\$ -	\$ -	\$ -
13	TOTAL REVENUES	\$ 2,737,383.00	\$ 1,436,001.00	\$ 1,722,570.00	\$ 663,415.00
14	EXPENSE				
15	PERSONNEL SERVICES				
16	Wage: 5.83%	\$ 81,859.00	\$ 104,895.00	\$ 103,335.00	\$ 115,586.00
17	Overtime	\$ 1,543.00	\$ 2,500.00	\$ 2,300.00	\$ 2,500.00
18	Fica - 6.20%	\$ 4,783.00	\$ 6,659.00	\$ 6,549.00	\$ 7,321.00
19	Medicare - 1.45%	\$ 1,119.00	\$ 1,557.00	\$ 1,532.00	\$ 1,712.00
20	Pension 6%	\$ 2,496.00	\$ 6,444.00	\$ 6,338.00	\$ 7,085.00
21	Insurance: BC/BS & LTD: 9.7%	\$ 30,629.00	\$ 42,405.00	\$ 40,266.00	\$ 50,416.00
22	OPERATING EXPENSE				
23	Prof & Sch (Matt, Jeremy, Bill) Snowball	\$ 2,250.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00
24	Adm & Dues:Util Sec; Sparq; BOKF; HOA	\$ 3,575.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
25	Eng Fee: Progress Mtg; Middle Loup (SaleTx)	\$ 129,057.00	\$ 110,000.00	\$ 119,238.00	\$ 5,000.00
26	Wire Bank Fees - \$8 each	\$ -	\$ 16.00	\$ -	\$ 16.00
27	Communication - Diggers/ AT&T/ Internet \$600	\$ 111.00	\$ 300.00	\$ 631.00	\$ 700.00
28	Gas & Oil: Generator 900 gal	\$ 3,797.00	\$ 4,500.00	\$ 3,410.00	\$ 5,000.00
29	Lab Sample: Influent, fog; aqua (bugs); bod;\$2100	\$ 1,341.00	\$ 3,500.00	\$ 4,500.00	\$ 4,500.00
30	Publish / Codif Amer Legal (No Flushing)	\$ 141.00	\$ 600.00	\$ 200.00	\$ 600.00
31	Insurance: LARM: 15%	\$ 9,940.00	\$ 23,300.00	\$ 23,011.00	\$ 26,923.00
32	City Lights:	\$ 14,284.00	\$ 31,000.00	\$ 20,345.00	\$ 25,000.00
33	Uniforms: 2 persons	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
34	Utility R&M: Maint lines; Man Rehab; UV Bulbs	\$ 11,901.00	\$ 25,000.00	\$ 20,000.00	\$ 25,000.00
35	Vehicle R & M: Tires	\$ 3,475.00	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00
36	Tools: Weed Eat; Sprayer;	\$ 810.00	\$ 1,000.00	\$ 800.00	\$ 1,000.00
37	Chemicals:Startup WWTF;Coagulant; Rodeo	\$ -	\$ 400.00	\$ 2,602.00	\$ 3,000.00
38	Check Order Fee: 100027	\$ -	\$ 360.00	\$ -	\$ 360.00
39	Computer: Hamilton 2200; Banyon 700;	\$ 2,828.00	\$ 4,200.00	\$ 3,500.00	\$ 5,700.00
40	new computer \$1500				
41	Office Supplies: Printer \$250	\$ 522.00	\$ 1,000.00	\$ 950.00	\$ 1,000.00
42	Postage: Bulk 100; Mailings 50; 197x12= 2364	\$ 2,210.00	\$ 2,600.00	\$ 2,400.00	\$ 2,600.00
43	Accounting Fee: Dana F Cole	\$ 7,266.00	\$ 6,600.00	\$ 6,600.00	\$ 7,034.00
44	Bldg R & M: PSSI \$564; Copier \$1000; clean \$2667	\$ 792.00	\$ 5,000.00	\$ 2,000.00	\$ 6,000.00
45	CAPITAL OUTLAY				
46	Mach & Equip: 24-25 camera \$23,000; lift	\$ -	\$ 17,000.00	\$ -	\$ 34,500.00
47	station pump \$11,500				
48	Improvements: WWTF; Mini-Split 24-25	\$ 2,224,730.00	\$ 873,550.00	\$ 275,148.00	\$ 10,000.00
49	Improve: Middle Loup Elsbury Constr.	\$ -	\$ -	\$ 311,929.00	\$ -
50	(currently \$61,227) (KEEP TRACK OF TOTAL)				
51	Vehicle Purch:	\$ 94,860.00	\$ -	\$ -	\$ -
52	DEBT SERVICE				

53	Bond Princ:	\$ 35,270.00	\$ 140,558.00	\$ 139,678.00	\$ 242,261.00
54	Bond Interest	\$ 3,913.00	\$ 4,019.00	\$ 3,899.00	\$ 18,696.00
55	Sinking Fund:	\$ -	\$ -	\$ -	\$ 20,000.00
56	Trfr Out (Gen Util Sup)	\$ 19,282.00	\$ 21,019.00	\$ 21,019.00	\$ 22,246.00
57	Transfer Out:	\$ -	\$ -	\$ -	\$ -
58	TOTAL EXPENDITURES	\$ 2,695,584.00	\$ 1,448,782.00	\$ 1,129,980.00	\$ 661,056.00
59	NET ANNUAL CASH FLOW	\$ 41,799.00	\$ (12,781.00)	\$ 592,590.00	\$ 2,359.00
	M. Mkt #504849 = \$19,579				
	ICS (Citizens) = \$289,068		ARPA: \$257,569		
	NPAIT = \$215,450				
	NE CLASS = \$309,851				
	WWTF Note: \$5,820,000; First Payment: December 15, 2023				
	SEWER RATES:				
	***March 1, 2021: \$2.60 Per 1000 gallons; \$22.50 Monthly Rate				
	***March 1, 2022: \$3.20 Per 1000 gallons; \$30.00 Monthly Rate				
	***March 1, 2023: \$3.80 Per 1000 gallons; \$37.00 Monthly Rate				
	SEWER #3				

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

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Current Period: SEPTEMBER 24-25

		24-25	24-25	SEPTEMBER	Enc	24-25	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
LANDFILL							
Active	E 04-10-110 SALARY & WAGES	\$4,032.00	\$3,458.37	\$0.00	\$0.00	\$573.63	85.77%
Active	E 04-10-115 FICA	\$250.00	\$214.40	\$0.00	\$0.00	\$35.60	85.76%
Active	E 04-10-116 MEDICARE	\$59.00	\$50.14	\$0.00	\$0.00	\$8.86	84.98%
Active	E 04-10-120 PENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 04-20-211 ADM. & DUES	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0.00%
Active	E 04-20-220 COMMUNICATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 04-20-231 CITY GAS & OIL	\$1,800.00	\$832.24	\$0.00	\$0.00	\$967.76	46.24%
Active	E 04-20-240 PUBLISH / CODIF	\$400.00	\$60.00	\$0.00	\$0.00	\$340.00	15.00%
Active	E 04-20-250 CITY INSURANCE	\$581.00	\$544.93	\$0.00	\$0.00	\$36.07	93.79%
Active	E 04-20-260 PUBLIC UTILITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 04-20-268 Uniforms	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 04-20-270 UTILITY R & M	\$250.00	\$148.99	\$0.00	\$0.00	\$101.01	59.60%
Active	E 04-20-271 VEHICLE R & M	\$3,000.00	\$790.06	\$0.00	\$0.00	\$2,209.94	26.34%
Active	E 04-20-313 POSTAGE	\$400.00	\$330.00	\$0.00	\$0.00	\$70.00	82.50%
Active	E 04-20-324 SANITATION HAULI	\$130,375.00	\$122,360.72	\$0.00	\$0.00	\$8,014.28	93.85%
Active	E 04-20-325 Recycle Delivery	\$1,500.00	\$577.00	\$0.00	\$0.00	\$923.00	38.47%
Active	E 04-20-520 BLDG/ R & M	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 04-20-521 GROUNDS / R & M	\$700.00	\$1,567.62	\$0.00	\$0.00	-\$867.62	223.95%
Active	E 04-30-324 SANITATION HAULI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 04-50-542 INTERLOCAL AGRE	\$2,303.00	\$2,303.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 04-50-550 IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 04-50-560 DEPRECIATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 04-70-160 TRANSFER OUT	\$13,247.00	\$0.00	\$0.00	\$0.00	\$13,247.00	0.00%
Total LANDFILL		\$159,647.00	\$133,237.47	\$0.00	\$0.00	\$26,409.53	83.46%

1	LANDFILL #4 June 2023	22-23 Actual	23-24 Budget	23-24 Estimate	24-25 Budget
2	<u>REVENUE</u>	A	B	C	D
3	Landfill Permit Fee: \$48	\$ 1,883.00	\$ 700.00	\$ 1,121.00	\$ 750.00
4	Landfill License (100 x 3)	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
5	Rental- Hay Thomsen (Bid to 2026)	\$ 652.00	\$ 652.00	\$ 652.00	\$ 222.00
6	Landfill Collections: 04-471: \$2.00	\$ 28,374.00	\$ 28,000.00	\$ 28,576.00	\$ 28,000.00
7	Garbage Collections: 04-472	\$ 126,435.00	\$ 124,000.00	\$ 130,886.00	\$ 130,375.00
8	TOTAL REVENUES	\$ 157,644.00	\$ 153,652.00	\$ 161,535.00	\$ 159,647.00
9	<u>EXPENSE</u>				
10	<u>PERSONNEL SERVICES</u>				
11	Wages: 5.83%	\$ 3,504.00	\$ 3,628.00	\$ 3,615.00	\$ 4,032.00
12	Fica - 6.20%	\$ 217.00	\$ 225.00	\$ 224.00	\$ 250.00
13	Medicare - 1.45%	\$ 51.00	\$ 53.00	\$ 52.00	\$ 59.00
14	<u>OPERATING EXPENSE</u>				
15	Adm. & Dues: NE Recycling	\$ 10.00	\$ 150.00	\$ -	\$ 150.00
16	Gas & Oil: burn pile;recycle trlr	\$ 1,089.00	\$ 1,800.00	\$ 1,100.00	\$ 1,800.00
17	Publish/Codif. - Recycle Hrs	\$ 358.00	\$ 400.00	\$ 350.00	\$ 400.00
18	Insurance: LARM: 15%	\$ 421.00	\$ 506.00	\$ 505.00	\$ 581.00
19	Uniforms	\$ 96.00	\$ 100.00	\$ 100.00	\$ 100.00
20	Utility R & M: Ldfill gate	\$ -	\$ 250.00	\$ -	\$ 250.00
21	Veh R & M: Truck #2; tires; repairs;	\$ 4,453.00	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00
22	Postage for UB	\$ 360.00	\$ 400.00	\$ 365.00	\$ 400.00
23	Sanitation Hauling	\$ 126,649.00	\$ 124,000.00	\$ 130,886.00	\$ 130,375.00
24	Recycling: Broken Bow	\$ 742.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00
25	Bldg R&M: CEI	\$ -	\$ 500.00	\$ -	\$ 500.00
26	Grounds: City Garb.	\$ 574.00	\$ 700.00	\$ 543.00	\$ 700.00
27	<u>CAPITAL OUTLAY</u>				
28	Interlocal Agreement	\$ 2,303.00	\$ 2,303.00	\$ 2,303.00	\$ 2,303.00
29	Improvements	\$ -	\$ -	\$ -	\$ -
30	Transfer Out: PARKS	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 13,247.00
31	TOTAL EXPENDITURES	\$ 150,827.00	\$ 149,515.00	\$ 153,043.00	\$ 159,647.00
32	NET ANNUAL CASH FLOW	\$ 6,817.00	\$ 4,137.00	\$ 8,492.00	\$ -
***	Sanitation Hauling: Heartland Disposal; Mid-NE Disposal & Triple T				
***	Hay Harvest - Marlon Thomsen \$222: 2024-2026				
***	2018 - Rates Increased for Out of Town Persons \$25 to \$48				
	LAND FILL #4				

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

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Current Period: SEPTEMBER 24-25

			24-25	24-25	SEPTEMBER	Enc	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
GENERAL								
Active	E 10-10-110	SALARY & WAGES	\$252,578.00	\$223,112.40	\$0.00	\$0.00	\$29,465.60	88.33%
Active	E 10-10-111	OVERTIME	\$2,500.00	\$1,319.89	\$0.00	\$0.00	\$1,180.11	52.80%
Active	E 10-10-115	FICA	\$15,690.00	\$12,854.86	\$0.00	\$0.00	\$2,835.14	81.93%
Active	E 10-10-116	MEDICARE	\$3,669.00	\$3,006.41	\$0.00	\$0.00	\$662.59	81.94%
Active	E 10-10-120	PENSION	\$14,249.00	\$12,529.79	\$0.00	\$0.00	\$1,719.21	87.93%
Active	E 10-10-130	INSURANCE	\$47,514.00	\$42,260.50	\$0.00	\$0.00	\$5,253.50	88.94%
Active	E 10-20-122	125PLAN	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 10-20-209	Pay ACH Fee	\$450.00	\$313.40	\$0.00	\$0.00	\$136.60	69.64%
Active	E 10-20-210	PROF&SCHOOLS	\$8,400.00	\$8,326.90	\$0.00	\$0.00	\$73.10	99.13%
Active	E 10-20-211	ADM. & DUES	\$4,000.00	\$3,463.26	\$0.00	\$0.00	\$536.74	86.58%
Active	E 10-20-212	LEGAL FEES	\$9,000.00	\$6,271.58	\$0.00	\$0.00	\$2,728.42	69.68%
Active	E 10-20-216	RECORDING FEE	\$500.00	\$194.00	\$0.00	\$0.00	\$306.00	38.80%
Active	E 10-20-220	COMMUNICATION	\$2,200.00	\$1,789.98	\$0.00	\$0.00	\$410.02	81.36%
Active	E 10-20-231	CITY GAS & OIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-20-240	PUBLISH / CODIF	\$7,200.00	\$5,733.05	\$0.00	\$0.00	\$1,466.95	79.63%
Active	E 10-20-250	CITY INSURANCE	\$18,937.00	\$20,464.96	\$0.00	\$0.00	-\$1,527.96	108.07%
Active	E 10-20-261	CITY LIGHTS	\$11,000.00	\$8,582.09	\$0.00	\$0.00	\$2,417.91	78.02%
Active	E 10-20-268	Uniforms	\$2,000.00	\$1,998.97	\$0.00	\$0.00	\$1.03	99.95%
Active	E 10-20-273	PUBLIC MAINTENAN	\$10,000.00	\$845.00	\$0.00	\$0.00	\$9,155.00	8.45%
Active	E 10-20-301	Donate / Market	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-20-309	COMPUTER	\$6,000.00	\$3,737.26	\$0.00	\$0.00	\$2,262.74	62.29%
Active	E 10-20-310	OFFICE SUPPLIES	\$2,500.00	\$1,149.39	\$0.00	\$0.00	\$1,350.61	45.98%
Active	E 10-20-313	POSTAGE	\$3,000.00	\$97.26	\$0.00	\$0.00	\$2,902.74	3.24%
Active	E 10-20-345	ACCOUNTING FEE	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 10-20-510	LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-20-517	COPIER LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-20-520	BLDG/ R & M	\$4,000.00	\$2,308.63	\$0.00	\$0.00	\$1,691.37	57.72%
Active	E 10-20-542	INTERLOCAL AGRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-20-665	Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-50-540	MACH & EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-50-550	IMPROVEMENTS	\$957,062.00	\$6,414.79	\$0.00	\$0.00	\$950,647.21	0.67%
Active	E 10-50-555	Vehicle Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 10-70-160	TRANSFER OUT	\$222,100.00	\$1,257,516.85	\$0.00	\$0.00	-\$1,035,416.85	566.19%
Total GENERAL			\$1,608,049.00	\$1,626,291.22	\$0.00	\$0.00	-\$18,242.22	101.13%

1	GENERAL #5 June 2024	22-23 Actual	23-24 Budget	23-24 Estimate	24-25 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 139,549.00	\$ 135,000.00	\$ 135,000.00	\$ 135,000.00
4	Muni-Equalization	\$ 129,049.00	\$ 104,445.00	\$ 104,445.00	\$ 189,960.00
5	US Treas 310: US Marshall Service Line 55	\$ -	\$ -	\$ 3,161.00	\$ -
6	Franchise Tax: Spectrum (4) / Blackhills (1)	\$ 26,707.00	\$ 26,000.00	\$ 25,500.00	\$ 25,500.00
7	Zoning Permit Fees	\$ 1,585.00	\$ 1,000.00	\$ 1,400.00	\$ 1,200.00
8	Pet Tag Fees	\$ 770.00	\$ 500.00	\$ 815.00	\$ 500.00
9	Fee, Permits; Liquor; Tobacco	\$ 5,370.00	\$ 4,000.00	\$ 4,840.00	\$ 4,000.00
10	Mobile Food Fees	\$ 800.00	\$ 600.00	\$ 1,100.00	\$ 600.00
11	Int. 100027,411025, 504805,	\$ 79,060.00	\$ 30,000.00	\$ 111,287.00	\$ 30,000.00
12	ICS, Npait, NE Class				
13	Trfr In: Lt US Wage	\$ 19,282.00	\$ 21,019.00	\$ 21,019.00	\$ 22,246.00
14	Trfr In: Wt US Wage	\$ 19,282.00	\$ 21,019.00	\$ 21,019.00	\$ 22,246.00
15	Trfr In: Sw US Wage	\$ 19,282.00	\$ 21,019.00	\$ 21,019.00	\$ 22,246.00
16	Trfr In: St US Wage \$22,246; Street Blower	\$ 19,282.00	\$ 21,019.00	\$ 21,019.00	\$ 64,066.00
17	Loan \$41,820 for 5 Years				
18	GRANT: Public Features \$875,000	\$ -	\$ 1,000,000.00	\$ -	\$ 875,000.00
19	(School \$25,000)				
20	Reimb: ACE; Public Feature \$1 Million	\$ 3,575.00	\$ 1,500.00	\$ 14,605.00	\$ 1,500.00
21	City Roof \$13,200				
22	GENERAL RESERVES: Office Renovation \$50,000;	\$ -	\$ 90,000.00	\$ -	\$ 82,062.00
23	Comp Plan \$25,000; Copier \$7062				
24	TOTAL REVENUES	\$ 463,593.00	\$ 1,477,121.00	\$ 486,229.00	\$ 1,476,126.00
25	EXPENSE				
26	PERSONNEL SERVICES				
27	Wage: Clerk; Deputy; US; Council 5.83%	\$ 219,282.00	\$ 237,599.00	\$ 236,622.00	\$ 252,578.00
28	Overtime: Laura (grant)	\$ 2,332.00	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00
29	Fica - 6.20%	\$ 12,442.00	\$ 14,855.00	\$ 14,826.00	\$ 15,690.00
30	Medicare - 1.45%	\$ 2,910.00	\$ 3,474.00	\$ 3,467.00	\$ 3,669.00
31	Pension 6%	\$ 12,320.00	\$ 13,440.00	\$ 14,347.00	\$ 14,249.00
32	Insurance: BCBS / LTD 9.7% 10-10-130	\$ 48,912.00	\$ 50,268.00	\$ 46,093.00	\$ 47,514.00
33	OPERATING EXPENSE				
34	125 Plan: Dept Tasc Fee 10-20-122	\$ 779.00	\$ 1,955.00	\$ 1,200.00	\$ 1,500.00
35	Payroll ACH Fees: ALL DEPTS	\$ 366.00	\$ 450.00	\$ 391.00	\$ 450.00
36	Prof/School: NPZA, Conf, Election; Tobacco;	\$ 9,295.00	\$ 8,400.00	\$ 8,400.00	\$ 8,400.00
37	/Liquor School				
38	Memb & Dues: Pet Lic (NE Treas) 100; IIMC 250;	\$ 8,146.00	\$ 4,000.00	\$ 3,850.00	\$ 4,000.00
39	League 700; Open Caret 2400				
40	Legal Fees:	\$ 2,778.00	\$ 9,000.00	\$ 1,500.00	\$ 9,000.00
41	Record Fee: Register of Deeds	\$ 138.00	\$ 500.00	\$ 250.00	\$ 500.00
42	Comm: Clearly	\$ 2,058.00	\$ 2,200.00	\$ 1,950.00	\$ 2,200.00
43	Publish: Amer Legal; Phonog; Election 1800	\$ 8,621.00	\$ 7,200.00	\$ 7,121.00	\$ 7,200.00
44	Insur: LARM: Liab; WC; Bonding E/O: 15%	\$ 13,126.00	\$ 15,751.00	\$ 16,047.00	\$ 18,937.00
45	(Plus \$700 Fireworks)				
46	City Lights	\$ 10,352.00	\$ 11,000.00	\$ 9,900.00	\$ 11,000.00
47	Uniforms: Office; Helzer	\$ 1,997.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
48	Public Maint: - Eiberger / Stanteiski (Padrnos	\$ 2,051.00	\$ 1,000.00	\$ 2,244.00	\$ 10,000.00
49	Rudolf; Lyons)				
50	Computer: COR,Banyon,Cyber;Off365, Email	\$ 2,223.00	\$ 6,000.00	\$ 5,150.00	\$ 6,000.00
51	Office Supplies	\$ 1,759.00	\$ 2,500.00	\$ 2,300.00	\$ 2,500.00
52	Postage: General and NUISANCES	\$ 182.00	\$ 1,400.00	\$ 1,000.00	\$ 3,000.00

