



**CITY OF BROKEN BOW
BUDGET HEARING AGENDA
September 23, 2025 @ 4:30 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. Individuals who have appropriate items for City Council consideration should complete the Request for Future Agenda Items.

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 2025-2026 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.**

2025-2026

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, 2025 through September 30, 2026

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

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:		Projected Outstanding Bonded Indebtedness as of October 1, 2025 <i>(As of the Beginning of the Budget Year)</i>	
892,653.15	Property Taxes for Non-Bond Purposes	Principal	4,905,000.00
248,888.24	Principal and Interest on Bonds	Interest	461,978.00
1,141,541.39	Total Personal and Real Property Tax Required	Total Bonded Indebtedness	5,366,978.00
Total Certified Valuation (All Counties) <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>		Report of Joint Public Agency & Interlocal Agreements	
291,994,882.00		Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025? ☒ YES ☐ NO	
County Clerk's Use ONLY		If YES, Please submit Interlocal Agreement Report by September 30th.	
APA Contact Information		Report of Trade Names, Corporate Names & Business Names	
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov		Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025? ☐ YES ☒ NO If YES, Please submit Trade Name Report by September 30th.	
Questions - E-Mail: Jeff.Schreier@nebraska.gov		Submission Information	
Budget Due by 9-30-2025		Submit budget to:	
		1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk	

City or Village of Broken Bow in Custer County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Net Cash Balance	22,120,811.00	20,586,820.17	15,259,551.52
2	Investments			
3	County Treasurer's Balance	111,603.00	114,476.86	100,000.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	22,232,414.00	20,701,297.03	15,359,551.52
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	1,365,756.75	834,913.55	1,130,239.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	2,909.77	1,591.49	3,500.00
9				
10	State Receipts: Highway Allocation and Incentives	372,287.97	574,779.00	555,195.00
11	State Receipts: Motor Vehicle Fee	30,081.81	27,788.52	35,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	183,289.82	262,740.00	339,987.18
14	State Receipts: Other	68,644.07	25,610.40	50,000.00
15	State Receipts: Property Tax Credit	78,331.81	60,512.32	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	84,531.29	57,772.57	90,000.00
18	Local Receipts: Local Option Sales Tax	1,697,581.03	1,233,580.17	1,600,000.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	12,265,351.44	12,196,733.60	15,110,442.50
21	Transfers In of Surplus Fees	586,753.46	524,476.35	550,000.00
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	Total Resources Available (Lines 5 thru 23)	38,967,933.22	36,501,795.00	34,823,915.20
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	18,266,636.19	21,142,243.48	25,164,819.17
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	20,701,297.03	15,359,551.52	9,659,096.03
27	Cash Reserve Percentage			50%
PROPERTY TAX RECAP		Tax from Line 6		
		County Treasurer Commission at 1%		
		Total Property Tax Requirement		
		1,130,239.00		
		11,302.39		
		1,141,541.39		

City or Village 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	\$ 892,653.15
Bond Fund	\$ 248,888.24
_____ Fund	_____
_____ Fund	_____

Total Tax Request

** \$ 1,141,541.39

** 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
_____	_____
_____	_____
_____	_____
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ 9,659,096.03
Remaining Cash Reserve	\$ 9,659,096.03
Remaining Cash Reserve %	50%

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 or Village of Broken Bow in Custer County

Line No.	2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	998,691.76	261,000.00	308,614.00				1,568,305.76
3	Public Safety - Police	1,143,173.41		157,500.00				1,300,673.41
3a	Public Safety - Fire	114,783.00		93,000.00				207,783.00
4	Public Safety - Other	464,846.40		68,000.00				532,846.40
5	Public Works - Streets	1,123,449.00	330,000.00	75,000.00	664,550.00			2,192,999.00
6	Public Works - Other	114,048.00	500.00	6,000.00				120,548.00
7	Public Health and Social Services	93,742.00						93,742.00
8	Culture and Recreation	1,094,212.00	5,000.00	67,500.00				1,166,712.00
9	Community Development		555,000.00	127,411.00				682,411.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	9,101,871.00	2,390,275.50	626,000.00	689,000.00		425,000.00	13,232,146.50
16	Solid Waste	1,119,280.00						1,119,280.00
17	Transportation							-
18	Wastewater	821,525.00	20,000.00	10,000.00	321,988.64		60,000.00	1,233,513.64
19	Water	1,383,477.00		25,000.00	123,651.46		65,000.00	1,597,128.46
20	Other	116,730.00						116,730.00
21	Proprietary Function Funds (Page 6)							-
22	Total Disbursements & Transfers (Lns 2 thru 21)	17,689,828.57	3,561,775.50	1,564,025.00	1,799,190.10	-	550,000.00	25,164,819.17

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

City or Village of Broken Bow in Custer County

Line No.	2024-2025 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	1,070,043.80	1,876,138.27		141,783.63			3,087,965.70
3	Public Safety - Police	996,463.51		8,734.69				1,005,198.20
3a	Public Safety - Fire	93,336.02	11,682.68	33,595.92				138,614.62
4	Public Safety - Other	359,443.14		432,767.89				792,211.03
5	Public Works - Streets	740,944.79	27,128.52	218,383.73	582,852.50			1,569,309.54
6	Public Works - Other	31,344.15		8,000.00				39,344.15
7	Public Health and Social Services	52,116.10						52,116.10
8	Culture and Recreation	740,284.32	17,910.71	13,056.30	162,656.47			933,907.80
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	9,334,019.72		569,637.19			441,143.07	10,344,799.98
16	Solid Waste	941,921.57						941,921.57
17	Transportation							-
18	Wastewater	838,865.33		10,000.00	292,553.91		40,000.00	1,181,419.24
19	Water	724,505.48		19,878.36	124,660.04		43,333.28	912,377.16
20	Other	143,058.39						143,058.39
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	16,066,346.32	1,932,860.18	1,314,054.08	1,304,506.55	-	524,476.35	21,142,243.48

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

City or Village of _____ Broken Bow _____ in Custer County

Line No.	2023-2024 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Services (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	892,294.37		13,674.03	120,720.00			1,026,688.40
3	Public Safety - Police	862,968.50		17,587.95				880,556.45
3a	Public Safety - Fire	75,580.29		24,630.95				100,211.24
4	Public Safety - Other	161,296.54		34,394.80				195,691.34
5	Public Works - Streets	700,253.72	87,994.81	184,151.50	645,146.25			1,617,546.28
6	Public Works - Other	29,173.21		15,952.60				45,125.81
7	Public Health and Social Services	54,257.34						54,257.34
8	Culture and Recreation	760,334.54						760,334.54
9	Community Development	237,645.75	697,964.66					935,610.41
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	8,963,104.20	325,886.66				361,753.46	9,650,744.32
16	Solid Waste	832,095.26					75,000.00	907,095.26
17	Transportation							-
18	Wastewater	712,043.36		10,000.00	351,767.35		75,000.00	1,148,810.71
19	Water	612,867.01	55,424.42	20,016.87	125,643.00		75,000.00	888,951.30
20	Other	55,012.79						55,012.79
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	14,948,926.88	1,167,270.55	320,408.70	1,243,276.60	-	586,753.46	18,266,636.19

- (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

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 cityofbrokenbow.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	<u>Russ Smith</u>	<u>LeeAnn Morgan</u>	<u>Robert Meyer</u>
TITLE / FIRM NAME	<u>Chairperson</u>	<u>City Treasurer</u>	<u>RJ Meyer and Associates, LLC</u>
TELEPHONE	<u>(308) 870-3904</u>	<u>(308) 872-5831</u>	<u>(308) 534-7655</u>
EMAIL ADDRESS	<u>rsmith@cityofbrokenbow.org</u>	<u>lmorgan@cityofbrokenbow.org</u>	<u>bob@rjmeyercpa.com</u>

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
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) \$ 1,141,541.39
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized
(Will all be zero for 2025-2026 budget because first year of new cap)

Approved Bonds (prior year line 16)	(2)	<u>-</u>
Emergency Response (prior year line 17)	(3)	<u>-</u>
Public Safety Services (prior year line 18)	(4)	<u>-</u>
County Attorneys (prior year line 19)	(5)	<u>-</u>
County Public Defenders (prior year line 20)	(6)	<u>-</u>
Response to Public Safety Threat (prior year line 21)	(7)	<u>-</u>
Public Safety Interlocal Agreements (prior year line 22)	(8)	<u>-</u>
Voter Approved Increase (prior year line 23)	(9)	<u>-</u>
Unused authority used in the prior year (prior year line 24)	(10)	<u>-</u>

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) -

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 1,141,541.39

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 1,123,951.12
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

2,310,306.00 / 263,372,565.00 = 0.88%	
2025 Growth Value 2024 Total Valuation	(14a)
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)	
	<u>9,859.31</u>
	Increase due to Growth (14)

Inflation Percentage

5.17%	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)	(15a)
	<u>58,108.27</u>
	Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds	(16)	<u>-</u>
(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))		
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	<u>-</u>
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	<u>-</u>
County Attorneys	(19)	<u>-</u>
County Public Defenders	(20)	<u>-</u>

Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	<u>-</u>
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Support of an interlocal agreement relating to public safety	(22)	<u>-</u>
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Voter approved increase pursuant to § 13-3405 (MUST attach sample ballot language and certified election results)	(23)	<u>-</u>
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Prior Year's Unused Property Tax Request Authority used this year (Cannot exceed amount on Supporting Schedule 1, line 1)	(24)	<u>56,197.56</u>
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Total Exceptions Utilized (Total lines 16 thru 24) (25) 56,197.56

2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 1,265,706.53

2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 1,141,541.39

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 124,165.14
(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

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

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority (See instructions below for how to determine this amount)	(1)	\$ 56,197.56
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	56,197.56
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	124,165.14
Total Unused Property Tax Request Authority available for future years (cannot be less than \$0.00)	(4)	124,165.14

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

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

Municipality Levy Limit Form

City or Village of 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)		291,994,882
Municipality Levy Subject to Levy Authority	(10)		0.390946
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)		0.390946 (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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request	(1)	<u>1,141,541.39</u>
<i>(Total Personal and Real Property Tax Required from prior year budget - Cover Page)</i>		

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

$$\frac{\text{2025 Real Growth Value per Assessor}}{\text{Prior Year Total Real Property Valuation per Assessor}} = \frac{0.00}{100} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	2.00 %
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Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	22,830.83
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TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 1,164,372.22
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request	(7)	1,141,541.39
<i>(Total Personal and Real Property Tax Required from Cover Page)</i>		

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 23rd day of September 2025, at 4:30 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.

2023-2024 Actual Disbursements & Transfers	\$ 18,266,636.19
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 21,142,243.48
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 25,164,819.17
2025-2026 Necessary Cash Reserve	\$ 9,659,096.03
2025-2026 Total Resources Available	\$ 34,823,915.20
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 1,141,541.39
Unused Budget Authority Created For Next Year	\$ 124,165.14

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 23rd day of September following the budget hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	23,125,729.00	25,164,819.17	9%
Property Tax Request	\$ 1,141,541.39	\$ 1,141,541.39	0%
Valuation	263,372,565	291,994,882	11%
Tax Rate	0.433432	0.390946	-10%
Tax Rate if Prior Tax Request was at Current Valuation	0.390946		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

NOW, THEREFORE, the Governing Body of the City or Village of _____ Broken Bow _____ resolves that

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

General Fund: \$ 892,653.15

Bond Fund: \$ 248,888.24

2. The total assessed value of property differs from last year's total assessed value by 10.87 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.390946 per \$100 of assessed value.

4. The City or Village of _____ Broken Bow _____ proposes to adopt a property tax request that will cause its tax rate to be 0.390946 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City or Village of _____ Broken Bow _____ will increase (or decrease) last year's budget by 8.82 percent.

