
Watch the meeting livestream at <https://www.youtube.com/@FallsCityNE/streams>

The City Council may vote to go into Closed Session on any agenda item as allowed by State Law.

1. Mayors Statement of Meeting Procedures
2. Roll Call
3. Pledge of Allegiance
4. Mayors Report
5. City Administrators Report
6. Chief of Police Report

ROUTINE BUSINESS

1. Discussion & Action – Agenda Approval
2. Discussion & Action – Minutes Approval for September 3rd, 2025
3. Discussion & Action – Claims Approval for September 16th, 2025
4. Discussion & Action – Treasurers Report for August 2025

OLD BUSINESS

None

REGULAR BUSINESS

1. Public Hearing – Consideration of a substantial modification to the overall North Commercial Corridor Redevelopment Plan of the City of Falls City
2. Discussion & Action – Consideration of a substantial modification to the overall North Commercial Corridor Redevelopment Plan of the City of Falls City as recommended by the Planning Commission & Community Redevelopment Authority
3. Public Hearing – Consideration application to USDA Rural Development for financial assistance in the amount of \$47,808.11 for the purchase of a fully equipped 2026 Dodge Durango Pursuit AWD Police Cruiser
4. Discussion & Action – Consideration application to USDA Rural Development for financial assistance in the amount of \$47,808.11 for the purchase of a fully equipped 2026 Dodge Durango Pursuit AWD Police Cruiser

5. Discussion & Action – Request to use the city streets for the Falls City Public Schools 2025 Homecoming Parade | Falls City Public Schools
6. Discussion & Action – Consider authorization for the Creative District Picnic Table Project for the Sunday Fun Day 2025 | Falls City Creative District
7. Discussion & Action – Request no parking along the east side of the 900 Block of Morton Street| Bing Bindrum
8. Discussion & Action – Resolution authorizing city to assess unpaid vacant property registration fees for 1315 Lane Street
9. Discussion & Action – Resolution authorizing city to assess unpaid vacant property registration fees for 1006 Chase Street
10. Discussion & Action – Resolution authorizing city to assess unpaid vacant property registration fees for 1012 Chase Street
11. Discussion & Action – Resolution authorizing city to assess unpaid vacant property registration fees for 1313 McLean Street
12. Discussion & Action – Consider authorization to execute a Labor Agreement between the City of Falls City and the International Union of Operating Engineers (IUOE) Local 571 as recommended by the IUOE Negotiation Committee
13. Discussion & Action – Resolution authorizing execution of grant agreement documents and solicitation of requests for quotes for the 2025 Community Forest Improvements Project

ADJOURNMENT

Anthony Nussbaum, City Clerk



Jamie Baker
Chief of Police

Falls City Police Department

2307 Barada Street
Falls City, NE 68355

Phone: 402-245-4422
Fax: 402-245-6002
Email: fcpd@fallscityne.us

September 2, 2025

DRIVE SOBER OR GET PULLED OVER CAMPAIGN POST PRESS RELEASE

The Falls City Police Department participated in the DRIVE SOBER OR GET PULLED OVER Campaign from August 16, 2025, through September 1, 2025. During this time, Falls City officers conducted 94 traffic stops with 34 citations and 60 warnings being issued. Several arrests were made including 2 DUI and 2 fugitive from justice.

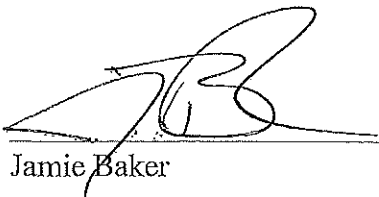
Beyond the ticket activity includes Falls City Officers answering 292 calls for service including 5 accidents. Additionally, Officers investigated 1 criminal homicide, 3 death investigations, 4 assaults, 2 sexual assaults, 4 child abuse, 2 terroristic threats, 2 contributing to the delinquency of minors, 2 sale of alcohol to minors, 6 sale of electronic delivery of nicotine device to minors, 4 minors in possession of alcohol, 1 possession of legend drugs, 1 theft, 2 criminal mischief, 1 disturbing the peace, 1 wayward and disobedient minor and several others.

Falls City Officers worked a total of 58 hours of overtime during the campaign. The cost of the overtime was funded through a grant provided by the Nebraska Department of Transportation, Highway Safety Office.

The Falls City Police Department would like to thank the Citizens of Falls City and all of our Community Partners for their continued Support. We also encourage all drivers to drive safely, don't drink and drive, and to BUCKLE UP- EVERY TRIP- EVERY TIME.

FCPD Monthly Report - August 2025

	<u>MONTH</u>	<u>YEAR</u>	<u>CALLS FOR SERVICE</u>	<u>MONTH</u>	<u>YEAR</u>
ARRESTS					
Felony	1	3	911 Hangup/Misdial	42	223
Misdemeanor	33	226	Animal Call	20	238
City Ordinance	0	7	Accident	7	50
Total:	34	236	Alarm	6	48
TRAFFIC					
Citations	19	186	Ambulance	96	665
Warnings	74	243	Assault	3	11
Total:	93	429	Burglary	0	0
PARKING					
Citations	21	122	Burn Permit	17	309
Warnings	0	1	Civil Standby	0	0
Total:	21	123	Curfew	0	0
OTHER					
Warnings	1	22	Welfare Check	13	110
			Domestic Disturbance	4	31
			Disturbance	6	54
			Escort	4	7
			Fire Call	9	93
			Found or Lost Property	7	43
			Fingerprints	0	1
			Fraud	0	5
			Gun Permit	11	48
			HHS Intake	22	114
			House Watch	1	12
			Investigation	11	48
			Information Only	28	166
			Law Enforcement Assist	2	15
			Loitering	0	1
			Motorist Assist	9	72
			Missing Person/Juvenile	0	3
			Miscellaneous	77	463
			Noise Disturbance	6	51
			Nuisance	36	248
			Open Door	1	4
			Parking Complaint	13	47
			Phone Scam	4	15
			Referral	34	344
			Records Check	2	61
			Runaway	1	2
			Suspicious Person/Vehicle	2	63
			Theft	5	31
			Traffic/Driving Complaint	20	112
			Trespassing	1	14
			Truancy	0	1
			Vandalism	0	31
			Vehicle Repossession	0	1
			Warrant Arrest	1	12
			Weather Notification	1	8
TOTALS					
Total Calls for Services	522	3875			
Total Reports	49	312			
Total Arrests	74	544			
Total Warnings	75	266			
Total Mileage	6,108	45396			
Total 911 Calls	154	1101			


 Jamie Baker

Falls City Police Department

Crimes and Clearance Rate

Part I Crimes

Date: AUGUST 2025

Number and Disposition of Offenses Known to the Police

UNIFORM CLASSIFICATION OF OFFENSES	OFFENSES KNOWN TO THE POLICE					OFFENSES CLEARED		
PART I	REPORTED OR KNOWN THIS MO.	UNFOUNDED	ACTUAL OFFENSES THIS MO.	ACTUAL THIS YR TO-DATE	ACTUAL LAST YR TO-DATE	THIS MONTH	THIS YEAR TO-DATE	LAST YEAR TO-DATE
1. Criminal Homicide	1		1	1		1	1	
2. Rape	1		1	1	2	1	1	2
3. Robbery								
Armed – any weapon								
Strong arm – no weapon								
4. Assault					3			3
5. Burglary				6	6		6	6
Forcible Entry								
Unlawful entry – no force					4			4
Attempted forcible entry								
6. Thefts								
Pocket picking								
Purse snatching								
Shoplifting				38	46		38	46
Thefts from auto								
Thefts of auto parts & acc.								
Thefts of bicycles								
Thefts from buildings								
Thefts from coin operated machine								
All other thefts	1		1	5	5	1	5	5
7. Motor vehicle theft				1	5		1	5
Autos								
Trucks and buses								
Other vehicles								
8. Arson								
Total	3		3	52	71	3	52	71

PART I % CLEARED 100% 100% 100%

Falls City Police Department

Crimes and Clearance Rate

Part II Crimes

Date: AUGUST 2025

Number and Disposition of Offenses Known to the Police

UNIFORM CLASSIFICATION OF OFFENSES	OFFENSES KNOWN TO THE POLICE					OFFENSES CLEARED		
PART II	REPORTED OR KNOWN THIS MO.	UNFOUNDED	ACTUAL OFFENSES THIS MO.	ACTUAL THIS YR TO-DATE	ACTUAL LAST YR TO-DATE	THIS MONTH	THIS YEAR TO-DATE	LAST YEAR TO-DATE
1. Other Assaults	3		3	39	44	3	39	44
2. Forgery & Counterfeiting								
3. Fraud	1		1	1	1	1	1	1
4. Embezzlement								
5. Stolen Property								
6. Vandalism	1		1	3	14	1	3	14
7. Weapons-Possession								
8. Prostitution								
9. Other Sex Offenses	2		2	13	11	1	12	11
10. Narcotics Laws	1		1	6	28	1	6	28
11. Gambling Laws								
12. Offenses Against Family	15		15	49	34	15	49	34
13. Driving Under Influence	2		2	7	1	2	7	1
14. Liquor Laws	3		3	4	7	3	4	7
15. Disorderly Conduct				26	11		26	11
16. All Other Offenses	22		22	185	261	21	184	261
TOTAL	50		50	333	412	48	331	412
PART I & II TOTAL	53		53	385	483	51	383	483

Combined Total	Part II % Cleared	96%	99%	100%
	Part I & II % Cleared	96%	99%	100%

INCIDENT CODE: * - All USER: fcy.ljones DATES: 8/01/2025 THRU 8/31/2025
GROUP: * - All
PRIORITY: * - All
TYPE: * - All

NEW INCIDENTS		CLOSED	VOIDED	ACTIVE AT 8/31/2025
INCIDENT CODE: 6-110	1	0	0	1
INCIDENT CODE: 6-321	13	6	0	7
INCIDENT CODE: 6-324	1	0	0	1
INCIDENT CODE: 6-327	1	1	0	0
INCIDENT CODE: 6-333	5	0	0	5
INCIDENT CODE: 6-401	5	0	0	5
INCIDENT CODE: 8-514	7	3	0	4
TOTALS	33	10	0	23

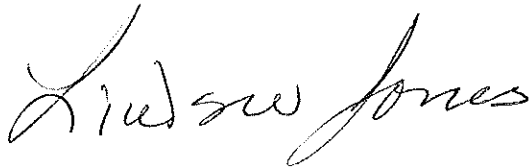
FALLS CITY
ANIMAL CONTROL
MONTHLY REPORT

September, 2025

ANIMAL CALLS	ANIMALS PICKED UP	ANIMALS CLAIMED	ANIMALS ADOPTED
20	4	2	0

Animal Control Officer

Lindsie Jones

A handwritten signature in black ink that reads "Lindsie Jones". The signature is written in a cursive, flowing style.

September 3, 2025

A meeting of the City Council of the City of Falls City, Nebraska, was held in said City on the 3rd day of September 2025, at 6:00 o' clock P.M. Council met in regular session. Mayor Harkendorff called the meeting to order, and Clerk Nussbaum recorded the minutes of the meeting. On roll call the following Council persons were present: Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. Absent: Buckminster. Notice of the meeting was given in advance thereof by posting in three public places, a designated method for giving notice as shown by the Certificate of Posting Notice attached to these minutes. Notice of this meeting was given to the Mayor and all persons of the Council and a copy of their acknowledgment of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to the Mayor and Council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. Mayor Harkendorff publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy posted in the room where the meeting was being held.

STANDING REPORTS

Standing reports from the Mayor, City Administrator, Chief of Police, and the Southeast Nebraska Land Bank were presented. No formal action was required.

AGENDA APPROVAL FOR SEPTEMBER 3, 2025

A motion was made by Council person F. Killingsworth and seconded by Council person K. Killingsworth to approve the agenda as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

MINUTES APPROVAL FOR AUGUST 18, 2025

A motion was made by Council person Leyden and seconded by Council person Ruiz to approve the minutes for August 18, 2025, as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

CLAIMS APPROVAL FOR SEPTEMBER 4, 2025

A motion was made by Council person Leyden and seconded by Council person K. Killingsworth to approve the claims for August 5, 2025, as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

CONSIDER RESOLUTION ESTABLISHING PERMIT APPLICATION PROCEDURES, INSPECTION PROTOCOL AND RELATED ADMINISTRATIVE PROCEDURES FOR THE KEEPING OF CHICKEN HENS PURSUANT TO ORDINANCE 2025-106

A Resolution Establishing Permit Application Procedures, Inspection Protocol, and Related Administrative Procedures for the Keeping of Chicken Hens pursuant to Ordinance No. 2025-106 was presented to the Mayor and City Council. The resolution establishes permit application requirements, inspection standards, and compliance procedures for residents keeping hens within the city limits. Following review, a motion was made by Council person Ferguson and seconded by Council person K. Killingsworth to adopt the resolution as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

APPLICATION FOR A CLASS C LIQUOR LICENSE FOR THE WOULD EYE SPORTS BAR AND GRILL AT 1821 STONE STREET

Mayor Harkendorff declared a public hearing open at 6:13 P.M. Mayor Harkendorff then asked if there was anyone in the audience who wished to speak in favor or opposition. There was no public comment. Mayor Harkendorff then declared the public hearing closed at 6:14 P.M. Clerk Nussbaum presented the application information. A motion was

made by Council member Leyden and seconded by Council person Ferguson to approve the application for the Class 1 Liquor License as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

CONSIDER APPOINTMENT OF QUENTIN COATNEY AND KATIE DRELICHARZ TO THE HOSUIGN BOARD

A motion was made by Council person Leyden and seconded by Council person F. Killingsworth to approve the appointments. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

RESOLUTION SETTING THE FISCAL YEAR 2025 FINAL ALLOCATION OF LEVY AUTHORITY FOR THE FALLS CITY AIRPORT AUTHORITY

A resolution setting the final allocation of levy authority for the Falls City Airport Authority was presented. Following review, a motion was made by Council person Leyden and seconded by Council person K. Killingsworth to adopt the resolution as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

CONSIDER A MEMORANDUM OF UNDERSTANDING WITH EVERGY KANSAS CENTRAL, INC FOR THE ENERGY FORWARD TRANSMISSION PROJECT

A Memorandum of Understanding (MOU) was presented for review. Upon review, a motion was made by Council person Ferguson and seconded by Council person Kaster to authorize execution of the agreement. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

CONSIDER A SECOND AMENDMENT TO THE COMMUNICATIONS LEASE AGREEEMNT WITH VERIZON WIRELESS FOR CELL TOWER 419465V AT 1820 TOWLE STREET

A draft lease agreement was presented for review. Upon review, a motion was made by Council person Ferguson and seconded by Council person Ruiz to authorize execution of the agreement. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

RESOLUTION AUTHORIZING AN MEMORANDUM OF UNDERSTANDING WITH ALIVER FOUNDATION FOR THE DONATION AND INSTALLATION OF AN AED AT GRANDVIEW PARK

A resolution authorizing execution of a Memorandum of Understanding (MOU) was presented. Upon review, a motion was made by Council person Leyden and seconded by Council person K. Killingsworth to adopt the resolution as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

RESOLUTION AUTHORIZING A RURAL WORKFORCE HOUSING PROJECT AT 606 MOREHEAD COURT AS RECOMMENDED BY THE HOUSING BOARD

A Rural Workforce Housing Funds (RWHF) Developer Loan Application was submitted for review as recommended by the Housing Board. Upon review, a motion was made by Council person Ferguson and seconded by Council person Fouraker to adopt the resolution as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

RESOLUTION APPROVING WAIVER/FINE SCHEDULE FOR VIOLATIONS OF FALLS CITY MUNICIPAL CODE AS RECOMMENDED BY THE CITY ATTORNEY

A resolution presenting a revised waiver/fee schedule was presented. Upon review, a motion was made by Council person K. Killingsworth and seconded by Council person Kaster to adopt the resolution as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

MANAGEMENT STRUCTURE & STAFFING STRATEGY

City Administrator Nussbaum presented a report regarding management structure and staffing strategy. He discussed recent Board of Public Works actions, upcoming staff attrition, and the opportunity to realign City Hall administrative roles. Recommendations included creating Deputy City Clerk/Human Resources and Deputy Treasurer/Utility Billing Manager positions, with the possibility of unmerging the Clerk and Treasurer offices from the City Administrator. Draft job descriptions for the City Administrator, Deputy City Clerk/Human Resources and Deputy Treasurer/Utility Billing Manager positions was offered for review. Deputy City Administrator Ferris provided input during the discussion. Public Works Director Campbell also provided input. Following discussion, a motion was made by Council person Fouraker and seconded by Council person Kaster to enter into closed session regarding personnel matters. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried. The closed session began at 6:53 P.M. A motion was made by Council person K. Killingsworth and seconded by Council person Ferguson to end the closed session and resume the regular meeting. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

The closed session ended, and the regular meeting resumed at 8:04 P.M. Upon resuming the regular meeting, a motion was made by Council person Leyden and seconded by Council person F. Killingsworth to adopt the Deputy City Clerk/Human Resources, Deputy Treasurer/Utility Billing Manager and City Administrator job descriptions but maintain the current merged offices as written by city ordinance for the City Administrator/Clerk/Treasurer. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" Buckminster. Motion carried.

THERE BEING NO FURTHER BUSINESS, THE MEETING WAS ADJOURNED AT 8:06 P.M.

I, the undersigned, City Clerk for the City of Falls City, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by Mayor Harkendorff and Council on September 3, 2025; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the City Clerk; that such agenda items were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by persons of the public; that the said minutes from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting; and that a current copy of the Nebraska Open Meetings Act was available and accessible to persons of the public, posted during such meeting in the room in which such meeting was held.

(SEAL)

CITY CLERK

CITY CLERK

MAYOR

Treasurers Report

Summary

Date Range: 08/01/2025 - 08/31/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - General	3,860,595.28	84,202.84	21,509.21	45,587.32	45,587.32	3,832,114.27	3,906,182.60	-74,068.33
110 - Police	-2,045,938.81	613.78	90,347.04	-89,733.26	-89,733.26	-1,956,205.55	-2,135,672.07	179,466.52
115 - Animal Control	-61,010.72	528.00	3,278.24	-2,750.24	-2,750.24	-58,260.48	-63,760.96	5,500.48
120 - Fire	-184,858.82	-3,965.10	8,465.90	-12,431.00	-12,431.00	-172,427.82	-197,289.82	24,862.00
130 - Building Inspections & Code Enforcement	-105,749.01	14,698.34	8,782.22	5,916.12	5,916.12	-111,665.13	-99,832.89	-11,832.24
140 - Senior Center	-275.49	0.00	0.00	0.00	0.00	-275.49	-275.49	0.00
150 - Parks	-1,073,041.74	9,246.75	82,108.06	-73,155.81	-73,155.81	-999,591.43	-1,146,197.55	146,606.12
151 - Auditorium	-278,829.56	2,770.00	13,704.24	-10,184.24	-10,184.24	-269,395.32	-289,013.80	19,618.48
160 - Tree Board	-651.15	0.00	0.00	0.00	0.00	-651.15	-651.15	0.00
170 - Library	-555,947.93	503.47	36,206.03	-35,702.56	-35,702.56	-520,245.37	-591,650.49	71,405.12
180 - Cemetery	-223,530.20	-5,750.00	12,028.69	-17,778.69	-17,778.69	-205,751.51	-241,308.89	35,557.38
190 - Streets	-1,827,264.52	62,807.73	133,412.46	-71,015.27	-71,015.27	-1,755,838.71	-1,898,279.79	142,441.08
195 - Mechanic Shop	-426,221.29	0.00	9,727.77	-9,727.77	-9,727.77	-416,493.52	-435,949.06	19,455.54
205 - Dispatching	-625,287.13	2,051.97	61,700.23	-59,648.26	-59,648.26	-565,638.87	-684,935.39	119,296.52
206 - NG911-PSAP	-16,597.89	9,727.52	0.00	9,727.52	9,727.52	-26,325.41	-6,870.37	-19,455.04
210 - Solid Waste	479,995.31	4,060.00	0.00	4,060.00	4,060.00	475,935.31	484,055.31	-8,120.00
220 - CDBG - Downtown Revitalization Program	-57,974.36	0.00	0.00	0.00	0.00	-57,974.36	-57,974.36	0.00
230 - CDBG-OOR Reuse	-2,655.44	0.00	0.00	0.00	0.00	-2,655.44	-2,655.44	0.00
240 - CDBG - Owner-Occupier Rehabilitation Program	1,826.96	0.00	0.00	0.00	0.00	1,826.96	1,826.96	0.00
245 - Rural Workforce Housing Fund	93,034.17	0.00	0.00	0.00	0.00	93,034.17	93,034.17	0.00
250 - LB840	113,682.72	0.00	0.00	0.00	0.00	113,682.72	113,682.72	0.00
255 - Revitalize Rural Nebraska	0.00	2,550.00	2,550.00	0.00	0.00	0.00	0.00	0.00
260 - Capital Improvement Sinking	4,367,675.38	133,476.92	0.00	133,476.92	133,476.92	4,234,198.46	4,501,152.30	-266,953.84
270 - Library Project Sinking	44,974.91	0.00	0.00	0.00	0.00	44,974.91	44,974.91	0.00
280 - Housing Abatement/Demolition Program	-14,115.66	1,432.88	1,112.16	2,442.89	2,442.89	-18,680.72	-11,672.77	-7,007.95
281 - Sidewalk Improvement Program	-33,420.00	0.00	2,460.00	-2,460.00	-2,460.00	-30,960.00	-35,880.00	4,920.00
500 - Cemetery Trust	381,336.48	9,600.00	0.00	9,600.00	9,600.00	371,736.48	390,936.48	-19,200.00
600 - Electric	22,124,500.68	968,034.89	15,513,509.51	-14,525,816.46	-14,525,816.46	36,630,658.98	7,598,684.22	29,031,974.76
610 - Water	683,417.27	134,622.69	99,854.51	48,998.50	48,998.50	620,188.45	732,415.77	-112,227.32
620 - Gas	6,381,361.38	95,705.54	5,228,014.82	-5,138,473.92	-5,138,473.92	11,525,299.94	1,242,887.46	10,283,112.48
630 - Wastewater	1,231,485.98	101,226.30	89,954.63	13,255.81	13,255.81	1,216,246.03	1,244,741.79	-28,495.76
700 - Unemployment	120,874.65	0.00	0.00	0.00	0.00	120,874.65	120,874.65	0.00

Report Total:

32,351,391.45 1,628,144.52 21,418,725.72 -19,775,812.40 -19,775,812.40 52,112,435.05 12,575,579.05 39,536,856.00

Electric Reg. + 15,000,000.00
Nat Gas Reg. + 5,000,000.00

\$ 32,575,579.05



City of Falls City, NE

General

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
Fund: 100 - General							
Revenue							
<u>100-01-11-41000</u>	Tax - Property	775,000.00	775,000.00	5,181.83	589,891.98	-185,108.02	23.88 %
<u>100-01-11-41005</u>	Tax - PILOT	704,130.00	704,130.00	47,174.43	605,317.70	-98,812.30	14.03 %
<u>100-01-11-41100</u>	Tax - Homestead Exemption	40,000.00	40,000.00	7,931.27	47,587.62	7,587.62	118.97 %
<u>100-01-11-41300</u>	Tax - Pro-Rate Motor Vehicle	1,750.00	1,750.00	0.00	1,170.26	-579.74	33.13 %
<u>100-01-11-41400</u>	Tax - Airline & Carline	0.00	0.00	0.00	1,242.05	1,242.05	0.00 %
<u>100-01-11-41710</u>	Franchise Fees	43,000.00	43,000.00	0.00	33,002.08	-9,997.92	23.25 %
<u>100-01-11-41900</u>	Tax - Occupation Tax	97,743.21	97,743.21	2,530.73	39,225.57	-58,517.64	59.87 %
<u>100-01-11-41905</u>	Tax - Other	0.00	0.00	0.00	31.57	31.57	0.00 %
<u>100-01-11-42000</u>	Licenses-Liquor	1,185.00	1,185.00	524.00	2,531.00	1,346.00	213.59 %
<u>100-01-11-42100</u>	Planning Services-Applications/Per	1,500.00	1,500.00	0.00	692.00	-808.00	53.87 %
<u>100-01-11-43300</u>	Municipal Equalization	643,110.70	643,110.70	0.00	549,342.12	-93,768.58	14.58 %
<u>100-01-11-44810</u>	Equipment Rental	0.00	0.00	0.00	64.20	64.20	0.00 %
<u>100-01-11-45000</u>	Interest	66,020.00	66,020.00	6,314.27	62,187.23	-3,832.77	5.81 %
<u>100-01-11-45130</u>	Rent/Leases on Land	10,500.00	10,500.00	0.00	3,175.00	-7,325.00	69.76 %
<u>100-01-11-46500</u>	Insurance Damage Claim	0.00	0.00	0.00	2,234.75	2,234.75	0.00 %
<u>100-01-11-47005</u>	Sale of Land	0.00	0.00	0.00	4,000.00	4,000.00	0.00 %
<u>100-01-11-47290</u>	Transfers	800,000.00	800,000.00	14,529.31	14,439.31	-785,560.69	98.20 %
<u>100-01-11-47430</u>	Miscellaneous	13,269.44	13,269.44	17.00	3,986.59	-9,282.85	69.96 %
Revenue Total:		3,197,208.35	3,197,208.35	84,202.84	1,960,121.03	-1,237,087.32	38.69 %
Expense							
<u>100-01-11-51000</u>	Salaries-Regular Full Time	48,076.38	48,076.38	3,781.40	43,552.35	4,524.03	9.41 %
<u>100-01-11-51011</u>	Wages-Council Member/Mayor	39,000.00	39,000.00	3,250.00	35,750.00	3,250.00	8.33 %
<u>100-01-11-51020</u>	Salaries-Regular Part Time	0.00	0.00	52.75	684.29	-684.29	0.00 %
<u>100-01-11-51030</u>	Hourly Wages-Temporary/Seasonal	11,501.77	11,501.77	0.00	0.00	11,501.77	100.00 %
<u>100-01-11-51040</u>	Overtime	50.00	50.00	9.31	16.28	33.72	67.44 %
<u>100-01-11-51060</u>	Special Pay - Holiday	3,087.54	3,087.54	0.00	2,615.16	472.38	15.30 %
<u>100-01-11-51061</u>	Special Pay-Sick Leave	2,099.97	2,099.97	79.96	2,594.89	-494.92	-23.57 %
<u>100-01-11-51062</u>	Special Pay- Vacation	4,764.83	4,764.83	654.03	4,144.55	620.28	13.02 %
<u>100-01-11-51065</u>	Special Pay-CTO	219.45	219.45	54.47	379.20	-159.75	-72.80 %
<u>100-01-11-51066</u>	Special Pay-Allowances/Stipends	415.44	415.44	34.62	415.44	0.00	0.00 %
<u>100-01-11-51100</u>	Payroll Taxes-FICA	9,110.64	9,110.64	587.89	8,537.47	573.17	6.29 %
<u>100-01-11-51120</u>	Payroll Taxes-NE	0.00	0.00	0.00	116.78	-116.78	0.00 %
<u>100-01-11-51200</u>	Group Insurance-Health/Dental/Vis	11,187.00	11,187.00	1,661.52	9,083.32	2,103.68	18.80 %
<u>100-01-11-51210</u>	Allowances-Medical InLieu	0.00	0.00	137.50	1,237.50	-1,237.50	0.00 %
<u>100-01-11-51220</u>	Health Savings Account	2,275.00	2,275.00	0.00	1,775.01	499.99	21.98 %
<u>100-01-11-51230</u>	Retirement - 501a/457b	3,498.34	3,498.34	274.75	5,026.49	-1,528.15	-43.68 %
<u>100-01-11-51299</u>	Other Benefits & Costs	275.00	275.00	531.15	4,439.08	-4,164.08	-1,514.21 %
<u>100-01-11-51300</u>	Subscriptions & Educational Materi	110.00	110.00	0.00	1,185.24	-1,075.24	-977.49 %
<u>100-01-11-51302</u>	Associations Dues	6,861.28	6,861.28	0.00	8,793.42	-1,932.14	-28.16 %
<u>100-01-11-51310</u>	Training, Meetings & Conferences	1,500.00	1,500.00	320.17	2,257.25	-757.25	-50.48 %
<u>100-01-11-52011</u>	Telephone	7,901.16	7,901.16	606.13	7,056.34	844.82	10.69 %
<u>100-01-11-52014</u>	Vehicle/Equipment Maintenance &	1,610.66	1,610.66	0.00	224.20	1,386.46	86.08 %
<u>100-01-11-52015</u>	Vehicle/Equipment Repair	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>100-01-11-52018</u>	Heat/Gas Expense	2,435.08	2,435.08	112.52	2,253.64	181.44	7.45 %
<u>100-01-11-52019</u>	Water/Sewer Expense	1,479.46	1,479.46	133.86	1,494.59	-15.13	-1.02 %
<u>100-01-11-52020</u>	Electric Expense	11,724.61	11,724.61	1,322.59	10,170.32	1,554.29	13.26 %
<u>100-01-11-52085</u>	Refuse/Recycling	330.00	330.00	0.00	0.00	330.00	100.00 %
<u>100-01-11-52093</u>	Building/Grounds Maintenance & R	2,500.00	2,500.00	0.00	2,201.37	298.63	11.95 %
<u>100-01-11-52096</u>	Operation Equipment Repair	2,500.00	2,500.00	0.00	239.92	2,260.08	90.40 %
<u>100-01-11-52100</u>	Election Expense	500.00	500.00	0.00	212.04	287.96	57.59 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-01-11-52103</u>	Bank Charges	250.00	250.00	52.15	949.22	-699.22	-279.69 %
<u>100-01-11-52109</u>	Legal Expense	6,750.00	6,750.00	1,780.00	21,069.00	-14,319.00	-212.13 %
<u>100-01-11-52110</u>	Labor Relations Expense	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<u>100-01-11-52118</u>	Printing & Publishing	3,213.55	3,213.55	328.50	7,485.79	-4,272.24	-132.94 %
<u>100-01-11-52147</u>	Advertising Expense	9,250.00	9,250.00	2,086.18	13,852.26	-4,602.26	-49.75 %
<u>100-01-11-52160</u>	Insurance Expense	23,218.28	23,218.28	0.00	11,689.12	11,529.16	49.66 %
<u>100-01-11-52163</u>	Tax Expense	0.00	0.00	0.00	579.36	-579.36	0.00 %
<u>100-01-11-52172</u>	Payments to Other Agencies	159,903.12	159,903.12	0.00	6,000.00	153,903.12	96.25 %
<u>100-01-11-52175</u>	Rent & Leases - Equipment & Vehicl	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<u>100-01-11-52192</u>	Accounting & Audit Expense	15,000.00	15,000.00	0.00	15,465.00	-465.00	-3.10 %
<u>100-01-11-52195</u>	Technology Services	30,900.00	30,900.00	81.00	9,773.72	21,126.28	68.37 %
<u>100-01-11-52196</u>	Janitorial Expense	0.00	0.00	75.86	189.60	-189.60	0.00 %
<u>100-01-11-52198</u>	Other Professional Services	0.00	0.00	0.00	728.50	-728.50	0.00 %
<u>100-01-11-52199</u>	Other Contractual Services	2,950.00	2,950.00	175.00	3,303.93	-353.93	-12.00 %
<u>100-01-11-52320</u>	Books & Periodicals	500.00	500.00	0.00	155.50	344.50	68.90 %
<u>100-01-11-52372</u>	Office Supplies	2,879.22	2,879.22	15.90	2,323.42	555.80	19.30 %
<u>100-01-11-52387</u>	Postage/Shipping	900.00	900.00	730.00	1,884.96	-984.96	-109.44 %
<u>100-01-11-52420</u>	Small Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
<u>100-01-11-52429</u>	Supplies & Materials	500.00	500.00	0.00	896.71	-396.71	-79.34 %
<u>100-01-11-52935</u>	Other Supplies	0.00	0.00	0.00	7.82	-7.82	0.00 %
<u>100-01-11-53610</u>	Office Equipment	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
<u>100-01-11-53615</u>	Furniture/Fixtures	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<u>100-01-11-60000</u>	Transfers Out	0.00	0.00	2,580.00	2,909.00	-2,909.00	0.00 %
<u>100-04-00-52199</u>	Other Contracted Services	0.00	0.00	0.00	1,336.50	-1,336.50	0.00 %
<u>100-06-11-52106</u>	Business Development/Main Street	0.00	0.00	0.00	69.75	-69.75	0.00 %
<u>100-06-11-52109</u>	Legal	0.00	0.00	0.00	300.00	-300.00	0.00 %
<u>100-06-11-52172</u>	Payments to Other Agencies	0.00	0.00	0.00	170,104.59	-170,104.59	0.00 %
	Expense Total:	459,377.78	459,377.78	21,509.21	427,529.89	31,847.89	6.93%
	Fund: 100 - General Surplus (Deficit):	2,737,830.57	2,737,830.57	62,693.63	1,532,591.14	-1,205,239.43	44.02%
Fund: 110 - Police							
Revenue							
<u>110-02-21-42305</u>	Permits-Gun	720.00	720.00	15.00	255.00	-465.00	64.58 %
<u>110-02-21-43000</u>	Grant-Federal Funds	65,252.00	65,252.00	0.00	1,090.57	-64,161.43	98.33 %
<u>110-02-21-43100</u>	Grant-State Funds	0.00	0.00	0.00	2,581.80	2,581.80	0.00 %
<u>110-02-21-46000</u>	Donations	0.00	0.00	50.00	50.00	50.00	0.00 %
<u>110-02-21-46300</u>	Parking Fines	1,130.00	1,130.00	0.00	1,120.00	-10.00	0.88 %
<u>110-02-21-46550</u>	Miscellaneous	7,674.00	7,674.00	548.78	7,073.98	-600.02	7.82 %
<u>110-02-21-47000</u>	Sale of Fixed Asset	250.00	250.00	0.00	0.00	-250.00	100.00 %
	Revenue Total:	75,026.00	75,026.00	613.78	12,171.35	-62,854.65	83.78%
Expense							
<u>110-02-21-51000</u>	Salaries-Regular Full Time	727,156.72	727,156.72	48,231.26	604,496.59	122,660.13	16.87 %
<u>110-02-21-51020</u>	Salaries-Regular Part Time	1,350.00	1,350.00	0.00	0.00	1,350.00	100.00 %
<u>110-02-21-51040</u>	Overtime	38,192.19	38,192.19	3,367.15	30,336.63	7,855.56	20.57 %
<u>110-02-21-51060</u>	Special Pay-Holiday	33,306.13	33,306.13	1,875.91	36,849.94	-3,543.81	-10.64 %
<u>110-02-21-51061</u>	Special Pay-Sick leave	19,679.34	19,679.34	1,556.28	17,625.72	2,053.62	10.44 %
<u>110-02-21-51062</u>	Special Pay-Vacation	24,982.01	24,982.01	4,865.46	33,403.97	-8,421.96	-33.71 %
<u>110-02-21-51063</u>	Special Pay-OnCall Pay	9,368.88	9,368.88	1,080.00	8,875.00	493.88	5.27 %
<u>110-02-21-51064</u>	Special Pay-Shift Differential	30,408.61	30,408.61	1,689.77	22,769.24	7,639.37	25.12 %
<u>110-02-21-51065</u>	Special Pay-CTO	1,150.00	1,150.00	40.57	2,278.73	-1,128.73	-98.15 %
<u>110-02-21-51066</u>	Special Pay-Allowances/Stipends	150.00	150.00	11.54	138.48	11.52	7.68 %
<u>110-02-21-51099</u>	Other Pay	8,104.33	8,104.33	550.00	10,922.86	-2,818.53	-34.78 %
<u>110-02-21-51100</u>	Payroll Taxes-FICA	67,040.78	67,040.78	4,904.12	59,300.34	7,740.44	11.55 %
<u>110-02-21-51200</u>	Group Insurance-Health/Dental/Vis	105,947.43	105,947.43	7,583.77	88,892.90	17,054.53	16.10 %
<u>110-02-21-51210</u>	Allowances-Medical InLieu	29,700.00	29,700.00	3,025.00	28,875.00	825.00	2.78 %
<u>110-02-21-51220</u>	Health Savings Account	16,225.00	16,225.00	0.00	16,225.01	-0.01	0.00 %
<u>110-02-21-51230</u>	Retirement - 501a/457b	51,551.72	51,551.72	3,090.47	43,532.51	8,019.21	15.56 %
<u>110-02-21-51300</u>	Subscriptions & Educational Materi	100.00	100.00	0.00	222.95	-122.95	-122.95 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>110-02-21-51302</u>	Association Dues	750.00	750.00	0.00	100.00	650.00	86.67 %
<u>110-02-21-51310</u>	Training, Meetings & Conferences	3,000.00	3,000.00	320.17	3,466.33	-466.33	-15.54 %
<u>110-02-21-52011</u>	Telephone	15,995.00	15,995.00	863.24	11,440.91	4,554.09	28.47 %
<u>110-02-21-52014</u>	Vehicle/Equipment Maintenance &	22,718.40	22,718.40	1,583.59	17,548.96	5,169.44	22.75 %
<u>110-02-21-52015</u>	Vehicle/Equipment Repair	1,500.00	1,500.00	0.00	1,352.09	147.91	9.86 %
<u>110-02-21-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	3,366.27	-1,866.27	-124.42 %
<u>110-02-21-52096</u>	Operational Equipment Repair	500.00	500.00	0.00	686.92	-186.92	-37.38 %
<u>110-02-21-52099</u>	Other Maintenance & Repair	150.00	150.00	0.00	58.00	92.00	61.33 %
<u>110-02-21-52109</u>	Legal Expense	37,469.60	37,469.60	1,817.00	21,735.97	15,733.63	41.99 %
<u>110-02-21-52110</u>	Labor Relations Expense	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<u>110-02-21-52118</u>	Printing Expense	1,500.00	1,500.00	627.35	3,743.80	-2,243.80	-149.59 %
<u>110-02-21-52147</u>	Advertising Expense	75.00	75.00	33.63	126.63	-51.63	-68.84 %
<u>110-02-21-52160</u>	Insurance Expense	32,288.00	32,288.00	0.00	43,822.00	-11,534.00	-35.72 %
<u>110-02-21-52195</u>	Technology Services	6,500.00	6,500.00	112.50	4,307.75	2,192.25	33.73 %
<u>110-02-21-52198</u>	Other Professional Services	250.00	250.00	0.00	1,774.88	-1,524.88	-609.95 %
<u>110-02-21-52199</u>	Other Contractual Services	15,028.00	15,028.00	2,847.60	16,304.70	-1,276.70	-8.50 %
<u>110-02-21-52333</u>	Uniforms/Safety Supplies	1,330.00	1,330.00	176.36	773.20	556.80	41.86 %
<u>110-02-21-52372</u>	Office Supplies	500.00	500.00	0.00	43.50	456.50	91.30 %
<u>110-02-21-52387</u>	Postage/Shipping	500.00	500.00	36.04	172.52	327.48	65.50 %
<u>110-02-21-52420</u>	Small Equipment	750.00	750.00	0.00	76.89	673.11	89.75 %
<u>110-02-21-52429</u>	Supplies & Materials	750.00	750.00	58.26	2,810.22	-2,060.22	-274.70 %
<u>110-02-21-52935</u>	Other Supplies	50.00	50.00	0.00	69.00	-19.00	-38.00 %
<u>110-02-21-53610</u>	Office Equipment	500.00	500.00	0.00	28.00	472.00	94.40 %
<u>110-02-21-53615</u>	Furniture/Fixtures	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>110-02-21-53650</u>	Vehicles	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
<u>110-02-21-53900</u>	Other Capital Outlay	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
Expense Total:		1,387,517.14	1,387,517.14	90,347.04	1,138,554.41	248,962.73	17.94%
Fund: 110 - Police Surplus (Deficit):		-1,312,491.14	-1,312,491.14	-89,733.26	-1,126,383.06	186,108.08	14.18%

Fund: 115 - Animal Control

Revenue							
<u>115-02-23-42300</u>	Permits-Animal	1,575.00	1,575.00	0.00	240.00	-1,335.00	84.76 %
<u>115-02-23-42310</u>	Licenses - Dog & Cat	6,215.00	6,215.00	448.00	5,105.00	-1,110.00	17.86 %
<u>115-02-23-46550</u>	Miscellaneous	1,500.00	1,500.00	80.00	1,030.00	-470.00	31.33 %
Revenue Total:		9,290.00	9,290.00	528.00	6,375.00	-2,915.00	31.38%
Expense							
<u>115-02-23-51000</u>	Salaries-Regular Full Time	54,589.67	54,589.67	1,959.76	22,067.97	32,521.70	59.57 %
<u>115-02-23-51040</u>	Overtime	0.00	0.00	0.58	0.58	-0.58	0.00 %
<u>115-02-23-51060</u>	Special Pay-Holiday	1,449.22	1,449.22	0.00	1,419.19	30.03	2.07 %
<u>115-02-23-51061</u>	Special Pay-Sick Leave	1,437.89	1,437.89	109.76	1,088.18	349.71	24.32 %
<u>115-02-23-51062</u>	Special Pay-Vacation	1,489.35	1,489.35	124.10	1,725.64	-236.29	-15.87 %
<u>115-02-23-51065</u>	Special Pay-CTO	0.00	0.00	1.84	12.85	-12.85	0.00 %
<u>115-02-23-51100</u>	Payroll Taxes-FICA	2,879.44	2,879.44	188.23	2,241.69	637.75	22.15 %
<u>115-02-23-51200</u>	Group Insurance-Health/Dental/Vis	0.00	0.00	23.13	244.46	-244.46	0.00 %
<u>115-02-23-51210</u>	Allowances-Medical InLieu	3,300.00	3,300.00	275.00	3,025.00	275.00	8.33 %
<u>115-02-23-51220</u>	Health Savings Account	50.00	50.00	0.00	50.01	-0.01	-0.02 %
<u>115-02-23-51230</u>	Retirement-501a/457b	3,276.14	3,276.14	131.72	1,578.66	1,697.48	51.81 %
<u>115-02-23-51302</u>	Association Dues	250.00	250.00	0.00	0.00	250.00	100.00 %
<u>115-02-23-52011</u>	Telephone	0.00	0.00	39.91	426.36	-426.36	0.00 %
<u>115-02-23-52014</u>	Vehicle/Equipment Maintenance &	2,545.75	2,545.75	122.10	949.68	1,596.07	62.70 %
<u>115-02-23-52015</u>	Vehicle/Equipment Repair	0.00	0.00	0.00	50.00	-50.00	0.00 %
<u>115-02-23-52019</u>	Water/Sewer Expense	0.00	0.00	14.33	163.12	-163.12	0.00 %
<u>115-02-23-52020</u>	Electric Expense	575.45	575.45	40.93	483.94	91.51	15.90 %
<u>115-02-23-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<u>115-02-23-52109</u>	Legal Expense	0.00	0.00	230.00	3,338.42	-3,338.42	0.00 %
<u>115-02-23-52160</u>	Insurance Expense	4,123.86	4,123.86	0.00	3,538.00	585.86	14.21 %
<u>115-02-23-52195</u>	Technology Services	150.00	150.00	12.50	2,632.75	-2,482.75	-1,655.17 %
<u>115-02-23-52198</u>	Other Professional Services	0.00	0.00	0.00	66.00	-66.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>115-02-23-52199</u>	Other Contracted Services	0.00	0.00	0.00	130.46	-130.46	0.00 %
<u>115-02-23-52333</u>	Uniform/Safety Supplies	680.68	680.68	0.00	0.00	680.68	100.00 %
<u>115-02-23-52420</u>	Small Equipment	0.00	0.00	0.00	223.37	-223.37	0.00 %
<u>115-02-23-52429</u>	Supplies & Materials	1,500.00	1,500.00	4.35	16.60	1,483.40	98.89 %
<u>115-02-23-52935</u>	Other Supplies	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>115-02-23-53250</u>	Other Capital Equipment	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>115-02-23-53610</u>	Office Equipment	750.00	750.00	0.00	0.00	750.00	100.00 %
	Expense Total:	90,697.45	90,697.45	3,278.24	45,472.93	45,224.52	49.86%
	Fund: 115 - Animal Control Surplus (Deficit):	-81,407.45	-81,407.45	-2,750.24	-39,097.93	42,309.52	51.97%