53	Acct Fees-Audit 17,400; Budget 9,400	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
54	LAND: Acquisition (Fire Station)	\$ -	\$ 50,000.00	\$ -	\$ -
55	Bldg R&M: Pest \$675;HVAC \$700; Fire Exting \$100;	\$ 2,227.00	\$ 2,800.00	\$ 15,949.00	\$ 4,000.00
56	Garb700; Civic ???; Roof Rep \$21,512 (reimb);				
57	Reimb: US Marshall Servicer MN Line 5	\$ -	\$ -	\$ 3,161.00	\$ -
58	Reimb: Potties; Fireworks; Mowing; Larm - City	\$ -	\$ -	\$ 15,000.00	\$ -
59	Roof; League Finance (Con)				
60	LIGHT Ins: Interlocal Agreement	\$ -	\$ 500.00	\$ -	\$ -
61	<i>CAPITAL OUTLAY</i>				
62	Transfer Out: Swim Pool: Utilize Mun Equal	\$ -	\$ -	\$ -	\$ 13,000.00
63	Transfer Out: Street Snow Blower \$209,100;				\$ 209,100.00
64	(In Negative: Street Pay Back in 5 Years)				
65	Improve: Office Renov. \$50,000; Comp Plan	\$ 8,723.00	\$ 1,035,000.00	\$ -	\$ 957,062.00
66	(Nifa Grant- strong housing) \$25,000; Copier \$7062				
67	Public Features Grant \$875,000				
68	<i>TOTAL EXPENDITURES</i>	\$ 375,019.00	\$ 1,485,292.00	\$ 417,268.00	\$ 1,608,049.00
69	<i>NET ANNUAL CASH FLOW</i>	\$ 88,574.00	\$ (8,171.00)	\$ 68,961.00	\$ (131,923.00)
	ICS \$499,309				
	NPAIT = \$487,808				
	NE CLASS = \$703,923				
	M. Mkt 504805 = \$13,507				
	Health Deductible #102482 = \$101,999				
	Health Deductible ICS = \$105,109				
	Health Deductible NE Class = \$76,868				
	2024-2025 New Copier \$7,062				
	GENERAL #5				

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

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Current Period: SEPTEMBER 24-25

		24-25	24-25	SEPTEMBER	Enc	24-25	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
STREETS							
Active	E 21-10-110 SALARY & WAGES	\$128,170.00	\$114,633.10	\$0.00	\$0.00	\$13,536.90	89.44%
Active	E 21-10-111 OVERTIME	\$10,500.00	\$2,540.85	\$0.00	\$0.00	\$7,959.15	24.20%
Active	E 21-10-115 FICA	\$8,598.00	\$6,588.74	\$0.00	\$0.00	\$2,009.26	76.63%
Active	E 21-10-116 MEDICARE	\$2,011.00	\$1,540.94	\$0.00	\$0.00	\$470.06	76.63%
Active	E 21-10-120 PENSION	\$8,320.00	\$5,989.40	\$0.00	\$0.00	\$2,330.60	71.99%
Active	E 21-10-130 INSURANCE	\$52,181.00	\$40,334.74	\$0.00	\$0.00	\$11,846.26	77.30%
Active	E 21-20-210 PROF&SCHOOLS	\$750.00	\$101.00	\$0.00	\$0.00	\$649.00	13.47%
Active	E 21-20-211 ADM. & DUES	\$4,000.00	\$2,040.50	\$0.00	\$0.00	\$1,959.50	51.01%
Active	E 21-20-212 LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-20-213 ENGINEER FEES	\$4,250.00	\$5,083.96	\$0.00	\$0.00	-\$833.96	119.62%
Active	E 21-20-215 WIRE FEE	\$24.00	\$24.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 21-20-231 CITY GAS & OIL	\$20,000.00	\$9,136.43	\$0.00	\$0.00	\$10,863.57	45.68%
Active	E 21-20-240 PUBLISH / CODIF	\$500.00	\$140.86	\$0.00	\$0.00	\$359.14	28.17%
Active	E 21-20-250 CITY INSURANCE	\$17,250.00	\$19,798.64	\$0.00	\$0.00	-\$2,548.64	114.77%
Active	E 21-20-261 CITY LIGHTS	\$39,000.00	\$31,658.73	\$0.00	\$0.00	\$7,341.27	81.18%
Active	E 21-20-262 BLACKHILLS GAS	\$4,500.00	\$3,393.56	\$0.00	\$0.00	\$1,106.44	75.41%
Active	E 21-20-268 Uniforms	\$800.00	\$794.93	\$0.00	\$0.00	\$5.07	99.37%
Active	E 21-20-270 UTILITY R & M	\$39,000.00	\$16,265.41	\$0.00	\$0.00	\$22,734.59	41.71%
Active	E 21-20-271 VEHICLE R & M	\$30,000.00	\$32,202.20	\$0.00	\$0.00	-\$2,202.20	107.34%
Active	E 21-20-272 TOOLS	\$1,000.00	\$1,025.25	\$0.00	\$0.00	-\$25.25	102.53%
Active	E 21-20-275 PUBLIC HEALTH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-20-279 St Concrete Grind	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-20-280 Concrete - Streets	\$25,000.00	\$12,598.85	\$0.00	\$0.00	\$12,401.15	50.40%
Active	E 21-20-281 Street Lights Repair &	\$11,000.00	\$9,346.28	\$0.00	\$0.00	\$1,653.72	84.97%
Active	E 21-20-309 COMPUTER	\$2,600.00	\$1,789.26	\$0.00	\$0.00	\$810.74	68.82%
Active	E 21-20-313 POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-20-340 SAND, GRAVEL, SAL	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00	0.00%
Active	E 21-20-345 ACCOUNTING FEE	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 21-20-511 Survey Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-20-515 Assess Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-20-520 BLDG/ R & M	\$750.00	\$582.25	\$0.00	\$0.00	\$167.75	77.63%
Active	E 21-20-530 EQUIP RENTAL	\$1,000.00	\$504.00	\$0.00	\$0.00	\$496.00	50.40%
Active	E 21-30-320 MERCH & SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-40-540 MACH & EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-50-540 MACH & EQUIPMEN	\$279,100.00	\$229,692.54	\$0.00	\$0.00	\$49,407.46	82.30%
Active	E 21-50-550 IMPROVEMENTS	\$1,190,696.00	\$1,779,635.33	\$0.00	\$0.00	-\$588,939.33	149.46%
Active	E 21-60-630 EQUIP SINKING	\$34,000.00	\$34,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 21-60-640 DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 21-70-160 TRANSFER OUT	\$73,413.00	\$982,485.56	\$0.00	\$0.00	-\$909,072.56	1338.30%
Total STREETS		\$1,998,913.00	\$3,346,927.31	\$0.00	\$0.00	-\$1,348,014.31	167.44%

\$ 22,246 = Streets to General
 us Wage

\$ 41,820 = Snow Blower to General

\$ 22,822 = Street Punc/Int to VP
 (Assess)

1	Street	June 2024	22-23 Actual	23-24 Budget	23-24 Estimate	24-25 Budget
2	<u>REVENUE</u>		A	B	C	D
3	Motor Veh Tax (Sales Tax)		\$ 67,184.00	\$ 45,000.00	\$ 56,356.00	\$ 45,000.00
4	Prorate-Motor Veh. Tax		\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
5	Motor Tax Coll: Co. Treas.		\$ 50,876.00	\$ 45,000.00	\$ 45,000.00	\$ 60,000.00
6	Highway Alloc (Dept. Transp)		\$ 379,622.00	\$ 398,341.00	\$ 398,341.00	\$ 406,479.00
7	Incentive Pymts		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
8	Motor Tax Fee (Hwy Alloc.)		\$ 25,872.00	\$ 23,000.00	\$ 23,000.00	\$ 26,000.00
9	Recording Fee: Tommy-Rene		\$ 20.00	\$ -	\$ 30.00	\$ -
10	Bricks Sold: Eiberger / Obermiller		\$ 3,585.00	\$ -	\$ 42.00	\$ -
11	Curb Grind: See #57		\$ 3,758.00	\$ 1,000.00	\$ -	\$ 1,000.00
12	Int: 504915; 505014; ICS		\$ 3,547.00	\$ 1,000.00	\$ 5,756.00	\$ 2,000.00
13	Assessment (Street & MAD Dev)		\$ 16,088.00	\$ 7,543.00	\$ 37,857.00	\$ 4,661.00
14	(TO VP BOND) See Line 64					
15	Assessment Interest (Street & MAD Dev)		\$ 9,803.00	\$ 2,685.00	\$ 8,399.00	\$ 4,686.00
16	(TO VP BOND)					
17	Shop Sales: Jorgensen Elect.		\$ -	\$ -	\$ 602.00	\$ -
18	Reimb:Czarnek \$2281; Damage N \$6648		\$ 753.00	\$ -	\$ 13,153.00	\$ -
19	Progressive \$4093; SPCC \$132					
20	Bond Anticipation Middle Loup Sub		\$	\$ 2,792,220.00	\$ 449,509.00	\$ 1,154,696.00
21	\$1,604,205.00					
22	Transfer In: Lights \$5,000 (poles)		\$	\$ -	\$ -	\$ 5,000.00
23	Transfer In: General \$209,100 Snw Blwr		\$	\$ -	\$ -	\$ 209,100.00
24	TOTAL REVENUES		\$ 564,108.00	\$ 3,319,789.00	\$ 1,042,045.00	\$ 1,922,622.00
25	<u>EXPENSE</u>					
26	PERSONNEL SERVICES					
27	Wages: 5.83%		\$ 110,626.00	\$ 118,371.00	\$ 123,149.00	\$ 128,170.00
28	Overtime		\$ 3,777.00	\$ 10,500.00	\$ 9,300.00	\$ 10,500.00
29	Fica - 6.20%		\$ 6,356.00	\$ 7,990.00	\$ 8,212.00	\$ 8,598.00
30	Medicare - 1.45%		\$ 1,487.00	\$ 1,869.00	\$ 1,921.00	\$ 2,011.00
31	Pension 6%		\$ 5,789.00	\$ 7,732.00	\$ 7,947.00	\$ 8,320.00
32	Insurance: BCBS / LTD 9.7%		\$ 46,355.00	\$ 47,964.00	\$ 47,419.00	\$ 52,181.00
33	<u>OPERATING EXPENSE</u>					
34	Prof. & School: Pesticide Cert.		\$ 85.33	\$ 750.00	\$ 496.00	\$ 750.00
35	Adm & Dues: League, Utility Sec,		\$ 3,411.00	\$ 4,000.00	\$ 3,620.00	\$ 4,000.00
36	Sparq, BOK					
37	Eng Fee: 1& 6 \$2000; NBCS 1600.00		\$ 3,750.00	\$ 4,250.00	\$ 5,900.00	\$ 4,250.00
38	Wire Fee: VanderHaags		\$ -	\$ -	\$ 20.00	\$ 24.00
39	Gas & Oil - Snow Removal		\$ 14,177.00	\$ 20,000.00	\$ 16,000.00	\$ 20,000.00
40	Publish/Code: Snow Emerg; Str Assess		\$ 205.00	\$ 500.00	\$ 250.00	\$ 500.00
41	Insurance: LARM: 15%		\$ 13,308.00	\$ 15,970.00	\$ 14,618.00	\$ 17,250.00
42	City Lights		\$ 34,760.00	\$ 39,000.00	\$ 35,198.00	\$ 39,000.00
43	Blackhills Gas		\$ 3,734.00	\$ 3,800.00	\$ 3,838.00	\$ 4,500.00
44	Uniforms: 2 persons		\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
45	Util R&M: Pole; Lamp; Rebar; Sign; TAR;		\$ 32,937.00	\$ 39,000.00	\$ 30,000.00	\$ 39,000.00
46	Paint; Hose					
47	Veh R&M: sweeper; tires; repairs;		\$ 24,061.00	\$ 20,000.00	\$ 38,000.00	\$ 30,000.00
48	Road Builders;					
49	Tools: pressure wash; sand blaster		\$ 1,070.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
50	Concrete - Cement Repairs		\$ 12,736.00	\$ 25,000.00	\$ 20,000.00	\$ 25,000.00
51	Street Lt Repair & Maint. 21-20-281		\$ -	\$ -	\$ 5,418.00	\$ 11,000.00
52	Computer: Cyber 1600		\$ 2,223.00	\$ 2,600.00	\$ 1,952.00	\$ 2,600.00

	A	B	C	D	E
1	City of St. Paul 2024-2025 Transfer In				
2	Dept.	Amount	Rev Code	Transfer In	2024-2025
3					
4	General	\$ 130,804.00	10-420	Lights to General = US Wage	\$ 22,246.00
5			10-420	Water to General = US Wage	\$ 22,246.00
6			10-420	Sewer to General = US Wage	\$ 22,246.00
7			10-420	Street to General = US Wage	\$ 22,246.00
8			10-420	Street to General = Snow Blower	\$ 41,820.00
9					\$ 130,804.00
10					
11					
12	Street	\$ 5,000.00	21-420	Lights to Street (Poles)	\$ 5,000.00
13					
14					
15					
16	Police	\$ 178,500.00	32-420	Lights to Police = Operating Expense	\$ 178,500.00
17					
18					
19	Pool	\$ 13,000.00	41-420	General to Swim Pool RE Operating	\$ 13,000.00
20					
21					
22	Park	\$ 66,800.00	42-420	Lights to Park = Operating Expense	\$ 66,800.00
23		\$ 13,247.00	42-420	Landfill to Park = Operating Expense	\$ 13,247.00
24		\$ 7,000.00	42-420	Water to Park = Operating Expense	\$ 7,000.00
25					\$ 87,047.00
26					
27					
28	VP Bond	\$ 22,872.00	61-420	Street to VP Bond = Paving Assess.	\$ 22,872.00
29					
30	TOTAL	\$ 437,223.00			\$ 437,223.00

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

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Current Period: SEPTEMBER 24-25

		24-25	24-25	SEPTEMBER	24-25	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
GENERAL						
Active	R 10-009 Civic Ctr Grant (DED)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-010 PROPERTY TAX	\$135,000.00	\$99,070.42	\$0.00	\$35,929.58	73.39%
Active	R 10-020 MUNI. EQUALIZATION	\$189,960.00	\$162,263.10	\$0.00	\$27,696.90	85.42%
Active	R 10-095 Treas 310 IRS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-100 SINKING FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-101 Medica Emplée 15%	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-210 FRANCHISE TAX	\$25,500.00	\$19,931.75	\$0.00	\$5,568.25	78.16%
Active	R 10-216 RECORDING FEE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-221 ZONING PERMIT FEES	\$1,200.00	\$1,595.00	\$0.00	-\$395.00	132.92%
Active	R 10-224 Donation - Restricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-229 DOG/CAT TAG	\$500.00	\$15.00	\$0.00	\$485.00	3.00%
Active	R 10-230 FEE,PERM,LIC	\$4,000.00	\$4,130.85	\$0.00	-\$130.85	103.27%
Active	R 10-232 Mobile Food Fees	\$600.00	\$3,600.00	\$0.00	-\$3,000.00	600.00%
Active	R 10-235 FLAGS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-236 CITATIONS (Police)	\$0.00	\$300.00	\$0.00	-\$300.00	0.00%
Active	R 10-242 JEAN FUNDS HOMESTEAD	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-250 RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-260 REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-290 INVESTMENT INT	\$30,000.00	\$71,053.98	\$0.00	-\$41,053.98	236.85%
Active	R 10-310 FINE/Penalty	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-410 LOT/ LAND SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-420 TRANSFER IN	\$130,804.00	\$180,036.06	\$0.00	-\$49,232.06	137.64%
Active	R 10-580 SHOP SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 10-610 GRANT	\$875,000.00	\$0.00	\$0.00	\$875,000.00	0.00%
Active	R 10-630 REIMBURSEMENT	\$1,500.00	\$6,147.50	\$0.00	-\$4,647.50	409.83%
Total GENERAL		\$1,394,064.00	\$548,143.66	\$0.00	\$845,920.34	39.32%

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

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Current Period: SEPTEMBER 24-25

		24-25 YTD Budget	24-25 YTD Amt	SEPTEMBER MTD Amt	24-25 YTD Balance	% of YTD Budget
STREETS						
Active	R 21-010 PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-022 Mtr Veh Sales Tax	\$45,000.00	\$72,820.82	\$0.00	-\$27,820.82	161.82%
Active	R 21-023 Prorate -Mtr Veh Collection	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	R 21-024 MotorTaxColl (Regist)	\$60,000.00	\$43,401.46	\$0.00	\$16,598.54	72.34%
Active	R 21-100 SINKING FUND	\$0.00	\$34,000.00	\$0.00	-\$34,000.00	0.00%
Active	R 21-101 Medica Emplée 15%	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-110 HWY ALLOCATION	\$406,479.00	\$327,256.98	\$0.00	\$79,222.02	80.51%
Active	R 21-115 Street - Build NE Act	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-130 INCENTIVE PMNT	\$3,000.00	\$3,000.00	\$0.00	\$0.00	100.00%
Active	R 21-131 Motor Veh. Fee (Hwy Alloc)	\$26,000.00	\$26,433.66	\$0.00	-\$433.66	101.67%
Active	R 21-216 RECORDING FEE	\$0.00	\$20.00	\$0.00	-\$20.00	0.00%
Active	R 21-222 BRICKS	\$0.00	\$8.00	\$0.00	-\$8.00	0.00%
Active	R 21-235 FLAGS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-260 REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-272 Scrape Iron/Brass	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-275 MOWING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-276 CURB GRIND	\$1,000.00	\$946.40	\$0.00	\$53.60	94.64%
Active	R 21-290 INVESTMENT INT	\$2,000.00	\$13,509.77	\$0.00	-\$11,509.77	675.49%
Active	R 21-330 SPECIAL ASSESSMENT	\$4,661.00	\$18,256.85	\$0.00	-\$13,595.85	391.69%
Active	R 21-350 ASSESSMENT INTEREST	\$4,686.00	\$4,555.42	\$0.00	\$130.58	97.21%
Active	R 21-410 LOT/ LAND SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-420 TRANSFER IN	\$214,100.00	\$2,175,578.52	\$0.00	-\$1,961,478.52	1016.15%
Active	R 21-580 SHOP SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-589 BOND ANTICIPATION	\$1,154,696.00	\$0.00	\$0.00	\$1,154,696.00	0.00%
Active	R 21-615 Bond (Str) Proceed Middle L	\$0.00	\$132,646.25	\$0.00	-\$132,646.25	0.00%
Active	R 21-630 REIMBURSEMENT	\$0.00	\$8,418.72	\$0.00	-\$8,418.72	0.00%
	Total STREETS	\$1,922,622.00	\$2,860,852.85	\$0.00	-\$938,230.85	148.80%

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CITY OF ST PAUL
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Current Period: SEPTEMBER 24-25

		24-25	24-25	SEPTEMBER	24-25	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
POLICE						
Active	R 32-010 PROPERTY TAX	\$314,700.00	\$221,633.97	\$0.00	\$93,066.03	70.43%
Active	R 32-100 SINKING FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 32-101 Medica Emplee 15%	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 32-220 Donation - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 32-228 ACCIDENT REPORT FEE	\$0.00	\$40.00	\$0.00	-\$40.00	0.00%
Active	R 32-229 DOG/CAT TAG	\$0.00	\$887.50	\$0.00	-\$887.50	0.00%
Active	R 32-230 FEE,PERM,LIC	\$1,000.00	\$2,358.00	\$0.00	-\$1,358.00	235.80%
Active	R 32-233 Bike Auction	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 32-234 Police Abandon Property	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 32-290 INVESTMENT INT	\$0.00	\$697.05	\$0.00	-\$697.05	0.00%
Active	R 32-371 Unclaimed Funds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 32-415 Police Veh Sold	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 32-420 TRANSFER IN	\$178,500.00	\$16,788.52	\$0.00	\$161,711.48	9.41%
Active	R 32-610 GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 32-630 REIMBURSEMENT	\$0.00	\$5,013.17	\$0.00	-\$5,013.17	0.00%
Total POLICE		\$494,200.00	\$247,418.21	\$0.00	\$246,781.79	50.06%

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

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Current Period: SEPTEMBER 24-25