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

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City or Village of Broken Bow

Custer County

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
City of Broken Bow, Broken Bow Airport Authority	2024 - 2025 budget year	Broken Bow Airport Authority	\$ 13,000.00
City of Broken Bow, Custer County	July 2009-July 2099	Radio Communications Center	\$ 232,620.09
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, 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

\$ 343,220.09

City of Broken Bow		2022-2023 Actual	2023-2024 Actual (Income Stmt FY 23-24 YTD) (Have to update every budget)	2024-2025 Actual YTD (Income Stmt FY 24-25 YTD)	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
General								
01-2020.00	Motor Vehicle Tax	85,162.49	85,204.62	57,772.57	90,196.00	64.05%	90,000.00	(196.00)
01-2030.00	Motor Vehicle Tax Pro-rate	2,397.11	1,389.80	1,591.49	2,838.00	56.08%	1,700.00	(1,138.00) *Updated since workshop
01-2035.00	Motor Vehicle Fee	36,095.00	-	-	35,000.00	0.00%	35,000.00	-
01-2040.00	County Road Levy	-	-	-	-	-	-	-
01-2050.00	Homestead Allocation	61,982.49	52,233.14	25,610.40	84,843.00	30.19%	50,000.00	(34,843.00) *Updated since workshop
01-2060.00	Property Tax	1,003,214.22	872,725.20	511,496.65	883,815.00	57.87%	800,000.00	(83,815.00)
01-2070.00	Bond Fund Transfer (Proceeds)	-	-	-	-	-	-	-
01-2080.00	Mutual Finance Organization	23,555.91	24,170.90	16,435.33	14,000.00	117.40%	23,000.00	9,000.00 *Updated since workshop
01-2090.00	Interlocal Fire Board	-	-	-	-	-	-	-
01-2100.00	Housing Authority Tax	6,642.79	-	-	-	-	-	-
01-2110.00	Special Assessments	27,094.09	33,318.36	19,928.39	27,735.00	71.85%	26,000.00	(1,735.00) *Updated since workshop
01-2200.00	Utility Transfer	570,561.05	553,435.10	524,476.35	550,000.00	95.36%	550,000.00	-
01-2205.00	Utility Transfer Adm Costs	-	-	-	-	-	-	-
01-2210.00	Transfer from Utilities - Bond	-	-	-	-	-	-	-
01-2210.10	Transfer from Bond Fund	-	-	-	-	-	-	-
01-2300.00	Equalization Payment	170,392.84	183,289.82	80,039.97	262,740.00	30.46%	339,987.18	77,247.18
01-2301.00	Government Subdivision Aid	-	-	-	-	-	-	-
01-2302.00	MRF	-	-	-	-	-	-	-
01-2303.00	Sales Tax Income .5%	466,355.95	519,253.40	375,220.75	330,000.00	113.70%	500,000.00	170,000.00 *Updated since workshop
01-2303.10	Sales Tax Income 1%	932,711.85	1,038,506.87	750,441.47	750,000.00	100.06%	950,000.00	200,000.00 *Updated since workshop
01-2303.20	Sales Tax Motor Vehicle .5%	152,767.08	139,820.77	107,917.95	120,000.00	89.93%	150,000.00	30,000.00 *Updated since workshop
01-2303.30	Sales Tax Motor Vehicle 1%	-	-	-	-	-	-	-
01-2400.00	Telecommunications Tax	21,469.37	27,619.45	17,973.88	20,000.00	89.87%	20,000.00	-
01-2400.10	KENO Proceeds	37,833.27	28,763.11	38,502.03	25,000.00	154.01%	30,000.00	5,000.00
01-2400.20	Hotel/Motel Occupation Tax	43,611.85	52,135.73	44,420.97	30,000.00	148.07%	40,000.00	10,000.00
01-2401.00	Franchise Tax	41,272.80	33,348.91	38,193.36	30,000.00	127.31%	30,000.00	-
01-2401.10	Lease Payments/Tower Rent	5,669.72	4,259.20	6,388.80	5,000.00	127.78%	6,000.00	1,000.00
01-2401.20	Zoning Fees	4,535.00	4,180.00	3,180.00	5,000.00	63.60%	3,500.00	(1,500.00)
01-2402.00	Fees/Permits/Licenses	8,927.00	10,781.21	8,887.50	9,000.00	98.75%	8,500.00	(500.00)
01-2404.00	Publication Reimbursements	175.67	220.66	204.36	-	-	200.00	200.00
01-2405.00	Miscellaneous Reimbursements	507,669.00	152.54	9,527.90	-	-	-	-
01-2405.05	Property Tax Credit	58,181.91	60,534.88	60,512.32	69,806.00	86.69%	60,000.00	(9,806.00) *Updated since workshop
01-2406.00	Gifts/Donations/Memorials	-	-	-	-	-	-	-
01-2407.00	Interest Income	42,116.72	46,970.72	14,027.10	-	-	20,000.00	20,000.00
01-2408.00	Miscellaneous Income	24,993.44	16,077.73	12,514.60	85,000.00	14.72%	500.00	(84,500.00)
01-2409.10	Carline Tax	899.74	376.28	310.42	474.00	65.49%	350.00	(124.00) *Updated since workshop
01-2410.01	Grant Funds - Park Trail	-	-	-	-	-	-	-
General Income		4,336,288.36	3,788,768.40	2,725,574.56	3,430,447.00	79.45%	3,734,737.18	304,290.18 Total Difference

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
01-3101.00 Salaries	174,723.20	161,038.92	159,302.79	200,000.00	79.65%	230,000.00	30,000.00
01-3102.00 FICA/Medicare	12,132.00	12,205.37	11,813.37	14,858.25	79.51%	17,600.00	2,741.75
01-3103.00 Pension	6,383.88	5,426.36	7,242.36	11,885.64	60.93%	14,000.00	2,114.36
01-3104.00 Health Insurance	48,289.11	185,573.83	57,306.78	40,524.00	141.41%	54,792.00	14,268.00 *Updated since workshop
01-3105.00 Health Ins Deductions/Claims	659,991.00	-	-	-	-	-	-
01-3201.00 Education and Training	1,023.39	28,869.55	513.00	5,000.00	10.26%	-	(5,000.00) *ZERO OUT
01-3202.00 Training & Meeting Expense	7,072.04	5,758.88	9,483.16	5,000.00	189.66%	10,000.00	5,000.00
01-3205.03 Employee Expenses - Wellness CTR	3,745.00	4,293.00	4,970.00	5,000.00	99.40%	11,000.00	6,000.00
01-3206.00 Association Dues	17,105.60	8,814.60	17,021.60	15,000.00	113.48%	17,500.00	2,500.00
01-3207.00 Bonds & Workers Comp Insurance	188,743.82	36,697.39	250,866.80	215,000.00	116.68%	275,127.00	60,127.00 (\$458,545 x 60% City portion)
01-3208.00 Audit Expense	24,900.00	41,103.50	20,800.00	20,000.00	104.00%	32,000.00	12,000.00
01-3209.00 Printing & Publication	7,116.69	6,421.13	4,627.13	7,500.00	61.70%	6,500.00	(1,000.00)
01-3211.00 Election Expense	88.64	-	109.56	-	-	-	-
01-3212.00 City Promotions	10,758.05	10,691.45	15,032.40	20,000.00	75.16%	20,000.00	-
01-3212.10 KENO Taxes	-	-	-	-	-	-	-
01-3212.20 KENO Expenses	-	-	-	-	-	-	-
01-3213.00 Weather Station Expense	345.40	348.75	354.07	340.00	104.14%	350.00	10.00
01-3214.00 Legal Fees	64,566.86	36,559.00	36,449.00	36,000.00	101.25%	41,500.00	5,500.00 *American Legal Publishing \$209 and \$5k for ordinances (Updated since workshop)
01-3214.10 Engineering Fees	-	-	-	-	-	-	-
01-3214.20 Contracted Services	-	-	-	-	-	-	-
01-3215.00 Contingency	0.36	-	-	-	-	-	-
01-3216.00 Copier Maint/Expense	6,357.00	16,054.34	5,956.17	8,000.00	74.45%	6,000.00	(2,000.00)
01-3216.10 Software Fees	3,335.91	5,885.70	7,524.65	3,400.00	221.31%	6,500.00	3,100.00
01-3217.00 Radio Communications	175,861.56	214,500.64	232,640.16	232,700.00	99.97%	232,614.00	(86.00) *Updated since workshop
01-3218.00 Pension Administration	-	250.00	250.00	250.00	100.00%	250.00	-
01-3221.00 Telephone/Internet	5,729.84	5,184.53	4,704.44	6,000.00	78.41%	5,300.00	(700.00)
01-3222.00 Miscellaneous Expense	(13,236.24)	1,119.15	7,032.32	10,000.00	70.32%	15,000.00	5,000.00 *Allowing 5k extra for TMS contract buy out
01-3223.00 Supplies & Postage	11,061.44	12,810.52	7,626.57	10,000.00	76.27%	10,000.00	-
01-3223.10 Bank Fees	(69.43)	372.38	310.18	250.00	124.07%	350.00	100.00
01-3223.20 Filing Fees	115.00	1,327.00	2,068.35	1,500.00	137.89%	2,500.00	1,000.00
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	0.18	9,500.00	4,143.68	10,000.00	41.44%	10,000.00	-
01-3420.00 Admin Vehicle	24.59	609.30	834.68	1,000.00	83.47%	51,000.00	50,000.00 *New Admin vehicle
01-3436.00 Nuisance Property	-	-	1,243.40	10,000.00	12.43%	10,000.00	-
01-3438.00 IT Expense	5,938.82	7,252.03	18,589.27	15,900.00	116.91%	26,862.00	10,962.00 Monthly IT/Annual Microsoft
01-3438.01 Administrator Expense	10,108.41	2,573.54	2,521.42	10,000.00	25.21%	10,000.00	-
01-3439.00 Zoning Expense	12.85	346.00	2,049.29	2,500.00	81.97%	2,000.00	(500.00)
General Expense	1,445,224.73	834,586.82	906,376.56	930,607.89	97.40%	1,131,745.00	201,137.11 Total Difference
General Profit/(Loss)	2,891,063.63	2,954,181.58	1,819,198.00	2,499,839.11		2,602,992.18	103,153.07