Fund: 120 - Fire
Revenue

<u>120-02-22-43100</u>	Grant-State Funds	56,000.00	56,000.00	0.00	47,250.00	-8,750.00	15.63 %
<u>120-02-22-46200</u>	Bulk Water Receipts	480.00	480.00	-3,965.10	-15,811.57	-16,291.57	3,394.08 %
<u>120-02-22-47290</u>	Transfers	38,427.00	38,427.00	0.00	0.00	-38,427.00	100.00 %
	Revenue Total:	94,907.00	94,907.00	-3,965.10	31,438.43	-63,468.57	66.87%

Expense

<u>120-02-22-51000</u>	Salaries-Regular Full Time	0.00	0.00	284.36	3,535.24	-3,535.24	0.00 %
<u>120-02-22-51020</u>	Salaries-Regular Part Time	4,794.47	4,794.47	249.83	937.92	3,856.55	80.44 %
<u>120-02-22-51040</u>	Overtime	0.00	0.00	0.58	0.58	-0.58	0.00 %
<u>120-02-22-51060</u>	Special Pay-Holiday	250.50	250.50	0.00	219.72	30.78	12.29 %
<u>120-02-22-51061</u>	Special Pay-Sick leave	0.00	0.00	4.77	263.38	-263.38	0.00 %
<u>120-02-22-51062</u>	Special Pay-Vacation	422.71	422.71	75.39	359.72	62.99	14.90 %
<u>120-02-22-51063</u>	Special Pay-OnCall Pay	43,680.00	43,680.00	3,360.00	40,339.69	3,340.31	7.65 %
<u>120-02-22-51065</u>	Special Pay-CTO	60.00	60.00	1.84	12.85	47.15	78.58 %
<u>120-02-22-51066</u>	Special Pay-Allownaces/Stipend	0.00	0.00	5.76	69.12	-69.12	0.00 %
<u>120-02-22-51099</u>	Other Pay	0.00	0.00	184.62	2,215.44	-2,215.44	0.00 %
<u>120-02-22-51100</u>	Payroll Taxes-FICA	0.00	0.00	315.99	3,649.02	-3,649.02	0.00 %
<u>120-02-22-51200</u>	Group Insurance-Health/Dental/Vis	703.48	703.48	66.03	762.18	-58.70	-8.34 %
<u>120-02-22-51220</u>	Health Savings Account	112.50	112.50	0.00	112.51	-0.01	-0.01 %
<u>120-02-22-51230</u>	Retirement - 501a/457b	281.77	281.77	22.02	263.70	18.07	6.41 %
<u>120-02-22-51302</u>	Association Dues	1,625.00	1,625.00	420.00	1,843.46	-218.46	-13.44 %
<u>120-02-22-51310</u>	Training, Meetings & Conferences	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>120-02-22-52011</u>	Telephone	1,628.20	1,628.20	127.53	1,743.42	-115.22	-7.08 %
<u>120-02-22-52014</u>	Vehicle/Equipment Maintenance &	8,000.00	8,000.00	0.00	2,286.31	5,713.69	71.42 %
<u>120-02-22-52015</u>	Vehicle/Equipment Repair	8,000.00	8,000.00	0.00	7,381.32	618.68	7.73 %
<u>120-02-22-52018</u>	Heat/Gas Expense	1,975.86	1,975.86	79.75	2,085.69	-109.83	-5.56 %
<u>120-02-22-52019</u>	Water/Sewer Expense	41,456.85	41,456.85	107.77	28,786.71	12,670.14	30.56 %
<u>120-02-22-52020</u>	Electric Expense	4,652.45	4,652.45	301.16	4,080.15	572.30	12.30 %
<u>120-02-22-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	269.04	1,230.96	82.06 %
<u>120-02-22-52096</u>	Operational Equipment Repair	6,000.00	6,000.00	2,750.00	2,750.00	3,250.00	54.17 %
<u>120-02-22-52099</u>	Other Maintenance & Repair	1,500.00	1,500.00	96.00	748.85	751.15	50.08 %
<u>120-02-22-52160</u>	Insurance Expense	10,972.00	10,972.00	0.00	21,443.00	-10,471.00	-95.43 %
<u>120-02-22-52195</u>	Technology Services	156.96	156.96	12.50	2,632.75	-2,475.79	-1,577.34 %
<u>120-02-22-52199</u>	Other Contractual Services	2,000.00	2,000.00	0.00	330.92	1,669.08	83.45 %
<u>120-02-22-52372</u>	Office Supplies	150.00	150.00	0.00	148.96	1.04	0.69 %
<u>120-02-22-52387</u>	Postage/Shipping	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>120-02-22-52420</u>	Small Equipment	2,500.00	2,500.00	0.00	1,408.60	1,091.40	43.66 %
<u>120-02-22-52429</u>	Supplies & Materials	250.00	250.00	0.00	27.56	222.44	88.98 %
<u>120-02-22-53250</u>	Other Capital Equipment	82,000.00	82,000.00	0.00	0.00	82,000.00	100.00 %
	Expense Total:	229,822.75	229,822.75	8,465.90	130,707.81	99,114.94	43.13%
	Fund: 120 - Fire Surplus (Deficit):	-134,915.75	-134,915.75	-12,431.00	-99,269.38	35,646.37	26.42%

Fund: 130 - Building Inspections & Code Enforcement

Revenue

<u>130-02-23-42100</u>	Permits-Building	77,649.93	77,649.93	13,319.59	70,006.44	-7,643.49	9.84 %
<u>130-02-23-42105</u>	Permits-Electric	1,657.49	1,657.49	0.00	57.30	-1,600.19	96.54 %
<u>130-02-23-42110</u>	Permits-Demolition & Moving	960.00	960.00	25.00	350.00	-610.00	63.54 %
<u>130-02-23-42112</u>	Permits-Mechanical	3,975.00	3,975.00	480.61	2,248.66	-1,726.34	43.43 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
<u>130-02-23-42115</u>	Permits-Plumbing	3,776.42	3,776.42	32.60	276.60	-3,499.82	92.68 %
<u>130-02-23-42199</u>	Permits-Other	475.00	475.00	840.54	2,208.54	1,733.54	464.96 %
<u>130-02-23-46550</u>	Miscellaneous	250.00	250.00	0.00	111.96	-138.04	55.22 %
Revenue Total:		88,743.84	88,743.84	14,698.34	75,259.50	-13,484.34	15.19%
Expense							
<u>130-02-23-51000</u>	Salaries-Regular Full Time	54,619.58	54,619.58	5,380.31	62,043.66	-7,424.08	-13.59 %
<u>130-02-23-51040</u>	Overtime	150.00	150.00	3.91	227.32	-77.32	-51.55 %
<u>130-02-23-51060</u>	Special Pay-Holiday	4,306.88	4,306.88	0.00	3,598.80	708.08	16.44 %
<u>130-02-23-51061</u>	Special Pay-Sick Leave	3,542.43	3,542.43	256.10	3,038.56	1,503.87	42.45 %
<u>130-02-23-51062</u>	Special Pay-Vacation	3,130.41	3,130.41	341.06	3,396.83	-266.42	-8.51 %
<u>130-02-23-51065</u>	Special Pay-CTO	711.80	711.80	20.39	808.31	-96.51	-13.56 %
<u>130-02-23-51066</u>	Special Pay-Allowances/Stipend	1,523.04	1,523.04	126.92	1,523.04	0.00	0.00 %
<u>130-02-23-51100</u>	Payroll Taxes-FICA	5,769.78	5,769.78	432.44	5,244.03	525.75	9.11 %
<u>130-02-23-51200</u>	Group Insurance-Health/Dental/Vis	21,321.40	21,321.40	1,488.41	15,486.40	5,835.00	27.37 %
<u>130-02-23-51220</u>	Health Savings Account	4,625.00	4,625.00	0.00	4,625.01	-0.01	0.00 %
<u>130-02-23-51230</u>	Retirement - 501a/457b	4,748.96	4,748.96	360.10	4,326.95	422.01	8.89 %
<u>130-02-23-51302</u>	Association Dues	1,300.00	1,300.00	0.00	0.00	1,300.00	100.00 %
<u>130-02-23-51310</u>	Training, Meetings & Conferences	500.00	500.00	320.17	2,356.21	-1,856.21	-371.24 %
<u>130-02-23-52011</u>	Telephone	514.32	514.32	39.91	469.30	45.02	8.75 %
<u>130-02-23-52109</u>	Legal Expense	2,976.00	2,976.00	0.00	260.00	2,716.00	91.26 %
<u>130-02-23-52147</u>	Advertising Expense	295.00	295.00	0.00	297.78	-2.78	-0.94 %
<u>130-02-23-52160</u>	Insurance	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
<u>130-02-23-52195</u>	Technology Services	10,092.00	10,092.00	12.50	12,149.75	-2,057.75	-20.39 %
<u>130-02-23-52199</u>	Other Contractual Services	750.00	750.00	0.00	85.00	665.00	88.67 %
<u>130-02-23-52333</u>	Uniforms/Safety Supplies	680.68	680.68	0.00	0.00	680.68	100.00 %
<u>130-02-23-52372</u>	Office Supplies	150.00	150.00	0.00	79.29	70.71	47.14 %
<u>130-02-23-52387</u>	Postage/Shipping	400.00	400.00	0.00	9.60	390.40	97.60 %
<u>130-02-23-52420</u>	Small Equipment	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>130-02-23-52429</u>	Supplies & Materials	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>130-02-23-53610</u>	Office Equipment	150.00	150.00	0.00	0.00	150.00	100.00 %
Expense Total:		126,257.28	126,257.28	8,782.22	119,025.84	7,231.44	5.73%
Fund: 130 - Building Inspections & Code Enforcement Surplus (Defi		-37,513.44	-37,513.44	5,916.12	-43,766.34	-6,252.90	-16.67%
Fund: 150 - Parks							
Revenue							
<u>150-05-00-46500</u>	Insurance Damage Claim	0.00	0.00	0.00	30,626.04	30,626.04	0.00 %
<u>150-05-51-43000</u>	Grant - Federal Funds	920,000.00	920,000.00	0.00	0.00	-920,000.00	100.00 %
<u>150-05-51-43100</u>	Grant-State Funds	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00 %
<u>150-05-51-44500</u>	Building/Shelter Rental	5,670.00	5,670.00	550.00	5,350.00	320.00	5.64 %
<u>150-05-51-44505</u>	Camper & Tent Fees	26,766.00	26,766.00	1,815.00	19,960.00	-6,806.00	25.43 %
<u>150-05-51-44515</u>	Concession Fees	20,750.00	20,750.00	1,339.50	19,939.25	-810.75	3.91 %
<u>150-05-51-44520</u>	Gate Fees	47,500.00	47,500.00	1,115.00	45,710.00	-1,790.00	3.77 %
<u>150-05-51-44525</u>	Program/Class Fees	0.00	0.00	0.00	8,700.00	8,700.00	0.00 %
<u>150-05-51-46000</u>	Donations	110,000.00	110,000.00	4,225.00	10,725.00	-99,275.00	90.25 %
<u>150-05-51-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	0.00	2,260.00	2,260.00	0.00 %
<u>150-05-51-46550</u>	Miscellaneous	1,500.00	1,500.00	202.25	1,055.75	-444.25	29.62 %
<u>150-05-51-47040</u>	Sale of Fixed Assets	10,000.00	10,000.00	0.00	6.00	-9,994.00	99.94 %
Revenue Total:		1,167,186.00	1,167,186.00	9,246.75	144,332.04	-1,022,853.96	87.63%
Expense							
<u>150-05-51-51000</u>	Salaries-Regular Full Time	181,937.85	181,937.85	12,055.19	141,165.14	40,772.71	22.41 %
<u>150-05-51-51030</u>	Hourly Wages-Temporary/Seasonal	120,000.00	120,000.00	32,127.68	130,877.26	-10,877.26	-9.06 %
<u>150-05-51-51040</u>	Overtime	5,000.00	5,000.00	2,219.38	13,058.64	-8,058.64	-161.17 %
<u>150-05-51-51060</u>	Special Pay-Holiday	9,818.29	9,818.29	217.04	7,484.52	2,333.77	23.77 %
<u>150-05-51-51061</u>	Special Pay-Sick Leave	6,832.87	6,832.87	21.49	4,542.56	2,290.31	33.52 %
<u>150-05-51-51062</u>	Special Pay-Vacation	12,090.76	12,090.76	687.17	13,753.19	-1,662.43	-13.75 %
<u>150-05-51-51065</u>	Special Pay-CTO	5,002.22	5,002.22	24.06	1,755.90	3,246.32	64.90 %
<u>150-05-51-51066</u>	Special Pay-Allowances/Stipend	600.00	600.00	69.24	830.88	-230.88	-38.48 %
<u>150-05-51-51100</u>	Payroll Taxes-FICA	21,525.00	21,525.00	3,609.49	23,803.96	-2,278.96	-10.59 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
150-05-51-51110	Payroll Taxes-FED	24,932.02	24,932.02	0.00	0.00	24,932.02	100.00 %
150-05-51-51200	Group Insurance-Health/Dental/Vis	47,936.31	47,936.31	3,100.71	34,651.42	13,284.89	27.71 %
150-05-51-51210	Allowances-Medical InLieu	3,300.00	3,300.00	275.00	2,887.50	412.50	12.50 %
150-05-51-51220	Health Savings Account	725.00	725.00	0.00	725.01	-0.01	0.00 %
150-05-51-51230	Retirement - 501a/457b	11,578.53	11,578.53	875.49	9,518.95	2,059.58	17.79 %
150-05-51-51300	Subscriptions & Educational Materi	0.00	0.00	100.00	387.50	-387.50	0.00 %
150-05-51-51302	Association Dues	500.00	500.00	0.00	139.00	361.00	72.20 %
150-05-51-51310	Training, Meetings & Conferences	2,500.00	2,500.00	735.17	1,523.28	976.72	39.07 %
150-05-51-52011	Telephone	2,427.00	2,427.00	237.43	1,535.21	891.79	36.74 %
150-05-51-52014	Vehicle/Equipment Maintenance &	6,673.89	6,673.89	776.66	6,454.02	219.87	3.29 %
150-05-51-52015	Vehicle/Equipment Repair	250.00	250.00	0.00	99.98	150.02	60.01 %
150-05-51-52018	Heat/Gas Expense	4,831.44	4,831.44	695.42	6,664.66	-1,833.22	-37.94 %
150-05-51-52019	Water/Sewer Expense	55,244.89	55,244.89	10,767.48	41,883.26	13,361.63	24.19 %
150-05-51-52020	Electric Expense	21,752.98	21,752.98	3,749.99	18,948.41	2,804.57	12.89 %
150-05-51-52085	Refuse/Recycling	1,725.00	1,725.00	390.00	1,625.00	100.00	5.80 %
150-05-51-52093	Building/Grounds Maintenance & R	11,160.94	11,160.94	140.59	54,446.28	-43,285.34	-387.83 %
150-05-51-52096	Operational Equipment Repair	11,503.67	11,503.67	0.00	462.12	11,041.55	95.98 %
150-05-51-52099	Other Maintenance & Repair	2,206.44	2,206.44	0.00	160.49	2,045.95	92.73 %
150-05-51-52109	Legal Expense	0.00	0.00	0.00	400.00	-400.00	0.00 %
150-05-51-52160	Insurance Expense	26,621.33	26,621.33	0.00	26,020.61	600.72	2.26 %
150-05-51-52163	Tax Expense	150.00	150.00	1,375.30	5,754.17	-5,604.17	-3,736.11 %
150-05-51-52172	Payments to Other Agencies	5,000.00	5,000.00	0.00	5,891.00	-891.00	-17.82 %
150-05-51-52195	Technology Services	1,973.00	1,973.00	37.50	5,455.75	-3,482.75	-176.52 %
150-05-51-52198	Other Professional Services	30,000.00	30,000.00	450.00	470.00	29,530.00	98.43 %
150-05-51-52199	Other Contractual Services	7,250.00	7,250.00	590.00	2,490.05	4,759.95	65.65 %
150-05-51-52300	Chemical	23,355.57	23,355.57	2,316.48	14,318.82	9,036.75	38.69 %
150-05-51-52303	Cost of Sale - Concessions	18,169.00	18,169.00	0.00	71.12	18,097.88	99.61 %
150-05-51-52330	Merchandise for Resale	0.00	0.00	3,368.02	14,154.29	-14,154.29	0.00 %
150-05-51-52333	Uniforms/Safety Supplies	3,201.36	3,201.36	0.00	6,099.38	-2,898.02	-90.52 %
150-05-51-52372	Office Supplies	500.00	500.00	0.00	277.41	222.59	44.52 %
150-05-51-52387	Postage/Shipping	250.00	250.00	0.00	0.00	250.00	100.00 %
150-05-51-52420	Small Equipment	4,248.66	4,248.66	0.00	5,173.66	-925.00	-21.77 %
150-05-51-52429	Supplies & Materials	15,431.37	15,431.37	1,096.08	13,582.93	1,848.44	11.98 %
150-05-51-53200	Buildings	8,000.00	8,000.00	0.00	3,076.87	4,923.13	61.54 %
150-05-51-53250	Other Capital Equipment	67,834.14	67,834.14	0.00	50,487.26	17,346.88	25.57 %
150-05-51-53515	Sidewalks	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
150-05-51-53610	Office Equipment	1,500.00	1,500.00	0.00	58.63	1,441.37	96.09 %
150-05-51-53900	Other Capital Outlay	1,203,000.00	1,203,000.00	0.00	67,550.98	1,135,449.02	94.38 %
150-05-51-60000	Transfers Out	0.00	0.00	0.00	150.00	-150.00	0.00 %
Expense Total:		2,003,539.53	2,003,539.53	82,108.06	740,867.07	1,262,672.46	63.02 %
Fund: 150 - Parks Surplus (Deficit):		-836,353.53	-836,353.53	-72,861.31	-596,535.03	239,818.50	28.67 %

Fund: 151 - Auditorim

Revenue							
151-05-00-46500	Insurance Damage Claim	0.00	0.00	0.00	2,600.12	2,600.12	0.00 %
151-05-51-44520	Gate Fees	0.00	0.00	145.00	1,274.00	1,274.00	0.00 %
151-05-51-44525	Program/Class Fees	0.00	0.00	1,175.00	2,025.00	2,025.00	0.00 %
151-05-51-44540	Rent	32,150.00	32,150.00	1,450.00	13,245.00	-18,905.00	58.80 %
151-05-51-46000	Donations	0.00	0.00	0.00	8,157.00	8,157.00	0.00 %
Revenue Total:		32,150.00	32,150.00	2,770.00	27,301.12	-4,848.88	15.08 %
Expense							
151-05-51-51000	Salaries-Regular Full Time	59,933.51	59,933.51	5,270.91	54,293.12	5,640.39	9.41 %
151-05-51-51020	Salaries-Regular Part Time	0.00	0.00	369.22	4,789.87	-4,789.87	0.00 %
151-05-51-51030	Hourly Wages-Temporary/Seasonal	0.00	0.00	1,418.83	1,418.83	-1,418.83	0.00 %
151-05-51-51040	Overtime	0.00	0.00	1.16	22.05	-22.05	0.00 %
151-05-51-51060	Special Pay-Holiday	1,811.40	1,811.40	0.00	2,370.40	-559.00	-30.86 %
151-05-51-51061	Special Pay-Sick Leave	1,135.81	1,135.81	9.55	1,148.17	-12.36	-1.09 %
151-05-51-51062	Special Pay-Vacation	1,275.68	1,275.68	94.49	1,396.54	-120.86	-9.47 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
<u>151-05-51-51065</u>	Special Pay-CTO	50.00	50.00	3.68	240.12	-190.12	-380.24 %
<u>151-05-51-51066</u>	Special Pay-Allowances/Stipend	270.00	270.00	63.44	761.28	-491.28	-181.96 %
<u>151-05-51-51100</u>	Payroll Taxes-FICA	3,239.80	3,239.80	600.12	5,548.04	-2,308.24	-71.25 %
<u>151-05-51-51200</u>	Group Insurance-Health/Dental/Vis	8,147.28	8,147.28	94.15	980.58	7,166.70	87.96 %
<u>151-05-51-51210</u>	Allowances-Medical InLieu	3,300.00	3,300.00	687.50	6,600.00	-3,300.00	-100.00 %
<u>151-05-51-51220</u>	Health Savings Account	1,662.50	1,662.50	0.00	162.50	1,500.00	90.23 %
<u>151-05-51-51230</u>	Retirement-501a/457b	2,014.36	2,014.36	322.79	1,720.24	294.12	14.60 %
<u>151-05-51-52011</u>	Telephone	1,814.52	1,814.52	100.12	1,159.57	654.95	36.09 %
<u>151-05-51-52014</u>	Vehicle/Equipment Maintenance &	0.00	0.00	0.00	406.20	-406.20	0.00 %
<u>151-05-51-52018</u>	Heat/Gas Expense	17,145.37	17,145.37	93.54	19,117.53	-1,972.16	-11.50 %
<u>151-05-51-52019</u>	Water/Sewer Expense	3,989.72	3,989.72	328.70	3,643.40	346.32	8.68 %
<u>151-05-51-52020</u>	Electric Expense	25,546.38	25,546.38	2,683.20	19,015.14	6,531.24	25.57 %
<u>151-05-51-52085</u>	Refuse/Recycling	1,275.00	1,275.00	260.00	1,430.00	-155.00	-12.16 %
<u>151-05-51-52093</u>	Building/Grounds Maintenance & R	6,500.00	6,500.00	266.22	13,867.12	-7,367.12	-113.34 %
<u>151-05-51-52096</u>	Operational Equipment Repair	1,500.00	1,500.00	0.00	580.56	919.44	61.30 %
<u>151-05-51-52099</u>	Other Maintenance & Repair	500.00	500.00	0.00	256.79	243.21	48.64 %
<u>151-05-51-52147</u>	Advertising Expense	0.00	0.00	96.88	125.30	-125.30	0.00 %
<u>151-05-51-52160</u>	Insurance Expense	49,758.00	49,758.00	0.00	45,661.69	4,096.31	8.23 %
<u>151-05-51-52195</u>	Technology Services	1,973.00	1,973.00	37.50	6,818.30	-4,845.30	-245.58 %
<u>151-05-51-52199</u>	Other Contractual Services	0.00	0.00	642.95	3,929.90	-3,929.90	0.00 %
<u>151-05-51-52372</u>	Office Supplies	0.00	0.00	0.00	145.67	-145.67	0.00 %
<u>151-05-51-52420</u>	Small Equipment	4,500.00	4,500.00	189.99	9,589.03	-5,089.03	-113.09 %
<u>151-05-51-52429</u>	Supplies & Materials	2,500.00	2,500.00	69.30	6,020.95	-3,520.95	-140.84 %
<u>151-05-51-53250</u>	Other Capital Equipment	0.00	0.00	0.00	8,776.32	-8,776.32	0.00 %
<u>151-05-51-53515</u>	Sidewalks	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>151-05-51-53610</u>	Office Equipment	2,500.00	2,500.00	0.00	176.65	2,323.35	92.93 %
<u>151-05-51-53615</u>	Furniture/Fixtures	1,750.00	1,750.00	0.00	2,799.80	-1,049.80	-59.99 %
Expense Total:		214,092.33	214,092.33	13,704.24	224,971.66	-10,879.33	-5.08%
Fund: 151 - Auditorim Surplus (Deficit):		-181,942.33	-181,942.33	-10,934.24	-197,670.54	-15,728.21	-8.64%
Fund: 160 - Tree Board							
Revenue							
<u>160-06-00-43000</u>	Grant-Federal Funds	8,000.00	8,000.00	0.00	0.00	-8,000.00	100.00 %
<u>160-06-00-46000</u>	Donations	1,500.00	1,500.00	0.00	0.00	-1,500.00	100.00 %
Revenue Total:		9,500.00	9,500.00	0.00	0.00	-9,500.00	100.00%
Expense							
<u>160-06-00-51300</u>	Subscriptions & Educational Materi	150.00	150.00	0.00	139.36	10.64	7.09 %
<u>160-06-00-52093</u>	Tree Care & Maintenance	7,700.00	7,700.00	0.00	0.00	7,700.00	100.00 %
<u>160-06-00-52147</u>	Advertising Expense	0.00	0.00	0.00	168.56	-168.56	0.00 %
<u>160-06-00-52372</u>	Office Supplies	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>160-06-00-52429</u>	Supplies & Materials	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
Expense Total:		9,500.00	9,500.00	0.00	307.92	9,192.08	96.76%
Fund: 160 - Tree Board Surplus (Deficit):		0.00	0.00	0.00	-307.92	-307.92	0.00%
Fund: 170 - Library							
Revenue							
<u>170-05-52-44550</u>	Receipts	5,285.48	5,285.48	376.03	5,146.08	-139.40	2.64 %
<u>170-05-52-46000</u>	Donations	10,000.00	10,000.00	80.44	23,523.00	13,523.00	235.23 %
<u>170-05-52-46220</u>	Sale of Supplies/Merchandise	250.00	250.00	47.00	563.99	313.99	225.60 %
<u>170-05-52-46550</u>	Miscellaneous	50.00	50.00	0.00	0.00	-50.00	100.00 %
Revenue Total:		15,585.48	15,585.48	503.47	29,233.07	13,647.59	87.57%
Expense							
<u>170-05-52-51000</u>	Salaries-Regular Full Time	172,536.83	172,536.83	14,404.93	165,873.22	6,663.61	3.86 %
<u>170-05-52-51020</u>	Salaries-Regular Part Time	19,468.00	19,468.00	817.64	9,816.44	9,651.56	49.58 %
<u>170-05-52-51040</u>	Overtime	480.00	480.00	422.12	3,376.25	-2,896.25	-603.39 %
<u>170-05-52-51060</u>	Special Pay-Holiday	9,070.18	9,070.18	0.00	9,154.28	-84.10	-0.93 %
<u>170-05-52-51061</u>	Special Pay-Sick Leave	4,532.77	4,532.77	527.49	4,193.84	338.93	7.48 %
<u>170-05-52-51062</u>	Special Pay-Vacation	6,905.25	6,905.25	586.09	5,425.71	1,479.54	21.43 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>170-05-52-51065</u>	Special Pay-CTO	301.20	301.20	144.96	1,568.87	-1,267.67	-420.87 %
<u>170-05-52-51066</u>	Special Pay-Allowances/Stipend	377.23	377.23	5.76	69.12	308.11	81.68 %
<u>170-05-52-51099</u>	Other Pay	2,274.94	2,274.94	58.96	738.96	1,535.98	67.52 %
<u>170-05-52-51100</u>	Payroll Taxes-FICA	20,663.32	20,663.32	1,293.34	15,303.55	5,359.77	25.94 %
<u>170-05-52-51200</u>	Group Insurance-Health/Dental/Vis	52,916.48	52,916.48	4,359.18	45,351.01	7,565.47	14.30 %
<u>170-05-52-51210</u>	Allowances-Medical InLieu	6,600.00	6,600.00	550.00	6,050.00	550.00	8.33 %
<u>170-05-52-51220</u>	Health Savings Account	1,250.00	1,250.00	0.00	4,162.50	-2,912.50	-233.00 %
<u>170-05-52-51230</u>	Retirement - 501a/457b	8,603.70	8,603.70	965.91	10,758.54	-2,154.84	-25.05 %
<u>170-05-52-51300</u>	Subscriptions & Educational Materi	10,265.46	10,265.46	1,425.19	10,753.95	-488.49	-4.76 %
<u>170-05-52-51302</u>	Association Dues	200.00	200.00	0.00	190.00	10.00	5.00 %
<u>170-05-52-51310</u>	Training, Meetings & Conferences	250.00	250.00	320.17	1,744.28	-1,494.28	-597.71 %
<u>170-05-52-52011</u>	Telephone	2,726.36	2,726.36	220.56	2,463.61	262.75	9.64 %
<u>170-05-52-52018</u>	Heat/Gas Expense	3,495.68	3,495.68	46.52	3,712.78	-217.10	-6.21 %
<u>170-05-52-52019</u>	Water/Sewer Expense	5,551.88	5,551.88	1,025.10	7,258.19	-1,706.31	-30.73 %
<u>170-05-52-52020</u>	Electric Expense	20,108.39	20,108.39	2,479.34	20,038.26	70.13	0.35 %
<u>170-05-52-52085</u>	Refuse/Recycling	780.00	780.00	130.00	650.00	130.00	16.67 %
<u>170-05-52-52090</u>	Office Equipment Repair	200.00	200.00	0.00	1,518.96	-1,318.96	-659.48 %
<u>170-05-52-52093</u>	Building/Grounds Maintenance & R	3,600.00	3,600.00	6.00	3,107.12	492.88	13.69 %
<u>170-05-52-52096</u>	Operational Equipment Repair	750.00	750.00	0.00	0.00	750.00	100.00 %
<u>170-05-52-52099</u>	Other Maintenance & Repair	500.00	500.00	0.00	486.12	13.88	2.78 %
<u>170-05-52-52118</u>	Printing Expense	1,400.00	1,400.00	0.00	1,648.12	-248.12	-17.72 %
<u>170-05-52-52147</u>	Advertising Expense	300.00	300.00	0.00	0.00	300.00	100.00 %
<u>170-05-52-52160</u>	Insurance Expense	16,820.68	16,820.68	0.00	17,697.00	-876.32	-5.21 %
<u>170-05-52-52175</u>	Rent & Leases - Equipment & Vehicl	0.00	0.00	0.00	109.75	-109.75	0.00 %
<u>170-05-52-52195</u>	Technology Services	1,529.00	1,529.00	37.50	4,421.23	-2,892.23	-189.16 %
<u>170-05-52-52198</u>	Other Professional Services	850.00	850.00	2,710.00	5,145.58	-4,295.58	-505.36 %
<u>170-05-52-52199</u>	Other Contractual Services	7,154.40	7,154.40	325.05	7,484.78	-330.38	-4.62 %
<u>170-05-52-52372</u>	Office Supplies	1,707.05	1,707.05	0.00	889.12	817.93	47.91 %
<u>170-05-52-52387</u>	Postage/Shipping	3,229.06	3,229.06	185.90	2,795.08	433.98	13.44 %
<u>170-05-52-52400</u>	Books & Periodicals	29,366.44	29,366.44	1,823.14	21,268.83	8,097.61	27.57 %
<u>170-05-52-52420</u>	Small Equipment	0.00	0.00	1,024.19	1,121.17	-1,121.17	0.00 %
<u>170-05-52-52429</u>	Supplies & Materials	3,381.83	3,381.83	173.03	3,155.86	225.97	6.68 %
<u>170-05-52-52935</u>	Other Supplies	0.00	0.00	137.96	544.74	-544.74	0.00 %
<u>170-05-52-53200</u>	Buildings	0.00	0.00	0.00	504.88	-504.88	0.00 %
	Expense Total:	420,146.13	420,146.13	36,206.03	400,551.70	19,594.43	4.66%
	Fund: 170 - Library Surplus (Deficit):	-404,560.65	-404,560.65	-35,702.56	-371,318.63	33,242.02	8.22%

Fund: 180 - Cemetery

Revenue							
<u>180-05-00-46500</u>	Insurance Damage Claim	0.00	0.00	0.00	5,694.26	5,694.26	0.00 %
<u>180-05-53-42120</u>	Permits-Grave Markers	1,500.00	1,500.00	0.00	570.00	-930.00	62.00 %
<u>180-05-53-44610</u>	Burial Openings	13,600.00	13,600.00	2,250.00	15,400.00	1,800.00	113.24 %
<u>180-05-53-45115</u>	Rent/Leases on Land	0.00	0.00	0.00	680.00	680.00	0.00 %
<u>180-05-53-46000</u>	Donations	0.00	0.00	0.00	50.00	50.00	0.00 %
<u>180-05-53-46550</u>	Miscellaneous	800.00	800.00	100.00	700.00	-100.00	12.50 %
<u>180-05-53-47000</u>	Sale of Fixed Assets	8,850.00	8,850.00	0.00	0.00	-8,850.00	100.00 %
	Revenue Total:	24,750.00	24,750.00	2,350.00	23,094.26	-1,655.74	6.69%

Expense							
<u>180-05-53-51000</u>	Salaries-Regular Full Time	54,560.00	54,560.00	3,899.07	48,863.37	5,696.63	10.44 %
<u>180-05-53-51020</u>	Salaries-Regular Part Time	0.00	0.00	2,734.50	11,303.13	-11,303.13	0.00 %
<u>180-05-53-51030</u>	Hourly Wages-Temporary/Seasonal	11,399.47	11,399.47	0.00	0.00	11,399.47	100.00 %
<u>180-05-53-51040</u>	Overtime	251.00	251.00	173.71	572.24	-321.24	-127.98 %
<u>180-05-53-51060</u>	Special Pay-Holiday	3,598.37	3,598.37	0.00	3,225.24	373.13	10.37 %
<u>180-05-53-51061</u>	Special Pay-Sick Leave	1,483.83	1,483.83	175.91	3,182.71	-1,698.88	-114.49 %
<u>180-05-53-51062</u>	Special Pay-Vacation	4,209.86	4,209.86	268.01	2,857.05	1,352.81	32.13 %
<u>180-05-53-51065</u>	Special Pay-CTO	7,066.29	7,066.29	1,032.55	6,299.40	766.89	10.85 %
<u>180-05-53-51066</u>	Special Pay-Allowances/Stipend	69.12	69.12	5.76	69.12	0.00	0.00 %
<u>180-05-53-51100</u>	Payroll Taxes-FICA	6,776.39	6,776.39	606.57	5,682.38	1,094.01	16.14 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>180-05-53-51200</u>	Group Insurance-Health/Dental/Vis	9,504.32	9,504.32	1,174.78	12,222.13	-2,717.81	-28.60 %
<u>180-05-53-51220</u>	Health Savings Account	2,015.50	2,015.50	0.00	2,012.50	3.00	0.15 %
<u>180-05-53-51230</u>	Retirement - 501a/457b	3,271.37	3,271.37	332.96	3,900.07	-628.70	-19.22 %
<u>180-05-53-51300</u>	Subscriptions & Educational Materi	0.00	0.00	0.00	500.00	-500.00	0.00 %
<u>180-05-53-51310</u>	Training, Meetings & Conferences	250.00	250.00	320.17	1,108.28	-858.28	-343.31 %
<u>180-05-53-52011</u>	Telephone	1,726.80	1,726.80	99.08	1,090.27	636.53	36.86 %
<u>180-05-53-52014</u>	Vehicle/Equipment Maintenance &	3,728.93	3,728.93	250.15	2,586.58	1,142.35	30.63 %
<u>180-05-53-52015</u>	Vehicle/Equipment Repair	785.65	785.65	0.00	0.00	785.65	100.00 %
<u>180-05-53-52018</u>	Heat/Gas Expense	1,563.54	1,563.54	0.00	0.00	1,563.54	100.00 %
<u>180-05-53-52020</u>	Electric Expense	1,872.14	1,872.14	139.66	1,875.40	-3.26	-0.17 %
<u>180-05-53-52093</u>	Building/Grounds Maintenance & R	500.00	500.00	20.04	525.70	-25.70	-5.14 %
<u>180-05-53-52096</u>	Operational Equipment Repair	1,193.16	1,193.16	60.33	280.56	912.60	76.49 %
<u>180-05-53-52147</u>	Advertising Expense	150.00	150.00	242.00	544.50	-394.50	-263.00 %
<u>180-05-53-52160</u>	Insurance Expense	5,076.00	5,076.00	0.00	5,191.44	-115.44	-2.27 %
<u>180-05-53-52195</u>	Technology Services	750.00	750.00	12.50	2,632.75	-1,882.75	-251.03 %
<u>180-05-53-52198</u>	Other Professional Services	9,600.00	9,600.00	0.00	715.00	8,885.00	92.55 %
<u>180-05-53-52199</u>	Other Contractual Services	0.00	0.00	475.00	3,608.22	-3,608.22	0.00 %
<u>180-05-53-52372</u>	Office Supplies	0.00	0.00	0.00	12.93	-12.93	0.00 %
<u>180-05-53-52420</u>	Small Equipment	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<u>180-05-53-52429</u>	Supplies & Materials	898.75	898.75	5.94	1,195.61	-296.86	-33.03 %
<u>180-05-53-53200</u>	Buildings	0.00	0.00	0.00	5,694.26	-5,694.26	0.00 %
<u>180-05-53-53250</u>	Other Capital Equipment	22,939.96	22,939.96	0.00	31,682.68	-8,742.72	-38.11 %
<u>180-05-53-60000</u>	Transfers Out	0.00	0.00	0.00	250.00	-250.00	0.00 %
	Expense Total:	156,740.45	156,740.45	12,028.69	159,683.52	-2,943.07	-1.88%
	Fund: 180 - Cemetery Surplus (Deficit):	-131,990.45	-131,990.45	-9,678.69	-136,589.26	-4,598.81	-3.48%

Fund: 190 - Streets

Revenue							
<u>190-03-31-41200</u>	Tax-Motor Vehicle	98,284.08	98,284.08	8,698.33	40,495.03	-57,789.05	58.80 %
<u>190-03-31-43100</u>	Grant-State Funds	0.00	0.00	0.00	3,671.44	3,671.44	0.00 %
<u>190-03-31-43115</u>	Motor Vehicle Fees	72,563.00	72,563.00	0.00	42,013.79	-30,549.21	42.10 %
<u>190-03-31-43120</u>	Maintenance Contract	4,350.00	4,350.00	0.00	13,348.80	8,998.80	306.87 %
<u>190-03-31-43200</u>	Highway Allocation	649,202.00	649,202.00	52,698.40	572,769.36	-76,432.64	11.77 %
<u>190-03-31-45000</u>	Interest	0.00	0.00	0.00	151.14	151.14	0.00 %
<u>190-03-31-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	0.00	713.46	713.46	0.00 %
<u>190-03-31-46550</u>	Miscellaneous	7,083.00	7,083.00	1,411.00	2,072.00	-5,011.00	70.75 %
<u>190-03-31-47000</u>	Sale of Fixed Assets	90,000.00	90,000.00	0.00	2,546.00	-87,454.00	97.17 %
<u>190-03-31-48000</u>	Special Assessments	27,500.00	27,500.00	0.00	192,500.00	165,000.00	700.00 %
	Revenue Total:	948,982.08	948,982.08	62,807.73	870,281.02	-78,701.06	8.29%

Expense							
<u>190-03-31-51000</u>	Salaries-Regular Full Time	264,463.95	264,463.95	22,900.93	239,664.84	24,799.11	9.38 %
<u>190-03-31-51030</u>	Hourly Wages-Temporary/Seasonal	6,757.80	6,757.80	0.00	0.00	6,757.80	100.00 %
<u>190-03-31-51040</u>	Overtime	80.00	80.00	226.16	8,891.56	-8,811.56	-1,014.45 %
<u>190-03-31-51060</u>	Special Pay-Holiday	17,429.49	17,429.49	0.00	14,776.68	2,652.81	15.22 %
<u>190-03-31-51061</u>	Special Pay-Sick Leave	15,088.84	15,088.84	200.47	10,452.16	4,636.68	30.73 %
<u>190-03-31-51062</u>	Special Pay-Vacation	20,506.27	20,506.27	3,002.27	19,081.27	1,425.00	6.95 %
<u>190-03-31-51063</u>	Special Pay-OnCall Pay	14,688.00	14,688.00	1,120.00	12,810.00	1,878.00	12.79 %
<u>190-03-31-51065</u>	Special Pay-CTO	4,840.73	4,840.73	753.62	14,897.33	-10,056.60	-207.75 %
<u>190-03-31-51066</u>	Special Pay-Allowances/Stipend	121.17	121.17	11.54	138.48	-17.31	-14.29 %
<u>190-03-31-51099</u>	Other Pay	56.33	56.33	0.00	332.89	-276.56	-490.96 %
<u>190-03-31-51100</u>	Payroll Taxes-FICA	25,871.48	25,871.48	2,055.02	23,902.51	1,968.97	7.61 %
<u>190-03-31-51200</u>	Group Insurance-Health/Dental/Vis	78,744.84	78,744.84	7,830.13	74,117.75	4,627.09	5.88 %
<u>190-03-31-51210</u>	Allowances-Medical InLieu	6,600.00	6,600.00	0.00	5,225.00	1,375.00	20.83 %
<u>190-03-31-51220</u>	Health Savings Account	10,325.00	10,325.00	0.00	11,158.36	-833.36	-8.07 %
<u>190-03-31-51230</u>	Retirement - 501a/457b	20,257.50	20,257.50	1,692.23	19,254.24	1,003.26	4.95 %
<u>190-03-31-51310</u>	Trainings, Meetings & Conferences	0.00	0.00	320.16	1,108.25	-1,108.25	0.00 %
<u>190-03-31-52002</u>	Asphalt-Cold Mix	5,402.20	5,402.20	0.00	6,592.29	-1,190.09	-22.03 %
<u>190-03-31-52003</u>	Concrete	35,898.53	35,898.53	1,053.75	3,206.30	32,692.23	91.07 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>190-03-31-52005</u>	Street Lighting	71,240.52	71,240.52	0.00	0.00	71,240.52	100.00 %
<u>190-03-31-52011</u>	Telephone	2,270.64	2,270.64	91.48	1,079.93	1,190.71	52.44 %
<u>190-03-31-52014</u>	Vehicle/Equipment Maintenance &	27,201.94	27,201.94	1,653.34	42,250.33	-15,048.39	-55.32 %
<u>190-03-31-52015</u>	Vehicle/Equipment Repair	7,504.95	7,504.95	60.00	7,469.16	35.79	0.48 %
<u>190-03-31-52018</u>	Heat/Gas Expense	5,296.13	5,296.13	60.04	3,829.60	1,466.53	27.69 %
<u>190-03-31-52019</u>	Water/Sewer Expense	620.38	620.38	53.42	676.14	-55.76	-8.99 %
<u>190-03-31-52020</u>	Electricity Expense	2,731.11	2,731.11	7,169.47	76,791.06	-74,059.95	-2,711.72 %
<u>190-03-31-52085</u>	Refuse/Recycling	780.00	780.00	130.00	715.00	65.00	8.33 %
<u>190-03-31-52093</u>	Building/Grounds Maintenance & R	2,500.00	2,500.00	0.00	407.95	2,092.05	83.68 %
<u>190-03-31-52094</u>	Infrastructure Maintenance & Repa	0.00	0.00	0.00	4,459.87	-4,459.87	0.00 %
<u>190-03-31-52096</u>	Operational Equipment Repair	8,785.69	8,785.69	0.00	0.00	8,785.69	100.00 %
<u>190-03-31-52099</u>	Other Maintenance & Repair	1,979.54	1,979.54	0.00	0.00	1,979.54	100.00 %
<u>190-03-31-52109</u>	Legal Expense	0.00	0.00	0.00	440.00	-440.00	0.00 %
<u>190-03-31-52147</u>	Advertising Expense	81.18	81.18	0.00	99.13	-17.95	-22.11 %
<u>190-03-31-52160</u>	Insurance Expense	5,603.40	5,603.40	0.00	33,588.60	-27,985.20	-499.43 %
<u>190-03-31-52175</u>	Rent & Leases - Equipment & Vehicl	104,426.16	104,426.16	0.00	64,386.11	40,040.05	38.34 %
<u>190-03-31-52195</u>	Technology Services	984.75	984.75	25.00	3,345.25	-2,360.50	-239.71 %
<u>190-03-31-52197</u>	Engineering Expense	0.00	0.00	0.00	25,249.77	-25,249.77	0.00 %
<u>190-03-31-52198</u>	Other Professional Services	0.00	0.00	0.00	283.50	-283.50	0.00 %
<u>190-03-31-52199</u>	Other Contractual Services	5,000.00	5,000.00	0.00	562.40	4,437.60	88.75 %
<u>190-03-31-52300</u>	Chemicals	4,500.00	4,500.00	108.25	742.13	3,757.87	83.51 %
<u>190-03-31-52333</u>	Uniforms/Safety Supplies	3,031.40	3,031.40	0.00	0.00	3,031.40	100.00 %
<u>190-03-31-52354</u>	Gravel & Barrow	10,000.00	10,000.00	0.00	9,767.85	232.15	2.32 %
<u>190-03-31-52360</u>	Lumber	3,000.00	3,000.00	83.66	641.24	2,358.76	78.63 %
<u>190-03-31-52372</u>	Office Supplies	150.00	150.00	0.00	106.93	43.07	28.71 %
<u>190-03-31-52387</u>	Postage/Freight	150.00	150.00	0.00	61.85	88.15	58.77 %
<u>190-03-31-52417</u>	Signs & Posts	4,500.00	4,500.00	0.00	1,720.10	2,779.90	61.78 %
<u>190-03-31-52420</u>	Small Equipment	8,000.00	8,000.00	0.00	37.78	7,962.22	99.53 %
<u>190-03-31-52429</u>	Supplies & Materials	29,770.21	29,770.21	97.97	2,780.56	26,989.65	90.66 %
<u>190-03-31-52935</u>	Other Supplies	0.00	0.00	0.00	421.43	-421.43	0.00 %
<u>190-03-31-53200</u>	Buildings	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<u>190-03-31-53250</u>	Other Capital Equipment	25,000.00	25,000.00	0.00	66,233.91	-41,233.91	-164.94 %
<u>190-03-31-53530</u>	Street-Preservation	75,000.00	75,000.00	0.00	34,258.00	40,742.00	54.32 %
<u>190-03-31-53531</u>	Street-Safety/Environment	0.00	0.00	0.00	8,150.00	-8,150.00	0.00 %
<u>190-03-31-53540</u>	Storm Drainage	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
<u>190-03-31-53650</u>	Vehicles	0.00	0.00	82,713.55	206,457.55	-206,457.55	0.00 %
<u>190-03-31-54103</u>	Interest Expense	30,088.75	30,088.75	0.00	30,888.75	-800.00	-2.66 %
<u>190-03-31-54110</u>	Principal Payments	75,000.00	75,000.00	0.00	75,000.00	0.00	0.00 %
<u>190-03-31-54115</u>	Debt Service Fees	200.00	200.00	0.00	400.00	-200.00	-100.00 %
Expense Total:		1,051,028.88	1,051,028.88	133,412.46	1,168,911.79	-117,882.91	-11.22%
Fund: 190 - Streets Surplus (Deficit):		-102,046.80	-102,046.80	-70,604.73	-298,630.77	-196,583.97	-192.64%

Fund: 195 - Mechanic Shop

Revenue							
<u>195-03-66-44550</u>	Receipts	59,850.75	59,850.75	0.00	0.00	-59,850.75	100.00 %
<u>195-03-66-46550</u>	Miscellaneous	0.00	0.00	0.00	70.62	70.62	0.00 %
Revenue Total:		59,850.75	59,850.75	0.00	70.62	-59,780.13	99.88%
Expense							
<u>195-03-66-51000</u>	Salaries-Regular Full Time	53,705.51	53,705.51	3,531.34	50,222.07	3,483.44	6.49 %
<u>195-03-66-51040</u>	Overtime	120.00	120.00	91.90	1,736.46	-1,616.46	-1,347.05 %
<u>195-03-66-51060</u>	Special Pay-Holiday	3,840.41	3,840.41	0.00	2,965.48	874.93	22.78 %
<u>195-03-66-51061</u>	Special Pay-Sick Leave	6,585.16	6,585.16	498.35	6,476.06	109.10	1.66 %
<u>195-03-66-51062</u>	Special Pay-Vacation	6,260.56	6,260.56	1,316.49	4,038.85	2,221.71	35.49 %
<u>195-03-66-51065</u>	Special Pay-CTO	180.00	180.00	3.68	417.83	-237.83	-132.13 %
<u>195-03-66-51066</u>	Special Pay-Allowances/Stipend	229.00	229.00	21.14	253.68	-24.68	-10.78 %
<u>195-03-66-51100</u>	Payroll Taxes-FICA	5,307.51	5,307.51	402.89	4,927.19	380.32	7.17 %
<u>195-03-66-51200</u>	Group Insurance-Health/Dental/Vis	10,292.28	10,292.28	915.66	9,527.15	765.13	7.43 %
<u>195-03-66-51220</u>	Health Savings Account	2,162.50	2,162.50	0.00	2,162.50	0.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>195-03-66-51230</u>	Retirement-501a/457b	4,250.49	4,250.49	326.51	3,951.45	299.04	7.04 %
<u>195-03-66-51310</u>	Training, Meetings & Conferences	0.00	0.00	320.16	1,108.25	-1,108.25	0.00 %
<u>195-03-66-52011</u>	Telephone	0.00	0.00	6.83	46.88	-46.88	0.00 %
<u>195-03-66-52014</u>	Vehicle/Equipment Maintenance &	359.87	359.87	87.00	678.00	-318.13	-88.40 %
<u>195-03-66-52015</u>	Vehicle/Equipment Repair	49.52	49.52	0.00	2,894.92	-2,845.40	-5,745.96 %
<u>195-03-66-52085</u>	Refuse/Recycling	175.00	175.00	0.00	0.00	175.00	100.00 %
<u>195-03-66-52093</u>	Building/Grounds Maintenance & R	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>195-03-66-52160</u>	Insurance Expense	2,112.00	2,112.00	0.00	3,238.00	-1,126.00	-53.31 %
<u>195-03-66-52195</u>	Technolgy Services	750.00	750.00	0.00	1,920.25	-1,170.25	-156.03 %
<u>195-03-66-52199</u>	Other Contractual Services	0.00	0.00	0.00	85.00	-85.00	0.00 %
<u>195-03-66-52330</u>	Merchandise for Resale	19,995.01	19,995.01	1,669.72	17,673.55	2,321.46	11.61 %
<u>195-03-66-52333</u>	Uniforms/Safety Supplies	680.86	680.86	0.00	0.00	680.86	100.00 %
<u>195-03-66-52372</u>	Office Supplies	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>195-03-66-52387</u>	Postage/Shipping	50.00	50.00	0.00	0.00	50.00	100.00 %
<u>195-03-66-52420</u>	Small Equipment	1,000.00	1,000.00	0.00	215.00	785.00	78.50 %
<u>195-03-66-52429</u>	Supplies & Materials	945.82	945.82	536.10	1,577.38	-631.56	-66.77 %
	Expense Total:	119,701.50	119,701.50	9,727.77	116,115.95	3,585.55	3.00%
	Fund: 195 - Mechanic Shop Surplus (Deficit):	-59,850.75	-59,850.75	-9,727.77	-116,045.33	-56,194.58	-93.89%
Fund: 205 - Dispatching							
Revenue							
<u>205-02-24-41700</u>	Tax-Surcharge 911	38,567.42	38,567.42	2,051.97	20,287.11	-18,280.31	47.40 %
<u>205-02-24-43100</u>	E911 PSAP Funds	0.00	0.00	0.00	1.00	1.00	0.00 %
	Revenue Total:	38,567.42	38,567.42	2,051.97	20,288.11	-18,279.31	47.40%
Expense							
<u>205-02-24-51000</u>	Salaries-Regular Full Time	184,552.50	184,552.50	18,703.43	174,158.23	10,394.27	5.63 %
<u>205-02-24-51040</u>	Overtime	26,026.10	26,026.10	703.33	20,304.93	5,721.17	21.98 %
<u>205-02-24-51060</u>	Special Pay-Holiday	13,103.36	13,103.36	2,494.43	14,703.49	-1,600.13	-12.21 %
<u>205-02-24-51061</u>	Special Pay-Sick Leave	5,881.17	5,881.17	6,049.90	14,573.51	-8,692.34	-147.80 %
<u>205-02-24-51062</u>	Special Pay-Vacation	12,877.43	12,877.43	7,100.73	13,929.12	-1,051.69	-8.17 %
<u>205-02-24-51064</u>	Special Pay-Shift Differential	8,222.39	8,222.39	627.78	7,269.25	953.14	11.59 %
<u>205-02-24-51065</u>	Special Pay-CTO	44.45	44.45	1,371.50	2,319.52	-2,275.07	-5,118.27 %
<u>205-02-24-51066</u>	Special Pay-Allowances/Stipend	60.90	60.90	5.80	69.60	-8.70	-14.29 %
<u>205-02-24-51099</u>	Other Pay	836.66	836.66	0.00	1,245.58	-408.92	-48.88 %
<u>205-02-24-51100</u>	Payroll Taxes-FICA	22,004.37	22,004.37	2,801.18	21,996.01	8.36	0.04 %
<u>205-02-24-51200</u>	Group Insurance-Health/Dental/Vis	73,868.04	73,868.04	6,615.76	71,155.63	2,712.41	3.67 %
<u>205-02-24-51210</u>	Allowances-Medical InLieu	6,600.00	6,600.00	550.00	6,050.00	550.00	8.33 %
<u>205-02-24-51220</u>	Health Savings Account	10,829.20	10,829.20	0.00	10,162.46	666.74	6.16 %
<u>205-02-24-51230</u>	Retirement-501a/457b	16,458.34	16,458.34	2,051.06	16,589.01	-130.67	-0.79 %
<u>205-02-24-51300</u>	Subscriptions & Educational Materi	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>205-02-24-51310</u>	Training, Meetings & Conferences	3,500.00	3,500.00	375.16	3,011.62	488.38	13.95 %
<u>205-02-24-52011</u>	Telephone	3,805.95	3,805.95	709.49	6,386.64	-2,580.69	-67.81 %
<u>205-02-24-52090</u>	Office Equipment Repair	250.00	250.00	0.00	0.00	250.00	100.00 %
<u>205-02-24-52093</u>	Building/Grounds Maintenance & R	0.00	0.00	0.00	85.00	-85.00	0.00 %
<u>205-02-24-52096</u>	Operational Equipment Repair	250.00	250.00	1,089.96	1,329.87	-1,079.87	-431.95 %
<u>205-02-24-52109</u>	Legal Expense	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>205-02-24-52110</u>	Labor Relations Expense	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>205-02-24-52160</u>	Insurance Expense	4,360.00	4,360.00	0.00	103.00	4,257.00	97.64 %
<u>205-02-24-52166</u>	Damages/Tort Claims	0.00	0.00	0.00	78.94	-78.94	0.00 %
<u>205-02-24-52195</u>	Technology Services	0.00	0.00	3,176.42	24,161.70	-24,161.70	0.00 %
<u>205-02-24-52199</u>	Other Contractual Services	25,500.00	25,500.00	7,274.30	27,122.80	-1,622.80	-6.36 %
<u>205-02-24-52372</u>	Office Supplies	0.00	0.00	0.00	162.09	-162.09	0.00 %
<u>205-02-24-52429</u>	Supplies & Materials	500.00	500.00	0.00	274.38	225.62	45.12 %
<u>205-02-24-52935</u>	Other Supplies	0.00	0.00	0.00	135.95	-135.95	0.00 %
<u>205-02-24-53610</u>	Office Equipment	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>205-02-24-53615</u>	Furniture/Fixtures	0.00	0.00	0.00	1,464.00	-1,464.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>205-02-24-53900</u>	Other Capital Outlay	0.00	0.00	0.00	11,731.00	-11,731.00	0.00 %
	Expense Total:	421,180.86	421,180.86	61,700.23	450,573.33	-29,392.47	-6.98%
	Fund: 205 - Dispatching Surplus (Deficit):	-382,613.44	-382,613.44	-59,648.26	-430,285.22	-47,671.78	-12.46%
Fund: 206 - NG911-PSAP							
Revenue							
<u>206-02-24-43100</u>	NG911 PSAP Payments	42,833.38	42,833.38	9,727.52	44,772.98	1,939.60	104.53 %
	Revenue Total:	42,833.38	42,833.38	9,727.52	44,772.98	1,939.60	4.53%
Expense							
<u>206-02-24-51000</u>	Salaries-Regular Full Time	42,833.38	42,833.38	0.00	42,833.34	0.04	0.00 %
<u>206-02-24-52429</u>	Supplies & Materials	4,300.00	4,300.00	0.00	0.00	4,300.00	100.00 %
	Expense Total:	47,133.38	47,133.38	0.00	42,833.34	4,300.04	9.12%
	Fund: 206 - NG911-PSAP Surplus (Deficit):	-4,300.00	-4,300.00	9,727.52	1,939.64	6,239.64	145.11%
Fund: 210 - Solid Waste							
Revenue							
<u>210-03-00-44400</u>	Tax-Excise	48,744.00	48,744.00	4,060.00	32,344.00	-16,400.00	33.65 %
	Revenue Total:	48,744.00	48,744.00	4,060.00	32,344.00	-16,400.00	33.65%
Expense							
<u>210-03-00-52011</u>	Telephone	672.00	672.00	0.00	0.00	672.00	100.00 %
<u>210-03-00-53250</u>	Other Capital Equipment	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
	Expense Total:	45,672.00	45,672.00	0.00	0.00	45,672.00	100.00%
	Fund: 210 - Solid Waste Surplus (Deficit):	3,072.00	3,072.00	4,060.00	32,344.00	29,272.00	-952.86%
Fund: 220 - CDBG - Downtown Revitalization Program							
Revenue							
<u>220-06-00-43000</u>	Grant - Federal Funds	435,000.00	435,000.00	0.00	52,912.31	-382,087.69	87.84 %
<u>220-06-00-45150</u>	Loan Repayment-Principal & Intere	0.00	0.00	0.00	1,624.42	1,624.42	0.00 %
<u>220-06-00-47290</u>	Transfers In	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
	Revenue Total:	535,000.00	535,000.00	0.00	54,536.73	-480,463.27	89.81%
Expense							
<u>220-06-00-52103</u>	Grant Administration Expense	25,000.00	25,000.00	0.00	28,729.72	-3,729.72	-14.92 %
<u>220-06-00-52109</u>	Legal Expense	1,500.00	1,500.00	0.00	240.00	1,260.00	84.00 %
<u>220-06-00-52198</u>	Other Professional Services	135,000.00	135,000.00	0.00	0.00	135,000.00	100.00 %
<u>220-06-00-52901</u>	Rehabilitation of Private Properties	165,000.00	165,000.00	0.00	43,646.25	121,353.75	73.55 %
<u>220-06-00-52935</u>	Other Supplies	0.00	0.00	0.00	52,327.50	-52,327.50	0.00 %
<u>220-06-00-53515</u>	Sidewalks	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
	Expense Total:	526,500.00	526,500.00	0.00	124,943.47	401,556.53	76.27%
	Fund: 220 - CDBG - Downtown Revitalization Program Surplus (De	8,500.00	8,500.00	0.00	-70,406.74	-78,906.74	928.31%
Fund: 230 - CDBG-OOR Reuse							
Expense							
<u>230-06-00-52109</u>	Legal Expense	0.00	0.00	0.00	400.00	-400.00	0.00 %
<u>230-06-00-60000</u>	Transfers Out	0.00	0.00	0.00	7,520.57	-7,520.57	0.00 %
	Expense Total:	0.00	0.00	0.00	7,920.57	-7,920.57	0.00%
	Fund: 230 - CDBG-OOR Reuse Total:	0.00	0.00	0.00	7,920.57	-7,920.57	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program							
Revenue							
<u>240-06-00-43000</u>	Grant-Federal Funds	0.00	0.00	0.00	43,102.78	43,102.78	0.00 %
<u>240-06-00-45200</u>	Program Income	0.00	0.00	0.00	1,099.78	1,099.78	0.00 %
	Revenue Total:	0.00	0.00	0.00	44,202.56	44,202.56	0.00%
Expense							
<u>240-06-00-52103</u>	Grant Administration Expense	0.00	0.00	0.00	7,488.78	-7,488.78	0.00 %
<u>240-06-00-52109</u>	Legal Expense	0.00	0.00	0.00	6,033.26	-6,033.26	0.00 %
<u>240-06-00-52147</u>	Advertising Expense	0.00	0.00	0.00	28.42	-28.42	0.00 %
<u>240-06-00-52901</u>	Rehabilitation of Private Properties	0.00	0.00	0.00	35,614.00	-35,614.00	0.00 %

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
240-06-00-60000	Transfers Out	0.00	0.00	0.00	7,520.57	-7,520.57	0.00 %
Expense Total:		0.00	0.00	0.00	56,685.03	-56,685.03	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program Surplu		0.00	0.00	0.00	-12,482.47	-12,482.47	0.00%
Fund: 245 - Rural Workforce Housing Fund							
Revenue							
245-01-00-43000	Grant-Federal Funds	325,000.00	325,000.00	0.00	317,900.00	-7,100.00	2.18 %
Revenue Total:		325,000.00	325,000.00	0.00	317,900.00	-7,100.00	2.18%
Expense							
245-01-00-52109	Legal Expense	750.00	750.00	0.00	3,240.00	-2,490.00	-332.00 %
245-01-00-52900	Construction Expense	317,900.00	317,900.00	0.00	213,073.90	104,826.10	32.97 %
245-01-00-52935	Miscellaneous	6,350.00	6,350.00	0.00	0.00	6,350.00	100.00 %
Expense Total:		325,000.00	325,000.00	0.00	216,313.90	108,686.10	33.44%
Fund: 245 - Rural Workforce Housing Fund Surplus (Deficit):		0.00	0.00	0.00	101,586.10	101,586.10	0.00%
Fund: 250 - LB840							
Expense							
250-06-00-52901	Grants Issued	152,816.95	152,816.95	0.00	39,134.23	113,682.72	74.39 %
Expense Total:		152,816.95	152,816.95	0.00	39,134.23	113,682.72	74.39%
Fund: 250 - LB840 Total:		152,816.95	152,816.95	0.00	39,134.23	113,682.72	74.39%
Fund: 255 - Revitalize Rural Nebraska							
Revenue							
255-06-00-43100	Grant-State Funds	0.00	0.00	0.00	17,000.00	17,000.00	0.00 %
255-06-00-43200	Grants-Local	0.00	0.00	2,550.00	2,550.00	2,550.00	0.00 %
255-06-00-46000	Donations	0.00	0.00	0.00	2,550.00	2,550.00	0.00 %
Revenue Total:		0.00	0.00	2,550.00	22,100.00	22,100.00	0.00%
Expense							
255-06-00-52176	Demolition Expense	0.00	0.00	0.00	17,000.00	-17,000.00	0.00 %
255-06-00-60000	Transfers Out	0.00	0.00	2,550.00	2,550.00	-2,550.00	0.00 %
Expense Total:		0.00	0.00	2,550.00	19,550.00	-19,550.00	0.00%
Fund: 255 - Revitalize Rural Nebraska Surplus (Deficit):		0.00	0.00	0.00	2,550.00	2,550.00	0.00%
Fund: 260 - Capital Improvement Sinking							
Revenue							
260-01-00-41800	Tax-Sales Tax	1,598,764.00	1,598,764.00	133,476.92	1,426,330.47	-172,433.53	10.79 %
Revenue Total:		1,598,764.00	1,598,764.00	133,476.92	1,426,330.47	-172,433.53	10.79%
Expense							
260-01-00-60000	Transfers Out	1,495,000.00	1,495,000.00	0.00	0.00	1,495,000.00	100.00 %
Expense Total:		1,495,000.00	1,495,000.00	0.00	0.00	1,495,000.00	100.00%
Fund: 260 - Capital Improvement Sinking Surplus (Deficit):		103,764.00	103,764.00	133,476.92	1,426,330.47	1,322,566.47	-1,274.59%
Fund: 280 - Housing Abatement/Demolition Program							
Revenue							
280-06-23-45150	Loan Repayment-Principal & Intere	16,944.00	16,944.00	575.00	36,176.45	19,232.45	213.51 %
280-06-23-46550	Miscellaneous	0.00	0.00	857.88	857.88	857.88	0.00 %
280-06-23-48100	Vacant Property Fees	12,000.00	12,000.00	0.00	0.00	-12,000.00	100.00 %
Revenue Total:		28,944.00	28,944.00	1,432.88	37,034.33	8,090.33	27.95%
Expense							
280-06-23-52085	Refuse/Recycling	0.00	0.00	0.00	4,346.06	-4,346.06	0.00 %
280-06-23-52109	Legal Expense	7,500.00	7,500.00	1,100.00	4,785.70	2,714.30	36.19 %
280-06-23-52175	ACM Inspections & Remediation	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
280-06-23-52176	Demolition Expense	40,000.00	40,000.00	0.00	13,313.91	26,686.09	66.72 %
280-06-23-52177	Grass/Weed Control	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
280-06-23-52199	Other Contractual Services	0.00	0.00	0.00	346.36	-346.36	0.00 %
280-06-23-52387	Postage/Shipping	150.00	150.00	12.16	114.80	35.20	23.47 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>280-06-23-52429</u>	Supplies & Materials	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
	Expense Total:	61,650.00	61,650.00	1,112.16	22,906.83	38,743.17	62.84%
	Fund: 280 - Housing Abatement/Demolition Program Surplus (Defi	-32,706.00	-32,706.00	320.72	14,127.50	46,833.50	143.20%
	Fund: 281 - Sidewalk Improvement Program						
	Expense						
<u>281-06-23-52901</u>	Grants Issued	15,000.00	15,000.00	2,460.00	14,060.00	940.00	6.27 %
	Expense Total:	15,000.00	15,000.00	2,460.00	14,060.00	940.00	6.27%
	Fund: 281 - Sidewalk Improvement Program Total:	15,000.00	15,000.00	2,460.00	14,060.00	940.00	6.27%
	Fund: 500 - Cemetery Trust						
	Revenue						
<u>500-05-53-44600</u>	Burial Sites	0.00	0.00	9,600.00	9,600.00	9,600.00	0.00 %
	Revenue Total:	0.00	0.00	9,600.00	9,600.00	9,600.00	0.00%
	Fund: 500 - Cemetery Trust Total:	0.00	0.00	9,600.00	9,600.00	9,600.00	0.00%
	Report Surplus (Deficit):	-1,017,342.11	-1,017,342.11	-150,737.15	-478,834.57	538,507.54	52.93%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - General						
Revenue	3,197,208.35	3,197,208.35	84,202.84	1,960,121.03	-1,237,087.32	38.69%
Expense	459,377.78	459,377.78	21,509.21	427,529.89	31,847.89	6.93%
Fund: 100 - General Surplus (Deficit):	2,737,830.57	2,737,830.57	62,693.63	1,532,591.14	-1,205,239.43	44.02%
Fund: 110 - Police						
Revenue	75,026.00	75,026.00	613.78	12,171.35	-62,854.65	83.78%
Expense	1,387,517.14	1,387,517.14	90,347.04	1,138,554.41	248,962.73	17.94%
Fund: 110 - Police Surplus (Deficit):	-1,312,491.14	-1,312,491.14	-89,733.26	-1,126,383.06	186,108.08	14.18%
Fund: 115 - Animal Control						
Revenue	9,290.00	9,290.00	528.00	6,375.00	-2,915.00	31.38%
Expense	90,697.45	90,697.45	3,278.24	45,472.93	45,224.52	49.86%
Fund: 115 - Animal Control Surplus (Deficit):	-81,407.45	-81,407.45	-2,750.24	-39,097.93	42,309.52	51.97%
Fund: 120 - Fire						
Revenue	94,907.00	94,907.00	-3,965.10	31,438.43	-63,468.57	66.87%
Expense	229,822.75	229,822.75	8,465.90	130,707.81	99,114.94	43.13%
Fund: 120 - Fire Surplus (Deficit):	-134,915.75	-134,915.75	-12,431.00	-99,269.38	35,646.37	26.42%
Fund: 130 - Building Inspections & Code Enforcement						
Revenue	88,743.84	88,743.84	14,698.34	75,259.50	-13,484.34	15.19%
Expense	126,257.28	126,257.28	8,782.22	119,025.84	7,231.44	5.73%
Fund: 130 - Building Inspections & Code Enforcement Surplus (Defi	-37,513.44	-37,513.44	5,916.12	-43,766.34	-6,252.90	-16.67%
Fund: 150 - Parks						
Revenue	1,167,186.00	1,167,186.00	9,246.75	144,332.04	-1,022,853.96	87.63%
Expense	2,003,539.53	2,003,539.53	82,108.06	740,867.07	1,262,672.46	63.02%
Fund: 150 - Parks Surplus (Deficit):	-836,353.53	-836,353.53	-72,861.31	-596,535.03	239,818.50	28.67%
Fund: 151 - Auditorim						
Revenue	32,150.00	32,150.00	2,770.00	27,301.12	-4,848.88	15.08%
Expense	214,092.33	214,092.33	13,704.24	224,971.66	-10,879.33	-5.08%
Fund: 151 - Auditorim Surplus (Deficit):	-181,942.33	-181,942.33	-10,934.24	-197,670.54	-15,728.21	-8.64%
Fund: 160 - Tree Board						
Revenue	9,500.00	9,500.00	0.00	0.00	-9,500.00	100.00%
Expense	9,500.00	9,500.00	0.00	307.92	9,192.08	96.76%
Fund: 160 - Tree Board Surplus (Deficit):	0.00	0.00	0.00	-307.92	-307.92	0.00%
Fund: 170 - Library						
Revenue	15,585.48	15,585.48	503.47	29,233.07	13,647.59	87.57%
Expense	420,146.13	420,146.13	36,206.03	400,551.70	19,594.43	4.66%
Fund: 170 - Library Surplus (Deficit):	-404,560.65	-404,560.65	-35,702.56	-371,318.63	33,242.02	8.22%
Fund: 180 - Cemetery						
Revenue	24,750.00	24,750.00	2,350.00	23,094.26	-1,655.74	6.69%
Expense	156,740.45	156,740.45	12,028.69	159,683.52	-2,943.07	-1.88%
Fund: 180 - Cemetery Surplus (Deficit):	-131,990.45	-131,990.45	-9,678.69	-136,589.26	-4,598.81	-3.48%
Fund: 190 - Streets						
Revenue	948,982.08	948,982.08	62,807.73	870,281.02	-78,701.06	8.29%
Expense	1,051,028.88	1,051,028.88	133,412.46	1,168,911.79	-117,882.91	-11.22%
Fund: 190 - Streets Surplus (Deficit):	-102,046.80	-102,046.80	-70,604.73	-298,630.77	-196,583.97	-192.64%
Fund: 195 - Mechanic Shop						
Revenue	59,850.75	59,850.75	0.00	70.62	-59,780.13	99.88%
Expense	119,701.50	119,701.50	9,727.77	116,115.95	3,585.55	3.00%
Fund: 195 - Mechanic Shop Surplus (Deficit):	-59,850.75	-59,850.75	-9,727.77	-116,045.33	-56,194.58	-93.89%
Fund: 205 - Dispatching						
Revenue	38,567.42	38,567.42	2,051.97	20,288.11	-18,279.31	47.40%
Expense	421,180.86	421,180.86	61,700.23	450,573.33	-29,392.47	-6.98%
Fund: 205 - Dispatching Surplus (Deficit):	-382,613.44	-382,613.44	-59,648.26	-430,285.22	-47,671.78	-12.46%

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 206 - NG911-PSAP						
Revenue	42,833.38	42,833.38	9,727.52	44,772.98	1,939.60	4.53%
Expense	47,133.38	47,133.38	0.00	42,833.34	4,300.04	9.12%
Fund: 206 - NG911-PSAP Surplus (Deficit):	-4,300.00	-4,300.00	9,727.52	1,939.64	6,239.64	145.11%
Fund: 210 - Solid Waste						
Revenue	48,744.00	48,744.00	4,060.00	32,344.00	-16,400.00	33.65%
Expense	45,672.00	45,672.00	0.00	0.00	45,672.00	100.00%
Fund: 210 - Solid Waste Surplus (Deficit):	3,072.00	3,072.00	4,060.00	32,344.00	29,272.00	-952.86%
Fund: 220 - CDBG - Downtown Revitalization Program						
Revenue	535,000.00	535,000.00	0.00	54,536.73	-480,463.27	89.81%
Expense	526,500.00	526,500.00	0.00	124,943.47	401,556.53	76.27%
Fund: 220 - CDBG - Downtown Revitalization Program Surplus (De	8,500.00	8,500.00	0.00	-70,406.74	-78,906.74	928.31%
Fund: 230 - CDBG-OOR Reuse						
Expense	0.00	0.00	0.00	7,920.57	-7,920.57	0.00%
Fund: 230 - CDBG-OOR Reuse Total:	0.00	0.00	0.00	7,920.57	-7,920.57	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program						
Revenue	0.00	0.00	0.00	44,202.56	44,202.56	0.00%
Expense	0.00	0.00	0.00	56,685.03	-56,685.03	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program Surplu	0.00	0.00	0.00	-12,482.47	-12,482.47	0.00%
Fund: 245 - Rural Workforce Housing Fund						
Revenue	325,000.00	325,000.00	0.00	317,900.00	-7,100.00	2.18%
Expense	325,000.00	325,000.00	0.00	216,313.90	108,686.10	33.44%
Fund: 245 - Rural Workforce Housing Fund Surplus (Deficit):	0.00	0.00	0.00	101,586.10	101,586.10	0.00%
Fund: 250 - LB840						
Expense	152,816.95	152,816.95	0.00	39,134.23	113,682.72	74.39%
Fund: 250 - LB840 Total:	152,816.95	152,816.95	0.00	39,134.23	113,682.72	74.39%
Fund: 255 - Revitalize Rural Nebraska						
Revenue	0.00	0.00	2,550.00	22,100.00	22,100.00	0.00%
Expense	0.00	0.00	2,550.00	19,550.00	-19,550.00	0.00%
Fund: 255 - Revitalize Rural Nebraska Surplus (Deficit):	0.00	0.00	0.00	2,550.00	2,550.00	0.00%
Fund: 260 - Capital Improvement Sinking						
Revenue	1,598,764.00	1,598,764.00	133,476.92	1,426,330.47	-172,433.53	10.79%
Expense	1,495,000.00	1,495,000.00	0.00	0.00	1,495,000.00	100.00%
Fund: 260 - Capital Improvement Sinking Surplus (Deficit):	103,764.00	103,764.00	133,476.92	1,426,330.47	1,322,566.47	-1,274.59%
Fund: 280 - Housing Abatement/Demolition Program						
Revenue	28,944.00	28,944.00	1,432.88	37,034.33	8,090.33	27.95%
Expense	61,650.00	61,650.00	1,112.16	22,906.83	38,743.17	62.84%
Fund: 280 - Housing Abatement/Demolition Program Surplus (Defi	-32,706.00	-32,706.00	320.72	14,127.50	46,833.50	143.20%
Fund: 281 - Sidewalk Improvement Program						
Expense	15,000.00	15,000.00	2,460.00	14,060.00	940.00	6.27%
Fund: 281 - Sidewalk Improvement Program Total:	15,000.00	15,000.00	2,460.00	14,060.00	940.00	6.27%
Fund: 500 - Cemetery Trust						
Revenue	0.00	0.00	9,600.00	9,600.00	9,600.00	0.00%
Fund: 500 - Cemetery Trust Total:	0.00	0.00	9,600.00	9,600.00	9,600.00	0.00%
Report Surplus (Deficit):	-1,017,342.11	-1,017,342.11	-150,737.15	-478,834.57	538,507.54	52.93%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - General	2,737,830.57	2,737,830.57	62,693.63	1,532,591.14	-1,205,239.43
110 - Police	-1,312,491.14	-1,312,491.14	-89,733.26	-1,126,383.06	186,108.08
115 - Animal Control	-81,407.45	-81,407.45	-2,750.24	-39,097.93	42,309.52
120 - Fire	-134,915.75	-134,915.75	-12,431.00	-99,269.38	35,646.37
130 - Building Inspections & Code	-37,513.44	-37,513.44	5,916.12	-43,766.34	-6,252.90
150 - Parks	-836,353.53	-836,353.53	-72,861.31	-596,535.03	239,818.50
151 - Auditorim	-181,942.33	-181,942.33	-10,934.24	-197,670.54	-15,728.21
160 - Tree Board	0.00	0.00	0.00	-307.92	-307.92
170 - Library	-404,560.65	-404,560.65	-35,702.56	-371,318.63	33,242.02
180 - Cemetery	-131,990.45	-131,990.45	-9,678.69	-136,589.26	-4,598.81
190 - Streets	-102,046.80	-102,046.80	-70,604.73	-298,630.77	-196,583.97
195 - Mechanic Shop	-59,850.75	-59,850.75	-9,727.77	-116,045.33	-56,194.58
205 - Dispatching	-382,613.44	-382,613.44	-59,648.26	-430,285.22	-47,671.78
206 - NG911-PSAP	-4,300.00	-4,300.00	9,727.52	1,939.64	6,239.64
210 - Solid Waste	3,072.00	3,072.00	4,060.00	32,344.00	29,272.00
220 - CDBG - Downtown Revitaliza	8,500.00	8,500.00	0.00	-70,406.74	-78,906.74
230 - CDBG-OOR Reuse	0.00	0.00	0.00	-7,920.57	-7,920.57
240 - CDBG - Owner-Occupier Reh	0.00	0.00	0.00	-12,482.47	-12,482.47
245 - Rural Workforce Housing Fu	0.00	0.00	0.00	101,586.10	101,586.10
250 - LB840	-152,816.95	-152,816.95	0.00	-39,134.23	113,682.72
255 - Revitalize Rural Nebraska	0.00	0.00	0.00	2,550.00	2,550.00
260 - Capital Improvement Sinking	103,764.00	103,764.00	133,476.92	1,426,330.47	1,322,566.47
280 - Housing Abatement/Demoli	-32,706.00	-32,706.00	320.72	14,127.50	46,833.50
281 - Sidewalk Improvement Prog	-15,000.00	-15,000.00	-2,460.00	-14,060.00	940.00
500 - Cemetery Trust	0.00	0.00	9,600.00	9,600.00	9,600.00
Report Surplus (Deficit):	-1,017,342.11	-1,017,342.11	-150,737.15	-478,834.57	538,507.54



City of Falls City, NE

Utility
Budget Report
Account Summary

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
Fund: 600 - Electric							
Revenue							
600-07-00-41800	Sales Tax	544,052.00	544,052.00	43,675.16	357,491.70	-186,560.30	34.29 %
600-07-00-43000	Grant-Federal Funds	573,047.00	573,047.00	0.00	0.00	-573,047.00	100.00 %
600-07-00-43100	Grant-State Funds	0.00	0.00	-29,900,000.00	0.00	0.00	0.00 %
600-07-00-44300	Residential	3,475,190.00	3,475,190.00	377,351.81	2,974,017.50	-501,172.50	14.42 %
600-07-00-44305	Commercial-Small	3,496,391.00	3,496,391.00	377,456.17	3,272,754.00	-223,637.00	6.40 %
600-07-00-44310	Commercial-Large	197,619.00	197,619.00	13,184.42	139,561.84	-58,057.16	29.38 %
600-07-00-44320	Service Fees	6,625.00	6,625.00	14,480.00	24,299.89	17,674.89	366.79 %
600-07-00-44360	Other Charges for Service	14,500.00	14,500.00	0.00	200.00	-14,300.00	98.62 %
600-07-00-44365	Customer Deposit Fee	0.00	0.00	-200.00	-5,825.81	-5,825.81	0.00 %
600-07-00-45000	Interest	108,706.44	108,706.44	45,669.28	375,821.21	267,114.77	345.72 %
600-07-00-45010	All Utility - Level Pay	0.00	0.00	1,515.52	-36,998.44	-36,998.44	0.00 %
600-07-00-45500	Generation Capacity Sales	180,000.00	180,000.00	90,000.00	180,000.00	0.00	0.00 %
600-07-00-46220	Sale of Supplies/Merchandise	0.00	0.00	2,560.43	22,511.45	22,511.45	0.00 %
600-07-00-46300	Forfeitures/Penalties	27,250.00	27,250.00	2,342.10	23,664.50	-3,585.50	13.16 %
600-07-00-46550	Miscellaneous	0.00	0.00	0.00	12,132.67	12,132.67	0.00 %
600-07-00-47290	Transfers In	300,000.00	300,000.00	0.00	106,262.68	-193,737.32	64.58 %
600-07-00-48000	Infrastructure Agreement	42,500.00	42,500.00	0.00	9,344.00	-33,156.00	78.01 %
Revenue Total:		8,965,880.44	8,965,880.44	-28,931,965.11	7,455,237.19	-1,510,643.25	16.85 %
Expense							
600-07-00-51302	Association Dues	750.00	750.00	0.00	842.50	-92.50	-12.33 %
600-07-00-52087	Depreciation Expense	805,874.85	805,874.85	0.00	0.00	805,874.85	100.00 %
600-07-00-52103	Bank Charges	14,350.00	14,350.00	4,778.78	41,825.55	-27,475.55	-191.47 %
600-07-00-52109	Legal Expense	7,125.00	7,125.00	780.00	17,170.50	-10,045.50	-140.99 %
600-07-00-52110	Labor Relations Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
600-07-00-52147	Advertising Expense	3,425.00	3,425.00	583.06	3,333.44	91.56	2.67 %
600-07-00-52172	Payments to Other Agencies	0.00	0.00	0.00	2,005.98	-2,005.98	0.00 %
600-07-00-52185	Tax Expense	544,052.00	544,052.00	43,768.70	313,750.28	230,301.72	42.33 %
600-07-00-52187	PILOT Expense	507,782.00	507,782.00	39,817.68	403,611.79	104,170.21	20.51 %
600-07-00-52192	Accounting & Auditing Expense	7,125.00	7,125.00	0.00	4,854.78	2,270.22	31.86 %
600-07-00-52197	Engineering Expense	180,000.00	180,000.00	17,496.98	103,734.96	76,265.04	42.37 %
600-07-00-52198	Other Professional Services	0.00	0.00	525.00	23,514.48	-23,514.48	0.00 %
600-07-00-52199	Other Contractual Services	0.00	0.00	31.25	33,243.91	-33,243.91	0.00 %
600-07-00-52303	Commodity Purchase for Resale	2,498,606.00	2,498,606.00	258,660.25	2,006,434.72	492,171.28	19.70 %
600-07-00-52387	Postage/Shipping	4,750.00	4,750.00	208.45	7,340.72	-2,590.72	-54.54 %
600-07-00-52915	999 Funds-Use of Inventory Items	0.00	0.00	540.34	4,929.41	-4,929.41	0.00 %
600-07-00-52920	Cost of Merchandise Sold-External	0.00	0.00	0.00	2,249.17	-2,249.17	0.00 %
600-07-00-53300	Easement/ROW	6,750.00	6,750.00	749.73	2,627.73	4,122.27	61.07 %
600-07-00-54103	Interest Expense	282,886.50	282,886.50	0.00	345,537.50	-62,651.00	-22.15 %
600-07-00-54110	Principal Payments	800,000.00	800,000.00	0.00	800,000.00	0.00	0.00 %
600-07-00-54115	Debt Service Fees	800.00	800.00	0.00	1,800.00	-1,000.00	-125.00 %
600-07-00-60000	Transfers Out	0.00	0.00	-14,900,000.00	2,463.81	-2,463.81	0.00 %
600-07-61-51000	Salaries-Regular Full Time	443,400.18	443,400.18	21,567.05	294,926.30	148,473.88	33.49 %
600-07-61-51040	Overtime	4,677.75	4,677.75	2,508.63	22,830.17	-18,152.42	-388.06 %
600-07-61-51060	Special Pay-Holiday	0.00	0.00	406.69	20,705.73	-20,705.73	0.00 %
600-07-61-51061	Special Pay-Sick Leave	0.00	0.00	469.92	18,949.01	-18,949.01	0.00 %
600-07-61-51062	Special Pay-Vacation	0.00	0.00	1,558.26	14,778.72	-14,778.72	0.00 %
600-07-61-51063	Special Pay-OnCall Pay	0.00	0.00	346.16	8,898.92	-8,898.92	0.00 %
600-07-61-51065	Special Pay-CTO	0.00	0.00	711.49	26,981.69	-26,981.69	0.00 %
600-07-61-51099	Other Pay	0.00	0.00	32.30	12,295.53	-12,295.53	0.00 %
600-07-61-51100	Payroll Taxes-FICA	33,920.11	33,920.11	2,207.93	33,947.77	-27.66	-0.08 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
600-07-61-51120	Payroll Taxes-NE	0.00	0.00	0.00	564.11	-564.11	0.00 %
600-07-61-51200	Group Insurance-Health/Dental/Vis	70,605.60	70,605.60	2,782.10	54,958.90	15,646.70	22.16 %
600-07-61-51210	Allowances-Medical InLieu	6,600.00	6,600.00	1,210.00	5,060.00	1,540.00	23.33 %
600-07-61-51220	Health Savings Account	11,750.00	11,750.00	0.00	20,879.17	-9,129.17	-77.70 %
600-07-61-51230	Retirement-501a/457b	22,539.68	22,539.68	824.89	20,351.31	2,188.37	9.71 %
600-07-61-51299	Other Benefits & Costs	0.00	0.00	455.48	-4,239.57	4,239.57	0.00 %
600-07-61-51300	Subscriptions & Educational Materi	0.00	0.00	0.00	3,787.55	-3,787.55	0.00 %
600-07-61-51310	Training, Meetings & Conferences	21,250.00	21,250.00	80.92	11,514.58	9,735.42	45.81 %
600-07-61-52011	Telephone	5,125.32	5,125.32	750.45	7,418.88	-2,293.56	-44.75 %
600-07-61-52014	Vehicle/Equipment Maintenance &	0.00	0.00	1,100.06	12,768.28	-12,768.28	0.00 %
600-07-61-52015	Vehicle/Equipment Repair	0.00	0.00	3,362.44	12,667.82	-12,667.82	0.00 %
600-07-61-52018	Heat/Gas Expense	22,465.00	22,465.00	64.54	8,463.82	14,001.18	62.32 %
600-07-61-52019	Water/Sewer Expense	1,890.00	1,890.00	138.63	1,093.71	796.29	42.13 %
600-07-61-52020	Electric Expense	41,897.00	41,897.00	434.31	7,571.18	34,325.82	81.93 %
600-07-61-52085	Refuse/Recycling	2,425.00	2,425.00	130.00	4,654.85	-2,229.85	-91.95 %
600-07-61-52090	Office Equipment Repair	150.00	150.00	0.00	0.00	150.00	100.00 %
600-07-61-52093	Building/Grounds Maintenance & R	35,000.00	35,000.00	537.16	6,025.96	28,974.04	82.78 %
600-07-61-52094	Infrastructure Maintenance & Repa	0.00	0.00	22,556.92	264,472.56	-264,472.56	0.00 %
600-07-61-52096	Operational Equipment Repair	125,000.00	125,000.00	0.00	1,677.99	123,322.01	98.66 %
600-07-61-52099	Other Maintenance & Repair	0.00	0.00	278.07	11,007.14	-11,007.14	0.00 %
600-07-61-52118	Printing Expense	0.00	0.00	0.00	2,030.31	-2,030.31	0.00 %
600-07-61-52160	Insurance Expense	104,224.50	104,224.50	0.00	213,014.78	-108,790.28	-104.38 %
600-07-61-52175	Rent & Leases-Equipment & Vehicl	0.00	0.00	0.00	6,926.18	-6,926.18	0.00 %
600-07-61-52195	Technology Expense	9,398.00	9,398.00	636.00	17,457.42	-8,059.42	-85.76 %
600-07-61-52199	Other Contractual Services	0.00	0.00	80.00	96,520.49	-96,520.49	0.00 %
600-07-61-52372	Office Supplies	5,199.00	5,199.00	6.69	1,271.80	3,927.20	75.54 %
600-07-61-52387	Postage/Shipping	1,400.00	1,400.00	0.00	858.62	541.38	38.67 %
600-07-61-52420	Small Equipment	10,000.00	10,000.00	2,606.11	12,091.77	-2,091.77	-20.92 %
600-07-61-52429	Supplies & Materials	7,500.00	7,500.00	1,113.88	6,258.26	1,241.74	16.56 %
600-07-61-52935	Other Supplies	1,250.00	1,250.00	53.73	2,422.06	-1,172.06	-93.76 %
600-07-61-52999	Inventory Adjustment	3,500.00	3,500.00	-2,042.98	-2,947.13	6,447.13	184.20 %
600-07-61-53250	Other Capital Equipment	0.00	0.00	7,787.38	18,329.82	-18,329.82	0.00 %
600-07-61-53550	Utility Systems & Structures	0.00	0.00	8,978.97	1,442,507.20	-1,442,507.20	0.00 %
600-07-61-53610	Office Equipment	0.00	0.00	0.00	1,039.43	-1,039.43	0.00 %
600-07-61-53615	Furniture/Fixtures	0.00	0.00	0.00	1,359.92	-1,359.92	0.00 %
600-07-62-51000	Salaries-Regular Full Time	386,521.20	386,521.20	19,328.33	260,260.30	126,260.90	32.67 %
600-07-62-51011	Wages-BOPW	0.00	0.00	5.64	142.62	-142.62	0.00 %
600-07-62-51020	Salaries-Regular Part Time	0.00	0.00	4,629.65	50,419.61	-50,419.61	0.00 %
600-07-62-51040	Overtime	4,726.13	4,726.13	1,422.98	20,813.38	-16,087.25	-340.39 %
600-07-62-51060	Special Pay-Holiday	0.00	0.00	490.36	24,289.19	-24,289.19	0.00 %
600-07-62-51061	Special Pay-Sick Leave	0.00	0.00	982.35	26,789.44	-26,789.44	0.00 %
600-07-62-51062	Special Pay-Vacation	0.00	0.00	264.18	22,445.28	-22,445.28	0.00 %
600-07-62-51063	Special Pay-OnCall Pay	0.00	0.00	1,166.16	11,483.92	-11,483.92	0.00 %
600-07-62-51065	Special Pay-CTO	0.00	0.00	1,000.93	25,854.25	-25,854.25	0.00 %
600-07-62-51099	Other Pay	0.00	0.00	0.00	1,038.75	-1,038.75	0.00 %
600-07-62-51100	Payroll Taxes-FICA	29,930.42	29,930.42	2,240.32	33,905.60	-3,975.18	-13.28 %
600-07-62-51200	Group Insurance-Health/Dental/Vis	77,205.60	77,205.60	5,173.76	58,865.51	18,340.09	23.75 %
600-07-62-51210	Allowances-Medical InLieu	0.00	0.00	660.00	13,722.50	-13,722.50	0.00 %
600-07-62-51220	Health Savings Account	7,750.00	7,750.00	0.00	7,379.17	370.83	4.78 %
600-07-62-51230	Retirement-501a/457b	23,474.84	23,474.84	1,722.65	22,835.61	639.23	2.72 %
600-07-62-51300	Subscriptions & Educational Materi	0.00	0.00	0.00	500.00	-500.00	0.00 %
600-07-62-51310	Training, Meetings & Conferences	9,750.00	9,750.00	720.38	4,250.64	5,499.36	56.40 %
600-07-62-52011	Telephone	4,750.00	4,750.00	196.47	2,463.42	2,286.58	48.14 %
600-07-62-52014	Vehicle/Equipment Maintenance &	0.00	0.00	43.06	804.71	-804.71	0.00 %
600-07-62-52018	Heat/Gas Expense	37,856.00	37,856.00	1,507.68	51,070.38	-13,214.38	-34.91 %
600-07-62-52019	Water/Sewer Expense	2,745.00	2,745.00	275.53	6,956.84	-4,211.84	-153.44 %
600-07-62-52020	Electric Expense	8,265.00	8,265.00	13,361.81	149,778.97	-141,513.97	-1,712.21 %
600-07-62-52085	Refuse/Recycling	2,550.00	2,550.00	260.00	1,170.00	1,380.00	54.12 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
<u>600-07-62-52093</u>	Building/Grounds Maintenance & R	0.00	0.00	23.20	13,572.04	-13,572.04	0.00 %
<u>600-07-62-52094</u>	Infrastructure Maintenance & Repa	254,869.00	254,869.00	113.86	93,493.68	161,375.32	63.32 %
<u>600-07-62-52096</u>	Operational Equipment Repair	0.00	0.00	0.00	7,974.65	-7,974.65	0.00 %
<u>600-07-62-52118</u>	Printing Expense	0.00	0.00	0.00	6.03	-6.03	0.00 %
<u>600-07-62-52160</u>	Insurance Expense	104,224.50	104,224.50	0.00	24,629.00	79,595.50	76.37 %
<u>600-07-62-52175</u>	Rents & Leases-Equipment & Vehicl	0.00	0.00	0.00	350.00	-350.00	0.00 %
<u>600-07-62-52195</u>	Technology Expense	9,398.00	9,398.00	25.00	11,301.17	-1,903.17	-20.25 %
<u>600-07-62-52333</u>	Uniforms/Safety Supplies	0.00	0.00	1,149.20	2,665.79	-2,665.79	0.00 %
<u>600-07-62-52372</u>	Office Supplies	0.00	0.00	591.25	1,658.72	-1,658.72	0.00 %
<u>600-07-62-52387</u>	Postage/Shipping	0.00	0.00	0.00	298.89	-298.89	0.00 %
<u>600-07-62-52396</u>	Production Fuel - Diesel	40,000.00	40,000.00	1,134.02	30,915.67	9,084.33	22.71 %
<u>600-07-62-52399</u>	Production Fuel - Natural Gas	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<u>600-07-62-52420</u>	Small Equipment	15,000.00	15,000.00	134.37	16,004.37	-1,004.37	-6.70 %
<u>600-07-62-52429</u>	Supplies & Materials	0.00	0.00	3,211.97	14,254.45	-14,254.45	0.00 %
<u>600-07-62-53250</u>	Other Capital Equipment	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
<u>600-07-62-53550</u>	Utility Systems & Structures	4,135,092.03	4,135,092.03	0.00	0.00	4,135,092.03	100.00 %
<u>600-07-62-53610</u>	Office Equipment	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>600-07-62-53650</u>	Vehicles	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<u>600-07-62-53900</u>	Other Capital Outlay	342,142.26	342,142.26	0.00	0.00	342,142.26	100.00 %
	Expense Total:	12,361,693.47	12,361,693.47	-14,386,490.49	7,859,788.79	4,501,904.68	36.42%
	Fund: 600 - Electric Surplus (Deficit):	-3,395,813.03	-3,395,813.03	-14,545,474.62	-404,551.60	2,991,261.43	88.09%

Fund: 610 - Water
Revenue

<u>610-07-00-45000</u>	Interest	24,156.90	24,156.90	0.00	0.00	-24,156.90	100.00 %
<u>610-07-00-45120</u>	Rent/Lease on Land	3,000.00	3,000.00	0.00	2,600.00	-400.00	13.33 %
<u>610-07-65-41600</u>	Excise Tax Collection	48,000.00	48,000.00	4,050.00	44,488.30	-3,511.70	7.32 %
<u>610-07-65-41800</u>	Sales Tax	22,630.67	22,630.67	1,832.33	19,496.75	-3,133.92	13.85 %
<u>610-07-65-43110</u>	Grant-State Funds	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
<u>610-07-65-44300</u>	Residential	1,144,833.07	1,144,833.07	80,483.94	809,501.11	-335,331.96	29.29 %
<u>610-07-65-44305</u>	Commercial-Small	361,569.66	361,569.66	26,788.41	326,724.19	-34,845.47	9.64 %
<u>610-07-65-44310</u>	Commercial-Large	71,754.31	71,754.31	5,892.12	66,431.64	-5,322.67	7.42 %
<u>610-07-65-44315</u>	Sales for Resale	195,594.61	195,594.61	14,830.38	157,564.20	-38,030.41	19.44 %
<u>610-07-65-44320</u>	Service Fees	1,497.00	1,497.00	174.00	3,265.33	-1,768.33	218.12 %
<u>610-07-65-44360</u>	Other Charges for Service	1,523.45	1,523.45	0.00	0.00	-1,523.45	100.00 %
<u>610-07-65-44365</u>	Customer Deposit Fee	0.00	0.00	-20.00	-3,250.00	-3,250.00	0.00 %
<u>610-07-65-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	6.68	3,426.47	3,426.47	0.00 %
<u>610-07-65-46300</u>	Forfeitures/Penalties	4,845.36	4,845.36	394.83	4,291.72	-553.64	11.43 %
<u>610-07-65-46550</u>	Miscellaneous	1,645.78	1,645.78	190.00	191.00	-1,454.78	88.39 %
<u>610-07-65-47290</u>	Transfers In	215,000.00	215,000.00	0.00	0.00	-215,000.00	100.00 %
<u>610-07-65-48000</u>	Infrastructure Agreement	0.00	0.00	0.00	736.91	736.91	0.00 %
	Revenue Total:	2,106,050.81	2,106,050.81	134,622.69	1,435,467.62	-670,583.19	31.84%

Expense

<u>610-07-65-51000</u>	Salaries-Regular Full Time	432,249.45	432,249.45	16,525.93	224,424.77	207,824.68	48.08 %
<u>610-07-65-51011</u>	Wages-BOPW	175.00	175.00	5.64	142.62	32.38	18.50 %
<u>610-07-65-51030</u>	Hourly Wages-Temporary/Seasonal	16,800.00	16,800.00	0.00	0.00	16,800.00	100.00 %
<u>610-07-65-51040</u>	Overtime	42,677.07	42,677.07	860.88	18,398.41	24,278.66	56.89 %
<u>610-07-65-51060</u>	Special Pay-Holiday	20,589.37	20,589.37	1,521.43	15,727.47	4,861.90	23.61 %
<u>610-07-65-51061</u>	Special Pay-Sick Leave	18,958.46	18,958.46	4,112.60	10,866.15	8,092.31	42.68 %
<u>610-07-65-51062</u>	Special Pay-Vacation	23,958.46	23,958.46	6,072.50	20,079.18	3,879.28	16.19 %
<u>610-07-65-51063</u>	Special Pay-OnCall Pay	7,485.29	7,485.29	46.16	1,798.92	5,686.37	75.97 %
<u>610-07-65-51065</u>	Special Pay-CTO	8,156.78	8,156.78	293.50	5,895.40	2,261.38	27.72 %
<u>610-07-65-51066</u>	Special Pay-Allowances/Stipends	23.08	23.08	0.00	0.00	23.08	100.00 %
<u>610-07-65-51099</u>	Other Pay	2,502.13	2,502.13	7.78	43.64	2,458.49	98.26 %
<u>610-07-65-51100</u>	Payroll Taxes-FICA	35,899.77	35,899.77	2,243.68	22,151.30	13,748.47	38.30 %
<u>610-07-65-51200</u>	Group Insurance-Health/Dental/Vis	96,686.76	96,686.76	4,397.62	52,381.61	44,305.15	45.82 %
<u>610-07-65-51210</u>	Allowances-Medical InLieu	9,042.00	9,042.00	660.00	11,522.50	-2,480.50	-27.43 %
<u>610-07-65-51220</u>	Health Savings Account	16,399.94	16,399.94	0.00	9,379.17	7,020.77	42.81 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
610-07-65-51230	Retirement-501a/457b	38,274.89	38,274.89	1,732.00	16,954.26	21,320.63	55.70 %
610-07-65-51302	Association Dues	700.00	700.00	0.00	1,822.50	-1,122.50	-160.36 %
610-07-65-51310	Training, Meetings & Conferences	3,500.00	3,500.00	749.13	8,169.86	-4,669.86	-133.42 %
610-07-65-52011	Telephone	3,124.60	3,124.60	422.45	4,560.56	-1,435.96	-45.96 %
610-07-65-52014	Vehicle/Equipment Maintenance &	3,212.71	3,212.71	280.74	2,738.59	474.12	14.76 %
610-07-65-52015	Vehicle/Equipment Repair	1,568.98	1,568.98	21.00	345.20	1,223.78	78.00 %
610-07-65-52018	Heat/Gas Expense	0.00	0.00	0.00	761.01	-761.01	0.00 %
610-07-65-52019	Water/Sewer Expense	0.00	0.00	0.00	126.59	-126.59	0.00 %
610-07-65-52020	Electric Expense	146,406.66	146,406.66	9,840.37	119,155.71	27,250.95	18.61 %
610-07-65-52085	Refuse/Recycling	0.00	0.00	0.00	1,991.55	-1,991.55	0.00 %
610-07-65-52090	Office Equipment Repair	1,500.00	1,500.00	173.75	342.25	1,157.75	77.18 %
610-07-65-52093	Building/Grounds Maintenance & R	1,500.00	1,500.00	91.17	2,033.45	-533.45	-35.56 %
610-07-65-52094	Infrastructure Maintenance & Repa	97,674.90	97,674.90	29,094.37	122,372.62	-24,697.72	-25.29 %
610-07-65-52096	Operational Equipment Repair	125,000.00	125,000.00	578.42	20,223.94	104,776.06	83.82 %
610-07-65-52099	Other Maintenance & Repair	0.00	0.00	611.55	1,834.86	-1,834.86	0.00 %
610-07-65-52103	Bank Charges	3,245.12	3,245.12	330.04	7,167.46	-3,922.34	-120.87 %
610-07-65-52109	Legal Expense	1,645.74	1,645.74	0.00	1,352.50	293.24	17.82 %
610-07-65-52110	Labor Relations Expense	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
610-07-65-52118	Printing Expense	300.00	300.00	0.00	1,350.09	-1,050.09	-350.03 %
610-07-65-52147	Advertising Expense	1,258.45	1,258.45	776.43	3,500.63	-2,242.18	-178.17 %
610-07-65-52160	Insurance Expense	48,355.00	48,355.00	0.00	67,699.85	-19,344.85	-40.01 %
610-07-65-52175	Rents & Leases-Equipment & Vehicl	0.00	0.00	0.00	17,057.71	-17,057.71	0.00 %
610-07-65-52185	Tax Expense	31,025.45	31,025.45	2,901.68	18,922.35	12,103.10	39.01 %
610-07-65-52187	Excise Tax Expense	0.00	0.00	4,060.00	40,426.00	-40,426.00	0.00 %
610-07-65-52192	Accounting & Auditing Expense	0.00	0.00	0.00	3,866.25	-3,866.25	0.00 %
610-07-65-52195	Technology Expense	4,698.50	4,698.50	270.00	10,819.30	-6,120.80	-130.27 %
610-07-65-52197	Engineering Expense	80,000.00	80,000.00	0.00	7,313.65	72,686.35	90.86 %
610-07-65-52198	Other Professional Services	27,142.70	27,142.70	78.00	6,228.00	20,914.70	77.05 %
610-07-65-52199	Other Contractual Services	17,499.92	17,499.92	1,662.78	28,943.75	-11,443.83	-65.39 %
610-07-65-52300	Chemicals	129,251.69	129,251.69	7,070.75	115,014.06	14,237.63	11.02 %
610-07-65-52333	Uniforms/Safety Supplies	0.00	0.00	0.00	338.77	-338.77	0.00 %
610-07-65-52372	Office Supplies	1,500.00	1,500.00	824.73	2,589.19	-1,089.19	-72.61 %
610-07-65-52387	Postage/Shipping	5,819.45	5,819.45	185.25	6,304.38	-484.93	-8.33 %
610-07-65-52420	Small Equipment	15,650.00	15,650.00	0.00	3,944.80	11,705.20	74.79 %
610-07-65-52429	Supplies & Materials	18,569.74	18,569.74	503.31	8,546.81	10,022.93	53.97 %
610-07-65-52920	Cost of Merchandise Sold-External	0.00	0.00	54.36	54.36	-54.36	0.00 %
610-07-65-52935	Other Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
610-07-65-52999	Inventory Adjustment	0.00	0.00	-1,248.82	-3,539.67	3,539.67	0.00 %
610-07-65-53300	Easement/ROW	0.00	0.00	0.00	860.71	-860.71	0.00 %
610-07-65-53550	Utility Systems & Structures	218,722.06	218,722.06	0.00	412,578.03	-193,855.97	-88.63 %
610-07-65-53615	Furniture/Fixtures	0.00	0.00	0.00	339.98	-339.98	0.00 %
610-07-65-53650	Vehicles	65,000.00	65,000.00	0.00	20.00	64,980.00	99.97 %
610-07-65-53900	Other Capital Outlay	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
610-07-65-54103	Interest Expense	51,463.75	51,463.75	0.00	52,643.75	-1,180.00	-2.29 %
610-07-65-54110	Principal Payments	285,061.94	285,061.94	0.00	290,061.94	-5,000.00	-1.75 %
610-07-65-54115	Debt Service Fees	500.00	500.00	0.00	200.00	300.00	60.00 %
610-07-67-51000	Salaries-Regular Full Time	0.00	0.00	0.00	38,296.15	-38,296.15	0.00 %
610-07-67-51040	Overtime	0.00	0.00	0.00	3,518.97	-3,518.97	0.00 %
610-07-67-51060	Special Pay-Holiday	0.00	0.00	0.00	2,973.92	-2,973.92	0.00 %
610-07-67-51061	Special Pay-Sick Leave	0.00	0.00	0.00	803.04	-803.04	0.00 %
610-07-67-51063	Special Pay-OnCall Pay	0.00	0.00	1,060.00	8,280.00	-8,280.00	0.00 %
610-07-67-51065	Special Pay-CTO	0.00	0.00	0.00	2,389.36	-2,389.36	0.00 %
610-07-67-51100	Payroll Taxes-FICA	0.00	0.00	81.53	4,485.94	-4,485.94	0.00 %
610-07-67-51200	Group Insurance-Health/Dental/Vis	0.00	0.00	195.78	6,199.67	-6,199.67	0.00 %
610-07-67-51210	Allowances-Medical InLieu	0.00	0.00	550.00	5,775.00	-5,775.00	0.00 %
610-07-67-51220	Health Savings Account	0.00	0.00	0.00	2,500.00	-2,500.00	0.00 %
610-07-67-51230	Retirement-501a/457b	0.00	0.00	63.60	688.19	-688.19	0.00 %
610-07-67-51300	Subscriptions & Education Material	0.00	0.00	0.00	62.38	-62.38	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>610-07-67-51310</u>	Trainings, Meetings & Conferences	0.00	0.00	0.00	27.00	-27.00	0.00 %
<u>610-07-67-52011</u>	Telephone	0.00	0.00	79.92	411.72	-411.72	0.00 %
<u>610-07-67-52020</u>	Electric Expense	0.00	0.00	0.00	10,284.05	-10,284.05	0.00 %
<u>610-07-67-52094</u>	Infrastructure Maintenance & Repa	0.00	0.00	0.00	2,490.00	-2,490.00	0.00 %
<u>610-07-67-52096</u>	Operational Equipment Repair	0.00	0.00	0.00	7.28	-7.28	0.00 %
<u>610-07-67-52195</u>	Technology Expense	0.00	0.00	12.50	12.50	-12.50	0.00 %
<u>610-07-67-52420</u>	Small Equipment	0.00	0.00	0.00	1,006.16	-1,006.16	0.00 %
<u>610-07-67-53200</u>	Buildings	0.00	0.00	0.00	3,315.96	-3,315.96	0.00 %
<u>610-07-67-53550</u>	Utility Systems & Structures	0.00	0.00	0.00	3,273.60	-3,273.60	0.00 %
	Expense Total:	2,314,775.81	2,314,775.81	99,854.51	1,897,649.63	417,126.18	18.02%
	Fund: 610 - Water Surplus (Deficit):	-208,725.00	-208,725.00	34,768.18	-462,182.01	-253,457.01	-121.43%
Fund: 620 - Gas							
Revenue							
<u>620-07-63-41800</u>	Sales Tax	148,305.29	148,305.29	5,166.27	162,782.54	14,477.25	109.76 %
<u>620-07-63-44300</u>	Residential	1,904,151.95	1,904,151.95	54,077.90	1,649,959.77	-254,192.18	13.35 %
<u>620-07-63-44305</u>	Commercial-Small	926,864.38	926,864.38	34,622.60	992,103.51	65,239.13	107.04 %
<u>620-07-63-44310</u>	Commercial-Large	71,699.11	71,699.11	645.51	58,146.99	-13,552.12	18.90 %
<u>620-07-63-44315</u>	Transportation	43,251.45	43,251.45	0.00	0.00	-43,251.45	100.00 %
<u>620-07-63-44320</u>	Service Fees	5,123.45	5,123.45	136.00	3,409.00	-1,714.45	33.46 %
<u>620-07-63-44365</u>	Customer Depoist Fee	0.00	0.00	-320.00	-7,582.00	-7,582.00	0.00 %
<u>620-07-63-45000</u>	Interest	84,549.15	84,549.15	0.00	0.00	-84,549.15	100.00 %
<u>620-07-63-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	925.83	8,845.23	8,845.23	0.00 %
<u>620-07-63-46300</u>	Forefeitures/Penalties	7,456.84	7,456.84	316.43	9,999.98	2,543.14	134.10 %
<u>620-07-63-46555</u>	Miscellaneous	563.45	563.45	0.00	13,808.80	13,245.35	2,450.76 %
<u>620-07-63-48000</u>	Infrastructure Agreement	0.00	0.00	135.00	12,885.59	12,885.59	0.00 %
	Revenue Total:	3,191,965.07	3,191,965.07	95,705.54	2,904,359.41	-287,605.66	9.01%
Expense							
<u>620-07-63-51000</u>	Salaries-Regular Full Time	0.00	0.00	31,131.09	368,736.68	-368,736.68	0.00 %
<u>620-07-63-51011</u>	Wages-BOPW	0.00	0.00	5.64	142.62	-142.62	0.00 %
<u>620-07-63-51020</u>	Salaries-Regular Part Time	393,217.63	393,217.63	0.00	0.00	393,217.63	100.00 %
<u>620-07-63-51030</u>	Hourly Wages-Temporary/Seasonal	16,800.00	16,800.00	1,813.05	6,356.85	10,443.15	62.16 %
<u>620-07-63-51040</u>	Overtime	5,505.26	5,505.26	3,917.08	21,178.05	-15,672.79	-284.69 %
<u>620-07-63-51060</u>	Special Pay-Holiday	25,432.55	25,432.55	83.25	22,065.71	3,366.84	13.24 %
<u>620-07-63-51061</u>	Special Pay-Sick Leave	15,126.80	15,126.80	1,853.64	15,759.54	-632.74	-4.18 %
<u>620-07-63-51062</u>	Special Pay-Vacation	35,140.73	35,140.73	3,462.18	28,467.06	6,673.67	18.99 %
<u>620-07-63-51063</u>	Special Pay-OnCall Pay	13,534.27	13,534.27	1,026.16	11,893.92	1,640.35	12.12 %
<u>620-07-63-51065</u>	Special Pay-CTO	5,433.60	5,433.60	647.26	9,158.74	-3,725.14	-68.56 %
<u>620-07-63-51066</u>	Special Pay-Allowances/Stipend	11.54	11.54	0.00	0.00	11.54	100.00 %
<u>620-07-63-51099</u>	Other Pay	325.48	325.48	0.00	74.69	250.79	77.05 %
<u>620-07-63-51100</u>	Payroll Taxes-FICA	37,619.27	37,619.27	3,191.53	37,529.63	89.64	0.24 %
<u>620-07-63-51200</u>	Group Insurance-Health/Dental/Vis	104,670.48	104,670.48	9,345.50	95,850.10	8,820.38	8.43 %
<u>620-07-63-51210</u>	Allowances-Medical InLieu	3,135.00	3,135.00	110.00	935.00	2,200.00	70.18 %
<u>620-07-63-51220</u>	Health Savings Account	20,566.66	20,566.66	0.00	22,879.17	-2,312.51	-11.24 %
<u>620-07-63-51230</u>	Retirement-501a/457b	27,983.24	27,983.24	2,492.28	27,500.16	483.08	1.73 %
<u>620-07-63-51299</u>	Other Benefits & Costs	0.00	0.00	0.30	142.48	-142.48	0.00 %
<u>620-07-63-51300</u>	Subscriptions & Educational Materi	500.00	500.00	0.00	1,581.60	-1,081.60	-216.32 %
<u>620-07-63-51302</u>	Association Dues	500.00	500.00	0.00	842.50	-342.50	-68.50 %
<u>620-07-63-51310</u>	Training, Meetings & Conferences	12,178.59	12,178.59	720.37	7,693.90	4,484.69	36.82 %
<u>620-07-63-52011</u>	Telephone	5,076.74	5,076.74	233.92	2,675.03	2,401.71	47.31 %
<u>620-07-63-52014</u>	Vehicle/Equipment Maintenance &	10,039.45	10,039.45	4,751.24	11,739.73	-1,700.28	-16.94 %
<u>620-07-63-52015</u>	Vehicle/Equipment Repair	6,345.24	6,345.24	0.00	1,080.63	5,264.61	82.97 %
<u>620-07-63-52018</u>	Heat/Gas Expense	1,800.96	1,800.96	35.48	2,543.76	-742.80	-41.24 %
<u>620-07-63-52019</u>	Water/Sewer Expense	606.66	606.66	71.80	623.26	-16.60	-2.74 %
<u>620-07-63-52020</u>	Electric Expense	5,898.12	5,898.12	650.76	6,471.43	-573.31	-9.72 %
<u>620-07-63-52085</u>	Refuse/Recycling	780.00	780.00	130.00	650.00	130.00	16.67 %
<u>620-07-63-52087</u>	Depreciation Expense	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00 %
<u>620-07-63-52090</u>	Office Equipment Repair	250.00	250.00	0.00	0.00	250.00	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>620-07-63-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	131.48	1,368.52	91.23 %
<u>620-07-63-52094</u>	Infrastructure Maintenance & Repa	35,245.14	35,245.14	5,767.84	101,050.44	-65,805.30	-186.71 %
<u>620-07-63-52096</u>	Operational Equipment Repair	15,000.00	15,000.00	1,389.56	1,389.56	13,610.44	90.74 %
<u>620-07-63-52099</u>	Other Maintenance & Repair	0.00	0.00	278.16	1,127.46	-1,127.46	0.00 %
<u>620-07-63-52103</u>	Bank Charges	0.00	0.00	578.53	11,885.92	-11,885.92	0.00 %
<u>620-07-63-52109</u>	Legal Expense	0.00	0.00	800.00	2,592.50	-2,592.50	0.00 %
<u>620-07-63-52110</u>	Labor Relations Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>620-07-63-52118</u>	Printing Expense	585.00	585.00	0.00	954.52	-369.52	-63.17 %
<u>620-07-63-52147</u>	Advertising Expense	2,503.43	2,503.43	727.93	6,192.08	-3,688.65	-147.34 %
<u>620-07-63-52160</u>	Insurance Expense	48,355.00	48,355.00	109.56	22,678.92	25,676.08	53.10 %
<u>620-07-63-52175</u>	Rents & Leases-Equipment & Vehicl	0.00	0.00	0.00	6,926.18	-6,926.18	0.00 %
<u>620-07-63-52185</u>	Tax Expense	148,305.29	148,305.29	5,159.39	158,300.37	-9,995.08	-6.74 %
<u>620-07-63-52187</u>	PILOT Expense	196,348.00	196,348.00	7,356.75	193,623.91	2,724.09	1.39 %
<u>620-07-63-52192</u>	Accounting & Auditing Expense	5,460.00	5,460.00	0.00	3,866.25	1,593.75	29.19 %
<u>620-07-63-52195</u>	Technology Expense	9,398.00	9,398.00	62.50	15,372.68	-5,974.68	-63.57 %
<u>620-07-63-52197</u>	Engineering Expense	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
<u>620-07-63-52198</u>	Other Professional Services	0.00	0.00	0.00	105.00	-105.00	0.00 %
<u>620-07-63-52199</u>	Other Contractual Services	27,391.66	27,391.66	1,420.57	4,824.18	22,567.48	82.39 %
<u>620-07-63-52303</u>	Commodity Purchase for Resale	1,180,285.32	1,180,285.32	90,002.09	989,132.60	191,152.72	16.20 %
<u>620-07-63-52333</u>	Uniforms/Safety Supplies	4,403.40	4,403.40	0.00	0.00	4,403.40	100.00 %
<u>620-07-63-52372</u>	Office Supplies	575.00	575.00	593.95	2,453.87	-1,878.87	-326.76 %
<u>620-07-63-52387</u>	Postage/Shipping	0.00	0.00	185.25	5,488.76	-5,488.76	0.00 %
<u>620-07-63-52420</u>	Small Equipment	0.00	0.00	0.00	9,931.85	-9,931.85	0.00 %
<u>620-07-63-52429</u>	Supplies & Materials	15,264.45	15,264.45	749.72	15,664.01	-399.56	-2.62 %
<u>620-07-63-52915</u>	999 Funds-Use of Inventory Items	0.00	0.00	0.00	14.80	-14.80	0.00 %
<u>620-07-63-52920</u>	Cost of Merchandise Sold-External	0.00	0.00	0.00	194.11	-194.11	0.00 %
<u>620-07-63-52999</u>	Inventory Adjustment	0.00	0.00	-534.71	-506.80	506.80	0.00 %
<u>620-07-63-53250</u>	Other Capital Equipment	0.00	0.00	0.00	34,642.26	-34,642.26	0.00 %
<u>620-07-63-53300</u>	Easement/ROW	0.00	0.00	0.00	4,500.00	-4,500.00	0.00 %
<u>620-07-63-53550</u>	Utility Systems & Structures	859,812.11	859,812.11	259.20	119,052.85	740,759.26	86.15 %
<u>620-07-63-53650</u>	Vehicles	115,000.00	115,000.00	47,436.00	47,436.00	67,564.00	58.75 %
	Expense Total:	3,733,910.07	3,733,910.07	228,014.82	2,463,598.00	1,270,312.07	34.02%
	Fund: 620 - Gas Surplus (Deficit):	-541,945.00	-541,945.00	-132,309.28	440,761.41	982,706.41	181.33%

Fund: 630 - Wastewater

Revenue							
<u>630-07-64-30500</u>	Grant - Federal Funds	928,800.00	928,800.00	0.00	0.00	-928,800.00	100.00 %
<u>630-07-64-30510</u>	Grant-State Funds	0.00	0.00	0.00	9,535.00	9,535.00	0.00 %
<u>630-07-64-41800</u>	Sales Tax	88,425.92	88,425.92	6,462.65	71,124.68	-17,301.24	19.57 %
<u>630-07-64-44300</u>	Sewer Use Fee	1,179,012.24	1,179,012.24	94,305.71	1,043,523.41	-135,488.83	11.49 %
<u>630-07-64-44320</u>	Service Fees	2,415.45	2,415.45	50.00	470.00	-1,945.45	80.54 %
<u>630-07-64-45000</u>	Interest	24,156.90	24,156.90	0.00	0.00	-24,156.90	100.00 %
<u>630-07-64-46220</u>	Sale of Supplies/Merchandise	9,000.00	9,000.00	0.00	129.52	-8,870.48	98.56 %
<u>630-07-64-46300</u>	Forefeiture/Penalties	5,422.68	5,422.68	407.94	4,943.87	-478.81	8.83 %
<u>630-07-64-46555</u>	Miscellaneous	1,340.35	1,340.35	0.00	0.00	-1,340.35	100.00 %
<u>630-07-64-47290</u>	Transfers In	80,000.00	80,000.00	0.00	0.00	-80,000.00	100.00 %
	Revenue Total:	2,318,573.54	2,318,573.54	101,226.30	1,129,726.48	-1,188,847.06	51.27%
Expense							
<u>630-07-64-51000</u>	Salaries-Regular Full Time	242,513.41	242,513.41	21,393.36	247,563.74	-5,050.33	-2.08 %
<u>630-07-64-51011</u>	Wages-BOPW	175.00	175.00	5.58	142.14	32.86	18.78 %
<u>630-07-64-51040</u>	Overtime	1,542.32	1,542.32	34.53	781.06	761.26	49.36 %
<u>630-07-64-51060</u>	Special Pay-Holiday	17,750.31	17,750.31	83.24	15,836.20	1,914.11	10.78 %
<u>630-07-64-51061</u>	Special Pay-Sick Leave	34,428.17	34,428.17	1,901.91	14,904.55	19,523.62	56.71 %
<u>630-07-64-51062</u>	Special Pay-Vacation	19,903.81	19,903.81	1,218.40	20,488.65	-584.84	-2.94 %
<u>630-07-64-51063</u>	Special Pay-OnCall Pay	15,288.91	15,288.91	1,166.12	13,883.44	1,405.47	9.19 %
<u>630-07-64-51065</u>	Special Pay-CTO	21,374.38	21,374.38	2,063.63	16,444.53	4,929.85	23.06 %
<u>630-07-64-51066</u>	Special Pay-Allowances/Stipend	23.06	23.06	0.00	0.00	23.06	100.00 %
<u>630-07-64-51099</u>	Other Pay	1,192.57	1,192.57	0.00	8.44	1,184.13	99.29 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2025

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
<u>630-07-64-51100</u>	Payroll Taxes-FICA	26,199.74	26,199.74	2,002.16	23,883.04	2,316.70	8.84 %
<u>630-07-64-51200</u>	Group Insurance-Health/Dental/Vis	86,069.76	86,069.76	7,682.84	78,588.89	7,480.87	8.69 %
<u>630-07-64-51210</u>	Allowances-Medical InLieu	0.00	0.00	110.00	935.00	-935.00	0.00 %
<u>630-07-64-51220</u>	Health Savings Account	18,566.72	18,566.72	0.00	18,879.18	-312.46	-1.68 %
<u>630-07-64-51230</u>	Retirement - 501a/457b	20,849.18	20,849.18	1,637.41	19,430.50	1,418.68	6.80 %
<u>630-07-64-51302</u>	Association Dues	500.00	500.00	0.00	842.50	-342.50	-68.50 %
<u>630-07-64-52011</u>	Telephone	2,593.41	2,593.41	167.89	2,481.06	112.35	4.33 %
<u>630-07-64-52014</u>	Vehicle/Equipment Maintenance &	7,529.76	7,529.76	1,054.13	4,072.93	3,456.83	45.91 %
<u>630-07-64-52015</u>	Vehicle/Equipment Repair	1,526.45	1,526.45	7.99	948.43	578.02	37.87 %
<u>630-07-64-52018</u>	Heat/Gas Expense	6,198.02	6,198.02	112.71	15,592.04	-9,394.02	-151.56 %
<u>630-07-64-52019</u>	Water/Sewer Expense	4,885.33	4,885.33	8,205.26	12,731.49	-7,846.16	-160.61 %
<u>630-07-64-52020</u>	Electric Expense	141,800.07	141,800.07	12,684.36	104,550.84	37,249.23	26.27 %
<u>630-07-64-52085</u>	Refuse/Recycling	4,986.32	4,986.32	681.75	5,422.98	-436.66	-8.76 %
<u>630-07-64-52087</u>	Depreciation Expense	185,456.12	185,456.12	0.00	0.00	185,456.12	100.00 %
<u>630-07-64-52090</u>	Office Equipment Repair	0.00	0.00	0.00	301.70	-301.70	0.00 %
<u>630-07-64-52093</u>	Building/Grounds Maintenance & R	5,525.00	5,525.00	47.97	2,758.13	2,766.87	50.08 %
<u>630-07-64-52094</u>	Infrastructure Maintenance & Repa	28,206.31	28,206.31	0.00	4,311.39	23,894.92	84.71 %
<u>630-07-64-52096</u>	Operational Equipment Repair	17,500.00	17,500.00	2,687.92	93,629.74	-76,129.74	-435.03 %
<u>630-07-64-52099</u>	Other Maintenance & Repair	0.00	0.00	148.40	7,124.44	-7,124.44	0.00 %
<u>630-07-64-52103</u>	Bank Charges	2,456.12	2,456.12	702.78	6,754.42	-4,298.30	-175.00 %
<u>630-07-64-52109</u>	Legal Expense	754.12	754.12	0.00	1,542.50	-788.38	-104.54 %
<u>630-07-64-52110</u>	Labor Relations Expense	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<u>630-07-64-52118</u>	Printing Expense	750.00	750.00	0.00	1,229.51	-479.51	-63.93 %
<u>630-07-64-52147</u>	Advertising Expense	660.45	660.45	719.90	5,421.81	-4,761.36	-720.93 %
<u>630-07-64-52160</u>	Insurance Expense	75,610.00	75,610.00	0.00	44,272.87	31,337.13	41.45 %
<u>630-07-64-52175</u>	Rents & Leases-Equipment & Vehicl	0.00	0.00	0.00	6,926.17	-6,926.17	0.00 %
<u>630-07-64-52185</u>	Tax Expense	88,425.92	88,425.92	6,603.59	64,600.30	23,825.62	26.94 %
<u>630-07-64-52192</u>	Accounting & Auditing Expense	1,450.00	1,450.00	0.00	3,866.25	-2,416.25	-166.64 %
<u>630-07-64-52195</u>	Technology Expense	4,698.50	4,698.50	50.00	16,659.72	-11,961.22	-254.58 %
<u>630-07-64-52197</u>	Engineering Expense	0.00	0.00	0.00	41,863.18	-41,863.18	0.00 %
<u>630-07-64-52198</u>	Other Professional Services	0.00	0.00	11,979.31	13,554.31	-13,554.31	0.00 %
<u>630-07-64-52199</u>	Other Contractual Services	0.00	0.00	68.23	7,718.29	-7,718.29	0.00 %
<u>630-07-64-52300</u>	Chemicals	0.00	0.00	1,392.54	3,144.77	-3,144.77	0.00 %
<u>630-07-64-52333</u>	Uniforms/Safety Supplies	0.00	0.00	0.00	15.98	-15.98	0.00 %
<u>630-07-64-52372</u>	Office Supplies	0.00	0.00	593.95	2,470.82	-2,470.82	0.00 %
<u>630-07-64-52387</u>	Postage/Shipping	0.00	0.00	185.25	5,365.53	-5,365.53	0.00 %
<u>630-07-64-52420</u>	Small Equipment	0.00	0.00	273.00	3,436.00	-3,436.00	0.00 %
<u>630-07-64-52429</u>	Supplies & Materials	0.00	0.00	47.75	7,924.79	-7,924.79	0.00 %
<u>630-07-64-52931</u>	Training, Meetings & Conferences	3,500.00	3,500.00	2,240.77	6,948.27	-3,448.27	-98.52 %
<u>630-07-64-52935</u>	Other Supplies	0.00	0.00	0.00	169.05	-169.05	0.00 %
<u>630-07-64-52941</u>	Subscriptions & Educational Materi	0.00	0.00	0.00	323.37	-323.37	0.00 %
<u>630-07-64-53550</u>	Utility Systems & Structures	1,015,800.00	1,015,800.00	0.00	97,210.00	918,590.00	90.43 %
<u>630-07-64-53650</u>	Vehicles	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<u>630-07-64-54103</u>	Interest Expense	821.19	821.19	0.00	821.19	0.00	0.00 %
<u>630-07-64-54110</u>	Principal Payments	61,824.11	61,824.11	0.00	62,353.83	-529.72	-0.86 %
<u>630-07-64-54115</u>	Debt Service Fees	250.00	250.00	0.00	821.19	-571.19	-228.48 %
	Expense Total:	2,248,084.54	2,248,084.54	89,954.63	1,131,951.15	1,116,133.39	49.65%
	Fund: 630 - Wastewater Surplus (Deficit):	70,489.00	70,489.00	11,271.67	-2,224.67	-72,713.67	103.16%
	Report Surplus (Deficit):	-4,075,994.03	-4,075,994.03	-14,631,744.05	-428,196.87	3,647,797.16	89.49%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 600 - Electric						
Revenue	8,965,880.44	8,965,880.44	-28,931,965.11	7,455,237.19	-1,510,643.25	16.85%
Expense	12,361,693.47	12,361,693.47	-14,386,490.49	7,859,788.79	4,501,904.68	36.42%
Fund: 600 - Electric Surplus (Deficit):	-3,395,813.03	-3,395,813.03	-14,545,474.62	-404,551.60	2,991,261.43	88.09%
Fund: 610 - Water						
Revenue	2,106,050.81	2,106,050.81	134,622.69	1,435,467.62	-670,583.19	31.84%
Expense	2,314,775.81	2,314,775.81	99,854.51	1,897,649.63	417,126.18	18.02%
Fund: 610 - Water Surplus (Deficit):	-208,725.00	-208,725.00	34,768.18	-462,182.01	-253,457.01	-121.43%
Fund: 620 - Gas						
Revenue	3,191,965.07	3,191,965.07	95,705.54	2,904,359.41	-287,605.66	9.01%
Expense	3,733,910.07	3,733,910.07	228,014.82	2,463,598.00	1,270,312.07	34.02%
Fund: 620 - Gas Surplus (Deficit):	-541,945.00	-541,945.00	-132,309.28	440,761.41	982,706.41	181.33%
Fund: 630 - Wastewater						
Revenue	2,318,573.54	2,318,573.54	101,226.30	1,129,726.48	-1,188,847.06	51.27%
Expense	2,248,084.54	2,248,084.54	89,954.63	1,131,951.15	1,116,133.39	49.65%
Fund: 630 - Wastewater Surplus (Deficit):	70,489.00	70,489.00	11,271.67	-2,224.67	-72,713.67	103.16%
Report Surplus (Deficit):	-4,075,994.03	-4,075,994.03	-14,631,744.05	-428,196.87	3,647,797.16	89.49%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
600 - Electric	-3,395,813.03	-3,395,813.03	-14,545,474.62	-404,551.60	2,991,261.43
610 - Water	-208,725.00	-208,725.00	34,768.18	-462,182.01	-253,457.01
620 - Gas	-541,945.00	-541,945.00	-132,309.28	440,761.41	982,706.41
630 - Wastewater	70,489.00	70,489.00	11,271.67	-2,224.67	-72,713.67
Report Surplus (Deficit):	-4,075,994.03	-4,075,994.03	-14,631,744.05	-428,196.87	3,647,797.16

City of Falls City, NE

North Commercial Corridor Redevelopment Plan – 2025 Update

Public Hearing Summary

Background

- Approved in 2020 as part of the City's Redevelopment Plan.
- Covers commercial parcels along Highway 73 entering the City from the north.
- Uses Tax Increment Financing (TIF) to fund public infrastructure improvements.
- 2025 Update adds Phase 2 and sets framework for future phases.

2025 Project – Phase 2

Parcel	True Ag & Turf, LLC – 110 W. 35th Street
Assessed Valuation (2024)	\$326,050
Post-Project Valuation (2025)	\$1,175,594
Incremental Value	\$849,544
Annual TIF Generated	~\$13,052
TIF Indebtedness (14 years)	\$130,300

Why This Matters

- TIF funds public infrastructure without raising general taxes.
- Improvements encourage business growth in the Corridor.
- Long-term: increased property tax base and sales tax revenues after TIF ends.

Future Phases

- Total TIF authorized: \$3,000,000.
- Phases 1 & 2 committed: \$230,300.
- Remaining for future phases: \$2,769,700.
- Future phases considered minor modifications unless exceeding statutory limits.

Cost-Benefit Highlights

- Positive impacts: infrastructure, business attraction, long-term tax growth.
- No negative impacts expected on schools, density, or traffic.
- Schools benefit from increased valuation after TIF ends.

Summary Finding

The 2025 Update advances the redevelopment of the North Commercial Corridor, eliminates blight, funds needed infrastructure, and positions Falls City for long-term commercial growth.

**COMMUNITY DEVELOPMENT AGENCY
OF THE CITY OF FALLS CITY, NEBRASKA**

NORTH COMMERCIAL CORRIDOR REDEVELOPMENT PLAN

2025 UPDATE AND AMENDMENT



I. INTRODUCTION

The North Commercial Corridor Redevelopment Plan was approved and added to the General Redevelopment Plan of the City of Falls City, Nebraska ("City") pursuant to that certain City Council Resolution dated May 18th, 2020, approving and adopting the Redevelopment Plan Amendment that included the North Commercial Corridor Redevelopment Plan ("Plan").

The Plan was a neighborhood development program authorized pursuant to Section 18-2107(13) of the Nebraska Community Development Law ("Act"). Pursuant to the Plan, the North Commercial Corridor was generally defined as the commercial parcels in the Redevelopment Area that are generally located along Highway 73 entering the City from the north to approximately East 26th Street, together with all public rights of way adjacent to and generally serving said area located within the Redevelopment Area.¹ The Plan further stated that the "North Commercial Corridor is intended to be broadly defined to allow for a flexible overall plan of development."

The Plan stated that "[a]ny specific redevelopment project and/or any parcel from which tax increment will be captured pursuant to the North Commercial Corridor Redevelopment Plan shall be deemed to be a substantial modification of the North Commercial Corridor Redevelopment Plan and the public hearings and notice requirements set forth in the Act for a substantial modification of the Redevelopment Plan shall apply." The CRA has determined that one parcel in the Redevelopment Area should be included in the 2025 phase of the Project. Additionally, due to statutory changes and other logistical issues discussed in this Plan, the CRA desires to update and amend the CRA's procedure for approval of subsequent phase of the Project.

The purpose of this update and amendment to the Plan is to: (1) identify the parcel that will be included in Phase 2, or the 2025 phase of the project, and (2) amend and establish new parameters for approval of future phases of the project.

This 2025 Update and Amendment is intended to supplement and modify the Plan but not supersede it. All capitalized terms that are not defined herein have the same meaning as defined in the Plan. All parts of the Plan that are not specifically amended or modified herein shall remain in full force and effect.

II. NORTH COMMERCIAL CORRIDOR PHASE 2 – 2025 PROJECT

The CRA has identified one parcel for the division of ad valorem taxes in 2025 to assist with the funding of the Plan. Said parcel is described and defined on the attached and incorporated Exhibit "A" ("Phase 2 Parcel"). The increment shall be

¹ In the applicable notices for this amendment, the North Commercial Corridor was more precisely described as: all property in Section 3, Township 1, Range 16 E and Section 3, Township 1, Range 16 E of the City of Falls City, Richardson County, NE that is located within 1/3 of a mile of Highway 73 from the northern corporate limit of the City of Falls City to approximately East 26th Street in the City of Falls City, Richardson County, Nebraska.

captured pursuant to Section 18-2107(13) of the Act and the Plan.

The CRA intends to capture tax increment from the Phase 2 Parcel pursuant to Section 18-2147 of the Act in order to fund eligible public improvements as part of the North Commercial Corridor Redevelopment Plan. The CRA shall collect and hold the receipts of the tax increment generated by the Phase 2 Parcel until such time as the CRA commences any of such public improvements as part of the Plan. The owner of the Phase 2 Parcel shall not have any other obligations with respect to the Phase 2 Parcel and shall have no additional rights with respect to use of the TIF proceeds or any other aspect of the Plan. The CRA and the owner of the Phase 2 Parcel shall not enter into a redevelopment agreement for this project.

It is anticipated that Phase 2 will yield TIF Indebtedness in the amount of approximately \$130,300 calculated below:

Phase 2 TIF Assumptions:

Base Year	2024
Effective Date	2025 ²
Tax Levy	1.536314
Interest Rate	5.00%
Number of Years	14 ³

Phase 2 TIF Calculations:

True Ag and Turf, LLC (740023292)

Property Valuation:

	Assessed Val.	Est. Taxes
2024	\$326,050	\$5,009
2025	\$1,175,594	\$18,061
Difference	\$849,544	\$13,052
Annual TIF Amount	\$13,052	
Total TIF	\$182,723	
TIF Indebtedness	\$130,300	

Statutory Elements

As described above, the Project envisions the capture of the incremental taxes on the Phase 2 Parcel to pay for those eligible expenditures (as set forth in the Act) that are part of the North Commercial Corridor Redevelopment Plan. This section includes a consideration of the specific statutory elements identified under the Nebraska Community Development Law with respect to the Phase 2 Parcel, as the

² Due to the timing of this Plan Amendment, the CRA has missed the 2025 Notice to Divide Taxes filing deadline, so 2025 will be the effective date but the year of the first division of taxes will be 2026.

³ Due to the timing of this Plan Amendment, the CRA has missed the 2025 Notice to Divide Taxes filing deadline, so the taxes for this phase will be divided for 14 years.

Project utilizes tax increment financing.

A. Property Acquisition, Demolition and Disposal

No public acquisition of private property, relocation of families or businesses, or the sale of property is necessary to accomplish the Project. The Phase 2 Parcel is privately owned.

B. Population Density

The Phase 2 Parcel is a commercial property that is not intended to materially increase the population density of the North Commercial Corridor.

C. Land Coverage

The Project will meet the applicable land-coverage ratios and zoning requirements required by the City.

D. Traffic Flow, Street Layouts, and Street Grades

No adverse impacts are anticipated with respect to traffic flow, street layouts, and street grades. The existing infrastructure is anticipated to be sufficient for the intended use of the Phase 2 Parcel.

E. Parking

The Project will include construction a parking lot that will meet or exceed parking requirements set forth in the applicable zoning district.

F. Zoning, Building Code, and Ordinances

No zoning, building code, or ordinance changes will be necessary for the Project. The owner of the Phase 2 Parcel shall be responsible for any zoning, code, subdivision, and other ordinance compliance.

Cost-Benefit Analysis

Pursuant to Section 18-2113 of the Act, the CRA must conduct a cost-benefit analysis for any redevelopment project that will utilize TIF. The Cost-Benefit Analysis attached hereto as Exhibit "B" and incorporated by this reference includes the cost-benefit analysis for Phase 2 as well as for subsequent the phases.

III. SUBSEQUENT PHASES

The Plan was intended to provide flexibility for the CRA to capture tax increment in the North Commercial Corridor and then determine the order of priority of any public improvements depending on the available funding. When the Plan was initially approved, the CRA intended to perform an annual review of the valuations

in the North Commercial Corridor Area to determine any appropriate annual phasing. In 2025, the Nebraska Legislature passed LB 240, which amended the deadline to file the Notice to Divide Taxes for a redevelopment project. Previously, the Notice to Divide Taxes needed to be filed by August 1, but now the deadline has been moved up to July 1. This change in timing has made the CRA's annual review infeasible. As noted for the 2025 phase, the first year of tax increment cannot be captured because of the timing of annual review and approval of potential North Commercial Corridor phases. The CRA desires to prepare for future phases by providing the anticipated amount of the North Commercial Corridor public improvements as an approved TIF amount and target goal, such that each future phase up to the authorized amount will be a minor modification of the Plan.

Pursuant to Neb. Rev. Stat. § 18-2115, the CRA can make minor modifications to a redevelopment plan without further public hearings at the planning commission and city council. A minor modification is deemed to be any modification or amendment that is not defined as a "substantial modification." Pursuant to Neb. Rev. Stat. § 18-2115, a substantial modification means "a change to a redevelopment plan that (a) materially alters or reduces existing areas or structures otherwise available for public use or access, (b) substantially alters the use of the community redevelopment area as contemplated in the redevelopment plan, or (c) increases the amount of ad valorem taxes pledged under section 18-2150 by more than five percent, if the amount of such taxes is included in the redevelopment plan."

For the purpose of defining the parameters of subsequent phases of the North Commercial Corridor Project:

- Subsequent phases shall be limited to property within the North Commercial Corridor Area. Any expansion of the North Commercial Corridor Area will constitute a substantial modification.
- The aggregate amount of TIF authorized for all phases the North Commercial Corridor Project is \$3,000,000. The CRA has authorized \$230,300 in the aggregate for Phase One and Phase Two, so the CRA may authorize up to \$2,769,700 of additional TIF in subsequent phases without requiring a substantial modification to this Plan. Any TIF amount exceeding the authorized TIF amount (subject to the 5% threshold set forth in Neb. Rev. Stat. § 18-2115) shall be a substantial modification of the Plan.

The CRA anticipates spending more than \$3,000,000 on eligible public improvements in the North Commercial Corridor Area based on preliminary estimates for street and utility infrastructure work that needs to be completed in the Area. The preliminary estimated are based on current pricing, so the CRA reserves the right to increase the TIF amount by up to 5% to account for future price increases without such increase constituting a substantial modification of the Plan, as permitted under Neb. Rev. Stat. § 18-2115. The authorization of TIF up to this amount will allow the CRA to better implement each subsequent phase to complete

the Project. Each subsequent phase within the parameters set forth above will still be documented by the CRA in an amendment to this Plan, but each such phase shall be deemed to be a minor modification to the Plan. Each minor modification for a subsequent phase shall include, at a minimum, the legal description of each parcel included in the Phase and the TIF amount authorized for that Phase, as well as any other additional relevant information.

Statutory Elements for Subsequent Phases

As described above, the Project envisions the capture of the incremental taxes on the parcels in the North Commercial Corridor Area identified in subsequent phases to pay for those eligible expenditures that are part of the North Commercial Corridor Redevelopment Plan. This section sets forth the general requirements for the specific statutory elements identified under the Nebraska Community Development Law with respect to the parcels in subsequent phases. To the extent any future phases deviate from the descriptions below, the phase will be a substantial modification of the Plan.

A. Property Acquisition, Demolition and Disposal

No public acquisition of private property, relocation of families or businesses, or the sale of property will be necessary to accomplish the applicable phase. All parcels will be privately owned.

B. Population Density

The parcels will be commercial properties, so there will be no material increase the population density of the North Commercial Corridor.

C. Land Coverage

The Project will meet the applicable land-coverage ratios and zoning requirements required by the City. Each property owner shall be responsible for compliance on an individual basis.

D. Traffic Flow, Street Layouts, and Street Grades

No adverse impacts are anticipated with respect to traffic flow, street layouts, and street grades. The existing infrastructure will be sufficient for the intended uses of the Phase. Any use that specifically requires additional streets or street improvements beyond the intended overall street improvements for the Plan, will be considered to be a substantial modification.

E. Parking

The parking for each parcel will meet or exceed parking requirements set forth in the applicable zoning district. Each property owner shall be responsible for compliance on an individual basis.

F. Zoning, Building Code, and Ordinances

The individual owners of the parcels shall be responsible for any zoning, code, subdivision, and other ordinance compliance. The CRA will not address any zoning, building code, or ordinance changes in connection with subsequent phases.

Cost-Benefit Analysis

The Cost-Benefit Analysis attached hereto as Exhibit "B" analyses the costs and benefits for the subsequent phases of the Project. This cost benefit analysis may be supplemented for any subsequent phase as needed.

EXHIBIT "A"

Legal Description of the North Commercial Corridor Phase 2 (2025 Phase)

Owner	Parcel ID	Address	Legal Description
True Ag and Turf, LLC	740023292	110 W. 35 th Street	3 1 16 3-1-16 (ANNEXED 8/18/09) NELSON MERZ SUB3.57A LOT 2

A depiction of the Phase 2 Parcel is set forth below:

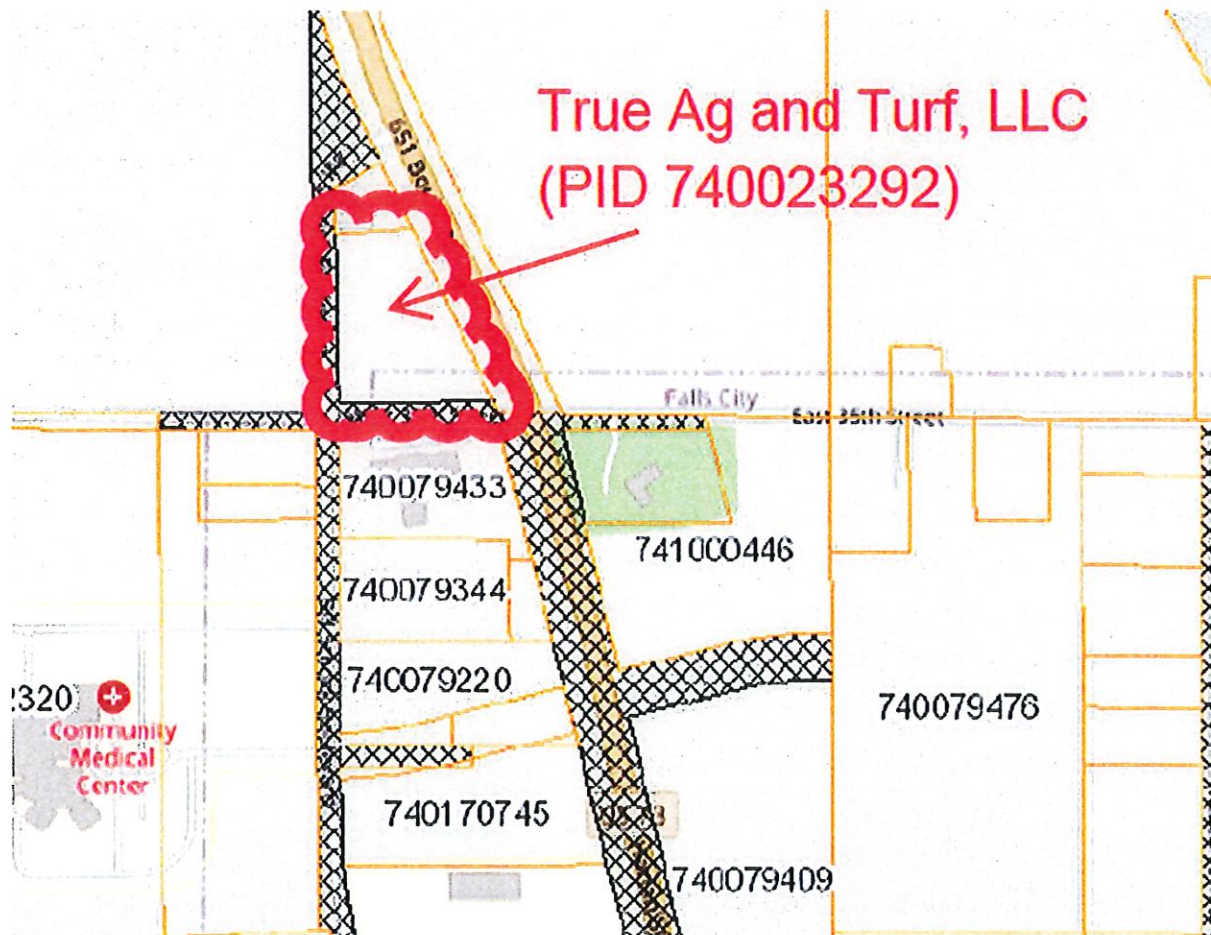


EXHIBIT "B"

Cost Benefit Analysis (Pursuant to Neb. Rev. Stat. § 18-2113)

The cost-benefit analysis for Phase 2 and all subsequent phases of the North Commercial Corridor Redevelopment Project, as described in the Amendment to the Redevelopment Plan to which this cost-benefit analysis is attached, is presented below. The above-referenced project will utilize Tax Increment Financing ("TIF") funds authorized by Neb. Rev. Stat. § 18-2147.

1. Tax shifts resulting from the approval of the use of funds pursuant to Section 18-2147:

a. Phase 2 (2025 Phase)

Phase 2 shall capture the taxes generated by the increased value for one lot. The taxes will be divided for 14 years instead of the statutory maximum 15 years, due to the timing of the project, so the Phase two tax shift is one year less than the maximum. The incremental taxes created by the Project will be captured to fund the North Commercial Corridor Redevelopment Project.

Redevelopment Project Valuation:	\$326,050
Projected Completed Project Assessed Valuation:	\$1,175,594
Projected Incremental Valuation:	\$849,544
Estimated Tax Levy:	1.536314
Annual Projected Tax Shift (14 years):	\$13,052

b. Overall Project

As stated in the Redevelopment Plan, the amount of TIF authorized for all phases of the North Commercial Corridor Project is \$3,000,000. The TIF authorized in the first two phases equals \$230,300 (\$100,000 for Phase One and \$130,300 for Phase Two); therefore, there is a total of \$2,769,700 in TIF currently authorized for all subsequent phases of the Project. Because the parcels for each phase have not been specifically identified yet, the Redevelopment Project Valuation is not known, but the projected incremental valuation and the projected tax shift to achieve \$2,769,700 in TIF are set forth below:

Projected Incremental Valuation:	\$17,226,912
Estimated Tax Levy:	1.536314
Annual Projected Tax Shift:	\$264,659

Accordingly, an overall valuation increase of \$17,226,912 is required to support TIF in the amount of \$2,769,700. This incremental valuation would cause a tax shift of \$264,659 per year over all of the phases. However, this amount is the total if all phases are concurrent; while the 15-year TIF periods for certain phases will overlap, it is not anticipated that the entire tax shift will take place in the same

15-year period and it will be spread out, as determined by the phases. This should help alleviate any concerns from the overall tax shift, because some of the early phases will end the tax increment period and the taxes will go back to general distribution while some of the later phases are still dividing the taxes. Thus, the overall effect for any single tax year will be less than this maximum projected tax increment.

Note: The Projected Tax Increment is based on assumed values and levy rates; actual amounts and rates will vary from those assumptions, and it is understood that the actual tax shift may vary materially from the projected amount. The levy rate is assumed to be the 2024 levy rate. There has been no accounting for incremental growth or change in the tax levy over the 15-year TIF period.

2. Public infrastructure and community public service needs impacts and local tax impacts arising from the approval of the redevelopment project:

a. Public infrastructure improvements and impacts:

This Project proposes to capture the TIF generated by the improvements within the North Commercial Corridor Project Area to assist with the funding of the North Commercial Corridor Redevelopment Plan. While the specific public improvements and the priorities of such public improvements have not been identified, it is anticipated that the TIF proceeds will increase and expand the public infrastructure in the North Commercial Corridor. One of the primary identified goals would be to construct public infrastructure improvements for the North Commercial Corridor Site. These proposed infrastructure improvements will not be constructed without the use of TIF because there are insufficient funds available without TIF. All expenditures financed by TIF shall be eligible public expenditures. It is not anticipated that the Project will have a material adverse impact on existing public infrastructure or public service needs.

Because the Project will fund needed public infrastructure improvements, which otherwise would be infeasible because of a lack of public funding, the Project is determined to have a material positive benefit to the Project Area and the City.

b. Local Tax impacts (in addition to impacts of Tax Shifts described above):

The Project will create material tax and other public revenue for the City and other local taxing jurisdictions. While the use of TIF will defer receipt of a new ad valorem real property taxes generated by the Phase 2 Parcel and the parcels designated for all subsequent phases, the Project should help with the long term tax growth for the City. The Project will assist with the further development of the North Commercial Corridor, which is intended to bring in more businesses. This additional commercial development will in turn raise the real property valuation of the City and increase sales tax. Additionally, without the use of TIF, the City would either continue to defer the needed public improvements or increase the general

taxes to pay for these improvements. Therefore, a deferral on receipt of the tax increment to facilitate additional development and long-term tax growth is deemed to be a positive impact.

3. Impacts on employers and employees of firms locating or expanding within the boundaries of the area of the redevelopment project:

It is not anticipated that the Project will have a material adverse impact on employers and employees of firms locating or expanding within the boundaries of the area of the redevelopment project. The continued redevelopment of the North Commercial Corridor is seen as having a positive impact on all businesses in the North Commercial Corridor. The Project is intended to create the necessary infrastructure improvements and ameliorate conditions of blight that might otherwise deter businesses from locating or expanding in the area. The desired impact is to create opportunities for additional businesses which will create a thriving business corridor which will benefit all businesses in the area. Alternative funding mechanisms for the required public improvements could potentially include a general increase in City taxes or special assessment districts in the North Commercial Corridor Area. Both of these alternatives would add additional costs for a business to locate in the North Commercial Corridor Area which would deter new businesses and business expansion in the area. Therefore, the use of TIF to fund the public improvements for the Project is determined to be a positive benefit to employers and employees of firms locating or expanding within the boundaries of the North Commercial Corridor Area.

4. Impacts on other employers and employees within the City and the immediate area that is located outside of the boundaries of the area of the redevelopment project:

The Project should have a material positive impact on private sector businesses in and around the area outside the boundaries of the redevelopment project. The Project is not anticipated to impose a burden or have a negative impact on other local area employers. The Project should encourage business owners to locate and/or relocate near the North Commercial Corridor, which will allow for further growth of the community. There should also be additional consumer traffic to the City, which should benefit other businesses.

5. Impacts on the student populations of school districts within the City:

It is not anticipated that the Project will have a material adverse impact on the student populations of the school district within the City. The Phase 2 Parcel is a commercial parcel, and the parcels designated for subsequent phases will also be commercial parcels. The Project will not include the construction of any dwelling units.

The school district has received state aid to education in the past. Part of the school aid formula involves assessed valuation in the school district. The valuation

that generates the TIF payments is not included in the formula and does not count against the state aid that the school district would receive. Taxes on any increase in the base value of the land and any general increase in value of other land in the North Commercial Corridor will benefit the school district. After the TIF Indebtedness is paid, or at the end of the respective 15 years of division of taxes, whichever is sooner, the increased valuation from the Project will be available to the school district.

6. Other impacts determined by the agency to be relevant to the consideration of costs and benefits arising from the redevelopment project:

This Project is determined to be necessary to implement and fund the North Commercial Corridor Redevelopment Plan. Capturing the tax increment on the Phase 2 Parcel and the parcels designated for all subsequent phases will allow the City and the CRA to make the public infrastructure improvements necessary to create additional growth in the City. It is unlikely that the North Commercial Corridor Site will be fully developed except with the assistance of TIF under the North Commercial Corridor Redevelopment Plan.

7. Summary of Findings:

The Project will assist with the development of the North Commercial Corridor by utilizing TIF from the Project to help eliminate blight and substandard conditions in and around the Redevelopment Area. Additionally, the Project will increase property tax revenue in the long-term. The benefits outweigh the costs of the proposed Project.

RESOLUTION

AUTHORIZING THE MAYOR AND THE CITY ADMINISTRATOR OF
THE CITY OF FALLS CITY NEBRASKA TO EXECUTE DOCUMENTS
REQUIRED TO RECEIVE UNITED STATES DEPARTMENT OF
AGRICULTURE RURALDEVELOPMENT FINANCIAL ASSISTANCE

The following motion was introduced and adopted this 15th day of September, 2025, by the Council of the City of Falls City, Nebraska .

NOW, THEREFORE, BE IT RESOLVED BY:

The council of the City of Falls City, Nebraska, resolves that the Mayor and City Administrator are authorized and directed to execute any and all documents and security Instruments or other memoranda between the council of the City of Falls City, Nebraska and the USDA Rural Development so as to affect the Patrol Vehicle and equipment Project application(s) for assistance.

If the Mayor or the City Administrator should change because of an election or other reasons during the processing of the USDA Rural Development application (s), the council of the City of Falls City, Nebraska or will not need to amend this resolution so the Mayor and the Clerk can sign any form (s) and security instrument(s) to finalize the USDA Rural Development financial assistance.

City Mayor

City Administrator

**Please Return The Resolution With The Meeting Minutes
Showing The Adoption Of This Resolution**

City of Falls City
2307 Barada Street
Falls City, NE 68355

P: (402) 245-2851
F: (402) 245-2741
fallscitynebraska.org

REQUEST FOR FUTURE AGENDA ITEM OR ADMINISTRATIVE ACTION



CITY CLERK

All requests for the Agenda must be submitted by noon on the Thursday preceding the meeting in order to be added on the current agenda, any item received after this time would have to be of an emergency nature. Once a request is received, Administration will review it and determine whether or not it requires Board action or if it is an item that needs to be handled by staff.

Requested Board to Review (Select One): ☒ City Council ☐ Board of Public Works

Date: 09/11/25 Phone No: (785) 741-1091

Name: Asnleigh Eickhoff Email: aeickhoff@fallscityps.org

Address: 71568 WSO Ave (home) 1400 Fulton St. (work)

Description of Topic & Desired Resolution:

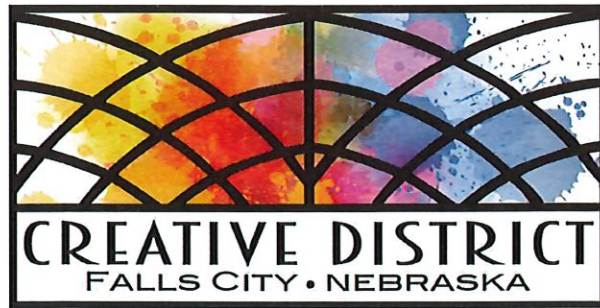
Requesting approval for Falls City Public
Schools Homecoming parade route

Parade would run from 19th & Barada to 19th &
Stone, down Stone to 16th and back to Prichard

Thank you for your consideration!

Signature of Requester: Asnleigh Eickhoff

For City Use only	
Received by: <u>[Signature]</u>	Date: <u>9/11/25</u>
Action Taken: <u>Added to 9.15.25 council agenda</u>	



Dear City Council Members,

After a successful event last year that resulted in beautiful, functional pieces of artwork now enjoyed in Falls City parks, the Creative District is excited to once again sponsor a fun, community-centered activity during Sunday Fun Day on October 5th from noon to 4 pm.

This year, we plan to complete 8 more picnic tables as part of our ongoing effort to bring color and creativity to our community spaces. As the "City of Art," we believe these vibrant tables are both inviting and a source of pride for Falls City.

We are respectfully requesting:

- Permission to paint the tables,
- Use of the grass lot north of the library for the painting activity,
- Assistance from the city crews with transporting the tables to and from the lot, and
- For the crews to seal the tables upon completion to ensure their longevity.

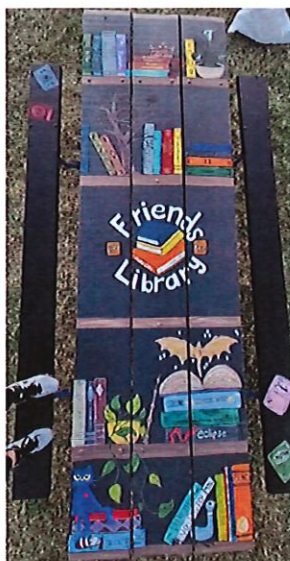
The Creative District will once again provide all paint and supplies.

Thank you for your continued support in helping us add lasting beauty and creativity to Falls City's parks.

Sincerely,

The Creative District Team

A few photos of last year's complete picnic tables:



City of Falls City
2307 Barada Street
Falls City, NE 68355

P: (402) 245-2851
F: (402) 245-2741
fallscitynebraska.org

REQUEST FOR FUTURE AGENDA ITEM OR ADMINISTRATIVE ACTION



CITY CLERK

All requests for the Agenda must be submitted by noon on the Thursday preceding the meeting in order to be added on the current agenda, any item received after this time would have to be of an emergency nature. Once a request is received, Administration will review it and determine whether or not it requires Board action or if it is an item that needs to be handled by staff.

Requested Board to Review (Select One): ☒ City Council ☐ Board of Public Works

Date: 9-8-2025 Phone No: 402-245-3627

Name: Bing Bindrum Email: _____

Address: 901 Morton Street F.C. NE.

Description of Topic & Desired Resolution:

Neighbors accross the street 918 - 924 Morton St, park Numerous vehicles & trailers accross from my driveways for long periods of time. Limiting my ability to be able to access my trailers when I want to use them. If it wasn't for my complaints a boat vehicles sitting for long lengths of time, often over a week or more at a time. they wouldn't get moved.
I would like to request no parking on East side of street. It's like right now, they have tree vehicles directly accross from my double wide drive, where I have two tandem trailers. I have pictures! On occasion when vehicals are parked on both sides of the street it's almost impossible for fullsize vehicles to get through

Signature of Requester: Bing Bindrum

For City Use only	
Received by: <u>[Signature]</u>	Date: <u>9/12/25</u>
Action Taken: <u>Added to 9.15.25 council agenda</u>	



REPORT TO MAYOR & COUNCIL PERSONS**FROM ANTHONY NUSSBAUM
CITY ADMINISTRATOR****REGARDING** Vacant Property Fee – Liens on Properties**DATE** September 15, 2025

Name: David Davis
Property Address: 1315 Lane Street, Falls City, NE 68355
Date Registered: 04/14/2023
180 Day Invoice: 10/11/2023 \$250.00 Paid
360 Day Invoice: 04/08/2024 \$500.00 Date sent to Lien: 09/15/2025
540 Day Invoice: 10/05/2024 \$500.00 Date sent to Lien: 09/15/2025
720 Day Invoice: 04/03/2025 \$500.00 Date sent to Lien: 09/15/2025

Name: Richard Lemerond
Property Address: 1006 Chase Street, Falls City, NE 68355
Date Registered: 05/08/2023
180 Day Invoice: 11/04/2023 \$250.00 Date sent to Lien: 09/15/2025
360 Day Invoice: 05/02/2024 \$500.00 Date sent to Lien: 09/15/2025
540 Day Invoice: 10/29/2024 \$500.00 Date sent to Lien: 09/15/2025
720 Day Invoice: 04/27/2025 \$500.00 Date sent to Lien: 09/15/2025

Name: Richard Lemerond
Property Address: 1012 Chase Street, Falls City, NE 68355
Date Registered: 05/08/2023
180 Day Invoice: 11/04/2023 \$250.00 Date sent to Lien: 09/15/2025
360 Day Invoice: 05/02/2024 \$500.00 Date sent to Lien: 09/15/2025
540 Day Invoice: 10/29/2024 \$500.00 Date sent to Lien: 09/15/2025
720 Day Invoice: 04/27/2025 \$500.00 Date sent to Lien: 09/15/2025

Name: Richard Lemerond
Property Address: 1313 McLean Street, Falls City, NE 68355
Date Registered: 05/08/2023
180 Day Invoice: 11/04/2023 \$250.00 Date sent to Lien: 09/15/2025
360 Day Invoice: 05/02/2024 \$500.00 Date sent to Lien: 09/15/2025
540 Day Invoice: 10/29/2024 \$500.00 Date sent to Lien: 09/15/2025
720 Day Invoice: 04/27/2025 \$500.00 Date sent to Lien: 09/15/2025

Sincerely,

Anthony Nussbaum
City Administrator/Clerk/Treasurer



RESOLUTION _____

AUTHORIZING CITY TO ASSESS UNPAID VACANT PROPERTY REGISTRATION FEES

WHEREAS, the property at 1315 Barada Street, also known as, 15 1 16 FALLS CITY O T BLK 124 S1/2 LOT 5 ALL 6 (1.5L) in Falls City appears vacant according to Falls City Municipal Code § 9-1008; and

WHEREAS, a letter was mailed to the listed owner, DAVID DAVIS via certified mail on 04/14/2023 detailing why the property is deemed vacant, what is required to remove the property from the Vacant Property Registration list, and the fees allowed pursuant to Neb. Rev. Stat. § 19-5407 and Falls City Municipal Code § 9-1008 if the property remains on the Vacant Property Registration list; and

WHEREAS, for the first 180 days on the Vacant Property Registration, the owners shall make efforts to remove the property from the Vacant Property Registration list without assessing a fee; and

WHEREAS, if the property continues to be vacant an additional 180 days a fee of \$250.00 is assessed on the owners of the residential property; and

WHEREAS, after a third 180 days or 360 days, a fee of \$500.00 is assessed on the residential property owners; and

WHEREAS, for every additional 180 days the property continues to be vacant an additional \$500.00 will be assessed against the residential property.

WHEREAS, the above named property remains on the Vacant Property Registration list after the assessed fees have not been paid.

NOW, THEREFORE, be it resolved by the Mayor and City Council of the City of Falls City, Nebraska:

1. That the City hereby levies a special assessment in the amount of \$1,500.00 and a Notice of Lien shall be recorded at the Office of the Richardson County Register of Deeds office and a Notice of Recording said Lien shall be mailed to the owners of record.
2. That upon payment of the fees owed, the lien shall be released.

3. The lien is subordinate to liens filed prior to the recording of the Notice of Lien.
4. The City Administrator is hereby authorized to do all acts necessary to perfect said lien.

Passed and approved this 15th day of September, 2025.

CITY OF FALLS CITY, NEBRASKA

BY: _____
Mark Harkendorff, Mayor

Attested:

Anthony Nussbaum, City Clerk



RESOLUTION _____

AUTHORIZING CITY TO ASSESS UNPAID VACANT PROPERTY REGISTRATION FEES

WHEREAS, the property at 1006 Chase Street, also known 15-1-16 FALLS CITY O T BLK 167 LOTS 15 & 16 (2L) in Falls City appears vacant according to Falls City Municipal Code § 9-1008; and

WHEREAS, a letter was mailed to the listed owner, RICHARD LEMEROND via certified mail on 05/08/2023 detailing why the property is deemed vacant, what is required to remove the property from the Vacant Property Registration list, and the fees allowed pursuant to Neb. Rev. Stat. § 19-5407 and Falls City Municipal Code § 9-1008 if the property remains on the Vacant Property Registration list; and

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NOW, THEREFORE, be it resolved by the Mayor and City Council of the City of Falls City, Nebraska:

1. That the City hereby levies a special assessment in the amount of \$1,750.00 and a Notice of Lien shall be recorded at the Office of the Richardson County Register of Deeds office and a Notice of Recording said Lien shall be mailed to the owners of record.
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4. The City Administrator is hereby authorized to do all acts necessary to perfect said lien.

Passed and approved this 15th day of September, 2025.

CITY OF FALLS CITY, NEBRASKA

BY: _____
Mark Harkendorff, Mayor

Attested:

Anthony Nussbaum, City Clerk



RESOLUTION _____

AUTHORIZING CITY TO ASSESS UNPAID VACANT PROPERTY REGISTRATION FEES

WHEREAS, the property at 1012 Chase Street, also known as, 15-1-16 FALLS CITY O T BLK 167 LOTS 17-20 (4L) in Falls City appears vacant according to Falls City Municipal Code § 9-1008; and

WHEREAS, a letter was mailed to the listed owner, RICHARD LEMEROND via certified mail on 05/08/2023 detailing why the property is deemed vacant, what is required to remove the property from the Vacant Property Registration list, and the fees allowed pursuant to Neb. Rev. Stat. § 19-5407 and Falls City Municipal Code § 9-1008 if the property remains on the Vacant Property Registration list; and

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4. The City Administrator is hereby authorized to do all acts necessary to perfect said lien.

Passed and approved this 15th day of September, 2025.

CITY OF FALLS CITY, NEBRASKA

BY: _____
Mark Harkendorff, Mayor

Attested:

Anthony Nussbaum, City Clerk



RESOLUTION _____

AUTHORIZING CITY TO ASSESS UNPAID VACANT PROPERTY REGISTRATION FEES

WHEREAS, the property at 1313 McLean Street, also known as, 15-1-16 FALLS CITY O T BLK 127 LOTS 3-7 (5L) in Falls City appears vacant according to Falls City Municipal Code § 9-1008; and

WHEREAS, a letter was mailed to the listed owner, RICHARD LEMEROND via certified mail on 05/08/2025 detailing why the property is deemed vacant, what is required to remove the property from the Vacant Property Registration list, and the fees allowed pursuant to Neb. Rev. Stat. § 19-5407 and Falls City Municipal Code § 9-1008 if the property remains on the Vacant Property Registration list; and

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4. The City Administrator is hereby authorized to do all acts necessary to perfect said lien.

Passed and approved this 15th day of September, 2025.

CITY OF FALLS CITY, NEBRASKA

BY: _____
Mark Harkendorff, Mayor

Attested:

Anthony Nussbaum, City Clerk

**LABOR
AGREEMENT
BETWEEN
THE CITY OF FALLS CITY, NEBRASKA**



**&
INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL571
FOR
OCTOBER 1, 2025
TO
SEPTEMBER 30, 2028**

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AGREEMENT

THIS AGREEMENT effective upon signing for a term effective as of October 1, 2025, and ending at midnight on September 30, 2028, between the City of Falls City, Nebraska (hereinafter referred to as the "City"), and the International Union of Operating Engineers, Local 571 (hereinafter referred to as the "Union").

PURPOSE AND INTENT OF THE PARTIES

The purpose of the City and the Union in entering this labor agreement is to promote harmonious relations between the employer and the Union, the establishment of an equitable and peaceful procedure for the resolution of differences, and the establishment of rates of pay, hours of work, and conditions of employment.

ARTICLE 1 RECOGNITION

The City recognizes the Union as the sole and exclusive collective bargaining representative of the non-supervisory Police and Dispatch employees of the City, including all full-time Police Investigators, full-time Police Sergeants, full-time Certified and Uncertified Police Officers, full-time Code Enforcement Official, full-time Dispatch Supervisor, and full-time Dispatchers, in the Police Department of the City of Falls City, Nebraska, and excluding the Police Chief, the Assistant Police Chief, and part-time Dispatchers.

ARTICLE 2 DEFINITIONS

1. **Full-Time Employee:** Any employee that shall work a minimum of thirty-six (36) hours per week on a continuous weekly basis for 52 weeks per year, except for approved fringe benefits taken off as set by the policies of the Governing Body.
2. **Break in Service:** A break in service shall be defined as a retirement, resignation, or dismissal as of the last working day. Any former employee who is re-employed shall be treated in all respects as a new employee, and the benefits, including longevity, sick leave, holidays, vacations, and personal leave.
3. **Part-Time Employee:** Any employee that works less than an average of thirty-six (36) hours per week on a continuous weekly basis for 52 weeks per year. No fringe benefits shall apply or be paid to part-time employees.
4. **Supervisory Employee.** The term "Supervisory Employee" as used in this Agreement shall mean any individual having authority, in the interest of the Employer, to hire, transfer, suspend, lay-off, recall, promote, discharge, reward, or discipline other employees, or to adjust their grievances, or effectively to recommend such action if in connection with the foregoing the exercise of such authority is not of a merely routine or clerical nature but requires the use of independent judgment.

ARTICLE 3 WORKING HOURS

Dispatchers may work an alternating twelve (12) hour workday schedule as follows:

Three (3) twelve (12) hour workdays in one (1) week

Three (3) twelve (12) hour workdays plus one (1) six (6) hour workday the alternating week

Police Officers' Regular workday is twelve (12) hours.

Daylight Savings Time Change: Employees shall be allowed to either work an additional hour or use leave. Payroll will be direct deposit into designated accounts set up by employees at time of hire. Paycheck stubs shall be made available electronically through the Employee Self-Service (ESS) portal by 9:00 a.m. on the designated payday. Paper paystubs will no longer be issued. The City retains its management right to change hours of work and/or schedules as provided in Article 29 (Management Rights) of this Agreement. Travel time for employees attending the Law Enforcement Training for the Police Officer basic training academy will not count as working hours.

ARTICLE 4 OVERTIME

Pursuant to Section 7(k) of the FLSA, overtime will be paid for those hours worked in excess of eighty-four (84) hours in a 14-day work period by law enforcement personnel (Investigators, Sergeants, and Police Officers). Dispatch Supervisor, Dispatchers and Code Enforcement Official will be paid overtime for those hours worked in excess of forty (40) hours in a workweek. All paid hours shall be considered hours worked for the computation of overtime.

ARTICLE 5 CTOTIME

The City may use Compensatory Time Off (CTO). Employees may receive CTO time subject to the approval of their supervisor, up to a maximum accumulation of eighty-four (84) hours. CTO time may be taken off only with approval of the supervisor. The employees receive 1-1/2 hours of CTO for each hour of overtime as provided by law.

ARTICLE 6 CALL BACK/COURT TIME

Call Back Time shall be defined as time when an employee is required by supervisory personnel to physically return to the worksite after completing and departing from their regular shift, and when such return is not immediately preceding or following the employee's scheduled shift. Employees who are called back to work under these conditions shall receive a minimum of two (2) hours of pay at the overtime rate (1.5 times the employee's regular hourly rate), regardless of the actual time worked. If the call back period exceeds two (2) hours, the employee shall be paid for all time worked at the applicable overtime rate. To receive Call Back Time compensation, the employee shall complete and submit call-back documentation in accordance with department procedures. The City may require verification of the callback through phone, dispatch, or digital communication records, when applicable. This documentation must be submitted no later than the end of the next regular workday unless extenuating circumstances apply. See below exclusions and clarifications:

Contiguous Time: Time worked immediately before or after the employee's regular shift, where no departure from the worksite has occurred, or where sufficient advance notice was given, shall be treated as an extension of the regular shift and shall not qualify as Call Back Time.

Multiple Call Backs: If an additional call back occurs within the initial two-hour call back period, it shall be considered part of the original call back and shall not trigger additional minimum pay. A second call back after the two-hour window has expired shall trigger a new two-hour minimum.

Remote Work: Remote work or phone calls that do not require the employee to physically return to the worksite shall not be considered Call Back Time.

Court Time shall be defined as time an employee is required to appear in court, administrative hearings, or other legal proceedings as a result of their official duties with the City, including but not limited to, appearances resulting from arrests, citations, investigations, or official reports made during the course of employment. Employees required to appear in court outside of their regular shift shall receive a minimum of two (2) hours of pay at the overtime rate (1.5 times the regular hourly rate). When court time occurs during a regular shift, it shall be considered part of the normal workday and compensated accordingly. If the court appearance exceeds two hours, employees shall be paid at the applicable overtime rate for all actual time spent in the proceedings, including reasonable travel time. To receive court time compensation, employees must submit proper documentation (e.g., subpoena, court docket notice, or time verification) as may be required by the City.

ARTICLE 7 ON-CALL TIME

The City shall have on-call time for employees and shall follow the following policies:

1. All employees are subject to being placed on call.
2. All employees while on call shall carry a department issued radio or a cell phone so the employee can be reached by radio or cell phone or by phone if they are at home.
3. Employees shall notify the department paging or calling them immediately so that said department will know that the employee on call has received the message.
4. The employee on call will respond to the item the employee is being paged or called for within a maximum of twenty (20) minutes except Police Officers, Police Sergeants, and Police Investigators who shall have a maximum of ten (10) minutes.
5. In case of an emergency, the employee on call shall notify their immediate supervisor and if their supervisor is unavailable the employee shall notify their supervisor's supervisor, etc.
6. There shall be a policy established by the City for the number of people placed on call at any given time.
7. Employees shall be compensated for on call time at a rate of

\$20.00 per day for an officer that is on call for up to six (6) hours.

\$35.00 per day for an officer that is on call for greater than six (6) hours.

ARTICLE 8
RATE OF PAY FOR WORK PERFORMED

Effective the first regular pay period beginning in October 2025, the rate of pay for the contract year for work performed by the various classes of employees under this Agreement are set out in the Wage Scale, Exhibit A, attached hereto and incorporated herein by reference.

The new wage rates shall be effective as of the first pay period beginning in October 2025, regardless of the date of final agreement execution. The City shall pay any retroactive wage adjustments within 60 days of full execution of this agreement. All employees shall receive full retroactive pay for all hours paid from the date of the expiration of the previous contract to the date of ratification of the new Agreement. This clause applies to all employees who were actively employed during the period of negotiations, as well as those who retired or terminated their employment during this period.

As determined by the City, employees shall be placed on the step plan in accordance with his or her experience/ability. Thereafter, employees shall proceed to the next step on his or her anniversary date after satisfactory completion of a one (1) year period beginning with the original date of employment in the job classification. The one-step merit pay increase shall take effect on the regular pay period closest to the employee's anniversary date, whether immediately before or after, whichever is nearest. Satisfactory completion is defined as receiving a total score of 20 or above on the employee's annual performance evaluation. The City may place an employee on a higher step during the year based on meritorious job performance.

ARTICLE 9
SHIFT DIFFERENTIAL

Investigator, Sergeant, and Police Officer shall, in addition to the rate of pay set out in Article 8 above, be paid a shift differential of thirty dollars (\$30.00) per shift worked for hours worked between 6 p.m. and 6 a.m. The entire shift must be worked to receive shift differential. The City shall keep the 6 p.m. to 6 a.m. shift available to at least one (1) employee per day. Dispatch Supervisor and Dispatcher shall, in addition to the rate of pay set out in Article 8 above, be paid a shift differential of \$2.00 per hour for hours worked between 6 p.m. and 6 a.m. No other employees covered by this Agreement shall receive shift differential pay.

ARTICLE 10
PENSION

All full-time employees will be covered by a retirement plan. Full-time employees must participate in the plan as long as they are employees of the City. Employee contributions shall be 6% of each employee's gross pay. The City's contribution shall be 6% of each employee's gross pay. Employee contribution shall be withheld from the employee's check every pay period.

The City shall amend its pension plan to provide full time employees shall be fully vested in the Pension Plan 20% after one (1) year, 40% after two (2) years, 60% after three (3) years, 80% after four (4) years and 100% after five (5) years of employment. City shall further amend its pension plan to allow for investment of vested City contribution by employees as allowed by law after 100% vesting.

Pension plan for the Police Officers of the City will continue in effect and be administered pursuant to state law.

A joint committee shall be formed by the City, Union and other City employee groups to study and

make recommendations on the pension fund. The committee shall have not more than three (3) members from the Union and not more than three (3) members from the City.

ARTICLE 11 TRAVEL ALLOWANCE

Travel time is compensated in accordance with the Fair Labor Standards Act. The City will provide a City vehicle for employees' travel unless, with the approval of management, said employee is authorized to use their own vehicle. When employees are required to travel on behalf of the City and use their own vehicle on City business, they will be reimbursed at the corresponding federal mileage rate. Meal per diems will be based upon the most current "CONUS rates" as set forth by the U.S. General Services Administration. CONUS rates shall apply to all overnight travel, as well as to single-day travel when the employee is required to travel at least one hundred (100) miles away from their base location for 8 hours or more. In such cases, a partial per diem may be provided without triggering a full-day per diem.

Employees shall not be required to stay in barracks or dorm when overnight travel is required except for initial police department training period. Employees will stay in economic motels as approved and paid for by the City.

ARTICLE 12 CAFETERIA PLAN

The City shall establish a plan under Section 125 of the Internal Revenue Code to allow employees to choose certain benefits to be paid from pre-tax payroll deductions. Employees who have signed up for a high-deductible plan under Article 13 (Health Insurance) are not eligible for a flexible health spending account under a cafeteria plan.

ARTICLE 13 HEALTH INSURANCE

The City shall maintain a group health insurance policy on the employees of the City, which policy shall include a dependent policy option for all full-time City employees. The City shall pay 100% of the single premium cost for each employee of the City or in the event an employee selects the employee/spouse, employee/child, or family policy option, the City shall then pay 85% of the elected option premium cost for said employee of the City and the employee shall then pay 15% of the elected option premium cost. Any sum due from the employee herein shall be paid by the City deducting such payment from his or her paycheck to pay for such coverage.

Employees who have health insurance through a spouse or from other sources, once verified, can opt to take in lieu of benefit payments of five hundred fifty dollars (\$550.00) monthly. This amount will be added to the employee's paycheck. An employee who is married to another City employee and covered on the spouse's policy is not eligible for in lieu benefits.

Employees shall have the ability to choose between a traditional plan or a qualified high-deductible plan. The City may self-insure and purchase higher deductible plans by reimbursing the deductible down on the traditional or high-deductible plan to the agreed upon deductibles. The deductible for both plans will be determined annually through the recommendation of the insurance committee, with approval by the City Council and the appropriate Union.

The City shall fund the employees' HSA/HRA for those who have selected the high-deductible medical plans. This funding shall be placed in an HSA/HRA account in the employee's name. The

City shall contribute to each eligible employee's Health Savings Account (HSA) on a per-pay-period basis, with contributions made during each of the regular payroll periods throughout the calendar year. The annual City contribution shall be divided evenly across those pay periods.

To conform to past practice, the City shall have the right to change its health insurance carrier, plan benefits, or design that will generally match market comparability. Market comparability shall be determined by employing generally accepted Commission of Industrial Relations Standards, with comparisons made to CIR-appropriate public sector employers.

A joint Health Insurance/Wellness committee of City officials and employees shall be set up to study and make recommendations on health insurance options. The committee shall have no more than two (2) members from the Union.

ARTICLE 14 GROUP LIFE INSURANCE

The City shall obtain a \$15,000 group term life insurance contract for each of the full-time employees covered by this Agreement and shall pay the premiums for such policy. Employees may purchase additional group term life insurance at their cost as allowed by the insurer.

ARTICLE 15 GROUP DISABILITY INSURANCE

Employees may obtain a group disability insurance policy to be used by all City employees. Such policies shall be at employee's cost. Employees recognize that such group insurance is only available if a qualified number of employees agree to subscribe.

ARTICLE 16 GROUP VISION AND DENTAL INSURANCE

Employees may obtain group dental and vision insurance policies to be used by all City employees. Such policies shall be at employee's cost. Employees recognize that such group insurance is only available if a qualified number of employees agree to subscribe.

ARTICLE 17 REQUEST FOR TIME OFF

Except as allowed under Articles 23 and 28, employees will be allowed to take time off only if such employee actually has accumulated time, whether it be vacation, holidays, sick leave, personal leave, etc. All time taken off by an employee must be requested through a supervisor and approved by a supervisor. The request shall be submitted electronically through the payroll software. The supervisor may at his or her discretion authorize or deny said request subject to the Department rules and regulations. Employees shall have the opportunity to request time off within twenty-four (24) hours if the shift has been covered.

ARTICLE 18 VACATION

All full-time employees of the City who have been in the employment of the City continuously for twelve (12) months shall be eligible for vacation leave with pay. Authorized leave shall be computed on the following basis:

Upon completion of one (1) year of continuous service, 48 hours vacation;

Upon completion of two (2) years of continuous service, 80 hours vacation; Upon completion of five (5) years of continuous service, 96 hours vacation; Upon completion of ten (10) years of continuous service, 120 hours vacation;

Upon completion of fifteen (15) years of continuous service, 136 hours vacation;

Upon completion of seventeen (17) years of continuous service, 160 hours vacation;

Upon completion of twenty-five (25) years of continuous service, 200 hours vacation.

Vacation hours above are based on the normal scheduled hours of employment for forty (40) hours per week employees. Vacation hours earned on an annual basis shall be prorated for employees scheduled to work more or less hours in a normal work week, i.e., 35 hours, 30 hours, or 56 hours.

Vacation time is accumulated from the time of employment until the same date of the following year. Vacation shall be taken within one (1) year of the date received each year. No vacation time will be paid prior to vacation taken.

Unused vacation time will be paid out to the employee at their anniversary date or the employee may choose to carry over up to eighty (80) hours for an additional six (6) months then unused vacation time will be paid out the next pay period.

Prorating: Any employee that has been employed with the City for a period of three (3) years or more and is still in good standing with the City and after giving the proper two (2) weeks' notice of termination of employment, will receive one-twelfth of the annual vacation time or pay due for every full month's work into the current fiscal year.

Termination will be dated as of the last day actually worked. Any vacation pay (including unused vacation hours) or other pay, other than regular salary, will be paid as severance pay, with the employee receiving a check including severance pay and regular pay.

Any employee may donate a portion of his or her vacation to another employee who has used all of their own leave due to serious illness if approved by the City Administrator.

ARTICLE 19 HOLIDAY LEAVE

The following days are to be considered as "holidays" within the meaning of this Agreement:

New Year's Day
Martin Luther King Jr. Day
President's Day
Memorial Day
Juneteenth
Independence Day
Labor Day
Veterans Day
Thanksgiving Day
Day after Thanksgiving Day

Christmas Eve
Christmas Day
Personal Holiday

If a non-shift worker works a holiday, he or she is entitled to compensation at double the rate of pay plus their regular holiday pay.

All shift workers shall receive a substitute holiday to be used within one (1) year from the date said holiday is received. If not used within one (1) year, the substitute holiday shall be paid out to the employee. Shift workers who work on a holiday shall be paid at double the rate of pay for all hours worked on the holiday.

There shall be no accumulation of personal holidays. Employees requesting a personal holiday must schedule the time through their supervisor and shall be required to schedule the time as stated in the requirements for requesting time off. The increment of time to be taken for a personal holiday is eight (8) hours, which must be used all at one time. The personal holiday must be used within the fiscal year which ends September 30, or you will lose it.

ARTICLE 20 BLOODMOBILE LEAVE

Employees shall receive paid time off to give blood at the bloodmobile in Falls City, Nebraska. Such time off must be scheduled through the employee's supervisor.

ARTICLE 21 SICK LEAVE

Sick leave shall be limited to employee's house confining sickness or medical attention or examination.

Sick leave shall be for employees only, except when an employee's dependent living in the employee's personal residence, the employee's parents, spouse, or children (including foster children or children for which the employee is the legal guardian), twenty-six (26) years of age or under, has a medical illness that would mandate hospitalization or medical treatment.

Any employee that claims any absence against his or her sick leave shall be required to furnish, in writing, a doctor's certificate of illness, when the employee is absent in excess of three (3) days or when required to do so by the City Clerk. Said proof will be on file at the office of the City Clerk for any absence charged against his or her sick leave.

Employees will receive eight (8) hours of sick leave per month.

Sick leave can accumulate up to 960 hours.

Employees unable to report for scheduled work shall notify their supervisor as soon as possible prior to their scheduled time to report to work to allow for appropriate replacement personnel if necessary.

When an employee anticipates absence from work due to illness (such as hospitalization for surgery, medical checkup, dental, etc.), the employee shall file a request with the employee's supervisor.

An employee receiving sick leave pay simultaneously with workers' compensation payments shall receive only that portion of his or her sick leave pay which will, together with said compensation, be equal to his or her regular salary.

An employee injured in the employ of an employer other than the City shall not be entitled to sick leave with pay.

The Employee shall receive compensation for the employee's total accumulated sick leave when employee leaves employment with the City in good standing at the rate of:

15 years of service	10%
20 years of service	25%
25 years of service	50%

ARTICLE 22 MATERNITY LEAVE

An employee physically disabled from performing work due to pregnancy, maternity, or childbirth shall have the same sick pay and sick leave privileges as described in Article 23, provided the employee continues to work and returns to work as soon as the employee is physically able to work. If the employee elects for personal wishes, convenience, or other reasons to begin or end the leave from work at any other time unrelated to physical capacity to perform work, then the absence will be treated as a leave of absence without pay.

This section concerning maternity leave will be applied in accordance with all applicable federal, state, and local laws.

ARTICLE 23 FAMILY LEAVE ACTS

Eligible employees have the rights given them to time off without pay by the Federal and State Family Leave Acts but are required to use paid leave first as provided by the Acts as part of the allowed time off. The 12-month FMLA period will be the 12-month period measured backward from the date the employee uses any FMLA leave.

Employee shall provide at least thirty (30) days advance notice if the leave is foreseeable based on an expected birth, adoption, or foster care placement, or planned medical treatment for a serious health condition. All other notice must be provided as soon as practicable. Notice must be provided by the employee and in person when possible.

If employees request leave for a serious health condition (for self or family member), they shall provide a medical certification issued by a health care provider. The certification shall include the date a serious health condition commenced, its probable duration and an explanation of the condition.

Employee must continue to pay their share of health insurance premium during unpaid leave under the Act. If an employee is more than thirty (30) days late in paying the required portion of the health insurance premium, the City may stop coverage. The City shall be reimbursed by employee for employee's portion of premium advanced by City.

The City reserves all rights granted by the Act, even if not specifically set forth above.

ARTICLE 24 BEREAVEMENT LEAVE

When there is a death or death appears imminent (as prescribed by a medical doctor) of an employee's mother, father, step-mother, step-father, spouse, children, stepchildren, or a minor individual for whom the employee has assumed the legal rights, duties, and responsibilities of a parent, the employee will be granted paid bereavement leave not to exceed five (5) working days.

When there is a death or death appears imminent (as prescribed by a medical doctor) of an employee's grandparent, grandchild, brother, sister, stepbrother, stepsister, half-brother, half-sister, current mother-in-law, current father-in-law, current daughter-in-law, current son-in-law, current brother-in-law, or current sister-in-law, an employee will be granted paid bereavement leave not to exceed three (3) working days.

When there is a death, or death appears imminent (as prescribed by a medical doctor) of an employee's aunt, step-aunt, uncle, step-uncle, niece, step-niece, nephew, or step-nephew an employee will be granted paid bereavement leave not to exceed one (1) working day.

ARTICLE 25 PALLBEARER OR HONOR GUARD LEAVE

If a full-time City employee has been asked to be a pallbearer, Military Honor Guard, or Police Honor Guard and requests time off for that purpose, the employee will be granted a maximum of four (4) hours off with pay if approved by the employee's supervisor. Time taken off as a pallbearer or Honor Guard shall be shown on the employee's timecard as Pallbearer or Honor Guard Leave.

ARTICLE 26 JURY DUTY

Any employee who is summoned to serve on jury duty shall not be subject to discharge from employment, loss of pay, loss of sick leave, loss of vacation time, or any other form of penalty as a result of his or her absence from employment due to such jury duty upon giving reasonable notice to his or her supervisor of such summons. Any employee who is summoned to serve on jury duty shall be excused upon request from any shift work for those days required to serve as a juror without loss of pay. The City may reduce the pay of an employee by an amount equal to any compensation, other than expenses paid by the court for jury duty.

ARTICLE 27 MILITARY LEAVE

All employees who are members of the National Guard, Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve, and Coast Guard Reserve, shall be entitled to a military leave of absence from their respective duties, without loss of pay, when employed with or without pay under the orders or authorization of competent authority in the active service of the state or of the United States. Members who normally work or are normally scheduled to work 159 hours or more in three (3) consecutive weeks and scheduled to work 24-hour shifts shall receive a military leave of absence of 168 hours each calendar year. Members who normally work or are normally scheduled to work 120 hours or more but less than 159 hours in three (3) consecutive weeks shall receive a military leave of absence of 120 hours each calendar year. Members who normally work or are normally scheduled to work less than 120 hours in three (3) consecutive weeks shall receive a military leave of absence each calendar year equal to the number of hours they normally work or would normally be scheduled to work, whichever is greater, in three (3) consecutive weeks. Such military leave of absence may be taken in hourly increments and shall be in addition to the regular annual leave of the persons named in this Article.

When the Governor of this state declares that a state of emergency exists and any of the persons named in this Article are ordered to active service of the state, a state of emergency leave of absence will be granted until such member is released from active service of the state by competent authority. A military leave of absence shall not be used during a state of emergency declared by the Governor. Other forms of leave may be granted. During a state of emergency leave of absence because of the call of the Governor, any employee subject to this Article shall receive his or her normal salary or compensation minus the state active-duty base pay he or she receives in active service of the state.

ARTICLE 28 LEAVE OF ABSENCE

In addition to the rights set out in Article 17, employees may request authorized time off without pay after available benefits have been completely used. Regular employees may make application for any leave of absence to the City Administrator for approval, or in his absence the Mayor. During any approved unpaid leave, benefit contributions (including health insurance and other elected benefits) will be prorated based on the unpaid duration and deducted from the employee's paycheck in accordance with applicable labor laws and benefit plan requirements.

ARTICLE 29 MANAGEMENT RIGHTS

The City shall retain the sole right and authority to operate and direct the affairs of the City and its departments in all its various aspects. Among the rights retained is the City's right to determine its mission and to set standards of service offered to the public; to direct the working forces; to plan, direct, control and determine the operations or services to be conducted in or at the Department; to establish and modify hours of work; to assign employees, to hire, promote, demote, suspend, discipline or discharge for just cause, or for other legitimate reasons; to make and enforce reasonable rules and regulations; to change methods, equipment, or facilities, provided, however, that the exercise of any of the above rights shall not conflict with any of the other provisions of this agreement.

ARTICLE 30 NO STRIKES OR LOCKOUTS

The Union, its representatives and agents, and the employees covered by this Agreement agree not to instigate, promote, sponsor, engage in, or condone any strike or slow down, concerted stoppage of work, or any other intentional interruption in operation. Any and all employees who violate any of the provisions of this article may be disciplined by the City. The City will not lockout any employees during the term of this Agreement as a result of the labor dispute with the Union.

ARTICLE 31 NO DISCRIMINATION

Neither the City nor the Union shall discriminate against any employee because of race, creed, color, religion, natural origin, sex, marital status, disability, Union activity, or any other prohibited basis.

ARTICLE 32 GENERAL PROVISIONS

The City and the Union will not interfere with the right of employees to become or not become members of the Union, and further there shall be no discrimination or coercion of any employee because of Union membership or non-membership. The Union agrees that its members will not solicit membership or otherwise carry on Union activities during working hours except as otherwise provided by this Agreement.

ARTICLE 33 UNION BUSINESS

Time off for Union business will be granted upon reasonable notice, without pay, in order for Union officers or their designated representatives to conduct or attend various Union functions as long as it does not unduly disrupt the function of City departments. Union officers or their designated representatives, at their option, may use benefit time for the above purpose. Employees identified conducting Union business during working hours will be required to take benefit time for time spent on Union business.

ARTICLE 34 PAYROLL DEDUCTION OF UNION DUES

The City agrees to deduct from each pay period in equal amounts that sum equal to the total of the regular monthly union dues for the current month, for those employees belonging to the Union who have executed and delivered to the payroll department the individual's written authorization. The City agrees to send these deductions to the Financial Secretary of the Local Union. The Union agrees to deposit dues within 30 days after received.

The Union agrees to indemnify and hold the City harmless against any and all claims, suits, orders and judgments brought or issued against the City as a result of any action taken or not taken by the City under this article.

ARTICLE 35 BULLETIN BOARDS

A bulletin board will be furnished in the Police Department for use by the Union for posting notices of meetings and other related business. Posted material shall not contain anything of a political nature or anything discriminatory or reflect adversely upon the City or any of its employees or elected officials.

ARTICLE 36 POSTING

The City shall post on the Union bulletin board or email each department supervisor all job openings in the City which are not being filled by promotion within a department. Any employee may make application for such position. The City shall give consideration to the employee's work record with the City as well as other factors in filling the position. The City may also consider applicants outside the City employee work force.

ARTICLE 37 PROBATION

All new employees hired to fill any of the jobs covered by this Agreement and all employees transferring from one department to another shall be considered on probation for the first six (6)

months of their employment or transfer. During this probationary period, the provisions of this Agreement shall apply to such persons except the probationary employee may be dismissed without cause and shall satisfy any waiting periods in accordance with the terms of the pension plan. During this time, the City has an opportunity to evaluate the employee.

Employees promoted within a department shall be on probation for the first six (6) months.

ARTICLE 38 GRIEVANCE PROCEDURE

A grievance is hereby defined to be any claim an employee has against the City for a violation of this Agreement. The Union shall have the right to process grievances on its own behalf. Such claim shall be initiated and prosecuted in the following manner by employees:

An employee before filing a grievance must verbally inform his or her immediate supervisor of the cause of dissatisfaction and give the supervisor an opportunity to correct the situation. The employee shall have the right to have Union representation in any step of the grievance procedure.

No grievance shall be considered unless presented in writing to the supervisor within five (5) days of the date same shall have occurred excluding Saturday, Sunday, or holidays.

The supervisor shall have ten (10) full working days to answer the grievance.

If the employee(s) involved is still dissatisfied, he or she may then refer the matter to the Union and one (1) of the Union Representatives must, within ten (10) days of receipt of the Supervisor's answer to the grievance, contact the City Administrator in writing and present the case of the aggrieved employee(s).

The City Administrator shall have ten (10) working days to answer the grievance.

If the matter has not been settled satisfactorily at this level, the Union must present the grievance in writing to the City Council within thirty (30) days after the original grievance occurred. The City Council shall meet with the Union representatives at the first regular City Council meeting for which the matter may be placed on the agenda after written notice. A written answer shall be provided to the Union within thirty (30) working days after such meeting.

If the Union and the City cannot work out a satisfactory resolution to the grievance, it shall be submitted to Arbitration. The Union shall notify the City, in writing, of its intent to submit any grievance to Arbitration. A representative of the Union and a representative from the City shall contact the Federal Mediation and Conciliation Service for a list of Arbitrators from which a selection will be made. The fees and expenses submitted by the impartial Arbitrator shall be shared equally by both the City and the Union.

The grievance procedure herein outlined is designated to preserve harmony and friendly relations between the City and its employees. To the extent this procedure conflicts with any provisions of the Civil Service Act, the Act shall control in cases involving employees covered by the Act.

ARTICLE 39

SAVINGS CLAUSE

Should any Article or portion thereof, of this Agreement be held unlawful and unenforceable by any Court of competent jurisdiction; upon the issuance of such a decision, the parties shall agree immediately to negotiate a substitute for the invalidated section.

ARTICLE 40 SEVERABILITY

If the provisions of this Agreement are subsequently declared by the proper Legislative or Judicial Authority to be unlawful, unenforceable, or not in accordance with applicable Statute or Ordinances, all other provisions of this Agreement shall remain in full force and effect for the duration of this Agreement.

ARTICLE 41 DURATION

This Agreement shall commence on signing, and shall continue in full force and effect until midnight on September 30, 2028, or until a new agreement is reached or until the Commission of Industrial Relations has made a determination.

ARTICLE 42 NEGOTIATIONS ON NEW CONTRACT

Negotiations may commence on a new contract in May 2028.

ARTICLE 43 WORK RULES

The Employer may adopt rules and regulations for the operation of the City and the conduct of its employees; provided any such rules and regulations shall not conflict with any provisions of this Agreement or the laws of the State of Nebraska or the United States of America. Any terms or conditions not covered in this Agreement will be adhered to as currently written in the City Employee Handbook or as changed subject to approval of the Union.

ARTICLE 44 MASTER POLICE OFFICER (MPO) PROGRAM

PURPOSE: To improve skills, enhance productivity, promote professional growth and job satisfaction. To recognize and provide compensation for advanced education and for certain designated skills or combination of skills, education, training, and experience. To provide an alternative or additional career path for Police Officers, designed to retain and compensate highly motivated and skilled officers who will remain an asset to the Falls City Police Department.

PROGRAM: This is a voluntary program. This program is to recognize and compensate Patrol Officers who have shown their dedication to their profession by bettering themselves during their career. Officers who perform at a high level, enhance their education, training, advanced skills, extra duties, physical fitness, firearms proficiency and team involvement should be rewarded for their efforts.

Once obtained, the officer must continue to maintain standards to maintain the MPO designation. Once earned, it will be for twelve (12) months. If standards are not maintained, the MPO status will

end at the end of the twelve (12) months. It is the officer's responsibility to provide documentation at the end of the twelve (12) months to verify they are still eligible as an MPO. If the MPO status ends, the eligible officer can reapply at the next application period.

While a Master Police Officer may have additional responsibilities, they are not a substitute or replacement for a shift supervisor.

The designated supervisor will oversee and manage the program.

PROCEDURE:

A. Rank: All sworn Police Officers and Sergeants will be eligible for MPO status.

B. Time in Service: To be eligible the officer must be a full time Police Officer with a minimum of three (3) years of full-time service as a Falls City Police Officer, after the probationary period. If an officer leaves the Falls City Police Department and returns within three (3) years, the time as a Falls City Police Officer can be combined minus the time away from the Department. If an officer has previous full-time law enforcement experience with another agency, the time will be considered at a 3:1 ratio. Three (3) years of full-time service will translate to one (1) year as a Falls City Police Officer. This will be limited to twelve (12) years of previous service which will equal four (4) years as a Falls City Police Officer.

C. Job Performance; The officer must meet or exceed standards on annual evaluations immediately prior to the application to be an MPO. If there are any "needs improvement" or concerns on any of the evaluations, the officer will not be considered for the MPO program. This will not prohibit an officer from applying again after getting three (3) consecutive evaluations that meet or exceed standards. The officer's job performance will continually be monitored by his/her supervisor to make sure that the officer is performing at a level worthy of MPO status.

D. Discipline: An officer will not be considered to be an MPO if he/she has had any major disciplinary action within the last twelve (12) months. Major disciplinary action may include a letter of reprimand.

E. Range Scores: An officer must score a minimum of 80% on the State pistol qualification. If this standard is not met, the officer will not be eligible for the MPO program. If this standard is not maintained, the officer will be removed from the MPO program until the next time the officer is able to reapply to the MPO program.

F. Timeframe: Officers that have obtained MPO status must reapply every year. The reapplication will coincide with their yearly performance evaluation. If an officer fails to reapply or chooses not to apply, the officer's MPO status will be rescinded.

APPLICATION PROCESS: Any officer who meets the minimum requirements is encouraged to apply by submitting an application with copies of all relevant training to their supervisor on their evaluation date. The supervisor will submit the application to the Assistant Chief of Police. If an officer's supervisor believes an officer should not be an MPO, the supervisor shall provide the information to the Assistant Chief of Police in writing. After the application is submitted, it will be considered by the Assistant Chief of Police and approved by the Chief of Police. The burden of providing all required certifications and documentation rests with the officer.

PAY INCREASE AND DESIGNATION: After an officer is granted MPO status, the officer will receive MPO certification pay of two dollars and fifty cents (\$2.50) an hour, as long as the officer maintains MPO status. This is not a promotion and is not subject to cost of living pay increases.

ARTICLE 45 LATERAL POLICE OFFICER HIRING BONUS

PURPOSE: The parties mutually recognize the importance of having a competitive stance in the current law enforcement labor market in order to attract Lateral Police Officer applicants.

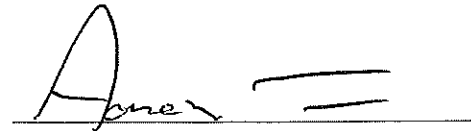
PROGRAM: The City will pay an eligible new Lateral Police Officer a hiring bonus of \$10,000, to be paid in seventy-eight (78) equal installments (26 pay periods/year) over three (3) years for meeting one of the following three (3) requirements prior to employment:

- A. Successful completion of basic recruit training at a certified police academy and possess such certification from the State of Nebraska;
- B. Enrolled in a State of Nebraska Police Academy and will have successfully completed all required programs of that academy and obtained a Nebraska Law Enforcement Certification; or
- C. Successful completion of basic recruit training at a certified Police Academy (out-of-state) with the ability to obtain a certification from the State of Nebraska as a law enforcement officer.

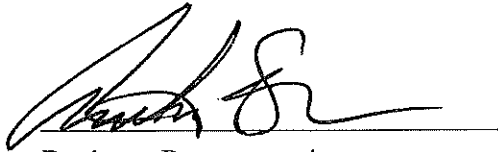
PAYMENT TERMINATION: The City will terminate the payments if the officer leaves prior to the three-year period. If the officer is hired and qualifies for the hiring bonus, starts receiving the payments, and then leaves the City prior to completing payout, and is then rehired, the officer is not eligible again for the bonus program.

RIGHT TO DISCONTINUE PROGRAM: The City reserves the right to discontinue the program prior to the conclusion of the term of this Agreement.

IN WITNESS WHEREOF the parties hereto have executed this Agreement on the _____
day of _____, 2025.



Business Manager



Business Representative

Mayor

Attest to:

City Clerk

**EXHIBIT A
WAGES**

POLICE DEPARTMENT - 2025-2026								
POSITION	START	1	2	3	4	5	6	7
INVESTIGATOR	\$34.79	\$35.46	\$36.11	\$36.61	\$36.91	\$37.11	\$37.30	\$37.49
SERGEANT	\$34.78	\$35.46	\$36.11	\$36.61	\$36.91	\$37.11	\$37.30	\$37.49
POLICE OFFICER (CERTIFIED)	\$31.14	\$31.98	\$32.81	\$33.65	\$34.49	\$35.32	\$35.80	\$36.27
POLICE OFFICER (UNCERTIFIED)	\$24.94							
DISPATCH SUPERVISOR	\$23.13	\$24.17	\$25.21	\$26.25	\$27.29	\$28.34	\$29.01	\$29.67
DISPATCHER I	\$22.13	\$22.92	\$23.71	\$24.51	\$25.30	\$26.08	\$26.87	\$27.67
DISPATCHER II	\$21.13	\$21.77	\$22.42	\$23.07	\$23.72	\$24.36	\$25.02	\$25.88
DISPATCHER III	\$18.51	\$19.20	\$19.90	\$20.59	\$21.41	\$22.56	\$23.72	\$24.87
CODE ENFORCEMENT OFFICIAL	\$22.50	\$23.30	\$24.10	\$24.90	\$25.70	\$26.50	\$27.03	\$27.56

POLICE DEPARTMENT - 2026-2027 - 4% wage increase								
POSITION	START	1	2	3	4	5	6	7
INVESTIGATOR	\$36.18	\$36.88	\$37.55	\$38.07	\$38.39	\$38.59	\$38.79	\$38.99
SERGEANT	\$36.17	\$36.88	\$37.55	\$38.07	\$38.39	\$38.59	\$38.79	\$38.99
POLICE OFFICER (CERTIFIED)	\$32.39	\$33.26	\$34.12	\$35.00	\$35.87	\$36.73	\$37.23	\$37.72
POLICE OFFICER (UNCERTIFIED)	\$25.94							
DISPATCH SUPERVISOR	\$24.06	\$25.14	\$26.22	\$27.30	\$28.38	\$29.47	\$30.17	\$30.86
DISPATCHER I	\$23.02	\$23.84	\$24.66	\$25.49	\$26.31	\$27.12	\$27.94	\$28.78
DISPATCHER II	\$21.97	\$22.64	\$23.32	\$23.99	\$24.67	\$25.33	\$26.02	\$26.92
DISPATCHER III	\$19.25	\$19.97	\$20.70	\$21.41	\$22.27	\$23.46	\$24.67	\$25.86
CODE ENFORCEMENT OFFICIAL	\$23.40	\$24.23	\$25.06	\$25.90	\$26.73	\$27.56	\$28.11	\$28.66

POLICE DEPARTMENT - 2027-2028 - 3% wage increase								
POSITION	START	1	2	3	4	5	6	7
INVESTIGATOR	\$37.27	\$37.99	\$38.68	\$39.21	\$39.54	\$39.75	\$39.95	\$40.16
SERGEANT	\$37.26	\$37.99	\$38.68	\$39.21	\$39.54	\$39.75	\$39.95	\$40.16
POLICE OFFICER (CERTIFIED)	\$33.36	\$34.26	\$35.14	\$36.05	\$36.95	\$37.83	\$38.35	\$38.85
POLICE OFFICER (UNCERTIFIED)	\$26.72							
DISPATCH SUPERVISOR	\$24.78	\$25.89	\$27.01	\$28.12	\$29.23	\$30.35	\$31.08	\$31.79
DISPATCHER I	\$23.71	\$24.56	\$25.40	\$26.25	\$27.10	\$27.93	\$28.78	\$29.64
DISPATCHER II	\$22.63	\$23.32	\$24.02	\$24.71	\$25.41	\$26.09	\$26.80	\$27.73
DISPATCHER III	\$19.83	\$20.57	\$21.32	\$22.05	\$22.94	\$24.16	\$25.41	\$26.64
CODE ENFORCEMENT OFFICIAL	\$24.10	\$24.96	\$25.81	\$26.68	\$27.53	\$28.39	\$28.95	\$29.52

Employees transferring/promoted to a position at a higher pay grade shall receive as their starting pay no less than twenty-five cents (\$.25) more an hour than they had been receiving at their previous pay grade.



RESOLUTION NO. _____

AUTHORIZING EXECUTION OF GRANT AGREEMENT DOCUMENTS AND SOLICITATION OF REQUESTS FOR QUOTES FOR THE 2025 COMMUNITY FOREST IMPROVEMENTS PROJECT

WHEREAS, the City of Falls City has been awarded a grant through the Nebraska Statewide Arboretum, supported by the USDA Forest Service, to implement the 2025 Community Forest Improvements Project; and

WHEREAS, the City has received a subaward agreement under this grant and may receive additional subaward agreements under the same grant award for subsequent phases or reimbursements; and

WHEREAS, the total grant award authorized for the project is \$231,275, and it is necessary to provide authorization to execute agreements up to that total amount; and

WHEREAS, the grant requires the execution of the subaward agreement and all supportive documents necessary to carry out the project scope of work; and

WHEREAS, the City of Falls City will implement the project through contracted services with certified arborists and nurseries to complete tree pruning, tree removals, and tree planting in accordance with applicable standards and grant requirements; and

WHEREAS, it is in the best interest of the City of Falls City to formally authorize execution of the necessary grant documents and to proceed with solicitation of competitive quotes to ensure timely and efficient implementation of the project.

NOW, THEREFORE, be it resolved by the Mayor and City Council of the City of Falls City, Nebraska:

1. The Mayor, or his designee, is hereby authorized to execute the subaward agreement and all supportive documents necessary to implement the 2025 Community Forest Improvements Project.
2. The Mayor, or his designee, is further authorized to execute any future subaward agreements and supportive documents associated with this grant, up to the total authorized grant award of \$231,275.
3. City staff is hereby authorized to solicit Requests for Quotes (RFQs) from qualified and certified arborists and nurseries for the purpose of completing the tree pruning, removal, and planting activities outlined in the project scope of work.
4. All such actions shall be conducted in compliance with applicable state law, local ordinances, and the requirements of the Nebraska Statewide Arboretum grant agreement.

PASSED AND APPROVED this 15th day of September, 2025.

ATTESTED TO:

CITY OF FALLS CITY

Clerk

Mayor

Cost Reimbursement Research Subaward Agreement

Federal Awarding Agency: Department of Agriculture (USDA)

Pass-Through Entity (PTE):

Brd. of Regents of the Univ. of Nebraska on behalf of the Univ. of Nebraska-Lincoln

Subrecipient:

City of Falls City

PTE PI: Hanna Pinneo

Sub PI: Brian Burr

PTE Federal Award No: 24-DG-11021600-004

Subaward No: 25-6553-0123-011

Project Title: Strengthening Nebraska's Urban Forest Infrastructure

Subaward Period of Performance (Budget Period):

Start: 09/01/2025 End: 08/31/2026

Amount Funded This Action (USD): \$ 115,638.00

Estimated Project Period (if incrementally funded):

Start: 09/01/2025 End: 08/31/2028

Incrementally Estimated Total (USD): \$ 231,275.00

Terms and Conditions

1. PTE hereby awards a cost reimbursable subaward, as described above, to Subrecipient. The Statement of Work and budget for this Subaward are as shown in Attachment 5. In its performance of Subaward work, Subrecipient shall be an independent entity and not an employee or agent of PTE.
2. Subrecipient shall submit invoices not more often than monthly and not less frequently than quarterly for allowable costs incurred. Upon the receipt of proper invoices, the PTE agrees to process payments in accordance with this Subaward. All invoices shall be submitted using Subrecipient's standard invoice, but at a minimum shall include current and cumulative costs (including cost sharing), Subaward number, and certification. Invoices that do not reference PTE Subaward number shall be returned to Subrecipient. Invoices and questions concerning invoice receipt or payments shall be directed to the party's Financial Contact, shown in Attachment 3A.
3. A final statement of cumulative costs incurred, including cost sharing, marked "FINAL" must be submitted to PTE's Financial Contact, as shown in Attachment 3A, not later than 60 days after the Project Period end date. The final statement of costs shall constitute Subrecipient's final financial report.
4. All payments shall be considered provisional and are subject to adjustment within the total estimated cost in the event such adjustment is necessary as a result of an adverse audit finding against the Subrecipient.
5. Matters concerning the technical performance of this Subaward shall be directed to the appropriate party's Principal Investigator as shown in Attachments 3A and 3B. Technical reports are required as shown in Attachment 4.
6. Matters concerning the request or negotiation of any changes in the terms, conditions, or amounts cited in this Subaward, and any changes requiring prior approval, shall be directed to each party's Administrative Contact, as shown in Attachments 3A and 3B. Any such change made to this Subaward requires the written approval of each party's Authorized Official, as shown in Attachments 3A and 3B.
7. The PTE may issue non-substantive changes to the Period of Performance and budget Bilaterally. Unilateral modification shall be considered valid 14 days after receipt unless otherwise indicated by Subrecipient when sent to Subrecipient's Authorized Official Contact, as shown in Attachment 3B.
8. Each party shall be responsible for its negligent acts or omissions and the negligent acts or omissions of its employees, officers, or directors, to the extent allowed by law.
9. Either party may terminate this Subaward with 30 days written notice to the appropriate party's Authorized Official Contact, as shown in Attachments 3A and 3B. PTE shall pay Subrecipient for termination costs as allowable under this Subaward, as applicable.
10. By signing this Subaward, including the attachments hereto which are hereby incorporated by reference, Subrecipient certifies that it will perform the Statement of Work in accordance with the terms and conditions of this Subaward and the applicable terms of the Federal Award, including the appropriate Research Terms and Conditions ("RTCs") of the Federal Awarding Agency, as referenced in Attachment 2. The parties further agree that they intend this Subaward to comply with all applicable laws, regulations and requirements.

By an Authorized Official of Pass-through Entity:

Name: Suzan G. Lund

Date

Title: Interim Director, Office of Sponsored Programs

By an Authorized Official of Subrecipient:

Name:

Date

Title:



Attachment 1

Certifications and Assurances

Subaward Number:

25-6553-0123-011

Certification Regarding Lobbying

By signing this Subaward, the Subrecipient Authorized Official certifies, to the best of his/her knowledge and belief, that no Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or intending to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Subrecipient shall complete and submit Standard Form -LLL, "Disclosure Form to Report Lobbying," to the PTE.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Debarment, Suspension, and Other Responsibility Matters

To the extent allowed by law, by signing this Subaward, the Subrecipient Authorized Official certifies, to the best of his/her knowledge and belief that neither the Subrecipient nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency.

Audit and Access to Records

Subrecipient certifies that it will provide notice of any adverse findings which impact this Subaward and will provide access to records as required. If Subrecipient is not subject to the Single Audit Act, then Subrecipient will provide notice of the completion of any required audits and provide access to such audits upon request.

Program for Enhancement of Contractor Employee Protections

Subrecipient is hereby notified that they are required to: inform their employees working on any federal award that they are subject to the whistleblower rights and remedies of the pilot program; inform their employees in writing of employee whistleblower protections under 41 U.S.C §4712 in the predominant native language of the workforce; and include such requirements in any agreement made with a subcontractor or subgrantee.

The Subrecipient shall require that the language of the certifications above in this Attachment 1 be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

Use of Name

Neither party shall use the other party's name, trademarks, or other logos in any publicity, advertising, or news release without the prior written approval of an authorized representative of that party. The parties agree that each party may use factual information regarding the existence and purpose of the relationship that is the subject of this Subaward for legitimate business purposes, to satisfy any reporting and funding obligations, or as required by applicable law or regulation without written permission from the other party. In any such statement, the relationship of the parties shall be accurately and appropriately described.



Attachment 2

Federal Award Terms and Conditions

Subaward Number

25-6553-0123-011

Required Data Elements

The data elements required by Uniform
Guidance are incorporated in the attached Federal Award.

Federal Award Issue Date	FAIN	CFDA No.
04/19/24	24-DG-11021600-004	10.727

This Subaward Is:

☐ Research & Development ☒ Subject to FFATA

CFDA Title

Inflation Reduction Act Urban & Community Forestry Program

Key Personnel Per NOA

General Terms and Conditions

By signing this Subaward, Subrecipient agrees to the following:

- To abide by the conditions on activities and restrictions on expenditure of federal funds in appropriations acts that are applicable to this Subaward to the extent those restrictions are pertinent. This includes any recent legislation noted on the Federal Awarding Agency's website:
<http://nifa.usda.gov/resource/nifa-federal-assistance-policy-guide>
- Reserved and 2 CFR 400
- The Federal Awarding Agency's grants policy guidance, including addenda in effect as of the beginning date of the period of performance or as amended found at:
<https://nifa.usda.gov/regulations-and-guidelines>
- Research Terms and Conditions, including any Federal Awarding Agency's Specific Requirements found at:
<https://www.nsf.gov/awards/managing/rtc.jsp> except for the following :
 - No-cost extensions require the written approval of the PTE. Any requests for a no-cost extension shall be directed to the Financial Contact shown in Attachment 3A, not less than 30 days prior to the desired effective date of the requested change.
 - Any payment mechanisms and financial reporting requirements described in the applicable Federal Awarding Agency Terms and Conditions and Agency-Specific Requirements are replaced with Terms and Conditions (1) through (4) of this Subaward; and
 - Any prior approvals are to be sought from the PTE and not the Federal Awarding Agency.
 - Title to equipment that is purchased or fabricated with research funds or Subrecipient cost sharing funds, as direct costs of the project or program, shall vest in the Subrecipient subject to the conditions specified in the Subaward.
 - Prior approval must be sought for a change in Subrecipient PI or change in Key Personnel (defined as listed on the NOA).
- Treatment of program income: Additive

This section intentionally left blank

Special Terms and Conditions:

Copyrights:

Subrecipient Shall Grant to PTE an irrevocable, royalty-free, non-transferable, non-exclusive right and license to use, reproduce, make derivative works, display, and perform publicly any copyrights or copyrighted material (including any computer software and its documentation and/or databases) first developed and delivered under this Subaward solely for the purpose of and only to the extent required to meet PTE's obligations to the Federal Government under its PTE Federal Award.

Subrecipient grants to PTE the right to use any written progress reports and deliverables created under this Subaward solely for the purpose of and only to the extent required to meet PTE's obligations to the Federal Government under its Federal Award.

Data Rights:

Subrecipient grants to PTE the right to use data created in the performance of this Subaward solely for the purpose of and only to the extent required to meet PTE's obligations to the Federal Government under its PTE Federal Award.

Data Sharing and Access (Check if applicable):

☐ Subrecipient agrees to comply with the Federal Awarding Agency's data sharing and access requirements as reflected in the NOA (or in the special terms below) and the Data Management/Sharing Plan submitted to the Federal Awarding Agency and attached.

Promoting Objectivity in Research (COI):

Subrecipient must designate herein which entity's Financial Conflicts of Interest policy (COI) will apply:

If applying its own COI policy, by execution of this Subaward, Subrecipient certifies that its policy complies with the requirements of the relevant Federal Awarding Agency as identified herein:

Subrecipient shall report any financial conflict of interest to PTE's Administrative Representative or COI contact, as designated on Attachment 3A. Any financial conflicts of interest identified shall, when applicable, subsequently be reported to Federal Awarding Agency. Such report shall be made before expenditure of funds authorized in this Subaward and within 45 days of any subsequently identified COI.

Work Involving Human or Vertebrate Animals (Select Applicable Options)

☒ No Human or Vertebrate Animals

This section left intentionally blank.

Human Subjects Data (Select One)

This section left intentionally blank

Additional Terms



Attachment 3A
Pass-Through Entity (PTE) Contacts

Subaward Number:

25-6553-0123-011

PTE Information

Entity Name: Brd. of Regents of the Univ. of Nebraska on behalf of the Univ. of Nebraska-Lincoln

Legal Address: 151 Prem S. Paul Research Center at Whittier School
2200 Vine Street
Lincoln NE 68583-0861

Website: <http://research.unl.edu/sponsoredprograms/>

PTE Contacts

Central Email: osp-subawards@unl.edu

Principal Investigator Name: Hanna Pinneo

Email: hpinneo2@unl.edu

Telephone Number: 402-472-2945

Administrative Contact Name: OSP Post Award

Email: osp-postaward@unl.edu

Telephone Number: 402-472-3171

COI Contact email (if different to above):

Financial Contact Name: OSP Post Award

Email: osp-postaward@unl.edu

Telephone Number: 402-472-3171

Email invoices? ☒ Yes ☐ No Invoice email (if different): osp-postaward@unl.edu

Authorized Official Name: Suzan G. Lund

Email: unlospawards@unl.edu

Telephone Number: 402-472-3171

PI Address:

Forestry Hall 202E
1800 N 37th St
Lincoln NE 68583-0815

Administrative Address:

151 Prem S. Paul Research Center at Whittier School
2200 Vine Street
Lincoln NE 68583-0861

Invoice Address:

151 Prem S. Paul Research Center at Whittier School
2200 Vine Street
Lincoln NE 68583-0861



Attachment 3B
Subrecipient Contacts

Subaward Number:

25-6553-0123-011

Subrecipient Information for [FFATA](#) reporting

Entity's UEI Name:

EIN No.: Institution Type:

UEI: Currently registered in SAM.gov: ☐ Yes ☐ No

Parent UEI: Exempt from reporting executive compensation: ☐ Yes ☐ No (if no, complete 3Bpg2)

Place of Performance Address This section for U.S. Entities: Zip Code [Look-up](#)

Congressional District: Zip Code+4:

Subrecipient Contacts

Central Email:

Website:

Principal Investigator Name: Brian Burr

Email: Telephone Number:

Administrative Contact Name:

Email: Telephone Number:

Financial Contact Name:

Email: Telephone Number:

Invoice/Payment Email:

Authorized Official Name:

Email: Telephone Number:

Legal Address:

Administrative Address:

Payment Address:



Attachment 3B-2
Highest Compensated Officers

Subaward Number:

25-6553-0123-011

Subrecipient:

Institution Name: City of Falls City

PI Name: Brian Burr

Highest Compensated Officers

The names and total compensation of the five most highly compensated officers of the entity(ies) must be listed if the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1) Internal Revenue Code of 1986.

Officer 1 Name:

Officer 1 Compensation:

Officer 2 Name:

Officer 2 Compensation:

Officer 3 Name:

Officer 3 Compensation:

Officer 4 Name:

Officer 4 Compensation:

Officer 5 Name:

Officer 5 Compensation:



Attachment 4
Reporting and Prior Approval Terms

Subaward Number:

25-6553-0123-011

Subrecipient agrees to submit the following reports (PTE contacts are identified in Attachment 3A):

Technical Reports:

- ☐ Monthly technical/progress reports will be submitted to the PTE's [] within [] days of the end of the month.
- ☐ Quarterly technical/progress reports will be submitted within 30 days after the end of each project quarter to the PTE's []
- ☐ Annual technical / progress reports will be submitted within [] days prior to the end of each budget period to the PTE's []. Such report shall also include a detailed budget for the next Budget Period, updated other support for key personnel, certification of appropriate education in the conduct of human subject research of any new key personnel, and annual IRB or IACUC approval, if applicable.
- ☐ A Final technical/progress report will be submitted to the PTE's [] within [] days of the end of the Project Period or after termination of this award, whichever comes first.
- ☒ Technical/progress reports on the project as may be required by PTE's [Principal Investigator] in order for the PTE to satisfy its reporting obligations to the Federal Awarding Agency.

Prior Approvals:

Carryover:

Carryover is restricted for this subaward by the: Pass-Through Entity

Submit carryover requests to the Financial Contact

Other Reports:

- ☐ In accordance with 37 CFR 401.14, Subrecipient agrees to notify PTE's [] [] days after Subrecipient's inventor discloses invention(s) in writing to Subrecipient's personnel responsible for patent matters. The Subrecipient will submit a final invention report using Federal Awarding Agency specific forms to the PTE's [] within 60 days of the end of the Project Period to be included as part of the PTE's final invention report to the Federal Awarding Agency.
- A negative report is required: []
- ☐ Property Inventory Report (only when required by Federal Awarding Agency), specific requirements below.

Other Special Reporting Requirements:

1. INVOICES

- A. Email invoices and detail to the financial contact as per Attachment 3A
- B. Included with the invoice shall be a detailed itemization of expenditures produced from Subrecipient's accounting system. The itemization shall include, at a minimum, names/amounts of persons paid from this award, vendor payee name, date of payment, item description and amount.
- C. Include Uniform Guidance Certification Statement with Signature
- D. Invoices shall not be submitted for an amount less than \$500, unless it is a final invoice

2. CLOSE-OUT

- A. Complete attached Subaward Agreement Close-Out form and email to financial contact



Attachment 5
Statement of Work, Cost Sharing, Indirects & Budget

Subaward Number:

25-6553-0123-011

Statement of Work

☐ Below ☒ Attached, pages

If award is FFATA eligible and SOW exceeds 4000 characters, include a *Subrecipient Federal Award Project Description*

Budget Information

Indirect Information	Indirect Cost Rate (IDC) Applied <input type="text" value="0"/> %	Cost Sharing <input type="text" value="No"/>
Rate Type: <input type="text"/>		If Yes, include Amount: \$ <input type="text"/>

Budget Details ☐ Below ☒ Attached, pages

Budget Totals

Direct Costs	\$	<input type="text" value="115,638.00"/>
Indirect Costs	\$	<input type="text" value="0.00"/>
Total Costs	\$	<input type="text" value="115,638.00"/>

All amounts are in United States Dollars



Attachment 6

Notice of Award (NOA) and any additional documents



The following pages include the NOA and if applicable any additional documentation referenced throughout this Subaward.



~~Not incorporating the NOA or any additional documentation to this Subaward.~~

Subaward Agreement Close-Out Requirements

The University of Nebraska-Lincoln requires subrecipients to submit a list of equipment purchased, a copy of your invention disclosure report, final invoice for the agreement and a signed copy of this form. Final invoice will not be processed for payment until all close-out documentation has been received.

Subaward agreement #: _____

Subrecipient: _____

Please check all that apply:

- ☐ Final invoice has been emailed including a system generated report as back-up documentation.
- ☐ There are NO outstanding claims against this subaward agreement. (No further claims will be honored after this block has been checked and this form has been signed and returned to the University of Nebraska-Lincoln.)
- ☐ Only the amount included in the Final Invoice \$ _____ is due. When the FINAL invoice is paid by the University of Nebraska-Lincoln, there will be no further claims against this subaward agreement.
- ☐ Required cost share has been met and reported
- ☐ Patents and/or inventions are pending. Please see attached documentation.
- ☐ NO patents or inventions to report under this subaward agreement.
- ☐ Technical report completed and mailed to UNL-PI on this date: _____
- ☐ Neither government furnished equipment nor equipment purchased with money from this subaward agreement to be reported. (*University's definition of Equipment is an article of nonexpendable tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit*)
- ☐ Equipment purchased: (Please attach additional sheet if necessary)
Include Description, S/N, Acquisition Date, Location, Condition and Cost.

I hereby certify the above information is correct and in accordance with the terms of the subaward agreement. Subrecipient does hereby remise, release, and discharge the University, its officers, agents and employees, of and from all liabilities, obligations, claims, and demands whatsoever under or arising from the said subaward agreement.

Signature (Subrecipient's Authorized Representative)

Date

Printed Name

Title

Please email the completed form to the financial contact per Attachment 3A included with the subaward agreement.

**FEDERAL FINANCIAL ASSISTANCE
AWARD OF DOMESTIC GRANT 24-DG-11021600-004
Between
BOARD OF REGENTS OF THE UNIVERSITY OF NEBRASKA
And The
USDA, FOREST SERVICE
ROCKY MOUNTAIN REGION
STATE, PRIVATE, AND TRIBAL FORESTRY**

Project Title: Inflation Reduction Act Strengthening Nebraskas Urban Forest Infrastructure

Upon execution of this document, an award to Board of Regents of the University of Nebraska, hereinafter referred to as "The Nebraska Statewide Arboretum," in the amount of **\$10,000,000.00**, is made under the authority of Cooperative Forestry Assistance Act, P.L. 95-313 as amended, 16 USC 2105 and Public Law 117-169, Subtitle D, Section 23003(a). The Federal Assistance Listing (formerly Catalog of Federal Domestic Assistance - CFDA) number and name are 10.727 IRA Urban & Community Forestry. The Nebraska Statewide Arboretum accepts this award for the purpose described in the application narrative. Your application for Federal financial assistance, dated 3/5/2024, and the attached Forest Service provisions, 'Forest Service Award Provisions,' are incorporated into this letter and made a part of this award.

This authority requires a match of 1:1 match, however match has been waived under the provision of Public Law 117-169 (Inflation Reduction Act) and based on assurance from the Cooperator that 100% of the work and funding will benefit disadvantaged communities.

This is an award of Federal financial assistance. Prime and sub-recipients to this award are subject to the OMB guidance in subparts A through F of 2 CFR Part 200 as adopted and supplemented by the USDA in 2 CFR Part 400. Adoption by USDA of the OMB guidance in 2 CFR 400 gives regulatory effect to the OMB guidance in 2 CFR 200 where full text may be found.

Electronic copies of the CFRs can be obtained at the following internet site: www.ecfr.gov. If you are unable to retrieve these regulations electronically, please contact your Grants and Agreements Office at sm.fs.R2sptfgrants@usda.gov.

The following administrative provisions apply to this award:

- A. **LEGAL AUTHORITY**. The Nebraska Statewide Arboretum shall have the legal authority to enter into this award, and the institutional, managerial, and financial capability to ensure proper planning, management, and completion of the project, which includes funds sufficient to pay the non-Federal share of project costs, when applicable.



- B. PRINCIPAL CONTACTS. Individuals listed below are authorized to act in their respective areas for matters related to this award.

Principal Cooperator Contacts:

Cooperator Program Contact	Cooperator Administrative Contact
Hanna Pinneo Executive Director of the Nebraska Statewide Arboretum 2200 Vine Street Lincoln, NE 68583 Telephone: 402-472-2945 Email: hpinneo2@unl.edu	Hannah Kahler Assistant Director, OSP 2200 Vine Street Lincoln, NE 68583 Email: hannah.kahler@unl.edu

Principal Forest Service Contacts:

Forest Service Program Manager Contact	Forest Service Administrative Contact
Sherry Fountain UCF Program Manager 1617 Cole Boulevard, Building 17 Lakewood, CO 80401 Email: sherry.fountain@usda.gov	Amanda Marr Grants Management Specialist 1801 Highway 18 Bypass Hot Springs, SD 57747 Telephone: 605-515-8812 Email: amanda.marr@usda.gov

- C. SYSTEM FOR AWARD MANAGEMENT REGISTRATION REQUIREMENT (SAM). The Nebraska Statewide Arboretum shall maintain current organizational information and the original Unique Entity Identifier (UEI) provided for this agreement in the System for Award Management (SAM) until receipt of final payment. This requires annual review and updates, when needed, of organizational information after the initial registration. More frequent review and updates may be required for changes in organizational information or agreement term(s). Any change to the original UEI provided in this agreement will result in termination of this agreement and de-obligation of any remaining funds. For purposes of this agreement, System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a Cooperative. Additional information about registration procedures may be found at the SAM Internet site at www.sam.gov.
- D. ADVANCE AND REIMBURSABLE PAYMENTS – FINANCIAL ASSISTANCE. Advance and Reimbursable payments are approved under this award. Only costs for those project activities approved in (1) the initial award, or (2) modifications thereto, are allowable. Requests for payment must be submitted on Standard Form 270 (SF-270), Request for Advance or Reimbursement, and must be submitted no more than monthly. In order to approve a Request for Advance Payment or Reimbursement, the Forest Service shall review such requests to ensure advances or payments for

reimbursement are in compliance and otherwise consistent with OMB, USDA, and Forest Service regulations.

Advance payments must not exceed the minimum amount needed or no more than is needed for a 30-day period, whichever is less. If the Recipient receives an advance payment and subsequently requests an advance or reimbursement payment, then the request must clearly demonstrate that the previously advanced funds have been fully expended before the Forest Service can approve the request for payment. Any funds advanced, but not spent, upon expiration of this award must be returned to the Forest Service.

The Program Manager reserves the right to request additional information prior to approving a payment.

<p>The invoice must be sent by one of three methods:</p> <p>EMAIL (preferred): SM.FS.asc_ga@usda.gov</p> <p>FAX: 877-687-4894</p> <p>POSTAL: USDA Forester Service Budget & Finance - Grants and Agreements 4000 Masthead St, NE Albuquerque, NM 87109</p>	<p>Send a copy to:</p> <p>sherry.fountain@usda.gov</p>
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- E. INDIRECT COST RATES. The cooperator has decided not to access indirect costs in this award.
- F. PRIOR WRITTEN APPROVAL. The Nebraska Statewide Arboretum shall obtain prior written approval pursuant to conditions set forth in 2 CFR 200.407.
- G. MODIFICATIONS. Modifications within the scope of this award must be made by mutual consent of the parties, by the issuance of a written modification signed and dated by all properly authorized signatory officials, prior to any changes being performed. Requests for modification should be made, in writing, at least 30 days prior to implementation of the requested change. The Forest Service is not obligated to fund any changes not properly approved in advance.
- H. PERIOD OF PERFORMANCE. This agreement is executed as of the date of the Forest Service signatory official signature. Pre-award costs are authorized as of 10/01/2023 pursuant to 2 CFR 200.458.

The end date, or expiration date is **3/31/2029** This instrument may be extended by a properly executed modification. *See Modification Provision above.*

- I. AUTHORIZED REPRESENTATIVES. By signature below, each party certifies that the individuals listed in this document as representatives of the individual parties are authorized to act in their respective areas for matters related to this award. In witness
QM whereof the parties hereto have executed this award.



04/18/2024 | 15:30 CDT

MIKE ZELENY, Vice Chancellor, Office of Business and Finance
University of Nebraska - Lincoln

Date

KEVIN KHUNG

Digitally signed by KEVIN KHUNG
Date: 2024.04.19 10:15:30 -06'00'

KEVIN KHUNG, Director
State, Private, and Tribal Forestry
USDA, Forest Service, Rocky Mountain Region

Date

The authority and the format of this award have been reviewed and approved for signature.

LYNNE SHOLTY

Digitally signed by LYNNE SHOLTY
Date: 2024.04.11 10:50:50 -06'00'

LYNNE SHOLTY
Forest Service Grants Management Specialist

Date

ATTACHMENT A: FOREST SERVICE AWARD PROVISIONS

- A. COLLABORATIVE ARRANGEMENTS. Where permitted by terms of the award and Federal law, The Nebraska Statewide Arboretum may enter into collaborative arrangements with other organizations to jointly carry out activities with Forest Service funds available under this award.
- B. FOREST SERVICE LIABILITY TO THE RECIPIENT. The United States shall not be liable to The Nebraska Statewide Arboretum for any costs, damages, claims, liabilities, and judgments that arise in connection with the performance of work under this award, including damage to any property owned by The Nebraska Statewide Arboretum or any third party.
- C. NOTICES. Any notice given by the Forest Service or The Nebraska Statewide Arboretum will be sufficient only if in writing and delivered in person, mailed, or transmitted electronically by e-mail or fax, as follows:

To the Forest Service Program Manager, at the address specified in the award.

To The Nebraska Statewide Arboretum, at the address shown in the award or such other address designated within the award.

Notices will be effective when delivered in accordance with this provision, or on the effective date of the notice, whichever is later.

- D. SUBAWARDS. Prior approval is required to issue subawards under this grant. The intent to subaward must be identified in the approved budget and scope of work and approved in the initial award or through subsequent modifications. Approval of each individual subaward is not required, however the cooperator must document that each sub-recipient does NOT have active exclusions in the System for Award Management (sam.gov).

The Cooperator must also ensure that they have evaluated each subrecipient's risk in accordance with 2 CFR 200.332 (b).

Any subrecipient under this award must be notified that they are subject to the OMB guidance in subparts A through F of 2 CFR Part 200, as adopted and supplemented by the USDA in 2 CFR Part 400. Any sub-award must follow the regulations found in 2 CFR 200.331 through .333.

All subawards \$30,000 or more must be reported at fhrs.gov in compliance with 2 CFR 170. See Attachment B for full text.

- E. FINANCIAL STATUS REPORTING. A Federal Financial Report, Standard Form SF-425 (and Federal Financial Report Attachment, SF-425A, if required for reporting multiple awards), must be submitted semi-annually. These reports are due 30 days after

the reporting period ending June 30 and December 31. The final SF-425 (and SF-425A, if applicable) must be submitted either with the final payment request or no later than 120 days from the expiration date of the award. These forms may be found at <https://www.grants.gov/web/grants/forms.html>.

- F. PROGRAM PERFORMANCE REPORTS. The recipient shall perform all actions identified and funded in application/modification narratives within the performance period identified in award.

In accordance with 2 CFR 200.301, reports must relate financial data to performance accomplishments of the federal award.

The Nebraska Statewide Arboretum shall submit semi-annual performance reports. These reports are due select from drop-down days after the reporting period ending June 30 and December 31. The final performance report shall be submitted either with The Nebraska Statewide Arboretum's final payment request, or separately, but not later than 120 days from the expiration date of the award.

- G. NOTIFICATION. The Nebraska Statewide Arboretum shall immediately notify the Forest Service of developments that have a significant impact on the activities supported under this award. Also, notification must be given in case of problems, delays or adverse conditions that materially impair the ability to meet the objectives of the award. This notification must include a statement of the action taken or contemplated, and any assistance needed to resolve the situation.
- H. CHANGES IN KEY PERSONNEL. Any revision to key personnel identified in this award requires notification of the Forest Service Program Manager by email or letter.
- I. USE OF FOREST SERVICE INSIGNIA. In order for The Nebraska Statewide Arboretum to use the Forest Service insignia on any published media, such as a Web page, printed publication, or audiovisual production, permission must be granted by the Forest Service's Office of Communications (Washington Office). A written request will be submitted by Forest Service, Program Manager, to the Office of Communications Assistant Director, Visual Information and Publishing Services prior to use of the insignia. The Forest Service Program Manager will notify The Nebraska Statewide Arboretum when permission is granted.
- J. FUNDING EQUIPMENT. Federal funding under this award is not available for reimbursement of The Nebraska Statewide Arboretum's purchase of equipment. Equipment is defined as having a fair market value of \$5,000 or more per unit and a useful life of over one year. Supplies are those items that are not equipment.
- K. PUBLIC NOTICES. It is Forest Service's policy to inform the public as fully as possible of its programs and activities. The Nebraska Statewide Arboretum is encouraged to give public notice of the receipt of this award and, from time to time, to announce progress

and accomplishments.

The Nebraska Statewide Arboretum may call on Forest Service's Office of Communication for advice regarding public notices. The Nebraska Statewide Arboretum is requested to provide copies of notices or announcements to the Forest Service Program Manager and to Forest Service's Office Communications as far in advance of release as possible.

- L. NONDISCRIMINATION STATEMENT – PRINTED, ELECTRONIC, OR AUDIOVISUAL MATERIAL. The Nebraska Statewide Arboretum shall include the following statement, in full, in any printed, audiovisual material, or electronic media for public distribution developed or printed with any Federal funding.

In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, disability, and reprisal or retaliation for prior civil rights activity. (Not all prohibited bases apply to all programs.)

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, and American Sign Language) should contact the responsible State or local Agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form, which can be obtained online at <https://www.ocio.usda.gov/document/ad-3027>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

- (1) Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue SW, Washington, D.C. 20250-9410; or*
- (2) Fax: (833) 256-1665 or (202) 690-7442; or*
- (3) Email: program.intake@usda.gov.*

If the material is too small to permit the full Non-Discrimination Statement to be included, the material will, at a minimum, include the alternative statement:

"This institution is an equal opportunity provider."

- M. FOREST SERVICE ACKNOWLEDGED IN PUBLICATIONS, AUDIOVISUALS, AND ELECTRONIC MEDIA. The Nebraska Statewide Arboretum shall acknowledge

Forest Service support in any publications, audiovisuals, and electronic media developed as a result of this award. Follow direction in USDA Supplemental 2 CFR 415.2.

- N. DISPUTES. In the event of any issue of controversy under this agreement, the parties may pursue Alternate Dispute Resolution (ADR) procedures to voluntarily resolve those issues. These procedures may include, but are not limited to conciliation, facilitation, mediation, and fact finding.

Should the parties be unable to resolve the issue of controversy through ADR, then the Signatory Official will make the decision. A written copy of the decision will be provided to the Cooperator.

Decisions of the Signatory Official shall be final unless, within 30 days of receipt of the decision of the Signatory Official, the Cooperator appeals the decision to the Forest Service's Deputy Chief, State, Private, and Tribal Forestry (SPTF). Any appeal made under this provision shall be in writing and addressed to the Deputy Chief, SPTF, USDA, Forest Service, Washington, DC 20024. A copy of the appeal shall be concurrently furnished to the Signatory Official.

A decision under this provision by the Deputy Chief, SPTF, is final. The final decision by the Deputy Chief, SPTF, does not preclude the Cooperator from pursuing remedies available under the law.

- O. AWARD CLOSEOUT. The Nebraska Statewide Arboretum must submit, no later than 120 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award.

Any unobligated balance of cash advanced to The Nebraska Statewide Arboretum must be immediately refunded to the Forest Service, including any interest earned in accordance with 2 CFR 200.344(d).

If this award is closed without audit, the Forest Service reserves the right to disallow and recover an appropriate amount after fully considering any recommended disallowances resulting from an audit which may be conducted later.

- P. TERMINATION. This award may be terminated, in whole or part pursuant to 2 CFR 200.340.

- Q. DEBARMENT AND SUSPENSION. The Nebraska Statewide Arboretum shall immediately inform the Forest Service if they or any of their principals are presently excluded, debarred, or suspended from entering into covered transactions with the federal government according to the terms of 2 CFR Part 180. Additionally, should The Nebraska Statewide Arboretum or any of their principals receive a transmittal letter or other official federal notice of debarment or suspension, then they shall notify the Forest Service without undue delay. This applies whether the exclusion, debarment, or suspension is voluntary or involuntary. The Recipient shall adhere to 2 CFR Part 180

Subpart C in regards to review of sub-recipients or contracts for debarment and suspension.

All subrecipients and contractors must complete the form AD-1048, Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion, Lower Tier Covered Transactions. Blank forms are available electronically. Completed forms must be kept on file with the primary recipient.

- R. MEMBERS OF CONGRESS. Pursuant to 41 U.S.C. 22, no member of, or delegate to, Congress shall be admitted to any share or part of this award, or benefits that may arise therefrom, either directly or indirectly.
- S. SCIENTIFIC INTEGRITY: USDA is committed to the highest levels of integrity in all of our scientific activities and decision making. This includes to performing, recording and reporting the results of scientific activities with honesty, objectivity, and transparency. All persons performing under this agreement shall adhere to the principles of scientific integrity described in [Departmental Regulation \(DR\) 1074-001](#).
- T. GEOSPATIAL DATA. All data collected will meet the requirements of the Geospatial Data Act of 2018 where applicable. This will always include the documentation of all relevant metadata standards, use of standard data formats; description of quantitative measures of uncertainty and source of uncertainty and sources of uncertainty associated with the data. Additionally, the data must meet specific standards specified elsewhere to ensure the data is useful to support the USDA's mission. The recipient/cooperator agrees to comply with USDA's Department-wide enterprise geospatial data management policy implemented in [Departmental Regulation 3465-001](#) which establishes the USDA policy for defining the strategic direction necessary to optimize the management of the USDA geospatial data and geospatial infrastructure, including all geospatial data created for, by, and enhanced by USDA.
- U. PUBLIC ACCESS TO SCHOLARLY PUBLICATIONS AND DIGITAL SCIENTIFIC RESEARCH DATA. The recipient agrees to comply with USDA's Department-wide [public access policy](#) implemented in [Departmental Regulation 1020-006](#) which establishes the USDA policy for public access to scholarly publications and digital scientific research data assets. The USDA will make all peer-reviewed, scholarly publications and digital scientific research data assets arising from unclassified scientific research supported wholly or in part by the USDA accessible to the public, to the extent practicable.
- V. BUY AMERICA BUILD AMERICA. Recipients of an award of Federal financial assistance from a program for infrastructure are hereby notified that none of the funds provided under this award may be used for an infrastructure project unless:

(1) All iron and steel used in the project are produced in the United States—this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;

(2) All manufactured products used in the project are produced in the United States— this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard that meets or exceeds this standard has been established under applicable law or regulation for determining the minimum amount of domestic content of the manufactured product; and

(3) All construction materials are manufactured in the United States—this means that all manufacturing processes for the construction material occurred in the United States. The construction material standards are listed below.

Incorporation into an infrastructure project. The Buy America Preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America Preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project, but are not an integral part of the structure or permanently affixed to the infrastructure project.

Categorization of articles, materials, and supplies. An article, material, or supply should only be classified into one of the following categories: (i) Iron or steel products; (ii) Manufactured products; (iii) Construction materials; or (iv) Section 70917(c) materials. An article, material, or supply should not be considered to fall into multiple categories. In some cases, an article, material, or supply may not fall under any of the categories listed in this paragraph. The classification of an article, material, or supply as falling into one of the categories listed in this paragraph must be made based on its status at the time it is brought to the work site for incorporation into an infrastructure project. In general, the work site is the location of the infrastructure project at which the iron, steel, manufactured products, and construction materials will be incorporated.

Application of the Buy America Preference by category. An article, material, or supply incorporated into an infrastructure project must meet the Buy America Preference for only the single category in which it is classified.

Determining the cost of components for manufactured products. In determining whether the cost of components for manufactured products is greater than 55 percent of the total cost of all components, use the following instructions:

(a) For components purchased by the manufacturer, the acquisition cost, including transportation costs to the place of incorporation into the manufactured product

(whether or not such costs are paid to a domestic firm), and any applicable duty (whether or not a duty-free entry certificate is issued); or

(b) For components manufactured by the manufacturer, all costs associated with the manufacture of the component, including transportation costs as described in paragraph (a), plus allocable overhead costs, but excluding profit. Cost of components does not include any costs associated with the manufacture of the manufactured product.

Construction material standards. The Buy America Preference applies to the following construction materials incorporated into infrastructure projects. Each construction material is followed by a standard for the material to be considered “produced in the United States.” Except as specifically provided, only a single standard should be applied to a single construction material.

(1) Non-ferrous metals. All manufacturing processes, from initial smelting or melting through final shaping, coating, and assembly, occurred in the United States.

(2) Plastic and polymer-based products. All manufacturing processes, from initial combination of constituent plastic or polymer-based inputs, or, where applicable, constituent composite materials, until the item is in its final form, occurred in the United States.

(3) Glass. All manufacturing processes, from initial batching and melting of raw materials through annealing, cooling, and cutting, occurred in the United States.

(4) Fiber optic cable (including drop cable). All manufacturing processes, from the initial ribboning (if applicable), through buffering, fiber stranding and jacketing, occurred in the United States. All manufacturing processes also include the standards for glass and optical fiber, but not for non-ferrous metals, plastic and polymer-based products, or any others.

(5) Optical fiber. All manufacturing processes, from the initial preform fabrication stage through the completion of the draw, occurred in the United States.

(6) Lumber. All manufacturing processes, from initial debarking through treatment and planning, occurred in the United States.

(7) Drywall. All manufacturing processes, from initial blending of mined or synthetic gypsum plaster and additives through cutting and drying of sandwiched panels, occurred in the United States.

(8) Engineered wood. All manufacturing processes from the initial combination of constituent materials until the wood product is in its final form, occurred in the United States.

Waivers. When necessary, recipients may apply for, and the agency may grant, a waiver from these requirements. The agency should notify the recipient for information on the process for requesting a waiver from these requirements.

When the Federal agency has made a determination that one of the following exceptions applies, the awarding official may waive the application of the Buy America Preference in any case in which the agency determines that:

- (1) applying the Buy America Preference would be inconsistent with the public interest;
- (2) the types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or
- (3) the inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent.

A request to waive the application of the Buy America Preference must be in writing. The agency will provide instructions on the format, contents, and supporting materials required for any waiver request. Waiver requests are subject to public comment periods of no less than 15 days and must be reviewed by the Made in America Office.

There may be instances where an award qualifies, in whole or in part, for an existing waiver described at [USDA Buy America Waivers for Federal Financial Assistance | USDA](#).

Definitions

“Buy America Preference” means the “domestic content procurement preference” set forth in section 70914 of the Build America, Buy America Act, which requires the head of each Federal agency to ensure that none of the funds made available for a Federal award for an infrastructure project may be obligated unless all of the iron, steel, manufactured products, and construction materials incorporated into the project are produced in the

United States.

“Construction materials” means articles, materials, or supplies that consist of only one of the items listed in paragraph (1) of this definition, except as provided in paragraph (2) of this definition. To the extent one of the items listed in paragraph (1) contains as inputs other items listed in paragraph (1), it is nonetheless a construction material.

(1) The listed items are:

- (i) Non-ferrous metals;
- (ii) Plastic and polymer-based products (including polyvinylchloride, composite building materials, and polymers used in fiber optic cables);
- (iii) Glass (including optic glass);
- (iv) Fiber optic cable (including drop cable);
- (v) Optical fiber;
- (vi) Lumber;
- (vii) Engineered wood; and
- (viii) Drywall.

(2) Minor additions of articles, materials, supplies, or binding agents to a construction material do not change the categorization of the construction material.

“Infrastructure” means public infrastructure projects in the United States, which includes, at a minimum, the structures, facilities, and equipment for roads, highways, and bridges; public transportation; dams, ports, harbors, and other maritime facilities; intercity passenger and freight railroads; freight and intermodal facilities; airports; water systems, including drinking water and wastewater systems; electrical transmission facilities and systems; utilities; broadband infrastructure; and buildings and real property; and structures, facilities, and equipment that generate, transport, and distribute energy including electric vehicle (EV) charging.

“Infrastructure project” means any activity related to the construction, alteration, maintenance, or repair of infrastructure in the United States regardless of whether infrastructure is the primary purpose of the project. See also paragraphs (c) and (d) of 2 CFR 184.4.

“Iron or steel products” means articles, materials, or supplies that consist wholly or predominantly of iron or steel or a combination of both.

W. TRAFFICKING IN PERSONS.

1. Provisions applicable to a Recipient that is a private entity.
 - a. You as the Recipient, your employees, Subrecipients under this award, and Subrecipients' employees may not:
 - (1) Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
 - (2) Procure a commercial sex act during the period of time that the award is in effect; or
 - (3) Use forced labor in the performance of the award or subawards under the award.
 - b. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a Subrecipient that is a private entity:
 - (1) Is determined to have violated a prohibition in paragraph a.1 of this award term; or
 - (2) Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either:
 - i. Associated with performance under this award; or
 - ii. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government wide Debarment and Suspension (Nonprocurement),".
2. Provision applicable to a Recipient other than a private entity. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if a subrecipient that is a private entity:
 - a. Is determined to have violated an applicable prohibition in paragraph a.1 of this award term; or
 - b. Has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraph a.1 of this award term through conduct that is either—
 - (1) Associated with performance under this award; or
 - (2) Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement),"
3. Provisions applicable to any recipient.
 - a. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a.1 of this award term.
 - b. Our right to terminate unilaterally that is described in paragraph a.2 or b of this section:
 - (1) Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and

- (2) Is in addition to all other remedies for noncompliance that are available to us under this award.
 - c. You must include the requirements of paragraph a.1 of this award term in any subaward you make to a private entity.
4. Definitions. For purposes of this award term:
- a. "Employee" means either:
 - (1) An individual employed by you or a subrecipient who is engaged in the performance of the project or program under this award; or
 - (2) Another person engaged in the performance of the project or program under this award and not compensated by you including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing or matching requirements.
 - b. "Forced labor" means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.
 - c. "Private entity":
 - (1) Means any entity other than a State, local government, Indian tribe, or foreign public entity, as those terms are defined in 2 CFR 175.25.
 - (2) Includes:
 - i. A nonprofit organization, including any nonprofit institution of higher education, hospital, or tribal organization other than one included in the definition of Indian tribe at 2 CFR 175.25(b).
 - ii. A for-profit organization.
 - d. "Severe forms of trafficking in persons," "commercial sex act," and "coercion" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

X. DRUG-FREE WORKPLACE.

- 1. The Nebraska Statewide Arboretum agree(s) that it will publish a drug-free workplace statement and provide a copy to each employee who will be engaged in the performance of any project/program that receives federal funding. The statement must
 - a. Tell the employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace;
 - b. Specify the actions The Nebraska Statewide Arboretum will take against employees for violating that prohibition; and
 - c. Let each employee know that, as a condition of employment under any award, the employee:
 - (1) Shall abide by the terms of the statement, and
 - (2) Shall notify The Nebraska Statewide Arboretum in writing if they are convicted for a violation of a criminal drug statute occurring in the

workplace, and shall do so no more than 5 calendar days after the conviction.

2. The Nebraska Statewide Arboretum agree(s) that it will establish an ongoing drug-free awareness program to inform employees about
 - a. The dangers of drug abuse in the workplace;
 - b. The established policy of maintaining a drug-free workplace;
 - c. Any available drug counseling, rehabilitation and employee assistance programs; and
 - d. The penalties that you may impose upon them for drug abuse violations occurring in the workplace.
3. Without the Program Manager's expressed written approval, the policy statement and program must be in place as soon as possible, no later than the 30 days after the effective date of this instrument, or the completion date of this award, whichever occurs first.
4. The Nebraska Statewide Arboretum agrees to immediately notify the Program Manager if an employee is convicted of a drug violation in the workplace. The notification must be in writing, identify the employee's position title, the award number of each award on which the employee worked. The notification must be sent to the Program Manager within 10 calendar days after The Nebraska Statewide Arboretum learns of the conviction.
5. Within 30 calendar days of learning about an employee's conviction, The Nebraska Statewide Arboretum must either
 - a. Take appropriate personnel action against the employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973 (29 USC 794), as amended, or
 - b. Require the employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for these purposes by a Federal, State or local health, law enforcement, or other appropriate agency.

Y. PROHIBITION AGAINST USING FUNDS WITH ENTITIES THAT REQUIRE CERTAIN INTERNAL CONFIDENTIALITY AGREEMENTS.

1. The recipient may not require its employees, contractors, or subrecipients seeking to report fraud, waste, or abuse to sign or comply with internal confidentiality agreements or statements prohibiting or otherwise restricting them from lawfully reporting that waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information.
2. The recipient must notify its employees, contractors, or subrecipients that the prohibitions and restrictions of any internal confidentiality agreements inconsistent with paragraph (1) of this award provision are no longer in effect.

3. The prohibition in paragraph (1) of this award provision does not contravene requirements applicable to any other form issued by a Federal department or agency governing the nondisclosure of classified information.
4. If the Government determines that the recipient is not in compliance with this award provision, it;
 - a. Will prohibit the recipient's use of funds under this award in accordance with sections 743, 744 of Division E of the Consolidated Appropriations Act, 2016, (Pub. L. 114-113) or any successor provision of law; and
 - b. May pursue other remedies available for the recipient's material failure to comply with award terms and conditions.

Z. ELIGIBLE WORKERS. The Nebraska Statewide Arboretum shall ensure that all employees complete the I-9 form to certify that they are eligible for lawful employment under the Immigration and Nationality Act (8 U.S.C. 1324(a)). The Nebraska Statewide Arboretum shall comply with regulations regarding certification and retention of the completed forms. These requirements also apply to any contract or supplemental instruments awarded under this award.

AA. FREEDOM OF INFORMATION ACT (FOIA). Public access to award or agreement records must not be limited, except when such records must be kept confidential and would have been exempted from disclosure pursuant to Freedom of Information regulations (5 U.S.C. 552). Requests for research data are subject to 2 CFR 315(e).

Public access to culturally sensitive data and information of Federally-recognized Tribes may also be explicitly limited by P.L. 110-234, Title VIII Subtitle B §8106 (2009 Farm Bill).

BB. TEXT MESSAGING WHILE DRIVING. In accordance with Executive Order (EO) 13513, "Federal Leadership on Reducing Text Messaging While Driving," any and all text messaging by Federal employees is banned: a) while driving a Government owned vehicle (GOV) or driving a privately owned vehicle (POV) while on official Government business; or b) using any electronic equipment supplied by the Government when driving any vehicle at any time. All Cooperators, their Employees, Volunteers, and Contractors are encouraged to adopt and enforce policies that ban text messaging when driving company owned, leased or rented vehicles, POVs or GOVs when driving while on official Government business or when performing any work for or on behalf of the Government.

CC. PROMOTING FREE SPEECH AND RELIGIOUS FREEDOM. As a recipient of USDA financial assistance, you will comply with the following:

1. Do not discriminate against applicants for sub-grants on the basis of their religious character.
2. 7 Code of Federal Regulations (CFR) part 16.3(a), Rights of Religious Organizations.

3. Statutory and National policy requirements, including those prohibiting discrimination and those described in Executive Order 13798 promoting free speech and religious freedom, 2 CFR 200.300.

DD. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT. The cooperator (including subrecipients) is responsible for compliance with the prohibition on certain telecommunications and video surveillance services or equipment identified in 2 CFR 200.216. See Public Law 115-232, Section 889 for additional information.

In accordance with 2 CFR 200.216, the grantee (including subrecipients) is prohibited from obligating or expending loan or grant funds for covered telecommunications equipment or services to:

- (1) procure or obtain, extend or renew a contract to procure or obtain;
- (2) enter into a contract (or extend or renew a contract) to procure; or
- (3) obtain the equipment, services or systems.

EE. JUSTICE 40 INITIATIVE. Executive Order (EO) 14008, Tackling the Climate Crisis at Home and Abroad, was signed on January 27, 2021. This EO commits federal agencies to providing 40% of federal benefits to disadvantaged communities. When the cooperator is considering a sub-award or contract to be executed under this agreement, the cooperator shall consider the requirements of EO 14008, section 223, OMB M-21-28 and OMB-23-09.

ATTACHMENT B: 2 CFR PART 170

Appendix A to Part 170—Award Term

I. Reporting Subawards and Executive Compensation

a. *Reporting of first-tier subawards.*

1. *Applicability.* Unless you are exempt as provided in paragraph d. of this award term, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency (see definitions in paragraph e. of this award term).
2. *Where and when to report.*
 - i. The non-Federal entity or Federal agency must report each obligating action described in paragraph a.1. of this award term to <http://www.fsrs.gov>.
 - ii. For subaward information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.)
3. *What to report.* You must report the information about each obligating action that the submission instructions posted at <http://www.fsrs.gov> specify.

b. *Reporting total compensation of recipient executives for non-Federal entities.*

1. *Applicability and what to report.* You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if—
 - i. The total Federal funding authorized to date under this Federal award equals or exceeds \$30,000 as defined in 2 CFR 170.320;
 - ii. in the preceding fiscal year, you received—
 - (A) 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards), and
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and,
 - iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)
2. *Where and when to report.* You must report executive total compensation described in paragraph b.1. of this award term:
 - i. As part of your registration profile at <https://www.sam.gov>.
 - ii. By the end of the month following the month in which this award is made, and annually thereafter.

c. *Reporting of Total Compensation of Subrecipient Executives.*

1. *Applicability and what to report.* Unless you are exempt as provided in paragraph d. of this award term, for each first-tier non-Federal entity subrecipient under this award, you shall report the names and total compensation of each of the subrecipient's five most

highly compensated executives for the subrecipient's preceding completed fiscal year, if—

- i. in the subrecipient's preceding fiscal year, the subrecipient received—
 - (A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards) and,
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards); and
 - ii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/excomp.htm>.)
2. *Where and when to report.* You must report subrecipient executive total compensation described in paragraph c.1. of this award term:
- i. To the recipient.
 - ii. By the end of the month following the month during which you make the subaward. For example, if a subaward is obligated on any date during the month of October of a given year (*i.e.*, between October 1 and 31), you must report any required compensation information of the subrecipient by November 30 of that year.
- d. *Exemptions.*
If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report:
- i. Subawards, and
 - ii. The total compensation of the five most highly compensated executives of any subrecipient.
- e. *Definitions.* For purposes of this award term:
1. Federal Agency means a Federal agency as defined at 5 U.S.C. 551(1) and further clarified by 5 U.S.C. 552(f).
 2. Non-Federal *entity* means all of the following, as defined in 2 CFR part 25:
 - i. A Governmental organization, which is a State, local government, or Indian tribe;
 - ii. A foreign public entity;
 - iii. A domestic or foreign nonprofit organization; and,
 - iv. A domestic or foreign for-profit organization
 3. *Executive* means officers, managing partners, or any other employees in management positions.
 4. *Subaward:*
 - i. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
 - ii. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see 2 CFR 200.331).
 - iii. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.

5. *Subrecipient* means a non-Federal entity or Federal agency that:
 - i. Receives a subaward from you (the recipient) under this award; and
 - ii. Is accountable to you for the use of the Federal funds provided by the subaward.
6. *Total compensation* means the cash and noncash dollar value earned by the executive during the recipient's or subrecipient's preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)).

END OF ATTACHMENT B: 2 CFR PART 170

ATTACHMENT C: WHISTLEBLOWER NOTICE

Whistleblowers perform an important service to USDA and the public when they come forward with what they reasonably believe to be evidence of wrongdoing. They should never be subject to reprisal for doing so. Federal law protects federal employees as well as personal services contractors and employees of Federal contractors, subcontractors, grantees, and subgrantees against reprisal for whistleblowing. USDA bears the responsibility to ensure that nothing in a non-disclosure agreement which a contractor, subcontractor, grantee, or subgrantee requires their employees to sign should be interpreted as limiting their ability to provide information to the Office of Inspector General (OIG).

41 U.S.C. § 4712 requires the head of each executive agency to ensure that its contractors inform their workers in writing of the rights and remedies under the statute. Accordingly, it is illegal for a personal services contractor or an employee of a Federal contractor, subcontractor, grantee, or subgrantee to be discharged, demoted, or otherwise discriminated against for making a protected whistleblower disclosure. In this context, these categories of individuals are whistleblowers who disclose information that the individual reasonably believes is evidence of one of the following:

- Gross mismanagement of a Federal contract or grant;
- A gross waste of Federal funds;
- An abuse of authority relating to a Federal contract or grant;
- A substantial and specific danger to public health or safety; or
- A violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant.

To be protected under 41 U.S.C. § 4712, the disclosure must be made to one of the following:

- A Member of Congress, or a representative of a committee of Congress;
- The OIG;
- The Government Accountability Office (GAO);
- A Federal employee responsible for contract or grant oversight or management at USDA;
- An otherwise authorized official at USDA or other law enforcement agency;
- A court or grand jury; or
- A management official or other employee of the contractor, subcontractor, or grantee who has the responsibility to investigate, discover, or address misconduct.

Under 41 U.S.C. § 4712, personal services contractors as well as employees of contractors, subcontractors, grantees, or subgrantees may file a complaint with OIG, who will investigate the matter unless they determine that the complaint is frivolous, fails to allege a violation of the prohibition against whistleblower reprisal, or has been addressed in another proceeding. OIG's investigation is then presented to the head of the executive agency who evaluates the facts of the investigation and can order the contractor, subcontractor, grantee, or subgrantee

to take remedial action, such as reinstatement or back pay.

Federal Acquisition Regulation (FAR) Subpart 3.903, *Whistleblower Protections for Contractor Employees, Policy*, prohibits government contractors from retaliating against a contract worker for making a protected disclosure related to the contract. FAR Subpart 3.909-1 prohibits the Government from using funds for a contract with an entity that requires its employees or subcontractors to sign internal confidentiality statements prohibiting or restricting disclosures of fraud, waste, or abuse to designated persons. This prohibition does not contravene agreements pertaining to classified information. The regulation also requires contracting officers to insert FAR clause 52.203-17, *Contractor Employee Whistleblower Rights and Requirement to Inform Employees of Whistleblower Rights*, in all solicitations and contracts that exceed the Simplified Acquisition Threshold as defined in FAR Subpart 3.908. This clause requires notification to contractor employees that they are subject to the whistleblower rights and remedies referenced in 41 U.S.C. § 4712.