		24-25	24-25	SEPTEMBER	24-25	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
POOL						
Active	R 41-010 PROPERTY TAX	\$70,000.00	\$51,542.79	\$0.00	\$18,457.21	73.63%
Active	R 41-031 ADMISSIONS	\$25,000.00	\$28,106.55	\$0.00	-\$3,106.55	112.43%
Active	R 41-035 Pool Start Up	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 41-100 SINKING FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 41-220 Donation - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 41-260 REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 41-290 INVESTMENT INT	\$500.00	\$2,173.92	\$0.00	-\$1,673.92	434.78%
Active	R 41-420 TRANSFER IN	\$13,000.00	\$36,923.52	\$0.00	-\$23,923.52	284.03%
Active	R 41-581 CONCESSIONS	\$7,000.00	\$7,233.56	\$0.00	-\$233.56	103.34%
Active	R 41-582 SWIM LESSONS	\$3,500.00	\$5,954.00	\$0.00	-\$2,454.00	170.11%
Active	R 41-630 REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 41-700 Sales Tax	\$2,500.00	\$2,473.76	\$0.00	\$26.24	98.95%
Total POOL		\$121,500.00	\$134,408.10	\$0.00	-\$12,908.10	110.62%

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

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Current Period: SEPTEMBER 24-25

			24-25	24-25	SEPTEMBER	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
PARK							
Active	R 42-010	PROPERTY TAX	\$60,000.00	\$41,234.23	\$0.00	\$18,765.77	68.72%
Active	R 42-017	Ho Co Foundation	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-019	Batting Cage FOB	\$450.00	\$1,160.00	\$0.00	-\$710.00	257.78%
Active	R 42-090	Park Aluminum	\$0.00	\$2,273.94	\$0.00	-\$2,273.94	0.00%
Active	R 42-100	SINKING FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-101	Medica Emplée 15%	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-220	Donation - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-230	FEE,PERM,LIC	\$0.00	\$38.00	\$0.00	-\$38.00	0.00%
Active	R 42-260	REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-290	INVESTMENT INT	\$3,000.00	\$6,660.80	\$0.00	-\$3,660.80	222.03%
Active	R 42-407	Elmwood Benches	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-420	TRANSFER IN	\$87,047.00	\$63,946.33	\$0.00	\$23,100.67	73.46%
Active	R 42-620	Grant (Park St of NE Proce	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 42-630	REIMBURSEMENT	\$4,613.00	\$5,521.33	\$0.00	-\$908.33	119.69%
Total PARK			\$155,110.00	\$120,834.63	\$0.00	\$34,275.37	77.90%

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

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Current Period: SEPTEMBER 24-25

		24-25	24-25	SEPTEMBER	24-25	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
VP BOND						
Active	R 61-010 PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 61-012 TAX LEVY	\$150,000.00	\$105,830.45	\$0.00	\$44,169.55	70.55%
Active	R 61-420 TRANSFER IN	\$161,662.00	\$152,315.00	\$0.00	\$9,347.00	94.22%
Active	R 61-590 BOND SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 61-615 Bond (Str) Proceed Middle L	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 61-621 Bond Issue Cost	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 61-627 Bond Refund Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 61-630 REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total VP BOND		\$311,662.00	\$258,145.45	\$0.00	\$53,516.55	82.83%

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CITY OF ST PAUL
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Current Period: AUGUST 24-25

		24-25 YTD Budget	24-25 YTD Amt	AUGUST MTD Amt	24-25 YTD Balance	% of YTD Budget
STREETS						
Active	R 21-010 PROPERTY TAX	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-022 Mtr Veh Sales Tax	\$45,000.00	\$80,274.77	\$7,453.95	-\$35,274.77	178.39%
Active	R 21-023 Prorate -Mtr Veh Collection	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	R 21-024 MotorTaxColl (Regist)	\$60,000.00	\$48,082.73	\$4,681.27	\$11,917.27	80.14%
Active	R 21-100 SINKING FUND	\$0.00	\$34,000.00	\$0.00	-\$34,000.00	0.00%
Active	R 21-101 Medica Emplée 15%	\$0.00	\$776.98	\$776.98	-\$776.98	0.00%
Active	R 21-110 HWY ALLOCATION	\$406,479.00	\$360,336.80	\$33,079.82	\$46,142.20	88.65%
Active	R 21-115 Street - Build NE Act	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-130 INCENTIVE PMNT	\$3,000.00	\$3,000.00	\$0.00	\$0.00	100.00%
Active	R 21-131 Motor Veh. Fee (Hwy Alloc)	\$26,000.00	\$26,433.66	\$0.00	-\$433.66	101.67%
Active	R 21-216 RECORDING FEE	\$0.00	\$20.00	\$0.00	-\$20.00	0.00%
Active	R 21-222 BRICKS	\$0.00	\$88.00	\$80.00	-\$88.00	0.00%
Active	R 21-235 FLAGS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-260 REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-272 Scrape Iron/Brass	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-275 MOWING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-276 CURB GRIND	\$1,000.00	\$946.40	\$0.00	\$53.60	94.64%
Active	R 21-290 INVESTMENT INT	\$2,000.00	\$14,883.42	\$1,373.65	-\$12,883.42	744.17%
Active	R 21-330 SPECIAL ASSESSMENT	\$4,661.00	\$18,309.33	\$52.48	-\$13,648.33	392.82%
Active	R 21-350 ASSESSMENT INTEREST	\$4,686.00	\$4,562.94	\$233.07	\$123.06	97.37%
Active	R 21-410 LOT/ LAND SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-420 TRANSFER IN	\$214,100.00	\$2,175,578.52	\$132,646.25	-\$1,961,478.52	1016.15%
Active	R 21-580 SHOP SALES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 21-589 BOND ANTICIPATION	\$1,154,696.00	\$0.00	\$0.00	\$1,154,696.00	0.00%
Active	R 21-615 Bond (Str) Proceed Middle L	\$0.00	\$132,646.25	\$0.00	-\$132,646.25	0.00%
Active	R 21-630 REIMBURSEMENT	\$0.00	\$12,965.95	\$4,547.23	-\$12,965.95	0.00%
	Total STREETS	\$1,922,622.00	\$2,912,905.75	\$184,924.70	-\$990,283.75	151.51%

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City of St. Paul
Budget Comparison Schedule

	General	% Increase (Decrease)	Debt Service	% Increase (Decrease)	Total	% Increase (Decrease)
Request for property taxes						
2024-2025	736,947		151,500		888,447	
2025-2026	730,180	-0.92%	277,750	83.33%	1,007,930	13.45%
Increase (decrease)	(6,768)		126,250		119,483	
Valuation						
2024-2025	187,486,775		187,486,775		187,486,775	
2025-2026	200,658,640	7.03%	200,658,640	7.03%	200,658,640	7.03%
Increase (decrease)	13,171,865		13,171,865		13,171,865	
Levy						
2024-2025	0.393066		0.080806		0.473872	
2025-2026	0.363891	-7.42%	0.138419	71.30%	0.502311	6.00%
Increase (decrease)	(0.029175)		0.057613		0.028439	

Example

	Average Assessed Value	Levy Rate	Assessed Taxes	
2024-2025	200,000	0.473872	\$ 947.74	
2025-2026 w/above incre:	214,051	0.502311	\$ 1,075.20	Estimated
Increase (decrease)			\$ 127.46	

	Tax Request	Tax Levy
2025-2026 Current Non-Bond Tax Request & Levy	730,180	0.363891
2025-2026 Estimated Maximum Tax Request & Levy	1,003,293	0.500000
Difference	273,114	0.136109

City of St. Paul
Total Property Tax Request

	2024-2025	2025-2026	
General	\$ 135,000	\$ 120,000	\$ (15,000)
Street	\$ -	\$ -	\$ -
Fire	\$ 29,000	\$ 24,000	\$ (5,000)
Police	\$ 314,700	\$ 380,000	\$ 65,300
Cemetery	\$ 26,000	\$ 10,000	\$ (16,000)
Pool	\$ 70,000	\$ 55,000	\$ (15,000)
Park	\$ 60,000	\$ 51,000	\$ (9,000)
Recreation	\$ 8,000	\$ 8,000	\$ -
Library	\$ 78,950	\$ 66,950	\$ (12,000)
Senior Center	\$ 8,000	\$ 8,000	\$ -
Civic Center	\$ -	\$ -	\$ -
	\$ 729,650	\$ 722,950	\$ (6,700)
			\$ -
Bond Fund	\$ 150,000	\$ 275,000	\$ 125,000
Total For All Funds	<u>\$ 879,650</u>	<u>\$ 997,950</u>	

<u>2025-2026 Property Tax</u>	<u>2025-2026</u>	<u>Percentage</u>	<u>Percentage</u>
Request PERCENTAGE			
General	\$ 120,000.00	0.165987	17%
Fire	\$ 24,000.00	0.033198	3%
Police	\$ 380,000.00	0.525625	53%
Cemetery	\$ 10,000.00	0.013833	1%
Pool	\$ 55,000.00	0.076078	8%
Park	\$ 51,000.00	0.070545	7%
Civic: Recreation	\$ 8,000.00	0.011066	1%
Library	\$ 66,950.00	0.092607	9%
<u>Senior Center</u>	<u>\$ 8,000.00</u>	<u>0.011066</u>	<u>1%</u>
	\$ 722,950.00	100%	100%
<u>Bond Levy (VP Bond)</u>	<u>\$ 275,000.00</u>	<u>100%</u>	
TOTAL	\$ 997,950.00		

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City of St. Paul Past Budget Information

<u>Budget</u>	<u>Property</u>	<u>Levy Prop &</u>
<u>Fiscal Yr</u>	<u>Valuation</u>	<u>Bonding</u>
2025-2026	\$ 200,658,640.00	.363891/.138419= .502311
2024-2025	\$ 187,486,775.00	.393066/.080806= .473872
2023-2024	\$ 169,166,151.00	.435635/.080004= .515639
2022-2023	\$ 166,888,591.00	.410080/.096831 = .506911
2021-2022	\$ 143,430,329.00	.467290/.123231 = .590521
2020-2021	\$ 128,826,029.00	.50/.156801 = .6568
2019-2020	\$ 127,104,101.00	.496640 / .655565
2018-2019	\$ 126,335,765.00	.50 / .675881
2017-2018	\$ 124,181,080.00	.50 / .738305
2016-2017	\$ 110,987,778.00	.50 / .7500
2015-2016	\$ 107,167,655.00	.50 / .734280
2014-2015	\$ 105,150,340.00	.50 / .724281
2013-2014	\$ 101,699,721.00	.50 / .753946
2012-2013	\$ 98,437,305.00	.50 / .729528
2011-2012	\$ 89,507,416.00	.50 / .753946
2010-2011	\$ 88,615,413.00	.497504/.80
2009-2010	\$ 87,052,443.00	.484993 / .79
2008 - 2009	\$ 82,880,507.00	.458248 / .82
2007 - 2008	\$ 80,356,966.00	.428617 / .82
2006 - 2007	\$ 73,395,251.00	.450 / .770
2005-2006	\$ 71,582,147.00	.450 / .771
2004 -2005	\$ 67,273,823.00	.450 / .780
2003 - 2004	\$ 67,273,823.00	.450 / .777
2002 - 2003	\$ 66,898,463.00	.450 / .772
2001 - 2002	\$ 64,755,126.00	.400 / .672
2000 - 2001	\$ 63,478,924.00	.350 / .432
1999 - 2000	\$ 60,062,582.00	.250 / .332
1998 - 1999	\$ 59,391,611.00	.210 / .325
File: Shared: 4 2025-2026 Budget Excel Information		

City of St. Paul 2025-2026 Budget Information		
File: Shared: 25-26 Budget: 25-26 Budget Overview		
Valuation	\$	200,658,640.00
Property Tax Request	Non Bond Purposes	\$ 730,179.50
	Princ/Int on Bonds	<u>\$ 277,750.00</u>
	Total	\$ 1,007,929.50
Levy	Property Tax	0.363891
	Bonds	<u>0.138419</u>
	Total:	0.502311
City Bond Indebtedness	Principal	\$ 12,215,884.00
	Interest	<u>\$ 2,055,508.00</u>
		\$ 14,271,392.00
Sewer SBR = \$6 Million	Paid by Rates	
Fire Station = \$2 Million	Paid by Sales Tax	
Sinking Fund 2025-2026	\$40,000	
Transfer of Funds between	\$564,592.00	
Departments		

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

VALUATION:

- 2025-2026 Valuation is \$200,658,640; a difference of \$13,171,865 from the last fiscal year; valuation increased 7.03%.

2024-2025 Valuation was \$187,486,775.

PROPERTY TAX REQUEST:

- 2025-2026 Property Tax request for Non-Bond Purposes \$730,179.50; a - 0.92% decrease from last fiscal year; AND the Principal & Interest on Bonds is \$277,750; an increase of \$126,250 (83.33%) from last fiscal year.

LEVY:

- 2025-2026 Levy Non-Bonds is .363891 (decrease 7.42%) and Bonds is .138419 (increase 71.%) = .502311.

2024-2025 Levy Non-Bonds is .393066 and Bonds is .080806 = .473872 difference from the last fiscal year of .064679.

SINKING FUNDS:

- 2025-2026 Sinking Fund total: \$40,000 (see sheet for details).

TRANSFER OF FUNDS:

- 2025-2026 Transfer of Funds from one (1) Department to another: \$564,592 (see sheet for details)

City of St. Paul
Prior Budget Amount Comparisons

	Year Ended 9/30/2018	Year Ended 9/30/2019	Year Ended 9/30/2020	Year Ended 9/30/2021	Year Ended 9/30/2022	Year Ended 9/30/2023	Year Ended 9/30/2024	Year Ended 9/30/2025	(Budgeted) Year Ended 9/30/2026
<u>Tax Request</u>	General								
	Bond								
	554,939	620,906	631,250	644,130	670,236	684,376	736,947	736,947	730,180
	277,470	295,930	202,000	202,000	176,750	161,600	135,340	151,500	277,750
Total	832,409	916,836	833,250	846,130	846,986	845,976	872,287	888,447	1,007,930
<u>Lewy</u>	General								
	Bond								
	0.500	0.500	0.497	0.500	0.467	0.410	0.436	0.393	0.364
	0.250	0.238	0.159	0.157	0.123	0.097	0.080	0.081	0.138
Total	0.750	0.738	0.656	0.657	0.591	0.507	0.516	0.474	0.502

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

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

City of St. Paul
Schedule of Transfers

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

City of St Paul
IN
Howard County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 23rd day of September 2025, at 5:30 o'clock P.M., at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 9,611,293.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 14,784,670.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 12,315,971.00
2025-2026 Necessary Cash Reserve	\$ 5,740,784.00
2025-2026 Total Resources Available	\$ 18,056,755.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 1,007,929.50
Unused Budget Authority Created For Next Year	\$ 656,889.72

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 730,179.50
Personal and Real Property Tax Required for Bonds	\$ 277,750.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the _____ day of September 2025, at as an agenda item of the regular board meeting scheduled to begin immediately following the conclusion of the budget hearing, at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	16,208,847.00	12,315,971.00	-24%
Property Tax Request	\$ 888,446.50	\$ 1,007,929.50	13%
Valuation	187,486,775	200,658,640	7%
Tax Rate	0.473872	0.502311	6%
Tax Rate if Prior Tax Request was at Current Valuation	0.442765		

See Accountants' Summary of Significant Assumptions and Accountants' Report

City of St Paul
IN
Howard County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 23rd day of September 2025, at 5:30 o'clock P.M., at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 9,611,293.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 14,784,670.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 12,315,971.00
2025-2026 Necessary Cash Reserve	\$ 5,812,784.00
2025-2026 Total Resources Available	\$ 18,128,755.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 1,080,649.50
Unused Budget Authority Created For Next Year	\$ 599,169.72
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 802,899.50
Personal and Real Property Tax Required for Bonds	\$ 277,750.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the _____ day of September 2025, at as an agenda item of the regular board meeting scheduled to begin immediately following the conclusion of the budget hearing, at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	16,208,847.00	12,315,971.00	-24%
Property Tax Request	\$ 888,446.50	\$ 1,080,649.50	22%
Valuation	187,486,775	200,658,640	7%
Tax Rate	0.473872	0.538551	14%
Tax Rate if Prior Tax Request was at Current Valuation	0.442765		

See Accountants' Summary of Significant Assumptions and Accountants' Report

2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

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

This budget is for the Period October 1, 2025 through September 30, 2026

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

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

730,179.50	Property Taxes for Non-Bond Purposes
277,750.00	Principal and Interest on Bonds
1,007,929.50	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2025
(As of the Beginning of the Budget Year)

Principal	12,215,884.00
Interest	2,055,508.00
Total Bonded Indebtedness	14,271,392.00

200,658,640.00 **Total Certified Valuation (All Counties)**

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

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, 2024 through June 30, 2025?

☒ YES

☐ NO

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

☐ YES

☐ NO

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

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

City of St Paul in Howard County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Net Cash Balance	11,551,453.00	13,121,180.00	9,385,429.00
2	Investments	128,837.00		
3	County Treasurer's Balance	21,501.00	32,011.00	30,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	11,701,791.00	13,153,191.00	9,415,429.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	758,672.00	879,650.00	997,950.00
7	Federal Receipts		-	700,000.00
8	State Receipts: Motor Vehicle Pro-Rate	2,525.00	1,000.00	1,000.00
9				
10	State Receipts: Highway Allocation and Incentives	396,394.00	409,479.00	395,186.00
11	State Receipts: Motor Vehicle Fee	28,132.00	26,434.00	26,000.00
12	State Receipts: State Aid	-		
13	State Receipts: Municipal Equalization Aid	113,404.00	189,960.00	209,051.00
14	State Receipts: Other	62,149.00		
15	State Receipts: Property Tax Credit	48,022.00		
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	49,525.00	60,000.00	45,000.00
18	Local Receipts: Local Option Sales Tax	699,644.00	660,839.00	590,000.00
19	Local Receipts: In Lieu of Tax	-		
20	Local Receipts: Other	8,182,794.00	7,980,258.00	5,112,547.00
21	Transfers In of Surplus Fees	370,205.00	372,998.00	312,018.00
22	Transfers In Other Than Surplus Fees	351,227.00	466,290.00	252,574.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	Total Resources Available (Lines 5 thru 23)	22,764,484.00	24,200,099.00	18,056,755.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	9,611,293.00	14,784,670.00	12,315,971.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	13,153,191.00	9,415,429.00	5,740,784.00
27	Cash Reserve Percentage			66%
PROPERTY TAX RECAP		Tax from Line 6		997,950.00
		County Treasurer Commission at 1%		9,979.50
		Total Property Tax Requirement		1,007,929.50

City of St Paul in Howard County

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 730,179.50
Bond Fund	\$ 277,750.00
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 1,007,929.50

** 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
Cemetery/Park/Pool/Library Sinking	\$ 108,000.00
Fire/Police/Ambulance Sinking	\$ 110,000.00
Lights/Water/Sewer Sinking	\$ 1,385,000.00
Total Special Reserve Funds	\$ 1,603,000.00
Total Cash Reserve	\$ 5,740,784.00
Remaining Cash Reserve	\$ 4,137,784.00
Remaining Cash Reserve %	48%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

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

Transfer From:

Transfer To:

Enterprise

General

Amount: \$

312,018.00

Reason: For the support of General Funds

Transfer From:

Transfer To:

Amount:

Reason:

Transfer From:

Transfer To:

Amount:

Reason:

City of St Paul in Howard County

Line No.	2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	495,536.00	252,500.00	-	118,854.00		13,000.00	879,890.00
3	Public Safety - Police	561,503.00	-	14,000.00	-		-	575,503.00
3a	Public Safety - Fire	82,216.00	-	7,000.00	154,850.00		-	244,066.00
4	Public Safety - Other	88,091.00	-	9,000.00	-		-	97,091.00
5	Public Works - Streets	393,086.00	36,000.00	42,180.00	292,323.00		79,477.00	843,066.00
6	Public Works - Other	40,659.00	8,000.00	-	-		-	48,659.00
7	Public Health and Social Services	-	-	-	-		-	-
8	Culture and Recreation	453,727.00	687,000.00	2,500.00	-		-	1,143,227.00
9	Community Development	182,158.00	1,692,385.00	-	-		154,850.00	2,029,393.00
10	Miscellaneous	27,550.00	90,000.00	-	1,700,000.00		-	1,817,550.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	2,621,590.00	100,000.00	50,000.00	-		250,300.00	3,021,890.00
16	Solid Waste	148,759.00	-	-	-		13,247.00	162,006.00
17	Transportation							-
18	Wastewater	333,423.00	22,000.00	20,000.00	306,013.00		23,359.00	704,795.00
19	Water	489,628.00	-	17,300.00	211,548.00		30,359.00	748,835.00
20	Other							-
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	5,917,926.00	2,887,885.00	161,980.00	2,783,588.00	-	564,592.00	12,315,971.00

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

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

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

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

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

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

City of St Paul in Howard County

Line No.	2024-2025 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	412,718.00	8,915.00	-	115,490.00		222,100.00	759,223.00
3	Public Safety - Police	480,192.00	-	10,100.00	-		-	490,292.00
3a	Public Safety - Fire	111,968.00	1,908,532.00	6,729.00	152,315.00		-	2,179,544.00
4	Public Safety - Other	123,469.00	-	9,000.00	-		-	132,469.00
5	Public Works - Streets	344,581.00	1,815,635.00	321,433.00	1,848,215.00		86,628.00	4,416,492.00
6	Public Works - Other	33,707.00	923.00	61,438.00	-		-	96,068.00
7	Public Health and Social Services	-	-	-	-		-	-
8	Culture and Recreation	395,253.00	17,251.00	41,135.00	-		-	453,639.00
9	Community Development	251,436.00	254,304.00	-	-		152,315.00	658,055.00
10	Miscellaneous	23,300.00	57,000.00	-	-		-	80,300.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	2,478,278.00	243,072.00	50,007.00	-		293,026.00	3,064,383.00
16	Solid Waste	145,430.00	-	-	-		13,247.00	158,677.00
17	Transportation							-
18	Wastewater	301,007.00	160,845.00	21,494.00	586,474.00		22,246.00	1,092,066.00
19	Water	448,971.00	146,897.00	50,333.00	507,535.00		49,726.00	1,203,462.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	5,550,310.00	4,613,374.00	571,669.00	3,210,029.00	-	839,288.00	14,784,670.00

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

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

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

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

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

City of St Paul in Howard County

Line No.	2023-2024 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	442,076.00		262,754.00			8,712.00	713,542.00
3	Public Safety - Police	511,726.00					8,712.00	520,438.00
3a	Public Safety - Fire	218,142.00		289,706.00	164,866.00			672,714.00
4	Public Safety - Other	72,380.00						72,380.00
5	Public Works - Streets	483,287.00	1,030,660.00		176,623.00		74,150.00	1,764,720.00
6	Public Works - Other							-
7	Public Health and Social Services	36,913.00						36,913.00
8	Culture and Recreation	382,814.00					4,356.00	387,170.00
9	Community Development	415,780.00					255,297.00	671,077.00
10	Miscellaneous	24,881.00	48,495.00					73,376.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	2,500,443.00	118,770.00				275,031.00	2,894,244.00
16	Solid Waste	142,337.00					10,000.00	152,337.00
17	Transportation							-
18	Wastewater	289,490.00	447,957.00		143,577.00		34,087.00	915,111.00
19	Water	368,905.00	150,644.00		166,635.00		51,087.00	737,271.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	5,889,174.00	1,796,526.00	552,460.00	651,701.00	-	721,432.00	9,611,293.00

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

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

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Michael Feeken	Connie Jo Beck	Gary Hinrichs
TITLE /FIRM NAME	Mayor	Clerk	CPA/Dana F. Cole & Company, LLP
TELEPHONE	(308) 754-4483	(308) 754-4483	(308) 728-3014
EMAIL ADDRESS	mfeeken@cityofstpaulne.org	cjbeck@cityofstpaulne.org	hinrichs@danacole.com

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

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

City of St Paul
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) \$ 888,446.50
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized
(Will all be zero for 2025-2026 budget because first year of new cap)

Approved Bonds (prior year line 16)	(2)	<u>-</u>
Emergency Response (prior year line 17)	(3)	<u>-</u>
Public Safety Services (prior year line 18)	(4)	<u>-</u>
County Attorneys (prior year line 19)	(5)	<u>-</u>
County Public Defenders (prior year line 20)	(6)	<u>-</u>
Response to Public Safety Threat (prior year line 21)	(7)	<u>-</u>
Public Safety Interlocal Agreements (prior year line 22)	(8)	<u>-</u>
Voter Approved Increase (prior year line 23)	(9)	<u>-</u>
Unused authority used in the prior year (prior year line 24)	(10)	<u>-</u>

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) -

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 888,446.50

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 888,686.97
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

<u>895,200.00</u> / <u>187,486,775.00</u> = <u>0.48%</u>	
2025 Growth Value	2024 Total Valuation
(14a)	<u>4,243.25</u>

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Increase due to Growth
(14)

Inflation Percentage

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

5.17%

(15a)

45,945.12

Increase due to Inflation
(15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds (16) 277,750.00
(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))

Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) (17) -

Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) (18) 404,000.00

County Attorneys (19) -

County Public Defenders (20) -

Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024 (21) -

Support of an interlocal agreement relating to public safety (22) -

Voter approved increase pursuant to § 13-3405 (23) -
(MUST attach sample ballot language and certified election results)

Prior Year's Unused Property Tax Request Authority used this year (24) 44,434.35
(Cannot exceed amount on Supporting Schedule 1, line 1)

Total Exceptions Utilized (Total lines 16 thru 24) (25) 726,184.35

2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 1,664,819.22

2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 1,007,929.50

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 656,889.72
(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

City of St Paul
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority (See instructions below for how to determine this amount)	(1)	\$ 44,434.35
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	44,434.35
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	656,889.72
Total Unused Property Tax Request Authority available for future years (cannot be less than \$0.00)	(4)	656,889.72

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception (must agree to Computation Form, line 17)			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
Police Services	\$ 380,000.00
Firefighter Services	24,000.00
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception (must agree to Computation Form, line 18)	404,000.00

City of St. Paul in Howard County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

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

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

\$	-
----	---

Municipality Levy Limit Form

City of St Paul in Howard County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,007,929.50
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	277,750.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		277,750.00
Tax Request Subject to Levy Limit	(8)		730,179.50
Valuation	(9)		200,658,640
Municipality Levy Subject to Levy Authority	(10)		0.363891
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.363891 (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	100,329.32	0.050000
Total Municipality Levy Authority	(20)		0.500000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

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

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

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

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

City of St Paul in Howard County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 888,446.50
(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)

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

Real Growth Percentage Increase

$$\frac{895,200.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{187,486,775.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = 0.48 \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.48 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 22,033.47

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 910,479.97
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 1,007,929.50
(Total Personal and Real Property Tax Required from Cover Page)

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

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

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

City of St Paul
IN
Howard County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 23rd day of September 2025, at 5:30 o'clock P.M., at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 9,611,293.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 14,784,670.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 12,315,971.00
2025-2026 Necessary Cash Reserve	\$ 5,740,784.00
2025-2026 Total Resources Available	\$ 18,056,755.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 1,007,929.50
Unused Budget Authority Created For Next Year	\$ 656,889.72

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 730,179.50
Personal and Real Property Tax Required for Bonds	\$ 277,750.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the _____ day of September 2025, at as an agenda item of the regular board meeting scheduled to begin immediately following the conclusion of the budget hearing, at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	16,208,847.00	12,315,971.00	-24%
Property Tax Request	\$ 888,446.50	\$ 1,007,929.50	13%
Valuation	187,486,775	200,658,640	7%
Tax Rate	0.473872	0.502311	6%
Tax Rate if Prior Tax Request was at Current Valuation	0.442765		

See Accountants' Summary of Significant Assumptions and Accountants' Report

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

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

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

General Fund: \$ 730,179.50

Bond Fund: \$ 277,750.00

2. The total assessed value of property differs from last year's total assessed value by 7.03 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 0.442765 per \$100 of assessed value.
4. The City of St Paul proposes to adopt a property tax request that will cause its tax rate to be 0.502311 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of St Paul will increase (or decrease) last year's budget by -24.02 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025****City of St Paul****Howard County**

SUBDIVISION NAME

COUNTY

Parties to Agreement
(Column 1)Agreement Period
(Column 2)Description
(Column 3)

Howard County Communications Center	10/1/2014 - Current	911 Dispatching Services
Loup Central Landfill	2/8/1993 - Current	Regional landfill fees
St. Paul Rural Fire	7/29/1974 - Current	Fire protection and ambulance services
St. Paul Public Library (St. Paul Public Schools	7/1/2021 - Current	Library services
St. Paul School District #1 Well	2/19/2013 - Current	Wellservice
St. Paul Public Schools	3/16/2020 - Current	Operations of tennis courts and baseball fields

See Accountants' Summary of Significant Assumptions and Accountants' Report

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

INPUT ↓

Name of <i>City or Village</i>	City of St Paul
Name of County in which Subdivision resides:	Howard
First Date of Fiscal Year:	October 1, 2025
Last Date of Fiscal Year:	September 30, 2026
Current Valuation	200,658,640
Prior Year Valuation	187,486,775
Prior Year Property Tax Request	888,447
Prior Year Operating Budget Amount	16,208,847
Prior Year Tax Levy Rate	0.473872
Outstanding Bond Principal at beginning of budget year	12,215,884.00
Outstanding Bond Interest at beginning of budget year	2,055,508.00
Budget Hearing Held On:	Month September
	Day of month 23rd
	Year 2025
	Time 5:30
	A.M. or P.M. P.M.
	Location the City Office
Final Tax Request Hearing Held On:	Month September
	Day of month _____
	Year 2025
	Time as an agenda item of the regular board meeting s
	A.M. or P.M.

Location

Checklist of Items to Be Completed and Submitted

Page 1 (Cover Page):

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

Page 2 (Budget Form):

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

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

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

Page 7 (Correspondence Page):

- ☐ Correspondence Information is completed, indicating Contact For Correspondence.

Page 8 (Property Tax Request Authority Computation Form):

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

Page 9 (Property Tax Request Authority Supporting Schedules):

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

Page 10 (Levy Limit Form):

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

Page 11 (Allowable Growth Percentage Computation Form)

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

Attachments:

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

Step by Step Information

Basic Data Input

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

Actual & Budgeted Figures - Page 2-5

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

Proprietary Funds Page 6

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

Property Tax Request Authority Computation Form Page 9

- See form for step by step instructions

Property Tax Request Authority Supporting Schedules Page 10

- See form for step by step instructions

Levy Limit Page 10

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

Allowable Growth Percentage Computation Form Page 11

- See Instruction on Form

Cover - Page 1

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

Page 2-A

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

Page 7

- Complete all correspondence information

Interlocal Agreement and Trade Name Reports

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

Checklist

- Review items listed on the Checklist sheet to eliminate errors

Publish and Hold Hearings

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

Filing and Attachments

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

Overall Information

The Cell Is Locked:

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

You Note Any Errors Or Have Any Problems:

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

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

Disbursement Definitions

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

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

2025-2026 SUMMARY OF PROPRIETARY FUNCTION FUNDS

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

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

Page 6

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of St Paul

SUBDIVISION NAME

Howard County

COUNTY

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

[illegible]

CITY OF ST. PAUL
Budget 2025 - 2026

C:\Users\cbeck\AppData\Local\Microsoft\Windows\INetCache\Content.Outlook\OLXDRK0P\[City of St Paul (2025-2026) (003).xlsx]Tax Request

CODES							
Est Total 2024 - 2025				Budgeted Total 2025-2026			
100	879,650	10	412,718	100	997,950	10	
101		11	480,192	101	700,000	11	
102	1,000	11.5	111,968	102	1,000	11.5	
103		12	123,469	103		12	
104	409,479	13	344,581	104	395,186	13	
105	26,434	14	33,707	105	26,000	14	
106		15		106		15	
107	189,960	16	395,253	107	209,051	16	
108		17	251,436	108		17	
109	60,000	18	23,300	109	45,000	18	
110	660,839	20	8,915	110	590,000	20	
111		21		111		21	
112	7,980,258	21.5	1,908,532	112	5,112,547	21.5	
113	372,998	22		113	312,018	22	
114	466,290	23	1,815,635	114	252,574	23	
115		24	923	115		24	
999		25		999		25	
998		26	17,251	998		26	
	<u>11,046,908</u>	27	254,304		<u>8,641,326</u>	27	
		28	57,000			28	
		30				30	
		31	10,100			31	
		31.5	6,729			31.5	
		32	9,000			32	
		33	321,433			33	
		34	61,438			34	
		35				35	
		36	41,135			36	
		37				37	
		38				38	
		40	115,490			40	
		41				41	
		41.5	152,315			41.5	
		42				42	
		43	1,848,215			43	
		44				44	
		45				45	
		46				46	
		47				47	
		48				48	
		50	222,100			50	

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

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

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

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

1	GENERAL		23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE	25-26 PROPOSED
2	REVENUE					
3	Property Tax	100	140,083	135,000	135,000	120,000
4	Muni-Equalization	107	113,404	189,960	189,960	209,051
5	Franchise Tax(Charter/Source)	112	25,074	25,500	24,475	24,475
6	Recording Fee	112				
7	Building Permit Fees	112	1,490	1,200	1,595	1,200
8	Dog & Cat Tags	112	945	500	15	
9	Fee, Permits & License	112	5,240	4,000	4,000	4,000
10	Mobile Food Fees	112	1,400	600	3,350	1,000
11	Reimbursements	112	31,658	1,500	6,133	1,500
12	Refunds	112				
13	Investment Interest	112	120,178	30,000	71,446	30,000
14	Miscellaneous	112			300	5,865
15	Land Sales	112				
16	Grant	101		875,000		
17	Transfer In from Sewer	113	21,019	22,246	22,246	23,359
18	Transfer In from Water	113	21,019	22,246	22,246	23,359
19	Transfer In from Lights	113	21,019	22,246	22,246	
20	Transfer in from Street	114	21,019	64,066	64,066	65,179
21	TOTAL REVENUES		523,548	1,394,064	567,078	508,988
22						
23	EXPENSE					
24	PERSONNEL SERVICES					
25	Salary & Wages	10	238,550	255,078	252,726	278,330
26	Fica	10	13,527	15,690	15,669	17,257
27	Medicare	10	3,164	3,669	3,665	4,036
28	Pension	10	13,414	14,249	15,164	15,764
29	Insurance (Health)	10	46,048	47,514	44,040	53,234
30	Other Benefits	10				
31						
32	OPERATING EXPENSE					
33	125 Plan -Widga Fees	10	239	1,500	-	-
34	Bank Fees	10	350	450	400	450
35	Prof. & Schools	10	8,376	8,400	8,400	9,000
36	Adm. & Dues	10	7,667	4,000	3,800	4,000
37	Legal Fees (Est. only Gen.)	10	8,003	9,000	8,500	20,000
38	Engineer Fees	10				
39	Recording Fee	10	220	500	300	500
40	Communication	10	1,873	2,200	1,875	2,200
41	City Gas & Oil	10				
42	Publish / Codif.	10	7,074	7,200	6,700	7,200
43	Insurance (Liability) 7%	10	16,046	18,937	20,465	24,565
44	City Lights	10	9,621	11,000	10,000	7,000
45	Vehicle R & M	10				
46	Uniforms (Clothing)	10	2,000	2,000	2,000	2,000
47	Public Maint. -Nuisances	10	6,570	10,000		20,000
48	Donations (Crisis/Chamber)	10				
49	Computer-COR,Banyon,Itron	10	4,550	6,000	5,000	7,000
50	Office Supplies	10	1,850	2,500	2,300	2,500
51	Postage	10	537	3,000	1,500	3,000
52	Accounting Fee	10	2,000	2,000	2,000	2,250
53	Miscellaneous	10				
54	Bldg R & M	10	56,849	4,000	3,000	4,250
55		10				
56	CAPITAL OUTLAY					
57	Land	20				
58	Equipment Purchase	30				
59	Improvements	20		957,062	6,415	250,000
60	Building Sinking	20				
61						
62	DEBT SERVICE					
63	Principal	40				
64	Interest	40				
65	TRANSFER OUT	50		222,100	222,100	13,000
66	TOTAL EXPENDITURES		448,528	1,608,049	636,019	747,536
67						
68	NET ANNUAL CASH FLOW		75,020	(213,985)	(68,941)	(238,548)

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

1	FIRE		23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE	25-26 PROPOSED
2	REVENUE					
3	Property Tax	100	28,971	29,000	29,000	24,000
4	Occupational Fire Tax	112				
5	Refunds - Rural Fire 1/2 Bills	112	21,052	31,987	24,818	44,608
6	Investment Interest	112	112,107	4,500	34,126	4,500
7	Transfer In	113		368,050		
8	Collections - Fire Runs	112	-	500	-	500
9	Hail Money	112				
10	Reimbursements	112	346	25,000	25,019	-
11	Loan Proceeds	112				
12	TOTAL REVENUES		162,476	459,037	112,963	73,608
13						
14	EXPENSE					
15	PERSONNEL SERVICES					
16	Insurance (United Life)	11.5	4,147	4,100	3,888	4,500
17						
18	OPERATING EXPENSE					
19	Prof. & Schools	11.5	1,896	3,000	94	3,000
20	Engineer Fees	11.5	158,340	393,050	63,173	
21	Legal Fees	11.5	826	836	608	1,016
22	City Gas & Oil	11.5	3,034	7,000	4,000	7,000
23	Communications	11.5	1,677	1,700	1,680	3,000
24	Publish / Codif.	11.5	296			
25	Insurance (Liability)	11.5	14,609	17,238	18,325	35,000
26	City Lights	11.5	2,019	2,800	2,250	4,500
27	Source Gas	11.5	4,671	5,600	4,550	7,000
28	Utility R & M	11.5	1,655	1,500	1,655	1,500
29	Vehicle R & M	11.5	8,681	8,900	8,681	8,900
30	Tools	11.5	563	1,000	564	1,000
31	Fire Extrication Billing (10%)	11.5	-	50	-	50
32	Rural Fire Reimb. (1/2 Runs)	11.5	-	250	-	250
33	Building R & M	11.5	1,874	2,500	2,500	5,000
34	Merch/Supply	11.5	477	500	-	500
35		11.5				
36	CAPITAL OUTLAY					
37	Machine & Equip.	31.5	13,437	7,000	4,729	7,000
38	Improvements	21.5	289,706	1,700,000	1,908,532	-
39	Building Sinking	21.5				
40	Equipment Sinking	31.5	2,000	2,000	2,000	-
41						
42	DEBT SERVICE					
43	Principal (Loan)	41.5				
44	Interest (Loan)	41.5				
45	Transfer Out	51.5				
46						
47	TOTAL EXPENDITURES		509,908	2,159,024	2,027,229	89,216
48						
49	NET ANNUAL CASH FLOW		(347,432)	(1,699,987)	(1,914,266)	(15,608)

1	POLICE		23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE	25-26 PROPOSED
2	REVENUE					
3	Property Tax	100	311,440	314,700	314,700	380,000
4	Accident Report Fee	112	66		40	
5	Fee, Permit & License	112	2,665	1,000	3,246	2,000
6	Investment Interest	112	1,282		700	
7	Refunds & Reimbursements	112	2,946		4,935	5,997
8	Transfer In	113	178,500	178,500	178,500	178,500
9	Federal Grant	101	8,560			
10	Loan Proceeds	112				
11	Car Sold	112				
12	TOTAL REVENUES		505,459	494,200	502,121	566,497
13						
14	EXPENSE					
15	PERSONNEL SERVICES					
16	Salary & Wages	11	302,818	294,516	287,545	295,060
17	Overtime	11	10,247	10,000	9,584	10,000
18	Fica	11	18,053	18,260	18,422	18,914
19	Medicare	11	4,222	4,271	4,308	4,424
20	Pension	11	17,148	17,671	17,828	17,002
21	Insurance (Health)	11	45,397	26,830	31,926	54,869
22						
23	OPERATING EXPENSE					
24	Prof. & Schools	11	7,543	5,275	2,984	7,500
25	Adm. & Dues	11	70	250	290	1,350
26	Accounting Fees	11	1,000	1,000	1,000	1,000
27	Legal	11	212	1,000	2,139	3,000
28	Dispatcher Pay	11	37,902	40,019	40,019	42,020
29	Animal Control	11	632	700	1,730	900
30	Communications	11	6,853	6,300	6,843	7,000
31	City Gas & Oil	11	10,520	11,000	11,000	13,500
32	Publications	11	272	200	-	200
33	Insurance (Liability)	11	14,113	19,600	15,493	28,464
34	Utility R & M	11	6,396	2,700	1,170	4,600
35	Vehicle R & M	11	14,480	5,000	12,278	12,000
36	Tools	11	11,105	10,000	6,365	16,000
37	Public Relations	11	405	450	30	450
38	Computers	11	9,447	7,300	7,827	8,000
39	Postage	11	355	500	250	500
40	Office Supplies	11	556	1,000	1,156	1,750
41	Building R&M	11	692	600	5	13,000
42	CAPITAL OUTLAY					
43	Equipment Purchase	31		9,500	10,000	10,000
44	Mach. & Equip.	31			100	4,000
45	Equipment Sinking	31				
46						
47	DEBT SERVICE					
48	Principal (Loan)	41				
49	Interest (Loan)	41				
50	Transfer Out	51				
51						
52	TOTAL EXPENDITURES		520,438	493,942	490,292	575,503
53						
54	NET ANNUAL CASH FLOW		(14,979)	258	11,829	(9,006)

