2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City or Village of Sidney

TO THE COUNTY BOARD AND COUNTY CLERK OF
Cheyenne County

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

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

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

1,803,957.68	Property Taxes for Non-Bond Purposes
721,216.19	Principal and Interest on Bonds
2,525,173.87	**Total Personal and Real Property Tax Required**

530,894,310.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

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

Principal	18,055,934.96
Interest	2,539,573.02
Total Bonded Indebtedness	20,595,507.98

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

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

Report of Trade Names, Corporate Names & Business Names

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

[ ] YES [X] NO

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

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

City or Village of Sidney in Cheyenne County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	Net Cash Balance	15,107,849.00	14,996,406.00	13,565,079.00
2	Investments	2,955,719.00	3,199,101.00	3,219,856.00
3	County Treasurer's Balance	162,560.00	172,619.00	172,619.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	17,488,300.00	18,603,556.00	15,553,000.00
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**35,714,428.00**	**36,971,682.00**	**32,510,554.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	2,657,951.00	2,440,621.00	2,500,172.15
7	Federal Receipts	285,912.00	414,180.00	448,954.00
8	State Receipts: Motor Vehicle Pro-Rate	4,404.00	4,000.00	4,500.00
9				
10	State Receipts: Highway Allocation and Incentives	1,034,561.00	1,072,606.00	1,035,188.00
11	State Receipts: Motor Vehicle Fee	73,548.00	65,000.00	65,000.00
12	State Receipts: State Aid	-	-	
13	State Receipts: Municipal Equalization Aid	285,664.00	374,720.00	450,318.00
14	State Receipts: Other	290,406.00	109,310.00	123,838.00
15	State Receipts: Property Tax Credit	-	-	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	151,078.00	405,000.00	405,000.00
18	Local Receipts: Local Option Sales Tax	3,615,781.00	3,646,750.00	3,298,101.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	5,521,051.00	8,128,138.00	8,009,511.00
21	Transfers In of Surplus Fees	684,450.00		
22	Transfers In Other Than Surplus Fees	2,809,989.00	261,500.00	2,259,500.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**	15,307,021.00	15,872,642.00	14,818,448.00
24	**Total Resources Available (Lines 5 thru 23)**	**68,436,244.00**	**69,766,149.00**	**65,929,084.15**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**31,464,562.00**	**37,255,595.00**	**40,299,451.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**36,971,682.00**	**32,510,554.00**	**25,629,633.15**
27	Cash Reserve Percentage			92%

PROPERTY TAX RECAP

Tax from Line 6	2,500,172.15
County Treasurer Commission at 1%	25,001.72
Total Property Tax Requirement	2,525,173.87

City or Village of Sidney in Cheyenne County

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

		Property Tax Request
General Fund	$	1,803,957.68
Bond Fund	$	721,216.19
_____ Fund		
_____ Fund		
Total Tax Request	** $	2,525,173.87

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name		Amount
Equip & Emergerncy	$	2,478,938.73
Spec Tax; CPCF; Sales Tax; TIF	$	3,820,164.16
SW Closure; Ins. Res.; Bonds	$	5,889,018.42
Total Special Reserve Funds	$	12,188,121.31
Total Cash Reserve	$	25,629,633.15
Remaining Cash Reserve	$	13,441,511.84
Remaining Cash Reserve %		48%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

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

Transfer From: _____ Transfer To: _____

Amount:

Reason: All Departments have budgeted transfers to an Equipment Reseve F

Transfer From: _____ Transfer To: _____

Amount: _____

Reason: Special Tax from Cabela's retail business the City holds and dist. to Cabela's at their request; CPCF; Park & Street Sales tax money; TIF.

