

CITY OF SIDNEY SPECIAL COUNCIL MEETING, AUGUST 15, 2024, 12:00 P.M.

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

WELCOME

BUSINESS AND REPORTS:

1. Announcement re: Open Meetings Act
2. Budget Workshop for Fiscal Year 2024-2025

Adjournment

NEBRASKA OPEN MEETINGS ACT

EFF. DATE: JULY 19, 2024

84-1407. Act, how cited. Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act. Source: Laws 2004, LB 821, § 34.

84-1408. Declaration of intent; meetings open to public. It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret. Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act. Source: Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35. Annotations • Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. *McQuinn v. Douglas Cty. Sch. Dist. No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000). • The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. *Marks v. Judicial Nominating Comm.*, 236 Neb. 429, 461 N.W.2d 551 (1990). • The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. *Grein v. Board of Education of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984). • Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019). • A county board of equalization is a public body whose meetings shall be open to the public. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1409. Terms, defined. For purposes of the Open Meetings Act, unless the context otherwise requires: -2- (1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and (b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission; (2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and (3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84- 1412. Source: Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2; Laws 2021, LB83, § 11; Laws 2022, LB922, § 12. Annotations • A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994). • A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. *Nixon v. Madison Co. Ag. Soc'y*, 217 Neb. 37, 348 N.W.2d 119 (1984). • Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later -3- corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981). • Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act

because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019). • Although the Open Meetings Act does not define "subcommittee," a subcommittee is generally defined as a group within a committee to which the committee may refer business. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019). • The Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until the moment the public is invited to comment on a proposed policy. By excluding nonquorum subgroups from the definition of a public body, the Legislature has balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019). • As an administrative agency of the county, a county board of equalization is a public body. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009). • The electors of a township at their annual meeting are a public body under the Open Meetings Act. State ex rel. Newman v. Columbus Township Bd., 15 Neb. App. 656, 735 N.W.2d 399 (2007). • The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. Hansmeyer v. Nebraska Pub. Power Dist., 6 Neb. App. 889, 578 N.W.2d 476 (1998). • Informational sessions in which the governmental body hears reports are briefings. Johnson v. Nebraska Environmental Control Council, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops. (1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or -4- for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as: (a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; (b) Discussion regarding deployment of security personnel or devices; (c) Investigative proceedings regarding allegations of criminal misconduct; (d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; (e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or (f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length. Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body. (2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section. (3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the -5- original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes. (4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act. (5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power. Source: Laws 1975, LB 325, § 3; Laws 1983,

LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17. Annotations • There is no absolute discovery privilege for communications that occur during a closed session. State ex rel. Upper Republican NRD v. District Judges, 273 Neb. 148, 728 N.W.2d 275 (2007). • If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. Wasikowski v. Nebraska Quality Jobs Bd., 264 Neb. 403, 648 N.W.2d 756 (2002). • The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. Grein v. Board of Education, 216 Neb. 158, 343 N.W.2d 718 (1984). • Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. Simonds v. Board of Examiners, 213 Neb. 259, 329 N.W.2d 92 (1983). • Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate should be made should take place in an open meeting. Pokorny v. City of Schuyler, 202 Neb. 334, 275 N.W.2d 281 (1979). -6- • Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. Meyer v. Board of Regents, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body; applicability of section. (1) Until January 1, 2025: (a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public. (b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website. (ii) In the case of the governing body of a city of the second class or village or such body's advisory committee or the governing body of a rural or suburban fire protection district, such notice shall be published by: (A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or (B) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted in the same three places for each meeting. (iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body. (iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication. (c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee. (d) Each public body shall record the methods and dates of such notice in its minutes. -7- (e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting. (2) Beginning January 1, 2025: (a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public. (b)(i) Except as provided in subdivision (2)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by: (A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or (B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time

and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper. (ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by: (A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; -8- (B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or (C) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting. (iii) In the case of a public body not described in subdivision (2)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body. (iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication. (3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(b) of this section are met: (i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity; (ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act; (iii) The governing body of a public power district having a chartered territory of more than one county in this state; (iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state; (v) An educational service unit; (vi) The Educational Service Unit Coordinating Council; (vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act; (viii) A community college board of governors; (ix) The Nebraska Brand Committee; (x) A local public health department; -9- (xi) A metropolitan utilities district; (xii) A regional metropolitan transit authority; and (xiii) A natural resources district. (b) The requirements for holding a meeting by means of virtual conferencing are as follows: (i) Reasonable advance publicized notice is given as provided in subsections (1) and (2) of this section, including providing access to a dial-in number or link to the virtual conference; (ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in **section 84-1412**, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used; (iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and (iv) Except as otherwise provided in this subdivision, subsection (1) of section 70-1014, subsection (2) of section 70-1014.02, or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (A) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (B) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing. (4) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act. (5) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting. -10- (6) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of

subsection (5) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day. (7) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing. (8)(a) Notwithstanding subsections (3) and (6) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsections (1) and (2) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body. (b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings. (c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section **84-1413**. (9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(a) of this section may hold a meeting by virtual conferencing if: (a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body; (b) No action is taken by the public body at the virtual meeting; and (c) The public body complies with subdivisions (3)(b)(i) and (ii) of this section. (10) This section does not apply to a meeting of the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, -11- an electric cooperative company, a municipality having a generation and distribution system, or a registered group of municipalities if such meeting is subject to section 70-1034. Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13; Laws 2024, LB287, § 74; Laws 2024, LB399, § 4; Laws 2024, LB1370, § 8. Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB287, section 74, with LB399, section 4, and LB1370, section 8, to reflect all amendments. Note: Changes made by LB287 became operative April 17, 2024. Changes made by LB399 became effective July 19, 2024. Changes made by LB1370 became operative July 19, 2024. Cross References • Emergency Management Act, see section 81-829.36. • Intergovernmental Risk Management Act, see section 44-4301. • Interlocal Cooperation Act, see section 13-801. • Joint Public Agency Act, see section 13-2501. • Municipal Cooperative Financing Act, see section 18-2401. • Opioid Prevention and Treatment Act, see section 71-2485. Annotations • Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). • An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994). • An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979). • When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979). -12- • Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976). • A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009). • A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009). • Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009). • True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*,

17 Neb. App. 292, 759 N.W.2d 499 (2009). • An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

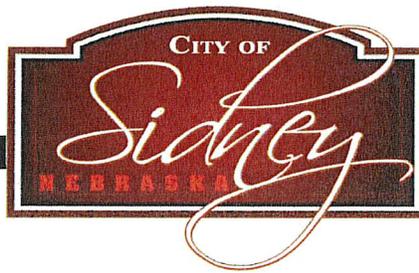
84-1412. Meetings of public body; rights of public; public body; powers and duties. (1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting. (2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing. (3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify -13- himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual. (4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience. (5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state. (6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if: (a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction; (b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience; (c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance; (d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state; (e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and (f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation. (7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting. (8) Public bodies shall make available at the meeting or the in-state location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information. Source: Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1; Laws 2021, LB83, § 13; -14- Laws 2024, LB43, § 21. Operative Date: July 19, 2024 Annotations • To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. *Stoetzel & Sons v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003).

84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when. (1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. (2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public. (3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes. (4) The minutes of all meetings and evidence and documentation received or disclosed in open

session shall be public records and open to public inspection during normal business hours. (5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency. (6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months. -15- Source: Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1; Laws 2021, LB83, § 14; Laws 2022, LB742, § 2. Annotations • If a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before taking actions on questions or motions pending, that person waives his or her right to object at a later date. *Hauser v. Nebraska Police Stds. Adv. Council*, 264 Neb. 944, 653 N.W.2d 240 (2002). • Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983). • Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981). • There is no requirement that a public body make a record of where notice was published or posted. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties. (1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty -16- days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action. (2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act. (3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section. (4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense. Source: Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4. Annotations • The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010). • Any citizen of the state may commence an action to

declare a public body's action void. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). • The reading of ordinances constitutes a formal action under subsection (1) of this section. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). • If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002). • Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988). • When a petitioner under this section is successful in the district court, that court may allow attorney fees. *Tracy Corp. II v. Nebraska Pub. Serv. Comm.*, 218 Neb. 900, 360 N.W.2d 485 (1984). -17- • Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. *Box Butte County v. State Board of Equalization and Assessment*, 206 Neb. 696, 295 N.W.2d 670 (1980). • The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. *Witt v. School District No. 70*, 202 Neb. 63, 273 N.W.2d 669 (1979). • Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void proceedings. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976). • Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009). • Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).



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DATE: September 11, 2024

MEMO TO: Mayor and City Council

FROM: David Scott, City Manager

RE: Fiscal Year 2024/2025 Budget Memo to City Council

The last few fiscal year's budget cycles have been challenging. In fiscal years 2019 and 2020 there were large budget cuts across the Board as property tax revenue was reduced due to large decreases in the city's full value determination (assessed value). The cuts went so far that some services had to be reduced or eliminated. Such as, part time employees reduction, parks maintenance, employee wage increases, etc.. Then the pandemic came in March of 2020 that created more challenges for all city departments. Most recently we have been hit with lagging supply chains, out of control inflation and several State of Nebraska unfunded mandates such as increasing minimum wage to \$15.00 an hour and Wastewater Treatment Facility discharge regulations.

As most of you know the county assessor has sent out assessments that show mixed messages of increases in some areas and decreases in other areas. The city will need to address a few budget issues in this year's budget, such as increased legal costs with J Leef retiring, added EMS subsidy, large health insurance increase and the needed repairs to the Chamber building.

With all this in mind, the City Council's continuing efforts to reduce costs and pay down debt are showing positive progress. The city's bond rating remains at an A+, The city auditors have stressed the city's strong financial position, and two city bonds were paid off in this current fiscal year and another one will be paid off in the upcoming fiscal year. In the FY 2018/2019 budget the city held \$36,686,988 in debt. Currently the city holds \$25,048,984 in municipal debt.

For this fiscal year we are working on the assumption that the city's total assessed value will be reduced 3% by the county assessor. This budget proposes that the city overall levy be reduced from .05446 to .05155. This is also a reduction in the dollar amount requested by \$236,494.

On the housing front, I am pleased to say that the Rural Workforce Housing revolving fund has been set up, and we are now seeing the benefits of that plan. We now have \$670,000 of our \$1,500,000 committed to building homes in the Prairie Winds subdivision. There are also other developers now interested in that sub-division.

There have been several other important accomplishments this past fiscal year. We have started work on our citywide **"Safe Streets 4 All"** plan with MC Schaff. I am excited to see what recommendations come from that and look forward to moving to the implementation phase of the plan. Brandy is working with the **"Creative District."** to start holding events like the most recent paint and sip. Our **local E3** group has secured funding to hire an Entrepreneurial Navigator, adding another layer to what we can do to assist local existing and start-up businesses. They have also secured grant funding to hire a technical writer to assist more small businesses. The **Sidney and Greater Area (SAGA)** endowment fund was launched. They are currently working on a challenge grant from NCF that would increase their investments to \$1,250,000, allowing them to put \$60,000 back into the community every year.

ECONOMIC DEVELOPMENT: We continue to work with related groups on the **"no wrong door"** strategy with E3 and the Chamber. The Connecting Entrepreneurial Communities Conference that was held here in Sidney was a big hit. We received several compliments on what we are doing here in Sidney. Many hours are spent working with and pitching the benefits of Sidney to the **Northrup Grumman and the United States Air Force**. The relationships that are being formed will benefit Sidney, Cheyenne County, and the entire panhandle region. Cooperation on topics like housing, early childhood development, marketing and many others with our neighboring cities and communities is starting to prove valuable. We are starting to see interest in our industrial park, which is very exciting.

