

CITY OF SIDNEY SPECIAL COUNCIL MEETING, AUGUST 21, 2025 12:00 P.M.

AGENDA

CALL TO ORDER

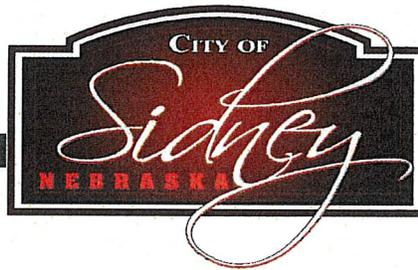
PLEDGE OF ALLEGIANCE

WELCOME

BUSINESS AND REPORTS:

1. Announcement re: Open Meetings Act
2. Budget Workshop for Fiscal Year 2025-2026

Adjournment



SMALL TOWN VALUES

1115 13TH AVENUE PO Box 79
SIDNEY NEBRASKA 69162

BIG TIME OPPORTUNITIES

PHONE (308) 254-5300 FAX (308) 254-3164
www.cityofsidney.org

DATE: September 11, 2024

MEMO TO: Mayor and City Council

FROM: David Scott, City Manager

RE: Fiscal Year 2025/2026 Budget Memo to City Council

Introduction

The City of Sidney has endured many difficult budget cycles in the past, but the Fiscal Year 2025–2026 budget may prove to be among the most challenging since the sale of Cabela’s to Bass Pro. Persistent inflation, unfunded state mandates, and local operational cost increases all present significant financial pressures. Key challenges include the state-mandated minimum wage increase to \$15.00 per hour, stricter wastewater treatment regulations, and the diversion of local option sales tax revenues to statewide economic development programs such as Advantage Nebraska and the Imagine Act. Locally, we face increased legal expenses following the retirement of City Attorney J. Leef, rising EMS subsidy obligations, a sharp increase in health insurance costs, and urgent facility repairs at the Chamber building and other municipal property.

Legislative Impacts

Recent state legislation has imposed additional financial burdens on municipalities:

- **LB179** – Increases the police retirement contribution rate from 7% to 9% of salary, effective October 1, 2025.
- **LB247** – Raises landfill disposal fees from \$1.35 to \$2.35 per six cubic yards of uncompacted solid waste.
- **LB34** – Eliminates the annual budget lid and establishes a new property tax cap tied to inflation and actual growth, with allowances for public safety.
- **LB613** – Allows municipalities to request information on businesses applying for state tax incentive programs.

Discussions with Nebraska Municipal League Executive Board members suggest that sales tax revenues are stagnating statewide, reflecting a perception that Nebraska may be “closed for business.” It is anticipated that the Legislature will continue to shift fiscal responsibilities to municipalities, particularly through restrictions on sales and property tax equalization funds.

Financial Position

Despite these challenges, the City of Sidney has made considerable progress in reducing debt and strengthening its financial position:

- The City maintains an **A+ bond rating**.
- Independent auditors confirm our strong fiscal health.
- Two city bonds were retired last fiscal year, with another (Aquatic Center Bond) scheduled to be paid off in FY2026–2027.
- Municipal debt has been reduced from \$36.7 million in FY2018–2019 to just over \$20 million today.

The County Assessor is expected to increase the city’s overall assessed valuation by approximately 7%. As a result, this budget proposes reducing the levy rate from 0.04999 to 0.04756, representing a modest increase in overall revenue of \$60,260.60.

Accomplishments

Key achievements over the past fiscal year include:

- Completion of the citywide **Safe Streets 4 All Action Plan**, with a \$5.3 million grant application submitted for implementation.
 - Near-completion of funding for the **North Side Park Project** through Game and Parks and CCCFF grants.
 - Launch of **Creative District programming**, including community events such as “Paint and Sip.”
 - Continued support of the **E3 Entrepreneurial Navigator** and grant writer positions, funded for three additional years.
 - **SAGA Endowment Fund** reached \$250,000, triggering a \$1,000,000 matching grant, enabling \$60,000 annually in community reinvestment.
-

Economic Development

Although our Economic Development Director will be transitioning out of the role, we will continue implementing LB840 incentive programs and strengthening collaboration with partners such as E3, the Chamber, PADD, and WNED. The Economic Development Citizens Advisory Committee (EDCAC) is working on a new program for small businesses. Strategic outreach to Northrup Grumman and the United States Air Force is fostering regional cooperation for the Sentinel Project. They have all the funding for the project through the "Big Beautiful Bill."

Health Insurance

City employees have benefitted from stable health insurance rates in recent years; however, high claims volume has significantly reduced reserves (currently \$749,046, compared to over \$1 million last year). As a result, the best renewal rate achievable is a **20% premium increase** for FY2025–2026. While employee contributions were raised last year, additional adjustments may be necessary to preserve reserve balances.

General Fund Revenues

REVENUES: I also want to direct your attention to the bottom of the general fund revenues, line-item number 05-03-60418. The first thing you will notice is the 3,950,319 in grant revenue. This 3,500,000 will be offset in special projects as an expense. I added this to the budget because we know we have at least \$1,300,000 in grants funds for the north side park project. We have also finished our Safe Streets 4 All (SS4A) action plan and closed out the planning grant and now are eligible to apply for the implementation grant. We have submitted a grant application for approximately 5.3 million in implementation funding for the priorities identified in the action plan. These include a significant amount for the East Old Post Road (EOPR) corridor and other areas of the downtown area. I don't anticipate that we would be able to receive 5.3 million and expense it all in one year, so I added an estimated 2.2 million to the related expenses and revenue line items. We can adjust that if we get word that we may receive the entire amount. If we don't budget for this and should receive the funding, we will be required to apply to the state for a budget adjustment that may delay the project.