1	CEMETERY		23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE	25-26 PROPOSED
2	REVENUE					
3	Property Tax	100	21,906	26,000	26,000	10,000
4	Donations	112				
5	Refunds & Reimbursements	112				
6	Open/Close Graves	112	16,200	9,500	18,100	10,500
7	Miscellaneous	112	1,068	1,800	4,765	1,100
7	Investment Interest	112	3,739	200	3,418	200
8	Perpetual Care	112	2,400	3,000	3,000	2,500
9	Columb. Sales	112				
10	Grants	112				
11	Transfer In	113	10,000	38,000	40,960	-
12	Cemetery Lot Sales	112	8,050	9,000	10,860	9,500
13	TOTAL REVENUES		63,363	87,500	107,103	33,800
14						
15	EXPENSE					
16	PERSONNEL SERVICES					
17	Salary & Wages	14	15,800	31,500	20,000	24,885
18	Fica	14	977	1,953	1,240	1,543
19	Medicare	14	228	456	290	361
20	Pension	14	37	100	71	90
21						
22	OPERATING EXPENSE					
23	School/Professional	14	127	80	28	80
24	Admin & Dues	14				
25	Legal Fees	14	-	150	-	150
26	Recording Fees	14	160	200	300	200
27	City Gas	14	1,410	2,000	1,900	2,000
28	Publications	14	70	200	178	200
29	Insurance	14	3,319	4,000	3,359	4,050
30	Public Utility	14	533	700	650	700
31	City Lights	14	290	1,000	400	1,000
32	Utility R & M	14	1,138	900	800	900
33	Computers	14	295	350	-	350
34	Perpetual Care	14	2,400	3,000	3,000	2,500
35	Niche Engraving	14	-	300	261	-
36	Elmwood Bench	14	1,073	200	-	-
37	Building R & M	14	-	150	-	150
38	Grounds	14	1,895	500	250	500
39		14				
40	CAPITAL OUTLAY					
41	Machine & Equipment	34	-	58,000	61,438	-
42	Improvements	24	7,161	10,000	923	8,000
43	Cemetery Sinking	34				
44						
45	DEBT SERVICE					
46	TRANSFER OUT	54				
47	TOTAL EXPENDITURES		36,913	115,739	95,088	47,659
48						
49	NET ANNUAL CASH FLOW		26,450	(28,239)	12,015	(13,859)

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

1	POOL	23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE
2	REVENUE			
3	Property Tax 100	72,428	70,000	70,000
4	Admissions 112	30,820	25,000	25,000
5	Refunds 112			
6	Investment Interest 112	2,330	500	2,161
7	Transfer In (General) 113		13,000	13,000
8	Transfer In (Keno) 114			
9	Concessions 112	7,211	7,000	7,000
10	Swim Lessons 112	5,616	3,500	5,348
11	Reimbursements 112			
12	Sales Tax 112	2,662	2,500	2,500
13	TOTAL REVENUES	121,067	121,500	125,009
14				
15	EXPENSE			
16	PERSONNEL SERVICES			
17	Salary & Wages 16	47,951	62,025	62,025
18	Fica 16	2,973	3,846	3,846
19	Medicare 16	695	899	899
20	Pension 16			
21				
22	OPERATING EXPENSE			
23	Prof. & Schools / Bonus 16	3,911	3,000	-
24	Adm. & Dues 16	573	625	580
25	Engineer Fees 16			
26	Communications 16	230	320	320
27	Insurance (Liability) 16	11,856	13,872	13,702
28	City Lights 16	4,800	5,200	4,900
29	Source Gas 16	2,660	5,000	2,700
30	Uniforms 16	915	1,000	607
31	Utility R & M 16	4,822	4,000	2,993
32	Tools 16	-	100	95
33	Chemicals 16	12,640	14,000	12,004
34	Sales Tax 16	2,662	2,500	2,500
35	Office Supplies 16			
36	Concessions 16	4,029	4,500	4,500
37	Accounting Fee 16			
38	Building R & M 16	208	500	450
39	16			
40	CAPITAL OUTLAY			
41	Equipment Purchase 36			
42	Pool Sinking 36			
43	Improvements 26			2,081
44				
45	DEBT SERVICE			
46	PRINCIPAL 46			
47	INTEREST 46			
48	TRANSFER OUT 56			
49				
50	TOTAL EXPENDITURES	100,925	121,387	114,202
51				
52	NET ANNUAL CASH FLOW	20,142	113	10,807

25-26 PROPOSED
55,000
27,500
500
13,000
7,000
3,500
2,500
109,000
62,025
3,846
899
3,000
625
400
16,442
5,200
5,000
1,000
4,000
100
14,000
2,500
4,500
500
10,000
134,037
(25,037)

1	PARK		23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE	25-26 PROPOSED
2	REVENUE					
3	Property Tax	100	57,942	60,000	60,000	51,000
4	Donations	112				
5	Hail Money	112				
6	Fee, Tennis Crt Meter	112	873	450	1,138	450
6	Refunds	112			5,045	2,998
7	Investment Interest	112	9,894	3,000	7,577	5,000
8	Transfer In	113	73,800	73,800	73,800	73,800
9	Reimbursements	112	2,819	4,613	50,302	4,600
10	Transfer In	114	10,000	13,247	13,247	13,247
11	State Grants	101				700,000
12	TOTAL REVENUES		155,328	155,110	211,109	851,095
13						
14	EXPENSE					
15	PERSONNEL SERVICES					
16	Salary & Wages	16	57,054	59,717	60,177	62,712
17	Overtime	16	3,754	3,000	2,700	3,000
18	Fica	16	3,520	3,888	3,898	4,075
19	Medicare	16	823	909	912	953
20	Pension	16	3,649	3,763	3,773	3,943
21	Insurance (Health)	16	24,217	26,090	24,921	26,006
22						
23	OPERATING EXPENSE					
24	Prof. & Schools	16	291	900	10	900
25	Communication	16	230	300	300	1,700
26	Engineer Fees	16			26,879	25,000
27	City Gas & Oil	16	3,954	5,000	4,000	5,000
28	Insurance (Liability)	16	13,527	15,962	15,300	21,904
29	City Lights	16	7,055	7,500	7,431	7,550
30	Utility R & M	16	8,867	10,000	9,700	13,000
31	Vehicle R & M	16	1,434	1,500	500	1,500
32	Tools	16	748	750	300	500
33	Merch / Supply	16	525	500	783	400
34	Building R & M	16	1,872	2,500	2,000	2,500
35	Grounds R & M	16	15,790	16,140	16,140	16,140
36	Reimbursements	16				
37	CAPITAL OUTLAY					
38	Machine & Equipment	36	-	50,000	38,635	-
39	Improvements	26			10,000	675,000
40	Equipment Sinking	36				
41						
42	DEBT SERVICE					
43	TRANSFER OUT	56				
44						
45	TOTAL EXPENDITURES		147,310	208,419	228,359	871,783
46						
47	NET ANNUAL CASH FLOW		8,018	(53,309)	(17,250)	(20,688)

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

1	LIBRARY		23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE	25-26 PROPOSED
2	<u>REVENUE</u>					
3	Property Tax	100	79,671	78,950	78,950	66,950
4	State Aid to Libraries	112	1,324	1,115	1,128	1,128
5	Fines & Penalties	112				
6	Miscellaneous	112	94			
7	Refunds-Larm & School Bills	112	32,285	38,017		38,137
8	Investment Interest	112	6,460	2,000	4,340	2,000
9	Transfer In	113				
10	Grants & Donations	112				
11	Maintenance Reserve	112	5,000	2,500	5,000	2,500
12	TOTAL REVENUES		124,834	122,582	89,418	110,715
13						
14	<u>EXPENSE</u>					
15						
16	<u>PERSONNEL SERVICES</u>					
17	Salary & Wages	16	35,618	41,444	40,716	45,178
18	Fica	16	2,208	2,569	2,525	2,801
19	Medicare	16	516	601	591	655
20						
21	<u>OPERATING EXPENSE</u>					
22	Janitor	16	9,000	9,000	9,000	9,000
23	Prof. & Schools	16	25	250	-	250
24	Communication	16	468	750	473	750
25	Magazine & Paper	16	1,694	1,800	1,272	1,800
26	Books	16	22,511	22,000	10,770	22,000
27	Library Manaement System	16	2,300	2,400	2,700	3,000
28	Book Fair	16				
29	Insurance (Liability)	16	11,226	13,134	13,442	15,773
30	City Lights	16	5,398	7,500	5,583	7,500
31	Source Gas	16	3,033	3,500	2,851	3,500
32	Computer	16	1,470	1,500	1,477	1,500
33	Office Supplies	16	2,991	2,000	538	2,000
34	Program Expense	16	2,028	1,700	490	1,700
35	Accounting Fee	16	1,000	1,000	1,000	1,000
36	Building R & M	16	28,326	4,000	1,332	4,000
37	Utility R & M	16	515	2,500	648	2,500
38	<u>CAPITAL OUTLAY</u>					
39	Equip. Reserve (to Savings)	36	2,500	2,500	2,500	2,500
40	Improvements	26	-	2,000	5,170	2,000
41						
42	<u>DEBT SERVICE</u>					
43	TRANSFER OUT	56				
44						
45	TOTAL EXPENDITURES		132,827	122,148	103,078	129,407
46						
47	NET ANNUAL CASH FLOW		(7,993)	434	(13,660)	(18,692)

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

1	VP BOND		23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE	25-26 PROPOSED
2	REVENUE					
3	Bond Levy Tax	100	135,243	150,000	150,000	275,000
4	Investment Interest	112				
5	Special Assessment	112				
6	Special Assess Interest	112				
7	Transfer In from Assess.	114	44,419	9,347	22,562	14,298
8	Transfer In from Sales Tax (FS)	114	165,065	152,315	152,315	154,850
8	Bond Sales	112			1,440,000	
9	TOTAL REVENUES		344,727	311,662	1,764,877	444,148
10						
11	DEBT SERVICE					
12		43	400	400	-	400
13	Street Bond Principal (2020)	43	158,862	160,412	49,200	49,200
14	Street Bond Interest (2020)	43	17,362	16,289	7,758	7,438
15	Firehall Bond Principal (2023)	42	80,000	70,000	70,000	75,000
16	Firehall Bond Interest (2023)	42	84,865	82,316	82,315	79,850
17	Street Ant. Principal (2024)	43			1,604,205	55,000
18	Street Ant Interest (2024)	43	-	75,329	67,309	61,405
19	Street Bond Principal (2022)	43			60,000	60,000
20	Street Bond Interest (2022)	43			5,880	5,460
21	Street Bond Principal (2021)	43			41,912	41,912
22	Street Bond Interest (2021)	43			2,070	1,850
23	Street Bond Principal (2017)	43			9,300	9,300
24	Street Bond Interest (2017)	43			581	358
25	To Reduce Budget Cash Res.	48	-	1,900,000		1,700,000
26						
27	TOTAL EXPENDITURES		341,489	2,304,746	2,000,530	2,147,173
28						
29	NET ANNUAL CASH FLOW		3,238	(1,993,084)	(235,653)	(1,703,025)

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

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

1	SENIOR CENTER		23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE	25-26 PROPOSED
2	REVENUE					
3	Property Tax	100	7,243	8,000	8,000	8,000
4	Interest	112	2,281	500	1,835	1,100
5	Other	112				
6	Transfer In (Sewer)	113		-		-
7	TOTAL REVENUES		9,524	8,500	9,835	9,100
8						
9	EXPENSE					
10	OPERATING EXPENSE					
11	Insurance (Liability)	10	3,000	3,000	3,000	3,000
12	Lights	10				5,000
13	Building R & M	10	2,253	3,000	2,214	3,000
14	Building Sinking	20	2,500	2,500	2,500	2,500
15	TOTAL EXPENDITURES		7,753	8,500	7,714	13,500
16						
17	NET ANNUAL CASH FLOW		1,771	-	2,121	(4,400)

1	CIVIC CENTER		23-24 ACTUAL	24-25 BUDGET	24-25 ESTIMATE	25-26 PROPOSED
2	REVENUE					
3	Property Tax	100				
4	Registrations	112				
5	Donations	112				
6	Memberships	112				
7	Rentals	112				
8	Grants	112				
9	Reimbursements	112				
10	Transfers In (Sales Tax)	114				
11	TOTAL REVENUES		-	-	-	-
12						
13	EXPENSE					
14	Wages	10				
15	Recreation Class Instruct.	10				
16	Civic Center Wages	10				
17	Civic Center Taxes	10				
18	Civic Center Health	10				
19		10				
20	OPERATING EXPENSE					
21	Janitor/Maintentance	10				
22	Administrative	10				
23	Communication	10				
24	Insurance (Liability)	10				
25	City Lights	10				
26	Source Gas	10				
27	Building R & M	10				
28	Supplies	10				
29	Garbage	10				
30	Accounting Fee	10				
31	Improvements	20				
32	Sinking	20				
33	Loan Payment	40				
34	TOTAL EXPENDITURES		-	-	-	-
35						
36	NET ANNUAL CASH FLOW		-	-	-	-

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

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

City of St. Paul
Total Property Tax Request

	2024-2025	2025-2026	
General	\$ 135,000	\$ 120,000	\$ (15,000)
Street	\$ -	\$ -	\$ -
Fire	\$ 29,000	\$ 24,000	\$ (5,000)
Police	\$ 314,700	\$ 380,000	\$ 65,300
Cemetery	\$ 26,000	\$ 10,000	\$ (16,000)
Pool	\$ 70,000	\$ 55,000	\$ (15,000)
Park	\$ 60,000	\$ 51,000	\$ (9,000)
Recreation	\$ 8,000	\$ 8,000	\$ -
Library	\$ 78,950	\$ 66,950	\$ (12,000)
Senior Center	\$ 8,000	\$ 8,000	\$ -
Civic Center	\$ -	\$ -	\$ -
			\$ -
	<u>\$ 729,650</u>	<u>\$ 722,950</u>	\$ (6,700)
			\$ -
Bond Fund	\$ 150,000	\$ 275,000	\$ 125,000
Total For All Funds	<u><u>\$ 879,650</u></u>	<u><u>\$ 997,950</u></u>	

City of St. Paul
Budget Comparison Schedule

	General	% Increase (Decrease)	Debt Service	% Increase (Decrease)	Total	% Increase (Decrease)
Request for property taxes						
2024-2025	736,947		151,500		888,447	
2025-2026	<u>730,180</u>	<u>-0.92%</u>	<u>277,750</u>	<u>83.33%</u>	<u>1,007,930</u>	<u>13.45%</u>
Increase (decrease)	<u>(6,768)</u>		<u>126,250</u>		<u>119,483</u>	
Valuation						
2024-2025	187,486,775		187,486,775		187,486,775	
2025-2026	<u>200,658,640</u>	<u>7.03%</u>	<u>200,658,640</u>	<u>7.03%</u>	<u>200,658,640</u>	<u>7.03%</u>
Increase (decrease)	<u>13,171,865</u>		<u>13,171,865</u>		<u>13,171,865</u>	
Levy						
2024-2025	0.393066		0.080806		0.473872	
2025-2026	<u>0.363891</u>	<u>-7.42%</u>	<u>0.138419</u>	<u>71.30%</u>	<u>0.502311</u>	<u>6.00%</u>
Increase (decrease)	<u>(0.029175)</u>		<u>0.057613</u>		<u>0.028439</u>	

Example

	Average Assessed Value	Levy Rate	Assessed Taxes	
2024-2025	200,000	0.473872	\$ 947.74	
2025-2026 w/above increase	214,051	0.502311	\$ 1,075.20	Estimated
Increase (decrease)			<u>\$ 127.46</u>	

	<u>Tax Request</u>	<u>Tax Levy</u>
2025-2026 Current Non-Bond Tax Request & Levy	730,180	0.363891
2025-2026 Estimated Maximum Tax Request & Levy	<u>1,003,293</u>	<u>0.500000</u>
Difference	<u>273,114</u>	<u>0.136109</u>

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

		Year Ended 9/30/2018	Year Ended 9/30/2019	Year Ended 9/30/2020	Year Ended 9/30/2021	Year Ended 9/30/2022	Year Ended 9/30/2023	Year Ended 9/30/2024	Year Ended 9/30/2025	(Budgeted) Year Ended 9/30/2026
<u>Tax Request</u>	General	554,939	620,906	631,250	644,130	670,236	684,376	736,947	736,947	730,180
	Bond	277,470	295,930	202,000	202,000	176,750	161,600	135,340	151,500	277,750
Total		832,409	916,836	833,250	846,130	846,986	845,976	872,287	888,447	1,007,930
<u>Levy</u>	General	0.500	0.500	0.497	0.500	0.467	0.410	0.436	0.393	0.364
	Bond	0.250	0.238	0.159	0.157	0.123	0.097	0.080	0.081	0.138
Total		0.750	0.738	0.656	0.657	0.591	0.507	0.516	0.474	0.502

**City of St. Paul
Schedule of Transfers**

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

City of St. Paul
Schedule of Debt Payments

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

**City of St. Paul
Cash Summary**

	Cash 10/1/2024 Balance	Estimated 2024/2025 Revenues	Estimated 2024/2025 Expenditures	Estimated Cash Balance 9/30/2025	Estimated 2025/2026 Revenues	Estimated 2025/2026 Expenditures	Estimated Cash Balance 9/30/2026
General Fund							
General		567,078	(636,019)		508,988	(747,536)	
Police		502,121	(490,292)		566,497	(575,503)	
Fire		112,963	(2,027,229)		73,608	(89,216)	
Ambulance		103,893	(133,449)		91,108	(98,091)	
Cemetery		107,103	(95,088)		33,800	(47,659)	
Pool		125,009	(114,202)		109,000	(134,037)	
Park		211,109	(228,359)		851,095	(871,783)	
Recreation		8,005	(8,000)		8,000	(8,000)	
Library		89,418	(103,078)		110,715	(129,407)	
Senior Center		9,835	(7,714)		9,100	(13,500)	
Civic Center		-	-		-	-	
ARP		-	-		-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	3,855,550	1,836,534	(3,843,430)	1,848,654	2,361,911	(2,714,732)	1,495,833
Special Revenue Funds							
Street	1,209,279	974,539	(2,568,277)	(384,459)	574,263	(550,743)	(360,939)
TIFF	(78,475)	115,523	(115,490)	(78,442)	118,834	(118,854)	(78,462)
Keno	227,100	78,842	(80,300)	225,642	65,500	(117,550)	173,592
Sales Tax/Econ. Develop.	1,457,989	671,104	(658,055)	1,471,038	558,355	(2,029,393)	-
	<u>2,815,893</u>	1,840,008	(3,422,122)	<u>1,233,779</u>	1,316,952	(2,816,540)	<u>(265,809)</u>
Enterprise Funds							
Light	2,469,257	2,975,888	(3,064,383)	2,380,762	2,921,936	(3,021,890)	2,280,808
Water	926,615	1,239,073	(1,203,462)	962,226	729,197	(748,835)	942,588
Sewer	2,271,088	1,226,391	(1,092,066)	2,405,413	705,160	(704,795)	2,405,778
Landfill	171,184	164,137	(158,677)	176,644	162,022	(162,006)	176,660
	<u>5,838,144</u>	5,605,489	(5,518,588)	<u>5,925,045</u>	4,518,315	(4,637,526)	<u>5,805,834</u>
Bond Fund	387,291	1,764,877	(2,000,530)	151,638	444,148	(2,147,173)	(1,551,387)
Internal Service Fund	<u>224,302</u>	<u>-</u>	<u>-</u>	<u>224,302</u>	<u>-</u>	<u>-</u>	<u>224,302</u>
Grand Total	<u>13,121,180</u>	<u>11,046,908</u>	<u>(14,784,670)</u>	<u>9,383,418</u>	<u>8,641,326</u>	<u>(12,315,971)</u>	<u>5,708,773</u>