HEALTH INSURANCE: I want to continue to provide city employees with the best possible health care network at a reasonable cost. We have enjoyed three good years with little or no increase in the rates. However, the city's health insurance reserve account currently sits at \$880,000. This is significantly lower than last year at this time, due to the high volume of claims. With the high number of claims we have had this last year and the drain on our insurance reserve, the best renewal rate we were able to obtain is a 17% increase from last fiscal year. This budget also shows a small \$10 a month increase in the employee contribution. Employee contribution has not increased in the 8 years I have been working for the city.

GENERAL FUND REVENUE & DEPARTMENT HIGHLIGHTS

REVENUES: I also want to direct your attention to the bottom of the general fund revenues, line-item number 05-30-60418. The first thing you will notice is the 2,000,000 in grant revenue. This 2,000,000 will be offset in special projects as an expense. I added this to the budget in the case that we were to receive a large grant for the **EOPR project through the Safe Streets 4 All program or for the north side park project**. If it is not budgeted and we were to receive the grant funding, the need to apply to the state for a budget adjustment may delay the project. **Please see attached proposed north side park design.**

The amount of property tax equalization also included in this line-item has increased slightly from \$281,537 last fiscal year to \$374,720 for FY24/25. In 1996 LB1177 created the Municipal Equalization Fund (MEF) and provided aid to municipalities that are unable to raise the average amount of property tax revenue per capita with the average property tax levy. If the city's population average per capita property tax levy is greater than the state-wide average the city qualifies for aid in the amount of the difference.

GENERAL FUND DEPARTMENTS: All general fund departments were very conservative in their budget requests this year and I didn't have to eliminate as many expenses as in previous fiscal years. Now that our equipment reserve fund is established there are a few equipment reserve CEP requests this fiscal year.

The cemetery is asking for a zero-turn radius mower.

The parks department is also asking for a zero-turn radius mower and a 4X2 utility vehicle.

The police department is requesting 2 police vehicles, a police cruiser and a code enforcement vehicle.

The Transportation Department is requesting \$24,500, which is their match to the state funds for new transportation vehicles.

We also have some funds in the library department for paving the back parking spots. They are working on grants to complete the project.

The parks department is also asking for general funds for repainting the tennis courts and adding pickleball to the venue.

SPECIAL PROJECTS: All the required contracts have been updated for the Cheyenne County Chamber of Commerce, Cheyenne County Communications Center, and Cheyenne County Community Center. There was a small increase in funding for the community center. They are working on adding events to the calendar for 2025.

Per the City Council's request, we have moved forward with the .05 cent infrastructure sales tax trails and parking lot project. There are several components to this project that the voters approved and will expect to see. This project is nearing completion. The pavement of the aquatic center parking lot and the trails going to the aquatic center are in place, providing aquatic center patrons a safe path to and from the aquatic center and other parks amenities. By the time of this meeting the memorial garden's parking lot and entry ways should be completed. Before this parking lot would wash out with rain events and much of it was not usable. It is truly amazing how large this parking lot is now that it has been re-paved. It will be a great asset for our park's system and event parking. The parking lot at the golf course should be under way when this meeting takes place.

The Forrest Street project should also be nearing completion by the time of this meeting. We continue to repair streets on the north side of town per our one and six plan.

Grant applications will be submitted soon for funding for the north side of the town park. We have a preliminary design and are seeking public input on that design.

STREET & NON-GENERAL FUND DEPARTMENT HIGHLIGHTS

STREETS DEPARTMENT: The majority of the revenue in the street department comes from the state roads program allocation. Our estimated allocation has increased from last fiscal year by \$33,625, from \$1,038,981 to \$1,072,606. This amount is calculated for population, miles of roads and traffic volume and it changes every fiscal year. We are now making payments on our Link 17J bond. Since it is a state project match, we cannot take the payments from our bond portion of the mil levy. The \$192,200 bond payment takes up about 20% of our state roads allocation amount. However, the \$33,625 increase in highway allocation will help with this bond payment. This is the second fiscal year in a row this amount has increased for Sidney. Last fiscal year it increased by \$79,303. As you may be aware, three years ago we completed three major roads projects, The Link 17J connecting the interstate to the highway, 13th Street from close to Illinois to Osage and Elm Street from 13th to 17th. This current fiscal year we completed Forrest Street from 17th to 21st.

In this budget we have funds allocated for work on 11th 12th 13th Streets. These are smaller projects, but re-paving and storm water improvements are needed.

Future projects could include expansion of the industrial park to accommodate future growth as well as possible work on Hickory Street around the Hickory Square area.

Also, we have budgeted funds for a snow blower vehicle and attachments from equipment reserve funds.

In the street department expense budget, I have budgeted \$1,000,000 titled Hickory Square Project. I am working with the Creative District group and other possible grants on a project that will most likely take place in Hickory Square. If we get the grant funding we are looking for, this project could be significant. This may require street renovations in the 10th street and Hickory Street area.

DEBT SERVICE ACCOUNT: Good news coming on the debt front, as mentioned earlier, our total debt has decreased significantly in the last 5-7 years. Two bonds were paid off last fiscal year (The 2009/2014 infrastructure bond that created several street improvements and sanitary sewer districts and the golf irrigation bond were retired this fiscal year). We have another one that will be paid off next fiscal year. (The Aquatic Center bond)

CITY UTILITIES: The current economy is hitting the utility departments the hardest. Black Hills Energy has almost doubled their cost of natural gas and fuel costs have skyrocketed. It is also challenging to find and retain qualified equipment operators. I know we just approved a rate adjustment for the wastewater and solid waste departments using the funds saved by the expiring water debt service fee, however, a lot of that revenue increase is getting eaten up with the outrageous cost of energy, fuel, and supplies. This may be something that will require attention in the near future.

ELECTRIC DISTRIBUTION DEPARTMENT: We continue to see an escalating cost of materials for electrical supplies, with some costs quadrupling over the past few years. We have tried to keep expenses relatively steady but overall expenses are up 5% in the distribution department. Overall, the Electric Budget is significantly over budget. The majority of this is related to the re-budgeting of the ongoing electric generation project. Staff continue working with engineering and the contractor. The building and doors are now installed, and we will begin to move the generators into the new facility. The target date for completion is late 2024 or early 2025. Other areas of increased expenses outside of capital expenses include normal salary increases, rising power purchase costs of over \$120,000. This will be a line item we will continue to monitor. We will watch the trends closely.

Myself and the current and former Electric Superintendent, J Leef, and power attorney Steven Buckner continue to negotiate power rates and services with MEAN. So far MEAN has been staying firm on rates that are unreasonable.

Capital improvement expenses included \$525,000 for the underground conversion project, funding for downtown lighting as we work in conjunction with the State of Nebraska to evaluate the potential of replacing all downtown lighting with decorative lights. Capital equipment purchases consist of \$47,000 for a crew truck. Another area for discussion in the capital equipment plan will be looking into the five-year capital equipment budget. As you may have noticed, over the past years the 5-year budget has included the replacement of a bucket truck. Currently, this is scheduled to be budgeted for the fiscal year 2028-2029. This is because of the long lead times for this type of equipment. Lead times are currently projected at 4 or 5 years out. We may be requesting the approval of this truck this fiscal year, with hopes that it will arrive sometime in FY 28/29.

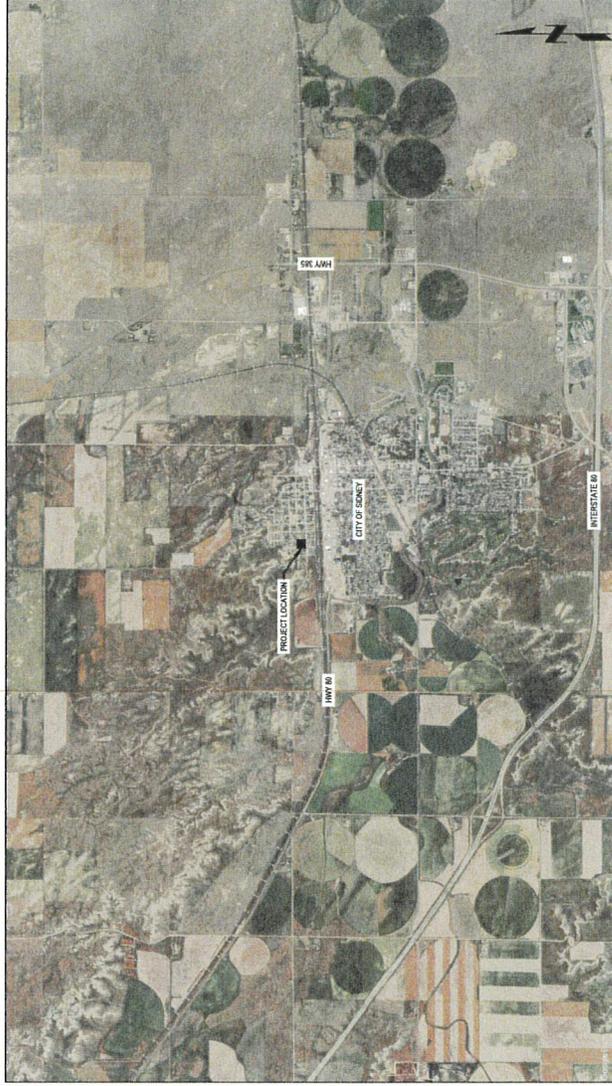
WATER DEPARTMENT: The water department is a straightforward budget this fiscal year. There are no major projects scheduled and no capital equipment requests. There may be some water line expense if funding is secured, and we move forward with the north side park project.

SEWER & WWTF DEPARTMENT: I want to give you an update on where the WWTF 200 Building upgrade project is going. Bids for equipment were opened on March 19, 2024. March 26, 2024, Council approved the equipment bids. Venders were notified on the awarded bids. The equipment submittals aspect then was started. The engineer has since received the submittals and approved them. The engineer is now working on getting completed stamped plans. Once the plans are completed, the engineer will submit to the State for their approval and then will be working on going out for bids to acquire a contractor. The engineer is in hopes of getting the bids out in August and opening them in September. We are told the equipment we are purchasing has a lead time anywhere from 24 to 28 weeks. With any luck equipment should start arriving late this year.

The only other large ticket item is for an Isco sampler. This sampler is the unit we use to collect our 24-hour effluent water. This sample is used by staff to complete testing required for our state issued discharge permit. We test Total Suspended solids, Biochemical Oxygen Demand, Ammonia, Nitrates, Total Nitrogen, Total Phosphorus and Chlorides. This unit is over 14 years old. As with any computer components, some of its useful features are no longer valid.

SOLID WASTE DEPARTMENT: Solid Waste is also struggling with increased inflation. Solid Waste revenues are up as a result of the recent rate adjustment, but we are still struggling to keep up with rising operating costs. We will continue to budget a revenue and expense line item for the grant paid recycling operation that is still up and running. We have reapplied for this funding for FY 24/25. The good news is that engineers estimate the current cell will last till the bond is paid off in 2026. The bad news is that the costs have gone up significantly since we last bonded for a new solid waste cell in 2012. The current cell bond is for \$915,000. It is estimated that a new cell in 2026 will cost over \$2,000,000. This is something we will need to start preparing for soon.

