BROKEN BOW
NEBRASKA
Rooted. But Not Standing Still.

CITY OF BROKEN BOW
BUDGET HEARING AGENDA
September 12, 2023 @ 5:00 PM
Municipal Auditorium
314 South 10th Avenue, Broken Bow, NE

Meeting Procedure

The Public may address specific agenda items at the pleasure of the Mayor. Please come to the podium, state your name and address, and limit your remarks to five minutes or less. Out of respect to City employees, we request that any complaints or criticisms of employees not be aired in a public meeting. Concerns about employees should be brought to the attention of the City Administrator or Mayor. An individual in violation will be declared out of order.

A. **Call to Order**

B. **Open Meetings Act:** A current copy of the Open Meetings Act is available and is posted for review by all citizens.

C. **Roll Call**

D. **New Business:**

   a. **Hearing on the 2023-2024 Appropriation Bill**

E. **Adjournment**

The Council will review the above matters and take such action as they deem appropriate. The Council may enter into closed session to discuss any matter on this agenda when it is determined by the Council that it is clearly necessary for protection of the public interest or the prevention of needless injury to the reputation of any individual and if such individual has not requested a public meeting, or as otherwise allowed by law. Any closed session shall be limited to the subject matter for which the closed session was classed. If the motion to close passes, immediately prior to the closed session the Mayor shall restate on the record the limitation of the subject matter of the closed session.

****Please click on the letter next to the agenda item to see the information associated with that item.**

2023-2024
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Broken Bow

TO THE COUNTY BOARD AND COUNTY CLERK OF
Custer County

This budget is for the Period October 1, 2023 through September 30, 2024

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:

$	942,187.11	Property Taxes for Non-Bond Purposes
$	289,519.00	Principal and Interest on Bonds
$	1,231,706.11	**Total Personal and Real Property Tax Required**

$	249,950,173	**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, 2023
(As of the Beginning of the Budget Year)

Principal	$	6,165,000.00
Interest	$	699,015.00
Total Bonded Indebtedness	$	6,864,015.00

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, 2022 through June 30, 2023?

[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, 2022 through June 30, 2023?

[ ] 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 9-30-2023

Submit budget to:

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

City of Broken Bow in Custer County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	**Adopted Budget 2023 - 2024** (Column 3)
1	Net Cash Balance	$ 8,608,327.00	$ 8,799,307.00	$ 6,051,056.38
2	Investments			
3	County Treasurer's Balance	$ 162,413.00	$ 52,041.00	$ 162,000.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	$ 11,254,864.00	$ 13,478,017.00	$ 13,500,355.00
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**$ 20,025,604.00**	**$ 22,329,365.00**	**$ 19,713,411.38**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 1,409,884.00	$ 674,267.00	$ 1,219,511.00
7	Federal Receipts	$ 358,503.00	$ 45,428.00	$ 50,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 2,955.00	$ 1,798.00	$ 3,629.00
9				
10	State Receipts: Highway Allocation and Incentives	$ 490,201.00	$ 329,653.00	$ 515,000.00
11	State Receipts: Motor Vehicle Fee	$ 35,995.00		$ 35,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	$ 156,632.00	$ 58,246.00	$ 167,022.00
14	State Receipts: Other	$ 86,969.00	$ 31,244.00	$ 107,545.00
15	State Receipts: Property Tax Credit	$ 84,108.00	$ 58,182.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	$ 83,122.00	$ 54,285.00	$ 90,196.00
18	Local Receipts: Local Option Sales Tax	$ 1,388,450.00	$ 872,426.00	$ 1,200,000.00
19	Local Receipts: In Lieu of Tax	$ 38,736.00	$ 41,273.00	$ 30,000.00
20	Local Receipts: Other	$ 827,970.00	$ 265,557.00	$ 408,968.00
21	Transfers In of Surplus Fees	$ 567,218.00	$ 550,000.00	$ 550,000.00
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds **(Only if Page 6 is Used)**	$ 13,380,175.00	$ 10,010,810.00	$ 11,990,829.00
24	**Total Resources Available (Lines 5 thru 23)**	**$ 38,936,522.00**	**$ 35,322,534.00**	**$ 36,081,111.38**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**$ 16,607,157.00**	**$ 15,609,122.62**	**$ 19,791,034.85**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**$ 22,329,365.00**	**$ 19,713,411.38**	**$ 16,290,076.53**
27	Cash Reserve Percentage			88%

PROPERTY TAX RECAP		
	Tax from Line 6	$ 1,219,511.00
	County Treasurer Commission at 1%	$ 12,195.11
	Total Property Tax Requirement	$ 1,231,706.11

City of Broken Bow in Custer 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	$	942,187.11
Bond Fund	$	289,519.00
_____ Fund		
_____ Fund		
Total Tax Request	** $	1,231,706.11

** 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
Combined Utility/Proprietary Funds	$	12,413,097.00
Total Special Reserve Funds	$	12,413,097.00
Total Cash Reserve	$	16,290,076.53
Remaining Cash Reserve	$	3,876,979.53
Remaining Cash Reserve %		21%

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:

Transfer From: ______ Transfer To: ______

Amount: ______

Reason:

Transfer From: ______ Transfer To: ______

Amount:

Reason:

City of Broken Bow in Custer County

Line No.	**2023-2024 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	$ 838,309.89	$ 150,000.00		$ 94,775.00			$ 1,083,084.89
3	Public Safety - Police and Fire	$ 1,233,579.02			$ 97,558.00			$ 1,331,137.02
4	Public Safety - Other							$ -
5	Public Works - Streets	$ 979,087.25	$ 312,000.00		$ 446,673.00			$ 1,737,760.25
6	Public Works - Other	$ 62,165.02						$ 62,165.02
7	Public Health and Social Services	$ 71,918.92						$ 71,918.92
8	Culture and Recreation	$ 932,802.25			$ 300,604.00			$ 1,233,406.25
9	Community Development							$ -
10	Miscellaneous	$ 87,650.00	$ 170,000.00					$ 257,650.00
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						$ 550,000.00	$ 550,000.00
21	Proprietary Function Funds **(Page 6)**					$ 13,463,912.50		$ 13,463,912.50
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	$ 4,205,512.35	$ 632,000.00	$ -	$ 939,610.00	$ 13,463,912.50	$ 550,000.00	$ 19,791,034.85

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

City of Broken Bow in Custer County

Line No.	**2022-2023 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	$ 736,752.00	$ 8,259.45		$ 97,762.00			$ 842,773.45
3	Public Safety - Police and Fire	$ 945,798.12			$ 97,558.00			$ 1,043,356.12
4	Public Safety - Other							$ -
5	Public Works - Streets	$ 591,503.47	$ 988,592.40		$ 446,673.00			$ 2,026,768.87
6	Public Works - Other	$ 43,253.06						$ 43,253.06
7	Public Health and Social Services	$ 57,218.00						$ 57,218.00
8	Culture and Recreation	$ 669,256.58			$ 300,604.00			$ 969,860.58
9	Community Development							$ -
10	Miscellaneous	$ 87,420.54						$ 87,420.54
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						$ 550,000.00	$ 550,000.00
21	Proprietary Function Funds					$ 9,988,472.00		$ 9,988,472.00
22	**Total Disbursements & Transfers (Ln 2 thru 21)**	$ 3,131,201.77	$ 996,851.85	$ -	$ 942,597.00	$ 9,988,472.00	$ 550,000.00	$ 15,609,122.62

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

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

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

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

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

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

City of Broken Bow in Custer County

Line No.	**2021-2022 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	$ 1,593,467.00	$ 181,912.00		$ 142,540.00			$ 1,917,919.00
3	Public Safety - Police and Fire	$ 902,885.00	$ 95,004.00		$ 97,558.00			$ 1,095,447.00
4	Public Safety - Other				$ 30,069.00			$ 30,069.00
5	Public Works - Streets	$ 513,714.00	$ 73,150.00		$ 370,287.00			$ 957,151.00
6	Public Works - Other	$ 41,584.00						$ 41,584.00
7	Public Health and Social Services	$ 65,171.00						$ 65,171.00
8	Culture and Recreation	$ 671,567.00	$ 3,000.00		$ 298,240.00			$ 972,807.00
9	Community Development	$ 207,456.00						$ 207,456.00
10	Miscellaneous	$ 42,651.00	$ 9,868.00					$ 52,519.00
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						$ 567,218.00	$ 567,218.00
21	Proprietary Function Funds					$ 10,699,816.00		$ 10,699,816.00
22	**Total Disbursements & Transfers (Ln 2 thru 21)**	$ 4,038,495.00	$ 362,934.00	$ -	$ 938,694.00	$ 10,699,816.00	$ 567,218.00	$ 16,607,157.00

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

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

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

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

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

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

City of Broken Bow in Custer County

2023-2024 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
Broken Bow Municipal Utilities	$ 13,500,355.00	$ 11,990,829.00	$ 13,463,912.50	$ 12,027,271.50
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
TOTAL	$ 13,500,355.00	$ 11,990,829.00	$ 13,463,912.50	$ 12,027,271.50
	(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 Broken Bow**
ADDRESS	**314 South 10th Ave**
CITY & ZIP CODE	**Broken Bow, 68822**
TELEPHONE	**308-872-5831**
WEBSITE	**www.cityofbrokenbow.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	David Baltz	Jennifer Waterhouse	
TITLE /FIRM NAME	Council President	City Treasurer	
TELEPHONE	402-443-8628	308-872-5831	
EMAIL ADDRESS	dbaltz@cityofbrokenbow.org		

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

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

City of Broken Bow in Custer County

2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,231,706.11
Motor Vehicle Pro-Rate		(2)	$ 3,629.00
In-Lieu of Tax Payments		(3)	$ 30,000.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))	$ 1,700,000.00	(4)	
LESS: Amount Spent During 2022-2023	$ 1,064,677.00	(5)	
LESS: Amount Expected to be Spent in Future Budget Years	$ 312,000.00	(6)	
Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)***		(7)	$ 323,323.00
Motor Vehicle Tax		(8)	$ 90,196.00
Local Option Sales Tax		(9)	$ 1,200,000.00
Transfers of Surplus Fees		(10)	$ 550,000.00
Highway Allocation and Incentives		(11)	$ 515,000.00
		(12)	
Motor Vehicle Fee		(13)	$ 35,000.00
Municipal Equalization Fund		(14)	$ 167,022.00
Insurance Premium Tax		(15)	$ -
Nameplate Capacity Tax		(15a)	$ -
TOTAL RESTRICTED FUNDS (A)		(16)	**$ 4,145,876.11**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 632,000.00	(17)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (6).	$ 312,000.00	(18)	
Allowable Capital Improvements		(19)	$ 320,000.00
Bonded Indebtedness		(20)	$ 939,610.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(21)	
Interlocal Agreements/Joint Public Agency Agreements		(22)	$ 286,600.00
Public Safety Communication Project (Statute 86-416)		(23)	
Benefits Paid Under the Firefighter Cancer Benefits Act		(23a)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(24)	
Judgments		(25)	
Refund of Property Taxes to Taxpayers		(26)	
Repairs to Infrastructure Damaged by a Natural Disaster		(27)	
TOTAL LID EXCEPTIONS (B)		(28)	**$ 1,546,210.00**

TOTAL RESTRICTED FUNDS **For Lid Computation** **(To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28*	**$ 2,599,666.11**

Total Restricted Funds for Lid Computation ***cannot*** *be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

City of Broken Bow

IN

Custer County

LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form	3,348,581.71 Option 1 - (Line 1)

OPTION 2

Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)	% Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)	- Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)	- Option 2 - (Line 1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (3)

3,129,284.00	/	232,185,959.00	=	1.35 %
2023 Value Attributable to Growth per Assessor		2022 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE** — 1.00 % (4)

4	/	4	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least 75% (.75) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — % (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 %	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	117,200.36	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	3,465,782.07	(8)
Less: Restricted Funds from Lid Supporting Schedule	2,599,666.11	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	866,115.96	(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

City of Broken Bow in Custer County

2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted	
Levee	$	150,000.00
Muncipal Building Roof	$	170,000.00
Memorial Drive	$	312,000.00
Total - Must agree to Line 17 on Lid Support Page 8	$	632,000.00

Municipality Levy Limit Form

City of Broken Bow in Custer County

Municipality Levy			
Personal and Real Property Tax Request	(1)		1,231,706.11
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)		1,231,706.11
Valuation	(9)		249,950,173
Municipality Levy Subject to Levy Authority	(10)		0.492781
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)		0.492781 **(A)**
Levy Authority			
Municipality Levy Limit	(18		0.450000
Municipality property taxes designated for interlocal agreements	(19)	124,975.00	0.050000
Total Municipality Levy Authority	(20)		0.500000 **(B)**
Voter Approved Levy Override	(21)		0.000000 **(C)**

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

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

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

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

City of Broken Bow in Custer County

2023-2024 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) $ 1,383,096.02
(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

2,783,023.00	/	221,597,675.00	=	1.26 % (3)
2023 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds(§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.26 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 45,088.93

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 1,428,184.95**

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Total Property Tax Request (7) $ 1,231,706.11
(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 of Broken Bow
IN
Custer 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 12 day of September 2023, at 5:00 o'clock P.M., at Municipal Building 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.

2021-2022 Actual Disbursements & Transfers	$	16,607,157.00
2022-2023 Actual/Estimated Disbursements & Transfers	$	15,609,122.62
2023-2024 Proposed Budget of Disbursements & Transfers	$	19,791,034.85
2023-2024 Necessary Cash Reserve	$	16,290,076.53
2023-2024 Total Resources Available	$	36,081,111.38
Total 2023-2024 Personal & Real Property Tax Requirement	$	1,231,706.11
Unused Budget Authority Created For Next Year	$	866,115.96

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	942,187.11
Personal and Real Property Tax Required for Bonds	$	289,519.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 12 day of September 2023, at 5:00 o'clock P.M., at Muncipal Bulding for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022	2023	Change
Operating Budget	19,558,225.60	19,791,034.85	1%
Property Tax Request	$ 1,383,096.02	$ 1,231,706.11	-11%
Valuation	232,185,959	249,950,173	8%
Tax Rate	0.595685	0.492781	-17%
Tax Rate if Prior Tax Request was at Current Valuation	0.553349		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

City of Broken Bow — **Custer County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
City of Broken Bow, Broken Bow Airport Authority	2022-2023 budget year	Broken Bow Airport Authority	$ 13,000.00
City of Broken Bow, Custer County	July 2009- July 2099	Radio Communications Center	$ 176,000.00
City of Broken Bow, Broken Bow Township	June 2017- June 2027	Fire/EMS Building Agreement	$ 97,600.00
Custer County	N/A	Economic Development Advisory Board	
Custer County, Lexingtion Area Solid Waste Agency (36 Municipalities/Counties)	N/A	Solid Waste	
Custer County	7/1/2019-6/30/2023	Custer County Fire Board	
Custer County	7/1/2019-6/30/23	Mutual Finance Organization	
Custer County	N/A	Reuse Plan for Economic Development	
City of Broken Bow, Broken Bow Township	4/28/20-4/27/21	Equipment	
City of Broken Bow, Broken Bow Township	10/1/20-9/30/21	Shared Services	

Total Amount used as Lid Exemption $ 286,600.00

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
General								
01-2020.00	Motor Vehicle Tax	81,095.60	82,672.71	54,285.40	90,196.00	60.19%	90,196.00	
01-2030.00	Motor Vehicle Tax Pro-rate	2,247.19	2,381.14	1,797.62	2,838.00	63.34%	2,838.00	
01-2035.00	Motor Vehicle Fee	35,096.06	35,995.01	-	35,000.00	0.00%	35,000.00	
01-2050.00	Homestead Allocation	64,923.11	71,173.84	31,244.40	84,843.00	36.83%	84,843.00	
01-2060.00	Property Tax	963,177.24	1,055,606.09	546,576.99	883,815.00	61.84%	883,815.00	
01-2080.00	Mutual Finance Organization	14,399.74	16,754.23	-	14,000.00	0.00%	14,000.00	
01-2110.00	Special Assessments	36,072.73	23,266.37	6,510.96	27,735.00		27,735.00	
01-2200.00	Utility Transfer	551,625.04	656,098.30	521,182.85	550,000.00	94.76%	550,000.00	
01-2210.10	Transfer from Bond Fund	4,750.00	-	-	-			
01-2300.00	Equalization Payment	138,383.05	156,631.80	58,245.72	167,022.00	34.87%	167,022.00	
01-2303.00	Sales Tax Income .5%	412,511.73	460,535.42	410,285.96	330,000.00	124.33%	330,000.00	
01-2303.10	Sales Tax Income 1%	825,023.44	796,539.54	373,423.75	750,000.00	49.79%	750,000.00	
01-2303.20	Sales Tax Motor Vehicle .5%	133,776.13	130,416.37	88,716.46	120,000.00	73.93%	120,000.00	
01-2400.00	Telecommunications Tax	25,033.51	20,432.45	20,465.62	20,000.00	102.33%	20,000.00	
01-2400.10	KENO Proceeds	22,475.42	30,026.95	19,096.33	25,000.00	76.39%	25,000.00	
01-2400.20	Hotel/Motel Occupation Tax	45,300.50	45,881.01	37,975.64	30,000.00	126.59%	30,000.00	
01-2401.00	Franchise Tax	37,913.48	38,735.77	41,805.20	30,000.00	139.35%	30,000.00	
01-2401.10	Lease Payments/Tower Rent	2,520.00	5,424.00	4,604.92	5,000.00	92.10%	5,000.00	
01-2401.20	Zoning Fees	-	6,400.00	3,035.00	5,000.00	60.70%	5,000.00	
01-2402.00	Fees/Permits/Licenses	20,787.50	9,287.00	8,597.00	9,000.00	95.52%	9,000.00	
01-2404.00	Publication Reimbursements	147.64	194.16	175.67	-			
01-2405.00	Miscellaneous Reimbursements	34,769.41	41,473.00	456.00	-		0.00	
01-2405.05	Property Tax Credit	55,761.59	58,559.86	58,181.91	69,806.00	83.35%	69,806.00	
01-2407.00	Interest Income	10,955.42	12,600.31	21,502.12	-			
01-2408.00	Miscellaneous Income	67,897.13	97,162.91	18,378.44	85,000.00	21.62%	85,000.00	
01-2409.10	Carline Tax	585.88	476.59	356.18	474.00		474.00	
	General Income	3,587,228.54	3,854,724.83	2,326,900.14	3,334,729.00	69.78%	3,334,729.00	0.00

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
01-3101.00	Salaries	118,561.13	133,580.80	158,815.68	164,680.00	96.44%	195,556.00	
01-3102.00	FICA/Medicare	8,651.43	9,844.98	10,934.02	12,351.00	88.53%	14,858.25	
01-3103.00	Pension	480.16	5,714.56	5,840.96	9,880.80	59.11%	11,885.64	
01-3104.00	Health Insurance	16,849.76	(33,810.72)	11,200.22	23,000.00	48.70%	23,920.00	
01-3105.00	Health Ins Deductions/Claims	4,654.75	-	-	-			
01-3202.00	Education and Training	3,686.50	2,055.25	1,023.39	5,000.00	20.47%	5,000.00	
01-3205.00	Travel & Meeting Expense	624.48	2,114.41	5,874.81	5,000.00	117.50%	5,000.00	
01-3205.03	Employee Expenses	-	3,014.00	3,745.00	10,000.00	37.45%	5,000.00	
01-3206.00	Association Dues	21,993.00	23,292.50	11,496.00	15,000.00	76.64%	15,000.00	
01-3207.00	Bonds & Insurance	363,556.23	359,470.42	214,210.00	186,000.00		215,000.00	
01-3208.00	Audit Expense	-	37,890.00	24,900.00	20,000.00	124.50%	20,000.00	
01-3209.00	Printing & Publication	3,450.54	4,682.85	6,732.56	7,500.00	89.77%	7,500.00	
01-3211.00	Election Expense	102.50	-	88.64	5,000.00	1.77%	0.00	
01-3212.00	City Promotions	7,728.01	5,283.54	11,187.65	30,000.00	37.29%	12,000.00	
01-3213.00	Weather Station Expense	344.72	344.98	345.40	340.00	101.59%	340.00	
01-3214.00	Legal Fees	40,644.38	17,654.60	66,423.31	35,000.00	189.78%	36,000.00	
01-3216.00	Copier Maint/Expense	7,171.90	6,300.76	5,431.45	7,500.00	72.42%	8,000.00	
01-3216.10	Software Fees	2,965.34	239.50	3,335.91	3,000.00	111.20%	3,400.00	
01-3217.00	Radio Communications	145,446.96	155,000.04	175,861.56	176,000.00	99.92%	176,000.00	
01-3218.00	Pension Administration	750.00	250.00	-	-			
01-3221.00	Telephone/Internet	3,296.92	3,733.28	5,322.43	4,000.00	133.06%	5,000.00	
01-3222.00	Miscellaneous Expense	9,070.89	6,888.86	19,911.79	10,000.00	199.12%	10,000.00	
01-3223.00	Supplies & Postage	5,384.16	6,386.97	3,837.21	7,500.00	51.16%	7,500.00	
01-3223.10	Bank Fees	163.90	147.00	(49.43)	100.00	-49.43%	100.00	
01-3223.20	Filing Fees	60.00	237.06	115.00	2,000.00	5.75%	750.00	
01-3409.00	Airport Monthly Payment	12,999.96	12,999.96	12,999.96	13,000.00	100.00%	13,000.00	
01-3410.00	Equipment Purchases	-	-	5,973.18	10,000.00	59.73%	10,000.00	
01-3436.00	Building Demo	5,913.06	-	-	10,000.00	0.00%	10,000.00	
01-3438.00	IT Expense	2,712.37	8,719.97	5,938.82	15,000.00	39.59%	15,000.00	
01-3438.01	Administrator Expense	-	-	10,108.41	10,000.00	101.08%	10,000.00	
01-3439.00	Zoning Expense	-	2,760.24	12.85	5,000.00	0.26%	2,500.00	
	General Expense	787,263.05	774,795.81	781,616.78	801,851.80		838,309.89	36,458.09
	General Profit/(Loss)	**2,799,965.49**	**2,285,855.74**	**3,046,615.00**	**3,046,615.00**		**2,086,022.00**	-960,593.00

2022-2023 Actual YTD as of 9/7/23

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
Municipal Building								
02-2304.00	Municipal Building Rentals	11,900.00	11,925.00	9,090.00	12,000.00	75.75%	12,000.00	
	Municipal Building Income	11,900.00	11,925.00	9,090.00	12,000.00	75.75%	12,000.00	0.00
02-3205.00	Travel & Meeting Expense			849.91	5,000.00	17.00%	2,500.00	
02-3220.00	Utilities	13,694.02	10,824.09	16,814.26	15,000.00	112.10%	17,000.00	
02-3223.00	Supplies & Postage	229.12	775.09	98.57	650.00	15.16%	650.00	
02-3223.01	Building Cleaning Supplies	2,577.23	1,789.41	3,920.41	5,000.00	78.41%	2,500.00	
02-3310.00	Maint/Repair Equipment	60.50	1,425.64	2,158.70	6,500.00	33.21%	3,000.00	
02-3311.00	Maintenance & Repair Bldg	7,104.87	15,673.75	25,573.84	20,000.00	127.87%	20,000.00	
02-3410.00	Equipment Purchases	8,001.32	7,764.14	7,542.83	15,000.00	50.29%	15,000.00	
02-3419.01	Contracted Services	8,041.00	8,775.00	9,540.85	10,000.00	95.41%	12,000.00	
02-3438.00	IT Expense	3,575.00	5,491.78	1,132.72	15,000.00	7.55%	15,000.00	
	Municipal Building Expense	43,283.06	52,518.90	67,632.09	92,150.00		87,650.00	-4,500.00
	Municipal Building Profit/(Loss)	**(31,383.06)**	**(34,018.10)**	**(54,500.00)**	**(54,500.00)**		**-75,650.00**	-21,150.00

Handi Bus		2020-2021 Actual	2021-2022 Actual	2022-23 YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
03-2409.00	Passenger Contributions	741.00	1,083.99	282.71	800.00	35.34%	800.00	
03-2410.00	Grant Reimbursement	54,535.00	42,734.00	8,583.00	45,000.00	19.07%	45,000.00	
	Handi Bus Income	55,276.00	43,817.99	8,865.71	45,800.00	19.36%	45,800.00	0.00
03-3101.00	Salaries	35,865.94	40,403.59	22,813.87	37,710.40	60.50%	40,144.00	
03-3102.00	FICA/Medicare	2,492.53	3,049.37	1,739.92	2,828.00	61.52%	3,402.08	
03-3103.00	Pension	2,063.09	1,058.32	-	2,280.00	0.00%	2,742.84	
03-3104.00	Health Insurance	11,638.60	11,719.91	7,046.13	12,000.00	58.72%	12,480.00	
03-3207.00	Bonds & Insurance	-	-	-	750.00	0.00%	750.00	
03-3221.00	Telephone/Internet	1,146.77	1,193.59	1,129.68	1,300.00	86.90%	1,300.00	
03-3222.00	Miscellaneous Expense	207.00	248.04	228.23	150.00	152.15%	150.00	
03-3223.00	Supplies & Postage	116.35	22.99	149.12	200.00	74.56%	200.00	
03-3225.00	Gas and Oil	3,687.74	5,096.06	-	7,500.00	0.00%	7,500.00	
03-3310.00	Maint/Repair Equipment	348.38	2,173.07	2,943.90	2,000.00	147.20%	3,000.00	
03-3438.00	IT Expense	50.00	205.91	203.88	-		250.00	
	Handi Bus Expenses	57,616.40	65,170.85	36,254.73	66,718.40		71,918.92	5,200.52
	Handi Bus Profit/(Loss)	**(2,340.40)**	**(20,515.31)**	**(13,106.00)**	**(13,106.00)**		**-48,910.40**	-35,804.40

Police		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
04-2406.00	Gifts/Donations/Memorials	2,010.78	646.25	-	-		0.00	
04-2407.10	K9 Donations	-	7,680.00	(7,680.00)			0.00	
04-2410.00	Grant Reimbursement	3,906.45	6,305.47	3,549.03	5,000.00	70.98%	5,000.00	
04-2411.00	Pound Fees	-	-	-	-		0.00	
04-2412.00	Dog Licenses	84.62	16.30	305.00	200.00	152.50%	200.00	
04-2412.10	Permits	805.00	965.00	800.00	750.00	106.67%	750.00	
04-2413.00	Fines	665.00	215.00	430.00	200.00	215.00%	200.00	
04-2414.00	Citation Fines	400.00	208.05	151.95	350.00	43.41%	350.00	
	Police Income	7,871.85	16,036.07	(2,444.02)	6,500.00	-37.60%	6,500.00	0.00
04-3101.00	Salaries	480,748.52	498,088.30	534,511.59	540,000.00	98.98%	645,200.00	
04-3102.00	FICA/Medicare	35,086.41	36,554.36	39,083.57	40,500.00	96.50%	48,721.50	
04-3103.00	Pension	14,276.60	26,582.86	23,395.55	25,000.00	93.58%	30,075.00	
04-3104.00	Health Insurance	80,557.35	92,470.60	49,322.93	105,000.00	46.97%	109,200.00	
04-3205.00	Travel & Meeting Expense	4,412.21	2,726.80	6,846.99	8,000.00	85.59%	8,000.00	
04-3206.00	Association Dues	135.00	390.00	300.00	400.00	75.00%	400.00	
04-3209.00	Printing & Publication	122.75	196.75	399.16	500.00	79.83%	500.00	
04-3216.00	Copier Maint/Expense	1,624.89	1,282.31	926.60	1,700.00	54.51%	1,700.00	
04-3220.00	Utilities	8,441.72	6,960.83	7,825.82	7,500.00	104.34%	8,000.00	
04-3221.00	Telephone/Internet	6,360.22	6,109.87	6,783.92	7,000.00	96.91%	7,000.00	
04-3223.00	Supplies & Postage	8,656.30	2,442.92	2,775.78	2,500.00	111.03%	2,500.00	
04-3225.00	Gas and Oil	8,155.78	10,587.89	1,374.53	14,000.00	9.82%	14,000.00	
04-3310.00	Maint/Repair Equipment	9,649.02	4,692.26	20,397.57	20,000.00	101.99%	10,000.00	
04-3311.00	Maintenance & Repair Bldg	863.27	1,564.66	4,603.56	1,500.00	306.90%	3,500.00	
04-3312.00	Uniforms	1,332.64	2,181.09	4,578.70	10,000.00	45.79%	6,000.00	
04-3313.00	Training	-	-	1,621.80	7,000.00	23.17%	7,000.00	
04-3314.00	Police Officer Expense	96.58	389.94	-	300.00	0.00%	300.00	
04-3315.00	Dog Care	1,374.09	1,541.47	1,747.96	2,000.00	87.40%	2,000.00	
04-3315.10	K-9 Officer	-	-	141.66	2,000.00	7.08%	2,000.00	
04-3317.00	K9 Donation Expense	-	3,085.94		-		0.00	
04-3410.00	Equipment Purchases	45,933.00	74,864.64	50,545.67	50,000.00	101.09%	10,000.00	
04-3411.00	Computers	3,220.92	4,027.51	5,839.20	6,500.00	89.83%	6,500.00	
04-3412.00	Vests	-	-	2,148.00	2,000.00	107.40%	2,000.00	
04-3413.00	Radios	-	542.71	1,366.35	750.00	182.18%	1,200.00	
04-3414.00	Guns	878.00	12,605.27	1,693.29	3,500.00	48.38%	3,500.00	
04-3414.10	Ammunition	-	-	2,760.26	3,000.00	92.01%	3,000.00	
04-3420.00	Sinking Fund/Future Purchases							
04-3437.00	Arrest Related Expense	513.60	3,234.47	-	1,500.00	0.00%	1,500.00	$ change from prior budget
04-3438.00	IT Expense	-	1,000.00	187.50	2,500.00	7.50%	6,500.00	
	Police Expense	712,438.87	794,123.45	771,177.96	864,650.00		940,296.50	75,646.50
	Police Profit/(Loss)	**(704,567.02)**	**(710,099.49)**	**(818,900.00)**	**(818,900.00)**		**-878,041.28**	-59,141.28

Rescue Unit		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
05-2406.00	Gifts/Donations/Memorials	18,858.58	15,738.10	18,500.00	-			
05-2408.00	Miscellaneous Income	2,500.00	-	-	-			
05-2415.00	Ambulance Service	98,913.10	79,959.43	49,677.46	75,000.00	66.24%	75,000.00	
	Rescue Unit Income	120,271.68	95,697.53	68,177.46	75,000.00	90.90%	75,000.00	0.00
05-3101.00	Salaries	20,749.54	20,280.00	20217.60	21902.40	92.31%	23,442.00	
05-3102.00	FICA/Medicare	1,398.51	1,397.76	1405.41	1643.00	85.54%	1,976.53	
05-3103.00	Pension	1,244.84	1,216.80	1212.96	1253.31	96.78%	1,507.73	
05-3104.00	Health Insurance	5,647.75	5,859.97	3523.09	6000.00	58.72%	6,240.00	
05-3202.00	Education and Training	13,644.17	238.14	9003.35	10000.00	90.03%	10,000.00	
05-3202.10	EMT Conference	-	-	4427.46	4500.00	98.39%	7,000.00	
05-3205.00	Travel & Meeting Expense	-		0.00	0.00			
05-3206.00	Association Dues	-	510.00	610.00	600.00	101.67%	650.00	
05-3209.00	Printing & Publication	-	546.72	0.00	50.00	0.00%	50.00	
05-3216.00	Copier Maint/Expense	479.14	448.79	184.31	450.00	40.96%	450.00	
05-3220.00	Utilities	2,685.55	3,934.43	3278.33	4500.00	72.85%	4,500.00	
05-3221.00	Telephone/Internet	1,200.87	1,250.40	1446.16	1000.00	144.62%	1,500.00	
05-3223.00	Supplies & Postage	12,930.84	6,063.09	72.10	350.00	20.60%	350.00	
05-3223.01	Building Cleaning Supplies	156.06	364.98	184.33	200.00	92.17%	250.00	
05-3225.00	Gas and Oil	1,784.30	4,771.89	340.31	6000.00	5.67%	6,000.00	
05-3310.00	Maint/Repair Equipment	3,493.42	5,219.83	5619.61	6800.00	82.64%	6,800.00	
05-3313.00	Training	4,956.46	20,560.92	460.00	1500.00	30.67%	1,500.00	
05-3330.00	Life Insurance	1,071.84	1,071.84	1364.16	1100.00	124.01%	1,500.00	
05-3332.00	Laundry	12.40	13.90	23.32	150.00	15.55%	150.00	
05-3334.00	Ambulance Driver Incentive	12,120.00	17,955.00	27595.00	30000.00	91.98%	30,000.00	
05-3336.00	Insurance Aid Fees	16,943.29	12,083.97	10936.77	17000.00	64.33%	17,000.00	
05-3338.00	Ambulance Supplies	9,592.73	9,092.39	10372.76	8000.00	129.66%	20,000.00	
05-3361.00	Uniforms	193.02	4,198.78	391.27	500.00	78.25%	750.00	
05-3410.00	Equipment Purchases	3,903.14	4,580.26	26666.20	46000.00	57.97%	35,000.00	
05-3438.00	IT Expense	654.64	3,427.89	2953.15	5000.00	59.06%	6,500.00	
	Rescue Unit Expense	114,862.51	125,087.75	132,287.65	174,498.71		183,116.26	8,617.55
	Rescue Unit Profit/(Loss)	**5,409.17**	**(34,035.27)**	**(18,167.00)**	**(18,167.00)**	187.35%	**-104,255.71**	-86,088.71

Fire		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
06-2403.00	Insurance Reimbursements	-	-	-	-			
06-2405.00	Miscellaneous Reimbursements	439.40	-	-	-			
06-2406.00	Gifts/Donations/Memorials	-	-	-	-			
06-2408.00	Miscellaneous Income	-	-	-	-			
06-2410.00	Grant Reimbursement	-	-	-	-			
06-2416.00	Rural Fire Protection	-	-	-	-			
	Fire Income	439.40	-	-	-		0.00	
06-3101.00	Salaries	20,763.43	20,280.00	20,325.89	21,902.40	92.80%	23,442.00	
06-3102.00	FICA/Medicare	1,399.67	1,398.02	1,413.47	1,643.00	86.03%	1,976.53	
06-3103.00	Pension	1,245.91	1,216.80	1,213.20	1,253.31	96.80%	1,507.73	
06-3104.00	Health Insurance	5,647.76	5,859.97	3,523.09	6,000.00	58.72%	6,240.00	
06-3205.00	Travel & Meeting Expense	309.07	-	681.32	500.00	136.26%	0.00	
06-3209.00	Printing & Publication	-	700.00	-	50.00	0.00%	50.00	
06-3216.00	Copier Maint/Expense	479.01	448.66	184.24	450.00	40.94%	450.00	
06-3205.10	Fire School	-	-		2,000.00	0.00%	2,000.00	
06-3220.00	Utilities	2,696.60	4,684.85	3,020.31	4,500.00	67.12%	4,500.00	
06-3221.00	Telephone/Internet	715.94	1,116.77	1,383.82	1,000.00	138.38%	2,000.00	
06-3223.00	Supplies & Postage	5,730.06	311.73	153.14	500.00	30.63%	500.00	
06-3225.00	Gas and Oil	2,990.29	2,968.63	1,157.48	3,000.00	38.58%	3,000.00	
06-3310.00	Maint/Repair Equipment	10,951.70	3,635.92	14,843.95	10,000.00	148.44%	20,000.00	
06-3311.00	Maintenance & Repair Bldg	3,798.33	928.41	2,263.86	5,000.00	45.28%	5,000.00	
06-3313.00	Training	1,429.64	634.80	130.00	1,000.00	13.00%	2,000.00	
06-3330.00	Life Insurance	876.96	657.72	-	-		1,000.00	
06-3410.00	Equipment Purchases	171,074.00	25,749.69	13,049.87	20,000.00	65.25%	25,000.00	
06-3415.10	Sirens and Batteries	-	-	29,258.30	30,000.00	97.53%	5,000.00	
06-3438.00	IT Expense	804.64	2,938.46	2,953.16	7,000.00	42.19%	6,500.00	
	Fire Expense	230,913.01	73,530.43	95,555.10	115,798.71		110,166.26	-5,632.45
	Fire Profit/(Loss)	**(230,473.61)**	**(53,500.93)**	**(91,191.00)**	**(91,191.00)**	58.67%	**-125,555.71**	-34,364.71

Library		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
07-2406.00	Gifts/Donations/Memorials	28,385.00	-	13,212.00	-			
07-2408.00	Miscellaneous Income	-	-	-	-		0.00	
07-2417.00	Library Fees	2,522.57	3,691.62	4,320.55	2,500.00	172.82%	2,500.00	
	Library Income	30,907.57	3,691.62	17,532.55	2,500.00	701.30%	2,500.00	0.00
07-3101.00	Salaries	137,706.86	126,064.93	129,410.22	154,000.00	84.03%	173,537.00	
07-3102.00	FICA/Medicare	10,288.49	9,123.44	9,242.77	11,550.00	80.02%	13,894.65	
07-3103.00	Pension	2,480.18	6,845.28	6,066.84	9,240.00	65.66%	11,115.72	
07-3104.00	Health Insurance	16,622.89	23,439.82	14,092.27	35,000.00	40.26%	36,400.00	
07-3205.00	Travel & Meeting Expense	-	642.96	169.39	850.00	19.93%	500.00	
07-3206.00	Association Dues	130.00	190.00	195.00	230.00	84.78%	230.00	
07-3216.00	Copier Maint/Expense	1,776.85	1,770.79	1,491.19	1,700.00	87.72%	2,330.00	
07-3220.00	Utilities	10,491.27	12,152.48	15,270.97	13,000.00	117.47%	16,500.00	
07-3221.00	Telephone/Internet	1,821.16	1,817.12	1,955.36	2,000.00	97.77%	2,000.00	
07-3223.00	Supplies & Postage	2,289.96	2,246.58	2,128.16	2,500.00	85.13%	2,500.00	
07-3310.00	Maint/Repair Equipment	264.00	12.99	197.99	500.00	39.60%	500.00	
07-3310.10	Tech Support/Subscriptions	1,700.00	1,700.00	1,980.00	1,870.00	105.88%	2,500.00	
07-3311.00	Maintenance & Repair Bldg	1,144.45	3,991.91	2,225.15	5,000.00	44.50%	5,000.00	
07-3313.00	Training	517.95	695.00	889.85	2,500.00	35.59%	2,000.00	
07-3339.00	Maintenance/Repair Grounds	-	-	20.98	1,000.00	2.10%	1,000.00	
07-3340.00	Book Purchases	26,957.75	26,918.78	23,450.06	27,000.00	86.85%	28,500.00	
07-3340.10	Database	288.61	303.04	318.19	350.00	90.91%	350.00	
07-3340.20	Nebraska Overdrive	500.00	500.00	500.00	500.00	100.00%	500.00	
07-3342.00	Library Promotions	400.90	357.80	390.00	400.00	97.50%	400.00	
07-3410.00	Equipment Purchases	-	1,386.23	271.05	1,500.00	18.07%	1,500.00	
07-3419.01	Contracted Services	14,304.00	10,044.00	10,044.00	10,000.00	100.44%	10,000.00	
07-3420.01	Daughtery Library Maint Fund	-	-	-	6,606.00	0.00%	6,606.00	
07-3438.00	IT Expense	1,565.89	6,876.95	12,258.12	16,000.00	76.61%	16,000.00	
	Library Expense	231,251.21	237,080.10	232,567.56	303,296.00		334,113.37	30,817.37
	Library Profit/(Loss)	**(200,343.64)**	**(207,394.17)**	**(294,052.00)**	**(294,052.00)**		**-269,361.00**	24,691.00

Street		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
08-2405.00	Miscellaneous Reimbursements	1,794.25	1,268.74	18,774.22	1,223.00	1535.10%	1,223.00	
08-2418.00	Street Allocation	516,921.60	486,201.01	329,653.24	512,000.00	64.39%	512,000.00	
08-2419.00	Incentive Payment	3,000.00	4,000.00	-	3,000.00		3,000.00	
08-2422.00	Road Material Reimbursement	390.00	-	-	-			
08-2424.00	Equipment Rental Fees	-	35.00	-	-			
	Street Income	522,105.85	491,504.75	348,427.46	516,223.00		516,223.00	0.00
08-3101.00	Salaries	216,654.81	192,070.40	233,389.68	250,000.00	93.36%	327,661.00	
08-3101.01	Overtime Wages	-	-	(6,638.55)	10,000.00	-66.39%	12,030.00	
08-3102.00	FICA/Medicare	15,654.07	14,046.12	16,836.20	18,750.00	89.79%	22,556.25	
08-3103.00	Pension	9,000.12	11,511.15	13,974.09	13,500.00	103.51%	14,040.00	
08-3104.00	Health Insurance	46,358.78	41,019.71	24,661.49	53,000.00	46.53%	53,000.00	
08-3205.00	Travel & Meeting Expense	620.00	88.09	1,451.75	1,000.00	145.18%	1,600.00	
08-3206.00	Association Dues	-	85.58	-	-		0.00	
08-3220.00	Utilities	13,347.11	12,095.88	14,945.45	18,000.00	83.03%	18,500.00	
08-3221.00	Telephone/Internet	782.84	1,232.43	1,500.87	1,400.00	107.21%	1,600.00	
08-3222.00	Miscellaneous Expense	1,592.11	1,318.83	367.42	4,000.00	9.19%	2,000.00	
08-3222.10	Snow Removal	22,449.89	26,000.00	85,013.41	35,000.00	242.90%	45,000.00	
08-3223.00	Supplies & Postage	1,288.34	24.64	475.83	600.00	79.31%	600.00	
08-3225.00	Gas and Oil	16,131.05	16,104.09	21,871.66	30,000.00	72.91%	32,000.00	
08-3310.00	Maint/Repair Equipment	25,295.33	54,293.32	50,992.64	52,000.00	98.06%	72,000.00	
08-3311.00	Maintenance & Repair Bldg	14,345.90	540.93	1,503.99	3,000.00	50.13%	5,000.00	

Street		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
08-3344.00	Chemicals	18,649.04	12,904.11	15,397.32	22,000.00	69.99%	22,000.00	
08-3345.00	Road Materials	16,356.77	3,967.92	10,315.00	19,000.00	54.29%	19,000.00	
08-3346.00	Gravel	3,316.39	-	369.92	1,000.00	36.99%	1,000.00	
08-3347.00	Street Signs	1,145.59	3,214.30	799.60	3,500.00	22.85%	3,500.00	
08-3348.00	Street Signals/Maintenance	-	113.43	4,279.39	6,000.00	71.32%	6,000.00	
08-3348.10	Flags	883.90	17,438.29	-	5,000.00	0.00%	2,000.00	
08-3349.00	Pavement Marking	7,929.72	9,716.65	10,008.99	11,000.00	90.99%	11,000.00	
08-3350.00	Shop Tools	484.37	46.84	779.55	3,500.00	22.27%	3,500.00	
08-3351.00	Equipment Rental	-	-	-	3,000.00	0.00%	3,000.00	
08-3410.00	Equipment Purchases	208,210.97	32,263.30	14,743.54	35,000.00	42.12%	137,000.00	
08-3410.01	Safety Equipment	-	2,494.44	1,095.98	3,500.00	31.31%	3,500.00	
08-3416.00	Land & Buildings		1,422.14	1,026.16	5,500.00	18.66%	1,500.00	
08-3422.01	Street Lighting	35,736.07	35,314.41	214.00	-			
08-3423.00	Storm Sewers	1,087.25	-	-	1,500.00	0.00%	1,500.00	
08-3424.00	Trucks/Loader	33,532.65	46,205.08	46,205.08	40,000.00	115.51%	46,500.00	
08-3425.00	Street Construction	43,857.07	47,315.15	2,200.80	50,000.00	4.40%	50,000.00	
08-3425.01	Township Roads	4,698.63	26,101.21	9,235.75	30,000.00	30.79%	30,000.00	
08-3426.00	Armor Coating	7,313.96	14,986.09	20,000.00	20,000.00	100.00%	24,000.00	
08-3438.00	IT Expense	5,195.90	9,134.77	18,864.00	14,000.00	134.74%	6,500.00	
	Street Expense	771,918.63	633,069.30	615,881.01	763,750.00		979,087.25	215,337.25
	Street Profit/(Loss)	**(249,812.78)**	**10,413.82**	**(336,294.00)**	**(336,294.00)**		**-241,500.00**	94,794.00

Park		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
09-2408.00	Miscellaneous Income	3,000.00	500.00	-	-		0.00	
09-2425.00	Park Rental Fees	260.00	290.00	115.00	100.00	115.00%	100.00	
09-2426.10	RV Park Rental Fees	42,661.37	48,092.01	35,064.68	35,000.00	100.18%	35,000.00	
09-2426.20	RV Park Rental Sales Tax	556.37	958.87	(2,270.59)	-			
09-2426.30	RV Park Lodging Tax	639.16	(316.04)	(777.34)	-			
09-2430.01	Capital Improvements	-	65,100.00	-	-			
	Park Income	47,116.90	114,624.84	32,131.75	35,100.00		35,100.00	0.00
09-3101.00	Salaries	127,389.56	177,192.10	169,202.52	180,000.00	94.00%	217,642.00	
09-3102.00	FICA/Medicare	9,242.90	12,887.51	12,414.50	13,500.00	91.96%	16,240.50	
09-3103.00	Pension	116.50	6,390.45	6,343.66	6,500.00	97.59%	7,819.50	
09-3104.00	Health Insurance	19,831.85	37,655.28	24,661.49	53,000.00	46.53%	55,120.00	
09-3205.00	Travel & Meeting Expense	155.00	-	1,215.38	1,250.00	97.23%	1,250.00	
09-3209.00	Printing & Publication	35.30	-	-	500.00	0.00%	500.00	
09-3219.00	Trash Removal	591.60	596.60	866.80	650.00	133.35%	800.00	
09-3220.00	Utilities	22,899.73	28,333.07	32,060.16	28,500.00	112.49%	29,000.00	
09-3221.00	Telephone/Internet	1,407.73	1,761.54	1,510.47	1,500.00	100.70%	1,600.00	
09-3222.00	Miscellaneous Expense	643.95	71.83	208.08	200.00	104.04%	200.00	
09-3223.00	Supplies & Postage	271.04	35.18	135.34	650.00	20.82%	650.00	
09-3225.00	Gas and Oil	8,270.75	5,889.76	2,383.28	14,000.00	17.02%	14,000.00	
09-3310.00	Maint/Repair Equipment	17,383.23	15,329.85	21,771.80	14,000.00	155.51%	18,000.00	
09-3311.00	Maintenance & Repair Bldg	2,877.17	412.25	5,798.01	5,000.00	115.96%	5,000.00	
09-3339.00	Maintenance/Repair Grounds	22,115.47	32,270.49	25,235.50	35,000.00	72.10%	35,000.00	
09-3351.00	Equipment Rental	-	-	-	300.00	0.00%	300.00	
09-3352.00	Tools/Shop Equipment	4,463.76	838.11	615.25	1,200.00	51.27%	1,200.00	
09-3353.00	Trees & Shrubs	923.86	-	1,000.00	1,000.00	100.00%	1,000.00	
09-3410.00	Equipment Purchases	71,762.54	22,542.32	18,898.83	35,000.00	54.00%	35,000.00	
09-3410.01	Safety Equipment	571.87	1,538.15	1,482.95	2,000.00	74.15%	2,000.00	
09-3427.00	Underground Sprinklers	2,481.40	3,787.12	3,134.72	3,000.00	104.49%	3,500.00	
09-3428.00	Playground Equipment	-	-	-	500.00	0.00%	500.00	
09-3430.00	Melham Lake	976.92	-	5,173.61	3,000.00	172.45%	5,000.00	
09-3438.00	IT Expense	4,508.40	9,134.76	18,864.12	14,000.00	134.74%	6,500.00	
	Park Expense	318,920.53	356,666.37	352,976.47	414,250.00		457,822.00	43,572.00
	Park Profit/(Loss)	**(271,803.63)**	**(202,106.05)**	**(324,109.00)**	**(324,109.00)**		**-376,150.00**	-52,041.00

Swimming Pool		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
10-2427.00	Admissions	30,429.41	33,536.22	(2,504.53)	30,000.00	-8.35%	30,000.00	
10-2428.00	Concessions	5,139.91	4,427.68	(425.39)	4,000.00	-10.63%	4,000.00	
10-2429.00	Red Cross Lessons	6,200.00	9,125.00	1,940.00	7,500.00	25.87%	7,500.00	
	Pool Income	41,769.32	47,088.90	(989.92)	41,500.00		41,500.00	0.00
10-3101.00	Salaries	52,996.55	52,537.89	63,496.53	75,000.00	84.66%	77,000.00	
10-3102.00	FICA/Medicare	4,054.19	4,019.12	4,857.12	5,625.00	86.35%	6,766.88	
10-3103.00	Pension	-	-	4.70	-			
10-3205.00	Travel & Meeting Expense	-	-	80.00	500.00	16.00%	500.00	
10-3206.10	Credit Card/POS Service Fees	2,603.50	2,722.02	2,264.66	2,500.00	90.59%	2,600.00	
10-3209.00	Printing & Publication	-	86.84	40.00	875.00	4.57%	750.00	
10-3220.00	Utilities	10,282.59	11,127.02	11,667.51	10,500.00	111.12%	11,000.00	
10-3221.00	Telephone/Internet	1,561.37	1,772.27	1,423.62	1,750.00	81.35%	1,750.00	
10-3223.00	Supplies & Postage	2,877.46	2,254.61	250.19	1,500.00	16.68%	1,200.00	
10-3310.00	Maint/Repair Equipment	378.82	3,493.09	2,872.78	6,000.00	47.88%	6,000.00	
10-3311.00	Maintenance & Repair Bldg	593.75	898.60	2,308.95	4,500.00	51.31%	4,500.00	
10-3339.00	Maintenance/Repair Grounds	2,579.82	1,240.43	1,473.49	4,000.00	36.84%	4,000.00	
10-3359.00	Red Cross Training	1,467.00	1,378.00	4,149.76	2,000.00	207.49%	4,500.00	
10-3410.00	Equipment Purchases	-	29.53	-	-		5,000.00	
10-3432.00	Pool Chemicals	8,797.11	13,791.51	13,529.76	15,000.00	90.20%	15,000.00	
10-3438.00	IT Expense	-	-	-	300.00	0.00%	300.00	
	Pool Expenses	88,192.16	95,350.93	108,419.07	130,050.00		140,866.88	10,816.88
	Pool Profit/(Loss)	**(46,422.84)**	**(39,344.24)**	**(70,752.00)**	**(70,752.00)**	55.61%	**-87,925.00**	-17,173.00

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
Sanitation								
11-2405.10	Tree Dump Gate Receipts	8,808.25	14,538.76	12,433.97	10,000.00	124.34%	10,000.00	
11-2405.20	CD Cell Gate Receipts	5,930.00	8,185.00	1,800.00	8,000.00	22.50%	8,000.00	
	Sanitation Income	14,738.25	22,723.76	14,233.97	18,000.00	79.08%	18,000.00	0.00
11-3101.00	Salaries	27,790.05	35,315.36	20,570.99	31,200.00	65.93%	31,200.00	
11-3102.00	FICA/Medicare	2,126.04	2,701.71	1,573.77	2,340.00	67.26%	2,815.02	
11-3205.00	Travel & Meeting Expense	309.95	-	-	-			
11-3220.00	Utilities	745.90	1,509.53	1,558.00	1,250.00	124.64%	1,550.00	
11-3222.00	Miscellaneous Expense	3,463.20	1,758.45	19,439.02	20,000.00	97.20%	3,500.00	
11-3223.00	Supplies & Postage	699.89	-	69.60	50.00	139.20%	50.00	
11-3360.00	Sanitation Contract	562.76	-	178.31	550.00	32.42%	550.00	
11-3410.00	Equipment Purchases	-	299.02	-	1,000.00	0.00%	16,000.00	
11-3410.30	Equipment Rental Tree Dump	-	-	-	5,500.00	0.00%	6,000.00	
11-3416.00	Land & Buildings	-	-	1,295.00	500.00	259.00%	500.00	
	Sanitation Expense	36,494.93	41,584.07	44,684.69	62,390.00		62,165.02	-224.98
	Sanitation Profit/(Loss)	**(21,756.68)**	**(13,922.80)**	**(31,300.00)**	**(31,300.00)**	44.48%	**-28,050.00**	3,250.00

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	$ change from prior budget
ST Infra/Capital								
12-2410.00	Grant Reimbursement	309,463.07	-	-	-			
	ST Infra/Capital Income	309,463.07	-					
12-4200.00	Sales Tax Infra Projects	72,752.05	583,240.57	1,064,677.32	1,700,000.00	62.63%	632,000.00	
12-4200.08	Fairgrounds Lift Payment	30,321.25	30,067.99	14,937.83	29,811.00	50.11%	29,811.00	
12-4200.09	Transfer ST to Bond Fund	450,000.00	485,409.00		465,803.00	0.00%	465,803.00	
12-4200.10	Fire Station Payment	97,557.77	97,537.77		97,600.00	0.00%	97,600.00	
12-4200.11	ARPA	-	(26,781.69)	125,741.07	-			
	Total Infrastructure Projects	**650,631.07**	**1,169,473.64**	**1,205,356.22**	**2,293,214.00**	52.56%	**1,225,214.00**	-1,068,000.00
	Utility Wages							
13-1431.00	Salaries	29,196.70	12,355.45	61,694.09	120,000.00	51.41%	120,000.00	
13-1452.10	Pension	1,376.55	245.62	2,002.26	7,200.00	27.81%	8,661.60	
13-1452.20	Payroll Taxes	2,137.66	372.97	3,534.75	9,000.00	39.28%	10,827.00	
13-1452.30	Travel and Meeting Expense	-	-	-	-			
	Total Utility Wages	32,710.91	12,974.04	67,231.10	136,200.00		139,488.60	3,288.60

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget		2023-2024 Proposed Budget	
	Bond Payments							
14-3030.00	Refunding Debt/Payments	(0.03)	200.00	-	-		0.00	
14-3010.00	Debt Service Principal (Out of Bond Fu	3,000,807.71	545,000.00	370,000.00	640,000.00	57.81%	640,000.00	0.00
14-3020.00	Debt Service Interest (Out of Bond Fur	191,616.64	202,134.44	73,681.25	112,713.00	65.37%	112,713.00	0.00
14-3020.01	Debt Fees & issuance costs	35,025.78	700.00	500.00	-			
14-4200.00	Sales Tax Infra Projects	4,750.00	-	822.50	-			
	Total Bond Fund	3,232,200.10	748,034.44	445,003.75	752,713.00		752,713.00	0.00

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed Budget	
14-2010.00	Property Tax Revenue	250,633.59	261,086.95	127,690.48	246,424.00	51.82%	246,424.00	
14-2020.01	Sales Tax Revenue Portion to Bond Fu	450,000.00	485,409.00		465,803.00	104.21%	465,803.00	
14-2020.02	Transfer from General for debt	127,879.02	-	-	-			
14-2030.00	Motor Vehicle Tax Pro-rate	572.59	664.58	-	791.00	84.02%	791.00	
14-2050.00	Homestead Allocation	16,208.80	16,896.84	-	22,702.00	74.43%	22,702.00	
14-2070.00	Bond Proceeds	2,280,000.00	-	-	-			
14-2405.05	Property Tax Credit	13,948.33	14,488.50	-	19,466.00	74.43%	19,466.00	
14-2407.00	Interest Income	2,888.79	1,137.75	-	-			
14-2409.10	Carline Tax	149.10	121.29	-	136.00	89.18%	136.00	
	Total Bond Fund	3,142,280.22	779,804.91	127,690.48	755,322.00	103.24%	755,322.00	0.00
CRA								
15-2010.00	Property Tax Revenue	192,812.14	212,188.68	-	-		0.00	
15-2405.05	Property Tax Credit	11,081.50	-	-	-		0.00	
15-2407.00	Interest Income	13.35	13.36	17.45	-		0.00	0.00
	Total CRA	203,906.99	212,202.04	17.45	-			
15-3010.01	Community Development Payments	226,997.55	201,685.02	-	-		0.00	
15-3223.00	Supplies & Postage	-	-	-	-		0.00	0.00
	Total CRA	226,997.55	201,685.02	-	-			
	Total City Receipts	**8,095,275.64**	**5,693,842.24**	**2,949,633.03**	**4,842,674.00**	117.58%	**4,087,352.00**	
	Total City Disbursements	**7,535,693.99**	**5,381,145.10**	**4,956,644.18**	**6,971,530.62**	77.19%	**4,958,225.35**	
	Total City Profit/(Loss)	**559,581.65**	**312,697.14**	**(2,007,011.15)**	**(2,128,856.62)**	-14.69%	**-870,873.35**	
	Total City/Utilities Receipts (Should Match Budget Form)	**20,867,324.88**	**16,208,631.86**	**14,982,012.03**	**16,875,053.00**	117.68%	**14,879,686.00**	
	Total City/Utilities Disbursements (Should Match Budget Form)	**18,183,752.80**	**14,996,865.87**	**16,407,651.18**	**18,422,537.62**	117.95%	**15,775,468.10**	
	Beginning Cash							
	Beginning Proprietary Cash							
	Treasurer's Balance							
	Total Resources Available (Should Match Budget Form)							
	Ending Cash (Should Match Budget Form)							

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	% Used	2023-2024 Proposed	$ change from prior budget
ELECTRIC								
1-130100	SALES	9,699,117.59	9,889,884.78	8,281,600.14	9,000,000.00	92.02%	9,000,000.00	
1-130200	MERCHANDISE SALES	6,363.16	13,191.50	42.96	5,000.00	0.86%	5,000.00	
1-130300	INTEREST RECEIVED	15,325.44	39,124.78	110,671.92	15,000.00	737.81%	15,000.00	
1-130400	MISCELLANEOUS RECEIPTS	3,101.87	793.09	194,542.68		0.00%	0.00	
1-130500	SALE OF LABOR	6,978.00	8,680.00	10,975.00	4,000.00	274.38%	4,000.00	
1-130600	USE OF EQUIPMENT	3,050.00	4,600.00	655.00	1,000.00	65.50%	1,000.00	
1-130700	SALE OF EQUIPMENT	12,611.00	-			0.00%		
1-130800	POLE RENTAL	2,229.00	2,229.00	-	2,229.00	0.00%	2,229.00	
1-131600	DISCONNECT/SERVICE FEES	9,010.79	7,007.87	3,811.96	7,000.00	54.46%	7,000.00	
	BOND PROCEEDS							
	ELECTRIC INCOME	9,757,786.85	9,965,511.02	8,602,299.66	9,034,229.00	95.22%	9,034,229.00	0.00
1-140200	POWER PURCHASES-M.E.A.N.	6,506,515.63	6,764,130.31	6,246,587.52	6,750,000.00	92.54%	6,750,000.00	
1-140220	POWER PURCHASED-W.A.P.A.	266,143.74	268,644.05	297,663.30	280,000.00	106.31%	300,000.00	
1-143100	SALARIES-DISTRIBUTION	302,553.59	338,794.57	404,971.29	390,000.00	103.84%	491,786.00	
1-145200	EMPLOYEE HEALTH INSURANCE	46,711.40	60,751.96	58,398.17	70,000.00	83.43%	72,800.00	
1-145210	EMPLOYEE PENSION BENEFITS	16,803.72	15,043.04	18,117.00	16,000.00	113.23%	19,248.00	
1-145220	EMPLOYEE SOCIAL SECURITY BENE	22,330.12	25,217.52	30,032.84	29,250.00	102.68%	35,188.00	
1-143205	MAINTENANCE-TRUCKS	6,715.13	11,827.66	13,315.81	15,000.00	88.77%	65,000.00	
1-143300	LINE MATERIALS & SUPPLIES	70,394.96	128,657.18	109,345.83	135,000.00	81.00%	150,000.00	
1-143320	UNDERGROUND LOCATE EXPENSE	1,646.44	1,780.39	663.90	1,500.00	44.26%	0.00	
1-143330	MAINTENANCE- TESTING SUBSTATIO	-	-	15,462.90	20,000.00	77.31%	20,000.00	
1-143350	POLE TESTING/REPLACEMENT	15,492.26	-	40,000.00	40,000.00	100.00%	40,000.00	
1-143360	MEALS/MILEAGE/HOTEL- LINE DEPT	514.42	1,232.85	3,032.57	3,500.00	86.64%	3,500.00	
1-143365	CONFERENCE REGISTRATION	2,750.33	4,711.20	5,885.00	4,500.00	130.78%	6,000.00	
1-143370	ADVERTISING- LINE DEPT	910.30	4.73	-	1,000.00	0.00%	500.00	
1-143380	MISC. EXPENSE- LINE DEPT	3,146.95	9.04	882.03	10,000.00	8.82%	1,000.00	
1-143390	MAINT. OFFICE EQUIPMENT- LINE	8.23	938.18	1,127.77	1,200.00	93.98%	2,500.00	
1-143410	SUPPLIES AND MAINTENANCE	12,288.11	13,736.29	10,767.45	16,000.00	67.30%	16,000.00	
1-143500	GAS & OIL FOR TRUCKS	10,421.30	7,395.26	3,221.96	15,000.00	21.48%	16,000.00	
1-143700	MAINT-BUILDINGS & GROUNDS	118.56	14,572.54	12,914.47	12,000.00	107.62%	15,000.00	
1-143800	MAINT-COMMUNICATIONS EQUIPMENT	1,569.17	3,533.17	898.66	5,000.00	17.97%	5,000.00	
1-143900	MAINTENANCE BUILDING-UTILITIES	18,588.07	10,765.79	11,241.78	14,000.00	80.30%	14,000.00	
1-144100	DEPRECIATION EXPENSE	302,616.00	55,800.00	32,550.00	-			
1-147400	ENGINEERING/LEGAL EXPENSES	3,564.45	2,265.84	2,819.85	15,000.00	18.80%	10,000.00	
1-147510	SAFETY- ELECTRIC	7,608.39	7,105.00	11,552.33	10,000.00	115.52%	12,000.00	
1-147511	FR CLOTHING	-	-	9,847.20	10,000.00	98.47%	6,000.00	
1-145410	MEMBERSHIPS & DUES	3,811.05	3,966.39	3,839.16	3,000.00	127.97%	4,000.00	
1-145600	KMU Training	-	-	2,400.00	3,000.00	80.00%	4,000.00	
1-145700	TELEPHONE	278.35	509.92	471.59	500.00	94.32%	1,200.00	

1-146600	INSURANCE & WORKMAN'S COMP		54,539.80	-				
1-146800	DEPRECIATION EXPENSE	1,800.00	1,800.00	1,050.00	-			
1-146900	SALES & USE TAX	(28,692.75)	-					
1-147000	BAD DEBTS EXPENSE	-	15,907.39	250.67				
1-149100	INTEREST EXPENSE-BONDS & NOTES	26,907.54	127,995.00	-	139,000.00	0.00%	139,000.00	
1-149200	IN LIEU OF TAX PAYMENTS	551,625.04	567,217.80	570,561.05	550,000.00	103.74%	550,000.00	
1-149600	NEW TRANSFORMERS	30,588.27	101,539.43	74,926.51	100,000.00	74.93%	250,000.00	
1-149700	EQUIPMENT - LINE DEPT	7,356.25	-	-	5,000.00	0.00%	6,000.00	
1-149910	TRANSFER TO UTILITY BILLING	75,000.00	75,000.00	43,750.00	65,000.00	67.31%	65,000.00	
1-149990	SPECIAL PROJECTS COSTS	-	37,035.75	246,902.50	500,000.00	49.38%	250,000.00	**$ change from prior budget**
1-149991	IT Expense	1,742.51	10,630.77	8,045.31	14,000.00	57.47%	6,500.00	
	TOTAL ELECTRIC EXPENSE	8,289,827.53	8,733,058.82	8,293,496.42	9,243,450.00		9,327,222.00	83,772.00
	ELECTRIC PROFIT/(LOSS)	**1,467,959.32**	**1,232,452.20**	**308,803.24**	**(209,221.00)**		**-292,993.00**	-83,772.00

WATER

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget		2023-2024 Proposed	$ change from prior budget
2-230100	SALES	1,095,911.81	1,151,883.42	926,782.48	1,000,000.00	92.68%	1,000,000.00	
2-230200	MERCHANDISE SALES	-	176.00	30.73				
2-230300	INTEREST RECEIVED	4,868.92	11,064.79	29,605.51	-		0.00	
2-230400	MISCELLANEOUS RECEIPTS	148.14	6.95	6.95				
2-230500	SALE OF LABOR	1,462.50	200.00	120.00				
2-230600	USE OF EQUIPMENT	777.50	-					
2-230700	SALE OF PROPERTY & EQUIPMENT	427.70	-					
2-230800	SALE OF JUNK- WATER DEPT	5,505.80	1,371.73					
	TOTAL WATER INCOME	1,109,102.37	1,164,702.89	956,545.67	1,000,000.00		1,000,000.00	0.00
2-240100	WATER SALARIES	156,447.29	170,090.35	157,684.02	165,850.00	95.08%	244,607.00	
2-245200	EMPLOYEE HEALTH INSURANCE	22,512.68	30,585.97	29,236.41	41,000.00	71.31%	42,640.00	
2-245210	EMPLOYEE PENSION BENEFITS	7,085.42	9,757.55	7,317.56	10,000.00	73.18%	12,030.00	
2-245220	EMPLOYEE SOCIAL SECURITY BENE	11,482.17	12,566.08	11,608.97	12,440.00	93.32%	14,965.32	
2-240400	MAINTENANCE - WELLS & PUMPS	(5,996.04)	1,328.12	3,641.11	18,000.00	20.23%	18,000.00	
2-240500	MAINTENANCE - WATER TANK	-	470.35	-	6,500.00	0.00%	6,500.00	
2-240900	UTILITIES USED-IN HOUSE	65,207.34	71,949.29	33,801.28	55,000.00	61.46%	55,000.00	
2-241000	OPERATING SUPPLIES/MAINT	15,042.60	16,708.46	12,506.16	40,000.00	31.27%	40,000.00	
2-241100	MAINTENANCE TOOLS	183.69	175.95	946.20	1,000.00	94.62%	1,000.00	
2-241300	MAINTENANCE-BUILDINGS & GROUND	4,309.20	5,109.66	14,251.73	15,000.00	95.01%	15,000.00	
2-241500	DEPRECIATION EXPENSE	4,200.00	4,200.00	2,450.00	-			
2-241600	MAINTENANCE - BACKHOE & JD TRK	47.29	683.97	822.29	5,000.00	16.45%	5,000.00	
2-243230	MAINTENANCE-WATER TRUCK #4	5.64	842.69	176.97	1,500.00	11.80%	1,500.00	
2-243240	MAINTENANCE-METER TRUCK #6	589.02	170.54	-	1,000.00	0.00%	1,000.00	
2-243250	MAINTENANCE-WR/SW TRAILER	33.16	581.25	7.21	1,000.00	0.72%	1,000.00	
2-243260	MAINTENANCE - BORING MACHI/VAC	294.68	843.16	1,311.70	1,500.00	87.45%	1,500.00	
2-243270	MAINTENANCE TRUCKS	4,237.78	4,232.54	8,144.96	10,000.00	81.45%	10,000.00	
2-243280	OFFICE SUPPLIES- WATER DEPT	392.42	286.68	135.20	500.00	27.04%	500.00	
2-243290	POSTAGE- WATER DEPT	1,142.90	1,511.80	1,232.80	1,500.00	82.19%	1,500.00	
2-243300	MAINTENANCE - WATER MAINS	56.54	11.12	8,868.40	15,000.00	59.12%	15,000.00	
2-243360	MEALS/MILEAGE/HOTEL- WATER DEPT	871.92	1,376.67	2,475.18	2,000.00	123.76%	3,000.00	
2-243365	CONFERENCE REGISTRATION	1,524.84	1,715.23	1,546.87	2,500.00	61.87%	2,500.00	
2-243370	PRINTING/PUBLISHING	1,029.50	1,080.26	857.50	1,200.00	71.46%	1,200.00	

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget		2023-2024 Proposed	$ change from prior budget
2-243500	GAS & OIL FOR TRUCKS	4,302.66	2,906.95	3,522.09	13,000.00	27.09%	13,000.00	
2-243700	MAINT-BLDG & GRDS WELLS HOUSES	59.28	199.12	74.33	500.00	14.87%	500.00	
2-243800	MAINTENANCE-SCADA	(19,119.18)	9,743.92	137,644.16	165,000.00	83.42%	15,000.00	
2-244000	INSURANCE EXPENSE	380.00	380.00					
2-244100	DEPRECIATION EXPENSE	172,572.00	24,600.00	14,350.00	-			
2-244200	FIRE HYDRANTS	2,422.94	4,623.49	9,551.43	20,000.00	47.76%	20,000.00	
2-244300	CONST. OF WATER SERVICE MAINS	12,542.08	13,033.05	30,786.40	50,000.00	61.57%	550,000.00	
2-245710	SAFETY- WATER	506.01	2,604.41	3,271.31	5,000.00	65.43%	5,000.00	
2-245900	LEGAL EXPENSES	-	-	-	2,000.00	0.00%	2,000.00	
2-247400	ENGINEERING EXPENSES	2,148.00	(4,052.00)	-	-		0.00	
2-247500	WATER TESTING	8,252.00	11,251.50	4,278.00	10,000.00	42.78%	10,000.00	
2-247000	BAD DEBTS EXPENSE	-	1,060.65	13.73	-			
2-249700	LEASED/PURCHASED EQUIPMENT	5,416.00	9,649.44	10,108.25	15,000.00	67.39%	15,000.00	
2-249920	FUTURE PURCHASES	-	8,233.56	891.33	5,000.00	17.83%	40,000.00	
2-245410	MEMBERSHIPS & DUES	824.33	929.33	1,125.66	800.00	140.71%	1,200.00	
2-245700	TELEPHONE	281.54	254.99	242.78	350.00	69.37%	350.00	
2-246600	INSURANCE & WORKMAN'S COMP	40,551.87	54,439.80	-	55,000.00	0.00%	55,000.00	
2-249100	BONDS & NOTES	37,191.40	127,533.02	126,600.17	126,600.00	100.00%	126,600.00	
2-249500	NEW WATER METERS	9,471.64	7,510.47	23,769.74	20,000.00	118.85%	25,000.00	
2-249600	NEW EQUIPMENT- WATER DEPT	29,494.70	-	-	-			
2-249800	MAINTENANCE/FUEL GENERATOR	456.92	58.84	-	4,000.00	0.00%	4,000.00	
2-249900	CONTINGENCY	-	-	2,225.44	-			
2-249910	TRANSFER TO UTILITY BILLING	75,000.00	75,000.00	43,750.00	65,000.00	67.31%	65,000.00	
2-249990	SPECIAL PROJECTS COSTS	-	39,393.75	15,679.36	40,000.00	39.20%	40,000.00	
2-249991	IT Expense	1,661.24	10,630.77	8,320.31	14,000.00	59.43%	11,000.00	
	TOTAL WATER EXPENSE	675,115.47	736,262.75	735,227.01	1,018,740.00		1,492,092.32	473,352.32
	WATER PROFIT/(LOSS)	**433,986.90**	**428,440.14**	**221,318.66**	**(18,740.00)**		**-492,092.32**	**-473,352.32**

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget		2023-2024 Proposed	$ change from prior budget
SEWER								
3-330100	SALES	956,260.01	1,002,754.40	846,824.87	966,000.00	87.66%	966,000.00	
3-331500	PROJECT INTEREST RECEIVED	4,965.28	12,499.98	34,559.00	-		0.00	
	TOTAL SEWER INCOME	961,225.29	1,015,254.38	881,383.87	966,000.00		966,000.00	0.00
3-340100	SEWER SALARIES	156,447.28	170,090.34	157,683.99	182,000.00	86.64%	244,607.00	
3-345200	EMPLOYEE HEALTH INSURANCE	22,512.67	30,585.97	29,236.41	41,000.00	71.31%	42,640.00	
3-345210	EMPLOYEE PENSION BENEFITS	7,085.28	9,757.50	7,317.42	10,000.00	73.17%	12,030.00	
3-345230	EMPLOYEE SOCIAL SECURITY BENE	11,482.15	12,566.06	11,608.92	13,650.00	85.05%	16,421.00	
3-340500	MAINTENANCE - WASTEWATER PLANT	(26,684.43)	44,879.75	34,647.81	35,000.00	98.99%	40,000.00	
3-340510	MAINTENANCE - LIFT STATIONS	2,750.95	39,583.50	22,642.63	40,000.00	56.61%	40,000.00	
3-340900	UTILITIES	63,436.53	61,692.62	56,296.71	50,000.00	112.59%	75,000.00	
3-341000	OPERATING SUPPLIES/MAINT	1,647.39	19,820.88	19,189.93	20,000.00	95.95%	20,000.00	
3-341100	MAINTENANCE TOOLS	1,225.06	-	53.05	1,000.00	5.31%	1,000.00	
3-341300	MAINTENANCE-BUILDINGS & GROUND	2,238.15	5,850.94	6,456.09	10,000.00	64.56%	10,000.00	
3-341500	DEPRECIATION EXPENSE	2,100.00	25,200.00	14,700.00	-			
3-343260	MAINTENANCE-TRUCKS	680.64	5,496.43	3,931.33	6,500.00	60.48%	6,500.00	
3-343280	OFFICE SUPPLIES- SEWER DEPT	121.37	121.74	136.61	750.00	18.21%	750.00	
3-343290	POSTAGE- SEWER DEPT	356.50	451.10	782.35	1,000.00	78.24%	1,000.00	
3-343350	OFFICE MAINTENANCE	16.13	-					
3-343360	MEALS/MILEAGE/HOTEL SEWER DEPT	-	750.42	1,569.93	3,000.00	52.33%	3,000.00	
3-343365	CONFERENCE REGISTRATION	5,773.33	1,280.00	1,408.50	3,000.00	46.95%	3,000.00	
3-343370	ADVERTISING- SEWER DEPT	165.45	334.22	-	400.00	0.00%	400.00	
3-343390	MAINT. OFFICE EQUIPMENT- SEWER	-	-	-	1,000.00	0.00%	1,000.00	
3-343400	MAINTENANCE MAINS	(13,240.39)	444.04	4,236.88	15,000.00	28.25%	15,000.00	
3-343500	GAS & OIL FOR TRUCKS	4,424.57	2,166.08	2,061.18	15,000.00	13.74%	15,000.00	
3-343800	MAINTENANCE SCADA	(19,279.68)	20,379.50	147,461.69	170,000.00	86.74%	15,000.00	-155,000.00

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget		2023-2024 Proposed	$ change from prior budget
3-344000	INSURANCE EXPENSE	998.00	998.00					
3-344100	DEPRECIATION EXPENSE	275,328.00	-					
3-347500	WASTE WATER TESTING	11,086.27	8,799.21	7,551.59	15,000.00	50.34%	15,000.00	
3-349920	FUTURE PURCHASES	(7,461.00)	34,893.75	34,584.37	35,000.00	98.81%	40,000.00	
3-345410	MEMBERSHIPS & DUES	824.33	824.33	1,020.67	800.00	127.58%	1,200.00	
3-345700	TELEPHONE	-	254.93	235.76	350.00	67.36%	350.00	
3-346600	INSURANCE & WORKMAN'S COMP	40,379.87	55,437.80	-	55,000.00	0.00%	55,000.00	
3-347000	BAD DEBTS EXPENSE	-	1,082.37	25.63	-			
3-349100	BONDS & NOTES	53,034.31	322,439.40	352,140.14	310,000.00	113.59%	310,000.00	
3-349300	WASTEWATER MANAGEMENT	-	299.67					
3-349500	EQUIPMENT PURCHASED	214,595.52	7,733.55	10,000.00	10,000.00	100.00%	10,000.00	
3-349700	SAFETY- SEWER DEPT	(120,534.25)	2,127.32	1,630.34	3,500.00	46.58%	3,500.00	
3-349800	SLUDGE MANAGEMENT	(74,731.45)	57,046.71	46,558.00	75,000.00	62.08%	75,000.00	
3-349910	TRANSFER TO UTILITY BILLING	75,000.00	75,000.00	43,750.00	60,000.00	72.92%	60,000.00	
3-349990	SPECIAL PROJECTS COSTS	-	-	25,154.37	250,000.00	10.06%	250,000.00	**$ change from prior budget**
3-349991	IT Expense	1,636.24	10,630.77	8,320.30	14,000.00	59.43%	11,000.00	
	TOTAL SEWER EXPENSE	693,414.79	1,029,018.90	1,052,392.60	1,446,950.00		1,393,398.00	-53,552.00
	SEWER PROFIT/(LOSS)	**267,810.50**	**(13,764.52)**	**(171,008.73)**	**(480,950.00)**		**-427,398.00**	**53,552.00**

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget		2023-2024 Proposed	$ change from prior budget
POWER PLANT								
4-440221	CAPACITY COMPENSATION- MEAN	183,581.28	155,878.37	100,107.25	165,600.00	60.45%	165,600.00	
4-440810	GENERATION COMPENSATION - MEAN	-	1,447.73	-	-			
	TOTAL POWER PLANT INCOME	183,581.28	157,326.10	100,107.25	165,600.00		165,600.00	0.00
4-440100	POWER PLANT SALARIES	19,371.21	19,907.59	19,677.52	25,000.00	78.71%	22,707.00	
4-445200	EMPLOYEE HEALTH INS. PWR PLANT	3,329.33	7,472.60	6,691.30	12,000.00	55.76%	12,480.00	
4-445210	EMPLOYEE PENSION BEN. P PLANT	1,162.51	1,227.90	1,183.35	1,400.00	84.53%	1,684.20	
4-445220	EMPLOYEE SOCIAL SECURITY- P PL	1,473.32	1,514.05	1,511.62	1,875.00	80.62%	2,255.63	
4-440360	MAINTENANCE - POWER PLANT	33,460.74	28,299.10	17,676.91	45,000.00	39.28%	40,000.00	
4-440510	CHEMICALS - PLANT	-	1,960.12	-	5,500.00	0.00%	5,500.00	
4-440600	FUEL OIL USED	15,454.12	14,120.00	-	18,000.00	0.00%	18,000.00	
4-440700	LUBE OIL & GREASE USED	3,540.77	96.51	190.87	2,200.00	8.68%	15,000.00	
4-440800	NATURAL GAS USED	2,834.03	1,891.49	2,419.83	5,000.00	48.40%	5,000.00	
4-440900	UTILITIES	66.02	5.20	2.54	300.00	0.85%	300.00	
4-441000	UNPLANNED MAINTENANCE	-	-	197.19	10,000.00	1.97%	0.00	
4-441010	OFFICE SUPPLIES POWER PLANT	202.12	569.59	155.66	500.00	31.13%	1,000.00	
4-441100	MAINTENANCE TOOLS	-	-	-	1,000.00	0.00%	0.00	
4-441210	MAINTENANCE-SCADA	797.57	10,000.00	2,147.59	5,000.00	42.95%	5,000.00	
4-441300	MAINTENANCE-BUILDING & GROUNDS	768.25	1,286.02	2,032.37	2,500.00	81.29%	2,500.00	
4-441500	DEPRECIATION EXPENSE	74,400.00	74,400.00	43,400.00	-			
4-441510	SHOP SUPPLIES- POWER PLANT	235.28	611.60	145.51	100.00	145.51%	500.00	
4-441520	POWER PLANT COMPLIANCE	4,475.00	3,417.00	3,400.00	5,000.00	68.00%	5,000.00	
4-445900	ENGINEERING/LEGAL EXPENSE	-	-	142.00	1,000.00	14.20%	0.00	
4-447500	TESTING	50.00	20.80	5,323.75	10,000.00	53.24%	0.00	
4-449920	FUTURE PURCHASES	-	15,233.56	-	1,500.00	0.00%	0.00	
4-445700	TELEPHONE	502.54	638.71	516.18	600.00	86.03%	1,200.00	
4-446600	INSURANCE & WORKMAN'S COMP	30,196.98	18,146.60	-	18,000.00	0.00%	18,000.00	
4-449991	IT Expense	1,898.74	7,473.80	6,050.31	3,000.00	201.68%	6,500.00	
	TOTAL POWER PLANT EXPENSE	194,218.53	208,292.24	112,864.50	174,475.00		162,626.83	-11,848.17
	POWER PLANT PROFIT/(LOSS)	**(10,637.25)**	**(50,966.14)**	**(12,757.25)**	**(8,875.00)**		**2,973.17**	**11,848.17**

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget		2023-2024 Proposed	$ change from prior budget
BILLING								
5-530100	TRASH/TSA SALES	489,476.63	521,075.05	495,417.40	535,000.00	92.60%	535,000.00	
5-531601	TRANSFER FROM ELECTRIC	75,000.00	75,000.00	43,750.00	65,000.00	67.31%	65,000.00	
5-531602	TRANSFER FROM WATER	75,000.00	75,000.00	43,750.00	65,000.00	67.31%	65,000.00	
5-531603	TRANSFER FROM SEWER	75,000.00	75,000.00	43,750.00	60,000.00	72.92%	60,000.00	
	BILLING INCOME	714,476.63	746,075.05	626,667.40	725,000.00		725,000.00	0.00
5-540200	TRASH/TSA FEES	475,056.35	504,776.63	481,609.40	520,000.00	92.62%	520,000.00	
5-545110	BOARD SALARIES	-	-	-	6,000.00	0.00%	0.00	
5-545130	OFFICE SALARIES	125,732.14	162,999.07	178,517.52	146,860.00	121.56%	261,640.00	
5-545200	EMPLOYEE HEALTH INSURANCE	25,088.48	28,496.26	23,408.37	35,000.00	66.88%	36,400.00	
5-545210	EMPLOYEE PENSION BENEFITS	9,323.32	8,149.55	8,565.16	8,811.60	97.20%	10,600.35	
5-545220	EMPLOYEE SOCIAL SECURITY BENE	9,481.51	11,816.71	13,080.54	11,000.00	118.91%	13,233.00	
5-545400	OFFICE SUPPLIES	5,404.28	8,236.93	10,478.50	7,500.00	139.71%	11,000.00	
5-545410	MEMBERSHIP & DUES	1,587.88	1,587.88	-	2,500.00	0.00%	2,500.00	
5-545500	POSTAGE	10,157.30	1,397.06	8,038.67	10,000.00	80.39%	10,000.00	
5-545600	MEALS/MILEAGE/HOTEL	-	-	265.63	300.00	88.54%	300.00	
5-545650	CONFERENCE REGISTRATION	32.00	-	-	300.00	0.00%	300.00	
5-545700	TELEPHONE	1,647.38	1,538.00	1,562.70	1,600.00	97.67%	1,800.00	
5-545800	ADVERTISING	1,131.52	1,490.03	2,211.93	1,500.00	147.46%	1,500.00	
5-546000	AUDIT EXPENSES	-	-	-	6,300.00	0.00%	6,300.00	
5-546100	OFFICE RENT	4,800.00	4,800.00	4,800.00	4,800.00	100.00%	4,800.00	
5-546300	CASH LONG & SHORT	45.20	156.07	(8.55)	50.00	-17.10%	50.00	
5-546400	MISCELLANEOUS EXPENSE	-	25.00	1,160.25	5,000.00	23.21%	1,500.00	
5-546500	MAINTENANCE OFFICE EQUIPMENT	1,863.23	2,569.56	3,067.71	3,000.00	102.26%	3,000.00	
5-546600	INSURANCE & WORKMAN'S COMP	100.00	100.00	100.00	100.00	100.00%	100.00	
5-547000	BAD DEBT EXPENSE	-	376.58	19.25	300.00	6.42%	300.00	
5-547100	BANK CHARGES	62.00	46.00	12.00	100.00	12.00%	100.00	
5-547200	CREDIT CARD/BILL PAY COSTS	20,311.56	25,650.44	30,313.07	22,000.00	137.79%	29,000.00	
5-549991	IT Expense	2,818.27	3,720.00	6,050.31	5,000.00	121.01%	6,500.00	
	BILLING EXPENSE	694,642.42	767,931.77	773,252.46	798,021.60		920,923.35	122,901.75
	BILLING PROFIT/(LOSS)	**19,834.21**	**(21,856.72)**	**(146,585.06)**	**(73,021.60)**		**-195,923.35**	**-122,901.75**

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget		2023-2024 Proposed	$ change from prior budget
FUEL STATION								
6-630100	FUEL SALES	45,876.82	42,987.97	-	100,000.00	0.00%	100,000.00	
	FUEL STATION INCOME	45,876.82	42,987.97	-	100,000.00	0.00%	100,000.00	
6-640100	FUEL PURCHASES	42,020.27	107,363.09	26,544.96	100,000.00	26.54%	100,000.00	
6-640200	MAINTENANCE-FUEL STATION	736.00	1,592.70	-	2,500.00	0.00%	2,500.00	
6-640300	TELEPHONE-FUEL STATION	760.93	726.80	717.36	650.00	110.36%	650.00	
6-640400	EQUIPMENT PURCHASES	-	128.34	-	15,000.00	0.00%	15,000.00	
	FUEL STATION EXPENSE	43,517.20	109,810.93	27,262.32	118,150.00		118,150.00	0.00
	FUEL STATION PROFIT/(LOSS)	**2,359.62**	**(66,822.96)**	**(27,262.32)**	**(18,150.00)**		**-18,150.00**	
	UTILITIES PROFIT/(LOSS)	**2,181,313.30**	**1,507,482.00**	**172,508.54**	**(808,957.60)**		**-1,423,583.50**	4.02
	UTILITIES TOTAL RECEIPTS	**12,772,049.24**	**13,091,857.41**	**11,167,003.85**	**11,990,829.00**		**11,990,829.00**	
	UTILITIES TOTAL DISBURSEMENTS	**10,590,735.94**	**11,584,375.41**	**10,994,495.31**	**12,799,786.60**		**13,414,412.50**	
	Interfund Transfers	**225,000.00**	**225,000.00**	**131,250.00**	**190,000.00**		**190,000.00**	
	Depreciation (Non Budget)	**833,016.00**		**-**	**-**		**0.00**	
	(BUDGET) UTILITIES TOTAL RECEIPTS	12,547,049.24	12,866,857.41	11,035,753.85	11,800,829.00		11,800,829.00	
	(BUDGET) UTILITIES TOTAL DISBURSEMENTS	10,365,735.94	11,359,375.41	10,863,245.31	12,609,786.60		13,224,412.50	