The amount of property tax equalization also included in this line-item has increased slightly from \$374,720 last fiscal year to \$450,319 for FY25/26. 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's average per capita property tax levy is greater than the state-wide average the city qualifies for aid in the amount of the difference.

Also, line 05-03-60416 represents our transportation department state and federal reimbursement of approximately 85% between the state and federal portions.

General Fund Departments

Departments submitted conservative budget requests. Notable capital equipment requests include:

- Cemetery – 4x2 utility vehicle.
- Parks – 72" front-deck mower.
- Police – One new cruiser and a code enforcement vehicle.

Most other departments remain in a savings posture for future needs.

Police Department

This budget proposed increasing salaries across the board for the police department. This department is in a dire situation. We only have one remaining employee that was here five years ago and that is the Administrative Assistant, Denise. Every Officer, Sergeant, Lieutenant, Code Enforcement Officer and the Police Chief are new. We have aggressively recruited officers but simply can't compete with surrounding communities. This will be an adjustment to the current pay scales, moving all police department categories upwards to increase salaries between \$1.50 and \$2.00 per hour. This may still not be enough, but it is a good place to start.

In no way is this meant to indicate that the police department staff as more important than other city departments and their employees. All city staff are worthy of a salary increase; however, budgets are very tight with state economic development charge backs to our local option sales tax and other factors. It is simply a matter of approving a higher pay rate for the police or we may not have a functioning police department.

I think if we can ride out the storm of state economic development local option sales tax charge backs and skyrocketing health insurance we can come back and look at other departments in future fiscal year budget sessions. This is entirely up to the City Council though.

Special Projects

All inter-local agreements with the Chamber of Commerce, Communications Center, and Community Center have been updated without cost increases. The ambulance subsidy remains at \$150,000, with ongoing efforts to identify cost-saving measures. I would be happy to discuss this further.

Street Department

The majority of the revenue in the street department comes from the state roads program allocation. Our estimated allocation has decreased from last fiscal year by \$37,418, from \$1,072,606 to \$1,035,188. 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 \$189,600 bond payment takes up about 20% of our state roads allocation amount. Last fiscal year our allocation amount from the state increased by \$38,045. 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. Last fiscal year we completed Forrest Street from 17th to 21st.

In this budget we have funds allocated for engineering and construction work on 11th, 12th, Hickory and King Streets. The projects will be paid from our local option sales tax and our state highway allocation funds.

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 Loader.

In the street department expense budget, I have budgeted \$1,000,000 titled Hickory Square Project. We are applying for grants for this identified project in the City Council's strategic plan. grants on a project that will most likely take place in Hickory Square. If we get the grant funding this project could be significant. This may require street renovations in the 10th street and Hickory Street area.

Debt Service

Two bonds were retired last fiscal year (2009/2014 Infrastructure Bond and Golf Irrigation Bond). The Aquatic Center Bond will be retired in FY2026–2027, further reducing long-term obligations.

Electric Department

Rising material costs and power purchases have increased expenses by 10%. A recent rate study confirmed the need for updated electric rates, and Ordinance 1876 was introduced to stabilize revenues. Key capital projects include:

- \$575,000 for underground conversion.
- \$20,000 for meters.

- \$85,000 for load monitoring equipment.

The department is also saving for future bucket truck purchases, given extended lead times.

The new electric generation plant is expected to be operational by year-end.

Water Department

No major projects are planned. Equipment purchases include a pickup truck and a hypochlorite generator, funded through reserves. Minor water line work may be required for the North Side Park Project.

Sewer & Wastewater Treatment

Recent upgrades funded through ARPA and reserves include installation of a new bar screen, influent pumps, and grit washer, significantly improving system efficiency and reducing maintenance costs.

Solid Waste Department

Revenues have reached historic highs due to strong scale house activity. While current capacity will last through 2026, construction of a new solid waste cell is projected to cost over \$2 million, more than double the cost of the last expansion in 2012. Discussions are ongoing with Gering regarding potential use of Sidney's facility, which could provide additional revenue but requires accelerated planning for new capacity.

Conclusion

The Fiscal Year 2025–2026 budget reflects the City of Sidney's commitment to fiscal responsibility in the face of rising costs and shifting state mandates. Through careful debt reduction, conservative departmental requests, and strategic grant applications, the City continues to strengthen its financial foundation while investing in public safety, infrastructure, and community development.

Respectfully submitted,

David Scott
City Manager

CITY OF SIDNEY NEBRASKA GENERAL FUND

	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
(NON-COMMITTED)	5,415,629	6,442,438	5,842,438	5,842,438	5,324,012	3,715,989	2,061,996	245,466
(COMMITTED)	2,898,209	2,165,750	2,886,372	2,886,372	2,886,372	2,886,372	2,886,372	2,886,372
TOTAL BEGINNING BALANCE	8,313,838	8,608,188	8,728,810	8,728,810	8,210,384	6,602,361	4,948,368	3,131,838
Property & Vehicle Tax	1,675,014	1,763,292	1,763,792	1,823,456	1,859,925	1,897,124	1,935,066	1,973,767
Sales & Occupation Tax	2,624,956	2,555,509	2,240,860	2,240,860	2,285,677	2,331,391	2,378,019	2,425,579
Fees for Services	715,025	680,700	657,500	657,500	670,650	684,063	697,744	711,699
Fed, State, County	811,697	2,952,186	4,469,184	4,481,976	2,540,090	2,548,692	2,557,466	2,566,415
Franchise Fees	1,676,793	1,880,090	1,826,423	1,826,423	1,829,463	1,832,564	1,835,727	1,838,953
Other Revenues	218,264	124,250	30,250	189,250	30,855	31,472	32,102	32,744
	7,721,749	9,956,027	10,988,009	11,219,465	9,216,660	9,325,305	9,436,123	9,549,157