Municipal Building		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
02-2304.00	Municipal Building Rentals	10,365.00	12,050.00	13,365.00	12,000.00	111.38%	12,000.00	-
	Municipal Building Income	10,365.00	12,050.00	13,365.00	12,000.00	111.38%	12,000.00	-
02-3101.00	Salaries	-	-	-	-	-	-	-
02-3102.00	FICA/Medicare	-	-	-	-	-	-	-
02-3103.00	Pension	-	-	-	-	-	-	-
02-3104.00	Health Insurance	-	-	-	-	-	-	-
02-3205.00	Training & Meeting Expense	-	-	-	-	-	-	-
02-3216.00	Copier Maint/Expense	849.91	250.82	1,011.64	1,000.00	101.16%	2,500.00	13,698.00 *Updated since workshop
02-3219.00	Trash Removal	-	-	-	-	-	-	-
02-3220.00	Utilities	-	-	-	-	-	-	-
02-3220.20	Utilities - Armory	16,456.24	11,842.69	21,140.18	17,000.00	124.35%	17,000.00	-
02-3220.30	Utilities - DT Restroom	-	-	-	-	-	-	-
02-3221.00	Telephone/Internet	-	-	-	-	-	-	-
02-3222.00	Miscellaneous Expense	-	-	-	-	-	-	-
02-3223.00	Supplies & Postage	2,843.57	1,167.05	1,438.91	1,000.00	143.89%	1,500.00	-
02-3223.20	Supplies - Armory (NEW LINE)	-	-	-	-	-	-	-
02-3223.30	Supplies - DT Restroom (NEW LINE)	-	-	-	-	-	-	-
02-3223.01	Building Cleaning Supplies	3,920.41	2,023.43	1,826.95	2,500.00	73.08%	2,000.00	500.00 *(New line item)
02-3310.00	Maint/Repair Equipment	2,158.70	2,777.23	-	3,000.00	0.00%	3,000.00	500.00 *(New line item)
02-3311.00	Maintenance & Repair Bldg	25,823.95	31,794.61	2,886.95	20,000.00	14.43%	20,000.00	-
02-3410.00	Equipment Purchases	4,797.83	4,174.03	13,320.82	15,000.00	88.81%	15,000.00	-
02-4202.00	Building Improvements	-	-	84,900.39	200,000.00	42.45%	250,000.00	50,000.00 *Elevator (*Updated since workshop)
02-3419.01	Contracted Services	13,136.85	12,708.00	33,774.00	20,000.00	168.87%	32,000.00	12,000.00
02-3419.20	Contracted Services - Armory	-	-	-	-	-	-	-
02-3419.30	Contracted Services - DT Restroom	-	-	-	-	-	-	-
02-3438.00	IT Expense	1,132.72	4,643.72	3,367.40	15,900.00	21.18%	7,920.00	10,000.00
	Municipal Building Expense	71,120.18	71,381.58	163,667.24	295,400.00	55.41%	436,560.76	141,160.76
	Municipal Building Profit/(Loss)	(60,755.18)	(59,331.58)	(150,302.24)	(283,400.00)		(424,560.76)	(141,160.76)

Handi Bus	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
03-2409.00 Passenger Contributions	282.71	71.00	188.00	800.00	23.50%	-	(800.00)
03-2410.00 Grant Reimbursement	15,467.00	-	-	45,000.00	0.00%	-	(45,000.00)
Handi Bus Income	15,749.71	71.00	188.00	45,800.00	0.41%	-	(45,800.00)
							Total Difference
03-3101.00 Salaries	23,662.27	37,038.72	33,950.49	41,600.00	81.61%	44,000.00	2,400.00
03-3102.00 FICA/Medicare	1,804.82	2,854.83	2,572.19	3,402.08	75.61%	3,366.00	(36.08)
03-3103.00 Pension	-	-	-	2,742.84	0.00%	2,640.00	(102.84)
03-3104.00 Health Insurance	7,046.13	6,648.33	6,534.60	10,344.00	63.17%	27,396.00	17,052.00 *Updated since workshop
03-3207.00 Bonds & Insurance	-	-	-	750.00	0.00%	-	(750.00)
03-3216.00 Copier Maint/Expense	-	-	-	-	-	-	-
03-3220.00 Utilities	-	-	-	-	-	-	-
03-3221.00 Telephone/Internet	1,324.49	1,244.40	778.20	1,300.00	59.86%	500.00	(800.00)
03-3222.00 Miscellaneous Expense	228.23	177.49	48.49	150.00	32.33%	150.00	-
03-3223.00 Supplies & Postage	149.12	196.01	27.29	250.00	10.92%	250.00	-
03-3225.00 Gas and Oil	-	5,704.57	4,846.15	7,500.00	64.62%	7,500.00	-
03-3226.00 Tires	-	-	-	1,800.00	0.00%	1,800.00	-
03-3310.00 Maint/Repair Equipment	2,943.90	189.11	2,914.81	3,000.00	97.16%	3,500.00	500.00
03-3410.00 Equipment Purchases	-	-	-	-	-	-	-
03-3420.00 Sinking Fund/Future Purchases	203.88	203.88	443.88	250.00	177.55%	2,640.00	2,390.00 Monthly IT/Microsoft
03-3438.00 IT Expense	37,362.84	54,257.34	52,116.10	73,088.92	71.31%	93,742.00	20,653.08
Handi Bus Expenses	(21,613.13)	(54,186.34)	(51,928.10)	(27,288.92)		(93,742.00)	(66,453.08)
Handi Bus Profit/(Loss)							

Police	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
04-2406.00 Gifts/Donations/Memorials	1,845.00	-	-	-	-	-	-
04-2407.10 K9 Donations	6,400.00	-	-	-	-	-	-
04-2408.00 Miscellaneous Income	-	1,200.00	100.00	-	-	-	-
04-2410.00 Grant Reimbursement	4,623.03	1,257.20	3,901.45	5,000.00	78.03%	-	(5,000.00)
04-2411.00 Pound Fees	-	-	-	-	-	-	-
04-2412.00 Dog Licenses	330.00	316.00	285.00	200.00	142.50%	200.00	-
04-2412.10 Permits	800.00	576.00	625.00	750.00	83.33%	600.00	(150.00)
04-2413.00 Fines	430.00	135.00	235.00	200.00	117.50%	200.00	-
04-2414.00 Citation Fines	186.95	70.00	195.00	350.00	55.71%	200.00	(150.00)
Police Income	14,614.98	3,554.20	5,341.45	6,500.00	82.18%	1,200.00	(5,300.00)
							Total Difference
04-3101.00 Salaries	570,714.73	605,742.46	629,321.71	645,200.00	97.54%	670,699.00	25,499.00
04-3101.01 Overtime Wages	-	(815.90)	-	-	-	-	-
04-3102.00 FICA/Medicare	41,722.66	44,646.51	46,229.83	48,721.50	94.89%	51,308.47	2,586.97
04-3103.00 Pension	24,802.97	28,360.88	32,125.77	30,075.00	106.82%	40,241.94	10,166.94
04-3104.00 Health Insurance	49,322.93	113,995.13	141,510.56	155,376.00	91.08%	246,564.00	91,188.00
04-3205.00 Training & Meeting Expense	6,846.99	4,237.38	6,762.01	8,000.00	84.53%	8,000.00	-
04-3206.00 Association Dues	300.00	280.00	472.00	500.00	94.40%	500.00	-
04-3209.00 Printing & Publication	399.16	355.95	167.95	500.00	33.59%	500.00	-
04-3216.00 Copier Maint/Expense	926.60	1,542.61	1,400.00	1,700.00	82.35%	1,700.00	-
04-3216.10 Software Fees (New Line Item)	-	-	-	-	-	17,500.00	17,500.00
04-3220.00 Utilities	8,019.05	6,509.08	7,842.23	8,000.00	98.03%	10,000.00	2,000.00
04-3221.00 Telephone/Internet	7,092.11	8,251.99	10,109.72	9,300.00	108.71%	10,000.00	700.00
04-3222.00 Miscellaneous Expense	14,080.00	-	-	-	-	-	-
04-3223.00 Supplies & Postage	10,639.01	2,585.66	2,443.59	2,500.00	97.74%	3,000.00	500.00
04-3225.00 Gas and Oil	1,374.53	11,554.48	10,127.94	14,000.00	72.34%	14,000.00	-
04-3310.00 Maint/Repair Equipment	20,397.57	7,112.13	6,795.87	8,000.00	84.95%	10,000.00	2,000.00
04-3311.00 Maintenance & Repair Bldg	4,603.56	6,346.55	4,578.78	10,000.00	45.79%	10,000.00	-
04-3312.00 Uniforms	6,763.02	3,366.09	4,895.84	6,000.00	81.60%	4,000.00	(2,000.00)
04-3313.00 Training: New officer	2,396.20	4,162.79	1,565.29	7,000.00	22.36%	7,000.00	-
04-3314.00 Police Officer Expense	112.00	75.02	-	-	-	-	-
04-3315.00 Dog Care	2,070.67	1,878.78	1,118.10	2,000.00	55.91%	2,000.00	-
04-3315.10 K-9 Officer	428.66	1,293.00	3,536.69	1,500.00	235.78%	-	(1,500.00)
04-3316.00 Grant Expenses	-	-	-	-	-	-	-
04-3317.00 K9 Donation Expense	-	-	-	-	-	-	-
04-3410.00 Equipment Purchases	44,008.23	11,911.83	73,896.35	80,000.00	92.37%	145,000.00	65,000.00
04-3411.00 Computers	5,839.20	5,676.12	3,287.55	6,500.00	50.58%	3,000.00	(3,500.00)
04-3412.00 Vests	3,220.00	-	2,000.00	2,000.00	100.00%	2,500.00	500.00
04-3413.00 Radios	1,366.35	276.88	903.96	1,200.00	75.33%	7,000.00	5,800.00
04-3414.00 Guns	1,693.29	1,308.97	2,543.18	3,500.00	72.66%	3,500.00	-
04-3414.10 Ammunition	2,760.26	2,484.10	2,150.00	3,000.00	71.67%	4,000.00	1,000.00
04-3437.00 Arrest Related Expense	-	-	1,452.88	1,500.00	96.86%	2,500.00	1,000.00

*2 new cruisers fully equipped - 120K, 2 Cameras for cars - 20K, 1 body cam

04-3438.00	IT Expense	187.50	6,602.06	7,960.40	6,890.00	115.54%	26,160.00	19,270.00	*Monthly IT/Microsoft Licenses
	Police Expense	832,087.25	879,740.55	1,005,198.20	1,062,962.50	94.57%	1,300,673.41	237,710.91	Total Difference
	Police Profit/(Loss)	(817,472.27)	(876,186.35)	(999,856.75)	(1,056,462.50)		(1,299,473.41)	(243,010.91)	

Rescue Unit	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
05-2406.00 Gifts/Donations/Memorials	39,423.00	(16,739.58)	1,100.00	-	-	-	-
05-2408.00 Miscellaneous Income	-	4,946.99	77,156.39	-	-	-	-
05-2415.00 Ambulance Service	80,339.57	94,898.59	172,946.15	75,000.00	230.59%	175,000.00	100,000.00
Rescue Unit Income	119,762.57	83,106.00	251,202.54	75,000.00	334.94%	175,000.00	100,000.00
05-3101.00 Salaries	21,982.40	25,667.16	95,620.77	112,920.00	84.68%	151,461.00	38,541.00
05-3102.00 FICA/Medicare	1,528.59	1,827.43	6,800.86	1,976.53	344.08%	11,587.00	9,610.47
05-3103.00 Pension	1,318.84	1,540.66	5,182.24	1,507.73	343.71%	6,988.00	5,480.27
05-3104.00 Health Insurance	3,523.09	6,875.04	28,718.72	27,972.00	102.67%	41,094.00	13,122.00
05-3202.00 Education and Training	28,625.73	10,018.17	9,037.37	10,000.00	90.37%	15,000.00	5,000.00
05-3202.10 EMT Conference	4,427.46	6,917.29	8,191.17	7,000.00	117.02%	7,000.00	-
05-3205.00 Training & Meeting Expense	-	293.48	-	-	-	-	-
05-3440.00 Transport Expense	-	-	5,462.85	3,600.00	151.75%	3,600.00	-
05-3440.00 Association Dues	610.00	-	810.00	700.00	115.71%	900.00	200.00
05-3209.00 Printing & Publication	-	-	-	50.00	0.00%	-	(50.00)
05-3216.00 Copier Maint/Expense	289.63	224.75	526.02	450.00	116.89%	600.00	150.00
05-3220.00 Utilities	3,278.33	3,019.47	2,915.49	4,500.00	64.79%	4,500.00	-
05-3221.00 Telephone/Internet	1,526.18	2,075.05	2,935.77	2,200.00	133.44%	2,800.00	600.00
05-3222.00 Miscellaneous Expense	9,353.44	458.72	891.38	350.00	254.68%	1,500.00	1,150.00
05-3223.00 Supplies & Postage	198.16	256.83	612.71	300.00	204.24%	-	(300.00)
05-3223.01 Building Cleaning Supplies	340.31	3,287.46	9,058.30	10,000.00	90.58%	12,000.00	2,000.00
05-3225.00 Gas and Oil	6,217.68	15,833.23	19,423.54	10,000.00	194.24%	15,000.00	5,000.00
05-3310.00 Maint/Repair Equipment	460.00	992.75	1,667.31	1,500.00	111.15%	2,000.00	500.00
05-3313.00 Training	1,364.16	1,071.84	1,266.72	1,500.00	84.45%	1,500.00	-
05-3330.00 Life Insurance	63.17	152.26	150.00	150.00	100.00%	150.00	-
05-3332.00 Laundry	27,595.00	33,645.00	72,895.00	40,000.00	182.24%	100,000.00	60,000.00
05-3334.00 Ambulance Driver Incentive	10,936.77	16,327.99	25,923.05	17,000.00	152.49%	20,000.00	3,000.00
05-3336.00 Insurance Aid Fees	10,456.29	20,769.44	38,017.39	30,000.00	126.72%	55,000.00	25,000.00
05-3338.00 Ambulance Supplies	476.81	733.84	2,799.89	1,250.00	223.99%	1,500.00	250.00
05-3361.00 Uniforms	32,794.03	34,394.80	27,830.91	35,000.00	79.52%	68,000.00	33,000.00
05-3410.00 Equipment Purchases	2,953.15	9,265.88	5,193.73	6,890.00	75.38%	7,166.40	276.40
05-3438.00 IT Expense	-	-	15,342.86	20,000.00	76.71%	-	(20,000.00)
05-3442.00 Transport Stipen (NEW)	-	-	404,936.98	330,000.00	122.71%	-	(330,000.00)
05-3443.00 New Ambulance/Equip. (NEW)	-	-	-	-	-	-	-
NEW LINE Contract Labor - Dr. Jordan Homan	-	-	-	-	-	3,500.00	3,500.00
Rescue Unit Expense	170,319.22	195,691.34	792,211.03	676,816.26	117.05%	532,846.40	(143,969.86)
*Create line item for Dr. Homan	(50,556.65)	(112,585.34)	(541,008.49)	(601,816.26)	18.71%	(357,846.40)	243,969.86
Rescue Unit Profit/(Loss)							

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
Fire							
06-2403.00 Insurance Reimbursements	-	-	-	-			-
06-2405.00 Miscellaneous Reimbursements	-	-	-	-			-
06-2406.00 Gifts/Donations/Memorials	-	75.00	-	-			-
06-2408.00 Miscellaneous Income	-	300.00	-	-			-
06-2410.00 Grant Reimbursement	-	-	-	-			-
06-2416.00 Rural Fire Protection	-	-	-	-			-
Fire Income	-	375.00	-	-		-	-
							Total Difference
06-3101.00 Salaries	22,090.69	25,667.14	29,080.47	31,800.00	91.45%	33,000.00	1,200.00
06-3102.00 FICA/Medicare	1,536.69	1,827.44	2,049.22	1,976.53	103.68%	2,525.00	548.47
06-3103.00 Pension	1,319.10	1,540.66	1,731.79	1,507.73	114.86%	1,980.00	472.27
06-3104.00 Health Insurance	3,523.09	6,875.04	10,557.76	5,172.00	204.13%	13,698.00	8,526.00 *Updated since workshop
06-3205.00 Training & Meeting Expense	681.32	-	-	-		-	-
06-3205.10 Fire School	-	810.00	-	3,000.00	0.00%	-	(3,000.00) *ZERO OUT
06-3209.00 Printing & Publication	-	4.68	-	50.00	0.00%	-	(50.00) *ZERO OUT
06-3216.00 Copier Maint/Expense	289.52	224.75	526.04	450.00	116.90%	600.00	150.00 *Updated since workshop
06-3220.00 Utilities	3,020.31	3,110.80	2,882.94	4,500.00	64.07%	5,000.00	500.00
06-3221.00 Telephone/Internet	1,466.75	1,749.79	1,389.05	2,000.00	69.46%	3,200.00	1,200.00
06-3222.00 Miscellaneous Expense	-	-	-	-		-	-
06-3223.00 Supplies & Postage	3,185.30	382.15	693.03	500.00	138.61%	1,000.00	500.00
06-3225.00 Gas and Oil	1,157.48	2,697.74	4,377.10	3,000.00	145.90%	3,000.00	-
06-3310.00 Maint/Repair Equipment	14,843.95	22,199.86	28,257.32	30,000.00	94.19%	30,000.00	-
06-3311.00 Maintenance & Repair Bldg	2,263.86	3,496.75	7,012.21	5,000.00	140.24%	10,000.00	5,000.00 *Concrete work and doors
06-3313.00 Training & Fire School	130.00	1,459.44	1,164.89	2,500.00	46.60%	5,500.00	3,000.00
06-3330.00 Life Insurance	-	-	-	1,000.00	0.00%	-	(1,000.00)
06-3410.00 Equipment Purchases	10,783.25	24,630.95	31,566.21	35,000.00	90.19%	38,000.00	3,000.00
06-3415.10 Sirens and Batteries	29,258.30	-	2,029.71	5,000.00	40.59%	55,000.00	50,000.00 **2 New warning sirens
06-4201.00 Fire Hall Door Security Project - COMPLETE	-	-	11,682.68	20,000.00	58.41%	-	(20,000.00) *Zero out
06-3435.00 Hydrants	2,953.16	3,534.05	3,614.20	6,890.00	52.46%	5,280.00	(1,610.00) *Monthly IT/Microsoft License
06-3438.00 IT Expense	98,502.77	100,211.24	138,614.62	159,346.26	86.99%	207,783.00	48,436.74 Total Difference
Fire Expense							
Fire Profit/(Loss)	(98,502.77)	(99,836.24)	(138,614.62)	(159,346.26)	62.65%	(207,783.00)	(48,436.74)

Library	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
07-2406.00 Gifts/Donations/Memorials	6,606.00	6,606.00	-	-		6,606.00	6,606.00
07-2408.00 Miscellaneous Income	-	-	-	-		-	-
07-2417.00 Library Fees	4,320.55	4,099.68	4,808.99	2,500.00	192.36%	4,000.00	1,500.00
Library Income	10,926.55	10,705.68	4,808.99	2,500.00	192.36%	10,606.00	8,106.00
07-3101.00 Salaries	140,415.03	153,663.02	164,685.39	200,510.00	82.13%	203,400.00	2,890.00
07-3102.00 FICA/Medicare	10,021.02	10,938.06	12,228.66	13,894.65	88.01%	23,133.00	9,238.35
07-3103.00 Pension	6,530.13	8,178.77	8,773.55	11,115.72	78.93%	12,204.00	1,088.28
07-3104.00 Health Insurance	14,092.27	31,250.16	23,431.16	45,600.00	51.38%	82,188.00	36,588.00
07-3205.00 Training & Meeting Expense	253.23	401.51	221.11	500.00	44.22%	500.00	-
07-3206.00 Association Dues	195.00	195.00	210.00	230.00	91.30%	230.00	-
07-3216.00 Copier Maint/Expense	1,557.71	1,973.87	1,976.91	2,330.00	84.85%	2,330.00	-
07-3220.00 Utilities	15,270.97	13,298.04	13,543.78	16,500.00	82.08%	17,000.00	500.00
07-3221.00 Telephone/Internet	1,955.36	1,688.63	2,111.65	2,000.00	105.58%	2,000.00	-
07-3222.00 Miscellaneous Expense	-	-	-	-	-	-	-
07-3222.20 Programming	-	-	1,077.09	1,200.00	89.76%	1,500.00	300.00
07-3223.00 Supplies & Postage	2,741.64	2,418.89	1,865.13	2,500.00	74.61%	2,500.00	-
07-3310.00 Maint/Repair Equipment	197.99	374.44	88.79	500.00	17.76%	500.00	-
07-3310.10 Tech Support/Subscriptions	1,980.00	2,090.00	2,090.00	2,500.00	83.60%	3,500.00	1,000.00
07-3311.00 Maintenance & Repair Bldg	2,291.05	2,262.84	2,729.80	5,000.00	54.60%	6,000.00	1,000.00
07-3313.00 Training	1,155.79	765.00	1,343.70	2,000.00	67.19%	2,000.00	-
07-3339.00 Maintenance/Repair Grounds	329.98	552.51	208.64	1,000.00	20.86%	1,000.00	-
07-3340.00 Book Purchases	27,120.44	27,022.18	25,798.76	29,000.00	88.96%	29,500.00	500.00
07-3340.10 Database	318.19	334.10	350.81	350.00	100.23%	400.00	50.00
07-3340.20 Nebraska Overdrive	500.00	500.00	500.00	500.00	100.00%	500.00	-
07-3341.00 Computer Public Access	-	-	-	-	-	-	-
07-3342.00 Library Promotions	390.00	64.00	212.60	400.00	53.15%	400.00	-
07-3410.00 Equipment Purchases	0.05	1,343.76	1,165.04	1,500.00	77.67%	11,000.00	9,500.00
07-3419.01 Contracted Services	10,044.00	10,044.00	10,044.00	10,100.00	99.45%	10,100.00	-
07-3420.00 Sinking Fund/Future Purchases	-	-	-	-	-	-	-
07-4200.01 Door Project - COMPLETED	-	-	17,910.71	17,000.00	105.36%	-	(17,000.00)
07-3420.01 Daughtery Library Maint Fund	-	-	-	6,606.00	0.00%	6,606.00	-
IT Expense	12,258.12	20,870.32	8,048.94	7,000.00	114.98%	10,560.00	3,560.00
Library Expense	249,617.97	290,229.10	300,616.22	379,836.37	79.14%	429,051.00	49,214.63
Library Profit/(Loss)	(238,691.42)	(279,523.42)	(295,807.23)	(377,336.37)	78.39%	(418,445.00)	(41,108.63)

Total Difference

*Updated since workshop

*New tables for meeting rooms/EZ IT Bid

*Zero out

*Monthly IT/Microsoft License

Total Difference

Street	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
08-2405.00 Miscellaneous Reimbursements	146.85	781.41	731.23	1,223.00	59.79%	700.00	(523.00)
08-2408.00 Miscellaneous Income		310.00	-	-		-	-
08-2408.10 Grant Funds	-	-	-	-		-	-
08-2408.20 Sales Tax Infra Transfer	-	-	-	-		-	-
08-2418.00 Street Allocation	529,626.75	296,982.11	354,696.49	570,779.00	62.14%	551,195.00	(19,584.00)
08-2419.00 Incentive Payment	4,000.00	296,982.11	2,333.35	4,000.00	58.33%	4,000.00	-
08-2421.00 Box Culvert Reimbursement	-	-	-	-		-	-
08-2422.00 Road Material Reimbursement	-	-	-	-		-	-
08-2424.00 Equipment Rental Fees	-	145.00	-	-		-	-
Loan Proceeds	-	-	-	-		-	-
Street Income	533,773.60	595,200.63	357,761.07	576,002.00	62.11%	555,895.00	(20,107.00)
08-3101.00 Salaries	255,475.64	368,172.27	385,048.21	405,364.00	94.99%	443,552.00	38,188.00
08-3101.01 Overtime Wages	(6,638.55)	-	-	12,030.00	0.00%	-	(12,030.00)
08-3102.00 FICA/Medicare	18,427.22	26,736.67	27,542.67	22,556.25	122.11%	33,932.00	11,375.75
08-3103.00 Pension	15,146.51	16,613.86	19,827.14	14,040.00	141.22%	26,613.00	12,573.00
08-3104.00 Health Insurance	24,661.49	70,365.45	81,514.28	94,260.00	86.48%	191,772.00	97,512.00
08-3205.00 Training & Meeting Expense	1,451.75	510.25	150.00	1,600.00	9.38%	1,600.00	-
08-3206.00 Association Dues	-	-	-	250.00	0.00%	-	(250.00)
08-3216.00 Copier Maint/Expense	-	-	-	-		-	-
08-3219.00 Trash Removal	-	-	-	-		-	-
08-3220.00 Utilities	14,945.45	13,571.16	14,376.23	19,000.00	75.66%	21,000.00	2,000.00
08-3221.00 Telephone/Internet	1,640.22	1,613.33	2,095.25	1,600.00	130.95%	2,100.00	500.00
08-3222.00 Miscellaneous Expense	1,357.42	1,199.45	26.73	1,000.00	2.67%	1,000.00	-
08-3222.10 Snow Removal	85,013.41	35,812.20	36,628.23	45,000.00	81.40%	45,000.00	-
08-3223.00 Supplies & Postage	2,115.32	35.98	-	500.00	0.00%	500.00	-
08-3225.00 Gas and Oil	21,871.66	30,340.90	26,548.60	32,000.00	82.96%	32,000.00	-
08-3310.00 Maint/Repair Equipment	53,703.56	72,958.56	69,182.76	72,000.00	96.09%	72,000.00	-
08-3311.00 Maintenance & Repair Bldg	1,726.98	5,121.52	4,443.76	6,000.00	74.06%	6,000.00	-
08-3320.00 Interest	3,151.00	-	-	-		-	-
Consulting Fees	-	-	-	-		-	-

Park	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
09-2405.00 Miscellaneous Reimbursements	-	100.00	-	-	-	-	-
09-2408.00 Miscellaneous Income		826.65	-	-	-	-	-
09-2425.00 Park Rental Fees	155.00	160.00	205.00	100.00	205.00%	100.00	-
09-2426.10 RV Park Rental Fees	46,836.54	40,805.04	27,131.23	35,000.00	77.52%	25,000.00	(10,000.00)
09-2426.20 RV Park Rental Sales Tax	(338.64)	(323.21)	(919.32)	-	-	-	-
09-2426.30 RV Park Lodging Tax	(121.15)	30.70	(135.70)	-	-	-	-
09-2430.01 Capital Improvements	-	-	-	-	-	-	-
Park Income	46,531.75	41,599.18	26,281.21	35,100.00	74.88%	25,100.00	(10,000.00) Total Difference
09-3101.00 Salaries	179,619.62	139,102.49	139,232.61	195,000.00	71.40%	253,230.00	58,230.00
09-3102.00 FICA/Medicare	13,179.16	10,339.47	10,203.88	16,240.50	62.83%	19,372.00	3,131.50
09-3103.00 Pension	6,824.58	6,686.84	6,430.95	7,189.50	89.45%	10,744.00	3,554.50
09-3104.00 Health Insurance	24,661.49	35,199.27	47,329.56	50,772.00	93.22%	68,490.00	17,718.00 *Updated since workshop
09-3205.00 Training & Meeting Expense	1,215.38	436.40	-	1,250.00	0.00%	1,250.00	-
09-3209.00 Printing & Publication		165.00	-	500.00	0.00%	500.00	-
09-3219.00 Trash Removal	866.80	671.60	731.30	1,000.00	73.13%	1,000.00	-
09-3220.00 Utilities	32,060.16	27,408.86	24,216.70	30,000.00	80.72%	34,000.00	4,000.00
09-3221.00 Telephone/internet	1,649.82	1,694.20	2,013.19	1,600.00	125.82%	2,100.00	500.00
09-3222.00 Miscellaneous Expense	355.64	206.25	14.59	200.00	7.30%	200.00	-
09-3223.00 Supplies & Postage	135.34	812.55	27.99	650.00	4.31%	650.00	-
09-3225.00 Gas and Oil	2,437.20	12,679.17	6,943.98	14,000.00	49.60%	14,000.00	-
09-3310.00 Maint/Repair Equipment	23,848.17	16,990.49	16,800.91	20,000.00	84.00%	20,000.00	-
09-3311.00 Maintenance & Repair Bldg	5,798.01	3,768.76	5,008.34	5,000.00	100.17%	5,000.00	-
09-3320.00 Interest	1,804.00	-	-	-	-	-	-
09-3339.00 Maintenance/Repair Grounds	32,620.70	39,742.50	38,635.79	38,000.00	101.67%	42,000.00	4,000.00
09-3351.00 Equipment Rental	300.00	-	-	300.00	0.00%	300.00	-
09-3352.00 Tools/Shop Equipment	4,425.05	814.79	1,042.62	1,200.00	86.89%	1,200.00	-
09-3353.00 Trees & Shrubs	1,000.00	865.00	614.48	1,200.00	51.21%	1,200.00	-
09-3410.00 Equipment Purchases	8,670.24	34,683.32	11,891.26	35,000.00	33.98%	35,000.00	-
09-3410.01 Safety Equipment	1,818.77	1,570.61	1,157.61	2,000.00	57.88%	2,000.00	-
09-3415.00 Mower Lease	19,942.00	-	-	-	-	-	-
09-3427.00 Underground Sprinklers	3,579.26	3,503.23	3,062.93	3,500.00	87.51%	3,500.00	-
09-3428.00 Playground Equipment	-	-	-	500.00	0.00%	2,000.00	1,500.00 *Tomahawk
09-3429.00 Melham Playground Equipment	-	-	-	-	-	-	-
09-3430.00 Melham Lake	5,173.61	4,384.51	62.75	5,000.00	1.26%	5,000.00	-
09-3438.00 IT Expense	12,217.42	6,350.42	6,285.40	6,500.00	96.70%	2,640.00	(3,860.00) Monthly IT/Microsoft Licenses
Park Expense	384,202.42	348,075.73	321,706.84	436,602.00	73.68%	525,376.00	88,774.00 Total Difference
Park Profit/(Loss)	(337,670.67)	(306,476.55)	(295,425.63)	(401,502.00)	73.58%	(500,276.00)	(98,774.00)

Swimming Pool	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
10-2427.00 Admissions	28,620.72	30,111.58	30,328.71	30,000.00	101.10%	28,000.00	(2,000.00)
10-2428.00 Concessions	(409.39)	50.88	4,159.96	4,000.00	104.00%	1,500.00	(2,500.00)
10-2429.00 Red Cross Lessons	8,510.00	6,790.00	5,925.00	7,500.00	79.00%	6,000.00	(1,500.00)
Pool Income	36,721.33	36,952.46	40,413.67	41,500.00	97.38%	35,500.00	(6,000.00)
							Total Difference
10-3101.00 Salaries	63,573.03	74,769.01	91,683.48	83,000.00	110.46%	110,000.00	27,000.00
10-3102.00 FICA/Medicare	4,862.97	5,719.92	7,013.82	6,766.89	103.65%	8,415.00	1,648.11
10-3103.00 Pension	4.70	-	-	-	-	-	-
10-3104.00 Health Insurance	-	-	-	-	-	-	-
10-3205.00 Training & Meeting Expense	80.00	400.00	40.00	500.00	8.00%	500.00	-
10-3206.10 Credit Card/POS Service Fees	2,906.13	2,599.19	2,488.15	3,100.00	80.26%	4,500.00	1,400.00
10-3209.00 Printing & Publication	40.00	91.43	-	750.00	0.00%	250.00	(500.00)
10-3220.00 Utilities	11,667.51	9,719.33	10,956.58	11,000.00	99.61%	13,000.00	2,000.00
10-3221.00 Telephone/Internet	1,677.90	1,571.16	1,648.09	1,750.00	94.18%	2,200.00	450.00
10-3222.00 Miscellaneous Expense	-	-	-	-	-	-	-
10-3223.00 Supplies & Postage	4,631.84	1,038.41	448.02	1,200.00	37.34%	750.00	(450.00)
10-3223.40 Supplies - Concessions (NEW LINE)	-	-	-	-	-	3,000.00	3,000.00
10-3310.00 Maint/Repair Equipment	6,760.30	2,097.98	2,130.02	6,000.00	35.50%	12,000.00	6,000.00
10-3311.00 Maintenance & Repair Bldg	4,041.87	758.19	5,251.34	4,500.00	116.70%	4,500.00	-
10-3339.00 Maintenance/Repair Grounds	0.49	4,192.65	11,503.88	10,000.00	115.04%	15,000.00	5,000.00
10-3359.00 Red Cross Training	4,149.76	1,349.11	3,478.69	4,500.00	77.30%	4,500.00	-
10-3410.00 Equipment Purchases	2,305.00	4,614.05	-	10,000.00	0.00%	15,000.00	5,000.00
10-3432.00 Pool Chemicals	14,609.76	13,109.28	10,597.20	16,000.00	66.23%	16,000.00	-
IT Expense	-	-	1,689.00	300.00	563.00%	2,640.00	2,340.00
Monthly IT/Microsoft Licenses	-	-	-	-	-	-	-
Pool Expenses	121,311.26	122,029.71	148,928.27	159,366.89	93.45%	212,255.00	52,888.11
							Total Difference
Pool Profit/(Loss)	(84,589.93)	(85,077.25)	(108,514.60)	(117,866.89)	72.18%	(176,755.00)	(58,888.11)

Sanitation	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
11-2405.10 Tree Dump Gate Receipts	14,320.97	12,835.20	12,576.00	10,000.00	125.76%	12,000.00	2,000.00
11-2405.20 CD Cell Gate Receipts	2,628.00	5,302.00	7,154.00	8,000.00	89.43%	8,000.00	-
Sanitation Income	16,948.97	18,137.20	19,730.00	18,000.00	109.61%	20,000.00	2,000.00
							Total Difference
11-3101.00 Salaries	22,335.74	16,979.05	16,848.01	22,500.00	74.88%	23,500.00	1,000.00
11-3101.10 Salaries - CD Cell	-	-	-	-	-	-	-
11-3102.00 FICA/Medicare	1,708.79	1,313.03	1,288.67	2,815.02	45.78%	1,798.00	(1,017.02)
11-3102.10 FICA/Medicare - CD Cell	-	-	-	-	-	-	-
11-3103.00 Pension	-	-	-	-	-	-	-
11-3103.00 Health Insurance	-	-	-	-	-	-	-
11-3104.00 Utilities	-	-	-	-	-	-	-
11-3220.00 Miscellaneous Expense	1,558.00	1,412.26	1,270.37	1,550.00	81.96%	1,700.00	150.00
11-3222.00	19,439.02	3,348.47	888.67	1,500.00	59.24%	1,000.00	(500.00)
11-3223.00 Supplies & Postage	69.60	-	-	50.00	0.00%	50.00	-
11-3360.00 Sanitation Contract	178.31	110.40	-	550.00	0.00%	-	(550.00) *Updated since workshop
11-3410.00 Equipment Purchases	-	15,952.60	-	6,000.00	0.00%	6,000.00	-
11-3410.30 Equipment Rental Tree Dump	5,000.00	6,000.00	8,000.00	6,000.00	133.33%	9,000.00	3,000.00 *Lease going up
11-3416.00 Land & Buildings	-	10.00	17.98	500.00	3.60%	500.00	-
11-3444.00 Equipment Repairs	-	-	-	2,000.00	0.00%	2,000.00	-
11-3438.00 IT Expense	1,295.00	-	-	-	-	-	-
Sanitation Expense	51,584.46	45,125.81	28,313.70	43,465.02	65.14%	45,548.00	2,082.98
Sanitation Profit/(Loss)	(34,635.49)	(26,988.61)	(8,583.70)	(25,465.02)	105.98%	(25,548.00)	(82.98)