2024 NORTHSIDE PARK REVITALIZATION SIDNEY, NEBRASKA



INDEX OF SHEETS

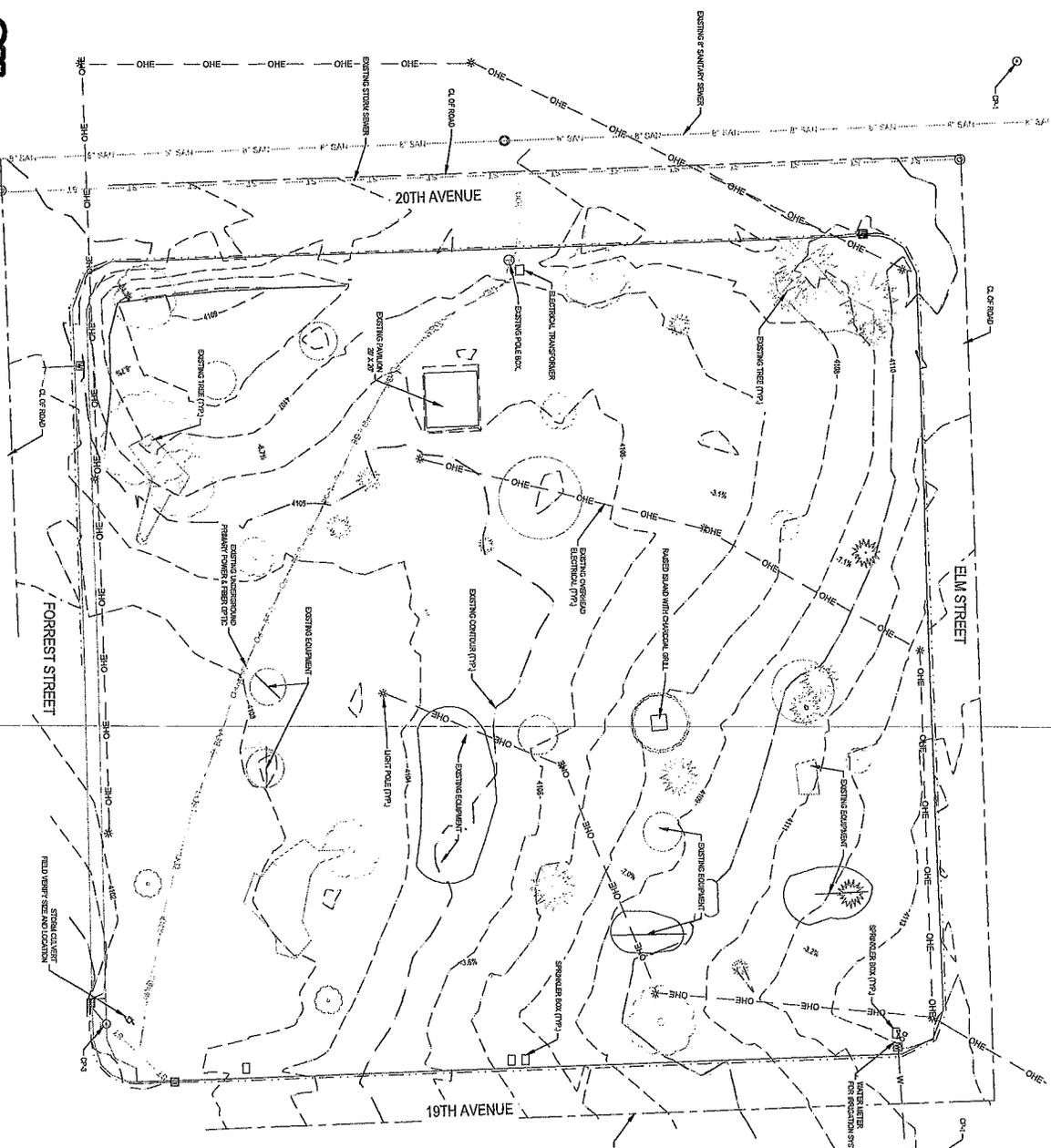
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C1.00	DEMOLITION PLAN
C1.01	PROPOSED SITE PLANS
C2.00 - 2.XX	UTILITY PLANS
C4.00 - 4.XX	PLAN DETAILS
C7.00 - 7.XX	ELECTRICAL SITE PLAN
E1.00 - E1.XX	

BRICKYARD CONSULTING INC. PHONE: 402.302.6421 EMAIL: INFO@BRICKYARDCONSULT.COM WWW.BRICKYARDCONSULT.COM PO BOX 48 HOOPER, NE 68124		NORTHSIDE PARK REVITALIZATION SIDNEY, NEBRASKA	COVER SHEET	PRELIMINARY PLAN Not for Construction	REVISIONS
					DATE DESCRIPTION
PROJECT NO: 202402					
DATE: 08/05/2024					
SHEET C0.1					





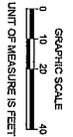
NOTE: EXISTING CONDITIONS ARE SHOWN WITH DASHED LINES AND PROPOSED CONDITIONS ARE SHOWN WITH SOLID LINES. DIMENSIONS INDICATE THE 811 SHOWN TO ANY CONSTRUCTION.



CHEYENNE COUNTY / LOW DISTORTION PROJECTION

CENTRAL MERCATOR - UTM ZONE 18N
 FALSE NORTHING: 30,000 METERS (98,425.360 US FEET)
 FALSE EASTING: 650,000 METERS (2,131,200.00 US FEET)
 PROJECTIONS: UTM
 SCALE FACTOR: 1.000000

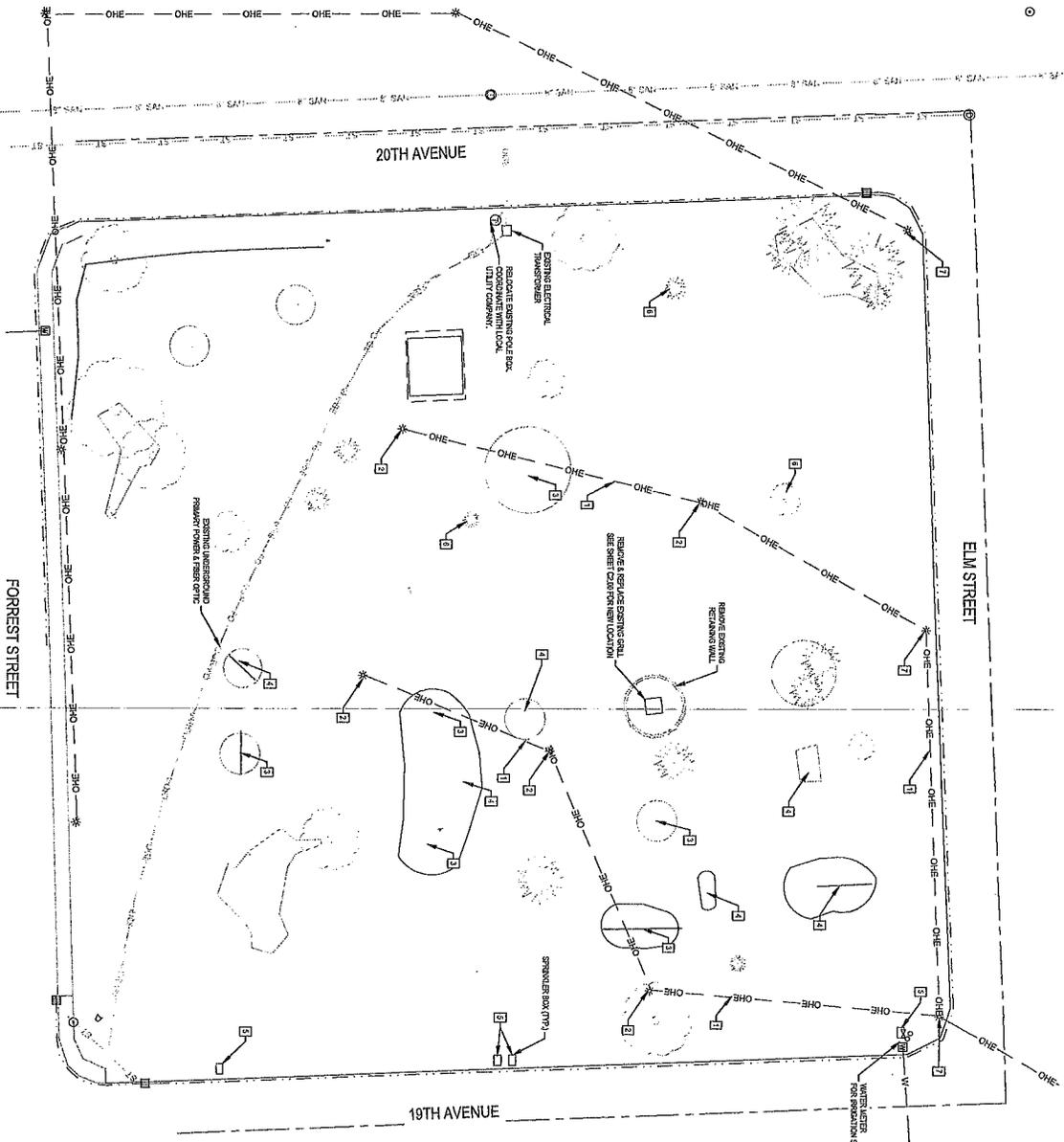
POINT NAME	NORTHING US SURVEY FEET	EASTING US SURVEY FEET	ELEVATION	LONG DESCRIPTION
CP-1	7268.631	130854.89	4110.82	SET MARKER IN SIDEWALK NW CORNER OF ELM STREET & 20TH AVENUE
CP-2	7268.627	131055.82	4112.22	SET MARKER IN SIDEWALK SE CORNER OF ELM STREET & 20TH AVENUE
CP-3	7268.428	131056.81	4012.24	SET MARKER IN SIDEWALK NW CORNER OF FOREST STREET & 19TH AVENUE



<p>REVISIONS</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>DATE</th> <th>DESCRIPTION</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table> <p>PROJECT NO: 200402 DATE: 08/20/2024</p> <p style="text-align: right;">SHEET C1.00</p>	DATE	DESCRIPTION			<p>PRELIMINARY PLAN NOT FOR CONSTRUCTION</p>	<p>EXISTING SITE PLAN</p>	<p>NORTHSIDE PARK REVITALIZATION SIDNEY, NEBRASKA</p>	<p>BRICKYARD CONSULTING INC.</p> <p style="font-size: small;">PO BOX 48 HOOPER, NE 68031 PHONE: 402.302.2421 EMAIL: INFO@BRICKYARDCONSULT.COM WWW.BRICKYARDCONSULT.COM</p>
DATE	DESCRIPTION							



NOTE: UTILITY LOCATIONS ARE INDICATED AND APPROXIMATE DEPTHS INDICATED BY 811 MARKS TO AVOID CONSTRUCTION DAMAGE TO ANY UTILITIES.



- GENERAL NOTES:**
- EXISTING PARK BENCHES ARE NOT SHOWN ON SHEET AND SHALL BE COMPLETELY REMOVED.
 - ALL EXISTING EQUIPMENT SHALL BE REMOVED PER AREA CURRENT LOCATION. ALL FOUNDATIONS SHALL BE COMPLETELY REMOVED.
 - EXISTING EQUIPMENT THAT IS NOT TO BE REUSED SHALL BE DEMOLISHED BACK TO GROUND.
 - CONTRACTOR SHALL TAKE ALL NECESSARY PREVENTIVE MEASURES TO PROTECT EXISTING UTILITIES AND ADJACENT PROPERTIES. CONTRACTOR SHALL BE RESPONSIBLE FOR DAMAGED DRIVEWAYS REMOVED. SHALL BE REPAIRED.

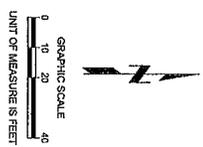
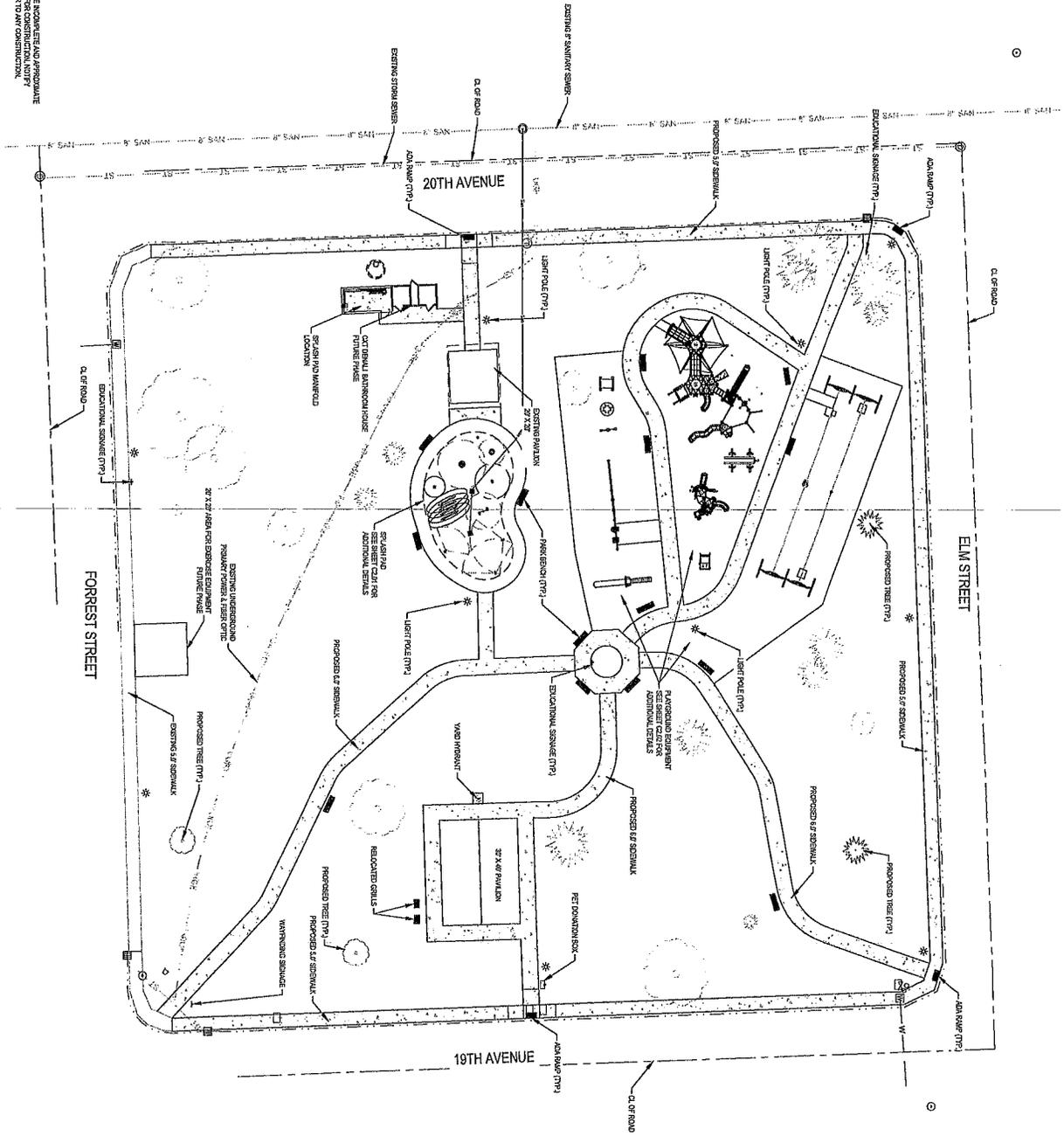
ITEM	DESCRIPTION
1	REMOVE EXISTING OVERHEAD POWER, COORDINATE WITH LOCAL UTILITY COMPANY.
2	REMOVE EXISTING LIGHT POLE.
3	REMOVE EXISTING EQUIPMENT CONCRETE TO EXPOSE ALL EQUIPMENT. REMOVE EQUIPMENT. SEE SHEET C-1.01 FOR EQUIPMENT LOCATION.
4	REMOVE EXISTING SPRINKLER BOX AND SOLIDIFY. SEE SHEET C-1.01 FOR EQUIPMENT LOCATION.
5	REMOVE EXISTING TREE BUSH.
6	REMOVE EXISTING TREE BUSH.
7	REMOVE EXISTING WATER TOWER POLE. COORDINATE WITH LOCAL UTILITY COMPANY.



SHEET C1.01	DEMOLITION PLAN	NORTHSIDE PARK REVITALIZATION SIDNEY, NEBRASKA	BRICKYARD CONSULTING INC. PO BOX 48 HOOVER, NE 68031 PHONE: 402.302.0421 EMAIL: INFO@BRICKYARDCONSULT.COM WWW.BRICKYARDCONSULT.COM
PRELIMINARY PLAN NOT TO BE USED FOR CONSTRUCTION		REVISIONS DATE DESCRIPTION	
PROJECT NO: 22002 DATE: 06/05/2024			



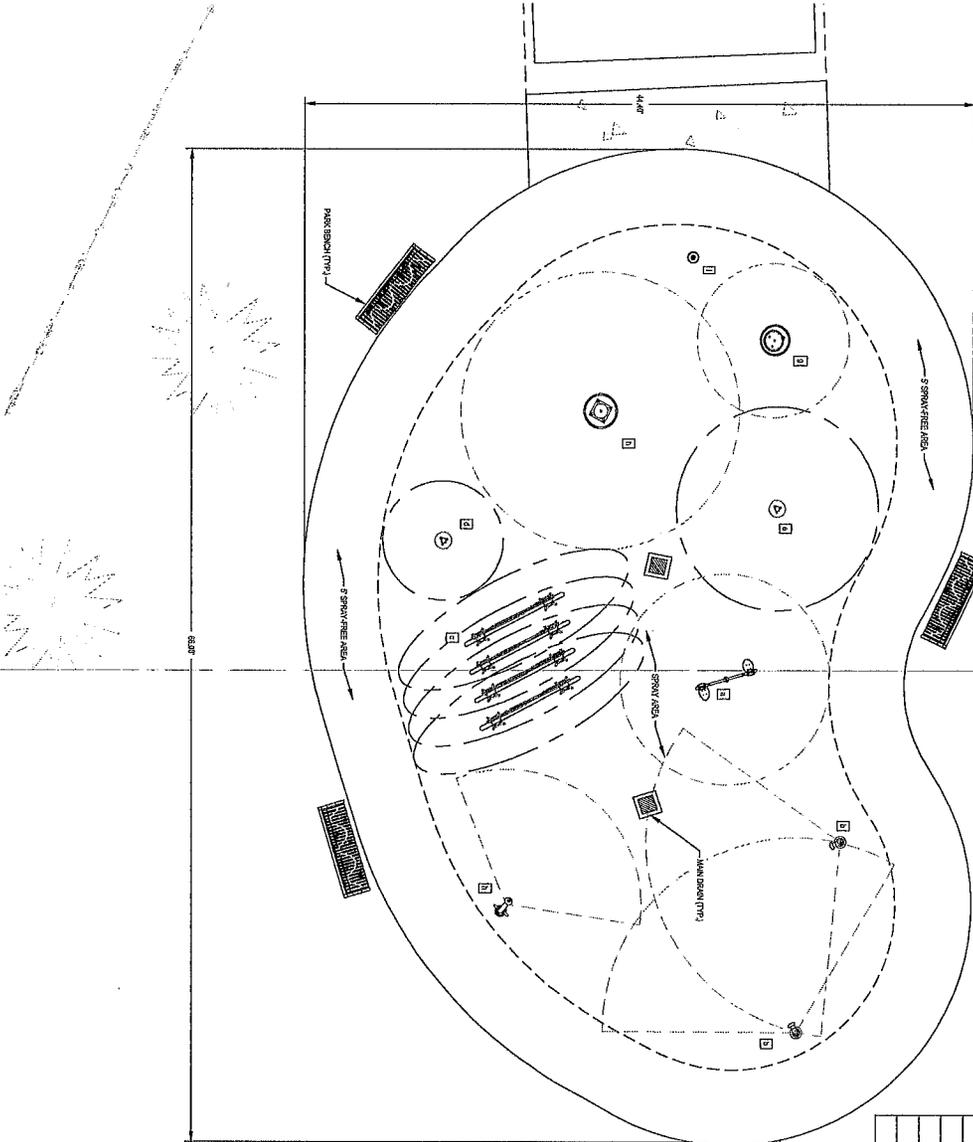
NOTE: UTILITY LOCATIONS ARE INDICATED AND APPROXIMATE AND MAY NOT BE RELATED TO THE CONSTRUCTION AND/OR FINISHES INDICATED BY THIS PLAN TO ANY CONSTRUCTION.



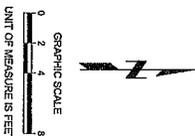
SHEET C2.00 DATE: 08/05/2024 PROJECT NO: 202402	REVISIONS DATE DESCRIPTION	PRELIMINARY PLAN NOT TO BE USED FOR CONSTRUCTION	SITE LAYOUT CONCEPT DESIGN	NORTHSIDE PARK REVITALIZATION SIDNEY, NEBRASKA	BRICKYARD CONSULTING INC. PO BOX 48 HOOPER, NE 68031 PHONE: 402.302.2421 EMAIL: INFO@BRICKYARDCONSULT.COM WWW.BRICKYARDCONSULT.COM
	GRAPHIC SCALE 0 10 20 UNIT OF MEASURE IS FEET				



NOTE: ALL CITY REQUIREMENTS, ZONING REGULATIONS AND PERMITS MUST BE OBTAINED PRIOR TO ANY CONSTRUCTION. DESIGNER ASSUMES NO LIABILITY FOR ANY CONSTRUCTION.



ITEM	WATER PLAY EQUIPMENT CODE AND DESCRIPTION	QTY
1	TWIST N STAY 2	1
2	SPRINKLER ACTIVATOR	2
3	SPRINKLER TOWER	1
4	GENESIS	1
5	TOWER SPRAY	1
6	WASH TUBS	1
7	FIN DUO 2	1
8	SPRINKLER 1	1
9	FLAMINGO FOOT ACTIVATOR	1

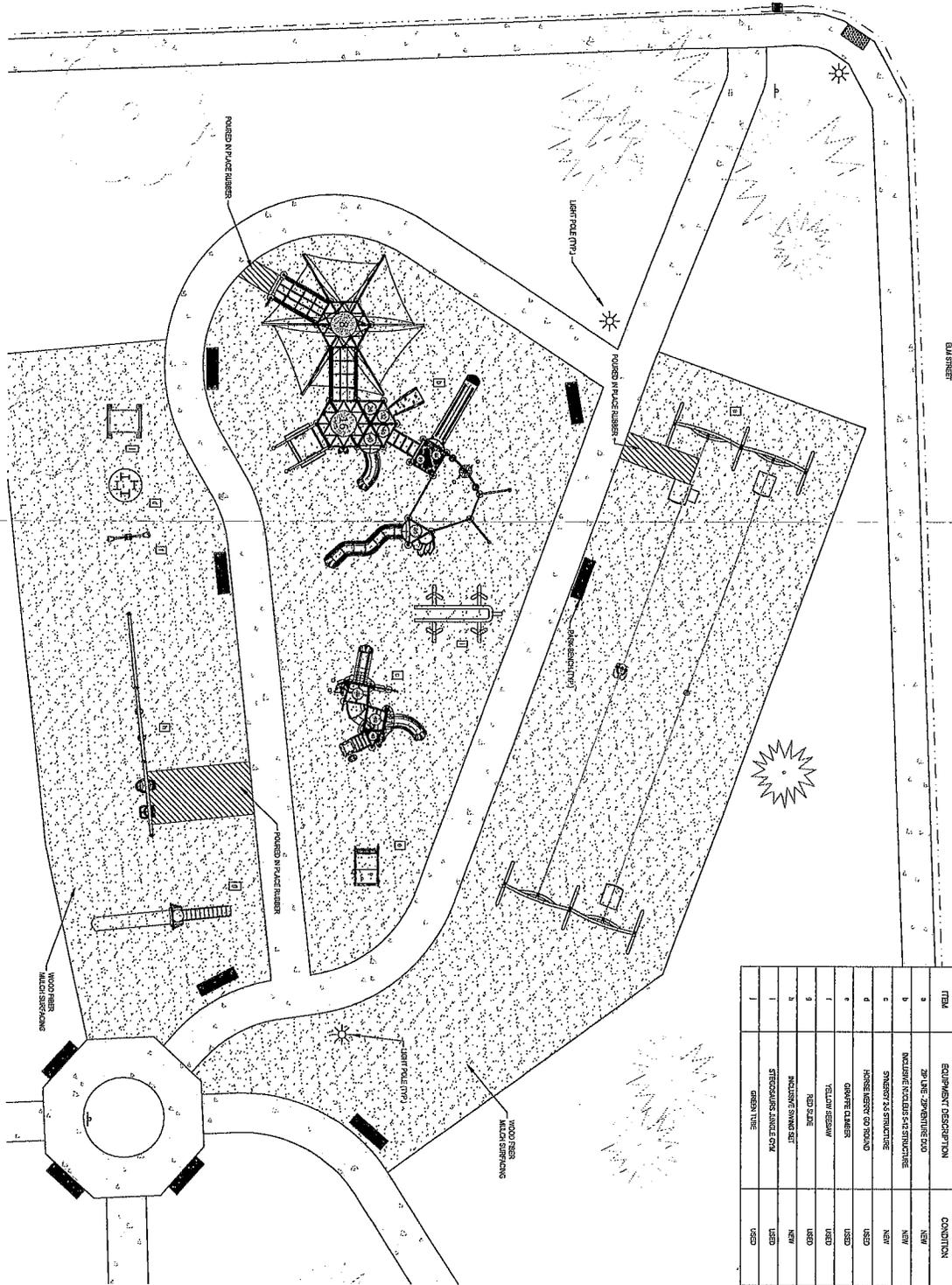


SHEET C2.01 PROJECT NO. 20042 DATE: 04/26/2024	REVISIONS DATE DESCRIPTION	SPLASH PAD CONCEPT DESIGN	NORTHSIDE PARK REVITALIZATION SIDNEY, NEBRASKA	BRICKYARD CONSULTING INC. P.O. BOX 48 HOOPER, NE 68031 PHONE: 402.302.0421 EMAIL: INFO@BRICKYARDCONSULT.COM WWW.BRICKYARDCONSULT.COM
	PRELIMINARY PLAN NOT FOR CONSTRUCTION			

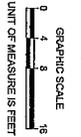


NOTE: UTILITY LOCATIONS ARE INCOMPLETE AND APPROXIMATE AND MAY NOT BE EXACT. FOR CONSTRUCTION, NOTIFY BRICKYARD CONSULTING INC. FOR AN ACCURATE LOCATION.

20TH AVENUE



ITEM	EQUIPMENT DESCRIPTION	CONDITION
1	SPRINKLER	NEW
2	2" DIA. SPENDING BOX	NEW
3	INCLINE NETS (6'S x 4'S STRUCTURE)	NEW
4	SHOWER & STRUCTURE	NEW
5	HORSE HEADS (6' ROUND)	USED
6	GRABBE CLIMBER	USED
7	VELVET BESSAW	USED
8	RED SCARE	USED
9	WILSON SWING SET	NEW
10	STREPSHAWL SWING SET	USED
11	GREEN TIRE	USED



<p>REVISIONS</p> <table border="1"> <tr> <th>DATE</th> <th>DESCRIPTION</th> </tr> <tr> <td> </td> <td> </td> </tr> </table>	DATE	DESCRIPTION			<p>PRELIMINARY PLAN NOT FOR CONSTRUCTION</p>	<p>PLAYGROUND CONCEPT DESIGN</p>	<p>NORTHSIDE PARK REVITALIZATION SIDNEY, NEBRASKA</p>
DATE	DESCRIPTION						
<p>PROJECT NO. 202402 DATE: 08/02/2024</p>	<p>BRICKYARD CONSULTING INC. PO BOX 45 HOOPER, NE 68031 PHONE: 402.302.8421 EMAIL: INFO@BRICKYARDCONSULT.COM WWW.BRICKYARDCONSULT.COM</p>						
<p>SHEET C2.02</p>							



1 GIRAFFE CLIMBER



2 RED SLIDE



3 YELLOW SEESAW



4 STEGOSAURS JUNGLE GYM



4 HORSE MERRY-GO-ROUND



5 GREEN TUBE

EXISTING EQUIPMENT
DETAILS

NORTHSIDE PARK
REVITALIZATION
SIDNEY, NEBRASKA

PRELIMINARY PLAN
NOT TO BE USED FOR
CONSTRUCTION

NO.	DATE	DESCRIPTION

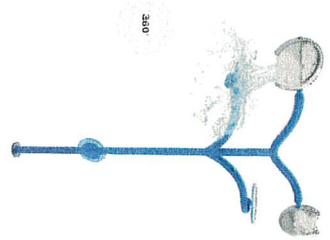
REVISIONS

PROJECT NO. 201602
DATE: 08/05/2024

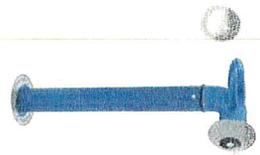
SHEET C7.00

BRICKYARD CONSULTING INC.

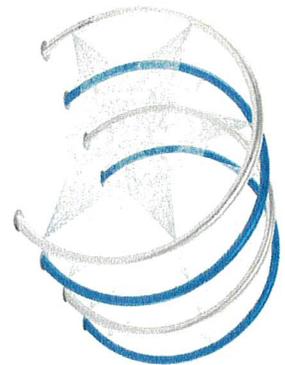
PO BOX 48 | HOOPER, NE 68031
PHONE: 402.322.0421 | EMAIL: INFO@BRICKYARDCONSULT.COM
WWW.BRICKYARDCONSULT.COM



1 TWIST N SPILL 2



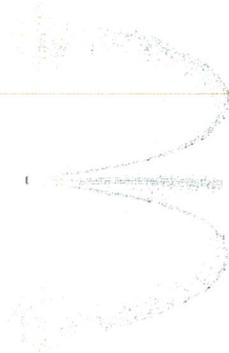
2 SPLASH BLASTER



3 SPIRAL TUNNEL



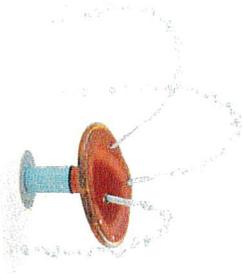
4 GEYSER



5 TOWER SPRAY



6 MIST TWIST



7 FUN GUY 2



8 SPIN SPRAY 1



9 PLAYPHASE FOOT ACTIVATOR

BRICKYARD CONSULTING INC.

PO BOX 48 | HOOPER, NE 68031
 PHONE: 402.302.0421 | EMAIL: INFO@BRICKYARDCONSULT.COM
 WWW.BRICKYARDCONSULT.COM

NORTHSIDE PARK
 REVITALIZATION
 SIDNEY, NEBRASKA

SPLASH FEATURE
 DETAILS

PRELIMINARY PLAN
 NOT FOR CONSTRUCTION
 CONTRACTOR

REVISIONS
 DATE DESCRIPTION

PROJECT NO. 202402
 DATE: 08/26/2024

SHEET C7.01

CITY OF SIDNEY NEBRASKA GENERAL FUND

	2022-2023 Prior Year Actual	2023-2024 Current Year Budget	2024-2025 Dept. Request Budget	2024-2025 Mngr Request Budget	2025-2026 Projected Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget
(NON-COMMITTED)	3,535,733	3,907,744	3,925,751	3,925,751	3,925,751	3,751,503	3,371,826	2,776,790
(COMMITTED)	1,872,096	2,165,750	2,886,372	2,886,372	2,886,372	2,886,372	2,886,372	2,886,372
TOTAL BEGINNING BALANCE	5,407,829	6,073,494	6,812,123	6,812,123	6,812,123	6,637,875	6,258,198	5,663,162

	2022-2023 Actual	2023-2024 Current Year Budget	2024-2025 Dept. Request Budget	2024-2025 Mngr Request Budget	2025-2026 Projected Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget
REVENUES	7,369,028	9,765,477	9,931,027	9,931,027	9,741,027	9,741,027	9,741,027	9,741,027
Property & Vehicle Tax	1,649,673	1,658,254	1,738,292	1,738,292	1,738,292	1,738,292	1,738,292	1,738,292
Sales & Occupation Tax	3,136,152	2,597,950	2,555,509	2,555,509	2,555,509	2,555,509	2,555,509	2,555,509
Franchise Fees	1,239,746	1,849,684	1,880,090	1,880,090	1,880,090	1,880,090	1,880,090	1,880,090
Fed, State, County	537,996	2,720,264	2,952,186	2,952,186	2,862,186	2,862,186	2,862,186	2,862,186
Fees for Services	733,175	626,700	680,700	680,700	680,700	680,700	680,700	680,700
Other Revenues	72,286	312,625	124,250	124,250	24,250	24,250	24,250	24,250

	2022-2023 Actual	2023-2024 Current Year Budget	2024-2025 Dept. Request Budget	2024-2025 Mngr Request Budget	2025-2026 Projected Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget
EXPENSES	6,997,017	9,747,470	9,997,509	9,931,027	9,915,275	10,120,703	10,336,063	10,613,382
Aquatic Center	143,095	194,295	192,353	192,353	198,047	202,673	207,980	212,964
Cemetery	190,220	215,763	223,574	223,574	231,887	238,580	244,959	252,029
Fire Department	186,530	215,776	238,934	238,934	242,008	244,840	248,057	251,125
General Administration	1,057,073	1,128,817	1,281,625	1,174,330	1,174,867	1,206,410	1,242,204	1,278,088
Library	498,595	570,743	555,612	550,625	564,107	577,664	592,127	606,569
Parks	856,713	946,551	1,025,630	1,025,630	1,006,632	1,039,124	1,063,135	1,097,769
Golf Course	890,928	807,843	768,676	768,676	788,357	802,827	825,064	840,635
Police Department	1,502,868	1,899,120	1,992,062	1,992,062	2,011,928	2,073,890	2,138,020	2,205,346
Economic Development	112,738	203,454	227,926	296,926	231,828	236,243	240,613	245,135
Inspection Department	112,345	166,809	217,443	217,443	175,797	179,904	184,205	243,723
Public Transportation	292,287	379,099	467,934	467,934	483,677	498,401	515,123	530,559
Special Projects	1,153,625	3,019,200	2,805,740	2,782,540	2,806,140	2,820,148	2,834,577	2,849,438

INDIVIDUAL FISCAL YEAR BALANCE	372,011	18,007	(66,482)	-	(174,248)	(379,676)	(595,036)	(872,355)
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TOTAL ENDING BALANCE	3,907,744	3,925,751	3,859,269	3,925,751	3,751,503	3,371,826	2,776,790	1,904,435
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General Fund Equipment Reserve Account: Balances Account Number: Account Title	Revised 1-1-2024	2022-2023 Prior Year Actual	2023-2024 Current Year Budget	2024-2025 Dept. Request Budget	2024-2025 Mng'r Request Budget	2025-2026 Projected Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget
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BEGINNING CK BALANCE	66,981	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125
BEGINNING FUND BALANCE	332,620	414,289	257,539	337,039	416,539	559,039	623,239	623,239	245,239
	399,601	416,414	259,664	339,164	418,664	561,164	625,364	625,364	247,364

10-01-11840 AQUATIC CENTER	4,053	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
10-01-11841 CEMETERY	7,096	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
10-01-11842 FIRE DEPARTMENT + (GF)	40,157	40,000	110,000	110,000	70,000	70,000	70,000	70,000	70,000
10-01-11843 GENERAL ADMIN	5,037	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10-01-11845 LIBRARY	6,056	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
10-01-11846 PARKS DEPARTMENT	33,028	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
10-01-11847 GOLF COURSE	35,037	25,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
10-01-11848 POLICE DEPARTMENT	45,472	45,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
10-01-11849 ECONOMIC DEVELOPMENT	2,027	-	-	-	-	-	-	-	-
10-01-11850 INSPECTION	3,607	3,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000
10-01-11859 TRANSPORTATION + (GF)	3,059	3,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL TRANSFERS IN	184,629	171,500	261,000	261,000	221,000	221,000	221,000	221,000	221,000

10-27-xxxxx AQUATIC CENTER	(13,589)	(101,000)	(11,500)	(11,500)	(8,500)	(24,800)	(350,000)		
10-27-xxxxx CEMETERY									
10-27-xxxxx FIRE DEPARTMENT									
10-27-xxxxx GENERAL ADMIN									
10-27-xxxxx LIBRARY									
10-27-xxxxx PARKS DEPARTMENT	(7,839)	(46,000)	(20,500)	(20,500)	(74,000)	(95,000)	(74,000)	(41,620)	
10-27-xxxxx GOLF	(81,532)	(37,250)	(125,000)	(125,000)	(77,000)	(80,000)	(80,000)	(83,000)	
10-27-xxxxx POLICE DEPARTMENT									
10-27-xxxxx ECONOMIC DEVELOPMENT									
10-27-xxxxx INSPECTION									
10-27-xxxxx TRANSPORTATION									
TOTAL EXPENDITURES	(102,960)	(328,250)	(181,500)	(181,500)	(78,500)	(156,800)	(599,000)	(124,620)	

ENDING BALANCE	414,289	257,539	337,039	416,539	559,039	623,239	245,239	245,239	341,619
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GENERAL FUND/CAPITAL IMPROVEMENT DETAIL BY DEPARTMENT	2022-2023 Prior Year Actual	2023-2024 Current Year Budget	2024-2025 Dept. Request Budget	2024-2025 Mngr Request Budget	2025-2026 Projected Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget
AQUATIC CENTER								
Auto Vac System								
CEMETERY								
1575 Large Mower								
Zero Turn Radius Mower			11,500	11,500		11,500		
4X2 Utility Vehicle					8,500	13,300		
6x4 Utility Vehicle								
Roof for Shop	13,589							
FIRE DEPARTMENT								
RESCUE TRUCK							350,000	
SCBAS (Air Tanks)		101,000						
GENERAL ADMIN								
IT Server - Installed								
Council room IT equipment								
LIBRARY								
New HVAC System								
PARKS DEPARTMENT								
Wide Area Mower							74,000	
3/4 Ton Pickup								
72" Front Deck Mower		46,000						
Zero Turn Radius Mower			11,500	11,500				
Mosquito Sprayer								
Stump Grinder								41,620
4X2 Utility Vehicle			9,000	9,000				
GOLF COURSE								
Sprinkler Well Pump	7,839							
Turf Cart								
Fairway Mower							95,000	
Rough Mower								
Golf Greens Brush								
Driving Range Cart		13,250						
Greens Roller		24,000						
POLICE DEPARTMENT								
Police Code Vehicle								
Police Cruiser	81,532	137,500	70,000	70,000	70,000	77,000	80,000	83,000
Code Enforcement Vehicle			55,000	55,000				
INSPECTION								
Pick-up Truck						55,000		
TRANSPORTATION								
Transportation Vehicle			24,500	24,500				
New Communications Equipment - (GF)		6,500						
	102,960	328,250	181,500	181,500	78,500	156,800	599,000	124,620

2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget

STREET DEPARTMENT
BEGINNING BALANCE MINUS COMMITTED SALES TAX

	3,629,706	3,937,238	3,822,951	3,744,574	3,599,877	3,421,980	3,210,993
STREET REVENUE MINUS SALES TAX MONEY	1,974,998	4,429,105	3,511,475	1,716,605	1,716,605	3,516,605	1,716,605
STREET OPERATING EXPENSES	1,414,565	1,830,892	1,878,607	1,861,302	1,894,502	1,927,591	1,966,767
STREET CAPITAL EQUIPMENT EXPENSES	252,901	320,000	265,000	-	-	300,000	-
STREET IMPROVEMENT CAPITAL EXPENSES	-	2,392,500	1,529,870	-	-	1,500,000	-
ENDING BALANCE	3,937,238	3,822,951	3,660,949	3,599,877	3,421,980	3,210,993	2,960,831

STREET SALES TAX MONEY
BEGINNING BALANCE

2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget

50% NEW LOCAL SALES TAX
SALES TAX PROJECTS

	708,290	1,261,814	304,314	209,534	644,534	1,079,534	14,534
50% NEW LOCAL SALES TAX	553,524	435,000	435,000	435,000	435,000	435,000	435,000
SALES TAX PROJECTS	-	(1,392,500)	(529,780)	-	-	(1,500,000)	-
ENDING BALANCE	1,261,814	304,314	209,534	644,534	1,079,534	14,534	449,534

Streets	Equipment Reserve	Revised 1-1-2024
Account Number	Account Title	

08-01-26035	BEGINNING BALANCE	66,480	37,409	(132,591)	(197,591)	2,409	202,409	102,409
08-35-99900	STREETS DEPT TRANS IN	202,022	150,000	200,000	200,000	200,000	200,000	200,000
08-35-XXXXX	SNOW BLOWER			(265,000)				
08-35-XXXXX	PICKUP TRUCK		(50,000)					
08-35-XXXXX	SNOW REMOVAL TRUCK		(270,000)				(300,000)	
08-35-XXXXX	STREET SWEEPER	(231,093)						
08-35-XXXXX	ASHPALT EQUIPMENT							
08-01-26035	ENDING BALANCE	37,409	(132,591)	(197,591)	2,409	202,409	102,409	302,409

SOME EQUIPMENT WAS BUDGETED AND ORDERED AHEAD OF TIME DUE TO LAG TIMES

	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Prior Year Actual	Current Year Budget	Dept. Request Budget	Mngr Request Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
ELECTRIC DEPARTMENT								
BEGINNING BALANCE	9,942,199	9,912,550	8,973,674	7,323,571	4,614,369	3,942,972	2,993,159	1,754,986
DISASTER RECOVERY	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
TOTAL OPENNING BALANCE	9,442,199	10,413,283	7,823,571	7,823,571	5,114,369	4,442,972	3,493,159	2,254,986
REVENUES								
Service Fees	9,161,795	9,509,636	9,595,280	9,595,280	9,595,280	9,595,280	9,595,280	9,595,280
Equip Reserve Trans In	-	150,000	47,000	47,000	-	-	57,000	700,000
	9,161,795	9,659,636	9,642,280	9,642,280	9,595,280	9,595,280	9,652,280	10,295,280
EXPENSES								
Administration	124,457	184,328	177,651	177,651	179,628	181,341	183,113	184,948
Capital	737,724	3,140,950	3,097,950	3,097,950	740,000	740,000	797,000	1,440,000
Operating Plant - Disaster 500K	7,328,530	8,924,070	9,075,881	9,075,881	9,347,049	9,623,752	9,910,339	10,213,751
	8,190,711	12,249,348	12,351,482	12,351,482	10,266,677	10,545,093	10,890,453	11,838,698
ENDING BALANCE	10,413,283	7,823,571	5,114,369	5,114,369	4,442,972	3,493,159	2,254,986	711,568

This decrease is due to the generation project

Electric Equipment Reserve Account Number	Revised 1-1-2024 Account Title	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
		Prior Year Actual	Current Year Budget	Dept. Request Budget	Mngr Request Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
13-01-26010 & 11	BEGINNING BALANCE	33,449	119,524	119,524	119,524	222,524	372,524	522,524	615,524
13-11-99700	ELECTRIC DEPT DIST	86,075	150,000	150,000	150,000	150,000	150,000	150,000	150,000
13-10-xxxxx	BORING MACHINE								
13-11-xxxxx	VACUUM EXCAVATOR		(150,000)						
13-11-xxxxx	42 FOOT BUCKET TRUCK								(300,000)**
13-11-xxxxx	60 FOOT BUCKET TRUCK								(400,000)**
13-11-xxxxx	CREW TRUCK			(47,000)	(47,000)			(57,000)	
13-01-26010 & 11	ENDING BALANCE	119,524	119,524	222,524	222,524	372,524	522,524	615,524	65,524

** Bucket trucks are currently 4 years out.

** We will order them now but not get them till 2028-2029

	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Prior Year	Current Year	Dept. Request	Mngt Request	Projected	Projected	Projected	Projected	Projected	Projected
Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
WATER DEPARTMENT									
BEGINNING NON-COMMITTED BALANCE	922,933	1,362,664	1,422,937	1,422,937	1,702,086	1,980,792	2,237,627	2,466,334	
BEGINNING DISASTER RECOVERY BALANCE	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL OPENING BALANCE	1,122,933	1,562,664	1,622,937	1,622,937	1,902,086	2,180,792	2,437,627	2,666,334	
REVENUES	1,763,106	1,534,500	1,506,500	1,506,500	1,496,500	1,496,500	1,496,500	1,496,500	1,496,500
Equip Reserve Trans In	-	50,000	-	-	-	-	-	-	-
	1,763,106	1,584,500	1,506,500	1,506,500	1,496,500	1,496,500	1,496,500	1,496,500	1,496,500
EXPENSES	1,188,434	1,157,227	1,182,351	1,182,351	1,172,794	1,194,666	1,222,793	1,245,901	
Operating	284,365	342,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Capital Requests	50,576	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Trans To Equip Reserves	1,523,375	1,524,227	1,227,351	1,227,351	1,217,794	1,239,666	1,267,793	1,290,901	
ENDING BALANCE	1,362,664	1,422,937	1,702,086	1,702,086	1,980,792	2,237,627	2,466,334	2,671,933	

Water Equipment Reserve Account Number	Revised 1-1-2024 Account Title	2022-2023 Prior Year Actual	2023-2024 Current Year Budget	2024-2025 Dept. Request Budget	2024-2025 Mngt Request Budget	2025-2026 Projected Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget
14-01-26020	BEGINNING BALANCE	188,661	239,237	214,237	214,237	239,237	264,237	289,237	314,237
14-20-99700	WATER DEPT TRANS IN	50,576	25,000	25,000	25,000	25,000	25,000	25,000	25,000
14-20-XXXXX	PICKUP		(50,000)						
14-20-XXXXX	CAP EXP METER								
14-20-XXXXX									
14-01-26020	ENDING BALANCE	239,237	214,237	239,237	239,237	264,237	289,237	314,237	339,237

	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
SEWER & WASTEWATER TREATMENT PLANT								
BEGINNING BALANCE	1,194,069	1,441,858	1,444,230	1,444,230	1,509,897	1,442,442	1,445,442	1,418,669

REVENUES	Operating Revenue	1,220,258	1,259,500	1,221,500	1,217,500	1,217,500	1,217,500	1,217,500
	Equip Reserve (ARPA) Trans In	4,919	1,121,500	1,124,500	65,000	-	-	-
		1,225,177	2,381,000	2,346,000	1,282,500	1,217,500	1,217,500	1,217,500

EXPENSES SEWER	Operating	256,777	280,857	279,791	288,470	294,606	302,057	308,700
	Capital	-	50,000	-	-	-	-	-

EXPENSES TREATMENT PLANT	Operating	715,692	891,521	976,042	996,485	919,894	942,217	967,079
	Capital	17,010	1,156,250	1,134,500	65,000	-	-	-
**		989,479	2,378,628	2,390,333	1,349,955	1,214,500	1,244,274	1,275,779

ENDING BALANCE		1,441,858	1,444,230	1,409,897	1,442,442	1,445,442	1,418,669	1,360,390
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** Plant upgrades paid with equipment reserve and ARPA funds

Wastewater	Revised 1-1-2024	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Equipment Reserve		Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Account Number	Account Title	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
15-01-26031/32	BEGINNING BALANCE	475,746	567,124	582,124	582,124	67,124	77,124	152,124	227,124

15-31-99700	SEWER DEPARTMENT	51,153	25,000	25,000	25,000	25,000	25,000	25,000	25,000
15-32-99700	WASTEWATER DEPT PLANT	40,225	40,000	50,000	50,000	50,000	50,000	50,000	50,000

15-31-XXXXX	MOWER								
15-31-XXXXX	PICKUP TRUCK		(50,000)						
15-31-XXXXX	SEWER JET								
15-31-XXXXX									
15-32-XXXXX	ROOF REPLACEMENT								
15-32-XXXXX	ISCO 5800 SAMPLER		(10,000)	(10,000)					
15-32-XXXXX	WWTF UPGRADE PROJECT		(580,000)	(580,000)					
15-32-XXXXX	SLOPE MOWER				(65,000)				

15-01-26031/32	ENDING BALANCE	567,124	582,124	67,124	67,124	77,124	152,124	227,124	302,124
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	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget

SOLID WASTE DEPARTMENT

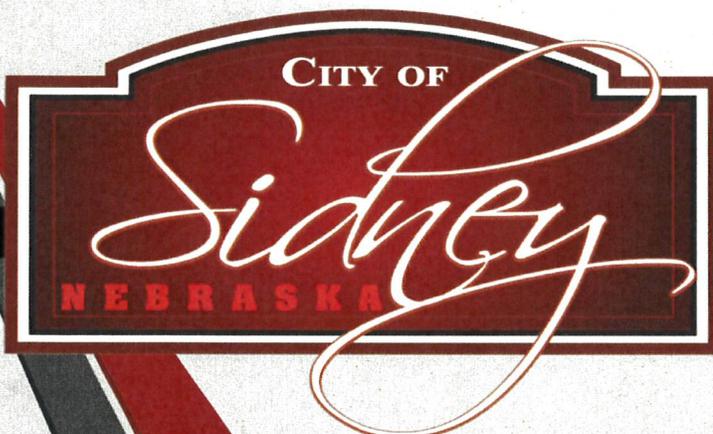
	646,851	1,092,834	1,101,185	1,101,185	1,120,353	1,088,867	1,128,544	1,128,841
BEGINNING BALANCE								
REVENUES								
Operating	1,943,721	1,805,200	1,935,200	1,865,200	1,865,200	1,865,200	1,865,200	1,865,200
Equip Reserve Tran In	-	116,000	68,000	68,000	-	-	360,000	-
	1,943,721	1,921,200	2,003,200	1,933,200	1,865,200	1,865,200	2,225,200	1,865,200
EXPENSES								
Operating	1,458,341	1,755,351	1,804,253	1,800,532	1,849,593	1,776,782	1,814,457	1,863,627
Capital	39,397	157,498	113,500	113,500	47,093	48,741	410,447	52,212
	1,497,738	1,912,849	1,917,753	1,914,032	1,896,686	1,825,523	2,224,903	1,915,840
ENDING BALANCE	1,092,834	1,101,185	1,186,632	1,120,353	1,088,867	1,128,544	1,128,841	1,078,201

Solid Waste	Revised 1-1-2024	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Equipment Reserve		Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Account Number	Account Title	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
16-01-26056	BEGINNING BALANCE	54,971	105,431	39,431	39,431	41,431	111,431	181,431	(108,569)
16-56-99700	SW DEPT TRANS IN	50,460	50,000	70,000	70,000	70,000	70,000	70,000	70,000
16-56-XXXX	FRONT END LOADER							(360,000)	
16-56-XXXX	ROLL OFF TRUCK		(116,000)						
15-56-XXXX	SNOW BLADE			(18,000)	(18,000)				
16-56-XXXX	REFUSE TRUCK								
16-56-XXXX	MAD VAC			(50,000)	(50,000)				
16-56-XXXX	PICKUP TRUCK								
16-01-26056	ENDING BALANCE	105,431	39,431	41,431	41,431	111,431	181,431	(108,569)	(38,569)

City of Sidney

BUDGET WORKSHOP

**Estimated
Fiscal Year 2025
AUGUST 15, 2024**



Small Town Values Big Time Opportunities

BUDGETED EXPENSES

2024-2025 BUDGET

Swimming Pool	192,353
Community/Econ Dev	296,926
Inspection	217,443
Cemetery	223,574
Public Trans	467,934
Fire	238,934
Library	550,625
Golf	768,767
Park	1,025,630
General Admin	1,174,330
Police	1,992,062
Special Projects	2,782,540
Capital Projects	181,500

TOTAL GENERAL 8,120,556

Non-general:

Special Funds (CPCF, GD, UNEMP, SCOUTS)	9,500
LB840	650,000
Street	3,673,477
Electric	12,851,482
Water	1,867,351
Sewer/WW	2,236,542
Solid Waste	1,914,032

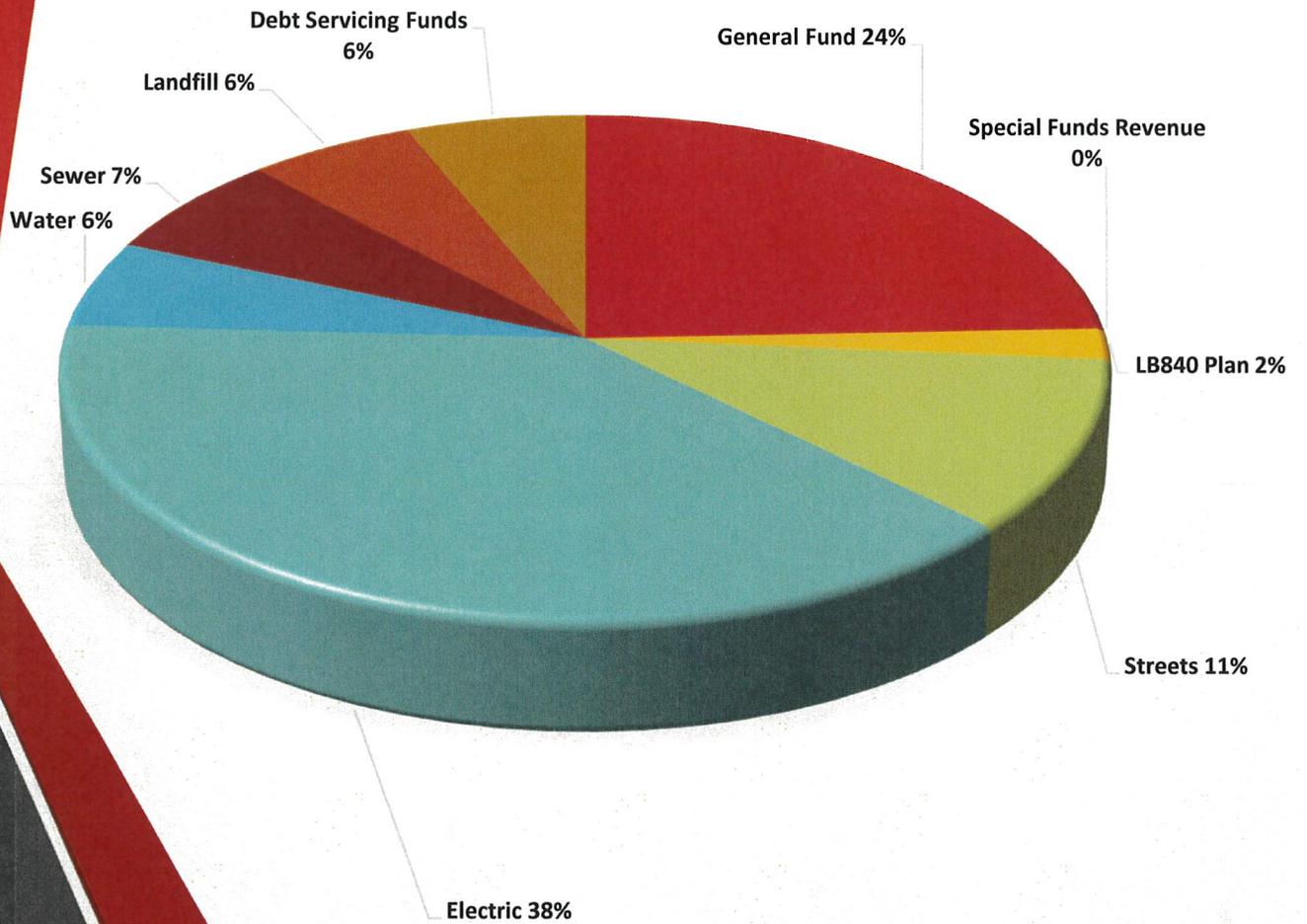
TOTAL NON-GENERAL 23,202,384

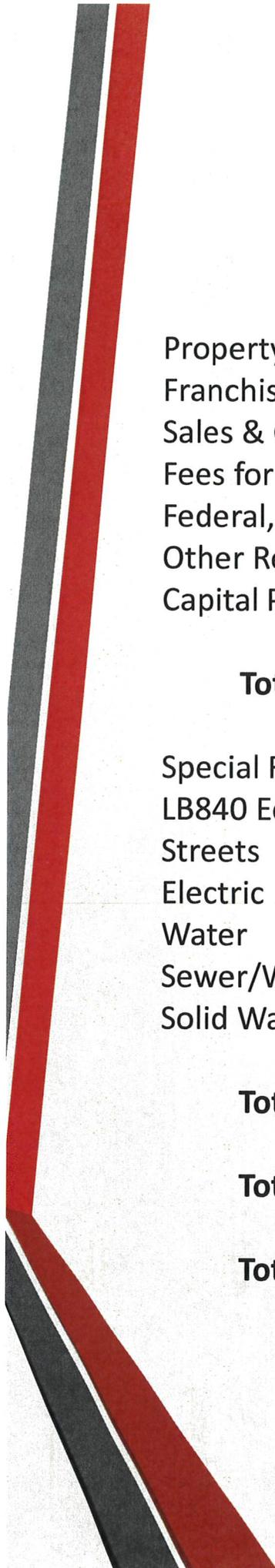
DEBT SERVICE 2,066,093

TOTAL EXPENSES 33,389,033

BUDGETED EXPENSES

2024 – 2025 Budget





BUDGETED REVENUE

2024 – 2025 Budget

Property & Vehicle Tax	1,738,292
Franchise/Admin Fees	1,880,090
Sales & Occupation Tax	2,555,509
Fees for Service	680,700
Federal, State, County	2,952,186
Other Revenues	124,250
Capital Projects	261,500

Total General 10,192,527

Special Funds Revenue	23,500
LB840 Econ Dev. Plan	675,000
Streets	3,545,100
Electric	9,642,630
Water	1,746,500
Sewer/WW Treatment Plant	2,346,000
Solid Waste	1,933,200

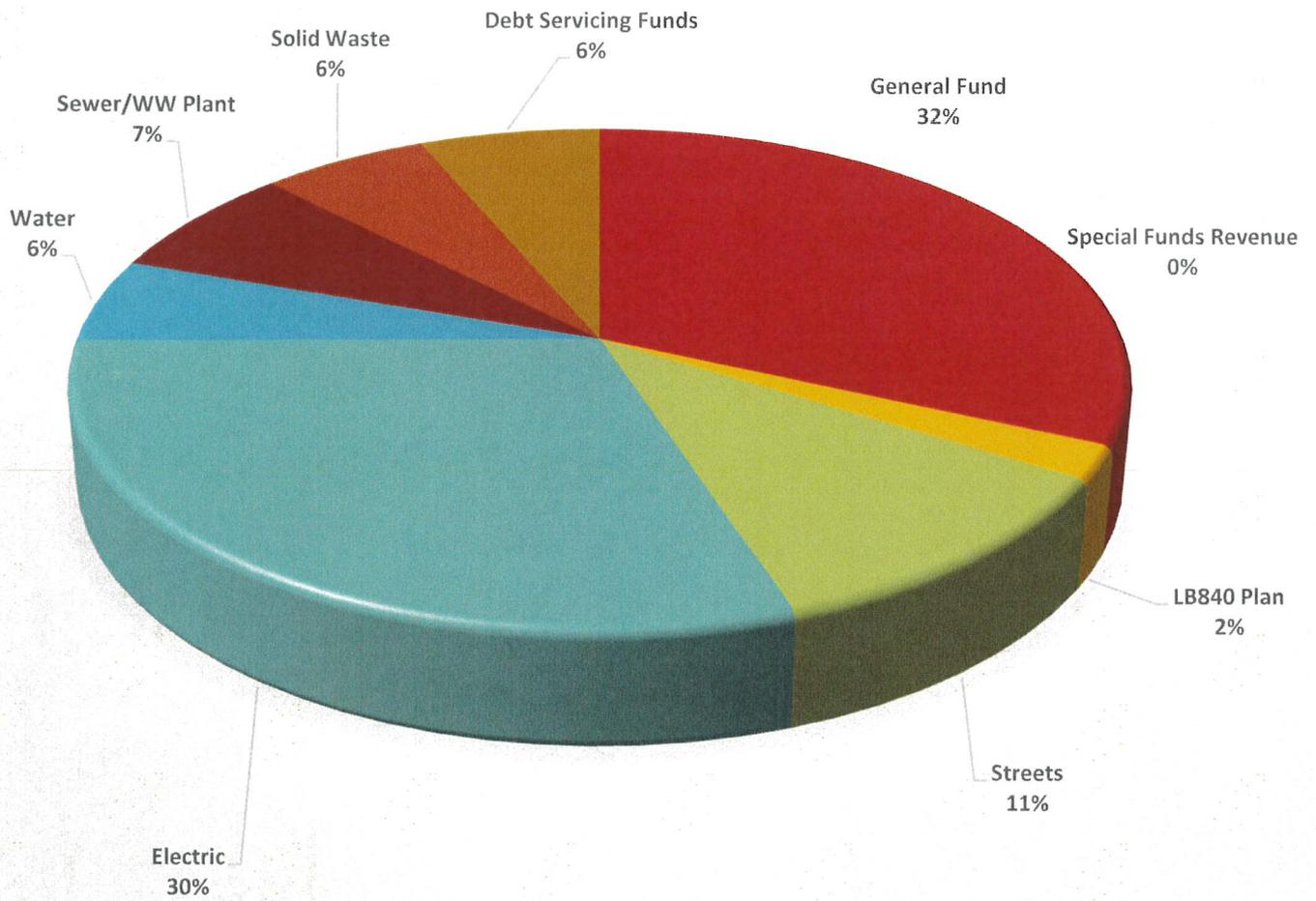
Total Non-General 19,911,930

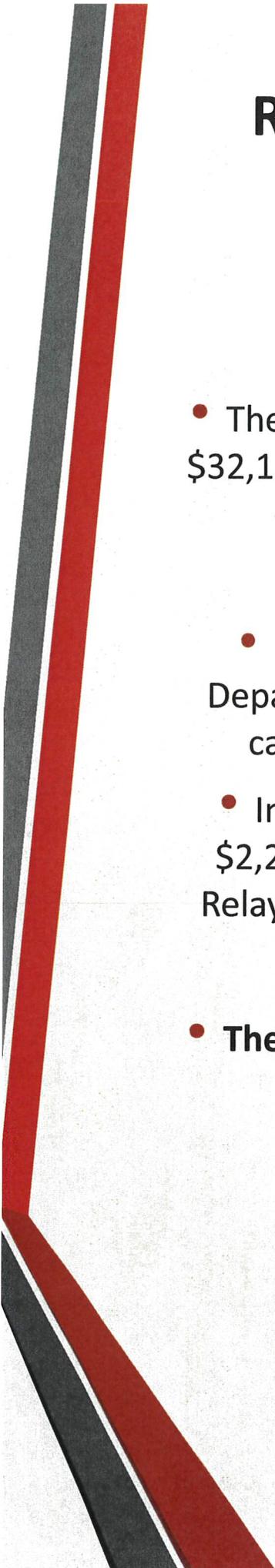
Total Debt Servicing Funds 2,066,093

Total Revenues 32,170,550

BUDGETED REVENUE

2024-2025 Budget





REVENUES OVER EXPENSES

2024 – 2025 Budget

- The fiscal year 2024-2025 budget shows revenues of \$32,170,550 and expenses of \$33,389,033 a difference of -\$1,218,483 The following explains the deficit:
 - Every year, we budget \$500,000 in the Electric Department and \$200,000 in the Water Department in case of emergencies. That brings us to -\$518,483.
 - In the Electric Department, we have carried over \$2,240,950 for the 115 KV Loop/Back-up Generator & Relay project from last year. That puts us at \$1,722,467.
- **The above capital projects will be paid with existing funds. No new taxes/fees will be incurred.**



Budgeted Projects FY 2025

- **Electric Back-up Generation Project**
 - Project has been budgeted for past several years, and should be complete this fiscal year. Project is being paid for with Electric Revenues.
- **Waste Water Treatment Plant Facility Upgrade**
 - Project includes bar screen and grit washer replacement, as well as replacing motors on pumps that over 25 years old. Project is budgeted for \$1,121,250 and will be paid for by ARPA and equipment reserve funds.



GENERAL FUND MILL LEVY City of Sidney

GENERAL FUND Property Tax Rate

State Levy Limit 45 cents per \$100 of value
(excludes intergovernmental agreements)
50 cents per \$100 of value
(includes intergovernmental agreements)
plus mills approved for any debt

.3420083 general

.1735621 bonded indebtedness

0.515570 (2024-25)

0.544621 (2023-24)

0.574936 (2022-23)

0.586371 (2021-22)

0.586371 (2020-21)

PROJECTED SALES TAX REVENUE

1 Cent Sales Tax (Adopted 1980)

	Received (After Refunds)
2008-2009	\$1,253,393
2009-2010	\$1,162,734
2010-2011	\$1,321,327
2011-2012	\$1,695,262
2012-2013	\$1,939,463
2013-2014	\$1,999,890
2014-2015	\$2,064,624
2015-2016	\$1,812,271
2016-2017	\$1,592,248
2017-2018	\$1,566,077
2018-2019	\$1,753,274
2019-2020	\$1,534,276
2020-2021	\$1,524,795
2021-2022	\$1,686,695
2022-2023	\$2,214,094
2023-2024	\$1,815,000 projected
2024-2025	\$1,815,000 projected

PROJECTED SALES TAX REVENUE, cont.

½ Cent Sales Tax

(Adopted 1988 for Community & Economic Development)

LB 840 Adopted by voters in 1997 for Job Creation

	Received (After Refunds)	LB840	
2008-2009	\$316,622	\$300,000	
2009-2010	\$281,367	\$300,000	
2010-2011	\$339,666	\$300,000	
2011-2012	\$547,631	\$300,000	
2012-2013	\$667,205	\$300,000	
2013-2014	\$699,945	\$300,000	
2014-2015	\$732,312	\$300,000	
2015-2016	\$606,135	\$300,000	
2016-2017	\$496,124	\$300,000	
2017-2018	\$483,039	\$300,000	
2018-2019	\$576,637	\$300,000	
2019-2020	\$467,138	\$300,000	
2020-2021	\$462,377	\$300,000	
2021-2022	\$543,348	\$300,000	
2022-2023	\$807,047	\$300,000	
2023-2024	\$607,500	\$300,000	(projected)
2024-2025	\$607,500	\$300,000	(projected)



PROJECTED SALES TAX REVENUE, cont.

Infrastructure ½ Cent

2013-14	\$969,732
2014-15	\$1,071,316
2015-16	\$1,072,776
2016-17	\$976,124
2017-18	\$922,934
2018-19	\$876,637
2019-20	\$767,138
2020-21	\$762,197
2021-22	\$807,500
2022-23	\$1,107,047
2023-24	\$907,500 (projected)
2024-25	\$907,500 (projected)



2023

Property Tax Breakdown For Sidney Taxpayers

	LEVY	DOLLARS	%
Sidney Public Schools	1.050000	5,159,708	44%
School Bond	0.135212	664,433	6%
School Capital	0.030995	152,310	1%
WNCC	0.098914	486,064	4%
ESU	0.015094	74,172	1%
Cheyenne County	0.407500	2,002,458	17%
City of Sidney	0.544621	2,676,272	23%
SPNRD	0.047342	232,639	2%
Airport	0.041179	202,354	2%
Historical	0.001756	8,629	0%
	2.372613	11,659,039	100%

If your home is valued at \$100,000 in Sidney,
 in 2023 you would pay:
\$2,373 TOTAL in Property Taxes

TOTAL EDUCATION \$1,331	{	\$ 1050 -- Sidney Public Schools
		136 -- High School Bond
		31 -- School Capital
		99 -- Western Nebraska Community College
		15 -- Educational Service Unit
	408 -- Cheyenne County	
	545 -- City of Sidney	
	48 -- South Platte NRD	
	42 -- Airport	
	2 -- Historical Society	

\$545 of the **\$2,372** property taxes (based on a \$100,000 home) goes to the City of Sidney.

Of a \$100 bill, your property taxes are distributed like this:



Sidney Public Schools
\$56

Cheyenne County
\$17

City of Sidney
\$23

Other
\$4