	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Aquatic Center	174,008	192,353	201,300	200,300	207,159	213,194	219,410	225,812
Cemetery	206,005	223,574	248,464	248,464	258,148	254,047	311,669	269,519
Fire Department	205,088	238,934	251,220	229,220	234,215	237,342	240,609	594,021
General Administration	1,008,746	1,174,330	1,201,861	1,201,861	1,204,943	1,208,179	1,211,577	1,215,146
Library	462,417	572,625	607,563	562,063	583,996	599,479	615,458	631,949
Parks	939,085	1,025,630	1,053,425	1,053,425	1,055,542	1,123,343	1,150,399	1,136,739
Golf Course	888,087	770,676	811,852	804,352	818,047	786,452	843,605	855,916
Police Department	1,287,707	1,992,062	2,204,683	2,236,443	2,282,473	2,342,906	2,410,305	2,474,737
Economic Development	154,655	296,926	202,511	202,511	205,170	207,909	210,730	213,636
Inspection Department	117,978	218,443	201,874	191,874	195,692	199,625	203,676	207,848
Public Transportation	448,123	467,934	548,838	485,638	502,943	515,741	528,969	542,644
Special Projects	803,042	3,382,540	4,321,740	4,321,740	3,276,355	3,291,080	3,306,247	3,321,869
	6,694,941	10,556,027	11,855,331	11,737,891	10,824,683	10,979,298	11,252,653	11,689,836
INDIVIDUAL FISCAL YEAR BALANCE	1,026,809	(600,000)	(867,322)	(518,426)	(1,608,023)	(1,653,992)	(1,816,530)	(2,140,679)

TOTAL ENDING BALANCE	6,442,438	5,842,438	4,975,115	5,324,012	3,715,989	2,061,996	245,466	(1,895,213)
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General Fund Equipment Reserve Account Balances Account Number	Revised 1-1-2024 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngt Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
	BEGINNING CK BALANCE	5,584	265,633	2,125	2,125	2,125	2,125	2,125	2,125
	BEGINNING FUND BALANCE	244,139	244,139	237,639	237,639	325,639	431,139	453,139	413,519
		249,723	509,772	239,764	239,764	327,764	433,264	455,264	415,644
10-01-11840	AQUATIC CENTER	4,128	4,000	4,000	4,000	4,000	4,000	4,000	4,000
10-01-11841	CEMETERY	7,124	7,000	7,000	7,000	7,000	7,000	7,000	7,000
10-01-11842	FIRE DEPARTMENT + (GF)	41,132	40,000	70,000	50,000	50,000	50,000	50,000	50,000
10-01-11843	GENERAL ADMIN	5,109	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10-01-11845	LIBRARY	6,093	6,000	6,000	6,000	6,000	6,000	6,000	6,000
10-01-11846	PARKS DEPARTMENT	33,121	33,000	33,000	33,000	33,000	33,000	33,000	33,000
10-01-11847	GOLF COURSE	25,032	25,000	15,000	15,000	15,000	15,000	15,000	15,000
10-01-11848	POLICE DEPARTMENT	49,143	45,000	100,000	70,000	75,000	75,000	80,000	80,000
10-01-11849	ECONOMIC DEVELOPMENT	58	-	-	-	-	-	-	-
10-01-11850	INSPECTION	3,659	7,000	7,000	7,000	7,000	7,000	7,000	7,000
10-01-11859	TRANSPORTATION + (GF)	3,092	3,000	25,000	5,000	5,000	5,000	5,000	5,000
	TOTAL TRANSFERS IN	177,693	175,000	272,000	202,000	207,000	207,000	212,000	212,000

General Fund Equipment Expenses Account Number	Revised 1-1-2024 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngt Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
10-27-xxxxx	AQUATIC CENTER								
10-27-xxxxx	CEMETERY		(11,500)	(9,000)	(9,000)	(11,500)		(35,000)	
10-27-xxxxx	FIRE DEPARTMENT	(135,416)							
10-27-xxxxx	GENERAL ADMIN								
10-27-xxxxx	LIBRARY	(20,540)							
10-27-xxxxx	PARKS DEPARTMENT	(46,457)	(20,500)	(35,000)	(35,000)		(55,000)	(41,620)	
10-27-xxxxx	GOLF	(41,433)						(95,000)	
10-27-xxxxx	POLICE DEPARTMENT	(97,778)	(125,000)	(100,000)	(70,000)	(75,000)	(75,000)	(80,000)	(80,000)
10-27-xxxxx	ECONOMIC DEVELOPMENT								
10-27-xxxxx	INSPECTION		(24,500)			(15,000)			
10-27-xxxxx	TRANSPORTATION	(6,219)							
	TOTAL EXPENDITURES	(347,843)	(181,500)	(144,000)	(114,000)	(101,500)	(185,000)	(251,620)	(430,000)
	ENDING BALANCE	73,989	237,639	365,639	325,639	431,139	453,139	413,519	195,519