In order to make a complaint alleging any of the violations mentioned above, one should complete the OIG Hotline form located at: <https://www.usda.gov/oig/hotline>. For additional information, they may also visit the WPC's webpage at: <https://www.usda.gov/oig/wpc> or they may directly contact the WPC at OIGWPC@oig.usda.gov.

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Nebraska Statewide Arboretum IRA Project Agreement

The Nebraska Statewide Arboretum and the University of Nebraska – Lincoln are pleased to administer Inflation Reduction Act funding to support the health and rebuilding of the community forestry infrastructure throughout the state of Nebraska in disadvantaged communities. The initiative is coordinated by the Nebraska Statewide Arboretum (NSA) and funded by the USDA Forest Service Urban and Community Forestry Program. For its part, NSA agrees to reimburse XXXXX (hereafter referred to as the Project Sponsor) up to \$XXXX for eligible costs associated with implementing the XXXXXXXX project.

Project Sponsor Unique Identity Number (UEI number): _____

For their part, the project sponsor agrees to the following conditions:

1. The project application and all associated notifications from NSA are hereby considered a part of this agreement.
2. No match is required and all match waived under this grant will be passed on to sub-recipients.
3. The project must be completed by XXXX. The Grant Period shall be the time between the execution of this Agreement by NSA and the Project End Date. No reimbursement requests for funds expended outside of the Grant Period will be granted. No extensions will be provided. Final invoices must be submitted to NSA by XXXXX. Failure to submit all required reimbursement request documentation by the Project End Date will result in no payments to the Project Sponsor or any vendors.
4. This program is reimbursement-only. You are responsible for providing proof of payment to all vendors when submitting reimbursement requests.
 - a. To be eligible for reimbursement, project expenses (grant) shall be verified by receipt or invoice and reported in the *Project Reimbursement Request Form*.
 - b. Multiple reimbursements (phases) may be requested. It takes up to ten weeks for a project sponsor to receive payment.
 - c. Reimbursement checks will be made payable only to the Project Sponsor.
5. The project shall be implemented according to the application and budget submitted to and approved in advance by NSA prior to the execution of this agreement. Changes to the scope of work and/or budget must be approved in advance by NSA and NSA will approve the change in writing.
 - a. Communities will address management needs appropriate to their local situation within their scope of work. Allowable activities under IRA include:
 - i. Tree planting on public property, planting large-maturing trees along streets and within parks. To build heat-resilient communities, we particularly encourage planting in areas of low-tree canopy to shade sidewalks, streets, and gathering areas.
 - ii. Site preparation—prepare sites for tree planting, such as soil decompaction, soil amendments, or stump grinding.
 - iii. At-risk tree removal AND replacement on public property. A minimum 1:1 tree removal to replacement ratio is required. Trees must be replaced as part of the IRA project in the same or nearby area to ensure benefits are retained in the neighborhood.

- iv. At-risk tree removal AND replacement programs on PRIVATE properties within disadvantaged tracks.
 - v. A minimum 1:1 tree replacement is required. Federal funds may not be used to make direct payments to private property owners.
 - vi. Training- send staff and/or other project participants to training (e.g. arborist certification)
 - vii. Young Tree management (watering, mulching, structural pruning)
 - viii. Pruning, conducted by a Nebraska Arborist Association or an International Society of Arboriculture certified arborist, for trees in street ROW, parks, and other public areas. Private property is excluded.
 - ix. Other UCF activities such as food forests, urban wood utilization, and small green infrastructure projects that improve long-term tree survival may be considered (ex: removing concrete to expand a planting space).
 - x. Staff and contracting costs to implement the above activities.
6. IRA will require bi-annual reporting. Please take photos of your project and track metrics. **All work and expenditures must be tracked to the level of designated disadvantaged tracts.**
7. Signage: No outdoor signs will be required; however, USFS will provide a QR code to download a sign to be placed within a public building.
8. **100% of the work MUST be done within the designated disadvantaged area.**
9. **Compliance for Determining Disadvantage Communities:**
- a. USFS has provided the following guidelines for determining disadvantaged communities.
 - i. Does the scope of work deliver 100% of the funding/program benefits to disadvantaged communities as defined by the [EPA IRA Disadvantage Communities?](#)
 - 1. The EPA IRA Disadvantage Communities map includes:
 - a. Any census tract that is included as disadvantaged in [CEJST](#),
 - b. Any census block group at or above the 90th percentile for any of [EJScreen's](#) Supplemental Indexes when compared to the nation or state, and/or
 - c. Any geographic area within Tribal lands, as included in [EJScreen](#)
 - d. *If yes, continue with project as proposed or scale down as necessary. If no,*
 - ii. Does the scope of work deliver 100% of the funding/program benefits to communities with census block groups at or above the 80th percentile for any of [EJScreen's](#) Supplemental Indexes when compared to the nation or state?
 If yes, continue with the project as proposed or scale down as necessary.
 - b. **The Nebraska Forest Service has created an online [tool](#) that combines the above USFS compliance guidance in one easy-to-use map.** Nebraska projects shall utilize this tool to ensure compliance.
10. NSA may inspect all completed projects within 30 days of receiving a ***Project Reimbursement Request Form***. The Project Sponsor agrees to correct all significant deficiencies noted in the inspection. Reimbursement may be withheld if deficiencies are not corrected at the discretion of NSA.

11. Allowable Expenses:

- a. Supply purchase should include consumable items (ex: hoses, shovels, staking, tree protection, mulch, chainsaws, printing costs for educational materials, drip-irrigation for the watering of trees, outreach expenses, or an item under 5k in value (for one item or parts to create an item) such as a water tank.
- b. Cost of trees
- c. Contracting costs for tree planting, tree care, tree removal, tree inspection, tree pruning, etc.
- d. Equipment rental to perform project objectives.
- e. Salary/benefits for staff that are directly performing project work to carry out project activities.
- f. Minor pavement removals (example: expand the size of a tree pit.)
- g. Other expenses as pre-approved in writing by NSA to ensure federal program compliance.
- h. Community administrative costs will not exceed 20% of their subaward.
- i. **Types of costs that are unallowable** (never allowed): Equipment; Construction; In-ground irrigation systems for watering turf/non-tree components or major plumbing expenses; Food and Alcoholic beverages; Bad debts; Contingencies; Contributions and donations; Entertainment; Fines and penalties; Compensation for property destroyed or damaged; Fundraising; Interest and other financing costs; Loan for promised work not yet completed.

12. If planning to work on private property, you must maximize the likelihood of tree establishment and long-term survival of any trees planted, ensure landowners are aware of and give permission/access for work on their property, and include a statement that releases the federal government, the University of Nebraska and the Nebraska Statewide Arboretum, Inc. from any liability associated with work completed on private property. No payments can be made from the Project Sponsor directly to a private landowner. Project Sponsors may pay vendors directly for services provided to the private landowner (for example, tree removal or the purchase of a tree). The Project Sponsor is responsible for ensuring and certifying that the work was completed.

- a. Tree giveaway programs should limit planting to the front yard (not the back yard) or ROW.
- b. Work done on private property should follow the guidelines for removals and tree planting within this document.
- c. If the private property work includes the removal of a hazard tree or ash tree, then the tree planting can take place any place on the property so that tree benefits are replaced.

13. All projects are expected to comply with local bidding ordinances and requirements (ordinances or requirements of the governmental unit or sponsoring authority responsible for the project). However, it is not the intent of NSA that the lowest bid be automatically accepted, but rather that the lowest responsible bid is accepted. Bids shall be carefully evaluated considering nursery standards, arboriculture standards, project specifications, and plant material requirements. Suppose the local governmental unit or sponsoring authority is required to accept only the lowest bid. In that case, NSA shall be allowed to review all bids to determine whether the lowest bid is responsible and acceptable. If such a bid is unacceptable, the bidding process will be redone. All contracting must follow local, state, and federal law as applicable.

14. The project will follow all design, purchasing, planting, and care guidelines in the *Project Design, Planting, and Care Requirements*.
15. Tree planting is allowed under the program:
 - a. Nurseries contracted as part of the project must be licensed by the Nebraska Department of Agriculture. <https://nda.nebraska.gov/plant/entomology/nursery/index.html>
 - b. It is suggested that all plant material planted on public property be guaranteed for at least one year from the planting date.
 - c. Plant lists shall be submitted to NSA for approval and no plant substitutions shall be allowed without the permission and approval of NSA.
 - d. Plant material can be obtained from more than one plant contractor.
 - e. The size of plant material allowed is as follows:
 - i. Deciduous Trees Specifications: ½" to 1 ½" trunk caliper measured at 12" above the ground.
 - ii. Evergreen Trees Specifications: 3 to 6 feet tall.
 - iii. Spade dug tree specifications: at least 24" of spade width is required for each 1" of trunk caliper.
 - iv. Balled and burlapped (B&B) specifications: at least 18" of soil ball is required for each 1" caliper of trunk. All baskets and burlap must be removed entirely before planting or to a depth of at least 12" in the hole after planting.
 - v. Bare root trees must be stored and transported correctly to avoid drying out their roots.
 - f. Ineligible species:
 - i. Because of the threat of emerald ash borer, native ash species including green ash (*Fraxinus pennsylvanica*), white ash (*F. americana*), black ash (*F. nigra*) and blue ash (*F. quadrangulata*) shall not be planted in the project.
 - ii. Because of the invasive nature of callery pear (*Pyrus calleryana*, including, but not limited to Cleveland select and Chanticleer varieties), it shall not be planted in the project.
 - iii. Because of the spread of pine wilt disease, Scotch pines (*Pinus sylvestris*) shall not be planted in the project.
 - iv. Siberian elm, Amur maple, Russian olive, tamarack, Freeman maple, including 'Autumn Blaze' maple are not allowed.
 - v. NSA retains the right to reject overused or other problematic species or cultivars proposed for use in the grant project.
 - g. Planting may not occur during July and August unless NSA grants written permission.
 - h. All plants installed in the project shall follow the specifications detailed in the American Standard Nursery Stock ANSI Z60. 1, including height, caliper, and volume measurements as applicable.
 - i. All newly planted trees should be watered regularly for the first three years. Reasonable costs for drip irrigation, watering bags, and water tanks are allowable costs and should be employed.
16. Removal of Hazard or At-Risk Trees is allowed under the program.

- a. Hazard or At-Risk trees for removal must be designated by 1) qualified employees of the local government (holding Nebraska Arborist Association (NAA) or International Society of Arboriculture (ISA) certification) OR 2) NFS TRAQ Qualified staff OR 3) an independent ISA TRAQ Qualified arborist that is not performing the contracted tree removal work. *A list of tree removal locations must be provided to NSA.*
- b. Ash trees may be removed under the program in communities within 15 miles of confirmed EAB finds. If a community does not have an EAB response plan the community should develop an EAB Response Plan (template available from Nebraska Forest Service) before embarking on ash tree removals. It is suggested that EAB removals are spread out over time to reduce the impact of tree removal.
- c. Tree removals (when approved as a part of the project) shall be done by qualified commercial arborists (Nebraska Arborist Association, International Society of Arboriculture certified or licensed by the municipality where the project resides). Commercial arborists shall provide proof of current liability insurance, including workers' compensation, to the project sponsor. Commercial arborists shall also meet all requirements provided for by local ordinances.
- d. Replacement Trees must be planted in the area or nearby area where the tree was removed. A minimum 1:1 replacement is required. *A list of tree replacement locations must be provided to NSA.*
- e. All contractors providing tree removal work must follow ANSI A300 standards and ANSI Z133 Safety Standards.
- f. Tree removals must follow federal law regarding migratory birds and endangered species. It is highly recommended removals are avoided between April 1st and July 31st unless the tree is deemed hazardous.

17. Tree pruning work is allowed under the program:

- a. All contractors providing pruning and removal work must follow ANSI A300 standards and ANSI Z133 Safety Standard.
- b. All contractors providing pruning work must have a Nebraska Arborist Association (NAA) certification or International Society of Arboriculture (ISA) certification or be working under the supervision of an NAA or ISA-certified arborist. Arborists shall provide the project sponsor with proof of current liability insurance, including workers' compensation. Commercial arborists shall also meet all requirements provided for by local ordinances.
- c. Pruning should follow ANSI 300 and ANSI Z133 Safety Standard. Pruning should be performed with a clear objective of safety and tree health. Pruning should improve the structure of the tree (young tree training), and for mature trees removing dead, diseased, or compromised branches. Low-level dead could be left to benefit wildlife, particularly in low-target areas.
 - i. Do not remove more the 20 percent of live branches from the crown at one time.
 - ii. Pruning cuts shall not damage branch bark and branch collars.
 - iii. If raising is a pruning objective for public safety, at least 2/3 (two thirds) of the live crown should remain.
 - iv. In general, pruning cuts are made at a lateral branch that is one-third the diameter of the stem being removed.

- d. Topping and lion-tailing are not approved tree pruning practices.
18. Select green infrastructure practices are eligible under the program.
- Examples include pavement removal to expand tree planting areas, suspended pavement (for trees), rain gardens (for tree planting). All green infrastructure practices and expenses should be approved by NSA before implementation or bids. Not all expenses may be eligible for reimbursement.
19. **Federal funds fund this project**, and as such, projects must conform to all applicable local, state, and federal laws and regulations, including those regarding bidding practices. IRA is a federally funded program, and the Code of Federal Regulations § [2 CFR 200](#) and § 2 CFR Part 400. should be followed.
- By signing this agreement, the Project Sponsor Authorized Official agrees, to the best of their knowledge and belief, that neither the Project Sponsor or its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - The Project Sponsor is hereby notified that they are required to: Inform their employees on any federal award that they are subject to the whistleblower rights and remedies; inform their employees in writing of employee whistleblower protections under §41 U.S.C. 4712 in the pre-dominate native language of the workforce; and include such requirements in any agreement made with a subcontractor.
 - By Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs).
 - All documents associated with the award must be retained for three years from the date of the final expenditure report.
20. The Project Sponsor agrees to on-going project maintenance for at least ten years.
21. The Project Sponsor understands and agrees that failure to comply with any of the terms of this agreement may result in the revocation or cancellation of NSA approval and funding and/or a demand for repayment of any funds previously paid to the Project Sponsor by NSA. NSA may terminate the project, in whole or in part, at any time before the expiration date of this contract whenever NSA determines that the Project Sponsor has failed to comply with the conditions of the grant.

Your assigned project coordinator for technical assistance /inspections/approvals:

Name: _____ **E-mail:** _____ **Phone:** _____

Signed:

Project Sponsor

Date

NSA Executive Director

Date

Specifications for Partnership Projects: Design, Planting and Care Requirements

The Nebraska Statewide Arboretum (NSA) has developed the following specifications and guidelines to help grant-funded and other partnership projects achieve success and establish healthy landscapes.

PROJECT DESIGN AND IMPLEMENTATION

In general, design plans should emphasize sustainable landscape practices including wise species selection and placement that help reduce the need for costly inputs of supplemental water, fertilizers, pesticides, and difficult maintenance practices. NSA will review design plans and/or species lists and offer suggestions for changes.

PLANTING PRACTICES

IRA note: Tree demands over the next five years will be high due to the national implementation of IRA funds. We highly recommend engaging a nursery or arborist at the beginning of the project to make them aware of your needs. Most local nurseries can obtain stock from regional growers or national growers according to your specifications. In addition, you can contract grow with a Nebraska or regional grower or order in bare-root stock.

Landscape planting is most successful when good stock and proper planting methods are used. The following are specifications and guidelines required by NSA for purchasing and planting the most common types of landscape plant material (trees, shrubs, and herbaceous plants).

Plant Quality Standards

Minimum quality specifications for all nursery grown plants shall be the specifications contained in *American Standard for Nursery Stock*, specifically ANSI Z60.1, as adopted by the American Association of Nurserymen. All plants shall be free of diseases, noxious weeds, and damaging insects. All plants shall be subject to the laws and regulations of the State of Nebraska and shall be identified by plant names approved by NSA.

Projects are strongly encouraged to investigate the source of nursery stock. Stock grown in Nebraska may be best adapted to Nebraska sites. Species selected for planting shall be adaptable to Nebraska, and the NSA reserves the right to approve species selections and sizes. NSA highly recommends that trees originate from nurseries in the north central part of the United States as indicated by Figure 1. All plants shall be packed and shipped from the supplier in a manner that protects the plant against drying, freezing, breaking or other injury.

Bare-root plants shall be packed in moist packing material and bundled to ensure against heat or mold damage. Plants shall be protected against the elements while in transit and shall be thoroughly inspected before acceptance. The project coordinator or individual(s) responsible for ordering plant material shall contact the nursery supplying the order to ensure compliance with these standards.

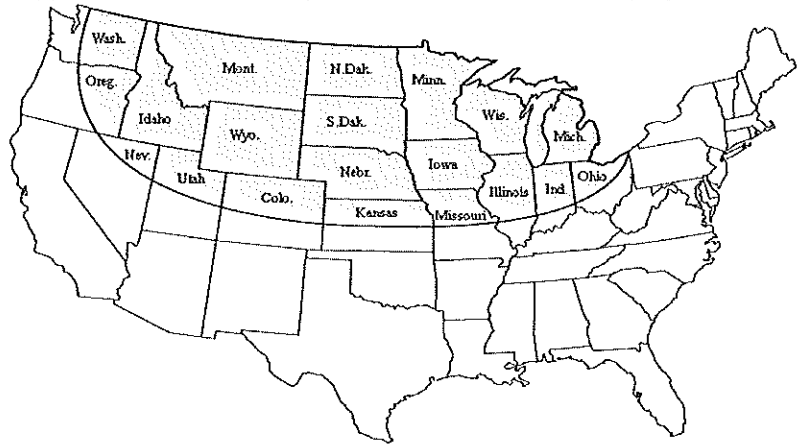


Figure 1 - Recommended nursery source zone.

Planting Seasons: Spring and fall are the best times to plant most landscape plants in Nebraska. Planting can occur into winter if the ground is workable and plants are properly protected. **Planting should not occur and will not be approved without permission for any time during July and August.** Weather conditions can vary greatly from day-to-day and from year-to-year across Nebraska. Consequently, those coordinating planting projects shall be cognizant of recent weather patterns and be prepared to take the steps necessary to ensure successful transplanting. It is especially important that irrigation be available if the post-planting period is dry. Dry periods are common throughout the growing season in Nebraska, especially during mid to late summer. Planting during extremely wet periods can also be problematic if the planting area cannot be prepared properly, or if water stands around the root zone of transplanted plants for extended periods of time.

Pavement Cut-out Plantings: Trees planted in pavement cut-outs in downtowns, parking lots and medians are exposed to harsh and stressful growing conditions. They are subject to construction soils, compaction, temperature extremes, decreased horizontal root space, and decreased gas exchange and moisture to roots. It has been the experience of the NSA that these plantings have greatly reduced life spans. Any plantings in sites such as those mentioned will require approval. Approval will be based on recommendations for minimum open soil space and will require the use of species that have been shown to be more tolerant of these areas. An engineering plan may be required before approval of any planting in these areas. Planting strips are less stressful than individual cut-outs because they create a larger open space. At least 3 feet of good soil should be added to planting areas after construction and before planting.

Preparing the Planting Site: Before any planting begins, confirm that the soil is suitable for growing the selected plants. For questionable soils, a soil test would be helpful. If the soil is heavy clay or very compacted, the soil should also be tested to ensure that there is adequate drainage. If drainage is poor and the area seasonally wet, wet-tolerant species such as maple, sycamore, baldcypress, and swamp white oak should be considered.

For most soils, amendments to the planting area are not necessary. New construction sites shall have at least 8 inches of top soil present or applied after construction. If soils are heavy clay or very compacted, consider replacing the soil with a good loam soil and/or incorporating composted organic materials to a depth of several inches.

Tree and Shrub Planting: Protect landscape plants when transplanting them by holding and lifting them by the container, basket or ball, not by the trunk. Keep the roots moist but not saturated. If you are not able to plant your tree or shrub immediately after purchase, place them in a cool, shaded area.

Note: Locate all underground utilities before digging.

Planting depth is of critical importance in the long-term health and vigor of a tree. All trees shall be planted at a depth such that the uppermost structural roots are located within the top two inches of the soil surface (see figure 2 – proper tree planting). The root flare (or trunk flare) is the area between the vertical transition of the tree stem and the structural roots and should be visible above grade upon planting. While root flare is somewhat difficult to detect in some young trees, the objective is to ensure that the uppermost two or more structural roots of the young tree are located near the soil surface.

If planting balled and burlapped stock, the wire basket shall be cut, and basket completely removed before planting. Remove burlap and all twine or similar material. Use care in handling the root ball. Part of the burlap can be left on to facilitate lifting the plant into the hole. After the plant is in the hole, the burlap should be cut away to the bottom of the planting hole, or as deep as possible. Shipping labels, wire, tags, wrapping, and staking material shall be removed from the trunk and branches.

For container-grown or containerized plants, examine the roots after removing the pot. Plants shall not be pot bound. Plants with masses of circling roots are not acceptable for planting. Minimally encircled roots shall be straightened out in the planting hole as much as possible. For plants grown in fabric bags, the bag should be cut away and completely removed before planting.

The planting hole should be significantly wider than the root system or root ball and no deeper than the depth of the root system. Score the sides of the hole with shovel, especially in clay soils. Once the plant is in place, use the soil removed from the hole as the back-fill around the roots. When back-filling, water occasionally to remove air pockets. Be careful not to tamp or compact the soil, this can lead to excessive soil compaction and possible root damage. Do not incorporate organic matter,

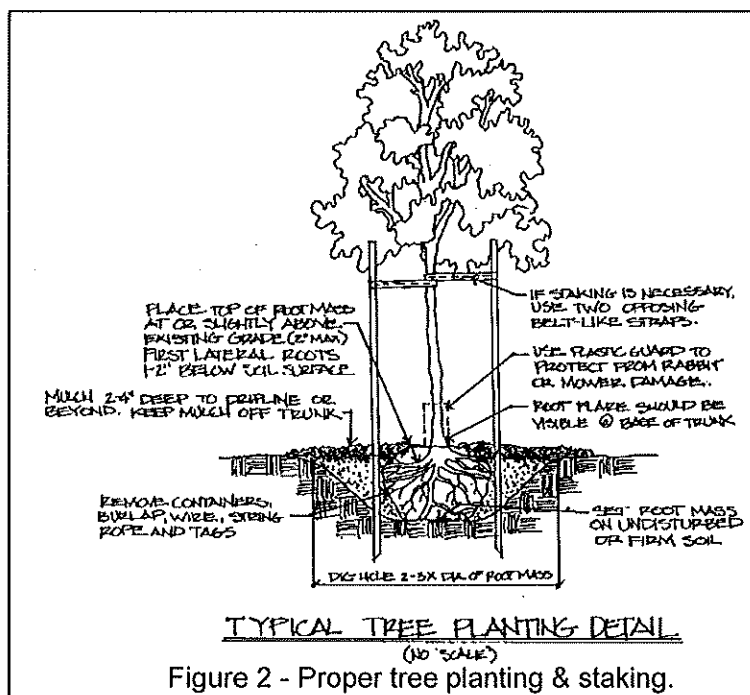


Figure 2 - Proper tree planting & staking.

sand, or other material into the back-fill since differences in soil-pore sizes are created which can restrict water movement and root growth between the root ball, planting hole, and surrounding soil.

Mulching: Research has shown that wood chip mulch contributes to the healthy establishment of landscape plants. Mulching conserves moisture, reduces weed competition, insulates roots from heat and cold extremes, helps prevent mower and trimmer damage, and aids in long-term development of good soil structure. Mulching should be considered an ongoing practice that is a part of each year's maintenance routine. Depending on the type of mulch used and weather conditions, most tree and shrub beds shall need to be re-mulched every two to three years. Later applications should not increase the total mulch depth.

Mulch trees and shrubs with a 2-3" deep layer over the root zone. A tree of 1 1/2" caliper should have a mulch ring of 5' diameter or greater. Evergreens should be mulched to beyond the spread of the lowest branches. Mulch shall not be piled up against tree trunks and shall be kept a few inches from the base of the trunk. Mulch plants in massed groupings when possible. Avoid deep layers of mulch which could result in the tree being planted too deep.

Wood chips, shredded or chipped, serve as the best mulches. Be careful with lighter materials such as bark nuggets since they have a tendency to float out of the chip bed during heavy rains. Avoid cypress mulch as it tends to form dense mats and poor growing conditions, and is often harvested from endangered trees. Do not use rock mulches. Rock does not insulate against temperature extremes, and rock absorbs and radiates heat, which can lead to plant desiccation. Do not use black plastic or landscape fabric under the mulch layer. They inhibit proper air and water exchange by the roots.

Staking and Guying of Trees: The purpose of most staking and guying is to prevent a newly planted tree from tipping over in the wind. In Nebraska this practice is often necessary. Excessive movement can dislodge the small, fibrous roots in the soil before they are firmly established. However, many trees are lost because guying materials are not removed or are improperly installed.

Staking is especially important on open, windy, and exposed sites, and sites with high use by people. Staking and guying materials shall be strong enough to provide support, but flexible enough to allow some movement. Guying materials shall have a broad surface at the point of contact with the tree to prevent damage from rubbing. Commercial tree ties and cloth or canvas webbing or straps that are at least 1.5" wide are examples of good guying materials. **Do not use garden hose.** All staking and guying shall be monitored and adjusted as needed to prevent tree damage and girdling. **It shall be removed within one year of installation.** Stakes without guying may be left in the place longer in high use areas if needed to prevent damage from humans, mowers, and other equipment or vehicles.

Wraps and Guards: Tree wraps can be used to protect the tree from damage while it is being transported and planted. Otherwise, trunks should not be wrapped during the growing season. Trunk wrapping may be desirable on some thin-barked trees such as red maple to prevent winter injury. Consult with NSA staff for recommendations.

Tree trunk damage from rodents, deer, mowers, and weed trimmers can be prevented by using plastic trunk guards. Guards should be monitored regularly and removed before rubbing or girdling problems

occur. It is preferable to use guards that allow for air movement. A variety of wire mesh/netting cages can be used to protect shrubs from rabbits in winter.

Watering: All plants should be thoroughly watered at the time of planting. This shall be done by the nursery contracted to do the installation. Supplemental watering is often needed for 1-2 years or more after planting. The amount of watering required will vary with the type of plant, type of soil, time of year, and weather conditions. Avoid over-watering, especially in poorly drained soils.

Newly planted trees and shrubs should receive the equivalent of one inch of rainfall per week during the growing season. It is best to water trees thoroughly and slowly with enough water to fully moisten the root ball. In general, container and B&B plantings require more water at application than do bare root plantings. If rainfall is adequate during the growing season (1 inch per week) supplemental water is not required.

Newly perennials should receive the equivalent of one inch of rainfall per week during the growing season; during the first several weeks after planting watering may be required more frequently. Small perennials have a smaller root space than trees and shrubs and are best established by watering directly at the plant's base. This may be done by hand with a watering wand or by soaker hose. Sprinklers are less effective at delivering the required water to the roots of each plant; if using a sprinkler be diligent about observing plants for signs of stress.

Fertilizing: Most topsoils contain sufficient levels of available nutrients to supply the requirements of newly planted landscape plants, thus fertilization is not needed. Planting species that are tolerant of existing soil conditions will provide the greatest success. In situations where construction has altered the soil, the addition of good topsoil and organic material such as compost may be necessary. Future determination of additional nutrient needs shall be made based on the condition and vitality of the plants and soil sample analysis. The addition of compost to perennial beds, rather than fertilizer, is also best.

Roadside Planting Considerations:

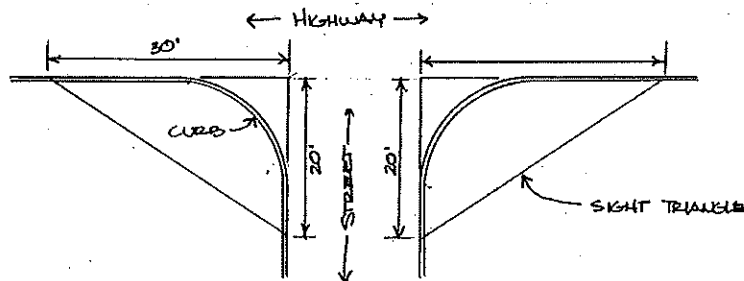
Permission from the proper authority is required before any plant material can be placed on a highway or street right-of-way. The Nebraska Department of Roads recommends that the following general rules be considered when planting along roadways.

1. A lateral obstacle clearance, or clear zone, exists along all roadways. No woody plants or fixed objects can be located in this zone. The clear zone varies depending on the road design and speed limit. Setbacks for some common situations are:
 - Highway in town with curb, speed limit 40 mph or below - all woody plants shall be at least 6 feet from back of curb.
 - Highways in town without curb; speed limit of 40 mph or below - all woody plants shall be at least 10 feet from edge of driving lane.
 - Rural highways without curb; any speed limit - all woody plants shall be at least 30 feet from edge of driving lanes.
2. All tree and shrub planting shall allow 10 feet on either side of fire hydrants.
3. Allow 15 feet from trunk of shade trees to light poles (10 feet for ornamentals).
4. Trees shall be located at least 20 feet on either side of any overhead utility line unless their natural

habit shall keep them under the line.

5. Shade trees shall be at least 5 feet and ornamentals 10 feet from either side of drives.
6. Shade trees shall be pruned up to at least 8 feet over sidewalks, more over roadways.
7. Trees with an appropriate habit shall be selected to reduce branching in driving and walking areas.
8. Locate all above and below ground utilities before planting. Stay away from buried utility lines.
When planting where storm sewers are located, verify that there is enough depth above the sewer to allow successful planting over them.
9. Plants shall not interfere with the visibility of any signs.
10. Shrubs and herbaceous perennials shall be less than 30 inches tall in medians.
11. Sight triangles, in which nothing over 30 inches tall can be planted, exist at all roadway intersections (including major driveways - see diagram below). The area of the site triangle varies depending on the adjacent highway speed. The diagram below shows a street intersecting a 30 mph highway. Shade trees can be planted with the trunks at the outside edge of the triangle. Ornamental trees shall be planted so no branching extends into the site triangle. Other plant material can be planted in this area but shall be less than 30 inches tall. In general, trees at most street/roadway intersections are to be located 25-30 feet from the adjacent street/roadway edge (contact your local, county or state governmental agency for specific guidelines).

SIGHT TRIANGLE DIAGRAM



City of Falls City SOW Document:

2-year grant timeline, \$231,275.00

Sponsor contact: Anthony Nussbaum, a.nussbaum@fallscityne.us , 402-245-2851.

Main Contact: Briar Burr, b.burr@fallscityne.us , 402-245-3326.

UEI #: KMNSTJKEV6D9

Outcomes:

By establishing measurable indicators for each anticipated outcome, the effectiveness and success of the tree care project can be objectively evaluated, allowing for informed decision-making and continuous improvement efforts.

Reduce Tree Related Hazards and Enhance Public Safety: A total of 49 at-risk trees have been identified by a certified arborist for removal in our public spaces. Each removed tree will be replaced with a new tree. We intend to plant 49 new trees in order to adhere to the 1:1 replanting ratio. The new tree species will be carefully selected to enhance species diversity, taking into account both the existing species at each site and the overall diversity of the community's tree canopy. The project aims to reduce tree-related accidents or injuries reported within public spaces by ensuring compliance with safety standards and guidelines for tree maintenance and care. This will promote a safer environment for community members to enjoy.

Tree Maintenance and Health Improvements: A total of roughly 400 trees will undergo maintenance, including trimming, structural pruning, and subordination by a certified arborist. These efforts aim to improve overall tree health and vitality by increasing canopy cover, reducing the risk of pest infestations and diseases, and promoting stronger, more resilient trees. As a result of these maintenance activities, we anticipate a higher survival rate for the city's tree population.

Scope of Work:

To achieve the project's objectives, the following eligible activities will be performed:

At-Risk Tree removal & replacement on Public Property: A total of 49 at-risk trees, identified by a certified arborist, will be safely removed to mitigate safety concerns and improve overall forest health. A minimum of 49 new trees will be planted to replace the removed at-risk trees. Species selection will prioritize diversity and resilience, ensuring improved canopy health.

Pruning: Maintenance efforts will include trimming, structural pruning, and subordination for roughly 415 trees across city parks and public properties by a certified arborist. These measures will improve tree vitality, reduce pest infestations, and promote healthier growth patterns.

Workforce Development: The project will engage local contractors and tree care professionals, and City park staff will participate in hands-on training for tree maintenance techniques. This will enhance workforce skills and foster expertise in urban forestry practices.

To ensure the project remains on track, the City will conduct progress meetings to review work status and address any challenges. Implement a task checklist system to track completion milestones for each park or public site. Perform interim inspections following tree removals, plantings, and pruning to verify compliance with project goals. Engage with the City Tree Board to provide additional oversight and input on project progress.

Roles and Responsibilities:

1. **Certified Arborist:** Responsible for identifying at-risk trees, providing guidance on species diversity for replanting, and ensuring proper pruning techniques are followed.
2. **City of Falls City Staff:** Will coordinate contractor scheduling, track project milestones, and manage reporting requirements. In an effort to maximize the grant dollars available, our parks and city streets staff will perform clean-up of the pruning and tree removals. In addition, our parks technicians will be responsible for newly planted tree maintenance in accordance with the maintenance plan.
3. **Contracted Tree Care Company:** Will perform the tree pruning, removals, and planting activities to ensure proper techniques are applied under the direction of a certified arborist.
4. **City Tree Board and Parks Board:** Will provide advisory oversight and assist in reviewing the project's progress.

Trees will be purchased from regional nurseries to support the local economy and ensure acclimated species are planted. A local tree care company will be hired to conduct project activities, further supporting area businesses.

City staff will receive training in tree maintenance techniques to improve their skills and knowledge for future urban forestry initiatives, expanding workforce capabilities in tree care management.

Sustainability:

This project will enhance the following three key community forest benefits:

Providing Shade and Reducing Heat: Strategic tree planting and canopy improvements in parks and public spaces will increase shade coverage, reducing heat buildup in recreational areas and public infrastructure. This will improve comfort for park visitors and reduce cooling costs for nearby structures.

Enhancing Tree Canopy in Community Spaces: Expanding and improving the tree canopy will provide numerous benefits to Falls City's public spaces. Increased canopy coverage will enhance the visual appeal of parks, promote a more inviting environment for residents and visitors, and contribute to improved biodiversity. By adding new trees and improving the health of existing trees, the project will create shaded gathering areas that foster social interaction, encourage outdoor recreation, and enhance community pride.

Improving Human Health: By maintaining trees in parks, public spaces, and community facilities, this project will contribute to cleaner air, enhanced mental well-being, and improved recreational opportunities for residents.

Future Maintenance: The City of Falls City will ensure the long-term success of this project through ongoing maintenance efforts by parks/streets staff in addition to annual contracted tree maintenance. The City will conduct routine inspections, ensuring pruned trees continue to develop proper structure and that newly planted trees are watered, mulched, and monitored for signs of stress or disease by use of city staff and/or tree contractors. The City's Tree Board will remain actively involved in guiding future maintenance efforts, ensuring best management practices are upheld to promote the health and longevity of Falls City's urban forest.

Timeline:

Year 1: Oct 2025 – Dec 2026

Q4 2025 (Oct – Dec): Remove 15 trees (hazardous/priority). Light pruning of urgent cases.

Q1 2026 (Jan – Mar): Prune 100 trees (dormant season). Remove 10 trees if weather allows.

Q2 2026 (Apr – Jun): Prune 100 trees (spring/summer species). Remove 12 trees deferred from winter. Plant up to 25 trees to replace removals. This task could slide into the fall of the first year depending on species availability.

Q3 2026 (Jul – Sep): Minimal pruning (structural correction).

Q4 2026 (Oct – Dec): Prune 100 trees before winter. Remove 7 trees from final list.

Year 2: Jan 2027 – Dec 2027

Q1 2027 (Jan – Mar): Prune 80 trees (dormant season). Remove remaining 5 trees.

Q2 2027 (Apr – Jun): Prune final 33 trees. Plant up to 25 trees to replace removals. This task could slide into the fall of the first year depending on species availability.

Q3 2027 (Jul – Sep): Monitor and maintain previously pruned trees.

Q4 2027 (Oct – Dec): Final project evaluation.

Completion: Dec 2027.

Budget and Template:

Attached as separate excel file.

Budget Table

Nebraska Statewide Arboretum UCF Grant Application

Directions: Complete this form in detail. If you are requesting a one year grant, leave years 2 & 3 blank. If you are requesting a 2 year grant, leave year 3 blank. Common eligible expenses are listed below; add rows as necessary. Be specific about expenses, making sure requested funds are eligible for reimbursement. A successful budget will be detailed, financially realistic, and cost-effective. No match is required. List your anticipated project costs inside the red box. Cells outside of red boxes will fill in automatically as you go. This form has formulas; double-check that totals are accurate. Direct questions about the budget form to: spinnec2@unl.edu

Budget Category	Budget Description/Justification	Hourly Rate/Cost per Item	Number Hours/Items	Year 1	Year 2	Year 3	Total Funds Requested
Salary and benefits	Administrative Oversight	\$46.00	60 Hours				\$0.00
Tree Planting	Site Preparation/Grading						\$0.00
	Tree purchase	\$200.00	49 Trees	\$4,900	\$4,900		\$9,800.00
	Mulch, Guarding, Staking	\$65.00	49 Trees	\$1,593	\$1,593		\$3,185.00
	Supplies/Materials	\$150.00	49 Trees	\$3,675	\$3,675		\$7,350.00
	Contracting						\$0.00
	Delivery & Planting						\$0.00
	other						\$0.00
Tree Removals							
	Removal price varies pending tree size (Average of \$620/tree)	\$50	49 Trees	\$13,475	\$13,475		\$26,950.00
	Contracting						\$0.00
	Equipment Rental						\$0.00
	Other						\$0.00
Pruning	Removal Clean-Up (Force Labor by City Staff)	\$30.00	120 Hours		In-Kind Contribution		\$0.00
	Trimming, Pruning, Subordinating - Varies depending on tree size	\$445.5	413 Trees	\$91,995	\$91,995		\$183,990.00
	Contracting						\$0.00
	Equipment Rental						\$0.00
	Supplies						\$0.00
	Other						\$0.00
Workforce Development							
	Arborist Certification Training						\$0.00
	Training materials						\$0.00
	Training Stipends						\$0.00
	Other						\$0.00
Outreach							
	Signage						\$0.00
	Translation/materials/ads/printing etc.						\$0.00
	other						\$0.00
Other							
	Other						\$0.00
	other						\$0.00
	other						\$0.00
	other						\$0.00
				Total	\$115,638	\$115,638	\$0
							\$224,275.00



Budget Narrative

Project Title: 2025 Community Forest Improvements

Total Project Cost: \$231,275.00

This budget outlines the costs associated with tree planting, maintenance, and removals over a multi-year period. The project will be completed through a combination of contracted services and in-house labor by Falls City staff.

- **Administrative Oversight** – No direct funding is requested for administrative oversight, which will be covered by city staff as in-kind support through our fiscal budget process. It is estimated that at least 60 hours will be dedicated to this project for administrative oversight.
- **Tree Planting (49 Trees): Total Cost \$20,335.00**
 - **Tree Purchase** – A total of 49 trees will be planted over two years, ensuring urban canopy restoration. Subtotal cost: \$9,800.
 - **Supplies (Mulch, Guarding, Staking)** – Essential materials to protect young trees. Subtotal cost: \$3,185.
 - **Contracted Delivery & Planting** – Professional services will be used to ensure proper tree installation. Subtotal cost: \$7,350.
- **Tree Removals (49 Trees): Total Cost \$26,950.00**
 - **Contracted Tree Removal** – Professional removal services for hazardous or declining trees. While the actual price per tree varies depending on the tree size and location, the average estimated cost for removal is approximately \$550.00/tree. The contracted tree company will fell the trees in a safe manner.
 - **Removal Clean-Up (City Staff, \$30/hour, 120 hours)** – City staff will handle cleanup as in-kind labor. No direct funding requested. It is estimated that 120 hours will be dedicated to this project for clean-up efforts.
- **Tree Pruning & Maintenance (413 Trees): Total Cost \$183,990.00**
 - **Contracted Pruning (\$445.50/tree, 413 trees total)** – Trees will be pruned to maintain structural integrity, reduce hazards, and promote long-term health. The cost per tree varies from \$50 to \$1600, depending on the tree size and location however the average cost per tree is approximately \$445.50/tree.
 - **Pruning Clean-Up** – City staff will handle cleanup as in-kind labor. No direct funding requested. It is estimated that an additional 200 hours will be dedicated to this project for clean-up efforts.
- **Training**
 - **Training of staff** is on-going and is budgeted annually for our staff. City staff will attend tree care and maintenance workshops. Costs associated with training are considered normal and will be performed as in-kind support for the project.

This project will be implemented efficiently, leveraging a mix of contracted expertise and city labor to maximize impact and sustainability.



Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transactions

The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. § 552a, as amended). This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, and 2 CFR §§ 180.300, 180.335, Participants' responsibilities. The regulations were amended and published on August 31, 2005, in 70 Fed. Reg. 51865-51880. Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0505-0027. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The provisions of appropriate criminal or civil fraud, privacy, and other statutes may be applicable to the information provided.

(Read instructions on page two before completing certification.)

- A. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
- B. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

ORGANIZATION NAME	PR/AWARD NUMBER OR PROJECT NAME
NAME(S) AND TITLE(S) OF AUTHORIZED REPRESENTATIVE(S)	
SIGNATURE	DATE

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

Instructions for Certification

- (1) By signing and submitting this form, the prospective lower tier participant is providing the certification set out on page 1 in accordance with these instructions.
- (2) The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.
- (3) The prospective lower tier participant must provide immediate written notice to the person(s) to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (4) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549, at 2 CFR Parts 180 and 417. You may contact the Department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
- (5) The prospective lower tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it may not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Department or agency with which this transaction originated.
- (6) The prospective lower tier participant further agrees by submitting this form that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (7) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the General Services Administration's System for Award Management Exclusions database.
- (8) Nothing contained in the foregoing shall be construed to require establishment of a system of records to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- (9) Except for transactions authorized under paragraph (5) of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the Department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.



Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transactions

The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. § 552a, as amended). This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, and 2 CFR §§ 180.300, 180.335, Participants' responsibilities. The regulations were amended and published on August 31, 2005, in 70 Fed. Reg. 51865-51880. Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0505-0027. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The provisions of appropriate criminal or civil fraud, privacy, and other statutes may be applicable to the information provided.

(Read instructions on page two before completing certification.)

- A. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
- B. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

ORGANIZATION NAME	PR/AWARD NUMBER OR PROJECT NAME
NAME(S) AND TITLE(S) OF AUTHORIZED REPRESENTATIVE(S)	
SIGNATURE	DATE

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- (3) The prospective lower tier participant must provide immediate written notice to the person(s) to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
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- (9) Except for transactions authorized under paragraph (5) of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the Department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Attachment 3B

Subrecipient Contacts

Subaward Number:

Subrecipient Information for [FFATA](#) reporting

Entity's UEI Name:

EIN No.:

Institution Type: Non-Domestic (non-US) Entity

UEI:

Currently registered in SAM.gov: ☐ Yes ☐ No

Exempt from reporting executive compensation: ☐ Yes ☐ No (if no, complete 3Bpg2)

Parent UEI:

This section for U.S. Entities:

Zip Code [Look-up](#)

Place of Performance Address

Congressional District:

Zip Code+4:

Subrecipient Contacts

Central Email:

Website:

Principal Investigator Name:

Email:

Telephone Number:

Administrative Contact Name:

Email:

Telephone Number:

Financial Contact Name:

Email:

Telephone Number:

Invoice Email:

Authorized Official Name:

Email:

Telephone Number:

Legal Address:

Administrative Address:

Payment Address: