



**CITY OF BROKEN BOW
BUDGET HEARING AGENDA
September 24, 2024 @ 5:00 PM
Broken Bow Municipal Building
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 (subject to mayoral discretion). 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 2024-2025 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.**

2024-2025

STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City or Village of Broken Bow
TO THE COUNTY BOARD AND COUNTY CLERK OF
Custer County

This budget is for the Period October 1, 2024 through September 30, 2025

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:

\$	892,653.15
\$	248,888.24
\$	1,141,541.39

Property Taxes for Non-Bond Purposes

Principal and Interest on Bonds

Total Personal and Real Property Tax Required

\$	263,372,565
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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, 2024
(As of the Beginning of the Budget Year)

Principal	\$	5,385,000.00
Interest	\$	573,924.00
Total Bonded Indebtedness	\$	5,958,924.00

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, 2023 through June 30, 2024?

☒ 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, 2023 through June 30, 2024?

☐ YES

☒ 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 9-30-2024

Submit budget to:

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

City or Village of Broken Bow in Custer County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Net Cash Balance	\$ 8,799,307.00	\$ 7,846,132.00	\$ 5,908,236.00
2	Investments			
3	County Treasurer's Balance	\$ 52,041.00	\$ 111,603.00	\$ 52,000.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)	\$ 13,478,017.00	\$ 14,274,679.00	\$ 14,419,245.00
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 22,329,365.00	\$ 22,232,414.00	\$ 20,379,481.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,443,818.00	\$ 839,603.00	\$ 1,130,239.00
7	Federal Receipts	\$ 20,090.00	\$ 1,257.00	\$ 50,000.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 3,009.00	\$ 824.00	\$ 3,629.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 533,627.00	\$ 356,756.00	\$ 574,779.00
11	State Receipts: Motor Vehicle Fee	\$ 36,095.00		\$ 35,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 170,393.00	\$ 144,981.00	\$ 262,740.00
14	State Receipts: Other	\$ 77,877.00	\$ 26,079.00	\$ 196,817.00
15	State Receipts: Property Tax Credit	\$ 83,210.00	\$ 60,566.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 85,162.00	\$ 54,679.00	\$ 90,196.00
18	Local Receipts: Local Option Sales Tax	\$ 1,551,496.00	\$ 1,153,713.00	\$ 1,665,803.00
19	Local Receipts: In Lieu of Tax	\$ 1,705.00	\$ -	\$ -
20	Local Receipts: Other	\$ 776,844.00	\$ 411,239.00	\$ 438,968.00
21	Transfers In of Surplus Fees	\$ 570,561.00	\$ 553,435.00	\$ 550,000.00
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ 12,586,422.00	\$ 11,494,333.00	\$ 12,948,771.00
24	Total Resources Available (Lines 5 thru 23)	\$ 40,269,674.00	\$ 37,329,879.00	\$ 38,326,423.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 18,037,260.00	\$ 16,950,398.00	\$ 23,125,729.40
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 22,232,414.00	\$ 20,379,481.00	\$ 15,200,693.60
27	Cash Reserve Percentage			75%
PROPERTY TAX RECAP		Tax from Line 6		
		County Treasurer Commission at 1%		
		Total Property Tax Requirement		

To Assist the County For Levy Setting Purposes

Property Tax Request by Fund:

Total Tax Request

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

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.

Remaining Cash Reserve %

Reason:

City or Village of Broken Bow in Custer County

Line No.	2024-2025 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	\$ 1,015,096.00	\$ 1,632,000.00		\$ 120,720.00			\$ 2,767,816.00
3	Public Safety - Police	\$ 984,463.00		\$ 80,000.00	\$ 26,757.00			\$ 1,091,220.00
3a	Public Safety - Fire	\$ 451,163.00	\$ 20,000.00	\$ 365,000.00	\$ 97,558.00			\$ 933,721.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 966,090.00		\$ 184,000.00	\$ 368,733.00			\$ 1,518,823.00
6	Public Works - Other	\$ 43,465.00						\$ 43,465.00
7	Public Health and Social Services	\$ 73,089.00						\$ 73,089.00
8	Culture and Recreation	\$ 914,435.00	\$ 17,000.00	\$ 45,000.00	\$ 213,300.00			\$ 1,189,735.00
9	Community Development							\$ -
10	Miscellaneous	\$ 295,400.00						\$ 295,400.00
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)					\$ 14,662,460.40		\$ 14,662,460.40
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 4,743,201.00	\$ 1,669,000.00	\$ 674,000.00	\$ 827,068.00	\$ 14,662,460.40	\$ 550,000.00	\$ 23,125,729.40

City or Village of Broken Bow in Custer County

Line No.	2023-2024 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	\$ 849,411.00	\$ 555,993.00	\$ 9,500.00	\$ 150,351.00			\$ 1,565,255.00
3	Public Safety - Police	\$ 851,563.00			\$ 26,790.00			\$ 878,353.00
3a	Public Safety - Fire	\$ 229,872.00		\$ 56,974.00	\$ 97,558.00			\$ 384,404.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 892,812.00			\$ 369,917.00			\$ 1,262,729.00
6	Public Works - Other	\$ 43,326.00						\$ 43,326.00
7	Public Health and Social Services	\$ 53,076.00						\$ 53,076.00
8	Culture and Recreation	\$ 727,503.00			\$ 312,272.00			\$ 1,039,775.00
9	Community Development	\$ 171,316.00						\$ 171,316.00
10	Miscellaneous	\$ 68,857.00	\$ 133,540.00					\$ 202,397.00
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						\$ 553,435.00	\$ 553,435.00
21	Proprietary Function Funds					\$ 10,796,332.00		\$ 10,796,332.00
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 3,887,736.00	\$ 689,533.00	\$ 66,474.00	\$ 956,888.00	\$ 10,796,332.00	\$ 553,435.00	\$ 16,950,398.00

City or Village of Broken Bow in Custer County

Line No.	2022-2023 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	\$ 1,636,258.00	\$ 1,068,504.00		\$ 144,196.00			\$ 2,848,958.00
3	Public Safety - Police	\$ 788,081.00	\$ 44,008.00		\$ 29,811.00			\$ 861,900.00
3a	Public Safety - Fire	\$ 225,243.00	\$ 43,577.00		\$ 97,558.00			\$ 366,378.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 622,457.00	\$ 30,864.00		\$ 370,428.00			\$ 1,023,749.00
6	Public Works - Other	\$ 51,585.00						\$ 51,585.00
7	Public Health and Social Services	\$ 37,362.00						\$ 37,362.00
8	Culture and Recreation	\$ 722,410.00	\$ 10,975.00		\$ 305,433.00			\$ 1,038,818.00
9	Community Development	\$ 168,181.00						\$ 168,181.00
10	Miscellaneous	\$ 66,323.00	\$ 4,798.00					\$ 71,121.00
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						\$ 570,561.00	\$ 570,561.00
21	Proprietary Function Funds					\$ 10,998,647.00		\$ 10,998,647.00
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 4,317,900.00	\$ 1,202,726.00	\$ -	\$ 947,426.00	\$ 10,998,647.00	\$ 570,561.00	\$ 18,037,260.00

2024-2025 SUMMARY OF PROPRIETARY FUNCTION FUNDS

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

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	Russ Smith	LeeAnn Taylor	
TITLE /FIRM NAME	Chairperson	City Treasurer	
TELEPHONE	308-870-3904	308-872-5831	
EMAIL ADDRESS	rsmith@cityofbrokenbow.org	ltaylor@cityofbrokenbow.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

☐ Preparer

City or Village of Broken Bow in Custer County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,141,541.39
Motor Vehicle Pro-Rate	(2)	\$	3,629.00
In-Lieu of Tax Payments	(3)	\$	-
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))		\$	632,000.00
LESS: Amount Spent During 2023-2024	(5)	\$	482,000.00
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$	150,000.00
Amount to be included as Restricted Funds (Cannot Be A Negative Number)	(7)	\$	-
Motor Vehicle Tax	(8)	\$	90,196.00
Local Option Sales Tax	(9)	\$	1,665,803.00
Transfers of Surplus Fees	(10)	\$	550,000.00
Highway Allocation and Incentives	(11)	\$	574,779.00
	(12)		
Motor Vehicle Fee	(13)	\$	35,000.00
Municipal Equalization Fund	(14)	\$	262,740.00
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(16)	\$	4,323,688.39

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	1,669,000.00	(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 <i>(cannot exclude same capital improvements from more than one lid calculation.)</i>				
Agrees to Line (6).		\$	150,000.00	(18)
Allowable Capital Improvements	(19)	\$	1,519,000.00	
Bonded Indebtedness	(20)	\$	829,596.00	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)			
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	343,240.00	
Public Safety Communication Project (Statute 86-416)	(23)			
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)			
Local Option Sales and Use Tax within Good Life District	(23b)			
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)	\$	2,691,836.00	

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

\$ 1,631,852.39

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

City or Village of Broken Bow

IN

Custer County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025**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 3,465,782.00
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)

$$\frac{1,524,190.00}{2024 \text{ Value Attributable to Growth per Assessor}} \div \frac{249,950,173.00}{2023 \text{ Valuation}} = \frac{0.61}{\text{Multiply times 100 To get \%}} \%$$

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

$$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{4}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}} \%$$

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) 121,302.37
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 3,587,084.37
(8)

Less: Restricted Funds from Lid Supporting Schedule 1,631,852.39
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 1,955,231.98
(10)

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

City or Village of Broken Bow in Custer County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted	
Eagle Crest Subdivision	\$	1,500,000.00
Fire Station Door Security	\$	20,000.00
Library Door Security	\$	17,000.00
Levee	\$	132,000.00

Total - Must agree to Line 17 on Lid Support Page 8

\$	1,669,000.00
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Municipality Levy Limit Form

City or Village of Broken Bow in Custer County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,141,541.39
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)		1,141,541.39
Valuation	(9)		263,372,565
Municipality Levy Subject to Levy Authority	(10)		0.433432
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)		0.433432 (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)

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 Broken Bow in Custer County

2024-2025 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) \$ 1,231,706.11
(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

$$\frac{619,253.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{239,015,628.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.26} \% (3)$$

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) 2.26 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 27,836.56

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 1,259,542.67

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) \$ 1,141,541.39
(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 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 24 day of September 2024, at 5:00 o'clock p.m., at Municipal Auditorium 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.

2022-2023 Actual Disbursements & Transfers	\$	18,037,260.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$	16,950,398.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$	23,125,729.40
2024-2025 Necessary Cash Reserve	\$	15,200,693.60
2024-2025 Total Resources Available	\$	38,326,423.00
Total 2024-2025 Personal & Real Property Tax Requirement	\$	1,141,541.39
Unused Budget Authority Created For Next Year	\$	1,955,231.98

Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 892,653.15
Personal and Real Property Tax Required for Bonds	\$ 248,888.24

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 24 day of September 2024, at 5:00 o'clock P.M., at Municipal Auditorium for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	19,791,034.85	23,125,729.40	17%
Property Tax Request	\$ 1,231,706.11	\$ 1,141,541.39	-7%
Valuation	249,950,173	263,372,565	5%
Tax Rate	0.492781	0.433432	-12%
Tax Rate if Prior Tax Request was at Current Valuation	0.467667		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024****City or Village 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	2024 - 2024 budget year	Broken Bow Airport Authority	\$ 13,000.00
City of Broken Bow, Custer County	July 2009-July 2099	Radio Communications Center	\$ 232,640.00
City of Brokenb 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, Lexington Area Solid Waste Agency (36 Municipalities/Counties)	N/A	Solid Waste	
Custer County	7/1/2019-6/30/2025	Custer County Fire Board	
Custer County	7/1/2019-6/30/25	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

\$ 343,240.00

City of Broken Bow		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	% Used	2024-2025 Proposed Budget	\$ change from prior budget
General								
01-2020.00	Motor Vehicle Tax	82,672.71	85,162.49	54,679.39	90,196.00	60.62%	90,196.00	0.00
01-2030.00	Motor Vehicle Tax Pro-rate	2,381.14	2,397.11	824.00	2,838.00	29.03%	2,838.00	0.00
01-2035.00	Motor Vehicle Fee	35,995.01	36,095.00	-	35,000.00	0.00%	35,000.00	0.00
01-2040.00	County Road Levy	-	-	-	-			0.00
01-2050.00	Homestead Allocation	71,173.84	61,982.49	26,079.42	84,843.00	30.74%	84,843.00	0.00
01-2060.00	Property Tax	1,055,606.09	1,003,214.22	498,305.66	883,815.00	56.38%	883,815.00	0.00
01-2070.00	Bond Fund Transfer	-	-	-	-		0.00	0.00
01-2080.00	Mutual Finance Organization	16,754.23	23,555.91	17,065.94	14,000.00	121.90%	14,000.00	0.00
01-2090.00	Interlocal Fire Board	-	-	-	-	#DIV/0!	0.00	0.00
01-2100.00	Housing Authority Tax	-	6,642.79	-	-	#DIV/0!	0.00	0.00
01-2110.00	Special Assessments	23,266.37	27,094.09	33,170.46	27,735.00	119.60%	27,735.00	0.00
01-2200.00	Utility Transfer	656,098.30	570,561.05	553,435.10	550,000.00	100.62%	550,000.00	0.00
01-2205.00	Utility Transfer Adm Costs	-	-	-	-		0.00	0.00
01-2210.00	Transfer from Utilities - Bond	-	-	-	-		0.00	0.00
01-2210.10	Transfer from Bond Fund	-	-	-	-		0.00	0.00
01-2300.00	Equalization Payment	156,631.80	170,392.84	144,980.55	167,022.00	86.80%	262,740.00	95,718.00
								Updated per Dana Cole
01-2301.00	Government Subdivision Aid	-	-	-	-			0.00
01-2302.00	MIRF	-	-	-	-			0.00
01-2303.00	Sales Tax Income .5%	460,535.42	466,355.95	354,468.83	330,000.00	107.41%	330,000.00	0.00
01-2303.10	Sales Tax Income 1%	796,539.54	932,711.85	708,937.72	750,000.00	94.53%	750,000.00	0.00
01-2303.20	Sales Tax Motor Vehicle .5%	130,416.37	152,767.08	90,306.78	120,000.00	75.26%	120,000.00	0.00
01-2303.30	Sales Tax Motor Vehicle 1%	-	-	-	-		0.00	0.00
01-2400.00	Telecommunications Tax	20,432.45	21,469.37	27,477.99	20,000.00	137.39%	20,000.00	0.00
01-2400.10	KENO Proceeds	30,026.95	37,833.27	25,423.94	25,000.00	101.70%	25,000.00	0.00
01-2400.20	Hotel/Motel Occupation Tax	45,881.01	43,611.85	47,364.04	30,000.00	157.88%	30,000.00	0.00
01-2401.00	Franchise Tax	38,735.77	41,272.80	33,348.91	30,000.00	111.16%	30,000.00	0.00
01-2401.10	Lease Payments/Tower Rent	5,424.00	5,669.72	7,598.37	5,000.00	151.97%	5,000.00	0.00
01-2401.20	Zoning Fees	6,400.00	4,535.00	4,055.00	5,000.00	81.10%	5,000.00	0.00
01-2402.00	Fees/Permits/Licenses	9,287.00	8,927.00	10,583.71	9,000.00	117.60%	9,000.00	0.00
01-2404.00	Publication Reimbursements	194.16	175.67	205.45	-	#DIV/0!	0.00	0.00
01-2405.00	Miscellaneous Reimbursements	41,473.00	507,669.00	152.54	-	#DIV/0!	0.00	0.00
01-2405.05	Property Tax Credit	58,559.86	58,181.91	60,565.56	69,806.00	86.76%	69,806.00	0.00
01-2406.00	Gifts/Donations/Memorials	-	-	-	-		0.00	0.00
01-2407.00	Interest Income	12,600.31	42,116.72	21,255.84	-	#DIV/0!	0.00	0.00
01-2408.00	Miscellaneous Income	97,162.91	24,993.44	16,077.73	85,000.00	18.91%	85,000.00	0.00
01-2409.10	Carline Tax	476.59	899.74	-	474.00	0.00%	474.00	0.00
01-2410.01	Grant Funds - Park Trail	-	-	-	-			0.00
General Income		3,854,724.83	4,336,288.36	2,736,362.93	3,334,729.00	82.06%	3,430,447.00	95,718.00

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	% Used	2024-2025 Proposed Budget	\$ change from prior budget
01-3101.00 Salaries	133,055.80	174,723.20	150,160.45	195,556.00	76.79%	200,000.00	4,444.00
01-3102.00 FICA/Medicare	9,804.82	12,132.00	11,383.21	14,858.25	76.61%	14,858.25	0.00
01-3103.00 Pension	5,714.56	6,383.88	5,160.52	11,885.64	43.42%	11,885.64	0.00
01-3104.00 Health Insurance	(33,810.72)	48,289.11	33,304.86	23,920.00	139.23%	40,524.00	16,604.00
01-3105.00 Health Ins Deductions/Claims	-	659,991.00	-	-		0.00	0.00
01-3202.00 Education and Training	2,055.25	1,023.39	28,869.55	5,000.00	577.39%	5,000.00	0.00
01-3205.00 Training & Meeting Expense	2,114.41	7,072.04	5,758.88	5,000.00	115.18%	5,000.00	0.00
01-3205.01 Admin. Mileage Reimb	-	-	-	-			0.00
01-3205.02 Admin. Housing Reimb	-	-	-	-			0.00
01-3205.03 Employee Expenses	3,014.00	3,745.00	4,293.00	5,000.00	85.86%	5,000.00	0.00
01-3206.00 Association Dues	23,292.50	17,105.60	8,814.60	15,000.00	58.76%	15,000.00	0.00
01-3207.00 Bonds & Insurance	359,470.42	188,743.62	36,697.39	215,000.00	17.07%	215,000.00	0.00
01-3208.00 Audit Expense	37,890.00	24,900.00	41,103.50	20,000.00	205.52%	20,000.00	0.00
01-3209.00 Printing & Publication	4,682.85	7,116.69	6,421.13	7,500.00	85.62%	7,500.00	0.00
01-3210.00 Longevity Pay	-	-	-	-		0.00	0.00
01-3211.00 Election Expense	-	88.64	-	-	#DIV/0!	0.00	0.00
01-3212.00 City Promotions	5,283.54	10,758.05	10,691.45	12,000.00	89.10%	20,000.00	8,000.00
01-3212.10 KENO Taxes	-	-	-	-		0.00	0.00
01-3212.20 KENO Expenses	-	-	-	-		0.00	0.00
01-3213.00 Weather Station Expense	344.98	345.40	348.75	340.00	102.57%	340.00	0.00
01-3214.00 Legal Fees	17,654.60	64,566.86	36,559.00	36,000.00	101.55%	36,000.00	0.00
01-3214.10 Engineering Fees	-	-	-	-			0.00
01-3214.20 Contracted Services	-	-	-	-			0.00
01-3215.00 Contingency	-	0.36	-	-			0.00
01-3216.00 Copier Maint/Expense	6,300.76	6,357.00	16,054.34	8,000.00	200.68%	8,000.00	0.00
01-3216.10 Software Fees	239.50	3,335.91	5,885.70	3,400.00	173.11%	3,400.00	0.00
01-3217.00 Radio Communications	155,000.04	175,861.56	214,500.64	176,000.00	121.88%	232,700.00	56,700.00
01-3218.00 Pension Administration	250.00	-	250.00	-		250.00	250.00
01-3221.00 Telephone/Internet	3,733.28	5,729.84	5,184.53	5,000.00	103.69%	6,000.00	1,000.00
01-3222.00 Miscellaneous Expense	6,888.86	(13,236.24)	30,911.61	10,000.00	309.12%	10,000.00	0.00
01-3223.00 Supplies & Postage	6,386.97	11,061.44	12,810.52	7,500.00	170.81%	10,000.00	2,500.00
01-3223.10 Bank Fees	147.00	(69.43)	357.38	100.00	357.38%	250.00	150.00
01-3223.20 Filing Fees	237.06	115.00	1,327.00	750.00	176.93%	1,500.00	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	0.00
01-3410.00 Equipment Purchases	-	0.18	9,500.00	10,000.00	95.00%	10,000.00	0.00
01-3420.00 Admin Vehicle	-	24.59	609.30	-		1,000.00	1,000.00
01-3436.00 Building Demo: Change to Nuisance Property Exp	-	-	-	10,000.00	0.00%	10,000.00	0.00
01-3438.00 IT Expense	8,719.97	5,938.82	7,252.03	15,000.00	48.35%	15,000.00	900.00
01-3438.01 Administrator Expense	-	10,108.41	2,573.54	10,000.00	25.74%	10,000.00	0.00
01-3439.00 Zoning Expense	2,760.24	12.85	346.00	2,500.00	13.84%	2,500.00	0.00
General Expense	774,230.65	1,445,224.73	700,128.84	838,309.89	83.52%	930,607.89	92,298.00
General Profit/(Loss)	3,080,494.18	2,820,630.99	2,077,474.28	2,496,419.11		2,425,725.11	-70,694.00