** Rescue truck moved out to FY29/30
 ** Amount reduced - Police Dept already has a healthy reserve balance

GENERAL FUND CAPITAL IMPROVEMENT DETAIL BY DEPARTMENT	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Death Request Budget	2025-2026 Mngt Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
AQUATIC CENTER								
Auto Vac System								
CEMETERY								
1575 Large Mower								
Pick Up							50,000	
Zero Turn Radius Mower		11,500			11,500			
4X2 Utility Vehicle			9,000	9,000				
6x4 Utility Vehicle								
Roof for Shop								
FIRE DEPARTMENT								
RESCUE TRUCK								350,000
SCBAS (Air Tanks)	135,416							**
GENERAL ADMIN								
IT Server - installed								
Council room IT equipment								
LIBRARY								
New HVAC System								
PARKS DEPARTMENT								
Wide Area Mower						55,000		
3/4 Ton Pickup								
72" Front Deck Mower	46,457		35,000	35,000				
Zero Turn Radius Mower		11,500						
Mosquito Sprayer							41,620	
Stump Grinder								
4X2 Utility Vehicle		9,000						
GOLF COURSE								
Sprinkler Well Pump								
Turf Cart								
Fairway Mower							95,000	
Rough Mower								
Golf Greens Brush								
Driving Range Cart								
Greens Roller	41,433							
POLICE DEPARTMENT								
Police Cruiser	97,778	70,000	100,000	70,000	75,000	75,000	80,000	80,000
Code Enforcement Vehicle		55,000		45,000				**
INSPECTION								
Pick-up Truck						55,000		
TRANSPORTATION								
Transportation Vehicle					15,000			
New Communications Equipment - (GF)		24,500						
	321,084	181,500	144,000	159,000	101,500	185,000	266,620	430,000

STREET DEPARTMENT

BEGINNING BALANCE MINUS COMMITTED SALES TAX

2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
3,356,483	2,394,961	1,066,584	1,066,584	880,940	826,485	746,940	641,489
1,845,847	3,545,100	1,943,188	1,943,188	1,703,188	1,703,188	2,003,188	1,703,188
2,804,841	4,659,477	1,958,832	1,888,832	1,757,643	1,782,733	1,808,639	1,835,387
-	214,000	240,000	240,000	-	-	300,000	-
2,528	-	4,014,800	4,014,800	2,200,000	3,700,000	2,200,000	2,200,000
2,394,961	1,066,584	810,941	880,940	826,485	746,940	641,489	509,290

STREET REVENUE MINUS SALES TAX MONEY

**STREET OPERATING EXPENSES
STREET CAPITAL EQUIPMENT EXPENSES
STREET IMPROVEMENT CAPITAL EXPENSES**

2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
1,465,440	1,907,380	949,880	949,880	823,600	1,258,600	1,693,600	628,600
441,940	435,000	403,500	435,000	435,000	435,000	435,000	435,000
-	(1,392,500)	(529,780)	(529,780)	-	-	(1,500,000)	-
1,907,380	949,880	823,600	855,100	1,258,600	1,693,600	628,600	1,063,600

**STREET SALES TAX MONEY
BEGINNING BALANCE**

**50% NEW LOCAL SALES TAX
SALES TAX PROJECTS**

2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
37,409	141,312	131,312	131,312	41,312	141,312	241,312	41,312
151,986	200,000	240,000	150,000	100,000	100,000	100,000	100,000

**STREETS
Equipment Reserve
Account Number**

Revised 1-2024 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngr Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
08-01-26035 BEGINNING BALANCE	37,409	141,312	131,312	131,312	41,312	141,312	241,312	41,312
08-35-99900 STREETS DEPT TRANS IN	151,986	200,000	240,000	150,000	100,000	100,000	100,000	100,000
08-35-XXXXX SNOW BLOWER		(210,000)						
08-35-XXXXX PICKUP TRUCK	(48,083)							
08-35-XXXXX DUMP TRUCK							(300,000)	
08-35-XXXXX LOADER			(200,000)	(200,000)				
08-35-XXXXX ASPHALT EQUIPMENT			(40,000)	(40,000)				
08-01-26035 ENDING BALANCE	141,312	131,312	131,312	41,312	141,312	241,312	41,312	141,312

	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Prior Year	Current Year	Dept. Request	Mngr. Request	Projected	Projected	Projected	Projected
	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
ELECTRIC DEPARTMENT								
BEGINNING BALANCE	10,885,554	9,912,550	8,973,674	7,424,329	7,212,627	6,265,861	5,219,601	4,068,878
DISASTER RECOVERY	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
TOTAL OPENNING BALANCE	10,385,554	10,633,531	7,924,329	7,924,329	7,712,627	6,765,861	5,719,601	4,568,878
REVENUES								
Service Fees	9,546,673	9,595,280	9,772,248	10,412,577	10,065,415	10,367,378	10,678,399	10,998,751
Equip Reserve Trans In	132,000	47,000	-	-	-	-	-	-
	9,678,673	9,642,280	9,772,248	10,412,577	10,065,415	10,367,378	10,678,399	10,998,751
EXPENSES								
Administration	74,332	177,651	170,644	170,644	175,169	179,830	184,631	189,576
Capital	1,510,904	3,097,950	986,000	986,000	1,020,510	1,056,228	1,093,196	1,131,458
Operating Plant - Disaster 500K	7,845,459	9,075,881	9,467,635	9,467,635	9,816,502	10,177,580	10,551,295	10,938,090
	9,430,695	12,351,482	10,624,279	10,624,279	11,012,182	11,413,638	11,829,122	12,259,124
ENDING BALANCE	10,633,531	7,924,329	7,072,299	7,712,627	6,765,861	5,719,601	4,568,878	3,308,505

	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Prior Year	Current Year	Dept. Request	Mngr. Request	Projected	Projected	Projected	Projected
	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Electric								
Equipment Reserve								
Account Number	Revised 1-1-2024							
Account Title								
13-01-26010 & 11	119,524	140,378	243,378	243,378	393,378	543,378	636,378	86,378
13-11-99700	152,854	150,000	150,000	150,000	150,000	150,000	150,000	150,000
13-10-xxxxx	(132,000)							
13-11-xxxxx								
13-11-xxxxx							(300,000)	**
13-11-xxxxx							(400,000)	**
13-11-xxxxx		(47,000)				(57,000)		
13-01-26010 & 11	140,378	243,378	393,378	393,378	543,378	636,378	86,378	236,378

** Bucket trucks ordered in advanc - 4 years out.
 ** We ordered them FY25 but not get them till 2028-2029

	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Prior Year	Current Year	Dept. Request	Mngt. Request	Projected	Projected	Projected	Projected
	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
WATER DEPARTMENT								
BEGINNING NON-COMMITTED BALANCE	2,305,669	2,845,914	2,925,063	2,925,063	3,191,770	3,512,964	3,814,997	4,097,199
BEGINNING DISASTER RECOVERY BALANCE	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL OPENING BALANCE	2,505,669	3,045,914	3,125,063	3,125,063	3,391,770	3,712,964	4,014,997	4,297,199
REVENUES								
Operating Revenue	1,586,086	1,506,500	1,593,500	1,593,500	1,593,500	1,593,500	1,593,500	1,593,500
Equip Reserve Trans In	43,854	-	150,000	150,000	-	-	-	-
	1,629,940	1,506,500	1,743,500	1,743,500	1,593,500	1,593,500	1,593,500	1,593,500
EXPENSES								
Operating	1,161,739	1,182,351	1,279,793	1,269,793	1,222,306	1,241,467	1,261,299	1,281,824
Capital Requests	101,961	220,000	177,000	177,000	20,000	20,000	20,000	20,000
Trans To Equip Reserves	25,995	25,000	38,000	30,000	30,000	30,000	30,000	30,000
	1,289,695	1,427,351	1,494,793	1,476,793	1,272,306	1,291,467	1,311,299	1,331,824
ENDING BALANCE	2,845,914	2,925,063	3,173,770	3,191,770	3,512,964	3,814,997	4,097,199	4,358,875

Water Equipment Reserve Account Number	Revised 11-1-2024 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mngt. Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
14-01-26020	BEGINNING BALANCE	239,237	221,377	246,377	246,377	126,377	156,377	186,377	216,377
14-20-99700	WATER DEPT TRANS IN	25,994	25,000	30,000	30,000	30,000	30,000	30,000	30,000
14-20-XXXXX	PICKUP	(43,854)		(50,000)	(50,000)				
14-20-XXXXX	HYPOCHLORITE GENERATOR			(100,000)	(100,000)				
14-20-XXXXX									
14-01-26020	ENDING BALANCE	221,377	246,377	126,377	126,377	156,377	186,377	216,377	246,377

SEWER & WASTEWATER TREATMENT PLANT
BEGINNING BALANCE

	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mng'r Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
BEGINNING BALANCE	2,540,932	2,739,742	2,773,721	2,773,721	2,774,273	2,673,466	2,546,415	2,392,333
REVENUES								
Operating Revenue	1,190,740	1,221,500	1,217,500	1,217,500	1,217,500	1,217,500	1,217,500	1,217,500
Equip Reserve (ARPA) Trans In	65,356	1,102,812	-	-	-	-	-	-
	1,256,095	2,324,312	1,217,500	1,217,500	1,217,500	1,217,500	1,217,500	1,217,500
EXPENSES SEWER								
Operating	193,924	279,791	301,849	291,849	296,640	301,575	306,657	311,893
Capital	43,854	-	-	-	-	-	-	-
EXPENSES TREATMENT PLANT								
Operating	798,005	876,042	1,114,179	925,099	1,021,667	1,042,976	1,064,925	1,087,532
Capital	44,242	1,134,500	892,724	600,000	-	-	-	-
**	1,080,025	2,290,333	2,308,752	1,816,948	1,318,307	1,344,551	1,371,582	1,399,425
ENDING BALANCE	2,739,742	2,773,721	2,575,194	2,774,273	2,673,466	2,546,415	2,392,333	2,210,408

** Plant upgrades paid with equipment reserve and ARPA funds

Wastewater Equipment Reserve Account Number	Revised 1-1-2024 Account Title	2023-2024 Prior Year Actual	2024-2025 Current Year Budget	2025-2026 Dept. Request Budget	2025-2026 Mng'r Request Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
15-01-26031/32	BEGINNING BALANCE	567,124	590,124	665,124	665,124	150,124	225,124	300,124	375,124
15-31-99700	SEWER DEPARTMENT	25,247	25,000	25,000	25,000	25,000	25,000	25,000	25,000
15-32-99700	WASTEWATER DEPT PLANT	41,607	50,000	50,000	50,000	50,000	50,000	50,000	50,000
15-31-XXXXX	MOWER								
15-31-XXXXX	PICKUP TRUCK	(43,854)							
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								
15-01-26031/32	ENDING BALANCE	590,124	665,124	150,124	150,124	225,124	300,124	375,124	450,124