ST Infra/Capital		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
12-2410.00	Grant Reimbursement ST Infra/Capital Income	-	-	-	-			-
12-3410.00	Equipment Purchases	1,068,504.00	-	-	-			-
12-4200.00	Sales Tax Infra Projects	79,841.57	697,964.66	1,876,138.27	1,669,000.00	112.41%	555,000.00	(1,114,000.00)
12-4200.07	Sales Tax Infra Transfer	-	-	-	-		-	-
12-4200.08	Fairgrounds Lift Payment	29,810.91	-	44,225.86	29,811.00	148.35%	29,811.00	-
12-4200.09	Transfer ST to Bond Fund	197,814.00	-	-	465,803.00	0.00%	-	(465,803.00)
12-4200.10	Fire Station Payment	97,557.77	-	97,557.77	97,600.00	99.96%	97,600.00	-
12-4200.11	ARPA	44,984.07	-	-	-		-	-
Total Infrastructure Projects		1,518,512.32	697,964.66	2,017,921.90	2,262,214.00	89.20%	682,411.00	(1,579,803.00)
Utility Wages								
13-1431.00	Salaries	61,298.40	40,863.17	9,547.99	65,000.00	14.69%	65,000.00	-
13-1452.10	Pension	1,975.04	4,771.78	843.52	8,661.60	9.74%	5,000.00	(3,661.60)
13-1452.20	Payroll Taxes	3,505.54	1,461.92	638.94	10,827.00	5.90%	5,000.00	(5,827.00)
13-1452.30	Travel and Meeting Expense	-	-	-	-		-	-
Total Utility Wages		66,778.98	47,096.87	11,030.45	84,488.60	13.06%	75,000.00	(9,488.60)
Bond Payments								
14-2010.00	Property Tax Revenue	257,320.83	287,096.57	160,783.31	246,424.00	65.25%	250,000.00	3,576.00
14-2020.01	Sales Tax Revenue Portion to Bond Fund	197,814.00	-	-	465,803.00	0.00%	-	-465,803.00
14-2020.02	Transfer from General for debt	127,369.00	-	-	-		-	0.00
14-2030.00	Motor Vehicle Tax Pro-rate	612.00	-	-	791.00	0.00%	-	-791.00
14-2050.00	Homestead Allocation	15,895.00	-	-	22,702.00	0.00%	-	-22,702.00
14-2070.00	Bond Proceeds	-	-	-	-		-	0.00
14-2405.05	Property Tax Credit	14,934.00	-	-	19,466.00	0.00%	-	-19,466.00
14-2407.00	Interest Income	2,169.65	2,413.38	4,238.62	2,000.00		2,000.00	2,000.00
14-2409.10	Carline Tax	119.00	-	-	136.00	0.00%	-	-136.00
14-2410.00	In Lieu of Tax	(10,514.00)	-	-	-		-	0.00
Total Bond Fund Revenue		605,719.48	289,509.95	165,021.93	755,322.00		252,000.00	(503,322.00)

2025-26	Total Difference
Eagle Crest Electrical \$250,000.00 Tring to TIF	
2024-25	
137,000-levee	
17,000-Library-Door-Project	
20,000-Fire-Station-Door-Project	
1,600,000 Eagle-Crest	
Poolboat \$180	
Splashpad \$20,000	
Low water crossing - \$75,000	
St.Parks Shop-Floor Assistance \$180	

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed Budget	\$ change from prior budget
14-3030.00 Refunding Debt/Payments	(0.50)	-	-	-		-	-
14-3010.00 Debt Service Principal (Out of Bond Fund)	741,468.00	665,000.00	490,000.00	640,000.00	76.56%	580,000.00	(60,000.00) *Updated since workshop
14-3020.00 Debt Service Interest (Out of Bond Fund)	136,906.25	99,566.25	92,252.50	112,713.00	81.85%	84,150.00	(28,563.00) *Updated since workshop
14-3020.01 Debt Fees & issuance costs	1,100.00	1,300.00	600.00	-		400.00	400.00
14-4200.00 Sales Tax Infra Projects	-	-	-	-		-	-
Total Bond Fund Expense	879,473.75	765,866.25	582,852.50	752,713.00	77.43%	664,550.00	(88,163.00) Total Difference
CRA							
15-2010.00 Property Tax Revenue	183,282.87	190,309.17	162,633.59	-		-	-
15-2405.05 Property Tax Credit	10,096.00	-	-	-		-	-
15-2407.00 Interest Income	47.25	60.61	60.71	-		50.00	50.00
Total CRA	193,426.12	190,369.78	162,694.30	-		50.00	50.00 Total Difference
15-3010.01 Community Development Payments	168,180.79	190,548.88	162,633.59	-		-	-
15-3223.00 Supplies & Postage	-	20.82	22.88	-		30.00	30.00
Total CRA	168,180.79	190,569.70	162,656.47	-		30.00	30.00 Total Difference
Total City Receipts	5,940,828.42	5,070,399.48	3,772,382.72	4,998,171.00	75.48%	4,822,088.18	Total Income does not reflect F-E from 5/31/25 to present
Total City Disbursements	6,793,806.98	5,613,268.87	7,618,667.14	8,466,997.96	89.98%	7,866,020.57	Total Expenses does not reflect F-E from 5/31/25 to present
Total City Profit/(Loss)	(852,978.56)	(542,869.39)	(3,846,284.42)	(3,468,826.96)	110.88%	-3,043,932.39	
Total City/Utilities Receipts (Should Match Budget Form)	18,954,077.81	18,083,648.87	16,785,632.11	18,011,420.39	93.19%	19,464,363.68	*DOES NOT INCLUDE BEGINNING CASH (Updated since workshop)
Total City/Utilities Disbursements (Should Match Budget Form)	17,802,637.99	16,622,099.88	18,627,498.15	19,475,828.97	95.64%	25,164,819.17	*DOES NOT INCLUDE BEGINNING CASH (Updated since workshop)
Total City/Utilities Profit/(Loss)	1,151,439.82	1,461,548.99	(1,841,866.04)	(1,464,408.58)	125.78%	(5,700,455.49)	*DOES NOT INCLUDE BEGINNING CASH (This figure only reflects how much our cash will be reduced by.) (Updated since workshop)
Estimated Beginning Cash						5,406,699.78	*As of 7/30/25 (Updated since workshop)
Estimated Beginning Proprietary Cash						14,493,512.77	*As of 7/30/25
Estimated County Treasurer's Balance						50,000.00	*Estimate
Estimated Total Resources Available (Should Match Budget Form)						19,950,212.55	
Total City/Utilities Disbursements						39,414,576.23	
Estimated Ending Cash (Should Match Budget Form)						25,164,819.17	
						14,249,757.06	

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	2022-2023 Actual	2023-2024 Actual (Income Stmt FY 23-24 YTD Have to update every budget)	2024-2025 Actual YTD (Income Stmt FY 24-25 YTD)	2024-2025 Budget	% Used	2025-2026 Proposed	\$ change from prior budget
1-130100 SALES	9,792,712.26	9,746,712.96	8,976,187.93	9,500,000.00	94.49%	9,500,000.00	0.00
1-130200 MERCHANDISE SALES	42.96	-	3,249.80	0.00		0.00	0.00
1-130300 INTEREST RECEIVED	210,411.89	243,360.57	129,098.41	15,000.00	860.66%	100,000.00	85,000.00
1-130400 MISCELLANEOUS RECEIPTS	(660.00)	9,145.57	26,019.10			2,155,275.50	2,155,275.50
1-130500 SALE OF LABOR	14,950.00	14,877.50	38,475.00	5,000.00	769.50%	10,000.00	5,000.00
1-130600 USE OF EQUIPMENT	1,840.00	4,170.00	12,004.00	1,000.00	1200.40%	5,000.00	4,000.00
1-130700 SALE OF EQUIPMENT	-	1,025.00	0.00	0.00		0.00	0.00
1-130800 POLE RENTAL	-	-	0.00	2,229.00	0.00%	5,000.00	2,771.00
1-130900 SALES TAX	62,147.00	-	0.00	0.00		0.00	0.00
1-131600 DISCONNECT/SERVICE FEES	4,347.66	7,249.00	6,445.33	7,000.00	92.08%	7,000.00	0.00
BOND PROCEEDS							0.00
ELECTRIC INCOME	10,085,791.77	10,026,540.60	9,191,479.57	9,530,229.00	96.45%	11,782,275.50	2,252,046.50
1-140200 POWER PURCHASES-M.E.A.N.	6,793,025.76	6,777,390.82	6,807,741.63	6,900,000.00	98.66%	7,560,000.00	660,000.00
1-140220 POWER PURCHASED-W.A.P.A.	302,062.30	313,264.20	328,201.22	350,000.00	93.77%	350,000.00	0.00
1-140221 MEAN TARIFF PAYMENT - 2019	-	-	0.00	0.00		0.00	0.00
1-143100 SALARIES-DISTRIBUTION	424,683.97	466,534.95	536,168.01	547,000.00	98.02%	568,700.00	21,700.00
1-145200 EMPLOYEE HEALTH INSURANCE	48,751.03	94,659.14	123,758.05	140,256.00	88.24%	173,499.00	33,243.00
1-145210 EMPLOYEE PENSION BENEFITS	18,841.97	25,576.48	29,550.81	19,248.00	153.53%	34,122.00	14,874.00
1-145220 EMPLOYEE SOCIAL SECURITY BENE	31,447.46	33,883.01	39,128.62	35,188.00	111.20%	43,506.00	8,318.00
1-147511 FR CLOTHING	8,920.20	8,420.49	7,467.80	6,000.00	124.46%	7,500.00	1,500.00
1-143200 MAINTENANCE-DIGGER TRUCK #101	-	-	0.00	0.00		0.00	0.00
1-143205 MAINTENANCE-Equipment Line Department	18,112.12	64,892.31	75,167.31	70,000.00	107.38%	65,000.00	-5,000.00
1-143210 MAINTENANCE-TRUCK 102- OLD RED	-	-	-	-		0.00	0.00
1-143220 MAINTENANCE-BASKET TRUCK #103	-	-	-	-		0.00	0.00
1-143225 MAINTENANCE 2013 BASKET-104	-	-	-	-		0.00	0.00
1-143230 MAINTENANCE-TRUCK #111-DENNIS	-	-	-	-		0.00	0.00
1-143240 MAINTENANCE-TRENCHER#127	-	-	-	-		0.00	0.00
1-143250 MAINT.-LINE TRUCK #106/DUMP	-	-	-	-		0.00	0.00
1-143260 MAINT.-BASKET TRUCK #107	-	-	-	-		0.00	0.00
1-143270 MAINT.-LINE TRUCK #109- BLUE	-	-	-	-		0.00	0.00
1-143280 MAINTENANCE-DOUG TRUCK #110	-	-	-	-		0.00	0.00
1-143290 MAINT.-BORING MACHINE #129	-	-	-	-		0.00	0.00
1-143300 LINE MATERIALS & SUPPLIES	123,311.61	109,052.74	135,627.35	160,000.00	84.77%	170,000.00	10,000.00
1-143310 MAINTENANCE TRANSFORMERS	-	35,150.32	23,944.58	60,000.00	39.91%	60,000.00	0.00
1-143320 UNDERGROUND LOCATE EXPENSE	663.90	859.54	1,736.10	1,000.00	173.61%	1,000.00	0.00
1-143330 MAINTENANCE- TESTING SUBSTATIO	4,259.90	11,530.00	9,222.85	10,000.00	92.23%	10,000.00	0.00
1-143340 MAINTENANCE TRANSMISSION LINES	-	-	-	0.00		0.00	0.00
1-143350 POLE TESTING/REPLACEMENT	11,306.00	28,228.46	57,959.31	120,000.00	48.30%	80,000.00	-40,000.00
1-143360 MEALS/MILEAGE/HOTEL- LINE DEPT	2,130.57	780.68	2,728.85	3,500.00	77.97%	3,500.00	0.00
1-143365 CONFERENCE REGISTRATION	3,855.00	2,816.00	4,055.00	6,000.00	67.58%	7,000.00	1,000.00
1-143370 ADVERTISING- LINE DEPT	-	355.99	-	500.00	0.00%	500.00	0.00
1-143380 MISC. EXPENSE- LINE DEPT	8,318.98	811.61	253.92	1,000.00	25.39%	1,000.00	0.00
1-143390 MAINT. OFFICE EQUIPMENT- LINE	1,666.96	2,212.09	1,370.27	1,200.00	114.19%	1,200.00	0.00
1-143410 SUPPLIES AND MAINTENANCE	14,303.51	13,681.25	14,704.20	16,000.00	91.90%	16,000.00	0.00
1-143500 GAS & OIL FOR TRUCKS	4,730.92	16,276.60	9,891.28	17,000.00	58.18%	17,000.00	0.00
MAINTENANCE-STREET LIGHTS			0.00	0.00		0.00	0.00
1-143600 MAINT-BUILDINGS & GROUNDS	19,526.86	14,878.79	14,564.72	15,000.00	97.10%	65,000.00	50,000.00
1-143700 MAINT-COMMUNICATIONS EQUIPMENT	898.66	5,287.53	3,745.55	5,000.00	74.91%	5,000.00	0.00
1-143900 MAINTENANCE BUILDING-UTILITIES	13,220.60	12,102.01	9,371.38	14,000.00	66.94%	16,000.00	2,000.00
1-144100 DEPRECIATION EXPENSE	248,028.00	55,800.00	37,200.00	55,800.00	66.67%	55,800.00	0.00
1-144200 STREET LIGHTING	-	-	0.00	0.00		0.00	0.00
1-144300 NEW LIGHTS	-	-	0.00	0.00		0.00	0.00
1-144400 STREET SIGNALS	-	-	0.00	0.00		0.00	0.00
1-147400 ENGINEERING/LEGAL EXPENSES	3,164.52	7,611.07	6,316.85	10,000.00	63.17%	10,000.00	0.00

1-147510	SAFETY - ELECTRIC	3,887.33	13,549.78	15,802.36	15,000.00	105.35%	15,000.00	0.00
1-148920	FUTURE PURCHASES	-	-	0.00	0.00		0.00	0.00
1-145410	MEMBERSHIPS & DUES	3,839.16	2,018.40	789.00	4,000.00	19.73%	4,000.00	0.00
1-145420	LICENSING/SUBSCRIPTIONS - New Line in 2024/25	-	-	18262.17	22,000.00	83.01%	36,000.00	14,000.00
1-145500	POSTAGE	259.10	323.15	362.29	500.00	72.46%	500.00	0.00
1-145600	KMU Training	2,400.00	80.00	300.00	1,500.00	20.00%	1,500.00	0.00
1-145700	TELEPHONE	514.51	1,115.89	999.60	1,200.00	83.30%	1,800.00	600.00
1-145800	ADVERTISING	-	-	-	-		0.00	0.00
1-145900	LEGAL EXPENSES	-	-	-	-		0.00	0.00
1-146000	AUDIT EXPENSES	-	-	-	-		0.00	0.00
1-146600	INSURANCE & WORKMAN'S COMP	58,990.61	3,728.76	66,083.31	55,000.00	120.15%	61,140.00	6,140.00
1-146800	DEPRECIATION EXPENSE	-	1,800.00	1,200.00	1,800.00	66.67%	1,800.00	0.00
1-146900	SALES & USE TAX	-	-	-	-		0.00	0.00
1-147000	BAD DEBTS EXPENSE	250.67	158.00	-	-		0.00	0.00
1-147500	ELECTRICAL TESTING	-	-	-	-		0.00	0.00
1-149100	INTEREST EXPENSE-BONDS & NOTES	27,524.00	-	-	139,000.00	0.00%	139,000.00	0.00
1-149200	IN LIEU OF TAX PAYMENTS	570,561.05	553,435.10	576,561.23	550,000.00	104.83%	550,000.00	0.00
1-149202	TRANSFER TO POWER PLANT	-	-	-	0.00		0.00	0.00
1-149300	LONGEVITY PAY	-	-	-	0.00		0.00	0.00
1-149500	NEW ELECTRIC METERS	-	-	-	0.00		0.00	0.00
1-149600	NEW TRANSFORMERS	95,594.51	270,751.57	251,539.48	250,000.00	100.62%	46,000.00	46,000.00
1-149700	EQUIPMENT - LINE DEPT	-	6,420.00	318,097.71	350,000.00	90.89%	170,000.00	-80,000.00
1-149900	CONTINGENCY	(0.17)	-	-	0.00		410,000.00	60,000.00
1-149910	TRANSFER TO UTILITY BILLING	75,000.00	75,000.00	50,000.00	75,000.00	66.67%	75,000.00	0.00
1-149990	SPECIAL PROJECTS COSTS	119,145.67	325,886.66	756,078.09	800,000.00	94.51%	2,390,275.50	1,590,275.50
1-149991	IT Expense	12,476.44	7,667.47	8,949.08	6,890.00	128.43%	8,804.00	1,914.00
	TOTAL ELECTRIC EXPENSE	9,075,173.68	9,363,990.86	10,344,799.98	10,835,582.00	95.47%	13,232,146.50	2,396,564.50
	ELECTRIC PROFIT/(LOSS)	1,010,618.09	662,549.74	(1,153,320.41)	(1,305,353.00)		-1,449,871.00	-144,518.00

*Taken out below but needs reflected.

*Digger truck/Vac/Total Skid Steer lease

*Will not be included in final numbers, but needs reflected.

Scaddle/Sub Station (Updated since workshop

*Updated since workshop

Total Difference

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed	\$ change from prior budget
WATER							
2-230100 SALES	1,103,232.95	999,813.92	1,036,442.30	1,172,151.82	88.42%	1,100,000.00	-72,151.82
2-230200 MERCHANDISE SALES	30.73	-	-	-			0.00
2-230300 INTEREST RECEIVED	55,706.72	67,843.72	39,948.97	0.00		50,000.00	50,000.00
2-230400 MISCELLANEOUS RECEIPTS	6.95	-	30.00	-			0.00
2-230500 SALE OF LABOR	2,620.00	1,650.00	-	-			0.00
2-230600 USE OF EQUIPMENT	-	565.00	-	-			0.00
2-230700 SALE OF PROPERTY & EQUIPMENT	-	-	-	-			0.00
2-230800 SALE OF JUNK- WATER DEPT	217.35	8,034.74	1,367.12	-			0.00
2-231000 WATER MAINS INSTALLED	-	-	-	-			0.00
2-231200 WATER SERVICES INSTALLED	-	-	-	-			0.00
TOTAL WATER INCOME	1,161,814.70	1,077,907.38	1,077,788.39	1,172,151.82	91.95%	1,150,000.00	-22,151.82
2-240100 WATER SALARIES	164,348.10	184,934.44	241,911.58	265,000.00	91.29%	277,000.00	12,000.00
2-245200 EMPLOYEE HEALTH INSURANCE	24,217.34	46,124.16	68,626.12	81,528.00	84.17%	100,543.00	19,015.00
2-245210 EMPLOYEE PENSION BENEFITS	7,649.07	8,911.70	11,816.40	12,030.00	98.22%	16,620.00	4,590.00
2-245220 EMPLOYEE SOCIAL SECURITY BENE	12,088.65	13,397.08	17,411.86	14,965.32	116.35%	21,191.00	6,225.68
2-240400 MAINTENANCE - WELLS & PUMPS	15,257.78	10,706.67	305.59	18,000.00	1.70%	18,000.00	0.00
2-240500 MAINTENANCE - WATER TANK	-	-	11,904.99	12,000.00	99.21%	12,000.00	0.00
2-240900 UTILITIES USED-IN HOUSE	70,547.68	63,109.67	39,733.48	55,000.00	72.24%	55,000.00	0.00
2-241000 OPERATING SUPPLIES/MAINT	10,601.48	26,804.73	34,201.38	40,000.00	85.50%	30,000.00	-10,000.00
2-241100 TOOL REPLACEMENT	946.20	993.38	270.34	1,000.00	27.03%	1,000.00	0.00
2-241300 MAINTENANCE-BUILDINGS & GROUND	17,616.73	13,408.55	11,469.94	15,000.00	76.47%	15,000.00	0.00
2-241400 INSURANCE EXPENSE	-	-	-	0.00		0.00	0.00
2-241500 DEPRECIATION EXPENSE	112,519.09	4,200.00	2,800.00	4,200.00	66.67%	4,200.00	0.00
2-241600 MAINTENANCE - BACKHOE & JD TRK	822.29	2,028.68	2,090.23	5,000.00	41.80%	5,000.00	0.00
2-243230 MAINTENANCE-WATER TRUCK #4	298.32	502.41	469.88	1,500.00	31.33%	0.00	-1,500.00
2-243240 MAINTENANCE-METER TRUCK #6	-	31.46	0.00	1,000.00	0.00%	0.00	-1,000.00
2-243250 MAINTENANCE-WR/SW TRAILER	1,334.21	1,327.08	172.09	1,500.00	11.47%	1,500.00	0.00
2-243260 MAINTENANCE - BORING MACH/AC	1,311.70	1,503.44	629.62	2,000.00	31.48%	2,000.00	0.00
2-243270 MAINTENANCE TRUCKS	8,287.96	9,796.18	3,236.70	10,000.00	32.37%	12,500.00	2,500.00
2-243280 OFFICE SUPPLIES- WATER DEPT	135.20	448.55	587.21	500.00	117.44%	1,000.00	500.00
2-243290 POSTAGE- WATER DEPT	1,232.80	1,592.20	2,513.73	1,500.00	167.58%	2,500.00	1,000.00
2-243300 MAINTENANCE - WATER MAINS	7,608.40	15,924.50	19,911.55	20,000.00	99.56%	23,000.00	3,000.00
2-243350 OFFICE MAINT- WATER DEPT	-	-	0.00	0.00		0.00	0.00
2-243360 MEALS/MILEAGE/HOTEL- WATER DEPT	2,475.18	1,854.97	186.04	2,500.00	7.44%	1,500.00	-1,000.00
2-243365 CONFERENCE REGISTRATION	1,626.87	1,615.00	1,025.00	2,500.00	41.00%	2,000.00	-500.00
2-243370 PRINTING/PUBLISHING	857.50	1,508.64	1,037.00	2,000.00	51.85%	2,000.00	0.00
2-243500 GAS & OIL FOR TRUCKS	4,911.09	11,657.52	7,789.62	13,000.00	59.92%	13,000.00	0.00
2-243700 MAINT-BLDG & GRDS WELLS HOUSES	79.33	65.00	3,171.81	500.00	634.36%	2,500.00	2,000.00
2-243800 MAINTENANCE-SCADA	5,578.64	12,671.30	14,006.58	15,000.00	93.38%	15,000.00	0.00
2-244100 DEPRECIATION EXPENSE	-	24,600.00	16,400.00	24,600.00	66.67%	24,600.00	0.00
2-244200 FIRE HYDRANTS	643.43	20,195.50	6,263.63	20,000.00	31.32%	20,000.00	0.00
2-244300 CONST. OF WATER SERVICE MAINS	2,068.46	95,052.13	37,291.01	550,000.00	6.78%	550,000.00	0.00
2-245710 SAFETY- WATER	3,619.31	2,349.98	4,982.75	5,000.00	99.66%	5,000.00	0.00
2-245900 LEGAL EXPENSES	-	-	417.05	2,000.00	20.85%	0.00	-2,000.00
2-247400 ENGINEERING EXPENSES	-	-	0.00	0.00		2,500.00	2,500.00
2-247500 WATER TESTING	4,278.00	6,102.25	11,738.68	10,000.00	117.39%	12,000.00	2,000.00
2-249700 LEASED/PURCHASED EQUIPMENT	10,108.25	12,855.00	17,120.00	15,000.00	114.13%	19,000.00	4,000.00
2-249920 FUTURE PURCHASES	891.33	39,145.67	7,020.96	10,000.00	70.21%	10,000.00	0.00
2-245410 MEMBERSHIPS & DUES	1,125.66	1,496.47	1,394.00	1,200.00	116.17%	1,200.00	0.00
2-245700 TELEPHONE	264.24	501.38	499.83	900.00	55.54%	1,500.00	600.00
2-246000 AUDIT EXPENSES	-	-	-	-		0.00	0.00
2-246600 INSURANCE & WORKMAN'S COMP	58,980.61	3,728.77	64,210.49	55,000.00	116.75%	61,139.00	6,139.00
2-246800 DEPRECIATION EXPENSE	-	-	0.00	0.00		0.00	0.00
2-246900 BONDS & USE TAX	-	-	0.00	0.00		0.00	0.00
2-249100 BONDS & NOTES	30,473.17	125,642.74	124,660.04	126,600.00	98.47%	123,651.46	-2,948.54

*Updated since workshop

*Taken out below but needs reflected.

*Move to Maint. Trucks

*Move to Maint. Trucks

*Taken out below but needs reflected.

*HOLD: Myers wants to wait

*Taken out below but needs reflected.

*Water NDEQ Loan (Updated since workshop.)

2-249300	LONGEVITY PAY- WR	-	-	0.00	0.00	0.00	0.00
2-249500	NEW WATER METERS	15,464.74	20,016.87	19,878.36	25,000.00	25,000.00	0.00
2-249600	NEW EQUIPMENT- WATER DEPT	-	-	0.00	0.00	0.00	0.00
2-249800	MAINTENANCE/FUEL GENERATOR	-	2,820.71	6,538.97	4,000.00	5,000.00	1,000.00
2-249900	CONTINGENCY	2,225.44	-	0.00	0.00	0.00	0.00
2-249910	TRANSFER TO UTILITY BILLING	75,000.00	75,000.00	43,333.28	65,000.00	65,000.00	0.00
2-249990	SPECIAL PROJECTS COSTS	15,679.36	16,278.75	41,976.83	40,000.00	30,000.00	-10,000.00
2-249991	IT Expense	12,751.44	8,047.77	11,372.54	14,160.00	7,484.00	-6,676.00
	TOTAL WATER EXPENSE	705,948.69	888,951.30	912,377.16	1,565,683.32	1,597,128.46	31,445.14
	WATER PROFIT/(LOSS)	455,866.01	188,956.08	165,411.23	(393,531.50)	-447,128.46	-53,596.96

*Will not be included in final numbers, but needs reflected.

Total Difference

3-349300	WASTEWATER MANAGEMENT	-	-	0.00	0.00	0.00	0.00	0.00
3-349400	TRANSFERS	-	-	0.00	0.00	0.00	0.00	0.00
3-349500	EQUIPMENT PURCHASED	-	-	10,000.00	10,000.00	10,000.00	10,000.00	0.00
3-349600	NEW WASTEWATER TREATMENT PL	-	-	-	-	-	0.00	0.00
3-349700	SAFETY- SEWER DEPT	1,978.34	1,544.72	3,142.56	3,500.00	3,500.00	3,500.00	0.00
3-349800	SLUDGE MANAGEMENT	18,440.00	12,535.76	24,735.04	50,000.00	50,000.00	30,000.00	-20,000.00
3-349900	CONTINGENCY	-	-	-	0.00	0.00	0.00	0.00
3-349910	TRANSFER TO UTILITY BILLING	75,000.00	75,000.00	40,000.00	60,000.00	60,000.00	60,000.00	0.00
3-349990	SPECIAL PROJECTS COSTS	25,154.37	-	162,839.40	175,000.00	175,000.00	20,000.00	-155,000.00
3-349991	IT Expense	12,751.43	8,047.75	11,052.53	14,160.00	14,160.00	4,832.00	-9,328.00
	TOTAL SEWER EXPENSE	882,979.97	966,331.93	1,181,419.24	1,387,889.00	1,233,513.64	1,233,513.64	Total Difference
	SEWER PROFIT/(LOSS)	167,708.37	63,941.18	(204,714.05)	(152,798.48)	-73,513.64	79,284.84	

*Will not be included in final numbers, but needs reflected.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed	\$ change from prior budget
BILLING							
5-530100 TRASH/7SA SALES	541,750.18	581,361.30	559,743.10	535,000.00	104.62%	550,000.00	15,000.00
5-530300 ENERGY PIONEER SOLUTIONS SALES	-	-	0.00	0.00		0.00	*Zero out
5-531601 TRANSFER FROM ELECTRIC	75,000.00	75,000.00	50,000.00	65,000.00	76.92%	65,000.00	0.00
5-531602 TRANSFER FROM WATER	75,000.00	75,000.00	43,333.28	65,000.00	66.67%	65,000.00	0.00
5-531603 TRANSFER FROM SEWER	75,000.00	75,000.00	40,000.00	60,000.00	66.67%	60,000.00	0.00
BILLING INCOME	766,750.18	806,361.30	693,076.38	725,000.00	95.60%	740,000.00	15,000.00
						0.00	Total Difference
5-547410 CLOSURE EXPENSE	8,030.00	-	0.00			0.00	*Zero out
5-540200 TRASH/7SA FEES	525,400.55	566,390.30	548,641.65	610,000.00	89.94%	610,000.00	0.00
5-540300 ENERGY PIONEER SOLUTIONS FEES	-	-	0.00	0.00		0.00	*Zero out
5-545110 BOARD SALARIES	-	-	0.00	0.00		0.00	*Zero out
5-545130 OFFICE SALARIES	187,327.50	194,647.98	214,844.11	280,000.00	76.73%	291,000.00	11,000.00
5-545200 EMPLOYEE HEALTH INSURANCE	18,733.57	45,728.90	60,118.60	63,324.00	94.94%	82,188.00	18,864.00
5-545210 EMPLOYEE PENSION BENEFITS	8,563.65	8,486.53	11,262.53	10,600.35	106.25%	17,460.00	6,859.65
5-545220 EMPLOYEE SOCIAL SECURITY BENE	14,290.43	14,385.31	15,757.90	13,233.10	119.08%	22,262.00	9,028.90
5-545400 OFFICE SUPPLIES	10,445.37	3,995.20	7,331.01	11,000.00	66.65%	10,000.00	-1,000.00
5-545410 MEMBERSHIP & DUES	-	1,520.80	5,361.62	2,500.00	214.46%	5,500.00	3,000.00
5-545500 POSTAGE	8,472.63	12,053.27	12,373.91	13,000.00	95.18%	14,000.00	1,000.00
5-545600 MEALS/MILEAGE/HOTEL	285.63	-	0.00	300.00	0.00%	500.00	200.00
5-545650 CONFERENCE REGISTRATION	-	469.00	0.00	1,000.00	0.00%	1,000.00	0.00
5-545700 TELEPHONE	1,700.01	1,696.64	547.69	1,800.00	30.43%	1,700.00	-100.00
5-545800 ADVERTISING	2,295.78	2,495.91	2,019.30	2,500.00	80.77%	2,500.00	0.00
5-545900 LEGAL EXPENSES	-	-	-	-		0.00	0.00
5-546000 AUDIT EXPENSES	-	-	6,300.00	6,300.00	100.00%	10,500.00	4,200.00
5-546100 OFFICE RENT	4,800.00	4,800.00	4,800.00	4,800.00	100.00%	4,800.00	0.00
5-546200 OFFICE MAINTENANCE	-	-	-	0.00		0.00	0.00
5-546300 CASH LONG & SHORT	21.45	(136.68)	10.13	50.00	20.26%	50.00	0.00
5-546400 MISCELLANEOUS EXPENSE	1,160.25	2,650.07	-	1,500.00	0.00%	1,000.00	-500.00
5-546500 MAINTENANCE OFFICE EQUIPMENT	3,691.62	2,624.62	4,721.66	3,000.00	157.39%	3,000.00	0.00
5-546600 INSURANCE & WORKMAN'S COMP	100.00	100.00	100.00	100.00	100.00%	100.00	0.00
5-546700 EMPLOYEE BONDS	-	-	-	0.00		0.00	0.00
5-547000 BAD DEBT EXPENSE	19.25	-	-	300.00	0.00%	0.00	-300.00
5-547100 BANK CHARGES	18.00	142.00	150.47	100.00	150.47%	400.00	300.00
5-547200 CREDIT CARD/BILL PAY COSTS	31,554.90	36,307.15	39,252.86	33,000.00	118.95%	40,000.00	7,000.00
5-547300 TRANSFER TO ADMIN/GF PERSONNEL	-	-	-	-		0.00	0.00
5-548900 CONTINGENCY	-	-	-	-		0.00	0.00
5-549991 IT Expense	6,050.31	8,601.58	8328.13	6,890.00	120.87%	1,320.00	-5,570.00
BILLING EXPENSE	832,940.90	906,958.58	941,921.57	1,065,297.45	88.42%	1,119,280.00	53,982.55
							Total Difference
BILLING PROFIT/(LOSS)	(66,190.72)	(100,597.28)	(248,845.19)	(340,297.45)		-379,280.00	-38,982.55

FUEL STATION		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual YTD	2024-2025 Budget	% Used	2025-2026 Proposed	\$ change from prior budget
6-630100	FUEL SALES	-	-	5000.64	0.00		0.00	0.00
	FUEL STATION INCOME	-	-	5,000.64	-		0.00	0.00
6-640100	FUEL PURCHASES	26,544.96	46,626.55	0.00	100,000.00	0.00%	0.00	-100,000.00
6-640200	MAINTENANCE-FUEL STATION	-	5,139.00	575.16	2,500.00	23.01%	0.00	-2,500.00
6-640300	TELEPHONE-FUEL STATION	781.17	840.71	428.95	650.00	65.99%	0.00	-650.00
6-640400	EQUIPMENT PURCHASES	-	2,406.43	7,396.79	15,000.00	49.31%	0.00	-15,000.00
	FUEL STATION EXPENSE	27,326.13	55,012.69	8,400.90	118,150.00	7.11%	0.00	-118,150.00
	FUEL STATION PROFIT/(LOSS)	(27,326.13)	(55,012.69)	(3,400.26)	(118,150.00)		0.00	
	UTILITIES PROFIT/(LOSS)	1,608,242.38	752,936.30	(1,495,461.09)	(2,363,689.06)		-2,466,523.10	-102,834.04
	UTILITIES TOTAL RECEIPTS	13,238,249.39	13,116,660.44	12,028,115.25	12,848,771.34		14,832,275.50	1,983,504.16
	UTILITIES TOTAL DISBURSEMENTS	11,630,007.01	12,363,724.14	13,523,576.34	15,212,460.40		17,298,798.60	2,086,338.20
	Interfund Transfers	225,000.00	225,000.00	133,333.28	190,000.00		190,000.00	*Interfund IT's taken out
	Depreciation (Non Budget)	621,176.00	186,000.00	124,000.00	186,000.00		186,000.00	*Depreciation Expense taken out
	(BUDGET) UTILITIES TOTAL RECEIPTS	13,013,249.39	12,891,660.44	11,894,781.97	12,658,771.34		14,642,275.50	
	(BUDGET) UTILITIES TOTAL DISBURSEMENTS	11,008,831.01	12,177,724.14	13,399,576.34	15,026,460.40		17,112,798.60	

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