Handi Bus	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	% Used	2024-2025 Proposed Budget	\$ change from prior budget
03-2409.00 Passenger Contributions	1,083.99	282.71	71.00	800.00	8.88%	800.00	0.00
03-2410.00 Grant Reimbursement	42,734.00	15,467.00	-	45,000.00	0.00%	45,000.00	0.00
Handi Bus Income	43,817.99	15,749.71	71.00	45,800.00	0.16%	45,800.00	0.00
03-3101.00 Salaries	40,403.59	23,662.27	35,378.72	40,144.00	88.13%	41,600.00	1,456.00
03-3102.00 FICA/Medicare	3,049.37	1,804.82	2,727.89	3,402.08	80.18%	3,402.08	0.00
03-3103.00 Pension	1,058.32	-	-	2,742.84	0.00%	2,742.84	0.00
03-3104.00 Health Insurance	11,719.91	7,046.13	7,898.33	12,480.00	63.29%	10,344.00	-2,136.00
03-3207.00 Bonds & Insurance	-	-	-	750.00	0.00%	750.00	0.00
03-3216.00 Copier Maint/Expense	-	-	-	-	#DIV/0!	0.00	0.00
03-3220.00 Utilities	-	-	-	-		0.00	0.00
03-3221.00 Telephone/Internet	1,193.59	1,324.49	1,244.40	1,300.00	95.72%	1,300.00	0.00
03-3222.00 Miscellaneous Expense	248.04	228.23	177.49	150.00	118.33%	150.00	0.00
03-3223.00 Supplies & Postage	22.99	149.12	196.01	200.00	98.01%	250.00	50.00
03-3225.00 Gas and Oil	5,096.06	-	5,704.57	7,500.00	76.06%	7,500.00	0.00
03-3226.00 Tires	-	-	-	-	#DIV/0!	1,800.00	1,800.00
03-3310.00 Maint/Repair Equipment	2,173.07	2,943.90	189.11	3,000.00	6.30%	3,000.00	0.00
03-3410.00 Equipment Purchases	-	-	-	-		0.00	0.00
03-3420.00 Sinking Fund/Future Purchases	-	-	-	-		0.00	0.00
IT Expense	205.91	203.88	203.88	250.00	81.55%	250.00	0.00
Handi Bus Expenses	65,170.85	37,362.84	53,720.40	71,918.92	74.70%	73,088.92	1,170.00
Handi Bus Profit/(Loss)	(21,352.86)	(21,613.13)	(41,250.09)	(26,118.92)		-29,424.92	-3,306.00
						Total Difference	

Police	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	% Used	2024-2025 Proposed Budget	\$ change from prior budget
04-2406.00	646.25	1,845.00	-	-	#DIV/0!	0.00	0.00
04-2407.10	7,680.00	6,400.00	-	-	#DIV/0!	0.00	0.00
04-2408.00			1,200.00				0.00
04-2410.00	6,305.47	4,623.03	1,257.20	5,000.00	25.14%	5,000.00	0.00
04-2411.00	-	-	-	-		0.00	0.00
04-2412.00	16.30	330.00	316.00	200.00	158.00%	200.00	0.00
04-2412.10	965.00	800.00	576.00	750.00	76.80%	750.00	0.00
04-2413.00	215.00	430.00	135.00	200.00	67.50%	200.00	0.00
04-2414.00	208.05	186.95	70.00	350.00	20.00%	350.00	0.00
	16,036.07	14,614.98	3,554.20	6,500.00	54.68%	6,500.00	0.00
04-3101.00	498,088.30	570,714.73	582,580.99	645,200.00	90.29%	645,200.00	0.00
04-3101.01	-	-	(815.90)	-			0.00
04-3102.00	36,554.36	41,722.66	42,950.21	48,721.50	88.15%	48,721.50	0.00
04-3103.00	26,582.86	24,802.97	27,391.93	30,075.00	91.08%	30,075.00	0.00
04-3104.00	92,470.60	49,322.93	115,245.13	109,200.00	105.54%	155,376.00	46,176.00
04-3205.00	2,726.80	6,846.99	4,237.38	8,000.00	52.97%	8,000.00	0.00
04-3206.00	390.00	300.00	280.00	400.00	70.00%	500.00	100.00
04-3207.00	-	-	-	-		0.00	0.00
04-3209.00	196.75	399.16	355.95	500.00	71.19%	500.00	0.00
04-3216.00	1,282.31	926.60	1,542.61	1,700.00	90.74%	1,700.00	0.00
04-3220.00	6,960.83	8,019.05	6,509.08	8,000.00	81.36%	8,000.00	0.00
04-3221.00	6,109.87	7,092.11	8,251.99	7,000.00	117.89%	9,300.00	2,300.00
04-3222.00	-	14,080.00	-	-		0.00	0.00
04-3223.00	2,442.92	10,639.01	2,585.66	2,500.00	103.43%	2,500.00	0.00
04-3225.00	10,587.99	1,374.53	11,554.48	14,000.00	82.53%	14,000.00	0.00
04-3310.00	4,692.26	20,397.57	7,112.13	10,000.00	71.12%	8,000.00	-2,000.00
04-3311.00	1,564.66	4,603.56	6,346.55	3,500.00	181.33%	10,000.00	6,500.00
04-3312.00	2,181.09	6,763.02	3,366.09	6,000.00	56.10%	6,000.00	0.00
04-3313.00	-	2,396.20	4,162.79	7,000.00	59.47%	7,000.00	0.00
04-3314.00	389.94	112.00	75.02	300.00	25.01%	0.00	-300.00
04-3315.00	1,541.47	2,070.67	1,878.78	2,000.00	93.94%	2,000.00	0.00
04-3315.10	-	428.66	1,293.00	2,000.00	64.65%	1,500.00	-500.00
04-3316.00	3,085.94		-	-		0.00	0.00
04-3317.00	-	-	-	-		0.00	0.00
04-3410.00	74,864.64	44,008.23	11,911.83	10,000.00	119.12%	80,000.00	70,000.00
04-3411.00	4,027.51	5,839.20	5,676.12	6,500.00	87.32%	6,500.00	0.00
04-3412.00	542.71	3,220.00	-	2,000.00	0.00%	2,000.00	0.00
04-3413.00	12,605.27	1,366.35	276.88	1,200.00	23.07%	1,200.00	0.00
04-3414.00	-	1,693.29	1,308.97	3,500.00	37.40%	3,500.00	0.00
04-3414.10	-	2,760.26	2,484.10	3,000.00	82.80%	3,000.00	0.00
04-3420.00	-	-	-	-		1,500.00	1,500.00
04-3437.00	3,234.47	-	-	1,500.00	0.00%	1,500.00	0.00

Make inactive

Make inactive

*

04-3438.00	IT Expense	1,000.00	187.50	6,602.06	6,500.00	101.57%	6,890.00	390.00	*
	Police Expense	794,123.45	832,087.25	855,163.83	940,296.50	90.95%	1,064,462.50	124,166.00	Total Difference
	Police Profit/(Loss)	(778,087.38)	(52,503.65)	(96,431.53)	(108,116.26)		-373,086.80	-264,970.54	

Rescue Unit	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	% Used	2024-2025 Proposed Budget	\$ change from prior budget
05-2406.00 Gifts/Donations/Memorials	15,738.10	39,423.00	(16,739.58)	-			0.00
05-2408.00 Miscellaneous Income	-	-	4,946.99	-			0.00
05-2415.00 Ambulance Service	79,959.43	80,339.57	82,616.59	75,000.00	110.16%	75,000.00	0.00
Rescue Unit Income	95,697.53	119,762.57	70,824.00	75,000.00	94.43%	75,000.00	0.00
05-3101.00 Salaries	20,280.00	21,982.40	24,660.36	23,442.00	105.20%	112,920.00	89,478.00
05-3102.00 FICA/Medicare	1,397.76	1,528.59	1,756.31	1,976.53	88.86%	1,976.53	0.00
05-3103.00 Pension	1,216.80	1,318.84	1,480.25	1,507.73	98.18%	1,507.73	0.00
05-3104.00 Health Insurance	5,859.97	3,523.09	8,125.04	6,240.00	130.21%	27,972.00	21,732.00
05-3202.00 Education and Training	238.14	28,625.73	10018.17	10000.00	100.18%	10,000.00	0.00
05-3202.10 EMT Conference	-	4,427.46	6917.29	7000.00	98.82%	7,000.00	0.00
05-3205.00 Training & Meeting Expense	-	-	293.48	0.00	#DIV/0!	0.00	0.00
05-3205.00 Transport Expense (Create New)	-	-	-	0.00	#DIV/0!	3,600.00	3,600.00
05-3206.00 Association Dues	510.00	610.00	0.00	650.00	0.00%	700.00	50.00
05-3209.00 Printing & Publication	546.72	-	0.00	50.00	0.00%	50.00	0.00
05-3216.00 Copier Maint/Expense	448.79	289.63	224.75	450.00	49.94%	450.00	0.00
05-3220.00 Utilities	3,934.43	3,278.33	3019.47	4500.00	67.10%	4,500.00	0.00
05-3221.00 Telephone/Internet	1,250.40	1,526.18	2075.05	1500.00	138.34%	2,200.00	700.00
05-3222.00 Miscellaneous Expense	-	-	42.80	0.00		0.00	0.00
05-3223.00 Supplies & Postage	6,063.09	9,353.44	458.72	350.00	131.06%	350.00	0.00
05-3223.01 Building Cleaning Supplies	364.98	198.16	256.83	250.00	102.73%	300.00	50.00
05-3225.00 Gas and Oil	4,771.89	340.31	3287.46	6000.00	54.79%	10,000.00	4,000.00
05-3310.00 Maint/Repair Equipment	5,219.83	6,217.68	15833.23	6800.00	232.84%	10,000.00	3,200.00
05-3313.00 Training	20,560.92	460.00	992.75	1500.00	66.18%	1,500.00	0.00
05-3330.00 Life Insurance	1,071.84	1,364.16	1071.84	1500.00	71.46%	1,500.00	0.00
05-3332.00 Laundry	13.90	63.17	152.26	150.00	101.51%	150.00	0.00
05-3334.00 Ambulance Driver Incentive	17,955.00	27,595.00	33645.00	30000.00	112.15%	40,000.00	10,000.00
05-3335.00 EMT Trip Fees	-	-	0.00	0.00		0.00	0.00
05-3336.00 Insurance Aid Fees	12,083.97	10,936.77	16327.99	17000.00	96.05%	17,000.00	0.00
05-3338.00 Ambulance Supplies	9,092.39	10,456.29	20769.44	20000.00	103.85%	30,000.00	10,000.00
05-3361.00 Uniforms	4,198.78	476.81	733.84	750.00	97.85%	1,250.00	500.00
05-3410.00 Equipment Purchases	4,580.26	32,794.03	35169.01	35000.00	100.48%	35,000.00	0.00
05-3410.00 Transport Stipen (NEW)	-	-	-	0.00		20,000.00	20,000.00
05-3420.00 New Ambulance/Equip. (NEW)	-	-	-	0.00		330,000.00	330,000.00
05-3420.00 Sinking Fund/Future Purchases	-	-	0.00	0.00		0.00	0.00
05-3438.00 IT Expense	3,427.89	2,953.15	9265.88	6500.00	142.55%	6,890.00	390.00
Rescue Unit Expense	125,087.75	170,319.22	196,577.22	183,116.26	107.35%	676,816.26	493,700.00
Rescue Unit Profit/(Loss)	(29,390.22)	(52,503.65)	(96,431.53)	(108,116.26)	48.56%	-580,084.26	-471,968.00
						Total Difference	
						493,700.00	390.00

Make inactive

*Adding Baltz position

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	% Used	2024-2025 Proposed Budget	\$ change from prior budget
Fire							
06-2403.00 Insurance Reimbursements	-	-	-	-			0.00
06-2405.00 Miscellaneous Reimbursements	-	-	-	-			0.00
06-2406.00 Gifts/Donations/Memorials	-	-	75.00	-			0.00
06-2408.00 Miscellaneous Income	-	-	300.00	-			0.00
06-2410.00 Grant Reimbursement	-	-	-	-			0.00
06-2416.00 Rural Fire Protection	-	-	-	-			0.00
Fire Income	-	-	375.00	-		0.00	0.00
06-3101.00 Salaries	20,280.00	22,090.69	24,660.34	23,442.00	105.20%	31,800.00	8,358.00
06-3102.00 FICA/Medicare	1,398.02	1,536.69	1,756.32	1,976.53	88.86%	1,976.53	0.00
06-3103.00 Pension	1,216.80	1,319.10	1,480.25	1,507.73	98.18%	1,507.73	0.00
06-3104.00 Health Insurance	5,859.97	3,523.09	8,125.04	6,240.00	130.21%	5,172.00	-1,068.00
06-3205.00 Training & Meeting Expense	-	681.32	-	-	#DIV/0!	0.00	0.00
06-3209.00 Printing & Publication	700.00	-	4.68	50.00	9.36%	50.00	0.00
06-3216.00 Copier Maint/Expense	448.66	289.52	224.75	450.00	49.94%	450.00	0.00
06-3205.10 Fire School	-	-	810.00	2,000.00	40.50%	3,000.00	1,000.00
06-3219.00 Trash Removal	-	-	-	-			0.00
06-3220.00 Utilities	4,684.85	3,020.31	3,110.80	4,500.00	69.13%	4,500.00	0.00
06-3221.00 Telephone/Internet	1,116.77	1,466.75	1,749.79	2,000.00	87.49%	2,000.00	0.00
06-3222.00 Miscellaneous Expense	-	-	-	-		0.00	0.00
06-3223.00 Supplies & Postage	311.73	3,185.30	382.15	500.00	76.43%	500.00	0.00
06-3225.00 Gas and Oil	2,968.63	1,157.48	2,697.74	3,000.00	89.92%	3,000.00	0.00
06-3310.00 Maint/Repair Equipment	3,635.92	14,843.95	22,199.86	20,000.00	111.00%	30,000.00	10,000.00
06-3310.01 Main/Rep Equip-Loose Equipment	-	-	-	-		0.00	0.00
06-3311.00 Maintenance & Repair Bldg	928.41	2,263.86	3,496.75	5,000.00	69.94%	5,000.00	0.00
06-3313.00 Training	634.80	130.00	1,459.44	2,000.00	72.97%	2,500.00	500.00
06-3330.00 Life Insurance	657.72	-	-	1,000.00	0.00%	1,000.00	0.00
06-3410.00 Equipment Purchases	25,749.69	10,783.25	24,630.95	25,000.00	98.52%	35,000.00	10,000.00
06-3415.10 Sirens and Batteries	-	29,258.30	-	5,000.00	0.00%	5,000.00	0.00
06-3420.00 Sinking Fund/Future Purchases	-	-	-	-		0.00	0.00
06- Fire Hall Door Security Project (NEW)	-	-	-	-		20,000.00	20,000.00
06- Hydrants	-	-	-	-		0.00	0.00
06-3435.00 IT Expense	2,938.46	2,953.16	3,534.05	6,500.00	54.37%	6,890.00	390.00
06-3438.00 Fire Expense	73,530.43	98,502.77	100,322.91	110,166.26	91.07%	159,346.26	49,180.00
Fire Profit/(Loss)	(73,530.43)	(98,502.77)	(73,939.38)	(110,166.27)	89.41%	-160,414.26	-50,247.99
						Total Difference	49,180.00

Street	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	% Used	2024-2025 Proposed Budget	\$ change from prior budget
08-2405.00 Miscellaneous Reimbursements	1,268.74	146.85	774.60	1,223.00	63.34%	1,223.00	0.00
08-2408.00 Miscellaneous Income			310.00			0.00	0.00
08-2408.10 Grant Funds	-	-	-	-			0.00
08-2408.20 Sales Tax Infra Transfer	-	-	-	-			0.00
08-2418.00 Street Allocation	486,201.01	529,626.75	296,982.11	512,000.00	58.00%	287,389.50	-224,610.50
08-2419.00 Incentive Payment	4,000.00	4,000.00	296,982.11	3,000.00	9899.40%	287,389.50	284,389.50
08-2421.00 Box Culvert Reimbursement	-	-	-	-			0.00
08-2422.00 Road Material Reimbursement	-	-	-	-			0.00
08-2424.00 Equipment Rental Fees	35.00	-	145.00	-			0.00
Loan Proceeds							0.00
Street Income	491,504.75	533,773.60	595,193.82	516,223.00		576,002.00	59,779.00
08-3101.00 Salaries	192,070.40	255,475.64	353,707.63	327,661.00	107.95%	405,364.00	77,703.00
08-3101.01 Overtime Wages	-	(6,638.55)	-	12,030.00	0.00%	12,030.00	0.00
08-3102.00 FICA/Medicare	14,046.12	18,427.22	25,691.58	22,556.25	113.90%	22,556.25	0.00
08-3103.00 Pension	11,511.15	15,146.51	15,986.09	14,040.00	113.86%	14,040.00	0.00
08-3104.00 Health Insurance	41,019.71	24,661.49	71,615.45	53,000.00	135.12%	94,260.00	41,260.00
08-3205.00 Training & Meeting Expense	88.09	1,451.75	510.25	1,600.00	31.89%	1,600.00	0.00
08-3206.00 Association Dues	85.58	-	-	-		250.00	250.00
08-3216.00 Copier Maint/Expense		-	-	-		0.00	0.00
08-3219.00 Trash Removal		-	-	-		0.00	0.00
08-3220.00 Utilities	12,095.88	14,945.45	13,571.16	18,500.00	73.36%	19,000.00	500.00
08-3221.00 Telephone/Internet	1,232.43	1,640.22	1,613.33	1,600.00	100.83%	1,600.00	0.00
08-3222.00 Miscellaneous Expense	1,318.83	1,357.42	1,199.45	2,000.00	59.97%	1,000.00	-1,000.00
08-3222.10 Snow Removal	26,000.00	85,013.41	35,812.20	45,000.00	79.58%	45,000.00	0.00
08-3223.00 Supplies & Postage	24.64	2,115.32	35.98	600.00	6.00%	500.00	-100.00
08-3225.00 Gas and Oil	16,104.09	21,871.66	30,340.90	32,000.00	94.82%	32,000.00	0.00
08-3310.00 Maint/Repair Equipment	54,293.32	53,703.56	72,958.56	72,000.00	101.33%	72,000.00	0.00
08-3311.00 Maintenance & Repair Bldg	540.93	1,726.98	5,121.52	5,000.00	102.43%	6,000.00	1,000.00
08-3320.00 Interest		3,151.00					0.00
08-3343.00 Consulting Fees							0.00

ST Infra/Capital		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	% Used	2024-2025 Proposed Budget	\$ change from prior budget
12-2410.00	Grant Reimbursement	-	-	-	-			0.00
	ST Infra/Capital Income	-	-	-	-			0.00
12-3410.00	Equipment Purchases	-	1,068,504.00	-	-		0.00	0.00
12-4200.00	Sales Tax Infra Projects	583,240.57	79,841.57	697,964.66	632,000.00	#DIV/0!	1,669,000.00	1,037,000.00
12-4200.07	Sales Tax Infra Transfer	-	-	-	-	110.44%	0.00	0.00
12-4200.08	Fairgrounds Lift Payment	30,067.99	29,810.91	-	29,811.00	0.00%	29,811.00	0.00
12-4200.09	Transfer ST to Bond Fund	485,409.00	197,814.00	-	465,803.00	0.00%	465,803.00	0.00
12-4200.10	Fire Station Payment	97,537.77	97,557.77	-	97,600.00	0.00%	97,600.00	0.00
12-4200.11	ARPA	(26,781.69)	44,984.07	-	-	#DIV/0!		0.00
	Total Infrastructure Projects	1,169,473.64	1,518,512.32	697,964.66	1,225,214.00	56.97%	2,262,214.00	1,037,000.00
								Total Difference
13-1431.00	Utility Wages	12,355.45	61,298.40	39,475.18	120,000.00	32.90%	65,000.00	-55,000.00
13-1452.10	Salaries	245.62	1,975.04	4,757.41	8,661.60	54.93%	8,661.60	0.00
13-1452.20	Pension	372.97	3,505.54	1,377.35	10,827.00	12.72%	10,827.00	0.00
13-1452.30	Travel and Meeting Expense	-	-	-	-	#DIV/0!		0.00
	Total Utility Wages	12,974.04	66,778.98	45,609.94	139,488.60	32.70%	84,488.60	-55,000.00
								Total Difference
14-3030.00	Bond Payments	200.00	(0.50)	-	-		0.00	0.00
14-3010.00	Refunding Debt/Payments	545,000.00	741,468.00	665,000.00	640,000.00	103.91%	640,000.00	0.00
14-3020.00	Debt Service Principal (Out of Bond Fund)	202,134.44	136,906.25	99,566.25	112,713.00	88.34%	112,713.00	0.00
14-3020.01	Debt Service Interest (Out of Bond Fund)	700.00	1,100.00	1,300.00	-	#DIV/0!		0.00
14-4200.00	Debt Fees & issuance costs	-	-	-	-	#DIV/0!		0.00
	Total Bond Fund	748,034.44	879,473.75	765,866.25	752,713.00	101.75%	752,713.00	0.00
								Total Difference

*Note for \$1,669,000

137,000 levees
17,000 Library Door Project
20,000 Fire Station Door Project
1,500,000 Eagle Crest

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	% Used	2024-2025 Proposed Budget	
14-2010.00 Property Tax Revenue	261,086.95	257,320.83	168,906.52	246,424.00	68.54%	246,424.00	0.00
14-2020.01 Sales Tax Revenue Portion to Bond F	485,409.00	197,814.00	-	465,803.00	0.00%	465,803.00	0.00
14-2020.02 Transfer from General for debt	-	127,369.00	-	-	#DIV/0!	0.00	0.00
14-2030.00 Motor Vehicle Tax Pro-rate	664.58	612.00	-	791.00	0.00%	791.00	0.00
14-2050.00 Homestead Allocation	16,896.84	15,895.00	-	22,702.00	0.00%	22,702.00	0.00
14-2070.00 Bond Proceeds	-	-	-	-	#DIV/0!	0.00	0.00
14-2405.05 Property Tax Credit	14,488.50	14,934.00	-	19,466.00	0.00%	19,466.00	0.00
14-2407.00 Interest Income	1,137.75	2,169.65	1,102.02	-	#DIV/0!	0.00	0.00
14-2409.10 Carline Tax	121.29	119.00	-	136.00	0.00%	136.00	0.00
14-2410.00 In Lieu of Tax	-	(10,514.00)	-	-	#DIV/0!	0.00	0.00
Total Bond Fund	779,804.91	605,719.48	170,008.54	755,322.00	22.51%	755,322.00	Total Difference
CRA							
15-2010.00 Property Tax Revenue	212,188.68	183,282.87	172,388.61	-		0.00	0.00
15-2405.05 Property Tax Credit	-	10,096.00	-	-		0.00	0.00
15-2407.00 Interest Income	13.36	47.25	30.27	-	#DIV/0!	0.00	0.00
Total CRA	212,202.04	193,426.12	172,418.88	-	#DIV/0!		Total Difference
15-3010.01 Community Development Payments	201,685.02	168,180.79	171,295.05	-		0.00	0.00
15-3223.00 Supplies & Postage	-	-	20.82	-		0.00	0.00
Total CRA	201,685.02	168,180.79	171,315.87	-		0.00	Total Difference
Total City Receipts	5,693,842.24	5,940,828.42	3,859,470.69	4,842,674.00	122.68%	4,242,849.00	
Total City Disbursements	5,380,779.94	6,793,806.98	5,408,807.11	6,322,927.95	107.45%	6,122,425.36	
Total City Profit/(Loss)	313,062.30	(852,978.56)	(1,549,336.42)	(1,480,253.95)	57.62%	-1,879,576.36	
Total City/Utilities Receipts (Should Match Budget Form)	18,465,891.48	16,455,618.04	15,891,849.69	16,875,053.00	117.68%	14,879,686.00	
Total City/Utilities Disbursements (Should Match Budget Form)	16,028,838.75	16,409,527.75	16,859,814.11	17,773,934.95	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)							

BBMU

ELECTRIC

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	% Used	2024-2025 Proposed	\$ change from prior budget
1-130100 SALES	9,889,884.78	9,792,712.26	8,765,019.25	9,000,000.00	97.39%	9,500,000.00	500,000.00
1-130200 MERCHANDISE SALES	13,191.50	42.96	-	5,000.00	0.00%	0.00	-5,000.00
1-130300 INTEREST RECEIVED	39,124.78	210,411.89	81,034.59	15,000.00	540.23%	15,000.00	0.00
1-130400 MISCELLANEOUS RECEIPTS	883.09	(660.00)	74,273.09	-	0.00%	0.00	0.00
1-130500 SALE OF LABOR	8,680.00	14,950.00	-	4,000.00	0.00%	5,000.00	1,000.00
1-130600 USE OF EQUIPMENT	4,600.00	1,840.00	-	1,000.00	0.00%	1,000.00	0.00
1-130700 SALE OF EQUIPMENT	-	-	-	-	0.00%	0.00	0.00
1-130800 POLE RENTAL	2,229.00	-	-	2,229.00	0.00%	2,229.00	0.00
1-130900 SALES TAX	-	62,147.00	-	-	0.00%	0.00	0.00
1-131600 DISCONNECT/SERVICE FEES	6,917.87	4,347.66	5,704.00	7,000.00	81.49%	7,000.00	0.00
BOND PROCEEDS							
ELECTRIC INCOME	9,965,511.02	10,085,791.77	8,926,030.93	9,034,229.00	98.80%	9,530,229.00	496,000.00
1-140200 POWER PURCHASES-M.E.A.N.	6,764,130.31	6,793,025.76	6,777,390.82	6,750,000.00	100.41%	6,900,000.00	150,000.00
1-140220 POWER PURCHASED-W.A.P.A.	268,644.05	302,062.30	313,264.20	300,000.00	104.42%	350,000.00	50,000.00
1-140221 MEAN TARIFF PAYMENT - 2019	-	-	-	-	0.00	0.00	0.00
1-143100 SALARIES-DISTRIBUTION	338,794.57	424,683.97	466,534.95	491,786.00	94.87%	547,000.00	55,214.00
1-145200 EMPLOYEE HEALTH INSURANCE	60,751.96	48,751.03	94,659.14	72,800.00	130.03%	140,256.00	67,456.00
1-145210 EMPLOYEE PENSION BENEFITS	15,043.04	18,841.97	25,576.48	19,248.00	132.88%	19,248.00	0.00
1-145220 EMPLOYEE SOCIAL SECURITY BENE	25,217.52	31,447.46	33,883.01	35,188.00	96.29%	35,188.00	0.00
1-143200 MAINTENANCE-DIGGER TRUCK #101	-	-	-	-	0.00	0.00	0.00
1-143205 MAINTENANCE-TRUCKS	11,827.66	18,112.12	64,892.31	65,000.00	99.83%	70,000.00	5,000.00
1-143210 MAINTENANCE-TRUCK 102- OLD RED	-	-	-	-	0.00	0.00	0.00
1-143220 MAINTENANCE-BASKET TRUCK #103	-	-	-	-	0.00	0.00	0.00
1-143225 MAINTENANCE 2013 BASKET-104	-	-	-	-	0.00	0.00	0.00
1-143230 MAINTENANCE-TRUCK #111-DENNIS	-	-	-	-	0.00	0.00	0.00
1-143240 MAINTENANCE-TRENCHER #127	-	-	-	-	0.00	0.00	0.00
1-143250 MAINT.-LINE TRUCK #106/DUMP	-	-	-	-	0.00	0.00	0.00
1-143260 MAINT.-BASKET TRUCK #107	-	-	-	-	0.00	0.00	0.00
1-143270 MAINT.-LINE TRUCK #109- BLUE	-	-	-	-	0.00	0.00	0.00
1-143280 MAINTENANCE-DOUG TRUCK #110	-	-	-	-	0.00	0.00	0.00
1-143290 MAINT.-BORING MACHINE #129	-	-	-	-	0.00	0.00	0.00
1-143300 LINE MATERIALS & SUPPLIES	-	-	-	-	0.00	0.00	0.00
1-143310 MAINTENANCE TRANSFORMERS	128,657.18	123,311.61	160,067.19	150,000.00	106.71%	160,000.00	10,000.00
1-143320 UNDERGROUND LOCATE EXPENSE	-	663.90	35,150.32	-	#DIV/0!	60,000.00	60,000.00
1-143330 MAINTENANCE- TESTING SUBSTATIO	1,780.39	4,259.90	859.54	-	57.65%	1,000.00	1,000.00
1-143340 MAINTENANCE TRANSMISSION LINES	-	-	11,530.00	20,000.00	0.00	10,000.00	-10,000.00
1-143350 POLE TESTING/REPLACEMENT	-	11,306.00	-	-	0.00	0.00	0.00
1-143360 MEALS/MILEAGE/HOTEL- LINE DEPT	1,232.85	2,130.57	780.68	40,000.00	70.57%	120,000.00	80,000.00
1-143365 CONFERENCE REGISTRATION	4,711.20	3,855.00	2,816.00	3,500.00	22.31%	3,500.00	0.00
1-143370 ADVERTISING- LINE DEPT	4.73	-	355.99	6,000.00	46.93%	6,000.00	0.00
				500.00	71.20%	500.00	0.00
1-143380 MISC. EXPENSE- LINE DEPT	9.04	8,318.98	811.61	1,000.00	81.16%	1,000.00	0.00
1-143390 MAINT. OFFICE EQUIPMENT- LINE	938.18	1,166.96	2,212.09	2,500.00	88.48%	1,200.00	-1,300.00
1-143400 MAINTENANCE TOOLS	-	-	-	-	0.00	0.00	0.00
1-143410 SUPPLIES AND MAINTENANCE	13,736.29	14,303.51	13,681.25	16,000.00	85.51%	16,000.00	0.00
1-143420 CHRISTMAS LIGHTS	-	-	-	-	0.00	0.00	0.00
1-143500 GAS & OIL FOR TRUCKS	7,395.26	4,730.92	16,276.60	16,000.00	101.73%	17,000.00	1,000.00
1-143600 MAINTENANCE-STREET LIGHTS	-	-	-	-	0.00	0.00	0.00
1-143700 MAINT-BUILDINGS & GROUNDS	14,572.54	19,526.86	14,878.79	15,000.00	99.19%	15,000.00	0.00
1-143800 MAINT-COMMUNICATIONS EQUIPMENT	3,533.17	898.66	5,287.53	5,000.00	105.75%	5,000.00	0.00

Make Inactive

1-143900 MAINTENANCE BUILDING-UTILITIES
1-144100 DEPRECIATION EXPENSE
1-144200 STREET LIGHTING
1-144300 NEW LIGHTS
1-144400 STREET SIGNALS
1-144500 ENGINEERING/LEGAL EXPENSES
1-147400 SAFETY- ELECTRIC
1-147510 FR CLOTHING
1-147511 FUTURE PURCHASES
1-149920 MEMBERSHIPS & DUES
1-145410 POSTAGE
1-145500 KMU Training
1-145600 TELEPHONE
1-145700 ADVERTISING
1-145800 LEGAL EXPENSES
1-145900 AUDIT EXPENSES
1-146000 INSURANCE & WORKMAN'S COMP
1-146800 DEPRECIATION EXPENSE
1-146900 SALES & USE TAX
1-147000 BAD DEBTS EXPENSE
1-147500 ELECTRICAL TESTING
1-149100 INTEREST EXPENSE-BONDS & NOTES
1-149200 IN LIEU OF TAX PAYMENTS
1-149202 TRANSFER TO POWER PLANT
1-149300 LONGEVITY PAY
1-149500 NEW ELECTRIC METERS
1-149600 NEW TRANSFORMERS
1-149700 EQUIPMENT - LINE DEPT
1-149900 CONTINGENCY
1-149910 TRANSFER TO UTILITY BILLING
NEW LICENSING/SUBSCRIPTIONS
1-149990 SPECIAL PROJECTS COSTS
1-149991 IT Expense
TOTAL ELECTRIC EXPENSE
ELECTRIC PROFIT/(LOSS)

10,765.79	13,220.60	7,519.90	14,000.00
55,800.00	248,028.00	37,200.00	-
-	-	-	-
-	-	-	-
-	-	-	-
2,265.84	3,164.52	7,611.07	10,000.00
7,105.00	3,887.33	13,549.78	12,000.00
-	8,920.20	8,420.49	6,000.00
-	-	-	-
3,966.39	3,839.16	2,018.40	4,000.00
-	259.10	323.15	-
-	2,400.00	2,750.00	4,000.00
509.92	514.51	1,158.73	1,200.00
-	-	-	-
-	-	-	-
-	-	-	-
54,539.80	58,990.61	3,728.76	55,000.00
1,800.00	-	1,200.00	-
-	-	-	-
15,907.39	250.67	158.00	-
-	-	-	-
127,995.00	27,524.00	-	139,000.00
567,217.80	570,561.05	553,435.10	550,000.00
-	-	-	-
-	-	-	-
-	-	-	-
101,539.43	95,594.51	270,751.57	250,000.00
-	-	6,420.00	6,000.00
-	(0.17)	-	-
75,000.00	75,000.00	50,000.00	65,000.00
-	-	-	-
37,035.75	119,145.67	325,886.66	250,000.00
10,630.77	12,476.44	7,667.47	6,500.00
8,733,058.82	9,075,173.68	9,368,936.04	9,382,222.00
1,232,452.20	1,010,618.09	(442,905.11)	(347,993.00)

53.71%	14,000.00	0.00
#DIV/0!	55,800.00	55,800.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
76.11%	10,000.00	0.00
112.91%	15,000.00	3,000.00
140.34%	6,000.00	0.00
	0.00	0.00
50.46%	4,000.00	0.00
	500.00	500.00
68.75%	1,500.00	-2,500.00
96.56%	1,200.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
6.78%	55,000.00	0.00
#DIV/0!	1,800.00	1,800.00
		0.00
#DIV/0!		0.00
		0.00
0.00%	139,000.00	0.00
100.62%	550,000.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
108.30%	250,000.00	0.00
107.00%	350,000.00	344,000.00
	0.00	0.00
76.92%	75,000.00	10,000.00
#DIV/0!	22,000.00	22,000.00
130.35%	800,000.00	550,000.00
117.96%	6,890.00	390.00
99.86%	10,835,582.00	1,453,360.00
	-1,305,353.00	-957,360.00

Total Difference

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	2024-2025 Proposed	\$ change from prior budget
WATER						
2-230100 SALES	1,151,883.42	1,103,232.95	883,233.83	1,000,000.00	1,172,151.82	172,151.82
2-230200 MERCHANDISE SALES	176.00	30.73	-	-	#DIV/0!	0.00
2-230300 INTEREST RECEIVED	11,064.79	55,706.72	22,276.75	-	#DIV/0!	0.00
2-230400 MISCELLANEOUS RECEIPTS	6.95	6.95	-	-	#DIV/0!	0.00
2-230500 SALE OF LABOR	200.00	2,620.00	-	-	#DIV/0!	0.00
2-230600 USE OF EQUIPMENT	-	-	-	-	#DIV/0!	0.00
2-230700 SALE OF PROPERTY & EQUIPMENT	-	-	-	-	#DIV/0!	0.00
2-230800 SALE OF JUNK- WATER DEPT	1,371.73	217.35	-	-	#DIV/0!	0.00
2-231100 WATER MAINS INSTALLED	-	-	-	-	#DIV/0!	0.00
2-231200 WATER SERVICES INSTALLED	-	-	-	-	#DIV/0!	0.00
TOTAL WATER INCOME	1,164,702.89	1,161,814.70	905,510.58	1,000,000.00	1,172,151.82	172,151.82
WATERS						
2-240100 WATER SALARIES	170,090.35	164,348.10	184,934.44	244,607.00	265,000.00	20,393.00
2-245200 EMPLOYEE HEALTH INSURANCE	30,585.97	24,217.34	46,124.16	42,640.00	81,528.00	38,888.00
2-245210 EMPLOYEE PENSION BENEFITS	9,757.55	7,649.07	8,911.70	12,030.00	12,030.00	0.00
2-245220 EMPLOYEE SOCIAL SECURITY BENE	12,566.08	12,088.65	13,397.08	14,965.32	14,965.32	0.00
2-240400 MAINTENANCE - WELLS & PUMPS	1,328.12	15,257.78	10,706.67	18,000.00	18,000.00	0.00
2-240500 MAINTENANCE - WATER TANK	470.35	-	-	6,500.00	12,000.00	5,500.00
2-240700 LUBE OIL & GREASE USED	-	-	-	-	0.00	0.00
2-240800 NATURAL GAS USED	-	-	-	-	0.00	0.00
2-240900 UTILITIES USED-IN HOUSE	71,949.29	70,547.68	23,867.31	55,000.00	55,000.00	0.00
2-241000 OPERATING SUPPLIES/MAINT	16,708.46	10,601.48	26,832.74	40,000.00	40,000.00	0.00
2-241100 TOOL REPLACEMENT	175.95	946.20	993.38	1,000.00	1,000.00	0.00
2-241200 MAINTENANCE MATERIALS	-	-	-	-	0.00	0.00
2-241300 MAINTENANCE-BUILDINGS & GROUND	5,109.66	17,616.73	13,408.55	15,000.00	15,000.00	0.00
2-241400 INSURANCE EXPENSE	-	-	-	-	0.00	0.00
2-241500 DEPRECIATION EXPENSE	4,200.00	112,519.00	2,800.00	-	4,200.00	4,200.00
2-241600 MAINTENANCE - BACKHOE & JD TRK	683.97	822.29	2,028.68	5,000.00	5,000.00	0.00
2-243230 MAINTENANCE-WATER TRUCK #4	842.69	298.32	502.41	1,500.00	1,500.00	0.00
2-243240 MAINTENANCE-METER TRUCK #6	170.54	-	31.46	1,000.00	1,000.00	0.00
2-243250 MAINTENANCE-WR/SW TRAILER	581.25	1,334.21	1,327.08	1,000.00	1,500.00	500.00
2-243260 MAINTENANCE - BORING MACH/VAC	843.16	1,311.70	1,503.44	1,500.00	2,000.00	500.00
2-243270 MAINTENANCE TRUCKS	4,232.54	8,287.96	9,796.18	10,000.00	10,000.00	0.00
2-243280 OFFICE SUPPLIES- WATER DEPT	286.68	135.20	448.55	500.00	500.00	0.00
2-243290 POSTAGE- WATER DEPT	1,511.80	1,232.80	1,592.20	1,500.00	1,500.00	0.00
2-243300 MAINTENANCE - WATER MAINS	11.12	7,608.40	15,924.50	15,000.00	20,000.00	5,000.00
2-243350 OFFICE MAINT- WATER DEPT	-	-	-	-	0.00	0.00
2-243360 MEALS/MILEAGE/HOTEL- WATER DEPT	1,376.67	2,475.18	1,854.97	3,000.00	2,500.00	-500.00
2-243365 CONFERENCE REGISTRATION	1,715.23	1,626.87	1,615.00	2,500.00	2,500.00	0.00
2-243370 PRINTING/PUBLISHING	1,080.26	857.50	1,508.64	1,200.00	2,000.00	800.00
2-243380 MICS EXPENSE- WATER DEPT	-	-	-	-	0.00	0.00

2-243390 MAINT. OFFICE EQUIP- WATER DEP
2-243400 MAINTENANCE TOOLS
2-243410 SHOP SUPPLIES
2-243500 GAS & OIL FOR TRUCKS
2-243700 MAINT-BLDG & GRDS WELLS HOUSES
2-243800 MAINTENANCE-SCADA
2-244000 INSURANCE EXPENSE
2-244100 DEPRECIATION EXPENSE
2-244200 FIRE HYDRANTS
2-244300 CONST. OF WATER SERVICE MAINS
2-244400 NEW WELL DEVELOPMENT FUND
2-245710 SAFETY- WATER
2-245900 LEGAL EXPENSES
2-247400 ENGINEERING EXPENSES
2-247500 WATER TESTING
2-247000 BAD DEBTS EXPENSE
2-249700 LEASED/PURCHASED EQUIPMENT
2-249920 FUTURE PURCHASES
2-245410 MEMBERSHIPS & DUES
2-245700 TELEPHONE
2-246000 AUDIT EXPENSES
2-246600 INSURANCE & WORKMAN'S COMP
2-246800 DEPRECIATION EXPENSE
2-246900 SALES & USE TAX
2-249100 BONDS & NOTES
2-249300 LONGEVITY PAY- WR
2-249500 NEW WATER METERS
2-249600 NEW EQUIPMENT- WATER DEPT
2-249800 MAINTENANCE/FUEL GENERATOR
2-249900 CONTINGENCY
2-249910 TRANSFER TO UTILITY BILLING
2-249990 SPECIAL PROJECTS COSTS
2-249991 IT Expense
TOTAL WATER EXPENSE

	2,906.95	4,911.09	11,657.52	13,000.00	
	199.12	79.33	65.00	500.00	
	9,743.92	5,578.64	12,671.30	15,000.00	
	380.00	-	-	-	
	24,600.00	-	16,400.00	-	
	4,623.49	643.43	20,195.50	20,000.00	
	13,033.05	2,068.46	95,052.13	550,000.00	
	2,604.41	-	-	-	
	-	3,619.31	2,349.98	5,000.00	
	(4,052.00)	-	-	2,000.00	
	11,251.50	4,278.00	6,102.25	10,000.00	
	1,060.65	13.73	-	-	
	9,649.44	10,108.25	12,855.00	15,000.00	
	8,233.56	891.33	39,145.67	40,000.00	
	929.33	1,125.66	1,496.47	1,200.00	
	254.99	264.24	522.80	350.00	
	-	-	-	-	
	54,439.80	58,990.61	3,728.77	55,000.00	
	-	-	-	-	
	-	-	-	-	
	127,533.02	30,473.17	125,642.74	126,600.00	
	-	-	-	-	
	7,510.47	15,464.74	20,016.87	25,000.00	
	-	-	-	-	
	58.84	-	2,820.71	4,000.00	
	-	2,225.44	-	-	
	75,000.00	75,000.00	50,000.00	65,000.00	
	39,393.75	15,679.36	16,278.75	40,000.00	
	10,630.77	12,751.44	8,047.77	11,000.00	
	736,262.75	705,948.69	815,158.37	1,492,092.32	
	428,440.14	455,866.01	90,352.21	(492,092.32)	

WATER PROFIT/(LOSS)

	89.67%		13,000.00		0.00
	13.00%		500.00		0.00
	84.48%		15,000.00		0.00
			0.00		0.00
	#DIV/0!		24,600.00		24,600.00
	100.98%		20,000.00		0.00
	17.28%		550,000.00		0.00
			0.00		0.00
	47.00%		5,000.00		0.00
	0.00%		2,000.00		0.00
			0.00		0.00
	61.02%		10,000.00		0.00
	#DIV/0!		0.00		0.00
	85.70%		15,000.00		0.00
	97.86%		10,000.00		-30,000.00
	124.71%		1,200.00		0.00
	149.37%		900.00		550.00
			0.00		0.00
	6.78%		55,000.00		0.00
			0.00		0.00
			0.00		0.00
	99.24%		126,600.00		0.00
			0.00		0.00
	80.07%		25,000.00		0.00
			0.00		0.00
	70.52%		4,000.00		0.00
	#DIV/0!		0.00		0.00
	76.92%		65,000.00		0.00
	40.70%		40,000.00		0.00
	73.16%		14,160.00		3,160.00
	54.63%		1,565,683.32		73,591.00
			-393,531.50		98,560.82

Total Difference

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual YTD	2023-2024 Budget	2024-2025 Proposed	
SEWER						
3-330100 SALES	1,002,754.40	984,482.09	861,849.85	966,000.00	1,235,090.52	89.22%
3-330300 INTEREST RECEIVED	-	-	-	-	0.00	0.00
3-330400 MISCELLANEOUS RECEIPTS	-	-	-	-	0.00	0.00
3-330500 SALE OF LABOR	-	-	-	-	0.00	0.00
3-330600 USE OF EQUIPMENT	-	-	-	-	0.00	0.00
3-330700 SALE OF EQUIPMENT	-	-	-	-	0.00	0.00
3-331100 SEWER MAINS INSTALLED-CITY FIN	-	-	-	-	0.00	0.00
3-331400 SEWER PERMITS & RECONNECTS	-	-	-	-	0.00	0.00
3-331500 PROJECT INTEREST RECEIVED	12,499.98	66,206.25	27,689.25	-	0.00	0.00
DEQ SRF LOAN PROCEEDS	-	-	-	-	0.00	0.00
TOTAL SEWER INCOME	1,015,254.38	1,050,688.34	889,539.10	966,000.00	1,235,090.52	269,090.52
3-340100 SEWER SALARIES	170,090.34	164,348.07	184,934.36	244,607.00	265,000.00	75.60%
3-345200 EMPLOYEE HEALTH INSURANCE	30,585.97	24,217.34	46,124.05	42,640.00	81,528.00	108.17%
3-345210 EMPLOYEE PENSION BENEFITS	9,757.50	7,648.93	8,911.57	12,030.00	12,030.00	74.08%
3-345230 EMPLOYEE SOCIAL SECURITY BENE	12,566.06	12,088.60	13,397.02	16,421.00	16,421.00	81.58%
3-340500 MAINTENANCE - WASTEWATER PLANT	44,879.75	30,432.81	27,333.90	40,000.00	40,000.00	68.33%
3-340510 MAINTENANCE - LIFT STATIONS	39,583.50	22,642.83	37,820.19	40,000.00	40,000.00	94.55%
3-340600 MAINTENANCE - EQUIPMENT	-	-	-	-	0.00	0.00
3-340900 UTILITIES	61,692.62	62,282.11	54,213.35	75,000.00	75,000.00	72.28%
3-341000 OPERATING SUPPLIES/MAINT	19,820.88	10,635.40	8,866.63	20,000.00	20,000.00	44.33%
3-341100 TOOL REPLACEMENT	-	53.05	953.32	1,000.00	1,500.00	95.33%
3-341300 MAINTENANCE-BUILDINGS & GROUND	5,850.94	6,461.09	6,599.83	10,000.00	10,000.00	66.00%
3-341400 INSURANCE EXPENSE	-	-	-	-	0.00	0.00
3-341500 DEPRECIATION EXPENSE	25,200.00	-	16,800.00	-	25,200.00	#DIV/0!
3-343240 MAINTENANCE-WR/SW TRAILER	-	-	-	-	0.00	0.00
3-343250 MAINTENANCE-SEWER TRUCK #6	-	-	-	-	0.00	0.00
3-343260 MAINTENANCE-TRUCKS	5,496.43	3,931.33	6,455.06	6,500.00	12,000.00	99.31%
3-343270 MAINTENANCE-JET TRUCK #8	-	-	-	-	0.00	0.00
3-343280 OFFICE SUPPLIES- SEWER DEPT	121.74	136.61	579.43	750.00	750.00	77.26%
3-343290 POSTAGE- SEWER DEPT	451.10	782.35	521.40	1,000.00	1,000.00	52.14%
3-343350 OFFICE MAINTENANCE	-	-	-	-	0.00	0.00
3-343360 MEALS/MILEAGE/HOTEL SEWER DEPT	750.42	969.93	184.68	3,000.00	3,000.00	6.16%
3-343365 CONFERENCE REGISTRATION	1,280.00	1,295.89	2,350.00	3,000.00	3,000.00	78.33%
3-343370 ADVERTISING- SEWER DEPT	334.22	-	690.75	400.00	400.00	172.69%
3-343380 MISC. EXPENSE- SEWER DEPT	-	-	-	-	0.00	0.00
3-343390 MAINT. OFFICE EQUIPMENT- SEWER	-	-	846.56	1,000.00	1,000.00	84.66%
3-343400 MAINTENANCE MAINS	444.04	4,236.88	9,523.48	15,000.00	15,000.00	63.49%
3-343410 SHOP SUPPLIES	-	-	-	-	0.00	0.00
3-343500 GAS & OIL FOR TRUCKS	2,166.08	3,854.83	8,382.24	15,000.00	15,000.00	55.88%
3-343600 MAINTENANCE	-	-	-	-	0.00	0.00
3-343800 MAINTENANCE SCADA	20,379.50	15,396.16	2,035.69	15,000.00	15,000.00	13.57%
3-344000 INSURANCE EXPENSE	998.00	-	-	-	0.00	0.00
3-344100 DEPRECIATION EXPENSE	-	260,629.00	-	-	0.00	0.00
3-345900 ENGINEERING/LEGAL EXPENSES	-	-	-	-	0.00	0.00
3-347500 WASTE WATER TESTING	8,799.21	8,184.09	8,012.77	15,000.00	15,000.00	53.42%
3-349550 EQUIPMENT LEASED/PURCHASED	-	-	-	-	0.00	0.00
3-349920 FUTURE PURCHASES	34,893.75	4,584.37	38,931.77	40,000.00	40,000.00	97.33%
3-345410 MEMBERSHIPS & DUES	824.33	1,020.67	1,012.33	1,200.00	1,500.00	84.36%
3-345700 TELEPHONE	254.93	257.22	522.77	350.00	900.00	149.36%

3-348000 AUDIT EXPENSES
 3-348600 INSURANCE & WORKMAN'S COMP
 3-348800 DEPRECIATION EXPENSE
 3-346900 SALES & USE TAX
 3-347000 BAD DEBTS EXPENSE
 3-347400 ENGINEERING EXPENSES
 3-349100 BONDS & NOTES
 3-349300 WASTEWATER MANAGEMENT
 3-349400 TRANSFERS
 3-349500 EQUIPMENT PURCHASED
 3-349600 NEW WASTEWATER TREATMENT PL
 3-349700 SAFETY- SEWER DEPT
 3-349800 SLUDGE MANAGEMENT
 3-349900 CONTINGENCY
 3-349910 TRANSFER TO UTILITY BILLING
 3-349990 SPECIAL PROJECTS COSTS
 3-349991 IT Expense
 TOTAL SEWER EXPENSE

-	-	-	-	-
55,437.80	58,990.61	3,728.76	55,000.00	-
-	-	-	-	-
-	-	-	-	-
1,082.37	25.63	-	-	-
322,439.40	44,550.23	355,248.69	310,000.00	-
299.67	-	-	-	-
-	-	-	-	-
7,733.55	-	10,000.00	10,000.00	-
-	-	-	-	-
2,127.32	1,978.34	1,544.72	3,500.00	-
57,046.71	18,440.00	12,535.76	75,000.00	-
-	-	-	-	-
75,000.00	75,000.00	50,000.00	60,000.00	-
-	25,154.37	-	250,000.00	-
10,630.77	12,751.43	8,047.75	11,000.00	-
1,029,018.90	882,979.97	927,108.83	1,393,398.00	-
(13,764.52)	167,708.37	(37,569.73)	(427,398.00)	

SEWER PROFIT/(LOSS)

6.78%	0.00	0.00
	55,000.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
#DIV/0!	0.00	0.00
114.60%	310,000.00	0.00
	0.00	0.00
	0.00	0.00
100.00%	10,000.00	0.00
	0.00	0.00
44.13%	3,500.00	0.00
16.71%	50,000.00	-25,000.00
	0.00	0.00
83.33%	60,000.00	0.00
0.00%	175,000.00	-75,000.00
73.16%	14,160.00	3,160.00
66.54%	1,387,889.00	-5,509.00
	-152,798.48	274,599.52

Total Difference

BILLING
5-530100 TRASH/TSA SALES
5-530300 ENERGY PIONEER SOLUTIONS SALES
5-531601 TRANSFER FROM ELECTRIC
5-531602 TRANSFER FROM WATER
5-531603 TRANSFER FROM SEWER
BILLING INCOME

5-547410 CLOSURE EXPENSE
5-540200 TRASH/TSA FEES
5-540300 ENERGY PIONEER SOLUTIONS FEES
5-545110 BOARD SALARIES
5-545130 OFFICE SALARIES
5-545200 EMPLOYEE HEALTH INSURANCE
5-545210 EMPLOYEE PENSION BENEFITS
5-545220 EMPLOYEE SOCIAL SECURITY BENE
5-545400 OFFICE SUPPLIES
5-545410 MEMBERSHIP & DUES
5-545500 POSTAGE
5-545600 MEALS/MILEAGE/HOTEL
5-545650 CONFERENCE REGISTRATION
5-545700 TELEPHONE
5-545800 ADVERTISING
5-545900 LEGAL EXPENSES
5-546000 AUDIT EXPENSES
5-546100 OFFICE RENT
5-546200 OFFICE MAINTENANCE
5-546300 CASH LONG & SHORT
5-546400 MISCELLANEOUS EXPENSE
5-546500 MAINTENANCE OFFICE EQUIPMENT
5-546600 INSURANCE & WORKMAN'S COMP
5-546700 EMPLOYEE BONDS
5-547000 BAD DEBT EXPENSE
5-547100 BANK CHARGES
5-547200 CREDIT CARD/BILL PAY COSTS
5-547300 TRANSFER TO ADMIN/GF PERSONNEL
5-549900 CONTINGENCY
5-549991 IT Expense
BILLING EXPENSE

2021-2022
Actual

2022-2023
Actual

2023-2024
Actual YTD

2023-2024
Budget

2024-2025
Proposed

521,075.05	541,750.18	530,193.90	535,000.00	535,000.00	99.10%	535,000.00	0.00
-	-	-	-	-			0.00
75,000.00	75,000.00	50,000.00	65,000.00	65,000.00	76.92%	65,000.00	0.00
75,000.00	75,000.00	50,000.00	65,000.00	65,000.00	76.92%	65,000.00	0.00
75,000.00	75,000.00	50,000.00	60,000.00	60,000.00	83.33%	60,000.00	0.00
746,075.05	766,750.18	680,193.90	725,000.00	725,000.00		725,000.00	0.00
#DIV/0!							
504,776.63	8,030.00				108.92%	610,000.00	90,000.00
-	525,400.55	566,390.30	520,000.00	520,000.00		0.00	0.00
-	-	-	-	-	0.00%	0.00	0.00
162,999.07	187,327.50	194,647.98	261,640.00	261,640.00	74.40%	280,000.00	18,360.00
28,496.26	18,733.57	45,728.90	36,400.00	36,400.00	125.63%	63,324.00	26,924.00
8,149.55	8,563.65	8,486.53	10,600.35	10,600.35	80.06%	10,600.35	0.00
11,816.71	14,290.43	14,385.31	13,233.10	13,233.10	108.71%	13,233.10	0.00
8,236.93	10,445.37	3,995.20	11,000.00	11,000.00	36.32%	11,000.00	0.00
1,587.88	-	1,520.80	2,500.00	2,500.00	60.83%	2,500.00	0.00
1,397.06	8,472.63	12,372.83	10,000.00	10,000.00	123.73%	13,000.00	3,000.00
-	265.63	-	300.00	300.00	0.00%	300.00	0.00
-	-	469.00	300.00	300.00	156.33%	1,000.00	700.00
1,538.00	1,700.01	1,696.64	1,800.00	1,800.00	94.26%	1,800.00	0.00
1,490.03	2,295.78	2,495.91	1,500.00	1,500.00	166.39%	2,500.00	1,000.00
-	-	-	-	-	0.00%	0.00	0.00
-	-	-	6,300.00	6,300.00	100.00%	6,300.00	0.00
4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	100.00%	4,800.00	0.00
-	-	-	-	-	0.00	0.00	0.00
156.07	21.45	88.68	50.00	50.00	177.36%	50.00	0.00
25.00	1,160.25	2,650.07	1,500.00	1,500.00	176.67%	1,500.00	0.00
2,569.56	3,691.62	2,624.62	3,000.00	3,000.00	87.49%	3,000.00	0.00
100.00	100.00	100.00	100.00	100.00	100.00%	100.00	0.00
-	-	-	-	-	0.00	0.00	0.00
376.58	19.25	-	300.00	300.00	0.00%	300.00	0.00
46.00	18.00	52.00	100.00	100.00	52.00%	100.00	0.00
25,650.44	31,554.90	34,936.66	29,000.00	29,000.00	120.47%	33,000.00	4,000.00
-	-	-	-	-			0.00
-	-	-	-	-			0.00
3,720.00	6,050.31	8,601.58	6,500.00	6,500.00	132.33%	6,890.00	390.00
767,931.77	832,940.90	906,043.01	920,923.45	920,923.45	98.38%	1,065,297.45	144,374.00
Total Difference							

BILLING PROFIT/(LOSS) (21,856.72) (66,190.72) (225,849.11) (195,923.45) -340,297.45 -144,374.00

FUEL STATION		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual YTD	2022-2023 Budget	2023-2024 Proposed	#DIV/0!	
6-630100	FUEL SALES	42,987.97	-	-	-	0.00		
	FUEL STATION INCOME	42,987.97	-	-	100,000.00	100,000.00	0.00%	0.00
6-640100	FUEL PURCHASES	107,363.09	26,544.96	46,626.55	100,000.00	100,000.00	46.63%	0.00
6-640200	MAINTENANCE-FUEL STATION	1,592.70	-	5,139.00	2,500.00	2,500.00	205.56%	0.00
6-640300	TELEPHONE-FUEL STATION	726.80	781.17	840.71	650.00	650.00	129.34%	0.00
6-640400	EQUIPMENT PURCHASES	128.34	-	2,406.43	15,000.00	15,000.00	16.04%	0.00
	FUEL STATION EXPENSE	109,810.93	27,326.13	55,012.69	118,150.00	15,000.00	46.56%	0.00
	FUEL STATION PROFIT/(LOSS)	(66,822.96)	(27,326.13)	(55,012.69)	(18,150.00)	100,000.00		
	UTILITIES PROFIT/(LOSS)	1,507,482.00	1,608,242.38	(729,643.03)	(1,478,583.40)	-2,145,539.06		0.00
	UTILITIES TOTAL RECEIPTS	13,091,857.41	13,238,249.39	11,500,289.53	11,990,829.00	12,948,771.34		
	UTILITIES TOTAL DISBURSEMENTS	11,584,375.41	11,630,007.01	12,229,932.56	13,469,412.40	15,094,310.40		
	Interfund Transfers	225,000.00	225,000.00	150,000.00	190,000.00	190,000.00		
	Depreciation (Non Budget)	833,016.00	-	-	-	0.00		
	(BUDGET) UTILITIES TOTAL RECEIPTS	12,866,857.41	13,013,249.39	11,350,289.53	11,800,829.00	12,758,771.34		
	(BUDGET) UTILITIES TOTAL DISBURSEMENTS	11,359,375.41	11,405,007.01	12,079,932.56	13,279,412.40	14,904,310.40		