Transfer From: _____ Transfer To: _____

Amount:

Reason: Landfill closure fund; City is self-insured Ins. Res fund.; Special Ass

City or Village of Sidney in Cheyenne County

Line No.	2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	2,402,947.00	3,515,000.00				5,000.00	5,922,947.00
3	Public Safety - Police	2,051,443.00		115,000.00			70,000.00	2,236,443.00
3a	Public Safety - Fire	179,220.00					50,000.00	229,220.00
4	Public Safety - Other							-
5	Public Works - Streets	1,549,232.00	4,014,800.00	240,000.00	189,600.00		150,000.00	6,143,632.00
6	Public Works - Other							-
7	Public Health and Social Services	713,102.00		9,000.00			12,000.00	734,102.00
8	Culture and Recreation	2,437,518.00		87,800.00	36,822.00		58,000.00	2,620,140.00
9	Community Development	600,000.00						600,000.00
10	Miscellaneous		2,100,000.00	159,000.00	2,048,533.00			4,307,533.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds **(Page 6)**					17,505,434.00		17,505,434.00
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	9,933,462.00	9,629,800.00	610,800.00	2,274,955.00	17,505,434.00	345,000.00	40,299,451.00

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

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

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

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

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

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

City or Village of Sidney in Cheyenne County

Line No.	2024-2025 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	2,477,539.00	2,000,000.00				600,000.00	5,077,539.00
3	Public Safety - Police	1,882,062.00					110,000.00	1,992,062.00
3a	Public Safety - Fire	168,934.00					70,000.00	238,934.00
4	Public Safety - Other							-
5	Public Works - Streets	1,482,407.00	2,729,870.00	269,000.00	192,200.00		200,000.00	4,873,477.00
6	Public Works - Other							-
7	Public Health and Social Services	679,508.00					12,000.00	691,508.00
8	Culture and Recreation	2,413,642.00		52,760.00	36,882.00		58,000.00	2,561,284.00
9	Community Development	650,000.00						650,000.00
10	Miscellaneous			181,500.00	2,066,093.00			2,247,593.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds					18,923,198.00		18,923,198.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	9,754,092.00	4,729,870.00	503,260.00	2,295,175.00	18,923,198.00	1,050,000.00	37,255,595.00

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

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

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

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

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

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

City or Village of Sidney in Cheyenne County

Line No.	2023-2024 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	2,535,028.00	132,793.00	21,507.00	5,000.00			2,694,328.00
3	Public Safety - Police	1,220,923.00	45,000.00	604,610.00				1,870,533.00
3a	Public Safety - Fire	149,906.00	40,000.00	15,335.00				205,241.00
4	Public Safety - Other							-
5	Public Works - Streets	999,976.00	63,194.00	1,619,981.00				2,683,151.00
6	Public Works - Other							-
7	Public Health and Social Services	651,219.00	10,000.00					661,219.00
8	Culture and Recreation	2,342,071.00	146,828.00					2,488,899.00
9	Community Development	524,226.00						524,226.00
10	Miscellaneous		2,716,630.00		2,488,117.00			5,204,747.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds					15,132,218.00		15,132,218.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	8,423,349.00	3,154,445.00	2,261,433.00	2,493,117.00	15,132,218.00	-	31,464,562.00

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

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

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

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

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

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

City or Village of Sidney in Cheyenne County

2025-2026 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
Electric	7,676,702.00	9,593,248.00	11,123,940.00	6,146,010.00
Water	2,184,818.00	1,891,500.00	2,111,793.00	1,964,525.00
Sewer	2,800,911.00	1,493,500.00	2,042,948.00	2,251,463.00
Solid Waste	2,890,569.00	1,840,200.00	2,226,753.00	2,504,016.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	15,553,000.00	14,818,448.00	17,505,434.00	12,866,014.00
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**City of Sidney**
ADDRESS	**1115 13th Ave**
CITY & ZIP CODE	**Sidney 69162**
TELEPHONE	**308-254-5300**
WEBSITE	**www.cityofsidney.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Brandon Bondegard	Joshua Hanson	Kegan Carwin
TITLE /FIRM NAME	Mayor	Interim City Manager	Finance Director
TELEPHONE	308-254-5300	308-254-7002	308-254-5300
EMAIL ADDRESS		citymanager@cityofsidney.org	sidneyfinance@cityofsidney.org

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] Preparer

City or Village of Sidney

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 2,465,027.21**	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	**-**	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**2,465,027.21**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)			2,465,323.84
See instructions below for where to find this amount			(13)
Growth Percentage per County Assessor			
2,192,342.00 / 493,079,623.00 =		0.44%	
2025 Growth Value / 2024 Total Valuation		(14a)	10,961.38
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)			Increase due to Growth (14)
Inflation Percentage		5.17%	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)		(15a)	127,457.24
			Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	**-**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**2,603,445.83**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	2,525,173.87
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	**78,271.96**

City or Village of Sidney
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 123,266.19
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	78,271.96
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	201,538.15

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	$ -
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	-

Municipality Levy Limit Form

City or Village of Sidney in Cheyenne County

Municipality Levy

Personal and Real Property Tax Request	(1)		2,525,173.87	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	0.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		0.00	
Tax Request Subject to Levy Limit	(8)		2,525,173.87	
Valuation	(9)		530,894,310	
Municipality Levy Subject to Levy Authority	(10)		0.475645	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.000000	
Community Redevelopment Authority	(12)		0.000000	
Transit Authority	(13)		0.000000	
Off Street Parking District Valuation	(14)			
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000	
Other	(16)		0.000000	
Total Levy for Compliance Purposes	(17)		0.475645	**(A)**

Levy Authority

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

LEVY ABOVE LIMIT, TAX REQUEST MUST BE REDUCED

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

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

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

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

City or Village of Sidney in Cheyenne County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 2,465,027.21
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

2,192,342.00	/	493,079,623.00	=	0.44 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.44 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 60,146.66

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **2,525,173.87**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 2,525,173.87
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

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

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

City or Village of Sidney
IN
Cheyenne County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 23 day of September 2025, at 5:30 o'clock P.M., at 1115 13th Avenue, Sidney, NE 69162 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	31,464,562.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	37,255,595.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	40,299,451.00
2025-2026 Necessary Cash Reserve	$	25,629,633.15
2025-2026 Total Resources Available	$	65,929,084.15
Total 2025-2026 Personal & Real Property Tax Requirement	$	2,525,173.87
Unused Budget Authority Created For Next Year	$	201,538.15

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	1,803,957.68
Personal and Real Property Tax Required for Bonds	$	721,216.19

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 23 day of September 2025, at Immediately Following the Budget Hearing o'clock P.M., at 1115 13th Avenue, Sidney, NE 69162 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	37,255,595.00	40,299,451.00	8%
Property Tax Request	$ 2,465,027.21	$ 2,525,173.87	2%
Valuation	493,079,623	530,894,310	8%
Tax Rate	0.499925	0.475645	-5%
Tax Rate if Prior Tax Request was at Current Valuation	0.464316		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 20250901

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

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

NOW, THEREFORE, the Governing Body of the City or Village of Sidney resolves that:

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

General Fund:	$	1,803,957.68
Bond Fund:	$	721,216.19

2. The total assessed value of property differs from last year's total assessed value by 7.67 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.464316 per $100 of assessed value.

4. The City or Village of Sidney proposes to adopt a property tax request that will cause its tax rate to be 0.475645 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City or Village of Sidney will increase (or decrease) last year's budget by 8.17 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this 23rd day of September, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City or Village of Sidney — Cheyenne County

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
CHEYENNE COUNTY & CITY OF SIDNEY, NEBRASKA	9-11-01 UNTIL WRITTEN TERMINATION	AMBULANCE SERVICES
CHEYENNE COUNTY & CITY OF SIDNEY, NEBRASKA & LIBRARY BOARD	10-01-98 UNTIL WRITTEN TERMINATION	LIBRARY SERVICES
CHEYENNE COUNTY & DUEL COUNTY & CITY OF SIDNEY, NEBRASKA	9-05-95 PERPETUAL	COMMUNICATIONS SERVICES
CHEYENNE COUNTY & CITY OF SIDNEY, NEBRASKA	4-17-96 PERPETUAL	FIRE FIGHTING SERVICES
CHEYENNE COUNT COMMUNITY CETNER & CITY OF SIDNEY, NE	5-1-07 PERPETUAL	PROVIDE RECRATIONAL SERVICES IN PARKS
VILLAGE OF LODGEPOLE, NE & CITY OF SIDNEY, NEBRASKA	5-15-21 PERPETUAL	BUILDING OFFICIAL SERVICES
SIDNEY WATERSHED COALITION; SOUTH PLATTE NRD & CITY OF SIDNEY, NE	8-9-2022 PERPETUAL	STORMWATER MANAGEMENT
FEDERAL HIGHWAY TRANSPORTATION & CITY OF SIDNEY, NE	9-14-10 PERPETUAL	TRANSPORTATION SYSTEM

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City or Village of Sidney	**Cheyenne County**
SUBDIVISION NAME	COUNTY

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City or Village of Sidney — **CheyenneCounty**

SUBDIVISION NAME — COUNTY

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

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: **CITY OF SIDNEY**
C/O KEGAN CARWIN
PO BOX 79
SIDNEY, NE 69162-0079

TAXABLE VALUE LOCATED IN THE COUNTY OF: CHEYENNE

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
SIDNEY CITY	City/Village	2,192,342	530,894,301	493,079,623	0.44

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I **JORDAN HAJEK**, **CHEYENNE** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

COUNTY ASSESSOR OFFICIAL SEAL SIDNEY, NE CHEYENNE COUNTY

CC: County Clerk, **CHEYENNE** County
CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only **31,143,209 Pers Prior** **461,936,414 Real Prior**
30,963,671 Pers Value **499,930,630 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: **CITY OF SIDNEY**
C/O KEGAN CARWIN
PO BOX 79
SIDNEY, NE 69162-0079

TAXABLE VALUE LOCATED IN THE COUNTY OF: CHEYENNE

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY GENERAL	County-General	21,368,171	1,634,526,530	1,529,095,267	1.40

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I **JORDAN HAJEK**, **CHEYENNE** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

COUNTY ASSESSOR OFFICIAL SEAL SIDNEY, NE CHEYENNE COUNTY

CC: County Clerk, **CHEYENNE** County
CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

128,899,509 Pers Prior
134,190,142 Pers Value
1,400,195,758 Real Prior
1,500,336,388 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: CITY OF SIDNEY
C/O KEGAN CARWIN
PO BOX 79
SIDNEY, NE 69162-0079

TAXABLE VALUE LOCATED IN THE COUNTY OF CHEYENNE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
SIDNEY 1	3	17-0001		820,495,471	4,192,873	775,437,631	0.54

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I JORDAN HAJEK, CHEYENNE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

COUNTY ASSESSOR OFFICIAL SEAL SIDNEY, NE CHEYENNE COUNTY

CC: County Clerk, CHEYENNE County
CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

63,015,625 Pers Prior
62,957,425 Pers Value

712,422,006 Real Prior
757,538,046 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

TO: CITY OF SIDNEY
C/O KEGAN CARWIN
PO BOX 79
SIDNEY, NE 69162-0079

TAXABLE VALUE LOCATED IN THE COUNTY OF: CHEYENNE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
AIRPORT AUTHORITY	Misc-District	2,192,342	530,894,301

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I JORDAN HAJEK, CHEYENNE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

COUNTY ASSESSOR OFFICIAL SEAL SIDNEY, NE CHEYENNE COUNTY

CC: County Clerk, CHEYENNE County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

31,143,209 Pers Prior
30,963,671 Pers Value

461,936,414 Real Prior
499,930,630 Real Value

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
CITY OF SIDNEY
C/O KEGAN CARWIN
PO BOX 79
SIDNEY, NE 69162-0079

TIF Base & Excess Value located in the City of SIDNEY, in the County of CHEYENNE.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
CABELA'S CORP CAMPUS EXPA	432,929	7,519,480

I JORDAN HAJEK, CHEYENNE County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

CC: County Clerk, CHEYENNE County

CC: County Treasurer, CHEYENNE County

COUNTY ASSESSOR OFFICIAL SEAL SIDNEY, NE CHEYENNE COUNTY

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
CITY OF SIDNEY
C/O KEGAN CARWIN
PO BOX 79
SIDNEY, NE 69162-0079

TIF Base & Excess Value located in the City of SIDNEY, in the County of CHEYENNE.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
3RD MODIFICATION PRAIRIE	255,003	5,071,383

I JORDAN HAJEK, CHEYENNE County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

COUNTY ASSESSOR OFFICIAL SEAL SIDNEY, NE CHEYENNE COUNTY

CC: County Clerk, CHEYENNE County

CC: County Treasurer, CHEYENNE County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
CITY OF SIDNEY
C/O KEGAN CARWIN
PO BOX 79
SIDNEY, NE 69162-0079

TIF Base & Excess Value located in the City of SIDNEY, in the County of CHEYENNE.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
CABELA'S REDEVELOPMENT	386,336	2,457,799

I JORDAN HAJEK, CHEYENNE County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

CC: County Clerk, CHEYENNE County

CC: County Treasurer, CHEYENNE County

COUNTY ASSESSOR OFFICIAL SEAL SIDNEY, NE CHEYENNE COUNTY

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
CITY OF SIDNEY
C/O KEGAN CARWIN
PO BOX 79
SIDNEY, NE 69162-0079

TIF Base & Excess Value located in the City of SIDNEY, in the County of CHEYENNE.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
REGANIS COMM DEVELOPMENT	165,395	697,105

I JORDAN HAJEK, CHEYENNE County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

CC: County Clerk, CHEYENNE County

CC: County Treasurer, CHEYENNE County

COUNTY ASSESSOR OFFICIAL SEAL SIDNEY, NE CHEYENNE COUNTY

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
CITY OF SIDNEY
C/O KEGAN CARWIN
PO BOX 79
SIDNEY, NE 69162-0079

TIF Base & Excess Value located in the City of SIDNEY, in the County of CHEYENNE.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
R. PERRY WORKFORCE	114,517	515,013

I JORDAN HAJEK, CHEYENNE County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

CC: County Clerk, CHEYENNE County

CC: County Treasurer, CHEYENNE County

COUNTY ASSESSOR OFFICIAL SEAL SIDNEY, NE CHEYENNE COUNTY

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
CITY OF SIDNEY
C/O KEGAN CARWIN
PO BOX 79
SIDNEY, NE 69162-0079

TIF Base & Excess Value located in the City of SIDNEY, in the County of CHEYENNE.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
11TH AVE AND OLD POST ROA	140,965	1,559,375

I JORDAN HAJEK, CHEYENNE County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

COUNTY ASSESSOR OFFICIAL SEAL SIDNEY, NE CHEYENNE COUNTY

CC: County Clerk, CHEYENNE County

CC: County Treasurer, CHEYENNE County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Sidney, Nebraska September 23, 2025

A meeting of the Mayor and Council of the City of Sidney, Nebraska, was convened in an open and public session immediately following the Budget Hearing, on September 23, 2025, in the Council Room. Present in person: Mayor Bondegard and Council Members: Kerkman, Kuhns, Radcliffe, Lee. Others present: Interim City Manager Hanson, City Clerk Borchert, Attorney Strommen. Notice of the meeting was given in advance thereof by publication in *The Sidney-Sun Telegraph*, the designated method for giving notice, a copy of the proof of publication being attached to these minutes. Advance notice of the meeting was given to the members of the City Council and a copy of their acknowledgment of receipt of notice is attached to these minutes. Availability of the agenda was communicated in the advance notice and the notice to the City Council. All proceedings shown hereafter were taken while the convened meeting was open to the attendance of the public.

Mayor Bondegard called the meeting to order immediately following the Budget Hearing at 5:44 pm.

Mayor Bondegard informed the public of the location of the posted Open Meetings Act.

There were no comments by the public.

Bondegard asked for a motion to approve the minutes from September 9, 2025. Lee motioned, "To approve the minutes from September 9, 2025." Kerkman seconded, Roll call: Yeas: Kerkman, Kuhns, Bondegard, Radcliffe, Lee. Nays: None. Motion passed. Bondegard asked for a motion to approve the minutes from September 12, 2025. Radcliffe motioned, "To approve the minutes from September 12, 2025." Kuhns seconded. Roll call: Yeas: Kuhns, Bondegard, Radcliffe, Kerkman. Nays: None. Abstain: Lee. Motion passed.

Kegan Carwin, Finance Director, reported that 0.339796, equivalent to $1,803,957.68, plus 1% collection fee, will be appropriated for general purposes and that 0.1358493, equivalent to $721,216.19, will be appropriated for bonded indebtedness. Lee asked what the bonded amount is split into. Carwin stated that it is broken down in Ordinance 1882. Bondegard asked for a motion. Kerkman motioned. "That Resolution **20250901**, setting property tax different than last fiscal year be approved." Lee seconded. Roll call: Yeas: Bondegard, Radcliffe, Lee, Kerkman, Kuhns. Nays: None. Motion passed.

Bondegard asked for a motion to designate **Ordinance 1882**, appropriation for fiscal year 2025-2026 budget. Kerkman motioned, "To designate Ordinance 1882." Lee seconded. Roll call: Yeas: Radcliffe, Lee, Kerkman, Kuhns, Bondegard. Nays: None. Motion passed. Bondegard as Clerk Borchert to read the title. Borchert *read "AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL, TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR THE ALL PURPOSE LEVY FOR ALL OBJECTS OR PURPOSES; TO PROVIDE FOR FILING OF COPIES OF THE BUDGET DOCUMENT WITH THE AUDITOR OF PUBLIC ACCOUNTS AND THE CHEYENNE COUNTY CLERK; AND TO PROVIDE FOR AN EFFECTIVE TIME WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND TAKE EFFECT."* Bondegard asked for a motion to waive the three readings. Radcliffe motioned, "That the three readings be waived." Kerkman seconded. Roll call: Yeas: Lee, Kerkman, Kuhns, Bondegard, Radcliffe. Nays: None. Motion passed. Bondegard asked for a motion to pass the ordinance. Kerkman motioned, "That Ordinance 1882 be passed." Kuhns seconded. Roll call: Yeas: Kerkman, Kuhns, Bondegard, Radcliffe, Lee. Nays: None. Motion passed. Bondegard asked Borchert to read by number. Borchert read, *"1882."* Bondegard asked for a motion to publish. Kuhns motioned "That Ordinance 1882 be published." Kerkman seconded. Roll call: Yeas: Kuhns, Bondegard, Radcliffe, Lee, Kerkman. Nays: None. Motion passed.

Bondegard asked for a motion to approve the designation of depositories. Kerkman motioned, "That **Resolution 20250902**, the annual designation of depositories for 2025-2026 be approved." Radcliffe seconded. Roll call: Yeas: Bondegard, Radcliffe, Lee, Kerkman, Kuhns. Nays: None. Motion passed.

Carwin asked Council approval to waive the 4th Quarter Administration fees to reduce the financial burden on the proprietary funds. Lee asked what the amount was. Carwin stated that is does fluctuate but would be around $300,000.00. Carwin stated that this will lower the revenue for General Fund operations. Radcliffe asked if Council has done this before. Carwin stated that Council has not approved this before by resolution, however, it was suggested by the auditor that approval be given through Council, rather than be done in house. Bondegard asked for a motion. Radcliffe motioned, "That **Resolution 20250903**, to remove the 4th Quarter Administration Fees for 2025 be approved." Lee seconded. Roll call: Yeas: Radcliffe, Lee, Kerkman, Kuhns, Bondegard. Nays: None. Motion passed.

Tom Mathine, Electric Supervisor, came before Council asking to appoint himself and Josh Hanson as an alternate to the Municipal Energy Agency of Nebraska (MEAN). Current MEAN representative, Mike Palmer, has stepped down. In addition, David Scott, serving as alternate, will need to be replaced. Bondegard asked for a motion. Kerkman motioned, "That **Resolution 20250904**, appointing Tom Mathine to the MEAN board with Josh Hanson serving as the alternate." Radcliffe seconded. Roll call: Yeas: Lee, Kerkman, Kuhns, Bondegard, Radcliffe. Nays: None. Motion passed.

Borchert asked Council to consider reappointment of Clem Schumacher to the Housing Board for a 5-year term. Bondegard asked for a motion. Lee motioned, "To reappoint Clem Schumacher to the Housing Board." Kuhns seconded. Roll call: Yeas: Kerkman, Kuhns, Bondegard, Radcliffe, Lee. Nays: None. Motion passed.

Josh Hanson, Interim City Manager, asked Council to consider appointment of Amber Fields to the Historic Preservation Board, term ending October of 2027. Fields was present and stated that she is a business and building owner. Bondegard asked for a motion. Kuhns motioned, "To appoint Amber Fields to the Historic Preservation Board." Kerkman

seconded. Roll call: Yeas: Kuhns, Bondegard, Radcliffe, Lee, Kerkman. Nays: None. Motion passed.

Hanson stated that the Sidney Small Business Advancement Program (SSBAP) is an economic incentive developed by the City of Sidney to support local small businesses. The Economic Development Citizen's Advisory Committee recommends that the Mayor and Council consider changes in the SSBAP that can be found in the guidelines of the program budget, the start up business grant, existing business expansion forgivable loan, job creation and retention requirements and approval and disbursements. Lee asked if there had to be two full-time employees and asked if that included the business owner. Hanson responded that from his understanding that it does not. Kerkman asked Hanson to check into it. Radcliffe asked if the changes were included in the plan presented. Hanson stated, that is correct, and that this plan has not been submitted to Council and that it supplements the already established LB840 plan. Bondegard asked for a motion. Lee motioned, "To revise the Economic Development Citizen's Advisory Committee Small Business Advancement Program." Kerkman seconded. Roll call: Yeas: Bondegard, Radcliffe, Lee, Kerkman, Kuhns. Nays: None. Motion passed.

Hanson stated that he was recommending Council approval for the payment to Spring Creek Cleaning in the amount of $3,560.73. As part of the process for the Downtown Revitalization funds the city receive in 2024, the owner of buildings must seek Council approval to be reimbursed for the work they completed on the buildings. Hanson reported that the City was awarded $435,000 in Community Development Block Grant funds in 2023, which ends in May of 2026. Hanson said that funds used to date is $89,154.21 with $345,845.00 remaining. Kerkman asked if it was *a "use it or lose it plan."* Hanson said that was correct. Kuhns stated that this was reimbursement, the owner puts the money upfront. Bondegard asked for a motion. Radcliffe motioned, "To reimburse Spring Creek Cleaning for the Downtown Revitalization Grant." Lee seconded. Roll call: Yeas: Radcliffe, Lee, Kerkman, Kuhns, Bondegard. Nays: None. Motion passed.

Hanson stated that the Sidney High School requested a variance for City codes for fireworks before each hometown game. Oktoberfest will be October 3-5. October 4, SRMC Oktoberfest Run at 7:30 am, with the parade to follow at 10:00 am. Sidney Cruisin Class Car Show will be 11:00 am – 4:00 pm. October 5, Annual Weiner Dog Races. October 12, SVFD open house from 11:00 am – 1:00 pm. October 31, City Trunk or Treat beginning at 4:00 pm. Hanson stated that he will also be working on a peer evaluation for the City Manager role.

Borchert stated that the Sidney Farmers Market will have its last Market Saturday, September 26.

Chief Lovato stated that they will be assisting with Oktoberfest festivities and utilizing the agreement that the City has with Kimball Law Enforcement.

Hank Radtke stated that the street department is still working on Lodgepole Road. The street department will be assisting with the Oktoberfest festivities as well.

Carwin reported that there were 32 viewers.

Mathine stated that the electric department was still working on Sky Manor underground.

Kerkman encouraged the public to visit Runza today as 10% of sales will go to support TEAMMATES.

Bondegard asked for a motion to enter closed session for the purpose of City Manager Search. Lee motioned, "That Council enters closed session for the purpose of Personnel, City Manager Search." Kerkman seconded. Roll call: Yeas: Lee, Kerkman, Kuhns, Bondegard, Radcliffe. Nays: None. Motion passed. Time in: 6:24 pm.

Bondegard asked for a motion to exit closed session for the purpose of City Manager Search. Radcliffe motioned, "That Council exits closed session for the purpose of Personnel, City Manager Search." Kerkman seconded. Roll call: Yeas: Kerkman, Kuhns, Bondegard, Radcliffe, Lee. Nays: None. Motion passed. Time out: 6:47 pm.

Bondegard asked for a motion to adjourn. Kerkman motioned, Radcliffe seconded. Roll call: Yeas: Kuhns, Bondegard, Radcliffe, Lee, Kerkman. Nays: None. Motion passed. Meeting adjourned at 6:47 pm.

(Minutes, ordinances and resolutions can be viewed in their entirety at the office of the City Clerk.)

_____

ATTEST: /s/ Brandon Bondegard, Mayor

_____

ATTEST: /s/ Lori Borchert/City Clerk

LEGAL # L25-610

25-610

City or Village of Sidney
IN
Cheyenne County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

UBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body ill meet on the 23 day of September 2025, at 5:30 o'clock P.M., at 1115 13th Avenue, Sidney, NE 69162 for the purpose of hearing upport, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is vailable at the office of the Clerk during regular business hours.

023-2024 Actual Disbursements & Transfers	$ 31,464,562.00
024-2025 Actual/Estimated Disbursements & Transfers	$ 37,255,595.00
025-2026 Proposed Budget of Disbursements & Transfers	$ 40,299,451.00
025-2026 Necessary Cash Reserve	$ 25,629,633.15
025-2026 Total Resources Available	$ 65,929,084.15
otal 2025-2026 Personal & Real Property Tax Requirement	$ 2,525,173.87
nused Budget Authority Created For Next Year	$ 201,538.15
reakdown of Property Tax:	
ersonal and Real Property Tax Required for Non-Bond Purposes	$ 1,803,957.68
ersonal and Real Property Tax Required for Bonds	$ 721,216.19

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

UBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet the 23 day of September 2025, at Immediately Following the Budget Hearing o'clock P.M., at 1115 13th Avenue, Sidney, NE 69162 r the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
perating Budget	37,255,595.00	40,299,451.00	8%
roperty Tax Request	$ 2,465,027.21	$ 2,525,173.87	2%
aluation	493,079,623	530,894,310	8%
ax Rate	0.499925	0.475645	-5%
ax Rate If Prior Tax Request was at Current Valuation	0.464316		

ZNEZ

[Published In the Sidney Sun-Telegraph September 11, 2025]

AFFIDAVIT OF PUBLICATION

The undersigned, being duly sworn deposes and says that he is a Principal Clerk of the SIDNEY SUN-TELEGRAPH, a weekly newspaper of general circulation in Cheyenne County, State of Nebraska, and that a notice entitled:

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

a true copy of which is hereto attached and made a part hereof, was published in said newspaper 1 consecutive week(s) the first publication having been made the

11 day of SEPTEMBER 2025

and the last publication having been made the

11 day of SEPTEMBER 2025

that said newspaper has been published weekly in the English language at the City of Sidney, within said county and state for fifty-two consecutive weeks, immediately prior to the first date of publication above, and once every week successively since that day, and during all said times has had and now has a bona fide circulation of more than 300 copies weekly and during all said time has been and now is printed in whole or in part in an office maintained by the Publishers at the said place of publication.

M A Olsufka

****

Subscribed in my presence and sworn to before me this 11th day of September 2025

Nathaniel M. Schumacher

Notary Public

My commission expires 1-6-29

(SEAL)

GENERAL NOTARY - State of Nebraska
NATHANIEL M SCHUMACHER
My Comm. Exp. Jan 6, 2029

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 20250901

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

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

NOW, THEREFORE, the Governing Body of the City or Village of Sidney resolves that:

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

General Fund:	$	1,803,957.68
Bond Fund:	$	721,216.19

2. The total assessed value of property differs from last year's total assessed value by 7.67 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.464316 per $100 of assessed value.

4. The City or Village of Sidney proposes to adopt a property tax request that will cause its tax rate to be 0.475645 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City or Village of Sidney will increase (or decrease) last year's budget by 8.17 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Kerkman, seconded by Lee to adopt Resolution #20250901.

Voting yes were:	Voting no were:
Kerkman	
Kuhns	
Bondegard	
Radcliffe	
Lee	

Dated this 23rd day of September, 2025