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

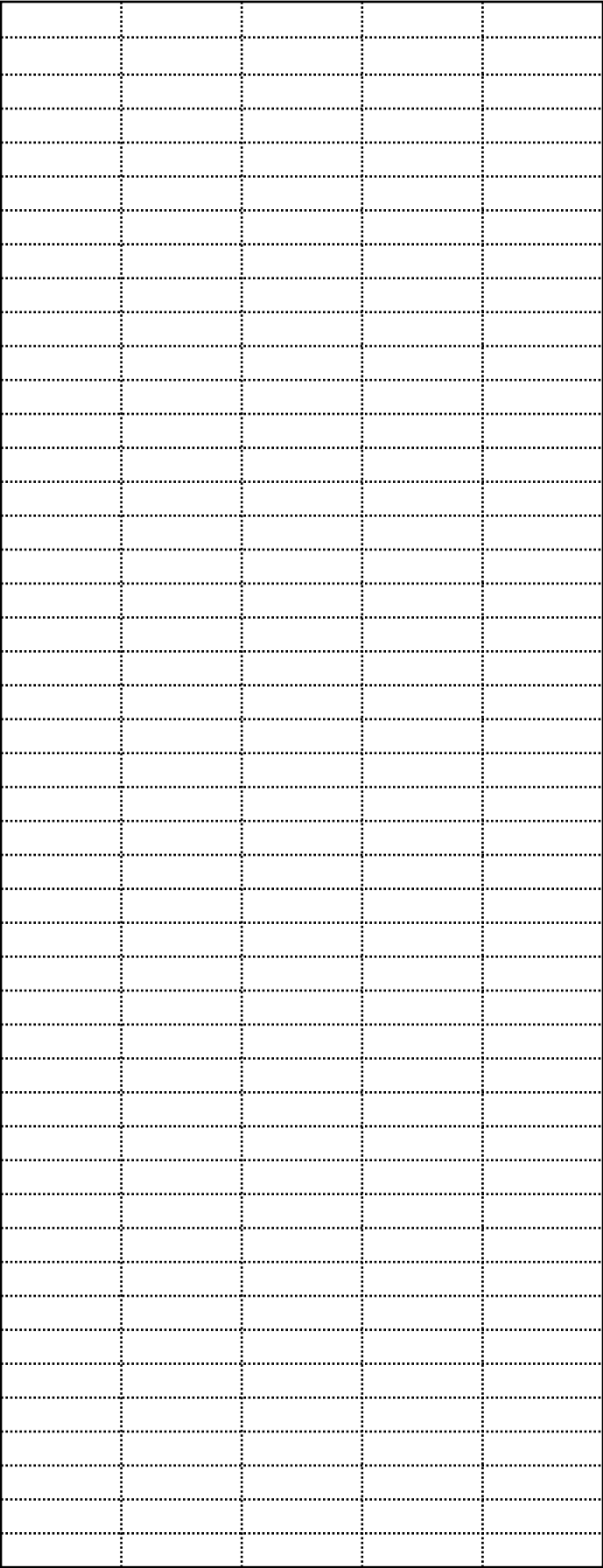
47	Black Hills (N-yards)	\$ -	\$ -	\$ -	\$ 3,600.00
48	Heritage UB ACH Fees \$25 Mthly	\$ 300.00	\$ 360.00	\$ 300.00	\$ 360.00
49	UB DocuSend / Nuvei Fee	\$ 195.00	\$ 250.00	\$ 300.00	\$ 300.00
50	Uniforms: \$400x3	\$ 796.00	\$ 1,200.00	\$ 1,284.00	\$ 1,284.00
51	Util R & M: Transf/ReclosureRebuild \$15,000;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

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

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

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

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



1	LANDFILL #4 August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE	A	B	C	D
3	Landfill Permit Fee: \$48	\$ 1,772.00	\$ 750.00	\$ 1,562.00	\$ 1,500.00
4	Landfill License (100 x 3)	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
5	Rental- Hay Thomsen (Bid to 2026)	\$ 652.00	\$ 222.00	\$ 444.00	\$ 222.00
6	Landfill Collections: 04-471: \$2.00	\$ 28,588.00	\$ 28,000.00	\$ 28,580.00	\$ 28,000.00
7	Garbage Collections: 04-472	\$ 130,875.00	\$ 130,375.00	\$ 132,595.00	\$ 132,000.00
8	Metal Collection	\$ -	\$ -	\$ -	\$ -
9	Reimb:	\$ -	\$ -	\$ 656.00	\$ -
10	TOTAL REVENUES	\$ 162,187.00	\$ 159,647.00	\$ 164,137.00	\$ 162,022.00
11	EXPENSE				
12	PERSONNEL SERVICES				
13	Wages: 5%	\$ 3,885.00	\$ 4,032.00	\$ 4,221.00	\$ 4,265.00
14	Fica - 6.20%	\$ 241.00	\$ 250.00	\$ 262.00	\$ 265.00
15	Medicare - 1.45%	\$ 56.00	\$ 59.00	\$ 62.00	\$ 62.00
16	OPERATING EXPENSE				
17	Adm. & Dues: NE Recycling	\$ -	\$ 150.00	\$ -	\$ 150.00
18	Gas & Oil: burn pile;recycle trlr	\$ 939.00	\$ 1,800.00	\$ 920.00	\$ 1,800.00
19	Publish/Codif. - Recycle Hrs	\$ 275.00	\$ 400.00	\$ 100.00	\$ 400.00
20	Insurance: LARM:	\$ 505.00	\$ 581.00	\$ 545.00	\$ 664.00
21	Uniforms	\$ -	\$ 100.00	\$ -	\$ 100.00
22	Utility R & M: Gate Key; Trlr Jack	\$ -	\$ 250.00	\$ 200.00	\$ 250.00
23	Veh R & M:Spark Plugs; Oil; Battery	\$ 1,701.00	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00
24	Postage for UB	\$ 365.00	\$ 400.00	\$ 360.00	\$ 400.00
25	Sanitation Hauling	\$ 130,860.00	\$ 130,375.00	\$ 132,595.00	\$ 132,000.00
26	Recycling: Broken Bow	\$ 668.00	\$ 1,500.00	\$ 722.00	\$ 1,500.00
27	Bldg R&M:	\$ -	\$ 500.00	\$ -	\$ 500.00
28	Grounds: City Garb.	\$ 539.00	\$ 700.00	\$ 1,640.00	\$ 1,100.00
29	CAPITAL OUTLAY				
30	Interlocal Agreement: by Population	\$ 2,303.00	\$ 2,303.00	\$ 2,303.00	\$ 2,303.00
31	Transfer Out: PARKS	\$ 10,000.00	\$ 13,247.00	\$ 13,247.00	\$ 13,247.00
32	TOTAL EXPENDITURES	\$ 152,337.00	\$ 159,647.00	\$ 158,677.00	\$ 162,006.00
33	NET ANNUAL CASH FLOW	\$ 9,850.00	\$ -	\$ 5,460.00	\$ 16.00
***	Sanitation Hauling for City (Heartland Disposal; Mid-NE Disposal & Triple T)				
***	Hay Harvest - Marlon Thomsen \$222 2024-2026				
***	2018 - Rates Increased for Out of Town Persons \$25 to \$48				
	LAND FILL #4				

7/29/2025

Mike Feeken, Mayor

Move Metal / Grass Pile by Solar Farm

Better Security

THEN Possibly Sell Property 27 Acres Approx.

Can move the Permit

1	GENERAL #5 August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 140,083.00	\$ 135,000.00	\$ 135,000.00	\$ 120,000.00
4	Muni-Equalization	\$ 113,404.00	\$ 189,960.00	\$ 189,960.00	\$ 209,051.00
5	Medica Employee 15% (10-101)	\$ -	\$ -	\$ -	\$ 5,865.00
6	Franchise Tax: Spectrum (4) / Blackhills (1)	\$ 25,074.00	\$ 25,500.00	\$ 24,475.00	\$ 24,475.00
7	Zoning Permit Fees	\$ 1,490.00	\$ 1,200.00	\$ 1,595.00	\$ 1,200.00
8	Pet Tag Fees (To Police)	\$ 945.00	\$ 500.00	\$ 15.00	\$ -
9	Fee, Permits; (Liquor & Tobacco)	\$ 5,240.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
10	Mobile Food Fees	\$ 1,400.00	\$ 600.00	\$ 3,350.00	\$ 1,000.00
11	Citation (Police) 10-236	\$ -	\$ -	\$ 300.00	\$ -
12	Interest: 100027,411025, ICS, Npait	\$ 120,178.00	\$ 30,000.00	\$ 71,446.00	\$ 30,000.00
13	Trfr In: Wt US Wage	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
14	Trfr In: Sw US Wage	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
15	Trfr In: Street US Wage	\$ 21,019.00	\$ 22,246.00	\$ 22,246.00	\$ 23,359.00
16	Transfer In: Street Blower Pymt \$41,820	\$ -	\$ 41,820.00	\$ 41,820.00	\$ 41,820.00
17	(Began 24-25 for 5 years)				
18	GRANT: Park Public Features \$875,000	\$ -	\$ 875,000.00	\$ -	\$ -
19	Reimb: Ace 5045(Parks); Lyons 200; EMS 188	\$ 31,658.00	\$ 1,500.00	\$ 6,133.00	\$ 1,500.00
20	GENERAL RESERVES:	\$ -	\$ 76,000.00	\$ 6,415.00	\$ 250,000.00
21	Comp Plan \$35,000; Munic. Code \$14,000;				
22	Zoning Map \$1,000; Middle Loup River				
23	Erosion \$200,000				
24	TOTAL REVENUES	\$ 502,529.00	\$ 1,447,818.00	\$ 551,247.00	\$ 758,988.00
25	EXPENSE				
26	PERSONNEL SERVICES				
27	Wage: 5%: Beck, Berthelsen, Helzer,	\$ 236,618.00	\$ 252,578.00	\$ 250,226.00	\$ 276,330.00
28	Officials and Clerk Trainee				
29	Overtime: Berthelsen	\$ 1,932.00	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00
30	Social Security: 6.20%	\$ 13,527.00	\$ 15,690.00	\$ 15,669.00	\$ 17,257.00
31	Medicare: 1.45%	\$ 3,164.00	\$ 3,669.00	\$ 3,665.00	\$ 4,036.00
32	Pension 6%	\$ 13,414.00	\$ 14,249.00	\$ 15,164.00	\$ 15,764.00
33	Insurance: Medica 2025	\$ 46,048.00	\$ 47,514.00	\$ 44,040.00	\$ 52,634.00
34	125 Plan: One-Source Fee: bill thru BC Ease	\$ 239.00	\$ 1,500.00	\$ -	\$ 600.00
35	(previous 1st Concord) 10-20-122				
36	Payroll ACH Fees: ALL DEPTS	\$ 350.00	\$ 450.00	\$ 400.00	\$ 450.00
37	Prof/School: League Conference	\$ 8,376.00	\$ 8,400.00	\$ 8,400.00	\$ 9,000.00
38	Memb/ Dues: IIMC; League, Open Caret	\$ 7,667.00	\$ 4,000.00	\$ 3,800.00	\$ 4,000.00
39	Legal Fees: Attorney	\$ 8,003.00	\$ 9,000.00	\$ 8,500.00	\$ 20,000.00
40	Record Fee: Register of Deeds	\$ 220.00	\$ 500.00	\$ 300.00	\$ 500.00
41	Communication: Charter; BTS	\$ 1,873.00	\$ 2,200.00	\$ 1,875.00	\$ 2,200.00
42	Publish: Amer Legal; Phonog; Election	\$ 7,074.00	\$ 7,200.00	\$ 6,700.00	\$ 7,200.00
43	Insur: LARM: Liab; WC; Bonding E/O:	\$ 16,046.00	\$ 18,937.00	\$ 20,465.00	\$ 24,565.00
44	(Plus \$700 Fireworks)				
45	City Lights	\$ 9,621.00	\$ 11,000.00	\$ 10,000.00	\$ 7,000.00
46	Uniforms: Office; Helzer	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
47	Public Maint: - Eiberger / Stanteiski	\$ 6,570.00	\$ 10,000.00	\$ -	\$ 20,000.00
48	(Padrnos; Lyons)				
49	Computer: Banyon; Off 365; new PC;	\$ 4,550.00	\$ 6,000.00	\$ 5,000.00	\$ 7,000.00
50	Hamilton \$1980 (cyber)				
51	Office Supplies	\$ 1,850.00	\$ 2,500.00	\$ 2,300.00	\$ 2,500.00
52	Postage: General and nuisances	\$ 537.00	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00
53	Acct Fees-Audit \$20,250; Budget \$10,000	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,250.00
54	COPIER LEASE: US Copier	\$ -	\$ -	\$ 120.00	\$ 250.00

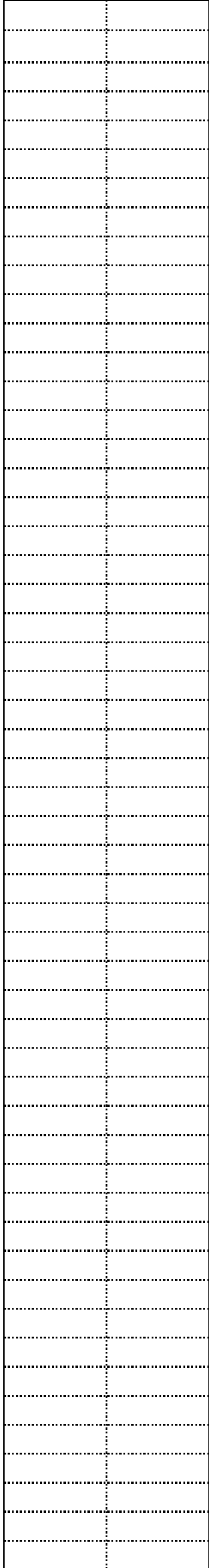
55	Bldg R&M: Pest \$675; HVAC \$700;	\$ 56,849.00	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00
56	Garb \$700; Fire Ext \$100;				
57	CAPITAL OUTLAY				
58	Transfer Out: Swim Pool: Utilize Mun Equal	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
59	Transfer Out: Street Snow Blower \$209,100;	\$ -	\$ -	\$ -	\$ -
60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

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

[illegible]

1	Street August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE	A	B	C	D
3	Motor Veh Tax (Sales Tax)	\$ 83,269.00	\$ 60,000.00	\$ 83,875.00	\$ 80,000.00
4	Prorate-Motor Veh. Tax	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
5	Motor Tax Coll: Co. Treas.	\$ 49,719.00	\$ 45,000.00	\$ 60,000.00	\$ 45,000.00
6	Medica Emplpyee 15% (21-101)	\$ -	\$ -	\$ -	\$ 4,779.00
7	Highway Alloc (Dept. Transp)	\$ 393,364.00	\$ 406,479.00	\$ 406,479.00	\$ 392,186.00
8	Incentive Pymts	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
9	Motor Tax Fee (Hwy Alloc.)	\$ 28,132.00	\$ 26,000.00	\$ 26,434.00	\$ 26,000.00
10	Recording Fee: Tommy-Rene	\$ 30.00	\$ -	\$ 20.00	\$ -
11	Bricks Sold: C. Townsend	\$ 42.00	\$ -	\$ 8.00	\$ -
12	Curb Grind: See #59	\$ 198.00	\$ 1,000.00	\$ 946.00	\$ 1,000.00
13	Int: 504915; 505014; ICS	\$ 20,588.00	\$ 2,000.00	\$ 15,050.00	\$ 2,000.00
14	Assess:(MAD Dev; Osterman;Matelyn	\$ 40,208.00	\$ 4,661.00	\$ 18,236.00	\$ 8,862.00
15	(TO VP BOND) See Line 64				
16	Assessment Interest (Street & MAD Dev)	\$ 6,755.00	\$ 4,686.00	\$ 4,326.00	\$ 5,436.00
17	(TO VP BOND)				
18	Reimb: Big Iron	\$ 13,153.00	\$ -	\$ 8,419.00	\$ -
19	Bond Anti: Middle Loup Sub \$1,604,205 Line60	\$ 1,604,205.00	\$ 1,154,696.00	\$ -	\$ -
20	Bond (Street) Proceeds 21-615 (to ICS)	\$ -	\$ -	\$ 132,646.00	\$ -
21	Transfer In: Lights \$5,000 (poles)	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
22	Transfer In: General \$209,100 Snw Blwr	\$ -	\$ 209,100.00	\$ 209,075.00	\$ -
23	Reserves: Middle Loup River for Improve.	\$ -	\$ -	\$ 1,779,635.00	\$ -
24	Reserves: Compressor (May 2025)	\$ -	\$ -	\$ 8,333.00	\$ -
25	(2025 Trfr Back; S/H been thru Budget)				
26	TOTAL REVENUES	\$ 2,242,663.00	\$ 1,922,622.00	\$ 2,762,482.00	\$ 574,263.00
27	EXPENSE				
28	PERSONNEL SERVICES				
29	Wages: 5%	\$ 125,623.00	\$ 128,170.00	\$ 129,168.00	\$ 134,576.00
30	Overtime	\$ 8,488.00	\$ 10,500.00	\$ 3,500.00	\$ 10,500.00
31	Fica - 6.20%	\$ 7,522.00	\$ 8,598.00	\$ 8,226.00	\$ 8,995.00
32	Medicare - 1.45%	\$ 1,759.00	\$ 2,011.00	\$ 1,924.00	\$ 2,104.00
33	Pension 6%	\$ 6,699.00	\$ 8,320.00	\$ 7,961.00	\$ 8,705.00
34	Insurance: Medica 2025	\$ 48,331.00	\$ 52,181.00	\$ 42,868.00	\$ 42,537.00
35	OPERATING EXPENSE				
36	Prof. & School: Pesticide;CDL;DmpTrk	\$ 697.00	\$ 750.00	\$ 101.00	\$ 750.00
37	Adm & Dues: League, Utility Sec,	\$ 3,348.00	\$ 4,000.00	\$ 3,700.00	\$ 4,000.00
38	Sparq, BOK				
39	Eng Fee: 1& 6 \$2000; NBCS 1800.00	\$ 4,559.00	\$ 4,250.00	\$ 1,800.00	\$ 5,000.00
40	Hometown Eng Fees				
41	Wire Fee: 8x4 (outgoing bond pymt)	\$ 20.00	\$ 24.00	\$ 24.00	\$ 32.00
42	Gas & Oil - Snow Removal	\$ 15,084.00	\$ 20,000.00	\$ 14,000.00	\$ 20,000.00
43	Publish/Code: Snow Emerg; Str Assess	\$ 193.00	\$ 500.00	\$ 250.00	\$ 500.00
44	Insurance:	\$ 14,618.00	\$ 17,250.00	\$ 19,799.00	\$ 25,837.00
45	City Lights (2.5% in Jan 2026)	\$ 34,514.00	\$ 39,000.00	\$ 36,000.00	\$ 29,000.00
46	Blackhills Gas (moved old Fire Station)	\$ 3,813.00	\$ 4,500.00	\$ 4,000.00	\$ 5,000.00
47	Uniforms: 2 persons	\$ 800.00	\$ 800.00	\$ 795.00	\$ 800.00
48	Util R&M: Rebar; Sign; Tar; Chemicals;	\$ 35,321.00	\$ 39,000.00	\$ 30,000.00	\$ 39,000.00
49	Paint;				
50	Veh R&M: sweeper; brakes; dp truck;	\$ 39,166.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
51	Bobcat Tracks				
52	Tools: (move Fire Station)	\$ 826.00	\$ 1,000.00	\$ 1,025.00	\$ 7,500.00
53	Concrete - Cement Repairs	\$ 15,978.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
54	Street Lt Repair & Maint. 21-20-281	\$ 5,418.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00

55	Computer: Hamilton (cyber);Internet 1560;	\$	2,117.00	\$	2,600.00	\$	2,200.00	\$	5,700.00
56	Computer 1500								
57	Sand, Gravel & Salt: NE Salt & Grain;	\$	2,335.00	\$	7,500.00	\$	3,000.00	\$	7,500.00
58	Overland (2 loads)								
59	Acct Fees: Audit \$20,250; Budget \$10,000	\$	3,000.00	\$	3,000.00	\$	3,000.00	\$	3,250.00
60	Bldg R & M: Garbage Fire Station	\$	314.00	\$	750.00	\$	736.00	\$	800.00
61	<u>CAPITAL OUTLAY</u>								
62	Eq. Rent: Curb Grind: See #12	\$	522.00	\$	1,000.00	\$	504.00	\$	1,000.00
63	Mach & Eq: Larger Equip;	\$	74,792.00	\$	70,000.00	\$	19,667.00	\$	28,180.00
64	\$70,000 minus SnwBlr \$41,820								
65	Snow Blwr \$209,100;Compress \$8333			\$	209,100.00	\$	209,100.00	\$	-
66						\$	8,333.00		
67	Improve: Middle Loup (Elsbury)	\$	955,868.00	\$	1,154,696.00	\$	1,779,635.00	\$	-
68	Equip Sink:	\$	-	\$	34,000.00	\$	34,000.00	\$	14,000.00
69	<u>DEBT SERVICE</u>								
70	Trfr Out (Gen for US Wage)	\$	21,019.00	\$	22,246.00	\$	22,246.00	\$	23,359.00
71	Trfr VP: Street Assess. Line 13 & 15	\$	44,419.00	\$	9,347.00	\$	22,562.00	\$	14,298.00
72	Trfr Out (General) Street Snow Blower	\$	-	\$	-	\$	-	\$	41,820.00
73	<u>TOTAL EXPENDITURES</u>	\$	1,477,163.00	\$	1,921,093.00	\$	2,476,124.00	\$	550,743.00
74	<u>NET ANNUAL CASH FLOW</u>	\$	765,500.00	\$	1,529.00	\$	286,358.00	\$	23,520.00



[illegible]

1	FIRE #8 August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 28,971.00	\$ 29,000.00	\$ 29,000.00	\$ 24,000.00
4	Refunds	\$ 21,052.00	\$ 31,987.00	\$ 24,818.00	\$ 44,608.00
5	Invest Interest (utilize)	\$ 7,486.00	\$ 4,500.00	\$ 5,876.00	\$ 4,500.00
6	Collections	\$ -	\$ 500.00	\$ -	\$ 500.00
7	Reimb: REA CPR CLASS Umberger	\$ 346.00	\$ -	\$ 19.00	\$ -
8	TOTAL REVENUES	\$ 57,855.00	\$ 65,987.00	\$ 59,713.00	\$ 73,608.00
9	OPERATING EXPENSE				
10	Insur: Life Ins \$30,000	\$ 4,147.00	\$ 4,100.00	\$ 3,888.00	\$ 4,500.00
11	(Line Duty Comp Act \$250000 Death: St of NE)				
12	Prof & School: Fire / Wildland	\$ 1,896.00	\$ 3,000.00	\$ 94.00	\$ 3,000.00
13	Adm & Due:BOK / NSVFA	\$ 810.00	\$ 820.00	\$ 600.00	\$ 1,000.00
14	Wire Fee: Fire Loan Pymt	\$ 16.00	\$ 16.00	\$ 8.00	\$ 16.00
15	Comm: Charter / Clearly	\$ 1,677.00	\$ 1,700.00	\$ 1,680.00	\$ 3,000.00
16	Gas & Oil - Grass Fires	\$ 3,034.00	\$ 7,000.00	\$ 4,000.00	\$ 7,000.00
17	Publish: Notice to Bidders	\$ 296.00	\$ -	\$ -	\$ -
18	Insurance: LARM:	\$ 14,609.00	\$ 17,238.00	\$ 18,325.00	\$ 35,000.00
19	City Lights (new Station)	\$ 2,019.00	\$ 2,800.00	\$ 2,250.00	\$ 4,500.00
20	Blackhills Gas (new Station)	\$ 4,671.00	\$ 5,600.00	\$ 4,550.00	\$ 7,000.00
21	Utility R & M:	\$ 1,655.00	\$ 1,500.00	\$ 1,655.00	\$ 1,500.00
22	Vehicle R & M:	\$ 8,681.00	\$ 8,900.00	\$ 8,681.00	\$ 8,900.00
23	Tools	\$ 563.00	\$ 1,000.00	\$ 564.00	\$ 1,000.00
24	Fire Extrication Billing (10%)	\$ -	\$ 50.00	\$ -	\$ 50.00
25	Rural Fire Reimb. (1/2 Runs)	\$ -	\$ 250.00	\$ -	\$ 250.00
26	Bldg R&M: Heartland;Wells;HVAC;	\$ 1,874.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00
27	Merch/Supply: mail labels	\$ 464.00	\$ 500.00	\$ -	\$ 500.00
28	CAPITAL OUTLAY				
29	Mach&Eq: radio; scba, foam; E-Disp;	\$ 13,437.00	\$ 7,000.00	\$ 4,729.00	\$ 7,000.00
30	Bunk Gear \$5606; Safe Bars \$2875				
31	Equipment Sinking	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
32	DEBT SERVICE				
33	TOTAL EXPENDITURES	\$ 61,849.00	\$ 65,974.00	\$ 55,524.00	\$ 89,216.00
34	NET ANNUAL CASH FLOW	\$ (3,994.00)	\$ 13.00	\$ 4,189.00	\$ (15,608.00)
	M.Mkt #504992: \$7,703				
	ICS #103268 = \$14,396	FIRE DEPT TO PAY \$25,000; EMT's to Pay \$50,000			
	NPAIT = \$96,563	NOTE: Need Funds for FURNISHINGS			
	NE CLASS = \$33,577				
	JUNE END 2025: Fire Station Complete				
	FIRE #8				

\$	29,000.00
Utilize 5000 for Billing Runs not \$500.00	

POLICE #9 August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
REVENUE	A	B	C	D
Property Tax	\$ 311,440.00	\$ 314,700.00	\$ 314,700.00	\$ 380,000.00
Medica Employee 15% (32-101)	\$ -	\$ -	\$ -	\$ 5,997.00
Accident Report Fee	\$ 66.00	\$ -	\$ 40.00	\$ -
Dog Tag Proceeds	\$ -	\$ -	\$ 888.00	\$ 500.00
License: UTV License	\$ 2,665.00	\$ 1,000.00	\$ 2,358.00	\$ 1,500.00
Police Abandon Property	\$ 20.00	\$ -	\$ -	\$ -
Interest 504860	\$ 1,282.00	\$ -	\$ 700.00	\$ -
Unclaimed Funds	\$ 11.00	\$ -	\$ -	\$ -
Grant: In-Car	\$ 8,560.00	\$ -	\$ -	\$ -
Reimb: Aurora; 2016 Car 4600; Lyons Nuis	\$ 2,915.00	\$ -	\$ 4,935.00	\$ -
Transfer In: Light	\$ 178,500.00	\$ 178,500.00	\$ 178,500.00	\$ 178,500.00
TOTAL REVENUES	\$ 505,459.00	\$ 494,200.00	\$ 502,121.00	\$ 566,497.00
PERSONNEL SERVICES				
Wages: 5% (4 Off; 2 PT; 1 PT Sec)	\$ 302,818.00	\$ 294,516.00	\$ 287,545.00	\$ 295,060.00
Overtime	\$ 10,247.00	\$ 10,000.00	\$ 9,584.00	\$ 10,000.00
Fica 6.20%	\$ 18,053.00	\$ 18,260.00	\$ 18,422.00	\$ 18,914.00
Medicare 1.45%	\$ 4,222.00	\$ 4,271.00	\$ 4,308.00	\$ 4,424.00
Pension 6%	\$ 17,148.00	\$ 17,671.00	\$ 17,828.00	\$ 17,002.00
Insurance: Medica 2025	\$ 45,397.00	\$ 26,830.00	\$ 31,926.00	\$ 54,869.00
OPERATING EXPENSE				
Prof & Sch: CE Hr;POAN;Leadership;	\$ 7,543.00	\$ 5,275.00	\$ 2,984.00	\$ 7,500.00
Supervisory; Training, Meals				
Adm & Dues: Chief & Officer Assn Dues	\$ 70.00	\$ 250.00	\$ 290.00	\$ 1,350.00
Legal: Dogs, Police Issues, etc	\$ 212.00	\$ 1,000.00	\$ 2,139.00	\$ 3,000.00
Dispatcher Pay 5%	\$ 37,902.00	\$ 40,019.00	\$ 40,019.00	\$ 42,020.00
Animal Control:Facility Fee	\$ 632.00	\$ 500.00	\$ 300.00	\$ 500.00
Evidence "Police": supplies	\$ -	\$ 200.00	\$ 1,430.00	\$ 400.00
Comm: Clearly 588; AT&T Mobile 297	\$ 6,853.00	\$ 6,300.00	\$ 6,843.00	\$ 7,000.00
Gas & Oil	\$ 10,520.00	\$ 11,000.00	\$ 11,000.00	\$ 13,500.00
Publication: Hire Ad	\$ 272.00	\$ 200.00	\$ -	\$ 200.00
Insurance: LARM:	\$ 14,113.00	\$ 19,600.00	\$ 15,493.00	\$ 28,464.00
Uniforms: Vest; Carriers; etc.	\$ 6,396.00	\$ 2,700.00	\$ 1,114.00	\$ 4,500.00
Utility R & M:	\$ -	\$ -	\$ 56.00	\$ 100.00
Veh. R & M: tires, maint	\$ 14,480.00	\$ 5,000.00	\$ 12,278.00	\$ 12,000.00
Tools:	\$ 11,105.00	\$ 10,000.00	\$ 6,365.00	\$ 15,000.00
Public Relations: Parade; Boo Bash	\$ 405.00	\$ 450.00	\$ 30.00	\$ 450.00
Computers: Hamilton	\$ 9,447.00	\$ 7,300.00	\$ 7,827.00	\$ 8,000.00
Postage: Nuisance (grass, etc.)	\$ 355.00	\$ 500.00	\$ 250.00	\$ 500.00
Acct Fee: Audit \$20,250; Budget \$10,000	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
COPIER LEASE	\$ -	\$ -	\$ 502.00	\$ 1,750.00
Bldg R & M: flooring; doors	\$ 692.00	\$ 600.00	\$ 5.00	\$ 13,000.00
Office Supplies	\$ 556.00	\$ 1,000.00	\$ 654.00	\$ 1,000.00
SRT Equip: Robinson: 32-50-527	\$ -	\$ -	\$ 100.00	\$ 4,000.00
Officer Sample				
CAPITAL OUTLAY				
Veh. Equip Purch: 32-50-554:	\$ -	\$ 9,500.00	\$ 10,000.00	\$ -
Vehicle Purchase	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 520,438.00	\$ 493,942.00	\$ 490,292.00	\$ 565,503.00
NET ANNUAL CASH FLOW	\$ (14,979.00)	\$ 258.00	\$ 11,829.00	\$ 994.00
ARP FUNDS UTILIZATION: IN CAR COMPUTERS RE: E-CITATIONS AND POSSIBLY SRT Equipment				
POLICE VEHICLE: 2016 Ford Explorer (auction 7/27/2021)				

SELL TAHOE TO CITY; GETTING VALUE					
	NOTE: Dispatcher Pay is up to Six (6) Dispatchers in Agreement!				
M. Mkt #504860 = \$1,013					
ICS #103292 (Citizens) = \$2,800	Nance County on board				
NE CLASS = \$16,788					
2016 Chevy Impala Police Car					
2019 Dodge Charger Police Car - \$24,981; Insured for \$35,000					
SUV: Purchase 2020 - \$22,800 + Equip. = SOLD					
2021 New Glock Pistols					
July 2021: Purchase Police Explorer Interceptor \$23,650					
August 2021 Sold Police Tahoe - \$22,500					
February 2022: New Police Tasers					
2022 In-Car Computers					
POLICE #9					

\$ 390,000.00

\$ 10,000.00

[illegible]

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

\$ 26,000.00

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

1	SWIM POOL #13 August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 72,428.00	\$ 70,000.00	\$ 70,000.00	\$ 55,000.00
4	Admissions	\$ 30,820.00	\$ 25,000.00	\$ 25,000.00	\$ 27,500.00
5	Interest: 504442; ICS	\$ 2,330.00	\$ 500.00	\$ 2,161.00	\$ 500.00
6	Concessions	\$ 7,211.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
7	Swim Lessons	\$ 5,616.00	\$ 3,500.00	\$ 5,348.00	\$ 3,500.00
8	Reserves:	\$ -	\$ 6,000.00	\$ -	\$ 20,000.00
9	TRFR IN: GENERAL: Munl. Equal.	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
10	Sales Tax	\$ 2,662.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
11	TOTAL REVENUES	\$ 121,067.00	\$ 127,500.00	\$ 125,009.00	\$ 129,000.00
12	EXPENSE				
13	PERSONNEL SERVICES				
14	Salary & Wages: 23-24 Wage: \$54,736	\$ 47,951.00	\$ 62,025.00	\$ 62,025.00	\$ 62,025.00
15	Fica: 6.20%:	\$ 2,973.00	\$ 3,846.00	\$ 3,846.00	\$ 3,846.00
16	Medicare: 1.45%	\$ 695.00	\$ 899.00	\$ 899.00	\$ 899.00
17	OPERATING EXPENSE				
18	Prof & Sch: Bonus	\$ 3,911.00	\$ 3,000.00	\$ 36.00	\$ 3,000.00
19	Anise Morrow: \$1605 CPR/ LIFEG RECER				
20	Adm & Dues: Permit; Oper Lic; Boiler	\$ 160.00	\$ 200.00	\$ 160.00	\$ 200.00
21	Communication: St. of NE	\$ 230.00	\$ 320.00	\$ 320.00	\$ 400.00
22	Publish: Pool Open; Lifeguards	\$ 413.00	\$ 425.00	\$ 420.00	\$ 425.00
23	Insurance: LARM:	\$ 11,856.00	\$ 13,872.00	\$ 13,702.00	\$ 16,442.00
24	City Lights	\$ 4,800.00	\$ 5,200.00	\$ 4,900.00	\$ 5,200.00
25	Blackhills Gas	\$ 2,660.00	\$ 5,000.00	\$ 2,700.00	\$ 5,000.00
26	Uniforms	\$ 915.00	\$ 1,000.00	\$ 607.00	\$ 1,000.00
27	Util R & M: Flow Meter; Step Ladder	\$ 4,822.00	\$ 4,000.00	\$ 2,993.00	\$ 4,000.00
28	Tools: pool noodles	\$ -	\$ 100.00	\$ 95.00	\$ 100.00
29	Chemicals: Chlorine; Acid	\$ 12,640.00	\$ 14,000.00	\$ 12,004.00	\$ 14,000.00
30	Sales Tax: Form 10 (Adm Only)	\$ 2,662.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
31	(41-20-291)				
32	Concessions:	\$ 4,029.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
33	Bldg. R&M: Garb, Pest 325	\$ 208.00	\$ 500.00	\$ 450.00	\$ 500.00
34	CAPITAL OUTLAY				
35	Improve:	\$ -	\$ 6,000.00	\$ 2,081.00	\$ 2,081.00
36	Pool Vacuum \$2081				
37	DEBT SERVICE				
38	TOTAL EXPENDITURES	\$ 100,925.00	\$ 127,387.00	\$ 114,238.00	\$ 126,118.00
39	NET ANNUAL CASH FLOW	\$ 20,142.00	\$ 113.00	\$ 10,771.00	\$ 2,882.00
***	Pool Savings #504442 = \$14,312				
	ICS #103438= \$60,351				
	Pool NE CLASS = \$16,788				
	2014 \$3,060 Keno for Pool Slide finish				
	2017 Steele Pool Co. Pool Painting \$69,054 (\$55,000 Pool Budget & \$14,054 Keno Fund)				
	2022 Circulating Pump (Keno) \$32,158				
	2024 Log Slices/Floating/Pads (Waterf \$19,420 From Keno 504409				
	2025 Pool Vacuum \$2,081				
	POOL #13				

\$ 70,000.00

\$ 5,000.00

\$ 10,000.00

1	PARK #14 August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 57,942.00	\$ 60,000.00	\$ 60,000.00	\$ 51,000.00
4	Batting Cage Key Fob	\$ 855.00	\$ 450.00	\$ 1,100.00	\$ 450.00
5	Medica Employee 15% (42-101)	\$ -	\$ -	\$ -	\$ 2,998.00
6	Fee, Tennis Crt Meter	\$ 18.00	\$ -	\$ 38.00	\$ -
7	Interest: 505025; ICS; Npait	\$ 9,894.00	\$ 3,000.00	\$ 7,540.00	\$ 5,000.00
8	Transfer In from Lights	\$ 66,800.00	\$ 66,800.00	\$ 66,800.00	\$ 66,800.00
9	Transfer In from LANDFILL	\$ 10,000.00	\$ 13,247.00	\$ 13,247.00	\$ 13,247.00
10	Transfer In from Water	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
11	Reimb: Cond; Freight; Chalk; School;	\$ 2,819.00	\$ 4,613.00	\$ 5,521.00	\$ 4,600.00
12	Amer Leg; Youth Sports, Big Iron;				
13	Fall Softball; Batting Cage				
14	Reserve: Bleachers: Shade Covers	\$ -	\$ -	\$ -	\$ 12,000.00
15	Reserve: Truck \$14700; Mower \$23935	\$ -	\$ 50,000.00	\$ 38,635.00	\$ -
16	TOTAL REVENUES	\$ 155,328.00	\$ 205,110.00	\$ 199,881.00	\$ 163,095.00
17	EXPENSE				
18	PERSONNEL SERVICES				
19	Wages: Randy 5%	\$ 57,054.00	\$ 59,717.00	\$ 60,177.00	\$ 62,712.00
20	Overtime (ballfields & GCA Days)	\$ 3,754.00	\$ 3,000.00	\$ 2,700.00	\$ 3,000.00
21	Fica - 6.20%	\$ 3,520.00	\$ 3,888.00	\$ 3,898.00	\$ 4,075.00
22	Medicare - 1.45%	\$ 823.00	\$ 909.00	\$ 912.00	\$ 953.00
23	Pension 6%	\$ 3,649.00	\$ 3,763.00	\$ 3,773.00	\$ 3,943.00
24	Insurance: Medica 2025	\$ 24,217.00	\$ 26,090.00	\$ 24,921.00	\$ 26,006.00
25	OPERATING EXPENSE				
26	Batting Cage Fob: School Monitor Internet	\$ 125.00	\$ 100.00	\$ -	\$ -
27	Prof & Schools: Reg Trk 9; Turf Sch	\$ 291.00	\$ 900.00	\$ 10.00	\$ 900.00
28	Communication: St of NE; Batting Cage	\$ 230.00	\$ 300.00	\$ 300.00	\$ 1,700.00
29	Internet (Spectrum: Key Fob) \$1200				
30	City Gas & Oil:	\$ 3,954.00	\$ 5,000.00	\$ 4,000.00	\$ 5,000.00
31	Insurance: LARM: (EXPIRE SKATE PARK)	\$ 13,527.00	\$ 15,962.00	\$ 15,300.00	\$ 21,904.00
32	City Lights	\$ 7,055.00	\$ 7,500.00	\$ 7,431.00	\$ 7,550.00
33	Uniforms: 1 person	\$ 400.00	\$ 400.00	\$ 380.00	\$ 400.00
34	Util R&M: Paint; Field Marker, Mound Cover;	\$ 8,867.00	\$ 10,000.00	\$ 9,700.00	\$ 10,000.00
35	Util R&M: Bleacher Sun Shade \$3,000 (repair)	\$ -	\$ -	\$ -	\$ 3,000.00
36	Veh R & M: Truck #11; UTV	\$ 1,434.00	\$ 1,500.00	\$ 500.00	\$ 1,500.00
37	Tools: Edger \$400	\$ 748.00	\$ 500.00	\$ 300.00	\$ 500.00
38	Bldg R & M: Bat Cage; N Conc; Trash; Shingle	\$ 1,872.00	\$ 2,500.00	\$ 2,000.00	\$ 2,500.00
39	Grounds: Fert, Sprinkler, Lava, Seed; Turface;	\$ 15,790.00	\$ 16,140.00	\$ 16,140.00	\$ 16,140.00
40	Chem; Chalk/Paint; Conditioner				
41	CAPITAL OUTLAY				
42	Mach & Equip: Veh \$14700 and Mower \$23935	\$ -	\$ 50,000.00	\$ 38,635.00	\$ -
43	DEBT SERVICE				
44	TOTAL EXPENDITURES	\$ 147,310.00	\$ 208,169.00	\$ 191,077.00	\$ 171,783.00
45	NET ANNUAL CASH FLOW	\$ 8,018.00	\$ (3,059.00)	\$ 8,804.00	\$ (8,688.00)
	M. Mkt #505025 = \$11,922				
	ICS #103284 = \$9,015				
	NPAIT = \$103,300				
	NE CLASS = \$49,246				
	#772682 - Alum Can = \$8,654				
	Park Improve Grant #505410 = 10,071				
	2024 John Deere 1550 TerrainCut				

	2025 Commercial Mower less Deck \$23,935					
	2025: Park Truck Purch: \$14,700					
	PARK #14					

\$ 60,000.00

\$ 3,000.00

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

1	LIBRARY #16 August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE	A	B	C	D
3	Property Tax	\$ 79,671.00	\$ 78,950.00	\$ 78,950.00	\$ 66,950.00
4	Library State Aid	\$ 1,324.00	\$ 1,115.00	\$ 1,128.00	\$ 1,128.00
5	Refunds-Larm & School Bills (1/2)	\$ 32,285.00	\$ 38,017.00	\$ 25,788.00	\$ 38,137.00
6	Int: 504970; ICS; Npait	\$ 6,460.00	\$ 2,000.00	\$ 4,340.00	\$ 2,000.00
7	Maintenance Reserve	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00
8	Reimb: Lego Program	\$ 94.00	\$ -	\$ -	\$ -
9	Reserves	\$ -	\$ -	\$ -	\$ 12,000.00
10	Trfr In: (ICS) McCarty Wall Leak	\$ -	\$ -	\$ 5,170.00	\$ -
11	TOTAL REVENUES	\$ 124,834.00	\$ 122,582.00	\$ 120,376.00	\$ 122,715.00
12	EXPENSE				
13	PERSONNEL SERVICES				
14	Salary & Wages:	\$ 35,618.00	\$ 41,444.00	\$ 40,716.00	\$ 45,178.00
15	Fica - 6.20%	\$ 2,208.00	\$ 2,569.00	\$ 2,525.00	\$ 2,801.00
16	Medicare - 1.45%	\$ 516.00	\$ 601.00	\$ 591.00	\$ 655.00
17	OPERATING EXPENSE				
18	Janitor / Maintenance	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
19	Prof. & Schools:	\$ 25.00	\$ 250.00	\$ -	\$ 250.00
20	Communication (phone) Clearly	\$ 468.00	\$ 750.00	\$ 473.00	\$ 750.00
21	Mag & Paper: GI Ind; Omaha World	\$ 1,520.00	\$ 1,800.00	\$ 1,268.00	\$ 1,800.00
22	Publish: Libr Mtgs/25 Anniv.	\$ 174.00	\$ 200.00	\$ 4.00	\$ 200.00
23	Books / E-Books	\$ 22,511.00	\$ 22,000.00	\$ 10,770.00	\$ 22,000.00
24	Library Mgmt System: Annual	\$ 2,300.00	\$ 2,400.00	\$ 2,700.00	\$ 3,000.00
25	Insurance: LARM:	\$ 11,226.00	\$ 13,134.00	\$ 13,442.00	\$ 15,773.00
26	City Lights	\$ 5,398.00	\$ 7,500.00	\$ 5,583.00	\$ 7,500.00
27	Blackhills Gas	\$ 3,033.00	\$ 3,500.00	\$ 2,851.00	\$ 3,500.00
28	Util. R & M:	\$ 515.00	\$ 2,500.00	\$ 648.00	\$ 2,500.00
29	Computer:	\$ 1,470.00	\$ 1,500.00	\$ 1,477.00	\$ 1,500.00
30	Office Supply: chairs; desk	\$ 2,991.00	\$ 2,000.00	\$ 538.00	\$ 2,000.00
31	Program Exp: LEGO (back to school)	\$ 2,028.00	\$ 1,500.00	\$ 490.00	\$ 1,500.00
32	Acct Fee: Audit \$20,250; Budget \$10,000	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
33	COPIER LEASE	\$ -	\$ -	\$ 1,331.00	\$ 1,500.00
34	Bldg R & M: Adv Climate \$1300	\$ 28,326.00	\$ 4,000.00	\$ 80.00	\$ 2,500.00
35	CAPITAL OUTLAY				
36	Equip. Reserve (to ICS)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
37	Improve: W Wall Leak: McCarty	\$ -	\$ 2,000.00	\$ 5,170.00	\$ 2,000.00
38	TOTAL EXPENDITURES	\$ 132,827.00	\$ 122,148.00	\$ 103,157.00	\$ 129,407.00
39	NET ANNUAL CASH FLOW	\$ (7,993.00)	\$ 434.00	\$ 17,219.00	\$ (6,692.00)
	M. Mkt #504970 = \$2,915				
	ICS #103365 = \$15,126	kelli.helton@spwildcat.org			
	NPAIT = \$56,141				
	School Fiscal Yr = August 1				
	2017 Spray Roof - 10 Year Warranty				
	2024 Library ICS: Flooring / Paint				
	2025 W Wall Leak: McCarty \$5,170				

\$ 78,950.00

\$ -

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

1	SALES TAX #18 August 18, 2025		23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE		A	B	C	D
3	LB840 Princ:		\$ 24,954.00	\$ 22,579.00	\$ 30,827.00	\$ 21,905.00
4	LB840 Interest		\$ 3,721.00	\$ 3,487.00	\$ 2,485.00	\$ 2,783.00
5	25% Sales Tax - Infrastructure		\$ 102,729.00	\$ 85,000.00	\$ 96,160.00	\$ 85,000.00
6	Sales Tax FIRE STATION PROCEED		\$ 205,458.00	\$ 170,000.00	\$ 192,322.00	\$ 170,000.00
7	Recording Fee:		\$ 10.00	\$ -	\$ 10.00	\$ -
8	Int: 300277; 504420 + ICS; 102342		\$ 30,331.00	\$ -	\$ 21,036.00	\$ -
9	LB840 Fines		\$ 20.00	\$ -	\$ 20.00	\$ -
10	Reimb: Scedd: Ho Co; Elba; Dannebrog		\$ 1,125.00	\$ 1,125.00	\$ 1,400.00	\$ 1,125.00
11	Sales Tax Proceeds		\$ 308,188.00	\$ 255,000.00	\$ 288,482.00	\$ 255,000.00
12	TOTAL REVENUES		\$ 676,536.00	\$ 537,191.00	\$ 632,742.00	\$ 535,813.00
13	OPERATING EXPENSE					
14	Legal:		\$ 8,553.00	\$ 5,000.00	\$ 348.00	\$ 5,000.00
15	Engineer: Middle Loup: June 2025		\$ 88,681.00	\$ 178,689.00	\$ 77,971.00	\$ -
16	INSURANCE: CIVIC CENTER:		\$ 17,183.00	\$ 19,935.00	\$ 20,620.00	\$ 24,358.00
17	Market: (Chamber Mktg/Prom)		\$ 8,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
18	Check Order 300277 & Fire Station \$100		\$ 14.00	\$ 50.00	\$ 15.00	\$ 50.00
19	Accounting - Dana Cole		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,100.00
20	CAPITAL OUTLAY					
21	Improve: Civic Loan 70000; SCEDD \$5000;		\$ 149,851.00	\$ 969,178.00	\$ 101,304.00	\$ 1,392,385.00
22	RVW GIS \$800;					
24	DEBT SERVICE					
25	TRFR OUT: FIRE STATION PRINC/INTER		\$ 123,112.00	\$ 152,315.00	\$ 152,315.00	\$ 154,850.00
26	Trfr Out: 25% Infrast: Fire Station		\$ -	\$ 318,050.00	\$ 153,000.00	\$ -
27	\$318,050; Drainage \$153,000					
28	Econ Dev: 23-24 (\$105,000 Middle Loup;		\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00
29	\$35,000 Operating)					
30	TOTAL EXPENDITURES		\$ 537,394.00	\$ 1,794,217.00	\$ 656,573.00	\$ 1,727,743.00
31	NET ANNUAL CASH FLOW		\$ 139,142.00	\$ (1,257,026.00)	\$ (23,831.00)	\$ (1,191,930.00)
***	LB840 Loans Open		Outstanding	Pymt Amount		
	Bed Head Coffee (\$95,000)	2.75%	\$ 61,315.00	\$ 650.00		
	County Cage (\$70,000)	2.75%	\$ 34,191.00	\$ 575.00		
	Bootlegger (\$50,000)	2.75%	\$ 13,185.00	\$ 893.00		
***	Checking #300277 = \$22,771		Maintain a balance of \$5,000			
	M. Mkt #504420 = \$220,942		Maintain a balance of \$1,000			
	ICS #103462 = \$14,720					
	NE CLASS = \$135,427					
	INFRASTRUCTURE FUND TOTALS:					
	25% Infrast Chk #102-342 = \$53,021					
	25% Infrast ICS #102342 = \$215,135					
	25% Infrast NE Class = \$80,542					
	SALES TAX #18					

[illegible]

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

1	KENO #20 August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE	A	B	C	D
3	Keno Receipts	\$ 69,938.00	\$ 60,000.00	\$ 69,842.00	\$ 60,000.00
4	Interest: #504409 (EarlyChild)	\$ 10,747.00	\$ 3,000.00	\$ 6,700.00	\$ 3,000.00
5	Reimb. - Nevrvy Keno Audit	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,500.00
6	TOTAL REVENUES	\$ 82,985.00	\$ 65,300.00	\$ 78,842.00	\$ 65,500.00
7	EXPENSE				
8	OPERATING EXPENSE				
9	Adm. & Dues 2% (4900x4)	\$ 20,556.00	\$ 21,000.00	\$ 20,000.00	\$ 20,000.00
10	Donations: Willow Rising: \$1000	\$ 2,000.00	\$ 5,000.00	\$ 1,000.00	\$ 5,000.00
11	Check Order - Keno	\$ 25.00	\$ 50.00	\$ -	\$ 50.00
12	Accounting: Nevrvy Reimb.	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,500.00
13	Improve: GCA \$3000; Firework \$4000;	\$ 48,495.00	\$ 90,000.00	\$ 57,000.00	\$ 90,000.00
14	EarlyChild \$50,000; Other \$10,000;				
15	DEBT SERVICE				
16	Trfr Out Keno:	\$ -	\$ -	\$ -	\$ -
17	TOTAL EXPENDITURES	\$ 73,376.00	\$ 118,350.00	\$ 80,300.00	\$ 117,550.00
18	NET ANNUAL CASH FLOW	\$ 9,609.00	\$ (53,050.00)	\$ (1,458.00)	\$ (52,050.00)
	M. Mkt #504409 = \$22,679		NEVRIVY TO REIMB. CITY FOR KENO AUDIT:		
	ICS #103314 (Citizens) \$41,992		Invoice \$2,300		
	NPAIT = \$113,405				
	NE CLASS = \$41,411				
	21-22 GCA Days: Operating \$3,000; Fireworks \$4,000				
	22-23 = New Circulating Pump \$32,158				
	23-24 = Log Slice/Floats & Edge Pads: 23,981 (WaterPark Excitement)				
	KENO #20				

1	#21 ST. PAUL CIVIC CENTER	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	August 18, 2025				
3	REVENUE	A	B	C	D
4	Property Tax				
5	Interest 66-290				
6	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
7	EXPENSE				
8	OPERATING EXPENSE				
9	Adm & Dues	Speaker System			
10	Legal Fees				
11	Communications				
12	Civic Insurance				
13	Bldg R & M				
14	Improvements				
15	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
16	NET ANNUAL CASH FLOW	\$ -	\$ -	\$ -	\$ -
			\$ -		
	#300749 = \$241				
	#505179 = \$1,883				
	CIVIC CENTER #21				

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

55	Prairie Falls #8657 - Mendez	\$	7,464.00	\$	5,251.00	\$	5,251.00	\$	5,251.00
56	Lots 13 & 14								
57	Prairie Fall #8659 Sok M	\$	4,087.00	\$	4,359.00	\$	4,359.00	\$	4,359.00
58	Lots 11 & 12								
59	Bed Head Coffee #8661	\$	6,146.00	\$	4,386.00	\$	4,386.00	\$	4,386.00
60	Lots 9-13, Blk 78 O.T.								
61	Prairie Fall #8662 - Larsen	\$	6,798.00	\$	6,828.00	\$	6,828.00	\$	6,828.00
62	Lot 2, Blk 3, Harris								
63	Prairie Fall #8663 - M. Mrkvicka	\$	5,227.00	\$	5,227.00	\$	5,227.00	\$	5,227.00
64	Lots 17 & 18, Prairie								
65	Prairie Fall #8668 - Nolan Reilly	\$	6,451.00	\$	6,267.00	\$	6,267.00	\$	6,267.00
66	Lots 19 & 20, Prairie								
67	Prairie Fall #8669 - Kent Payne	\$	6,765.00	\$	7,015.00	\$	7,015.00	\$	7,015.00
68	Lots 21 & 22 Prairie								
69	Prairie Fall #8672 Jensen Kim	\$	46.00	\$	1,594.00	\$	3,305.00	\$	4,092.00
70	Lots 9 & 10								
71	Prairie Fall #8673(Starkey)(1516 5th)	\$	-	\$	-	\$	3,425.00	\$	5,998.00
72	and LG Davolt (1514 5th)								
73	TOTAL EXPENDITURES	\$	110,934.00	\$	105,403.00	\$	115,490.00	\$	118,854.00
74	NET ANNUAL CASH FLOW	\$	76.00	\$	(1.00)	\$	33.00	\$	(20.00)
***	TIF Mkt #505036 = \$1,301								
						CURRENT			
	MAD DEVELOPMENT					BALANCE:			
1	Series A (City) = \$290,000 at 4% (Water/ Sewer /Storm Swr)					\$256,266.00		1-Jun-25	
2	Series B (Redeveloper) = \$424,000 at 7.50%					\$ 424,000.00			
	50 / 50 (CDA & Redeveloper)								
	Starostka Construction Bid = \$226,398.95 for City Infrastructure								
	ATTORNEY WILLIS = 402/474-6900								
						Current Balance:			
3	PRAIRIE FALLS Phase 1 - Diane Johnson								
	NOTICE TO DIVIDE: 7-19-2016								
	Prairie Falls Subdivision: Proceeds in June / Dec								
	Interest starts 7/6/2016 at 5% on \$30,000			\$	16,944.00				
4	PRAIRIE FALLS Phase 2 - Ramiro Mendez								
	NOTICE to DIVIDE: 7-26-17								
	Prairie Falls Subdivision: Proceeds in June / Dec								
	Interest starts 8-7-17 at 5% on \$30,000			\$	13,634.00				
5	PRAIRIE FALLS Phase 3 - Mike Sok								
	NOTICE to DIVIDE: 9-8-2017								
	Prairie Falls Subdivision: Proceeds in June / Dec								
	Interest starts 10-16-17 at 5% on \$30,000			\$	16,852.00				
6	PRAIRIE FALLS Phase 4 - Corey & Tara Larsen								
	NOTICE to DIVIDE: 3-26-2018								
	Prairie Falls Subdivision: Proceeds in June / Dec								
	Interest starts 3-18-19 at 5% on \$30,910			\$	8,465.00				
7	PRAIRIE FALLS Phase 5 - Marty Mrkvicka								
	Notice to Divide: 3-9-2020								
	Prairie Falls Subd: Proceeds June / Dec								
	Interest starts February 3, 2020 at 5% on \$30,000			\$	17,084.00				

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

[illegible]

1	REDLG #24 August 18, 2025	23-24 Actual	24-25 Budget	24-25 Estimate	25-26 Budget
2	REVENUE	A	B	C	D
3	REDLG Loan Princ. 70-032	\$ 59,077.00	\$ 26,326.00	\$ 28,288.00	\$ 20,779.00
4	REDLG Loan Interest 70-033	\$ 1,871.00	\$ 1,627.00	\$ 1,872.00	\$ 1,763.00
	REDLG Recording	\$ -	\$ -	\$ 10.00	\$ -
5	REDLG Adm. Fee 1%	\$ 100.00	\$ -	\$ -	\$ -
6	REDLG Interest: 301465 & ICS	\$ 9,695.00	\$ -	\$ 8,002.00	\$ -
7	REDLG Fine/Penalty	\$ 40.00	\$ -	\$ 190.00	\$ -
8	REDLG - new USDA Loan	\$ -	\$ -	\$ -	\$ -
9	TOTAL REVENUES	\$ 70,783.00	\$ 27,953.00	\$ 38,362.00	\$ 22,542.00
10	EXPENSE				
11	OPERATING EXPENSE				
12	Insurance: (USDA) AIG (new)	\$ 1,482.00	\$ 1,550.00	\$ 1,482.00	\$ 1,650.00
13	(Travelers \$471 - ProRate)				
14	REDLG Impr. (new project)	\$ 30,000.00	\$ 300,000.00	\$ -	\$ 300,000.00
15	Transfer Out	\$ -	\$ -	\$ -	\$ -
16	TOTAL EXPENDITURES	\$ 31,482.00	\$ 301,550.00	\$ 1,482.00	\$ 301,650.00
17	NET ANNUAL CASH FLOW	\$ 39,301.00	\$ (273,597.00)	\$ 36,880.00	\$ (279,108.00)
	Projects	Interest	Original Bal.	Current Bal.	
#1	Ho. Co. Med Center	Zero Interest	\$ 360,000.00	Pd in Full 2/2024	
#2	Teresa's Floral	2.75%	\$ 18,000.00	\$ 604.00	
#3	Vogel Auto Repair	2.75%	\$ 70,000.00	Pd in Full 02/2025	
#4	Bootlegger (Fousek)	2.75%	\$ 80,000.00	\$ 26,532.00	
#5	The Den	4.50%	\$ 30,000.00	\$ 27,771.00	
			\$ 558,000.00	\$ 54,907.00	
***	REDLG Program #301465 = \$163,519				
	REDLG ICS #103381: \$105,792				
	NPAIT = \$56,141				
	NE CLASS = \$19,026				
	REDLG #24				

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

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-12

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

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

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

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

General Fund: \$ 730,179.50

Bond Fund: \$ 277,750.00

2. The total assessed value of property differs from last year's total assessed value by 7.03 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 0.442765 per \$100 of assessed value.
4. The City of St Paul proposes to adopt a property tax request that will cause its tax rate to be 0.502311 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of St Paul will increase (or decrease) last year's budget by -24.02 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

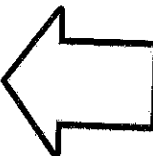
Motion by _____, seconded by _____ to adopt Resolution #2025-12.

Voting yes were:

Voting no were:

Dated this 23 day of September, 2025

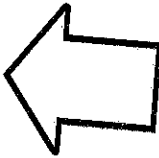
Mike Feeken, Mayor



September 24, 2025

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

I, Howard County Clerk (Brenda Klanecky) acknowledges that I received
Resolution 2025- 12 ; regarding the City of St. Paul following Nebraska State
Statute 77-1601.02 for property tax request of the General Fund and Bond Fund
FOR THE FISCAL YEAR 2025-2026.



Brenda Klanecky, Howard County Clerk
Date: September __, 2025

Time: _____

City of St Paul
IN
Howard County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 23rd day of September 2025, at 5:30 o'clock P.M., at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 9,611,293.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 14,784,670.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 12,315,971.00
2025-2026 Necessary Cash Reserve	\$ 5,740,784.00
2025-2026 Total Resources Available	\$ 18,056,755.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 1,007,929.50
Unused Budget Authority Created For Next Year	\$ 656,889.72

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 730,179.50
Personal and Real Property Tax Required for Bonds	\$ 277,750.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the _____ day of September 2025, at as an agenda item of the regular board meeting scheduled to begin immediately following the conclusion of the budget hearing, at the City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	16,208,847.00	12,315,971.00	-24%
Property Tax Request	\$ 888,446.50	\$ 1,007,929.50	13%
Valuation	187,486,775	200,658,640	7%
Tax Rate	0.473872	0.502311	6%
Tax Rate if Prior Tax Request was at Current Valuation	0.442765		

See Accountants' Summary of Significant Assumptions and Accountants' Report

ORDINANCE #1062

AN ORDINANCE OF THE "ANNUAL APPROPRIATION BILL" OF MONEY FOR THE OPERATION OF THE GENERAL AND UTILITY FUNDS OF THE CITY OF SAINT PAUL, IN HOWARD COUNTY, NEBRASKA, APPROPRIATING THE SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL EXPENSES AND LIABILITIES FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF OCTOBER 2025 AND ENDING THE LAST DAY OF SEPTEMBER 2026.

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

SECTION 1: That after complying with all procedures required by law, the following sums contained in Section Two (2) and Three (3), as set forth in the budget statement, is hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

SECTION 2: That the following sums are hereby appropriated to defray the necessary expenses and liabilities of the City of Saint Paul, Nebraska during the fiscal period commencing October 1, 2025 and ending September 30, 2026 to wit:

Operating Expenses	\$ 5,917,926.00
Capital Improvements	\$ 2,887,885.00
Other Capital Outlay	\$ 161,980.00
Debt Service	\$ 2,783,588.00
Other & Transfers	\$ 564,592.00
Total	\$12,315,971.00

of which \$1,007,929.50 is to be raised by property taxation.

SECTION 3: That the following sums are hereby appropriated to defray the necessary expenses and liabilities of the General Fund of the City of Saint Paul, Nebraska, during the fiscal period commencing October 1, 2025 and ending September 30, 2026 to wit: **\$730,179.50**. That the following sums are hereby appropriated to defray the necessary expenses and liabilities of the General Bond Fund of the City of Saint Paul, Nebraska, during the fiscal period commencing October 1, 2025 and ending September 30, 2026 to wit: **\$277,750.00**. SECTION 4: All other Ordinances and parts of ordinances in conflict herewith are hereby repealed.

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

PASSED AND APPROVED THIS _____ DAY OF SEPTEMBER 2025.

Mike Feeken, MAYOR



ATTEST – Connie Jo Beck, CITY CLERK/DEPUTY
TREASURER

City of St Paul in Howard County

Line No.	2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
							13,000.00	879,890.00
1	Governmental:	495,536.00	252,500.00	-	118,854.00		-	575,503.00
2	General Government	561,503.00	-	14,000.00	-		-	244,066.00
3	Public Safety - Police	82,216.00	-	7,000.00	154,850.00		-	97,091.00
3a	Public Safety - Fire	88,091.00	-	9,000.00	-		79,477.00	843,066.00
4	Public Safety - Other	393,086.00	36,000.00	42,180.00	292,323.00		-	48,659.00
5	Public Works - Streets	40,659.00	8,000.00	-	-		-	-
6	Public Works - Other	-	-	-	-		-	1,143,227.00
7	Public Health and Social Services	453,727.00	687,000.00	2,500.00	-		154,850.00	2,029,393.00
8	Culture and Recreation	182,158.00	1,692,385.00	-	-		-	1,817,550.00
9	Community Development	27,550.00	90,000.00	-	1,700,000.00		-	-
10	Miscellaneous							-
11	Business-Type Activities:							-
12	Airport							-
13	Nursing Home						250,300.00	3,021,890.00
14	Hospital	2,621,590.00	100,000.00	50,000.00	-		13,247.00	162,006.00
15	Electric Utility	148,759.00	-	-	-			-
16	Solid Waste						23,359.00	704,795.00
17	Transportation	333,423.00	22,000.00	20,000.00	306,013.00		30,359.00	748,835.00
18	Wastewater	489,628.00	-	17,300.00	211,548.00			-
19	Water							-
20	Other						564,592.00	12,315,971.00
21	Proprietary Function Funds (Page 6)	5,917,926.00	2,887,885.00	161,980.00	2,783,588.00		-	
22	Total Disbursements & Transfers (Lns 2 thru 21)							

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

Current