2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Actual	Budget						
1,413,653	1,610,301	1,629,469	1,629,469	1,242,916	1,074,736	874,572	641,479
Operating	1,865,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200
Equip Reserve Tran In	115,180	-	-	-	-	-	-
2,121,113	1,933,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200
Operating	1,586,581	2,063,753	2,063,753	1,962,880	1,994,364	2,026,793	2,060,194
Capital	337,884	558,000	163,000	45,500	46,000	46,500	47,000
1,924,465	1,914,032	2,621,753	2,226,753	2,008,380	2,040,364	2,073,293	2,107,194
1,610,301	1,629,469	847,916	1,242,916	1,074,736	874,572	641,479	374,484

SOLID WASTE DEPARTMENT

BEGINNING BALANCE

REVENUES

Operating	1,865,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200
Equip Reserve Tran In	115,180	-	-	-	-	-	-
2,121,113	1,933,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200	1,840,200

EXPENSES

Operating	1,586,581	2,063,753	2,063,753	1,962,880	1,994,364	2,026,793	2,060,194
Capital	337,884	558,000	163,000	45,500	46,000	46,500	47,000
1,924,465	1,914,032	2,621,753	2,226,753	2,008,380	2,040,364	2,073,293	2,107,194

ENDING BALANCE

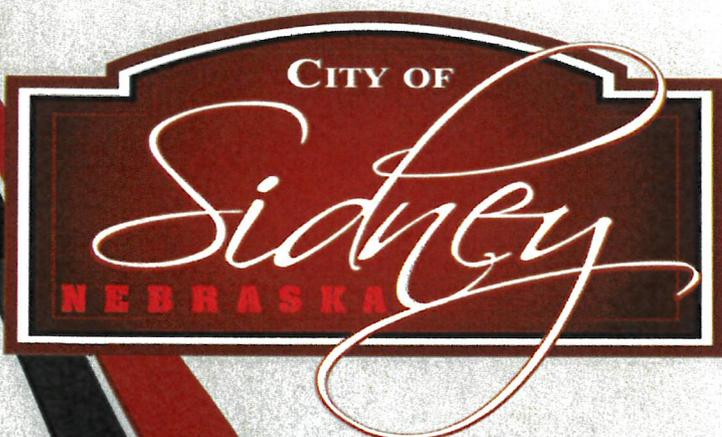
1,610,301	1,629,469	847,916	1,242,916	1,074,736	874,572	641,479	374,484
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Solid Waste	Revised 1-1-2024	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Equipment Reserve		Prior Year	Current Year	Dept. Request	Mngr Request	Projected	Projected	Projected	Projected
Account Number	Account Title	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
16-01-26056	BEGINNING BALANCE	105,430	40,748	110,748	110,748	210,748	280,748	350,748	60,748
16-56-99700	SW DEPT TRANS IN	50,498	70,000	100,000	100,000	70,000	70,000	70,000	70,000
16-56-XXXX	FRONT END LOADER								
16-56-XXXX	ROLL OFF TRUCK	(115,180)						(360,000)	
15-56-XXXX	SNOW BLADE								
16-56-XXXX	REFUSE TRUCK			(495,000)					
16-56-XXXX	MAD VAC								
16-56-XXXX	PICKUP TRUCK								
16-01-26056	ENDING BALANCE	40,748	110,748	(284,252)	210,748	280,748	350,748	60,748	130,748

City of Sidney

BUDGET WORKSHOP

**Estimated
Fiscal Year 2026
AUGUST 21, 2025**



Small Town Values Big Time Opportunities

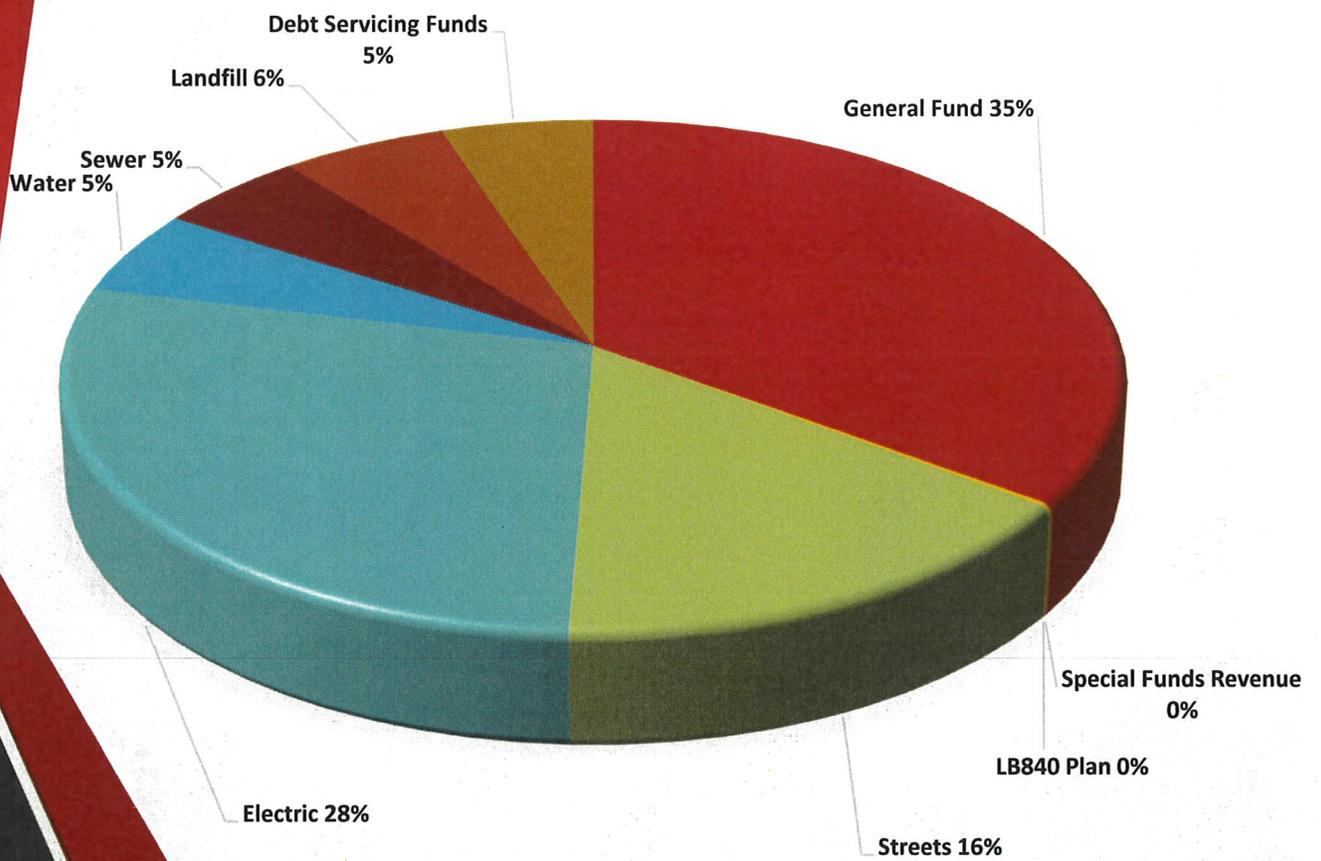
BUDGETED EXPENSES

2025-2026 BUDGET

Aquatic Center	200,300	
Cemetery	248,464	
Fire	229,220	
General Admin	1,201,861	
Library	562,063	
Park	1,053,425	
Golf	804,352	
Police	2,266,443	
Community/Econ Dev	202,511	
Inspection	191,874	
Public Trans	485,638	
Special Projects	4,321,740	
Capital Projects	2,100,000	
TOTAL GENERAL	13,867,891	
Non-general:		
Special Funds (CPCF, GD, UNEMP, SCOUTS)	9,500	
LB840	600,000	
Street	6,143,632	
Electric	11,124,279	
Water	2,111,793	
Sewer/WW	2,042,948	
Solid Waste	2,226,753	
TOTAL NON-GENERAL	24,258,905	
DEBT SERVICE	2,048,533	
TOTAL EXPENSES	40,175,329	

BUDGETED EXPENSES

2025 – 2026 Budget



BUDGETED REVENUE

2025 – 2026 Budget

Property & Vehicle Tax	1,823,456
Sales & Occupation Tax	2,240,860
Fees for Service	657,500
Federal, State, County	4,481,976
Franchise/Admin Fees	1,826,423
Other Revenues	189,250
Capital Projects	2,100,000

Total General 13,319,465

Special Funds Revenue	23,500
LB840 Econ Dev. Plan	600,000
Streets	2,346,688
Electric	10,413,577
Water	1,978,500
Sewer/WW Treatment Plant	1,443,500
Solid Waste	1,840,200

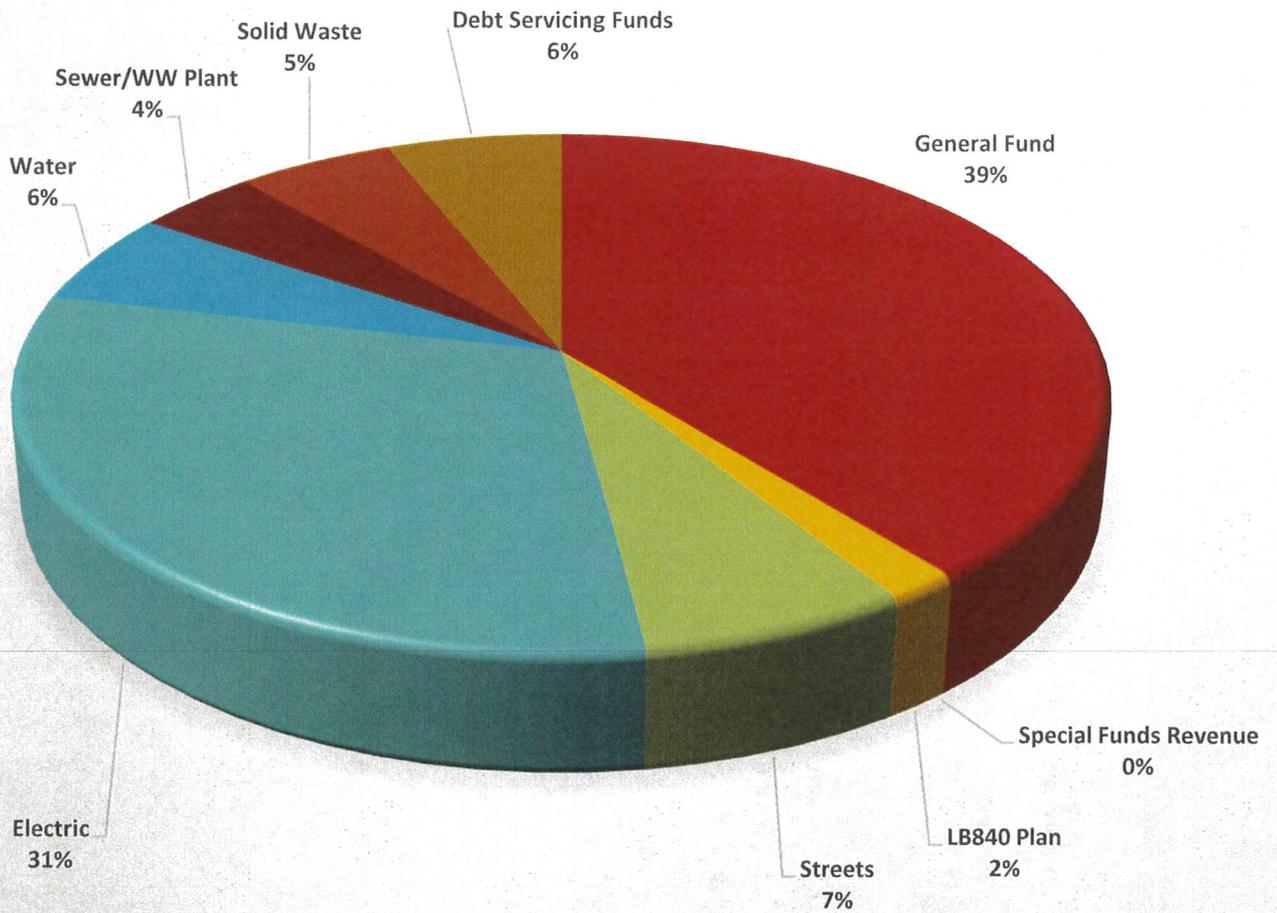
Total Non-General 18,645,965

Total Debt Servicing Funds 2,048,533

Total Revenues 34,013,963

BUDGETED REVENUE

2025-2026 Budget



REVENUES OVER EXPENSES

2025 – 2026 Budget

- The fiscal year 2025-2026 budget shows revenues of \$34,013,963 and expenses of \$40,175,329 a difference of -\$6,161,366 The following explains the deficit:
- This year, we budget \$600,000 in the Electric Department and \$200,000 in the Water Department in case of emergencies. That brings us to (-\$5,361,366).
- In the Electric Department, we have carried over \$200,000 for the 115 KV Loop/Back-up Generator & Relay project from last year. That Brings us to (-\$5,161,366).
- In the Wastewater Department, we have carried over \$600,000 for the Treatment Plant project from last year. That Brings us to (-\$4,561,366).
- In the Street Department, we budgeted the Renovation of King St, 11th Ave, 12th Ave, Hickory St, expansion of the Industrial Park and Hickory Square Renovation Project, at 4,014,800. That Brings us to (-546,566).
- In the Water Dept, we budgeted a chlorinator at \$100,000. That Brings us to (-446,566)
- In the General Fund, due to State Economic Development Incentives (Neb. Advantage Act) we budgeted a (-400,000) loss in sales tax. That brings us to (-46,566)

Budgeted Projects FY 2026

- **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 \$600,000 and will be paid for by ARPA and equipment reserve funds.
- **North Park**
 - Project includes matching grants for complete renovation of the North Park. Project will cost estimated at \$1,562,547.
- **Industrial Park**
 - With interest for industrial park lots, a plan of \$1,200,000 has been added to street expenses for the expansion of infrastructure.
- **Safe Streets For All**
 - Completion of the citywide Safe Streets 4 All Action Plan, with a \$5.3 million grant application submitted for implementation.
- **Street Renovations**
 - In this budget we have funds allocated for engineering and construction work on 11th, 12th, Hickory and King Streets . The projects will be paid from our local option sales tax and our state highway allocation 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

0.475667 (2025-26)

0.499925 (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	\$2,218,369
2023-2024	\$1,831,200
2024-2025	\$1,815,000 projected
2025-2026	\$1,614,000 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	\$809,184	\$300,000	
2023-2024	\$615,600	\$300,000	
2024-2025	\$607,500	\$300,000	(projected)
2025-2026	\$507,500	\$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	\$915,600	
2024-25	\$907,500	(projected)
2024-25	\$807,500	(projected)

2024

Property Tax Breakdown For Sidney Taxpayers

	LEVY	DOLLARS	%
Sidney Public Schools	1.050000	8,142,096	32%
School Bond	0.143685	1,116,162	4%
School Capital	0.025356	196,970	1%
WNCC	0.021121	3,384,844	13%
ESU	0.015411	2,223,461	9%
Cheyenne County	0.406476	6,215,772	24%
City of Sidney	0.499925	2,465,027	10%
SPNRD	0.046954	1,386,395	5%
Airport	0.047174	232,607	1%
Historical	0.001827	27,930	0%
	2.257929	25,391,265	100%

If your home is valued at \$100,000 in Sidney,
in 2024 you would pay:
\$2,258 TOTAL in Property Taxes

TOTAL EDUCATION \$1,256	}	\$ 1050	-- Sidney Public Schools
		144	-- High School Bond
		25	-- School Capital
		21	-- Western Nebraska Community College
		15	-- Educational Service Unit
		406	-- Cheyenne County
		500	-- City of Sidney
		47	-- South Platte NRD
		47	-- Airport
		2	-- Historical Society

\$500 of the **\$2,258** 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:

