



**CITY OF BROKEN BOW
CITY COUNCIL AGENDA
October 28, 2025 @ 6:00 PM
Broken Bow Municipal Building
314 South 10th Ave, 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. Pledge of Allegiance

E. Consent Agenda: Council will have consideration of approving the consent agenda items for October 28th, 2025, which will include the following:

- a. Approval of Minutes of October 14th, 2025, Council Meeting
- b. Approval of Bills as Posted
- c. Approval of September 2025 Treasurer's Report
- d. Approval of Broken Bow Ambulance Service Roster

F. Police Officer Promotion:

- a. Official Pinning Of Police Sergeant Paul Cunningham

G. New Business

- a. **Audit Report-** Council will have consideration of approving the Annual Audit Report for the year ending September 30, 2024.
- b. **Public Hearing Ordinance 1303, Handicap Parking Space-** Council will have consideration of opening a public hearing regarding ordinance 1303, providing for the placement of a designated handicap parking space located on the south side of the eastbound land of South D Street on the corner of South D Street and South 7th Avenue.
- c. **Waive Three Readings of Ordinance 1303, Handicap Parking Stall-** Council will have consideration of waiving the three readings of ordinance 1303.



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- d. Ordinance 1303, Handicap Parking Stall-** Council will have consideration of approving Ordinance 1303, providing for the placement of a designated handicap parking space located on the south side of the eastbound land of South D Street on the corner of South D Street and South 7th Avenue.
- e. Public Hearing Ordinance 1302, Electric Use Fees-** Council will have consideration of opening a public hearing regarding Ordinance 1302, Electric Use Fees.
- f. Waive Two Readings of Ordinance 1302, Electric Use Fees -** Council will have consideration of waiving the two readings of Ordinance 1302.
- g. Ordinance 1302, Electric Use Fees -** Council will have consideration of approving Ordinance 1302, Electric Use Fees.
- h. Resolution 2025-20, City Credit Cards -** Council will have the consideration of approving and authorizing the closure of existing City of Broken Bow credit cards with Card Services and the establishment of new credit cards with Nebraska State bank.
- i. Resolution 2025-21, Sale of Surplus Personal Property of the City of Broken Bow -** Council will have the consideration of approving the Sale of Surplus Personal Property of the City of Broken Bow valued at more than \$5,000.

H. Public Comments

I. Mayor and Council Comments

J. Adjournment

Upcoming Events:

- **Monday, November 10th, 2025**– *Board of Public Works @ 12:30 pm* in the Broken Bow Municipal Building
- **Monday, November 10th, 2025**– *City Council Meeting @ 6:00 pm* in the Broken Bow Municipal Building

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 called. 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.

Broken Bow City Council

Meeting Minutes October 14, 2025

The Broken Bow City Council met in regular session on Tuesday, October 14, 2025, in the Broken Bow Municipal Auditorium. Notice of the meeting was given in advance thereof by publication in the Custer County Chief, the designated method for giving notice. Advance notice of the meeting, a copy of the agenda, and related council materials were given to the Mayor and all members of the City Council and shared with various media outlets. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

Mayor Rod Sonnichsen called the meeting to order at 6:00 pm, with the following Councilmembers present: Russ Smith, Travis Kleeb, and Joe Wamsley. Absent: Paul Holland. Also in attendance was City Administrator David Schmidt, City Clerk Jennifer Waterhouse, Deputy Clerk Jacob Holcomb and City Treasurer LeeAnn Morgan. Mayor Sonnichsen announced the availability of the Open Meetings Act, followed by reciting the Pledge of Allegiance.

Moved by Wamsley, seconded by Kleeb to approve the consent agenda for October 14, 2025. Said motion includes approval of the Minutes of the September 23, 2025, Council Meeting, Minutes of the September 23, 2025, Budget Hearing, and Bills to Date. Roll call vote: Voting aye: Smith, Kleeb, and Wamsley. Nays: None. Motion carried.

AKRS Equipment \$277.99, AKRS Equipment-Parks \$303.54, Aflac \$417.44, \$119.50, \$108.18 Amazon Capital Services \$293.40, Andy C Holland \$580.00, Auto Value Broken Bow \$82.78, \$3.62, \$722.87, Becka Neumiller \$1,195.00, Benchmark Governmental Solutions \$853.10, Bill Hendricks \$200.00, Black Hills Energy \$501.70, Blue 360 Media, LLC \$107.95, Bobbie Summerford \$210.00, Bound Tree Medical \$2,273.49, Breanna Holmes \$990.00, Broken Bow Airport Authority \$1,083.33, Broken Bow Ambulance Service \$107.00, Broken Bow Mun Utilities \$1,670.84, Broken Bow Municipal Utilities \$6,254.53, Buffalo Outdoor Power LLC \$58,435.00, Card Services 4834 \$4,189.14, Card Services 5174 \$2,185.60, Card Services 0583 \$1,266.25, Card Services 0609 \$105.68, Century Link \$137.52, \$365.83, \$101.03, Chad Hempstead \$230.00, Christina Watson \$240.00, City Flex Benefit Plan \$405.00 City of Broken Bow - Health Insurance - \$4,312.30, \$33,569.34 City of Broken Bow Pension Fund \$3,128.36, \$11,858.82, \$1,509.11 Cody Neville \$320.00, Colonial Insurance \$534.49, \$318.48, \$586.86 Community Leasing Partners \$12,046.15, Credit Management Services Inc. \$457.62 Custer County Chief \$319.50, Custer County Treasurer - \$19,384.45, Custer Public Power \$54.76, DWEE - Fiscal Services - IWM \$750.00, David Baltz \$650.00, Dennis Schiller \$105.00, Doyle Wood \$230.00, Dr. Jordan Homan \$3,500.00, Dustin Watson \$30.00, EFTPS Online Payment \$3,218.12, \$8,200.59, \$1,3760.12 EZ IT Solutions \$10.00, \$7,000.00, Eakes Office Products \$426.34, Elizabeth Baumgartner \$385.00, Family Heritage \$25.50 Farritor Auto Parts \$300.00, General Collection Company, Inc \$117.55 Gibbons Electric \$3,049.30, Great Plains Communications \$150.00, \$214.95, \$289.95, \$195.78, Hinckley Medical Inc. \$12,210.00, Hometown Leasing \$116.65, \$73.57, \$291.12, ImageTrend \$3,062.00, Island Supply Welding Co. \$81.20, JEO \$1,719.85, Jason Edward Morey \$20.00, Jess Hightower \$80.00, Kelvin Kreitman \$75.00, Kirkpatrick Cleaning Solutions \$3,627.12, LARM \$991.46, \$252,797.49, Lance Oatman \$95.00, League of NE Municipalities \$11,669.00, Londa Wood \$230.00, Marten Heating & Air \$209.54, Mason Holmes \$1,100.00, Mead Lumber \$162.82, Michael Todd Industrial Supply \$1,956.87, Mike Jilg \$550.00, Miller & Associates \$508.90, Mishele Wooters \$60.00, NSA/POAN Conference \$220.00, Nebraska Child Support Payment Center \$769.86 Nebraska Municipal Clerks Association \$150.00, Nebraska Pasture Door \$80.00, Nicholas Gaddy \$135.00, Nissa Shelby \$100.00, OBrien's Hardware \$1.89, Paper Tiger Shredding \$45.00, Positive Concepts \$215.00, Power Solutions \$1,253.81, Psychological Resources \$150.00, RJ Meyer & Associates \$3,500.00, RT Ace, LLC \$62.54, RT Ace, LLC \$25.10, \$40.69, \$642.76, Ranchland Ford \$19.99, Rebeka Anderson \$165.00, Reed Schaefer \$90.00, S&L Sanitary Service \$148.30, Sandhills Custom Creations \$425.00, Sara J. Hulinsky \$837.00, Schaper and White Law Firm -\$3,000.00, Schumacher Fencing \$25.00, Site One Landscape Supply \$811.28, State Income Tax WH NE Online Payment \$3,740.72 Sylvia Schilelr \$90.00, TSYS Merchant Solutions \$6.27, Time Management Systems Inc. \$6.00, \$3,339.00,

Tracker Systems \$16.99, Trotter Service \$231.53, Trotter Service \$85.95, Tyler Edwards \$30.00, V-Bar Sales & Service \$25.22, \$3,350.00, \$7,500.00, Verathon Inc \$8,212.00, Verizon Wireless \$115.88, \$280.10, \$320.08, Wade Williams \$280.00, Wenquist Inc. \$23.99, \$391.94, Total – 549,702.23 Bi-Weekly Payroll (9/24/25) \$78,188.56, (10/8/25) \$72,461.04, Grand Total \$700,351.83

In new business, moved by Smith, seconded by KleeB, to approve the appointment of Chris Henderson to Broken Bow Police Captain. Roll Call Vote: Voting aye: Smith, KleeB, and Wamsley. Nays: None. Motion carried.

During the ceremony that followed, Administrator Schmidt highlighted Henderson's achievements and his dedicated service to both the local citizens and the greater police community. He went on to speak about Henderson's dedication to the community by further stating, "Chris brings to this role not just years of exemplary service, but a deep rooted commitment to our town that embodies the very spirit of Broken Bow." Administrator Schmidt concluded by saying, "I know Chris will continue to weave those relationships into every aspect of our work, fostering trust, safety and pride in our town."

Captain Henderson was welcomed to his new role by receiving his bars during the official pinning ceremony completed by his father, former Custer County Sheriff Ted Henderson.

Councilmember Holland joined the meeting at 6:09 p.m.

Moved by Smith, seconded by Wamsley to approve Resolution, 2025-19, approving and ratifying the collective bargaining agreement between the City of Broken Bow, Nebraska, and the International Brotherhood of Electrical Workers (IBEW), Local Union No. 1597. Administrator Schmidt explained that the negotiations to the three year contract were an agreeable and positive experience. He stated that the changes to the union contract included the addition of a yearly wage opener that will allow for the review of wages and the COLA according to inflation and that some new positions were also added. He explained that there was also a change to the maximum number of vacation accrual hours allowed for employees and said that the maximum number allowed was increased to 324 hours for all employees. Other changes included the addition of the volunteer fire department excused absence for employees, changes regarding how hours are paid that revert the language back to the 2019 contract, and the addition of mutual aid incentives for the electrical department when they help other communities in need. All other changes were minor grammar, spelling, and date adjustments. Roll Call Vote: Voting aye: Smith, KleeB, Wamsley, and Holland. Nays: None. Motion carried.

Administrator Schmidt left the meeting at 6:13 p.m.

Moved by KleeB, seconded by Wamsley to open a public hearing at 6:10 pm regarding Ordinance 1302, Electric Use Fees. Roll Call vote: Voting aye: Smith, KleeB, Wamsley, and Holland. Nays: None. Motion carried. Discussion was held. Electric Superintendent Blake Waldow explained that in April of 2025 MEAN raised their rates by 9% and that due to that he is proposing that the City raise the residential general service/commercial rates by 2% and the large power/industrial by 7% because they are based on a wholesale rate. He stated that the rate increase is needed so that we do not get behind and that the city has not increased rates for large power/industrial since 2017. Administrator Schmidt also highly advised that council not waive the readings for public transparency. Moved by Holland, seconded by KleeB to close public hearing at 6:12 pm. Roll Call vote: Voting aye: Smith, KleeB, Wamsley, and Holland. Nays: None. Motion carried.

Moved by Smith, seconded by Holland, to not waive the three readings of Ordinance 1302, Electric Use Fees. Roll Call vote: Voting aye: Smith, KleeB, Wamsley, and Holland. Nays: None. Motion Carried.

The first reading of Ordinance 1302 was performed by City Clerk Jennifer Waterhouse.

Moved by KleeB, seconded by Smith to approve moving the first council meeting in November 2025 to Monday, November 10, 2025, at 6:00 pm due to Veteran's Day activities. Roll Call Vote: Voting aye: Smith, KleeB, Wamsley, and Holland. Nays: None. Motion carried.

Moved by Holland, seconded by Wamsley to approve the Application for Administrative Subdivisions. Zoning Administrator Jacob Holcomb explained that although the process for subdivisions was already laid out in the Zoning Ordinance, it has never been done before and that the application and fee is a new edition to the process. He said that there are two projects coming up that will be required to create a subdivision and that this application allows the City to be proactive. When questioned about the \$100 fee, Holcomb explained that he researched other communities before settling on the amount and took into consideration the costs associated with the various documents and filing fees that will need to take place during the process. Roll Call Vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion carried.

Moved by Smith, seconded by Kleeb to approve the use of fireworks after the Safranek/Uhling wedding at the Cobblestone Event Center on November 15, 2025, at approximately 9:50 pm ending at 10:00 pm. Josh Page will be facilitating. Roll Call Vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion carried.

There were no public comments.

During Mayor and council, comments, Mayor Sonnichsen thanked Captain Henderson for being a part of the Broken Bow Police Department and said that he earned the promotion. Councilmember Smith also congratulated Henderson and said that there are not enough good words to say about him.

Moved by Holland, seconded by Wamsley, to adjourn the City Council meeting at 6:20 pm. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion Carried.

Rodney W. Sonnichsen, Mayor

ATTEST:

Jennifer A. Waterhouse, City Clerk

Accounts Payable Detail Listing

City of Broken Bow

<u>Vend#</u>	<u>Vendor Name</u>	<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>				<u>Work Order</u>	<u>Description</u>			<u>Debit</u>	<u>Credit</u>
Aflac										
38466	10/22/2025	10/22/2025			511.52					Posted
	01-1501.00					PRE TAX AFLAC			511.52	0.00
38467	10/22/2025	10/22/2025			119.50					Posted
	01-1501.00					AFLAC POST TAX			119.50	0.00
Applied Connective Technologies										
38455	10/28/2025	10/28/2025			162.71	225443				Posted
	04-3311.00					Phone repairs			162.71	0.00
Around The Block Catering										
38522	10/28/2025	10/28/2025			1,000.00	2025				Posted
	01-3212.00					Catering deposit for employee appreciator			1,000.00	0.00
Auto Value Broken Bow										
38456	10/28/2025	10/28/2025			18.98	CUST# 22100090				Posted
	05-3310.00					Bug spray			18.98	0.00
Beaver Bearing Co Albion										
38481	10/28/2025	10/28/2025			10.15	25110-A				Posted
	09-3310.00					Belt for equipment repair			10.15	0.00
38482	10/28/2025	10/28/2025			492.20	25024, 25034				Posted
	08-3310.00					Bearings/seals for equipment repairs			492.20	0.00
Bound Tree Medical										
38457	10/28/2025	10/28/2025			864.74	85944662				Posted
	05-3338.00					Ambulance supplies			864.74	0.00
Broken Bow Golf Club										
38495	10/28/2025	10/28/2025			670.00	474477222/Dep				Posted
	01-3212.00					Employee appreciation venue deposit			100.00	0.00
	01-3212.00					Employee appreciation venue rent			570.00	0.00
									670.00	0.00
Callaway District Hospital										
38458	10/28/2025	10/28/2025			120.38	107 10/2/25				Posted
	05-3338.00					Medications			120.38	0.00
Carroll Construction Supply										
38483	10/28/2025	10/28/2025			821.23	OT120792				Posted
	08-3425.00					Spin Screed for street construction			821.23	0.00
Cengage Learning - Gale										
38459	10/28/2025	10/28/2025			368.35	999100918697				Posted
	07-3340.10					Chilton database			368.35	0.00
Central Ne Medical Clinic										
38460	10/28/2025	10/28/2025			167.00	ACCT# 40414				Posted
	04-3313.00					Labs for new officer			167.00	0.00
Century Link										
ACH only 38461	10/28/2025	10/28/2025			86.03	RADIO				Posted
	01-3221.00					General -Basic & Long Distance Radio			86.03	0.00
Chris Henderson										
38462	10/28/2025	10/28/2025			120.99					Posted
	04-3205.00					Reimbursement for meals for POAN confer			120.99	0.00
Christopher Shelby										
38523	10/28/2025	10/28/2025			500.00	001				Posted
	05-3410.00					Truck vault commander box			500.00	0.00
City Flex Benefit Plan										
38468	10/22/2025	10/22/2025			405.00					Posted
	01-1501.00					SELECT FLEX-UNREIMBURSED M/D/V			405.00	0.00
City of Broken Bow - Health Insurance										
ns Reb-PayR 38478	10/22/2025	10/22/2025			4,312.30					Posted
	01-1501.00					HEALTH INSURANCE			4,312.30	0.00
City of Broken Bow Pension Fund										
38469	10/22/2025	10/22/2025			3,128.36					Posted
	01-1513.00					RETIREMENT LOAN PAYMENT			3,128.36	0.00
38470	10/22/2025	10/22/2025			12,881.68					Posted
	01-1502.00					414H RETIREMENT			12,881.68	0.00

Accounts Payable Detail Listing

City of Broken Bow

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	<u>Account#</u>				<u>Work Order</u>	<u>Description</u>			<u>Debit</u>	<u>Credit</u>
City of Broken Bow Pension Fund (continued)										
38471	10/22/2025	10/22/2025			1,732.27					Posted
	01-1502.00				457 RETIREMENT				1,732.27	0.00
Colonial Insurance										
38464	10/22/2025	10/22/2025			648.70					Posted
	01-1501.00				COLONIAL LIFE PRE TAX				648.70	0.00
38465	10/22/2025	10/22/2025			333.56					Posted
	01-1501.00				COLONIAL LIFE POST TAX				333.56	0.00
Custer Co Credit Management Services Inc.										
38479	10/22/2025	10/22/2025			27.58					Posted
	01-1504.00				WAGE GARNISHMENT - Plaintiff				27.58	0.00
Custom Cage Inc.										
38508	10/28/2025	10/28/2025			2,370.00	CC25-0305				Posted
	04-3410.00				Cages for new patrol cars				2,370.00	0.00
Demco										
38463	10/28/2025	10/28/2025			121.05	7697405, 7699274				Posted
	07-3223.00				Library supplies				121.05	0.00
EFTPS Online Payment										
38474	10/22/2025	10/22/2025			3,306.62					Posted
	01-1500.00				MEDICARE				3,306.62	0.00
38475	10/22/2025	10/22/2025			9,440.87					Posted
	01-1500.00				FEDERAL MARRIED				4,935.41	0.00
	01-1500.00				FEDERAL SINGLE				3,493.37	0.00
	01-1500.00				Federal Head of Household				565.07	0.00
	01-1500.00				2020 Federal Married				447.02	0.00
									9,440.87	0.00
38476	10/22/2025	10/22/2025			14,138.40					Posted
	01-1500.00				SOCIAL SECURITY				14,138.40	0.00
Eakes Office Products										
38484	10/28/2025	10/28/2025			236.72	INV6935999				Posted
	06-3216.00				Copier meter				118.36	0.00
	05-3216.00				Copier meter				118.36	0.00
									236.72	0.00
38485	10/28/2025	10/28/2025			514.15					Posted
	01-3223.00				Office supplies - City Hall				341.18	0.00
	04-3223.00				Office supplies - Police: Chief business car				42.90	0.00
	04-3223.00				Copier meter reading				130.07	0.00
									514.15	0.00
Family Heritage										
38472	10/22/2025	10/22/2025			25.50					Posted
	01-1501.00				FAMILY HERITAGE				25.50	0.00
First Response Billing Associates, LLC										
38509	10/28/2025	10/28/2025			1,749.92	1055				Posted
	05-3336.00				EMS billing				1,749.92	0.00
Custer CC General Collection Company, Inc										
38480	10/22/2025	10/22/2025			547.59					Posted
	01-1504.00				WAGE GARNISHMENT				547.59	0.00
Gibbons Electric										
38486	10/28/2025	10/28/2025			735.81	10/16/25				Posted
	06-3311.00				Repairs to lights - Fire Hall				735.81	0.00
38512	10/28/2025	10/28/2025			2,223.94	10/16/25 City Hall				Posted
	02-4202.00				City Hall office - outlets and light switches				2,223.94	0.00
Governmentjobs.com, Inc.										
38513	10/28/2025	10/28/2025			13,165.25	INV-142430				Posted
	04-3438.00				Policy software				13,165.25	0.00
POLGP Great Plains Communications - Police										
38487	10/28/2025	10/28/2025			185.00	190330				Posted
	04-3221.00				Wifi for BBPD				185.00	0.00

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	<u>Account#</u>				<u>Work Order</u>	<u>Description</u>			<u>Debit</u>	<u>Credit</u>
Hometown Leasing (continued)										
38525	10/28/2025	10/28/2025		9,000.00	101361328					Posted
	09-3410.00				Lease payment - 2025 UW56 Bobcat				9,000.00	0.00
Ingram Library Services										
38514	10/28/2025	10/28/2025		1,812.28	ACCT# 2063010					Posted
	07-3340.00				Library materials				1,812.28	0.00
JW Auto Sales										
38515	10/28/2025	10/28/2025		67,000.00						Posted
	04-3410.00				2023/2025 Police Interceptors				67,000.00	0.00
Kirkpatrick Cleaning Solutions										
38488	10/28/2025	10/28/2025		28.76	14054					Posted
	06-3223.00				Paper towels - Fire Hall				28.76	0.00
38516	10/28/2025	10/28/2025		2,418.30	14046					Posted
	07-3311.00				Carpet cleaning - Library				2,418.30	0.00
Mid Plains Community College										
STUACCT 38489	10/28/2025	10/28/2025		646.48	138876					Posted
	05-3202.00				EMS Class - Nick Gaddy				646.48	0.00
Myers Construction Co										
38518	10/28/2025	10/28/2025		1,657.13	9411					Posted
	08-3345.00				Rock				1,657.13	0.00
NMC Inc										
38490	10/28/2025	10/28/2025		506.23	CUI1535720					Posted
	08-3310.00				Equipment repairs and maintenance				506.23	0.00
1 Nebraska Child Support Payment Center										
38473	10/22/2025	10/22/2025		769.86						Posted
	01-1503.00				CHILD SUPPORT-NE				769.86	0.00
Nebraska Law Enforcement Training Center										
38491	10/28/2025	10/28/2025		350.00	15871					Posted
	04-3313.00				Fleet use fees				350.00	0.00
Nebraska Library Commission										
38492	10/28/2025	10/28/2025		500.00	33203					Posted
	07-3340.20				Nebraska Overdrive subscription				500.00	0.00
Nebraskaland Tire										
38517	10/28/2025	10/28/2025		1,319.92	47920					Posted
	05-3310.00				Tires for 2016 Ford Ambulance				1,319.92	0.00
Pareto Health										
38493	10/28/2025	10/28/2025		76.00	ICM-66558					Posted
	01-3104.00				Cost management - Oct 2025				76.00	0.00
Paulsen Inc.										
38494	10/28/2025	10/28/2025		86.10	253383, 253198					Posted
	08-3311.00				Expansion foam				36.90	0.00
	09-3311.00				Expansion foam				49.20	0.00
									86.10	0.00
Presto X Company										
38496	10/28/2025	10/28/2025		159.75	83850788					Posted
	02-3311.00				Pest Service - City Hall				159.75	0.00
38497	10/28/2025	10/28/2025		79.01	82477755					Posted
	07-3311.00				Monthly pest control - Library				79.01	0.00
Quill Corporation										
38498	10/28/2025	10/28/2025		131.94	187341522					Posted
	04-3223.00				Office supplies - Copy paper, address labe				131.94	0.00
Real Simple										
38499	10/28/2025	10/28/2025		23.54						Posted
	07-3340.00				Subscription renewal				23.54	0.00
Rick Brazau										
38519	10/28/2025	10/28/2025		2,975.00	1001					Posted
	06-3410.00				Grasshopper lawn mower				1,487.50	0.00
	05-3410.00				Grasshopper lawn mower				1,487.50	0.00
									2,975.00	0.00

Accounts Payable Detail Listing

City of Broken Bow

<u>Vend#</u>	<u>Vendor Name</u>	<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>					<u>Description</u>			<u>Debit</u>	<u>Credit</u>
Site One Landscape Supply (continued)										
38500	10/28/2025	10/28/2025			402.50	15948707-001				Posted
	09-3339.00					Herbicides			402.50	0.00
Smithsonian										
38501	10/28/2025	10/28/2025			34.99					Posted
	07-3340.00					Magazine subscription renewal			34.99	0.00
State Income Tax WH NE Online Payment										
38477	10/22/2025	10/22/2025			4,196.24					Posted
	01-1500.00					STATE MARRIED			2,660.34	0.00
	01-1500.00					STATE SINGLE			1,535.90	0.00
									4,196.24	0.00
Taste of Home										
38502	10/28/2025	10/28/2025			33.85					Posted
	07-3340.00					Magazine subscription			33.85	0.00
The Emblem Authority										
38503	10/28/2025	10/28/2025			400.00	50118				Posted
	04-3312.00					Pink patches			400.00	0.00
The New Yorker										
38504	10/28/2025	10/28/2025			179.99					Posted
	07-3340.00					Magazine subscription renewal			179.99	0.00
The Olson Group										
38520	10/28/2025	10/28/2025			3,800.00	1220				Posted
	01-3104.00					Quarterly consulting			3,800.00	0.00
HANDBUS Trotter Service										
38505	10/28/2025	10/28/2025			520.39	BBHAN				Posted
	03-3225.00					Fuel			520.39	0.00
38510	10/28/2025	10/28/2025			32.24	BBPAR				Posted
	09-3225.00					Fuel			32.24	0.00
38511	10/28/2025	10/28/2025			1,825.70	BBSTR				Posted
	08-3225.00					Fuel			1,150.24	0.00
	09-3225.00					Fuel			675.46	0.00
									1,825.70	0.00
38521	10/28/2025	10/28/2025			1,098.98	BBPOLF				Posted
	04-3225.00					Fuel			2.98	0.00
	04-3310.00					Tires for K9 unit			1,096.00	0.00
									1,098.98	0.00
BBAMB Trotter Whoa & Go West BB										
38506	10/28/2025	10/28/2025			604.57	BBAMB				Posted
	05-3225.00					Fuel			604.57	0.00
BBFire Trotter's Whoa & Go West BB										
38524	10/28/2025	10/28/2025			102.65	BBFIR				Posted
	06-3225.00					Fuel			102.65	0.00
BBF68 Trotters Whoa & Go West BB										
38507	10/28/2025	10/28/2025			137.14	BBF68				Posted
	05-3225.00					Fuel for Tahoe			137.14	0.00
					181,173.59	71 Non-voided payables listed.				

Report Setup

AP - Accounts Payable Listing : Vendor Name

Filter Options

Starting: 10/15/2025

Ending: 10/28/2025

Banks: All

Payable Status: Posted, Printed, ACH, Recorded, Voided

All Vendors Selected

BIWEEKLY PAYROLL \$78,560.08 10/22/25

Check Approval List - GL Account

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City of Broken Bow

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
General				
Aflac		PRE TAX AFLAC	Health/Life/Acc Insuranc	511.52
Aflac		AFLAC POST TAX	Health/Life/Acc Insuranc	119.50
Around The Block Catering	2025	Catering deposit for employee appreciation	City Promotions	1,000.00
Broken Bow Golf Club	47447722	Employee appreciation venue deposit and n	City Promotions	100.00
Broken Bow Golf Club	47447722	Employee appreciation venue deposit and n	City Promotions	570.00
Century Link	RADIO	Basic & long distance	Telephone/Internet	86.03
City Flex Benefit Plan		SELECT FLEX-UNREIMBURSED M/D/V	Health/Life/Acc Insuranc	405.00
City of Broken Bow - Health Insurance		HEALTH INS	Health/Life/Acc Insuranc	4,312.30
City of Broken Bow Pension Fund		414H RETIREMENT	Pension	12,881.68
City of Broken Bow Pension Fund		457 RETIREMENT	Pension	1,732.27
City of Broken Bow Pension Fund		RETIREMENT LOAN PAYMENT	Loan Payment	3,128.36
Colonial Insurance		COLONIAL LIFE PRE TAX	Health/Life/Acc Insuranc	648.70
Colonial Insurance		COLONIAL LIFE POST TAX	Health/Life/Acc Insuranc	333.56
Credit Management Services Inc.		WAGE GARNISHMENT - Plantiff	Wage Garnishment	27.58
EFTPS Online Payment		MEDICARE	Payroll Taxes	3,306.62
EFTPS Online Payment		FEDERAL	Payroll Taxes	4,935.41
EFTPS Online Payment		FEDERAL	Payroll Taxes	3,493.37
EFTPS Online Payment		FEDERAL	Payroll Taxes	565.07
EFTPS Online Payment		FEDERAL	Payroll Taxes	447.02
EFTPS Online Payment		FICA	Payroll Taxes	14,138.40
Eakes Office Products		Office supplies - City Hall and Police Depart	Supplies & Postage	341.18
Family Heritage		FAMILY HERITAGE	Health/Life/Acc Insuranc	25.50
General Collection Company, Inc		WAGE GARNISHMENT	Wage Garnishment	547.59
Nebraska Child Support Payment Center		CHILD SUPPORT-NE	Child Support	769.86
Pareto Health	ICM-6655	Cost management - Oct 2025	Health Insurance	76.00
State Income Tax WH NE Online Paymer		STATE	Payroll Taxes	2,660.34
State Income Tax WH NE Online Paymer		STATE	Payroll Taxes	1,535.90
The Olson Group	1220	Quarterly consulting	Health Insurance	3,800.00
			Total General	\$62,498.76
Municipal Building				
Gibbons Electric	10/16/25	City Hall office - outlets and light switches	Building Improvements	2,223.94
Presto X Company	83850788	Pest control - City Hall	Maintenance & Repair B	159.75
			Total Municipal Building	\$2,383.69
Handi Bus				
Trotter Service	BBHAN	Fuel	Gas and Oil	520.39
			Total Handi Bus	\$520.39
Police				
Applied Connective Technologies	225443	Phone repairs	Maintenance & Repair B	162.71
Central Ne Medical Clinic	ACCT# 4C	Labs for new officer	Training	167.00
Chris Henderson		Reimbursement for meals for POAN confere	Training & Meeting Expe	120.99
Custom Cage Inc.	CC25-030	Cages for new patrol cars	Equipment Purchases	2,370.00
Eakes Office Products		Office supplies - City Hall and Police Depart	Supplies & Postage	42.90
Eakes Office Products		Office supplies - City Hall and Police Depart	Supplies & Postage	130.07
Governmentjobs.com, Inc.	INV-1424	Policy software	IT Expense	13,165.25
Great Plains Communications - Police	190330	Wifi for BBPD	Telephone/Internet	185.00
JW Auto Sales		2023/2025 Police Interceptors	Equipment Purchases	67,000.00
Nebraska Law Enforcement Training Cen	15871	Fleet use fees	Training	350.00
Quill Corporation	18734152	Office supplies	Supplies & Postage	131.94
The Emblem Authority	50118	Pink patches	Uniforms	400.00
Trotter Service	BBPOLF	Fuel and tires	Gas and Oil	2.98
Trotter Service	BBPOLF	Fuel and tires	Maint/Repair Equipment	1,096.00
			Total Police	\$85,324.84
Rescue Unit				
Auto Value Broken Bow	CUST# 22	Bug spray	Maint/Repair Equipment	18.98
Bound Tree Medical	85944662	Ambulance supplies	Ambulance Supplies	864.74
Callaway District Hospital	107 10/2/2	Medications	Ambulance Supplies	120.38
Christopher Shelby	001	Truck vault commander box	Equipment Purchases	500.00
Eakes Office Products	INV69359	Copier meter	Copier Maint/Expense	118.36
First Response Billing Associates, LLC	1055	EMS billing	Insurance Aid Fees	1,749.92
Mid Plains Community College	138876	EMS Class - Nick Gaddy	Education and Training	646.48
Nebraskaland Tire	47920	Tires for 2016 Ford Ambulance	Maint/Repair Equipment	1,319.92
Rick Brazau	1001	Grasshopper lawn mower	Equipment Purchases	1,487.50
Trotter Whoa & Go West BB	BBAMB	Fuel	Gas and Oil	604.57
Trotters Whoa & Go West BB	BBF68	Fuel for Tahoe	Gas and Oil	137.14
			Total Rescue Unit	\$7,567.99

Check Approval List - GL Account

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City of Broken Bow

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
Fire				
Eakes Office Products	INV69359	Copier meter	Copier Maint/Expense	118.36
Gibbons Electric	10/16/25	Repairs to lights - Fire Hall	Maintenance & Repair B	735.81
Kirkpatrick Cleaning Solutions	14054	Paper towels - Fire Hall	Supplies & Postage	28.76
Rick Brazau	1001	Grasshopper lawn mower	Equipment Purchases	1,487.50
Trotter's Whoa & Go West BB	BBFIR	Fuel	Gas and Oil	102.65
			Total Fire	\$2,473.08
Library				
Cengage Learning - Gale	99910091	Chilton database	Database	368.35
Demco	7697405,	Library supplies	Supplies & Postage	121.05
Ingram Library Services	ACCT# 20	Library materials	Book Purchases	1,812.28
Kirkpatrick Cleaning Solutions	14046	Carpet cleaning - Library	Maintenance & Repair B	2,418.30
Nebraska Library Commission	33203	Nebraska Overdrive subscription	Nebraska Overdrive	500.00
Presto X Company	82477755	Monthly pest control - Library	Maintenance & Repair B	79.01
Real Simple		Subscription renewal	Book Purchases	23.54
Smithsonian		Magazine subscription renewal	Book Purchases	34.99
Taste of Home		Magazine subscription	Book Purchases	33.85
The New Yorker		Magazine subscription renewal	Book Purchases	179.99
			Total Library	\$5,571.36
Street				
Beaver Bearing Co Albion	25024, 25	Bearings/seals for equipment repairs	Maint/Repair Equipment	492.20
Carroll Construction Supply	OT12079,	Spin Screed for street construction	Street Construction	821.23
Myers Construction Co	9411	Rock	Road Materials	1,657.13
NMC Inc	CUI15357	Equipment repairs and maintenance	Maint/Repair Equipment	506.23
Paulsen Inc.	253383, 2	Expansion foam	Maintenance & Repair B	36.90
Trotter Service	BBSTR	Fuel	Gas and Oil	1,150.24
			Total Street	\$4,663.93
Park				
Beaver Bearing Co Albion	25110-A	Belt for equipment repair	Maint/Repair Equipment	10.15
Hometown Leasing	10136132	Lease payment - 2025 UW56 Bobcat	Equipment Purchases	9,000.00
Paulsen Inc.	253383, 2	Expansion foam	Maintenance & Repair B	49.20
Site One Landscape Supply	15948707	Herbicides	Maintenance/Repair Gro	402.50
Trotter Service	BBPAR	Fuel	Gas and Oil	32.24
Trotter Service	BBSTR	Fuel	Gas and Oil	675.46
			Total Park	\$10,169.55
				<u>\$181,173.59</u>

Report Selection: Check Approval List - GL Account

Date Range Selection: GL Posting Date

Starting Date: 10/15/2025

Ending Date: 10/28/2025

Banks: All

Bank Acct#:

Include Printed Checks: ☒

Biweekly Payroll \$78,560.08 10/22/25

Return to Agenda

City Account Balances September 2025

		Beginning Balance	Receipts	Disbursements	Ending Balance
Act#	Nebraska State Bank				
6055	General Checking	389,652.49	2,751,956.11	(2,858,542.20)	283,066.40
691	Bond Account	29,566.21	65,491.96	(80,420.00)	14,638.17
694	Street Dept Savings	204.12	0.00		204.12
510	Health Insurance	164,659.44	73,336.75	(66,942.50)	171,053.69
721	Library Maintenance Fund	40,081.54	0.00		40,081.54
703	Short-Term Disability/Health	1,740.10	0.47		1,740.57
800	Redevelopment Authority (CRA)	37,120.62	31,718.60	(13,594.64)	55,244.58
105	Redevelopment Authority Savings (CRA)	13,536.73	0.00		13,536.73
318	Community Betterment	163,493.59	3,494.33	0.00	166,987.92
473	CD 473	125,007.48	0.00		125,007.48
783	Bond CD 783	111,404.84	0.00		111,404.84
429	CD 429	81,789.27	560.74		82,350.01
	Bruning State Bank				
321	General Money Market	102,831.93	200,039.09	(220,000.00)	82,871.02
167	General Savings	82,238.65	255,559.61	(100,000.00)	237,798.26
409	Sales Tax Money Market	243,006.35	117.18		243,123.53
168	Sales Tax Savings	2,518,067.22	155,711.19	(200,000.00)	2,473,778.41
431	General Checking	2,464.57	320,000.00	(320,000.00)	2,464.57
169	Memorial Fund	23,938.10	20.72		23,958.82
731	CD Cell Financial Assistance	74,591.58	29.43		74,621.01
627	CDBG Funds - Acct closed 4/24/24	0.00			0.00
464	Flex Benefit	6,679.54	810.00	(893.04)	6,596.50
449	Pension	1,926.29	33,932.82	(30,643.45)	5,215.66
785	Broken Bow Keno	19,461.20	13,086.53	(19,140.17)	13,407.56
52646	City Square Ira Stone Memorial CD	4,755.79	0.00		4,755.79
556	Health CD 556 (Closed 247, opened 556)	101,007.23	693.16	0.00	101,700.39
41248	Health CD 248	176,168.23	710.46		176,878.69
	GRAND TOTAL				4,512,486.26

City of Broken Bow

Revenue	Account	Account Name	Fiscal Year 24 - 25			Fiscal Year 23 - 24				
			Current	Year To Date	%Used	Current	Year To Date	Total		
General										
01-2020.00		Motor Vehicle Tax	57,772.57	57,772.57	64.05 %	90,196.00	32,423.43	85,204.62		85,204.62
01-2030.00		Motor Vehicle Tax Pro-rate	1,591.49	1,591.49	56.08 %	2,838.00	1,246.51	1,389.80		1,389.80
01-2035.00		Motor Vehicle Fee	0.00	0.00	0.00 %	35,000.00	35,000.00	0.00		0.00
01-2040.00		County Road Levy	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2050.00		Homestead Allocation	25,610.40	25,610.40	30.19 %	84,843.00	59,232.60	52,233.14		52,233.14
01-2060.00		Property Tax	511,496.65	511,496.65	57.87 %	883,815.00	372,318.35	872,725.20		872,725.20
01-2070.00		Bond Proceeds	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2080.00		Mutual Finance Organization	16,435.33	16,435.33	117.40 %	14,000.00	(2,435.33)	24,170.90		24,170.90
01-2090.00		Interlocal Fire Board	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2100.00		Housing Authority Tax	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2110.00		Special Assessments	19,928.39	19,928.39	71.85 %	27,735.00	7,806.61	33,318.36		33,318.36
01-2200.00		Utility Transfer	576,561.23	576,561.23	104.83 %	550,000.00	(26,561.23)	553,435.10		553,435.10
01-2205.00		Utility Transfer Adm Costs	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2210.00		Transfer from Utilities - Bond	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2210.10		Transfer from Bond Fund	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2290.00		CRA Tax Collection	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2300.00		Equalization Payment	80,039.97	80,039.97	30.46 %	262,740.00	182,700.03	183,289.82		183,289.82
01-2301.00		Government Subdivision Aid	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2302.00		MIRF	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2303.00		Sales Tax Income .5%	375,220.75	375,220.75	113.70 %	330,000.00	(45,220.75)	519,253.40		519,253.40
01-2303.10		Sales Tax Income 1%	750,441.47	750,441.47	100.06 %	750,000.00	(441.47)	1,038,506.87		1,038,506.87
01-2303.20		Sales Tax Motor Vehicle .5%	107,917.95	107,917.95	89.93 %	120,000.00	12,082.05	139,820.77		139,820.77
01-2303.30		Sales Tax Motor Vehicle 1%	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2400.00		Telecommunications Tax	18,137.36	18,137.36	90.69 %	20,000.00	1,862.64	27,619.45		27,619.45
01-2400.10		KENO Proceeds	41,996.36	41,996.36	167.99 %	25,000.00	(16,996.36)	28,763.11		28,763.11
01-2400.20		Hotel/Motel Occupation Tax	50,194.13	50,194.13	167.31 %	30,000.00	(20,194.13)	52,135.73		52,135.73
01-2401.00		Franchise Tax	38,193.36	38,193.36	127.31 %	30,000.00	(8,193.36)	33,348.91		33,348.91
01-2401.10		Lease Payments/Tower Rent	6,921.20	6,921.20	138.42 %	5,000.00	(1,921.20)	4,259.20		4,259.20
01-2401.20		Zoning Fees	4,160.00	4,160.00	83.20 %	5,000.00	840.00	4,180.00		4,180.00
01-2402.00		Fees/Permits/Licenses	9,287.50	9,287.50	103.19 %	9,000.00	(287.50)	10,781.21		10,781.21
01-2404.00		Publication Reimbursements	217.71	217.71	0.00 %	0.00	(217.71)	220.66		220.66
01-2405.00		Miscellaneous Reimbursements	2,164,803.40	2,164,803.40	0.00 %	0.00	(2,164,803.40)	152.54		152.54
01-2405.05		Property Tax Credit	60,512.32	60,512.32	86.69 %	69,806.00	9,293.68	60,534.88		60,534.88
01-2406.00		Gifts/Donations/Memorials	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
01-2407.00		Interest Income	14,027.10	14,027.10	0.00 %	0.00	(14,027.10)	46,970.72		46,970.72
01-2408.00		Miscellaneous Income	12,514.60	12,514.60	14.72 %	85,000.00	72,485.40	16,077.73		16,077.73
01-2409.10		Carline Tax	310.42	310.42	65.49 %	474.00	163.58	376.28		376.28
01-2410.01		Grant Funds - Park Trail	0.00	0.00	0.00 %	0.00	0.00	0.00		0.00
TOTAL Revenue			4,944,291.66	4,944,291.66	144.13 %	3,430,447.00	(1,513,844.66)	3,788,768.40		3,788,768.40

Expense								
General								
01-3101.00		Salaries	176,981.03	176,981.03	88.49 %	200,000.00	23,018.97	161,038.92
01-3102.00		FICA/Medicare	13,131.29	13,131.29	88.38 %	14,858.25	1,726.96	12,205.37
01-3103.00		Pension	7,980.56	7,980.56	67.14 %	11,885.64	3,905.08	5,426.36
01-3104.00		Health Insurance	57,382.78	57,382.78	141.60 %	40,524.00	(16,858.78)	185,008.74
01-3105.00		Health Ins Deductions/Claims	0.00	0.00	0.00 %	0.00	0.00	0.00

City of Broken Bow

Account Expense (Continued)	Account Name	Fiscal Year 24 - 25			Fiscal Year 23 - 24		
		Current	Year To Date	%Used	Current	Year To Date	Total
General							
01-3202.00	Education and Training	513.00	513.00	10.26 %	5,000.00	28,869.55	28,869.55
01-3205.00	Training & Meeting Expense	9,483.16	9,483.16	189.66 %	5,000.00	5,758.88	5,758.88
01-3205.01	Admin. Mileage Reimb	0.00	0.00	0.00 %	0.00	0.00	0.00
01-3205.03	Employee Expenses	4,970.00	4,970.00	99.40 %	5,000.00	4,293.00	4,293.00
01-3206.00	Association Dues	17,021.60	17,021.60	113.48 %	15,000.00	8,814.60	8,814.60
01-3207.00	Bonds & WorkmansCompInsurance	250,856.80	250,856.80	116.68 %	215,000.00	36,697.39	36,697.39
01-3208.00	Audit Expense	20,800.00	20,800.00	104.00 %	20,000.00	41,103.50	41,103.50
01-3209.00	Printing & Publication	4,761.68	4,761.68	63.49 %	7,500.00	6,421.13	6,421.13
01-3211.00	Election Expense	109.56	109.56	0.00 %	0.00	0.00	0.00
01-3212.00	City Promotions	15,120.38	15,120.38	75.60 %	20,000.00	10,691.45	10,691.45
01-3212.20	KENO Expenses	2,636.96	2,636.96	0.00 %	0.00	0.00	0.00
01-3213.00	Weather Station Expense	354.07	354.07	104.14 %	340.00	348.75	348.75
01-3214.00	Legal Fees	36,449.00	36,449.00	101.25 %	36,000.00	36,559.00	36,559.00
01-3214.20	Contracted Services	0.00	0.00	0.00 %	0.00	0.00	0.00
01-3215.00	Contingency	0.00	0.00	0.00 %	0.00	0.00	0.00
01-3216.00	Copier Maint/Expense	5,956.17	5,956.17	74.45 %	8,000.00	16,054.34	16,054.34
01-3216.10	Software Fees	7,524.65	7,524.65	221.31 %	3,400.00	5,885.70	5,885.70
01-3217.00	Radio Communications	232,640.16	232,640.16	99.97 %	232,700.00	214,500.64	214,500.64
01-3218.00	Pension Administration	250.00	250.00	100.00 %	250.00	250.00	250.00
01-3221.00	Telephone/Internet	4,870.49	4,870.49	81.17 %	6,000.00	5,184.53	5,184.53
01-3222.00	Miscellaneous Expense	7,032.32	7,032.32	70.32 %	10,000.00	1,119.15	1,119.15
01-3223.00	Supplies & Postage	5,713.56	5,713.56	57.14 %	10,000.00	12,810.52	12,810.52
01-3223.10	Bank Fees	335.18	335.18	134.07 %	250.00	372.38	372.38
01-3223.20	Filing Fees	2,093.35	2,093.35	139.56 %	1,500.00	1,327.00	1,327.00
01-3409.00	Airport Payment	12,999.96	12,999.96	100.00 %	13,000.00	12,999.96	12,999.96
01-3410.00	Equipment Purchases	4,143.68	4,143.68	41.44 %	10,000.00	9,500.00	9,500.00
01-3420.00	Admin Vehicle	870.67	870.67	87.07 %	1,000.00	609.30	609.30
01-3436.00	Nuisance Property Expense	1,243.40	1,243.40	12.43 %	10,000.00	0.00	0.00
01-3438.00	IT Expense	18,589.27	18,589.27	116.91 %	15,900.00	7,252.03	7,252.03
01-3438.01	Administrator Expense	2,521.42	2,521.42	25.21 %	10,000.00	2,573.54	2,573.54
01-3439.00	Zoning Expense	2,049.29	2,049.29	81.97 %	2,500.00	346.00	346.00
TOTAL Expense		927,385.44	927,385.44	99.65 %	930,607.89	834,021.73	834,021.73
					3,222.45		

PROFIT / (LOSS) :	2,499,839.11	2,499,839.11	(1,517,067.11)	2,954,746.67	2,954,746.67
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City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Budget		Fiscal Year 23 - 24	
		Current	Year To Date	%Used	Current	Total	Year To Date	Total
Revenue								
Municipal Building								
02-2304.00	Municipal Building Rentals	14,090.00	14,090.00	117.42 %	12,000.00	12,000.00	12,050.00	12,050.00
TOTAL Revenue		14,090.00	14,090.00	117.42 %	12,000.00	12,000.00	12,050.00	12,050.00
Expense								
Municipal Building								
02-3101.00	Salaries	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
02-3102.00	FICA/Medicare	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
02-3103.00	Pension	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
02-3104.00	Health Insurance	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
02-3205.00	Training & Meeting Expense	1,011.64	1,011.64	101.16 %	1,000.00	1,000.00	250.82	250.82
02-3220.00	Utilities	21,640.68	21,640.68	127.30 %	17,000.00	17,000.00	11,842.69	11,842.69
02-3223.00	Supplies & Postage	1,438.91	1,438.91	143.89 %	1,000.00	1,000.00	1,167.05	1,167.05
02-3223.01	Building Cleaning Supplies	1,923.75	1,923.75	76.95 %	2,500.00	2,500.00	2,023.43	2,023.43
02-3310.00	Maint/Repair Equipment	0.00	0.00	0.00 %	3,000.00	3,000.00	2,777.23	2,777.23
02-3311.00	Maintenance & Repair Bldg	3,251.94	3,251.94	16.26 %	20,000.00	20,000.00	31,794.61	31,794.61
02-3410.00	Equipment Purchases	13,320.82	13,320.82	88.81 %	15,000.00	15,000.00	4,174.03	4,174.03
02-3411.00	Computers	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
02-3419.01	Contracted Services	33,774.00	33,774.00	168.87 %	20,000.00	20,000.00	12,708.00	12,708.00
02-3438.00	IT Expense	3,367.40	3,367.40	21.18 %	15,900.00	15,900.00	4,643.72	4,643.72
02-4202.00	Building Improvements	159,037.14	159,037.14	79.52 %	200,000.00	200,000.00	0.00	0.00
TOTAL Expense		238,766.28	238,766.28	80.83 %	295,400.00	295,400.00	71,381.58	71,381.58

PROFIT / (LOSS) :

(224,676.28) (224,676.28)

(283,400.00)

(283,400.00)

(59,331.58)

(59,331.58)

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Fiscal Year 23 - 24		
		Current	Year To Date	%Used	Current	Year To Date	Total
Revenue							
Handi Bus							
03-2409.00	Passenger Contributions	188.00	188.00	23.50 %	800.00	71.00	71.00
03-2410.00	Grant Reimbursements	0.00	0.00	0.00 %	45,000.00	0.00	0.00
TOTAL Revenue		188.00	188.00	0.41 %	45,800.00	71.00	71.00
Expense							
Handi Bus							
03-3101.00	Salaries	37,728.79	37,728.79	90.69 %	41,600.00	3,871.21	37,038.72
03-3102.00	FICA/Medicare	2,861.23	2,861.23	84.10 %	3,402.08	540.85	2,854.83
03-3103.00	Pension	0.00	0.00	0.00 %	2,742.84	2,742.84	0.00
03-3104.00	Health Insurance	6,534.60	6,534.60	63.17 %	10,344.00	3,809.40	6,648.33
03-3207.00	Bonds & WorkmansComplnsurance	0.00	0.00	0.00 %	750.00	750.00	0.00
03-3216.00	Copier Maint/Expense	0.00	0.00	0.00 %	0.00	0.00	0.00
03-3220.00	Utilities	0.00	0.00	0.00 %	0.00	0.00	0.00
03-3221.00	Telephone/Internet	814.05	814.05	62.62 %	1,300.00	485.95	1,244.40
03-3222.00	Miscellaneous Expense	48.49	48.49	32.33 %	150.00	101.51	177.49
03-3223.00	Supplies & Postage	27.29	27.29	10.92 %	250.00	222.71	196.01
03-3225.00	Gas and Oil	4,947.19	4,947.19	65.96 %	7,500.00	2,552.81	5,704.57
03-3226.00	Tires	0.00	0.00	0.00 %	1,800.00	1,800.00	0.00
03-3310.00	Maint/Repair Equipment	4,397.93	4,397.93	146.60 %	3,000.00	(1,397.93)	189.11
03-3410.00	Equipment Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00
03-3438.00	IT Expense	443.88	443.88	177.55 %	250.00	203.88	203.88
TOTAL Expense		57,803.45	57,803.45	79.09 %	73,088.92	15,285.47	54,257.34
PROFIT / (LOSS) :							
		(57,615.45)	(57,615.45)		(27,288.92)	30,326.53	(54,186.34)

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Fiscal Year 23 - 24		
		Current	Year To Date	%Used	Current	Year To Date	Total
		Budget			Total		
Revenue							
Police							
04-2406.00	Gifts/Donations/Memorials	0.00	0.00	0.00 %	0.00	0.00	0.00
04-2407.10	K9 Donations	0.00	0.00	0.00 %	0.00	0.00	0.00
04-2408.00	Miscellaneous Income	100.00	100.00	0.00 %	0.00	0.00	0.00
04-2410.00	Grant Reimbursements	3,901.45	3,901.45	78.03 %	5,000.00	1,200.00	1,200.00
04-2411.00	Pound Fees	0.00	0.00	0.00 %	0.00	1,257.20	1,257.20
04-2412.00	Dog Licenses	285.00	285.00	142.50 %	0.00	0.00	0.00
04-2412.10	Permits	625.00	625.00	83.33 %	200.00	316.00	316.00
04-2413.00	Fines	235.00	235.00	117.50 %	750.00	576.00	576.00
04-2414.00	Citation Fines	195.00	195.00	55.71 %	200.00	135.00	135.00
TOTAL Revenue		5,341.45	5,341.45	82.18 %	6,500.00	3,554.20	3,554.20
Expense							
Police							
04-3101.00	Salaries	675,082.65	675,082.65	104.63 %	645,200.00	(29,882.65)	605,742.46
04-3101.01	Overtime Wages	0.00	0.00	0.00 %	0.00	0.00	(815.90)
04-3102.00	FICA/Medicare	49,591.21	49,591.21	101.79 %	48,721.50	(869.71)	44,646.51
04-3103.00	Pension	33,982.85	33,982.85	112.99 %	30,075.00	(3,907.85)	28,360.88
04-3104.00	Health Insurance	141,510.56	141,510.56	91.08 %	155,376.00	13,865.44	113,995.13
04-3205.00	Training & Meeting Expense	6,982.01	6,982.01	87.28 %	8,000.00	1,017.99	4,237.38
04-3206.00	Association Dues	472.00	472.00	94.40 %	500.00	28.00	280.00
04-3209.00	Printing & Publication	167.95	167.95	33.59 %	500.00	332.05	355.95
04-3216.00	Copier Maint/Expense	1,400.00	1,400.00	82.35 %	1,700.00	300.00	1,542.61
04-3220.00	Utilities	7,910.85	7,910.85	98.89 %	8,000.00	89.15	6,509.08
04-3221.00	Telephone/Internet	10,294.72	10,294.72	110.70 %	9,300.00	(994.72)	8,251.99
04-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	0.00	0.00	0.00
04-3223.00	Supplies & Postage	2,489.69	2,489.69	99.59 %	2,500.00	10.31	2,585.66
04-3225.00	Gas and Oil	11,239.12	11,239.12	80.28 %	14,000.00	2,760.88	11,554.48
04-3310.00	Maint/Repair Equipment	7,363.87	7,363.87	92.05 %	8,000.00	636.13	7,112.13
04-3311.00	Maintenance & Repair Bldg	6,646.78	6,646.78	66.47 %	10,000.00	3,353.22	6,346.55
04-3312.00	Uniforms	4,895.84	4,895.84	81.60 %	6,000.00	1,104.16	3,366.09
04-3313.00	Training	1,783.71	1,783.71	25.48 %	7,000.00	5,216.29	4,162.79
04-3314.00	Police Officer Expense	0.00	0.00	0.00 %	0.00	0.00	75.02
04-3315.00	Dog Care	1,118.10	1,118.10	55.90 %	2,000.00	881.90	1,878.78
04-3315.10	K9 Officer	3,536.69	3,536.69	235.78 %	1,500.00	(2,036.69)	1,293.00
04-3317.00	K9 Donation Expense	0.00	0.00	0.00 %	0.00	0.00	0.00
04-3410.00	Equipment Purchases	79,643.79	79,643.79	99.55 %	80,000.00	356.21	11,911.83
04-3411.00	Computers	3,287.55	3,287.55	50.58 %	6,500.00	3,212.45	5,676.12
04-3412.00	Vests	2,000.00	2,000.00	100.00 %	2,000.00	0.00	0.00
04-3413.00	Radios	903.96	903.96	75.33 %	1,200.00	296.04	276.88
04-3414.00	Guns	2,543.18	2,543.18	72.66 %	3,500.00	956.82	1,308.97
04-3414.10	Ammunition	2,150.00	2,150.00	71.67 %	3,000.00	850.00	2,484.10
04-3437.00	Arrest Related Expense	1,452.88	1,452.88	96.86 %	1,500.00	47.12	0.00
04-3438.00	IT Expense	7,960.40	7,960.40	115.54 %	6,890.00	(1,070.40)	6,602.06
TOTAL Expense		1,066,410.36	1,066,410.36	100.32 %	1,062,962.50	(3,447.86)	879,740.55

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25		Budget		Fiscal Year 23 - 24	
		Current	Year To Date	%Used	Current	Total	Remaining
PROFIT / (LOSS) :		(1,061,068.91)	(1,061,068.91)		1,056,462.50	(1,056,462.50)	4,606.41
						(876,186.35)	(876,186.35)

City of Broken Bow

		Fiscal Year 24 - 25			Fiscal Year 23 - 24				
Account	Account Name	Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Rescue Unit									
05-2406.00	Gifts/Donations/Memorials	1,400.00	1,400.00	0.00 %	0.00	0.00	(1,400.00)	(20,621.38)	(20,621.38)
05-2408.00	Miscellaneous Income	77,156.39	77,156.39	0.00 %	0.00	0.00	(77,156.39)	4,946.99	4,946.99
05-2415.00	Ambulance Service	194,168.28	194,168.28	258.89 %	75,000.00	75,000.00	(119,168.28)	94,898.59	94,898.59
TOTAL Revenue		272,724.67	272,724.67	363.63 %	75,000.00	75,000.00	(197,724.67)	79,224.20	79,224.20
Expense									
Rescue Unit									
05-3101.00	Salaries	103,896.57	103,896.57	92.01 %	112,920.00	112,920.00	9,023.43	25,667.16	25,667.16
05-3102.00	FICA/Medicare	7,388.30	7,388.30	373.80 %	1,976.53	1,976.53	(5,411.77)	1,827.43	1,827.43
05-3103.00	Pension	5,678.78	5,678.78	376.64 %	1,507.73	1,507.73	(4,171.05)	1,540.66	1,540.66
05-3104.00	Health Insurance	28,718.72	28,718.72	102.67 %	27,972.00	27,972.00	(746.72)	6,875.04	6,875.04
05-3202.00	Education and Training	9,262.37	9,262.37	92.62 %	10,000.00	10,000.00	737.63	10,018.17	10,018.17
05-3202.10	Conference	8,131.19	8,131.19	116.16 %	7,000.00	7,000.00	(1,131.19)	6,917.29	6,917.29
05-3205.00	Training & Meeting Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	293.48	293.48
05-3206.00	Association Dues	810.00	810.00	115.71 %	700.00	700.00	(110.00)	0.00	0.00
05-3209.00	Printing & Publication	0.00	0.00	0.00 %	50.00	50.00	50.00	0.00	0.00
05-3216.00	Copier Maint/Expense	526.02	526.02	116.89 %	450.00	450.00	(76.02)	224.75	224.75
05-3220.00	Utilities	2,915.49	2,915.49	64.79 %	4,500.00	4,500.00	1,584.51	3,019.47	3,019.47
05-3221.00	Telephone/Internet	3,055.80	3,055.80	138.90 %	2,200.00	2,200.00	(855.80)	2,075.05	2,075.05
05-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	42.80	42.80
05-3223.00	Supplies & Postage	891.38	891.38	254.68 %	350.00	350.00	(541.38)	458.72	458.72
05-3223.01	Building Cleaning Supplies	612.71	612.71	204.24 %	300.00	300.00	(312.71)	256.83	256.83
05-3225.00	Gas and Oil	9,952.96	9,952.96	99.53 %	10,000.00	10,000.00	47.04	3,287.46	3,287.46
05-3310.00	Maint/Repair Equipment	19,423.54	19,423.54	194.24 %	10,000.00	10,000.00	(9,423.54)	15,833.23	15,833.23
05-3313.00	Training	1,667.31	1,667.31	111.15 %	1,500.00	1,500.00	(167.31)	992.75	992.75
05-3330.00	Life Insurance	1,266.72	1,266.72	84.45 %	1,500.00	1,500.00	233.28	1,071.84	1,071.84
05-3332.00	Laundry	150.00	150.00	100.00 %	150.00	150.00	0.00	152.26	152.26
05-3334.00	Ambulance Driver Incentive	72,895.00	72,895.00	182.24 %	40,000.00	40,000.00	(32,895.00)	33,645.00	33,645.00
05-3336.00	Insurance Aid Fees	25,923.05	25,923.05	152.49 %	17,000.00	17,000.00	(8,923.05)	16,327.99	16,327.99
05-3338.00	Ambulance Supplies	40,898.88	40,898.88	136.33 %	30,000.00	30,000.00	(10,898.88)	20,769.44	20,769.44
05-3361.00	Uniforms	2,542.36	2,542.36	203.39 %	1,250.00	1,250.00	(1,292.36)	733.84	733.84
05-3410.00	Equipment Purchases	27,318.10	27,318.10	78.05 %	35,000.00	35,000.00	7,681.90	34,394.80	34,394.80
05-3438.00	IT Expense	5,193.73	5,193.73	75.38 %	6,890.00	6,890.00	1,696.27	9,265.88	9,265.88
05-3440.00	Transport Expense	5,511.48	5,511.48	153.10 %	3,600.00	3,600.00	(1,911.48)	0.00	0.00
05-3442.00	Transport Stipen	15,342.86	15,342.86	76.71 %	20,000.00	20,000.00	4,657.14	0.00	0.00
05-3443.00	New Ambulance/Equipment	404,936.98	404,936.98	122.71 %	330,000.00	330,000.00	(74,936.98)	0.00	0.00
TOTAL Expense		804,910.30	804,910.30	118.93 %	676,816.26	676,816.26	(128,094.04)	195,691.34	195,691.34
PROFIT / (LOSS) :									
		(532,185.63)	(532,185.63)		(601,816.26)	(601,816.26)	(69,630.63)	(116,467.14)	(116,467.14)

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Fiscal Year 23 - 24		
		Current	Year To Date	%Used	Current	Total	Remaining
Revenue							
Fire							
06-2403.00	Insurance Reimbursements	0.00	0.00	0.00 %	0.00	0.00	0.00
06-2405.00	Miscellaneous Reimbursements	0.00	0.00	0.00 %	0.00	0.00	0.00
06-2406.00	Gifts/Donations/Memorials	0.00	0.00	0.00 %	0.00	0.00	75.00
06-2408.00	Miscellaneous Income	0.00	0.00	0.00 %	0.00	0.00	300.00
06-2410.00	Grant Reimbursements	0.00	0.00	0.00 %	0.00	0.00	0.00
06-2416.00	Rural Fire Protection	0.00	0.00	0.00 %	0.00	0.00	0.00
TOTAL Revenue		0.00	0.00	0.00 %	0.00	375.00	375.00
Expense							
Fire							
06-3101.00	Salaries	31,234.87	31,234.87	98.22 %	31,800.00	31,800.00	25,667.14
06-3102.00	FICA/Medicare	2,200.24	2,200.24	111.32 %	1,976.53	1,976.53	1,827.44
06-3103.00	Pension	1,861.05	1,861.05	123.43 %	1,507.73	1,507.73	1,540.66
06-3104.00	Health Insurance	10,557.76	10,557.76	204.13 %	5,172.00	5,172.00	6,875.04
06-3205.00	Training & Meeting Expense	0.00	0.00	0.00 %	0.00	0.00	0.00
06-3205.10	Fire School	0.00	0.00	0.00 %	3,000.00	3,000.00	810.00
06-3209.00	Printing & Publication	0.00	0.00	0.00 %	50.00	50.00	4.68
06-3216.00	Copier Maint/Expense	526.04	526.04	116.90 %	450.00	450.00	224.75
06-3220.00	Utilities	2,882.94	2,882.94	64.07 %	4,500.00	4,500.00	3,110.80
06-3221.00	Telephone/Internet	1,469.07	1,469.07	73.45 %	2,000.00	2,000.00	1,749.79
06-3223.00	Supplies & Postage	693.03	693.03	138.61 %	500.00	500.00	382.15
06-3225.00	Gas and Oil	4,470.01	4,470.01	149.00 %	3,000.00	3,000.00	2,697.74
06-3310.00	Maint/Repair Equipment	29,807.19	29,807.19	99.36 %	30,000.00	30,000.00	22,199.86
06-3311.00	Maintenance & Repair Bldg	7,012.21	7,012.21	140.24 %	5,000.00	5,000.00	3,496.75
06-3313.00	Training	1,164.89	1,164.89	46.60 %	2,500.00	2,500.00	1,459.44
06-3330.00	Life Insurance	0.00	0.00	0.00 %	1,000.00	1,000.00	0.00
06-3410.00	Equipment Purchases	37,510.82	37,510.82	107.17 %	35,000.00	35,000.00	24,630.95
06-3415.10	Sirens and Batteries	5,000.00	5,000.00	100.00 %	5,000.00	5,000.00	0.00
06-3438.00	IT Expense	3,614.20	3,614.20	52.46 %	6,890.00	6,890.00	3,534.05
06-4201.00	Door Project	11,682.68	11,682.68	58.41 %	20,000.00	20,000.00	0.00
TOTAL Expense		151,687.00	151,687.00	95.19 %	159,346.26	159,346.26	100,211.24
PROFIT / (LOSS) :							
		(151,687.00)	(151,687.00)		(159,346.26)	(99,836.24)	(99,836.24)

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Budget		Fiscal Year 23 - 24			
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total	
Revenue										
Library										
07-2406.00	Gifts/Donations/Memorials	6,606.00	6,606.00	0.00 %	0.00	0.00	(6,606.00)	6,606.00	6,606.00	
07-2408.00	Miscellaneous Income	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
07-2417.00	Library Fees	4,808.99	4,808.99	192.36 %	2,500.00	2,500.00	(2,308.99)	4,099.68	4,099.68	
TOTAL Revenue		11,414.99	11,414.99	456.60 %	2,500.00	2,500.00	(8,914.99)	10,705.68	10,705.68	
Expense										
Library										
07-3101.00	Salaries	178,531.79	178,531.79	89.04 %	200,510.00	200,510.00	21,978.21	153,663.02	153,663.02	
07-3102.00	FICA/Medicare	13,261.95	13,261.95	95.45 %	13,894.65	13,894.65	632.70	10,938.06	10,938.06	
07-3103.00	Pension	9,504.85	9,504.85	85.51 %	11,115.72	11,115.72	1,610.87	8,178.77	8,178.77	
07-3104.00	Health Insurance	23,431.16	23,431.16	51.38 %	45,600.00	45,600.00	22,168.84	31,250.16	31,250.16	
07-3205.00	Training & Meeting Expense	221.11	221.11	44.22 %	500.00	500.00	278.89	401.51	401.51	
07-3206.00	Association Dues	210.00	210.00	91.30 %	230.00	230.00	20.00	195.00	195.00	
07-3216.00	Copier Maint/Expense	1,976.91	1,976.91	84.85 %	2,330.00	2,330.00	353.09	1,973.87	1,973.87	
07-3219.00	Trash Removal	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
07-3220.00	Utilities	13,543.78	13,543.78	82.08 %	16,500.00	16,500.00	2,956.22	13,298.04	13,298.04	
07-3221.00	Telephone/Internet	2,111.65	2,111.65	105.58 %	2,000.00	2,000.00	(111.65)	1,688.63	1,688.63	
07-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
07-3222.20	Programming	1,077.09	1,077.09	89.76 %	1,200.00	1,200.00	122.91	0.00	0.00	
07-3223.00	Supplies & Postage	2,204.79	2,204.79	88.19 %	2,500.00	2,500.00	295.21	2,418.89	2,418.89	
07-3310.00	Maint/Repair Equipment	88.79	88.79	17.76 %	500.00	500.00	411.21	374.44	374.44	
07-3310.10	Tech Support/Subscriptions	2,090.00	2,090.00	83.60 %	2,500.00	2,500.00	410.00	2,090.00	2,090.00	
07-3311.00	Maintenance & Repair Bldg	3,646.71	3,646.71	72.93 %	5,000.00	5,000.00	1,353.29	2,262.84	2,262.84	
07-3313.00	Training	1,523.70	1,523.70	76.18 %	2,000.00	2,000.00	476.30	765.00	765.00	
07-3339.00	Maintenance/Repair Grounds	485.02	485.02	48.50 %	1,000.00	1,000.00	514.98	552.51	552.51	
07-3340.00	Book Purchases	28,862.96	28,862.96	99.53 %	29,000.00	29,000.00	137.04	27,022.18	27,022.18	
07-3340.10	Database	350.81	350.81	100.23 %	350.00	350.00	(0.81)	334.10	334.10	
07-3340.20	Nebraska Overdrive	500.00	500.00	100.00 %	500.00	500.00	0.00	500.00	500.00	
07-3342.00	Library Promotions	212.60	212.60	53.15 %	400.00	400.00	187.40	64.00	64.00	
07-3410.00	Equipment Purchases	1,165.04	1,165.04	77.67 %	1,500.00	1,500.00	334.96	1,343.76	1,343.76	
07-3419.01	Contracted Services	10,044.00	10,044.00	99.45 %	10,100.00	10,100.00	56.00	10,044.00	10,044.00	
07-3420.01	Daugherty Library Maint Fund	0.00	0.00	0.00 %	6,606.00	6,606.00	6,606.00	0.00	0.00	
07-3438.00	IT Expense	8,048.94	8,048.94	114.98 %	7,000.00	7,000.00	(1,048.94)	20,870.32	20,870.32	
07-4201.00	Door Project	17,910.71	17,910.71	105.36 %	17,000.00	17,000.00	(910.71)	0.00	0.00	
TOTAL Expense		321,004.36	321,004.36	84.51 %	379,836.37	379,836.37	58,832.01	290,229.10	290,229.10	
PROFIT / (LOSS) :										
		(309,589.37)	(309,589.37)		(377,336.37)	(377,336.37)	(67,747.00)	(279,523.42)	(279,523.42)	

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Budget			Fiscal Year 23 - 24		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total	
	Revenue									
Street										
08-2405.00	Miscellaneous Reimbursements	3,656.23	3,656.23	298.96 %	1,223.00	1,223.00	(2,433.23)	781.41	781.41	
08-2408.00	Miscellaneous Income	0.00	0.00	0.00 %	0.00	0.00	0.00	310.00	310.00	
08-2408.10	Grant Funds	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
08-2408.20	Sales Tax Infra Transfer	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
08-2418.00	Street Allocation	354,696.49	354,696.49	62.14 %	570,779.00	570,779.00	216,082.51	296,982.11	296,982.11	
08-2419.00	Incentive Payment	2,333.35	2,333.35	58.33 %	4,000.00	4,000.00	1,666.65	296,982.11	296,982.11	
08-2421.00	Box Culvert Reimbursement	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
08-2422.00	Road Material Reimbursement	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
08-2424.00	Equipment Rental Fees	0.00	0.00	0.00 %	0.00	0.00	0.00	145.00	145.00	
TOTAL Revenue		360,686.07	360,686.07	62.62 %	576,002.00	576,002.00	215,315.93	595,200.63	595,200.63	
Expense										
Street										
08-3101.00	Salaries	413,895.24	413,895.24	102.10 %	405,364.00	405,364.00	(8,531.24)	368,172.27	368,172.27	
08-3101.01	Overtime Wages	0.00	0.00	0.00 %	12,030.00	12,030.00	12,030.00	0.00	0.00	
08-3102.00	FICA/Medicare	29,585.76	29,585.76	131.16 %	22,556.25	22,556.25	(7,029.51)	26,736.67	26,736.67	
08-3103.00	Pension	21,557.95	21,557.95	153.55 %	14,040.00	14,040.00	(7,517.95)	16,613.86	16,613.86	
08-3104.00	Health Insurance	81,514.28	81,514.28	86.48 %	94,260.00	94,260.00	12,745.72	70,365.45	70,365.45	
08-3205.00	Training & Meeting Expense	150.00	150.00	9.38 %	1,600.00	1,600.00	1,450.00	510.25	510.25	
08-3206.00	Association Dues	0.00	0.00	0.00 %	250.00	250.00	250.00	0.00	0.00	
08-3220.00	Utilities	14,376.23	14,376.23	75.66 %	19,000.00	19,000.00	4,623.77	13,571.16	13,571.16	
08-3221.00	Telephone/Internet	2,135.26	2,135.26	133.45 %	1,600.00	1,600.00	(535.26)	1,613.33	1,613.33	
08-3222.00	Miscellaneous Expense	26.73	26.73	2.67 %	1,000.00	1,000.00	973.27	1,199.45	1,199.45	
08-3222.10	Snow Removal	37,826.73	37,826.73	84.06 %	45,000.00	45,000.00	7,173.27	35,812.20	35,812.20	
08-3223.00	Supplies & Postage	0.00	0.00	0.00 %	500.00	500.00	500.00	35.98	35.98	
08-3225.00	Gas and Oil	27,079.06	27,079.06	84.62 %	32,000.00	32,000.00	4,920.94	30,340.90	30,340.90	
08-3290.00		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
08-3310.00	Maint/Repair Equipment	74,829.90	74,829.90	103.93 %	72,000.00	72,000.00	(2,829.90)	72,958.56	72,958.56	
08-3311.00	Maintenance & Repair Bldg	4,443.76	4,443.76	74.06 %	6,000.00	6,000.00	1,556.24	5,121.52	5,121.52	
08-3320.00	Interest	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
08-3344.00	Chemicals	16,360.22	16,360.22	68.17 %	24,000.00	24,000.00	7,639.78	22,141.04	22,141.04	
08-3345.00	Road Materials	24,463.48	24,463.48	122.32 %	20,000.00	20,000.00	(4,463.48)	18,593.19	18,593.19	
08-3346.00	Gravel	0.00	0.00	0.00 %	1,000.00	1,000.00	1,000.00	0.00	0.00	
08-3347.00	Street Signs	5,903.40	5,903.40	168.67 %	3,500.00	3,500.00	(2,403.40)	1,862.99	1,862.99	
08-3348.00	Street Signals/Maintenance	10,830.00	10,830.00	180.50 %	6,000.00	6,000.00	(4,830.00)	(1,957.86)	(1,957.86)	
08-3348.10	Flags	0.00	0.00	0.00 %	2,000.00	2,000.00	2,000.00	0.00	0.00	
08-3349.00	Pavement Marking	7,766.06	7,766.06	70.60 %	11,000.00	11,000.00	3,233.94	4,081.36	4,081.36	
08-3350.00	Shop Tools	1,177.48	1,177.48	33.64 %	3,500.00	3,500.00	2,322.52	3,089.94	3,089.94	
08-3351.00	Equipment Rental	2,975.00	2,975.00	99.17 %	3,000.00	3,000.00	25.00	0.00	0.00	
08-3410.00	Equipment Purchases	183,653.15	183,653.15	99.81 %	184,000.00	184,000.00	346.85	134,825.86	134,825.86	
08-3410.01	Safety Equipment	2,004.76	2,004.76	57.28 %	3,500.00	3,500.00	1,495.24	3,123.34	3,123.34	
08-3416.00	Land & Buildings	583.51	583.51	38.90 %	1,500.00	1,500.00	916.49	1,020.19	1,020.19	
08-3422.01	Street Lighting	34.85	34.85	0.00 %	0.00	0.00	(34.85)	42.97	42.97	
08-3423.00	Storm Sewers	0.00	0.00	0.00 %	1,500.00	1,500.00	1,500.00	0.00	0.00	
08-3424.00	Trucks/Loader	36,800.58	36,800.58	79.14 %	46,500.00	46,500.00	9,699.42	46,202.30	46,202.30	
08-3425.00	Street Construction	52,350.52	52,350.52	104.70 %	50,000.00	50,000.00	(2,350.52)	40,392.96	40,392.96	
08-3425.01	Township Roads	30,000.00	30,000.00	100.00 %	30,000.00	30,000.00	0.00	23,601.85	23,601.85	

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Budget			Fiscal Year 23 - 24		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total	
Expense (Continued)										
Street										
08-3426.00	Armor Coating	0.00	0.00	0.00 %	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	
08-3438.00	IT Expense	6,525.38	6,525.38	94.71 %	6,890.00	6,890.00	364.62	6,370.44	6,370.44	
08-3445.00	Printing and Publications	0.00	0.00	0.00 %	1,000.00	1,000.00	1,000.00	0.00	0.00	
TOTAL Expense		1,088,849.29	1,088,849.29	94.68 %	1,150,090.25	1,150,090.25	61,240.96	970,442.17	970,442.17	
PROFIT / (LOSS) :										
		(728,163.22)	(728,163.22)		(574,088.25)	(574,088.25)	154,074.97	(375,241.54)	(375,241.54)	

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Budget			Fiscal Year 23 - 24		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total	
Revenue										
Park										
09-2405.00	Miscellaneous Reimbursements	0.00	0.00	0.00 %	0.00	0.00	0.00	100.00	100.00	
09-2408.00	Miscellaneous Income	0.00	0.00	0.00 %	0.00	0.00	0.00	826.65	826.65	
09-2425.00	Park Rental Fees	205.00	205.00	205.00 %	100.00	100.00	(105.00)	160.00	160.00	
09-2426.00	Tennis Center Fees	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
09-2426.10	RV Park Rental Fees	31,152.67	31,152.67	89.01 %	35,000.00	35,000.00	3,847.33	40,805.04	40,805.04	
09-2426.20	RV Park Rental Sales Tax	(637.49)	(637.49)	0.00 %	0.00	0.00	637.49	(323.21)	(323.21)	
09-2426.30	RV Park Lodging Tax	65.03	65.03	0.00 %	0.00	0.00	(65.03)	30.70	30.70	
09-2430.01	Capital Improvements	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
TOTAL Revenue		30,785.21	30,785.21	87.71 %	35,100.00	35,100.00	4,314.79	41,599.18	41,599.18	
Expense										
Park										
09-3101.00	Salaries	148,376.01	148,376.01	76.09 %	195,000.00	195,000.00	46,623.99	139,102.49	139,102.49	
09-3102.00	FICA/Medicare	10,862.54	10,862.54	66.89 %	16,240.50	16,240.50	5,377.96	10,339.47	10,339.47	
09-3103.00	Pension	6,979.55	6,979.55	97.08 %	7,189.50	7,189.50	209.95	6,686.84	6,686.84	
09-3104.00	Health Insurance	47,329.56	47,329.56	93.22 %	50,772.00	50,772.00	3,442.44	35,199.27	35,199.27	
09-3205.00	Training & Meeting Expense	0.00	0.00	0.00 %	1,250.00	1,250.00	1,250.00	436.40	436.40	
09-3209.00	Printing & Publication	0.00	0.00	0.00 %	500.00	500.00	500.00	165.00	165.00	
09-3219.00	Trash Removal	789.60	789.60	78.96 %	1,000.00	1,000.00	210.40	671.60	671.60	
09-3220.00	Utilities	24,216.70	24,216.70	80.72 %	30,000.00	30,000.00	5,783.30	27,408.86	27,408.86	
09-3221.00	Telephone/Internet	2,053.20	2,053.20	128.32 %	1,600.00	1,600.00	(453.20)	1,694.20	1,694.20	
09-3222.00	Miscellaneous Expense	14.59	14.59	7.30 %	200.00	200.00	185.41	206.25	206.25	
09-3223.00	Supplies & Postage	27.99	27.99	4.31 %	650.00	650.00	622.01	812.55	812.55	
09-3225.00	Gas and Oil	7,397.84	7,397.84	52.84 %	14,000.00	14,000.00	6,602.16	12,679.17	12,679.17	
09-3310.00	Maint/Repair Equipment	16,829.89	16,829.89	84.15 %	20,000.00	20,000.00	3,170.11	16,990.49	16,990.49	
09-3311.00	Maintenance & Repair Bldg	5,008.34	5,008.34	100.17 %	5,000.00	5,000.00	(8.34)	3,768.76	3,768.76	
09-3320.00	Interest	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
09-3339.00	Maintenance/Repair Grounds	38,635.79	38,635.79	101.67 %	38,000.00	38,000.00	(635.79)	39,742.50	39,742.50	
09-3351.00	Equipment Rental	0.00	0.00	0.00 %	300.00	300.00	300.00	0.00	0.00	
09-3352.00	Tools/Shop Equipment	1,042.62	1,042.62	86.88 %	1,200.00	1,200.00	157.38	814.79	814.79	
09-3353.00	Trees & Shrubs	614.48	614.48	51.21 %	1,200.00	1,200.00	585.52	865.00	865.00	
09-3410.00	Equipment Purchases	35,056.52	35,056.52	100.16 %	35,000.00	35,000.00	(56.52)	34,683.32	34,683.32	
09-3410.01	Safety Equipment	1,157.61	1,157.61	57.88 %	2,000.00	2,000.00	842.39	1,570.61	1,570.61	
09-3415.00	Mower Lease	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
09-3427.00	Underground Sprinklers	3,062.93	3,062.93	87.51 %	3,500.00	3,500.00	437.07	3,503.23	3,503.23	
09-3428.00	Playground Equipment	0.00	0.00	0.00 %	500.00	500.00	500.00	0.00	0.00	
09-3430.00	Melham Lake	62.75	62.75	1.26 %	5,000.00	5,000.00	4,937.25	4,384.51	4,384.51	
09-3438.00	IT Expense	6,285.40	6,285.40	96.70 %	6,500.00	6,500.00	214.60	6,350.42	6,350.42	
TOTAL Expense		355,803.91	355,803.91	81.49 %	436,602.00	436,602.00	80,798.09	348,075.73	348,075.73	
PROFIT / (LOSS) :										
		(325,018.70)	(325,018.70)		(401,502.00)	(401,502.00)	(76,483.30)	(306,476.55)	(306,476.55)	

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Budget			Fiscal Year 23 - 24	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Swimming Pool									
10-2427.00	Admissions	30,377.71	30,377.71	101.26 %	30,000.00	30,000.00	(377.71)	30,111.58	30,111.58
10-2428.00	Concessions	4,159.96	4,159.96	104.00 %	4,000.00	4,000.00	(159.96)	50.88	50.88
10-2429.00	Red Cross Lessons	5,925.00	5,925.00	79.00 %	7,500.00	7,500.00	1,575.00	6,790.00	6,790.00
TOTAL Revenue		40,462.67	40,462.67	97.50 %	41,500.00	41,500.00	1,037.33	36,952.46	36,952.46
Expense									
Swimming Pool									
10-3101.00	Salaries	91,890.48	91,890.48	110.71 %	83,000.00	83,000.00	(8,890.48)	74,769.01	74,769.01
10-3102.00	FICA/Medicare	7,029.65	7,029.65	103.88 %	6,766.89	6,766.89	(262.76)	5,719.92	5,719.92
10-3103.00	Pension	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-3104.00	Health Insurance	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-3205.00	Training & Meeting Expense	40.00	40.00	8.00 %	500.00	500.00	460.00	400.00	400.00
10-3206.10	Credit Card/POS Service Fees	2,784.52	2,784.52	89.82 %	3,100.00	3,100.00	315.48	2,599.19	2,599.19
10-3209.00	Printing & Publication	0.00	0.00	0.00 %	750.00	750.00	750.00	91.43	91.43
10-3220.00	Utilities	10,956.58	10,956.58	99.61 %	11,000.00	11,000.00	43.42	9,719.33	9,719.33
10-3221.00	Telephone/Internet	1,648.09	1,648.09	94.18 %	1,750.00	1,750.00	101.91	1,571.16	1,571.16
10-3223.00	Supplies & Postage	448.02	448.02	37.34 %	1,200.00	1,200.00	751.98	1,038.41	1,038.41
10-3310.00	Maint/Repair Equipment	6,588.33	6,588.33	109.81 %	6,000.00	6,000.00	(588.33)	2,097.98	2,097.98
10-3311.00	Maintenance & Repair Bldg	5,251.34	5,251.34	116.70 %	4,500.00	4,500.00	(751.34)	758.19	758.19
10-3339.00	Maintenance/Repair Grounds	11,503.88	11,503.88	115.04 %	10,000.00	10,000.00	(1,503.88)	4,192.65	4,192.65
10-3359.00	Red Cross Training	3,478.69	3,478.69	77.30 %	4,500.00	4,500.00	1,021.31	1,349.11	1,349.11
10-3410.00	Equipment Purchases	8,120.00	8,120.00	81.20 %	10,000.00	10,000.00	1,880.00	4,614.05	4,614.05
10-3432.00	Pool Chemicals	10,646.08	10,646.08	66.54 %	16,000.00	16,000.00	5,353.92	13,109.28	13,109.28
10-3438.00	IT Expense	1,689.00	1,689.00	563.00 %	300.00	300.00	(1,389.00)	0.00	0.00
TOTAL Expense		162,074.66	162,074.66	101.70 %	159,366.89	159,366.89	(2,707.77)	122,029.71	122,029.71
PROFIT / (LOSS) :									
		(121,611.99)	(121,611.99)		(117,866.89)	(117,866.89)	3,745.10	(85,077.25)	(85,077.25)

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Fiscal Year 23 - 24		
		Current	Year To Date	%Used	Current	Year To Date	Total
Revenue							
Sanitation							
11-2405.10	Tree Dump Gate Receipts	13,491.00	13,491.00	134.91 %	10,000.00	(3,491.00)	12,835.20
11-2405.20	CD Cell Gate Receipts	7,954.00	7,954.00	99.42 %	8,000.00	46.00	5,302.00
TOTAL Revenue		21,445.00	21,445.00	119.14 %	18,000.00	(3,445.00)	18,137.20
Expense							
Sanitation							
11-3101.00	Salaries	18,866.26	18,866.26	83.85 %	22,500.00	3,633.74	16,979.05
11-3101.10	Salaries - CD Cell	0.00	0.00	0.00 %	0.00	0.00	0.00
11-3102.00	FICA/Medicare	1,443.04	1,443.04	51.26 %	2,815.02	1,371.98	1,313.03
11-3102.10	FICA/Medicare - CD Cell	0.00	0.00	0.00 %	0.00	0.00	0.00
11-3103.00	Pension	0.00	0.00	0.00 %	0.00	0.00	0.00
11-3104.00	Health Insurance	0.00	0.00	0.00 %	0.00	0.00	0.00
11-3205.00	Training & Meeting Expense	0.00	0.00	0.00 %	0.00	0.00	0.00
11-3220.00	Utilities	1,270.37	1,270.37	81.96 %	1,550.00	279.63	1,412.26
11-3222.00	Miscellaneous Expense	888.67	888.67	59.24 %	1,500.00	611.33	3,348.47
11-3223.00	Supplies & Postage	0.00	0.00	0.00 %	50.00	50.00	0.00
11-3360.00	Sanitation Contract	0.00	0.00	0.00 %	550.00	550.00	110.40
11-3410.00	Equipment Purchases	0.00	0.00	0.00 %	6,000.00	6,000.00	15,952.60
11-3410.30	Equipment Rental Tree Dump	8,000.00	8,000.00	133.33 %	6,000.00	(2,000.00)	6,000.00
11-3416.00	Land & Buildings	17.98	17.98	3.60 %	500.00	482.02	10.00
11-3438.00	IT Expense	0.00	0.00	0.00 %	0.00	0.00	0.00
11-3444.00	Equipment Repairs	0.00	0.00	0.00 %	2,000.00	2,000.00	0.00
TOTAL Expense		30,486.32	30,486.32	70.14 %	43,465.02	12,978.70	45,125.81
PROFIT / (LOSS) :							
		(9,041.32)	(9,041.32)		(25,465.02)	(16,423.70)	(26,988.61)

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Budget			Fiscal Year 23 - 24		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total	
Revenue										
ST Infra/Capital										
12-2410.00	Grant Reimbursements	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
Expense										
ST Infra/Capital										
12-3410.00	Equipment Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
12-4200.00	Sales Tax Infra Projects	1,876,138.27	1,876,138.27	112.41 %	1,669,000.00	1,669,000.00	(207,138.27)	600,406.89	600,406.89	0.00
12-4200.07	Sales Tax Infra Transfer	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
12-4200.08	Fairgrounds Lift Payment	44,225.86	44,225.86	148.35 %	29,811.00	29,811.00	(14,414.86)	0.00	0.00	0.00
12-4200.09	Transfer ST to Bond Fund	0.00	0.00	0.00 %	465,803.00	465,803.00	465,803.00	0.00	0.00	0.00
12-4200.10	Fire Station Payment	97,557.77	97,557.77	99.96 %	97,600.00	97,600.00	42.23	97,557.77	97,557.77	0.00
12-4200.11	ARPA	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		2,017,921.90	2,017,921.90	89.20 %	2,262,214.00	2,262,214.00	244,292.10	697,964.66	697,964.66	0.00
PROFIT / (LOSS) :										
		(2,017,921.90)	(2,017,921.90)		2,262,214.00	(2,262,214.00)	(244,292.10)	(697,964.66)	(697,964.66)	0.00
Expense										
Utility Wages										
13-1431.00	Salaries	2,727.71	2,727.71	4.20 %	65,000.00	65,000.00	62,272.29	40,863.17	40,863.17	0.00
13-1452.10	Pension	558.89	558.89	6.45 %	8,661.60	8,661.60	8,102.71	4,771.78	4,771.78	0.00
13-1452.20	Payroll Taxes	118.27	118.27	1.09 %	10,827.00	10,827.00	10,708.73	1,461.92	1,461.92	0.00
13-1452.30	Travel and Meeting Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		3,404.87	3,404.87	4.03 %	84,488.60	84,488.60	81,083.73	47,096.87	47,096.87	0.00
PROFIT / (LOSS) :										
		(3,404.87)	(3,404.87)		(84,488.60)	(84,488.60)	(81,083.73)	(47,096.87)	(47,096.87)	0.00

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Budget		Fiscal Year 23 - 24	
		Current	Year To Date	%Used	Current	Total	Year To Date	Total
Revenue								
Bond Fund								
14-2010.00	Property Tax Revenue	160,783.31	160,783.31	65.25 %	246,424.00	85,640.69	287,096.57	287,096.57
14-2020.01	Sales Tax Transfer	0.00	0.00	0.00 %	465,803.00	465,803.00	0.00	0.00
14-2020.02	Transfer from General for debt	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
14-2030.00	Motor Vehicle Tax Pro-rate	0.00	0.00	0.00 %	791.00	791.00	0.00	0.00
14-2050.00	Homestead Allocation	0.00	0.00	0.00 %	22,702.00	22,702.00	0.00	0.00
14-2070.00	Bond Proceeds	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
14-2405.05	Property Tax Credit	0.00	0.00	0.00 %	19,466.00	19,466.00	0.00	0.00
14-2407.00	Interest Income	4,238.62	4,238.62	0.00 %	0.00	(4,238.62)	2,413.38	2,413.38
14-2409.10	Carline Tax	0.00	0.00	0.00 %	136.00	136.00	0.00	0.00
14-2410.00	Grant Reimbursements	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
TOTAL Revenue		165,021.93	165,021.93	21.85 %	755,322.00	590,300.07	289,509.95	289,509.95
Expense								
Bond Fund								
14-3010.00	Principal Debt Payments	490,000.00	490,000.00	76.56 %	640,000.00	150,000.00	665,000.00	665,000.00
14-3020.00	Interest Debt Payments	92,252.50	92,252.50	81.85 %	112,713.00	20,460.50	99,566.25	99,566.25
14-3020.01	Debt Fees & issuance costs	600.00	600.00	0.00 %	0.00	(600.00)	1,300.00	1,300.00
14-3030.00	Refunding Debt	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
14-4200.00	Sales Tax Infra Projects	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
TOTAL Expense		582,852.50	582,852.50	77.43 %	752,713.00	169,860.50	765,866.25	765,866.25
PROFIT / (LOSS) :		(417,830.57)	(417,830.57)		2,609.00	420,439.57	(476,356.30)	(476,356.30)
Revenue								
CRA								
15-2010.00	Property Tax Revenue	194,352.19	194,352.19	0.00 %	0.00	(194,352.19)	190,309.17	190,309.17
15-2405.05	Property Tax Credit	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00
15-2407.00	Interest Income	60.71	60.71	0.00 %	0.00	(60.71)	60.61	60.61
TOTAL Revenue		194,412.90	194,412.90	0.00 %	0.00	(194,412.90)	190,369.78	190,369.78
Expense								
CRA								
15-3010.01	Community Development Payments	188,547.35	188,547.35	0.00 %	0.00	(188,547.35)	190,548.88	190,548.88
15-3223.00	Supplies & Postage	22.88	22.88	0.00 %	0.00	(22.88)	20.82	20.82
TOTAL Expense		188,570.23	188,570.23	0.00 %	0.00	(188,570.23)	190,569.70	190,569.70
PROFIT / (LOSS) :		5,842.67	5,842.67		0.00	(5,842.67)	(199.92)	(199.92)

City of Broken Bow

Account	Account Name	Fiscal Year 24 - 25			Budget		Fiscal Year 23 - 24	
		Current	Year To Date	%Used	Current	Total	Year To Date	Total

Date Range : 10/1/2024 To 9/30/2025
Report is for 00-0000.00 through ZZ-ZZZZ.ZZ.
Only Active accounts are included.
Report order = fund
Transaction Source Code = Include All



Broken Bow Ambulance Service

1848 South G Street, Broken Bow, NE 68822

Phone: 308-872-1253 □ Fax: 308-767-2651

Andy Holland, Emergency Service Director

David Baltz Emergency Service Department Head

Official Roster

Effective October 21, 2025

1. Doyle Woods	EMT
2. Londa Woods	EMT
3. Andrew C Holland	EMT
4. Bobbie Summerford	EMT
5. Lawrence Stump	Paramedic
6. Rebeka Anderson	EMT
7. Dennis Schiller	EMT
8. David Baltz	Paramedic
9. Ahren Finney	EMT-A
10. Cody Neville	Non-healthcare DRIVER
11. Mishele Wooters	EMT
12. Wade Williams	EMT-A
13. Kelvin Kreitman	EMT-A
14. Lance Oatman	EMT
15. Jess Hightower	EMT
16. Christina Watson	EMT
17. Troy Mack	EMT
18. Tyler Edwards	EMT
19. Mason Holmes	Paramedic
20. Breanna Holmes	Paramedic
21. Elizabeth Baumgartner	EMT
22. Becka Neumiller	Paramedic
23. Mike Jilg	EMT
24. Chad Hempstead	EMT
25. Reed Schaefer	EMT
26. Sylvia Bennett	EMT
27. Nissa Shelby	EMT
28. Morgen Ewoldt	Non-healthcare Driver
29. Jason Morey	Student / Driver
30. Nick Gaddy	Student / Driver
31. Gina Gorham	Student / Driver
32. Robert Harrold	Non-healthcare Driver

CITY OF BROKEN BOW, NEBRASKA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

DRAFT

CITY OF BROKEN BOW, NEBRASKA
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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Broken Bow
Broken Bow, Nebraska

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities – modified accrual basis, the business-type activities – accrual basis, each major fund – modified accrual basis for the governmental funds and accrual basis for the proprietary funds and the aggregate remaining fund information – modified accrual basis for the governmental funds of the City of Broken Bow, Nebraska, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Broken Bow, Nebraska's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities – modified accrual basis, the business-type activities – accrual basis, each major fund - modified accrual basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information – modified accrual basis for the governmental funds of the City of Broken Bow, Nebraska, as of September 30, 2024, and respective changes in financial position, and cashflows, where applicable, thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Broken Bow, Nebraska and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements referred to above include only the primary government of City of Broken Bow, Nebraska, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the City's legal entity. These primary governmental financial statements do not include financial data for the City's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the City's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the City of Broken Bow, Nebraska, as of September 30, 2024, the changes in its financial position, or, where applicable, its

cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified accrual and accrual basis of accounting described in Note 1. This includes determining that the modified accrual and accrual basis of accounting are acceptable bases for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Broken Bow, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Broken Bow, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Broken Bow, Nebraska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit finding, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 38 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for the placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Broken Bow, Nebraska's basic financial statements. The accompanying combining and individual nonmajor fund are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information is presented for purposes of additional analysis but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion of any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2025, on our consideration of the City of Broken Bow, Nebraska's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Broken Bow, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Broken Bow, Nebraska's internal control over financial reporting and compliance.

North Platte, Nebraska
October 1, 2025

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and cash equivalents	435,820.68	14,938,054.51	15,373,875.19
Cash on deposit - County Treasurer	88,217.37	-	88,217.37
Certificates of deposit	6,920,121.44	-	6,920,121.44
Inventories	-	592,793.93	592,793.93
Receivables (net of allowance for uncollectibles)	-	1,750,167.98	1,750,167.98
Due from (to) funds	200,849.91	(200,849.91)	-
Capital assets (net of accumulated depreciation)			
Land	253,000.00	87,340.29	340,340.29
Buildings and equipment	8,184,816.19	5,831,330.53	14,016,146.72
Infrastructure	25,420,510.58	24,498,605.30	49,919,115.88
Less accumulated depreciation	(13,512,005.00)	(18,132,173.00)	(31,644,178.00)
TOTAL ASSETS	<u>27,991,331.17</u>	<u>29,365,269.63</u>	<u>57,356,600.80</u>
LIABILITIES			
Accounts payable	50,974.27	642,231.22	693,205.49
Accrued interest	-	35,166.00	35,166.00
Other Accrued expenses	-	80,467.37	80,467.37
Taxes payable	-	104,777.74	104,777.74
Liabilities payable from restricted assets	-	252,226.58	252,226.58
Noncurrent liabilities			
Due within one year	694,170.98	598,011.70	1,292,182.68
Due in more than one year	3,948,627.29	3,652,405.04	7,601,032.33
TOTAL LIABILITIES	<u>4,693,772.54</u>	<u>5,365,285.65</u>	<u>10,059,058.19</u>
NET POSITION			
Invested in capital assets, net of related debt	15,703,523.50	8,034,686.38	23,738,209.88
Restricted for:			
Debt service	4,642,798.27	598,011.70	5,240,809.97
Customer deposits	-	252,226.58	252,226.58
Unrestricted	2,951,236.86	15,115,059.32	18,066,296.18
TOTAL NET POSITION	<u>23,297,558.63</u>	<u>23,999,983.98</u>	<u>47,297,542.61</u>
TOTAL LIABILITIES AND NET POSITION	<u>27,991,331.17</u>	<u>29,365,269.63</u>	<u>57,356,600.80</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Capital Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-Type Activities	
Primary government						
Governmental activities						
General Government						
Public Safety	1,889,873.22	153,955.42	(12,148.43)	(1,748,066.23)	-	(1,748,066.23)
Streets and Highways	1,175,643.13	-	-	(1,175,643.13)	-	(1,175,643.13)
Culture and Recreation	837,657.17	-	593,964.22	(243,692.95)	-	(243,692.95)
Community Development	760,334.54	-	-	(760,334.54)	-	(760,334.54)
Interest expense and bond fees	190,569.70	-	-	(190,569.70)	-	(190,569.70)
Total governmental activities	100,866.25	-	-	(100,866.25)	-	(100,866.25)
	<u>4,954,944.01</u>	<u>153,955.42</u>	<u>581,815.79</u>	<u>(4,219,172.80)</u>	<u>-</u>	<u>(4,219,172.80)</u>
Business-type activities						
Electric	8,483,499.37	9,792,300.38	-	-	1,308,801.01	1,308,801.01
Water	853,000.05	999,813.92	-	-	146,813.87	146,813.87
Sewer	864,825.71	943,659.65	-	-	78,833.94	78,833.94
Power Plant	108,078.78	-	-	-	(108,078.78)	(108,078.78)
Billing	906,958.58	581,361.30	-	-	(325,597.28)	(325,597.28)
Fuel Station	55,012.69	-	-	-	(55,012.69)	(55,012.69)
Total business-type activities	<u>11,271,375.18</u>	<u>12,317,135.25</u>	<u>-</u>	<u>-</u>	<u>1,045,760.07</u>	<u>1,045,760.07</u>
	<u>16,226,319.19</u>	<u>12,471,090.67</u>	<u>581,815.79</u>	<u>(4,219,172.80)</u>	<u>1,045,760.07</u>	<u>(3,173,412.73)</u>
General revenues						
Property taxes, levied for general purposes				1,281,101.42	-	1,281,101.42
Sales taxes, levied for general purposes				1,738,386.08	-	1,738,386.08
Motor vehicle taxes				86,768.79	-	86,768.79
Other intergovernmental sources				479,147.72	-	479,147.72
Franchise taxes				33,348.91	-	33,348.91
Licenses and permits				15,853.21	-	15,853.21
Unrestricted investment earnings				54,481.29	396,837.75	451,319.04
Keno lottery				28,763.11	-	28,763.11
Other receipts				41,646.18	216,025.86	257,672.04
Total general revenues				<u>3,759,496.71</u>	<u>612,863.61</u>	<u>4,372,360.32</u>
Internal transfers						
				553,435.10	(553,435.10)	-
CHANGE IN NET POSITION				93,759.01	1,105,188.58	1,198,947.59
NET POSITION, beginning of year				23,371,719.00	22,894,795.40	46,266,514.40
RESTATED, to adjust fund balances per books				(167,919.38)	-	(167,919.38)
NET POSITION, beginning of year, as restated				23,203,799.62	22,894,795.40	46,098,595.02
NET POSITION, end of year				<u>23,297,558.63</u>	<u>23,999,983.98</u>	<u>47,297,542.61</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	General	Street	Debt Service	Community Development	Total Governmental Funds
ASSETS					
ASSETS					
Cash (including cash equivalents)	388,424.55	-	-	47,396.13	435,820.68
Cash held by County Treasurer	61,840.18	-	16,218.48	10,158.71	88,217.37
Certificates of deposit	6,920,121.44	-	-	-	6,920,121.44
Due from	3,323,328.76	-	-	0.39	3,323,329.15
TOTAL ASSETS	<u>10,693,714.93</u>	<u>-</u>	<u>16,218.48</u>	<u>57,555.23</u>	<u>10,767,488.64</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable and accrued expenses	50,974.27	-	-	-	50,974.27
Due to	-	2,280,613.02	841,866.22	-	3,122,479.24
Total liabilities	<u>50,974.27</u>	<u>2,280,613.02</u>	<u>841,866.22</u>	<u>-</u>	<u>3,173,453.51</u>
FUND BALANCE					
Restricted	-	(2,280,613.02)	(825,647.74)	57,555.23	(3,048,705.53)
Unassigned	10,642,740.66	-	-	-	10,642,740.66
Total fund balance	<u>10,642,740.66</u>	<u>(2,280,613.02)</u>	<u>(825,647.74)</u>	<u>57,555.23</u>	<u>7,594,035.13</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>10,693,714.93</u>	<u>-</u>	<u>16,218.48</u>	<u>57,555.23</u>	<u>10,767,488.64</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
RECONCILIATION OF THE BALANCE SHEET
OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Amounts reported for governmental activities in
the statement of net assets are different
because:

Fund Balance - total governmental funds	7,594,035.13
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	20,346,321.77
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(4,642,798.27)</u>
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>23,297,558.63</u>
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The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	General	Street	Debt Service	Community Development	Total Governmental Funds
REVENUES					
Property taxes	871,176.96	-	254,846.47	155,077.99	1,281,101.42
Motor vehicle taxes	86,768.79	-	-	-	86,768.79
Sales and use taxes	1,738,386.08	-	-	-	1,738,386.08
Highway allocation	-	589,964.22	-	-	589,964.22
Highway incentive	-	4,000.00	-	-	4,000.00
Franchise fees	33,348.91	-	-	-	33,348.91
Keno	28,763.11	-	-	-	28,763.11
Licenses and permits	15,853.21	-	-	-	15,853.21
Intergovernmental	434,488.29	-	34,117.25	10,542.18	479,147.72
Charges for services	153,955.42	-	-	-	153,955.42
Grants and donations	(12,148.43)	-	-	-	(12,148.43)
Interest	52,007.30	-	2,413.38	60.61	54,481.29
Other	40,409.77	1,236.41	-	-	41,646.18
Total revenues	3,443,009.41	595,200.63	291,377.10	165,680.78	4,495,267.92
EXPENDITURES					
Current					
Advertising and printing	17,112.58	-	-	-	17,112.58
Chemicals	-	22,141.04	-	-	22,141.04
Community development	-	-	-	190,548.88	190,548.88
Dues and subscriptions	8,814.60	-	-	-	8,814.60
Fuel	5,704.57	30,340.90	-	-	36,045.47
Gravel and concrete	-	18,593.19	-	-	18,593.19
Information technology	17,985.33	-	-	-	17,985.33
Insurance	36,697.39	-	-	-	36,697.39
Library	290,229.10	-	-	-	290,229.10
Licenses, fees, and permits	1,699.38	-	-	-	1,699.38
Meetings and training	34,879.25	510.25	-	-	35,389.50
Parks	348,075.73	-	-	-	348,075.73
Payroll related	222,920.33	113,715.98	-	-	336,636.31
Professional fees	77,662.50	-	-	-	77,662.50
Public Safety	1,175,643.13	-	-	-	1,175,643.13
Repairs and maintenance	50,815.29	253,096.07	-	-	303,911.36
Salaries	238,940.81	368,172.27	-	-	607,113.08
Sanitation	45,125.81	-	-	-	45,125.81
Supplies	16,197.01	8,290.12	-	20.82	24,507.95
Swimming pool	122,029.71	-	-	-	122,029.71
Utilities	18,271.62	15,227.46	-	-	33,499.08
Miscellaneous	154,356.75	7,569.89	-	-	161,926.64
Capital outlay	802,664.77	132,785.00	-	-	935,449.77
Total expenditures	3,685,825.66	970,442.17	-	190,569.70	4,846,837.53
REVENUES UNDER EXPENDITURES	(242,816.25)	(375,241.54)	291,377.10	(24,888.92)	(351,569.61)
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	553,435.10	-	-	-	553,435.10
Debt service					
Principal	-	-	(665,000.00)	-	(665,000.00)
Interest and fees	-	-	(100,866.25)	-	(100,866.25)
Total other financing sources (uses)	553,435.10	-	(765,866.25)	-	(212,431.15)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	310,618.85	(375,241.54)	(474,489.15)	(24,888.92)	(564,000.76)
FUND BALANCE, beginning of year	7,497,245.00	-	591,115.00	82,444.15	8,170,804.15
RESTATEd, to adjust fund balances per books	2,834,876.81	(1,905,371.48)	(942,273.59)	-	(12,768.26)
NET ASSETS, beginning of year, as restated	10,332,121.81	(1,905,371.48)	(351,158.59)	82,444.15	8,158,035.89
FUND BALANCE, end of year	10,642,740.66	(2,280,613.02)	(825,647.74)	57,555.23	7,594,035.13

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2024

Amounts reported for governmental activities in the statement
of activities are different because:

Net change in fund balances - total governmental funds	(564,000.76)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(7,240.23)
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt.	<u>665,000.00</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>93,759.01</u></u>
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The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2024

ASSETS	
Current Assets	
Cash and cash equivalents	14,938,054.51
Unbilled revenue	473,846.72
Inventory	592,793.93
Accounts receivable	1,276,321.26
Total current assets	<u>17,281,016.42</u>
Noncurrent Assets	
Capital Assets	
Land	87,340.29
Buildings and equipment	5,831,330.53
Infrastructure	24,498,605.30
Less accumulated depreciation	<u>(18,132,173.00)</u>
Net capital assets	<u>12,285,103.12</u>
TOTAL ASSETS	<u>29,566,119.54</u>
LIABILITIES	
Current Liabilities	
Accounts payable	642,231.22
Accrued interest payable	35,166.00
Other accrued expenses	80,467.37
Taxes payable	104,777.74
Due to debt service fund - Pamida Bond	142,625.00
Due to General fund - for closure/postclosure	58,224.91
Current portion of long-term debt -loan	483,011.70
Current portion of long-term debt -bond	115,000.00
Total current liabilities	<u>1,661,503.94</u>
Current Liabilities Payable from	
Restricted Assets	
Consumer deposits	<u>252,226.58</u>
Noncurrent liabilities	
Loan payable (net of current)	2,622,405.04
Bonds payable (net of current)	<u>1,030,000.00</u>
Total noncurrent liabilities	<u>3,652,405.04</u>
TOTAL LIABILITIES	<u>5,566,135.56</u>
NET POSITION	
Invested in capital assets, net of	
related debt	8,034,686.38
Restricted for debt service	598,011.70
Restricted for customer deposits	252,226.58
Unrestricted	<u>15,115,059.32</u>
TOTAL NET POSITION	<u>23,999,983.98</u>
TOTAL LIABILITIES AND	
NET POSITION	<u>29,566,119.54</u>

The notes to the financial statements are an integral part of this statement.

OPERATING REVENUES	
Charge for services	
Other	
Total operating revenues	

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Business-Type Activities
Enterprise Funds

	Electric	Water	Sewer	Power Plant	Billing	Fuel Station	Total
Depreciation	341,938.00	168,678.00	317,420.00	-	-	-	828,036.00
Miscellaneous	14,750.30	56,083.04	53,703.00	4,082.60	41,458.45	-	170,077.39
Total operating expenses	<u>8,461,505.87</u>	<u>824,986.56</u>	<u>821,784.58</u>	<u>108,078.78</u>	<u>906,958.58</u>	<u>55,012.69</u>	<u>11,178,327.06</u>
OPERATING INCOME (LOSS)	<u>1,360,012.58</u>	<u>185,077.10</u>	<u>122,855.07</u>	<u>67,499.27</u>	<u>(325,597.28)</u>	<u>(55,012.69)</u>	<u>1,354,834.05</u>
NONOPERATING REVENUES (EXPENSES)							
Interest income	243,360.57	67,843.72	85,633.46	-	-	-	396,837.75
Interest expense	<u>(21,993.50)</u>	<u>(28,013.49)</u>	<u>(43,041.13)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(93,048.12)</u>
Total nonoperating revenues (expenses)	<u>221,367.07</u>	<u>39,830.23</u>	<u>42,592.33</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>303,789.63</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	225,000.00	-	225,000.00
Transfers out	<u>(628,435.10)</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(778,435.10)</u>
Total other financing sources (uses)	<u>(628,435.10)</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>	<u>-</u>	<u>225,000.00</u>	<u>-</u>	<u>(553,435.10)</u>
NET GAIN (LOSS)	<u>952,944.55</u>	<u>149,907.33</u>	<u>90,447.40</u>	<u>67,499.27</u>	<u>(100,597.28)</u>	<u>(55,012.69)</u>	<u>1,105,188.58</u>
NET POSITION, beginning of year	<u>13,560,862.51</u>	<u>5,500,377.35</u>	<u>4,533,024.44</u>	<u>89,884.01</u>	<u>(631,795.50)</u>	<u>(157,557.41)</u>	<u>22,894,795.40</u>
NET POSITION, end of year	<u>14,513,807.06</u>	<u>5,650,284.68</u>	<u>4,623,471.84</u>	<u>157,383.28</u>	<u>(732,392.78)</u>	<u>(212,570.10)</u>	<u>23,999,983.98</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	12,210,649.27
Other operating cash receipts	216,025.86
Cash payments to suppliers	(9,317,406.89)
Cash payments to employees	<u>(1,052,999.77)</u>
Net cash provided by (used in) operating activities	<u>2,056,268.47</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Cash paid for property and equipment	(609,838.23)
Cash paid for interest	(93,048.12)
Cash paid for debt service principal	<u>(521,356.26)</u>
Net cash used in capital and related financing activities	<u>(1,224,242.61)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Increase (Decrease) in consumer dep.	166.58
Receipts of interest income	<u>396,837.75</u>
Net cash provided by (used in) investing activities	<u>397,004.33</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Intergovernmental	(12,219.58)
Transfers in (out)	<u>(553,435.10)</u>
Net cash provided by (used in) noncapital financing activities	<u>(565,654.68)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	663,375.51
CASH AND CASH EQUIVALENTS, beginning of year	<u>14,274,679.00</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>14,938,054.51</u></u>

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Reconciliation of operating income (loss) to
net cash provided by operating activities:

Operating income (loss)	<u>1,354,834.05</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation and amortization	828,036.00
(Increase) Decrease in inventories	29,200.07
(Increase) Decrease in accounts receivable	(106,485.98)
Increase (Decrease) in taxes payable	(8,777.26)
Increase (Decrease) in accounts payable and accrued expenses	<u>(40,538.41)</u>
Total adjustments	<u>701,434.42</u>
Net cash provided by (used in) operating activities	<u>2,056,268.47</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary Funds and similar component units apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

A summary of the City's significant accounting policies consistently applied in the preparation of the accompanying financial statements follow:

A. REPORTING ENTITY

The City of Broken Bow operates under a Mayor-Council form of government, which has oversight responsibility and control over all activities related to general government, public works, public service, public safety, culture, and recreation in the City. The City receives funding from local and state government sources and must comply with the requirements of these funding source entities.

The City has one component unit over which it can exercise significant influence, the Broken Bow Airport Authority. These financial statements encompass only the primary government of the City of Broken Bow, Nebraska and do not include the component unit.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of the interfund activity has been removed from these statements. These statements distinguish between the governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining non-major governmental or enterprise funds are aggregated and reported as other governmental or enterprise funds.

C. BASIS OF PRESENTATION

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The City uses the following fund categories, fund types, and major funds:

Governmental Funds

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. The General Fund accounts for all financial resources except those required to be accounted for in another fund.

Street Fund - A special revenue fund used to account for highway allocation funds received, other receipts and expenditures related to the construction and maintenance of the City streets.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF PRESENTATION (Continued)

Additionally, the City reports the following non-major governmental funds:

Debt Service Fund – The Debt Service Fund accounts for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

Community Redevelopment Fund – The Community Redevelopment Fund accounts for tax abatements received in accordance with Tax Increment Financing (TIF), projects within the City and disbursements of abated funds to the project developers for project costs.

Proprietary Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises; or (b) where the governing body has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.

The City reports the following major proprietary funds:

Electric Fund - The Electric Fund accounts for the revenues and expenses of the electric utility. The electric utility purchases electricity wholesale from Nebraska Public Power and retails it to the residents of the City.

Water Fund - The Water Fund accounts for the revenues and expenses of the water utility. The water utility pumps, transmits, stores and distributes water to the residents of the City.

Sewer Fund - The Sewer Fund accounts for the revenues and expenses of the sewer utility. The sewer utility pumps, transmits, and processes the liquid waste of the residents of the City.

Additionally, the City reports the following non-major proprietary funds:

Power Plant Fund - The Power Plant Fund accounts for the revenues and expenses of the power plant.

Billing Fund - The Billing Fund accounts for the revenues and expenses of servicing garbage collections.

Fuel Station Fund - The Fuel Station Fund accounts for the revenues and expenses of the fuel station.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF PRESENTATION (Continued)

Fiduciary Funds

The Trust Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Nonexpendable Trust and Pension Trust Funds.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGET AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing its budget:

Prior to September 10, the Treasurer submits to the City Council a proposed budget for the fiscal year commencing October 1. The budget includes proposed costs and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

Prior to September 10, the budget is legally enacted by formal approval by the City Council.

Formal budgetary integration is employed as a management control device during the year for all reported funds.

City costs are limited to budgeted amounts. The City must hold a public hearing to authorize expenditures in excess of budget.

F. CONCENTRATION OF CREDIT RISK

The City has receivables from businesses and individuals living in the City for property taxes, special assessments and charges for service provided by enterprise funds. Real or personal property is collateral for the property taxes and special assessments, charges for service are uncollateralized.

G. CASH AND CASH EQUIVALENTS

For the purposes of the statement of cash flows, the City considers cash, which consists of checking accounts, cash on deposit with fiscal agents, and other highly liquid temporary investments with original maturities of three months or less, readily convertible to known amounts of cash. Cash with fiscal agent represents taxes collected by the County Treasurer but not remitted to the City as of September 30, 2024.

H. INVESTMENTS

Investments consist of certificates of deposit with maturity dates of more than three months from the purchase date at local depositories. They are valued at cost plus interest added, which approximates fair value.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. RECEIVABLES

Receivables are stated net of an allowance for uncollectible accounts. Taxes receivables are offset by the deferral of the related revenues until payment is received except amounts received within sixty days of the balance sheet date. There was no allowance for doubtful accounts at September 30, 2024.

J. UNBILLED REVENUES

Billings for electric, water, and sewer revenues are rendered on a monthly cycle basis. Unbilled revenues from the last billing date to the end of the period are accrued in the period of usage and included in accounts receivable.

K. CAPITAL ASSETS

Capital assets are defined as assets with an initial, individual cost of \$2,000 or more and an estimated useful life of more than one year.

Capital assets are stated at cost or at estimated fair value at time of donation. The accounting for property, plant and equipment and accumulated depreciation in the Electric, Water and Water Pollution Control Enterprise Funds is recorded at cost less retirements in the manner prescribed by the Federal Power Commission and/or the National Association of Railroad and Utility Commissioners.

The City's policy is to capitalize interest on proprietary funds and construction projects until substantially completed. Major expenditures for property and those which substantially increased useful lives are capitalized. Maintenance, repairs and minor renewals are expensed when incurred. When capital assets are retired or otherwise disposed of, their costs and related accumulated depreciation are removed from the accounts and resulting gains or losses are included in income.

Property, plant and equipment are depreciated in the Proprietary Fund of the City using the straight-line method over the following estimated useful lives:

Buildings	10 - 40 years
Improvements other than buildings	10 - 40 years
Machinery, furniture, and equipment	5 - 20 years
Utility, property, and improvements	10 - 40 years
Infrastructure	25 - 50 years

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. RESTRICTED NET POSITION - ORDER OF USE

It is the City's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

M. COMPENSATED ABSENCES

Employees' vacation benefits are recognized in the period earned.

N. LONG-TERM OBLIGATIONS

The City reports long-term debt of governmental funds at face value in the government-wide financial statements only. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the government-wide financial statements. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

O. INTERFUND TRANSACTIONS

During the course of normal operations the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers. The classification of amounts recorded as subsidies, advances, or equity contributions is determined by City management. Quasi-external transactions and reimbursements are appropriately accounted for as fund revenues and expenditures/expenses, or adjustments thereto, in the funds involved.

The General Fund and enterprise funds provide services for each other. Amounts charged for these services are recorded as revenue and expenditures/operating expenses in the respective funds. All lease transactions are interfund, so no further disclosure is deemed necessary.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. ESTIMATES

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Q. PROPERTY TAXES

Property taxes attach as an enforceable lien as of January 1 of each year. Taxes are levied on or about September 20 and are due in two installments before May 1 and September 1. The County bills and collects property taxes and remits them monthly to the City.

Property taxes are recorded as a receivable when levied. Based on past experience, the uncollected portion has been negligible. The portion of the taxes not collected within 60 days after fiscal period end are recorded as deferred revenue.

The City is permitted by State Statute to levy taxes up to \$0.4500 cents per \$100 of actual valuation for general governmental services other than the payment of principal and interest on long-term debt and in necessary amounts for the payment of principal and interest on long-term debt. Valuations are determined by the County Assessor. The following schedule shows comparative tax levies for \$100 actual assessed valuations:

	Tax Levies Cents Per \$100 of Actual Valuation
Fund	
General	<u>0.492781</u>
City actual valuation	<u>249,950,173</u>

R. RECENT ACCOUNTING PRONOUNCEMENTS

The City adopts pronouncements of the Government Accounting Standards Board (GASB) as they become effective. Of the two pronouncements that became effective for the year ended September 30, 2024, GASB 99 – omnibus 2022 (financial guarantees and classification of derivatives) does not apply, GASB 100 (accounting changes and error corrections) applies, but has no effect on the financial statements, for the year ended September 30, 2024.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. EQUITY CLASSIFICATION

Government-wide statements classify equity as net position and display it in three components, invested in capital assets, net of related debt; restricted; and unrestricted. Invested in capital assets, net of related debt reflects equity that is not readily available for the City to use in meeting current financial demands because it represents the historical cost of the City's capital assets less the accumulated depreciation and debt directly associated with capital assets. Restricted net position consists of net position with constraints placed on its use by enabling legislation that is enforceable by external groups, such as citizens, creditors, grantors, contributors, or laws and regulations of other governments. There were restricted funds at September 30, 2024. Unrestricted net position does not meet the definition of "restricted" and is considered available for use in meeting the current demands of the City. It is the City's policy to use restricted net position first, prior to the use of unrestricted net position, when a disbursement is paid for purposes in which both restricted and unrestricted net position are available.

Fund financial statements classify equity as fund balance. Fund balances are classified as non-spendable, restricted and unrestricted (committed, assigned and unassigned). Restricted fund balances represent amounts not available for appropriation or legally restricted by outside parties for a specific purpose.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the "government-wide statement of activities." One element of that reconciliation explains that governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this difference are as follows:

Capital outlays	935,450
Depreciation	<u>(942,690)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>(7,240)</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. DEPOSITS AND INVESTMENTS

As of September 30, 2024, the City had the following investments:

	Fair Value
Certificates of deposit	6,920,121

Interest Rate Risk - The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - The types of investments the City is authorized to invest funds in are enumerated in State Statutes and generally include U.S. Government obligations and securities in which the state investment officer is authorized to invest. The City has no investment policy that would further limit its investment choices.

Custodial credit risk - Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of September 30, 2024, the City's deposits with financial institutions were entirely covered by FDIC insurance and securities held by agents of the depositories and assigned to the City in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized; and the City's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

NOTE 4. CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024, was as follows:

	Balance October 1, <u>2023</u>	Addi- tions	Dele- tions	Balance September 30, <u>2024</u>
<u>Governmental Activities</u>				
Capital assets not being depreciated				
Land	<u>253,000</u>	_____	_____	<u>253,000</u>
Total capital assets not being depreciated	<u>253,000</u>	_____	_____	<u>253,000</u>
Capital assets being depreciated				
Buildings	2,571,728	168,199		2,739,927
Other improvements	24,988,303	432,208		25,420,511
Machinery and equipment	5,242,632	202,258		5,444,890
Less accumulated depreciation	<u>(12,569,315)</u>	<u>(942,690)</u>	_____	<u>(13,512,005)</u>
Total capital assets being depreciated, net	<u>20,233,348</u>	<u>(140,025)</u>	_____	<u>20,093,323</u>
Governmental activities capital assets, net	<u>20,486,348</u>	<u>(140,025)</u>	=====	<u>20,346,323</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 4. CHANGES IN CAPITAL ASSETS (Continued)

	Balance October 1, <u>2023</u>	Addi- tions	Dele- tions	Balance September 30, <u>2024</u>
<u>Business-Type Activities</u>				
Capital assets not being depreciated				
Land	<u>87,340</u>	<u> </u>	<u> </u>	<u>87,340</u>
Capital assets being depreciated				
Buildings	616,810			616,810
Property and improvements	27,436,358	596,638		28,032,996
Machinery and equipment	1,666,929	13,200		1,680,129
Less accumulated depreciation				
Buildings and equipment	<u>(17,304,137)</u>	<u>(828,036)</u>	<u> </u>	<u>(18,132,173)</u>
Total capital assets being depreciated, net	<u>12,415,960</u>	<u>(218,198)</u>	<u> </u>	<u>12,197,762</u>
Business-type activities capital assets, net	<u>12,503,300</u>	<u>(218,198)</u>	<u> </u>	<u>12,285,102</u>

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Governmental activities	
General Government	133,439
Streets and Highways	637,254
Culture and Recreation	85,223
Public Safety	<u>86,774</u>
Total depreciation expense - governmental activities	<u>942,690</u>
Business-type activities	
Electric	341,938
Water	168,678
Sewer	<u>317,420</u>
Total depreciation expense - business-type activities	<u>828,036</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. REVOLVING LOAN FUNDS

Governmental Activities – General Segment

In May 2015, the City entered into an agreement with the NDEQ to assist in the construction of a lift station and sewer extension project. The agreement consists of a loan contract of \$845,000, which includes loan forgiveness in the amount of \$100,00, resulting in a loan of \$745,000.

The City drew funds of \$845,000 for the construction of the approved sewer project. As per the original agreement, \$100,000 of the project was forgiven and the remaining \$745,000 has been set up under a revolving loan fund with the NDEQ. Of the \$745,000 original balance, the fairgrounds are responsible for \$108,903, while the General Fund is responsible for 70% of the remaining balance and the Sewer segment is responsible for the other 30%. All entities are responsible for the corresponding interest and fees related to their portions of the principal. Principal and interest payments are due on December 15 and June 15 of each year. The interest rate is 1.5% and a loan fee is assessed at 1%. The loan is scheduled to be paid off on December 15, 2034.

For the General Fund, the annual debt service requirements for the lift station to maturity, including principal, interest, and administrative fees for years ending after September 30, 2024, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2025	22,964	3,793	2,528	29,285
2026	23,279	3,442	2,295	29,016
2027	23,597	3,087	2,058	28,742
2028	23,919	2,728	1,819	28,466
2029	23,562	2,774	1,849	28,185
2030 – 2034	121,226	10,453	4,878	136,557
2035	<u>9,965</u>	<u>111</u>	<u>74</u>	<u>10,150</u>
	<u>248,512</u>	<u>26,388</u>	<u>15,501</u>	<u>290,401</u>

Business-Type Activities – Water Segment

In April 2005, the City entered into an agreement with the NDEQ to assist in the construction of a drinking water project. The agreement consists of a loan contract up to \$1,900,000, and a grant up to \$100,000.

The City drew funds out in the amount of \$1,922,222 for the construction of the drinking water project. As per the original agreement, \$100,000 of the project was funded through a grant program and the remaining \$1,822,222 has been set up under a revolving loan fund with the NDEQ. Principal and interest payments are due on December 15 and June 15 of each

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. REVOLVING LOAN FUNDS (continued)

Business-Type Activities – Water Segment (continued)

year. Interest rates range from 2.50% - 3.50%. The loan is scheduled to be paid off on December 15, 2030.

The water segment, the annual debt service requirements to maturity, including principal, interest, and administrative fees for years ending after September 30, 2024, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2025	100,204	17,700	6,755	124,659
2026	102,846	15,058	5,747	123,651
2027	105,559	12,345	4,712	122,616
2028	108,343	9,561	3,649	121,553
2029	111,200	6,705	2,559	120,464
2030	<u>172,322</u>	<u>4,534</u>	<u>1,731</u>	<u>178,587</u>
	<u>700,474</u>	<u>65,903</u>	<u>25,153</u>	<u>791,530</u>

Business-Type Activities – Sewer Segment

In May 2010, the City entered into an agreement with the NDEQ to assist in the construction of a wastewater treatment facility construction project. The agreement consists of a loan contract up to \$5,486,250, which includes American Recovery and Reinvestment Act (ARRA) funds of \$1,263,750, and an ARRA grant up to \$1,263,750.

The City drew funds of \$6,582,551 for the construction of the approved wastewater treatment facility project. As per the original agreement, \$1,263,750 of the project was funded through a grant program and the remaining \$5,318,801 has been set up under a revolving loan fund with the NDEQ.

Principal and interest payments are due on December 15 and June 15 of each year. Interest rates range from 1.52% - 2.00%. The loan is scheduled to be paid off on June 15, 2032. Payments of principal and interest are to be paid from user fees as approved by NDEQ.

The loan agreement and grant contain significant covenants and conditions. The City of Broken Bow, Nebraska, is in compliance with all significant requirements of the assistance programs.

The annual debt service requirements to maturity, including principal, interest, and ARRA interest-free principal payments for years ending after September 30, 2024, are as follows:

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. REVOLVING LOAN FUNDS (continued)

Business-Type Activities – Sewer Segment (continued)

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2025	211,989	63,188	34,377	309,554
2026	216,200	63,188	30,165	309,553
2027	220,477	63,188	25,889	309,554
2028	224,819	63,188	21,546	309,553
2029	229,228	63,188	17,138	309,554
2030 – 2033	<u>777,998</u>	<u>126,376</u>	<u>24,285</u>	<u>928,659</u>
	<u>1,880,711</u>	<u>442,316</u>	<u>153,400</u>	<u>2,476,427</u>

In May 2015, the City entered into an agreement with the NDEQ to assist in the construction of a lift station and sewer extension project. The agreement consists of a loan contract of \$845,000, which includes loan forgiveness in the amount of \$100,000, resulting in a loan of \$745,000.

The City drew funds of \$845,000 for the construction of the approved sewer project. As per the original agreement, \$100,000 of the project was forgiven and the remaining \$745,000 has been set up under a revolving loan fund with the Nebraska Department of Environmental Quality. Of the \$745,000 original balance, the fairgrounds are responsible for \$108,903, while the General Fund is responsible for 70% of the remaining balance and the Sewer segment is responsible for the other 30%. All entities are responsible for the corresponding interest and fees related to their portions of the principal. Principal and interest payments are due on December 15 and June 15 of each year. The interest rate is 1.5% and a loan fee is assessed at 1.0%. The loan is scheduled to be paid off on December 15, 2034.

For the sewer segment, the annual debt service requirements to maturity, including principal, interest, and administrative fees for years ending after September 30, 2024, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2025	9,841	1,624	1,084	12,549
2026	9,977	1,475	983	12,435
2027	10,114	1,324	883	12,321
2028	10,251	1,170	780	12,201
2029	10,098	1,189	792	12,079
2030 – 2034	53,298	3,136	2,091	58,525
2035	<u>4,270</u>	<u>48</u>	<u>32</u>	<u>4,350</u>
	<u>107,849</u>	<u>9,966</u>	<u>6,645</u>	<u>124,460</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. REVOLVING LOAN FUNDS (continued)

Changes in Revolving Loan Funds

	Balance October 1, <u>2023</u>	<u>Increases</u>	<u>Decreases</u>	Balance September 30, <u>2024</u>	Amount Due <u>in 2025</u>
General segment	279,106	0	(30,594)	248,512	22,964
Water segment	798,102	0	(97,628)	700,474	100,204
Sewer segment	<u>2,713,671</u>	<u>0</u>	<u>(282,795)</u>	<u>2,430,876</u>	<u>285,018</u>
	<u>3,790,879</u>	<u>0</u>	<u>(411,017)</u>	<u>3,379,862</u>	<u>408,186</u>

NOTE 6. CAPITAL LEASES

The City is obligated under leases for the use of equipment. Because of the terms and various options contained in the leases, they have effectively created financing arrangements. The City is required to record these transactions as capital leases.

Governmental Activities

For the mower lease, the lease payments vary per year with 3.75% interest applied to the purchase of the equipment during the duration of the lease, and lease payments totaled \$14,731 for the fiscal year ended September 30, 2024. Depreciation for the equipment during the ended September 30, 2024, was \$5,575 and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2024, was \$19,513.

For the Frontier mower lease, the lease payments vary per year with 3.75% interest applied to the purchase of the equipment during the duration of the lease, and lease payments totaled \$6,500 for the fiscal year ended September 30, 2024. The cost of capitalized leased equipment was \$16,008 at September 30, 2024. Depreciation for the equipment during the year ended September 30, 2024, was \$1,601 and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2024, was \$5,603.

For the General Fund, the future minimum lease payments under the obligations for the year ending September 30, 2024, are as follows:

Years Ending September 30,	Principal	Interest	Total
2025	<u>3,379</u>	<u>129</u>	<u>3,508</u>

There were no contingent or sublease agreements pertaining to the above leases.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT

The reporting entity's long-term debt arising from cash transactions is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

Governmental Activities

As of September 30, 2024, the long-term debt arising from cash transactions payable from governmental fund resources consisted of the following:

Revolving Loans Payable

See Note 5.

Capital Leases Payable

See Note 6.

Bonds and Notes Payable

On March 24, 2011 the City issued \$3,250,000 in General Obligation Bonds with an interest rate of 0.850% - 5.050%. These bonds are scheduled to mature on June 15, 2030, and were issued to finance the swimming pool project. This bond was refinanced, see below for new bond terms. On June 15, 2021, the City issued \$1,875,000 in a Refunding Bond with an interest rate at 0.400% - 1.350% to refund original bond issuance from 2016 used to pay for the swimming pool. The note is scheduled to mature on June 15, 2030.	1,310,000
On April 1, 2021, the City issued \$405,000 in a Refunding Bond with interest rates at 0.450% - 0.550% to refund original bond issuance from 2010 used to pay for 10 th Street improvements. The bond is scheduled to mature on October 1, 2025.	80,000
On May 15, 2014, the City issued \$1,340,000 in General Obligation Bonds with an interest rate of 0.350% - 2.901% to pay for improvement to the Melham Ball Fields and Street Building. The final payment was made May 15, 2024.	-0-

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (continued)

On September 28, 2020, the City issued a \$27,386 promissory note with an interest rate of 1.500% to pay for a tractor. The final payment was made December 1, 2023.	-0-
On October 22, 2020, the City issued a \$171,042 note with an interest rate of 2.750% to pay for a loader. The note is scheduled to mature on June 30, 2025.	35,788
On December 19, 2017, the City issued a \$4,500,000 Government Bond, Series 2017, with an interest rate of 1.350% - 3.350% to pay for downtown improvements. This bond is scheduled to mature on May 15, 2032.	2,850,000
On September 28, 2018, Broken Bow Rural Fire District No. 1 issued an \$855,292 promissory note with an interest rate of 2.500% to partially finance the construction of a new fire hall. The note is scheduled to mature on September 1, 2028. Per an agreement entered into on June 3, 2017, between The City and the Rural Fire District, the City will pay rent Payments to the Rural Fire District equal to the bond Payments. Upon the repayment of all debt related to The new fire hall, the Rural Fire District will convey, by deed To the City, an ownership interest in the fire hall, determined As a percentage of the funds paid by each entity.	367,010
Total bonds and notes payable	<u>4,642,798</u>

Business-Type Activities

As of September 30, 2024, the long-term debt arising from cash transactions payable from proprietary fund resources consisted of the following:

Revolving Loans Payable

See Note 5.

Capital Leases Payable

See Note 6.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (continued)

Bonds and Notes Payable

On May 1, 2020, the City issued a \$1,615,000 Electric Revenue Refunding Bond with an interest rate of 1.300% - 2.250% to pay for the Pamida addition. These bonds are Scheduled to mature on November 1, 2033. Principal and Interest is to be paid by utility revenues.

1,145,000

Refundable Deposits

Refundable deposits reported as a liability within the statement of net position are composed of the following:

Utility deposits – refundable

252,227

Changes in Long-Term Debt

The following is a summary of long-term transactions for the City for the year ended September 30, 2024:

Governmental Activities

	Balance October 1, 2023	Increases	Decreases	Balance September 30, 2024	Amount Due in 2025
Direct Borrowing					
Revolving loan (See Note 7)	279,106	0	(30,594)	248,512	22,964
Capital leases (See Note 8)	20,823	0	(17,444)	3,379	3,379
Notes payable	<u>533,149</u>	<u>0</u>	<u>(130,351)</u>	<u>402,798</u>	<u>125,155</u>
Total Direct Borrowing	<u>833,078</u>	<u>0</u>	<u>(178,389)</u>	<u>654,689</u>	<u>151,498</u>
Public Offering					
Bonds payable	<u>4,905,000</u>	<u>0</u>	<u>(665,000)</u>	<u>4,240,000</u>	<u>570,000</u>
Total Governmental	<u>5,738,078</u>	<u>0</u>	<u>(843,389)</u>	<u>4,894,689</u>	<u>721,498</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (Continued)

Business-Type Activities

	Balance October 1, 2023	Increases	Decreases	Balance September 30, 2024	Amount Due in 2025
Direct Borrowing					
Revolving loan (See Note 7)	3,511,773	0	(380,423)	3,131,350	385,222
Total Direct Borrowing	3,511,773	0	(380,423)	3,131,350	385,222
Public Offering					
Bonds payable	1,260,000	0	(115,000)	1,145,000	115,000
Refundable deposits	252,060	167	0	252,227	0
Total public offering	1,512,060	167	(115,000)	1,397,227	115,000
Total Business-type	5,023,833	167	(495,423)	4,528,577	500,222
	10,761,911	167	(1,338,812)	9,423,266	1,221,720

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, for long-term debt, except for revolving loans, reported in Note 7; capital leases, reported in Note 8; and refundable deposits as of September 30, 2024, are as follows:

Years Ending September 30,	Governmental Notes Payable Interest		Governmental Bonds Payable Interest		Business-Type Bonds Payable Interest		Total
2025	124,171	10,159	570,000	92,473	115,000	20,297	932,100
2026	90,592	6,966	500,000	83,930	115,000	18,543	815,031
2027	92,857	4,701	515,000	74,952	115,000	16,732	819,242
2028	95,178	2,379	530,000	64,748	115,000	14,835	822,140
2029			545,000	53,498	120,000	12,778	731,275
2030 - 2034			1,580,000	92,375	565,000	22,913	2,260,288
	<u>402,798</u>	<u>24,205</u>	<u>4,240,000</u>	<u>461,976</u>	<u>1,145,000</u>	<u>106,097</u>	<u>6,380,076</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8. TRANSFERS

Transfers between funds of the primary government for the ended September 30, 2024 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds		
General Fund	553,435	-0-
Proprietary Fund	<u>225,000</u>	<u>778,435</u>
GRAND TOTALS	<u>778,435</u>	<u>778,435</u>

The transfer between the Proprietary Fund and General Fund reflected in the above schedule are in accordance with an ongoing agreement between the utilities and the City requiring an annual transfer between the funds.

NOTE 9. SEGMENT INFORMATION OF ENTERPRISE FUNDS

The City maintains six enterprise funds which provide electric, water, sewer, power plant, billing, and fuel station sales and services. The City has outstanding revenue and refunding bonds related to Utility Fund operations. The revenue of the Water Fund is pledged as security for this debt. The fund financial statements report the Water Fund as major fund.

NOTE 10. EMPLOYEE PENSION PLAN

The City provides pension benefits for all of its full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Full-time employees are eligible to participate after completing one year of service. The plan requires employee contributions of 6% of earnings and the City is required contribute an equal amount. The City's contributions for each employee (plus allocated interest) are fully vested after five (5) years of continuous service.

For the year ended September 30, 2024, both the City and the employees made the required contributions as described below:

Total wages paid (cash basis)	2,654,922
Covered wages	2,286,296
City contributions (including \$- 0 - of forfeitures used)	123,824
Required employee contributions	123,824

NOTE 11. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The City is covered by commercial insurance. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 12. FUND BALANCES

Fund balances are restricted or reserved as follows:

Restricted	
Customer deposits	598,012
Closure/postclosure landfill	<u>252,227</u>
Total	<u>850,238</u>

Proprietary Fund balance is restricted for the payment of customer deposits and closure/postclosure of landfill.

NOTE 13. GOVERNMENTAL FUND BALANCES

The fund balances are being reported using GASB Statement No. 54, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to observe constraints imposed upon the use of its resources reported in governmental funds. As such, the City has identified September 30, 2024 fund balance on the Balance Sheet as follows:

- a. The City has fund balances classified as restricted for debt service.
- b. The City has no fund balances classified as assigned.
- c. The City has no fund balances classified as committed.

The City considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The City Clerk is authorized to make assignments pursuant to resolution by the City Council.

NOTE 14. FUTURE INTEREST IN FIRE HALL

On September 28, 2018, Broken Bow Rural Fire District No. 1 (the Rural Fire District) issued an \$855,292 promissory note with interest of 2.50% to partially finance the construction of a new fire hall. The note is scheduled to mature on September 1, 2028. Per an agreement entered into on June 3, 2017, between the City and the Rural Fire District, the City will pay rent payments to the Rural Fire District equal to the bond payments. Upon the repayment of all debt related to the new fire hall, the Rural Fire District will convey, by deed to the City, an ownership interest in the fire hall determined as a percentage of the funds paid by each entity.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 15. SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the City to place a final cover on the site when it stops accepting waste and to maintain the site after closure. Closure costs and postclosure costs were estimated by engineers and approved by the NDEQ in 2007 and are required to be funded over a 30-year period. These costs are adjusted annually for the inflation factor as provided by NDEQ. The required funding is based on the estimated cost less current balances in the accounts divided over the remaining life. In accordance with state law, the City has established a separate account for deposits of moneys necessary to fund the estimated costs.

The balance in the restricted account for closure and postclosure at September 30, 2024, was \$58,225. As of September 30, 2024, the estimated liability incurred based on the estimated landfill user to date of 35% was \$58,225 and the expense accrued during the year then ended was \$8,030.

NOTE 16. SUBSEQUENT EVENTS

In preparing the financial statements, the City has evaluated events and transactions for potential recognition or disclosure through October 1, 2025 the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
BUDGET AND ACTUAL - ALL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes and special assessments	2,952,602.00	3,139,605.20	187,003.20
Licenses and permits	14,950.00	15,853.21	903.21
Intergovernmental	892,839.00	1,073,111.94	180,272.94
Charges for services	11,858,829.00	12,364,438.11	505,609.11
Interest	15,000.00	451,319.04	436,319.04
Grants and donations	50,800.00	(12,148.43)	(62,948.43)
Other	32,680.00	286,435.15	253,755.15
Transfers in - other than surplus fees	550,000.00	778,435.10	228,435.10
Total revenues	<u>16,367,700.00</u>	<u>18,097,049.32</u>	<u>1,729,349.32</u>
EXPENDITURES			
Current			
General Government	1,262,124.91	1,841,034.54	(578,909.63)
Public Safety - police and fire	1,233,579.02	1,175,643.13	57,935.89
Sanitation	46,000.00	45,125.81	874.19
Streets	1,291,087.25	970,442.17	320,645.08
Health and Welfare	71,918.92	54,257.34	17,661.58
Culture and Recreation	932,802.25	760,334.54	172,467.71
Electric	9,237,722.00	8,460,522.79	777,199.21
Water	1,365,492.32	659,508.56	705,983.76
Sewer	1,083,398.00	514,364.58	569,033.42
Power Plant	162,626.83	108,078.78	54,548.05
Billing	920,923.35	906,958.58	13,964.77
Fuel Station	118,150.00	55,012.69	63,137.31
Debt service			
Principal	1,300,140.34	1,186,355.47	113,784.87
Interest and charges	215,069.66	193,914.37	21,155.29
Transfers out	550,000.00	778,435.10	(228,435.10)
Total expenditures	<u>19,791,034.85</u>	<u>17,709,988.45</u>	<u>2,081,046.40</u>
REVENUES OVER (UNDER) EXPENDITURES		<u>387,060.87</u>	

CITY OF BROKEN BOW, NEBRASKA
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

NOTE 1. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY BASIS - BUDGET AND ACTUAL - ALL FUNDS

Basis of Accounting

As described in Note 1, budgets are adopted on the cash basis of accounting. The governmental fund types which report on the modified accrual basis, and the Enterprise Funds, which report on the accrual basis, are included in the combined statement of revenues and expenditures - budget and actual, general all-purpose fund, on the budgetary (cash) basis. A reconciliation of operating results on the budgetary basis to net income for the Governmental Funds and Enterprise Funds are as follows:

Budget Law

The City is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures. Appropriations for expenditures lapse at year-end. Any revisions to the adopted budget of total expenditures to any fund require a public hearing.

Reconciliation of Budgetary Basis

A reconciliation of expenditures under revenue on the budgetary basis to net change for all funds is as follows:

Revenues over (under) expenditures - budgetary basis	<u>387,061</u>
Adjustments	
Accounts receivable	106,486
Inventory	(29,200)
Accounts payable and accrued expenses	17,619
Customer deposits	167
Pamida bond	(12,219)
Taxes payable	38,869
Repayments of debt	521,355
Purchase capital assets	339,087
Depreciation and amortization	(828,036)
Total adjustments	<u>154,127</u>
Total	<u>541,188</u>
Net change in fund balance - governmental funds	(564,001)
Change in net position - proprietary funds	<u>1,105,189</u>
	<u>541,188</u>

INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and City Council
City of Broken Bow
Broken Bow, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities – modified accrual basis, the business-type activities – accrual basis, each major fund – modified accrual basis for the governmental funds and accrual basis for the proprietary funds and the aggregate remaining fund information – modified accrual basis of the City of Broken Bow, Nebraska, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated October 1, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Broken Bow, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Broken Bow, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Broken Bow, Nebraska's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any

deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses Items 2024-001 and 2024-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Broken Bow, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance that is required to be reported under *Government Auditing Standards*.

City of Broken Bow, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on City of Broken Bow, Nebraska's response to the findings identified in our audit and described in the accompanying schedule findings and responses. City of Broken Bow, Nebraska's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

North Platte, Nebraska
October 1, 2025

CITY OF BROKEN BOW
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED SEPTEMBER 30, 2024

Finding 2024-001 Segregation of duties

Criteria:	Sound Business practices include separation of duties in the handling of accounting information and generation of accounting related reports.
Condition:	City of Broken Bow has a lack of segregation of duties in the accounting department.
Cause:	Due to the size of the City's accounting department, there is limited segregation of duties over bookkeeping, billing, and accounting functions. One individual routinely performs most of these functions.
Possible effect:	Increased opportunities for wrongful acts including fraud may exist because of this condition.
Response:	The Council believes the cost involved would greatly outweigh the possible benefits to be derived from developing a more complex internal control system. However, the present system seems to be operating as understood by all parties involved.

Finding 2024-002 Preparation of Financial Statements

Criteria:	Management is responsible for establishing and maintaining internal controls, including monitoring and for the fair presentation of financial statements, including notes to the financial statements in conformity with the accrual basis of accounting.
Condition:	Financial statements prepared by the City did not have disclosures included.
Cause:	Management does not demonstrate the ability to prepare financial statements in accordance with the accrual basis of accounting. The preparation of financial statements under this basis of accounting requires management to possess the ability to prepare the financial statements and related disclosures without assistance from the auditors.
Potential effect:	The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the City's internal control.

CITY OF BROKEN BOW
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED SEPTEMBER 30, 2024

Finding 2024-002 Preparation of Financial Statements (Continued)

Recommendation: We recommend that the City review and approve the proposed auditor adjusting entries, the adequacy of disclosures prepared by the auditors, and apply analytical procedures to the draft financial statements among other procedures as considered necessary by management.

Response: The City relies on the auditors to propose adjustments necessary to prepare the financial statements including related note disclosures. The City reviews the financial statements and approves all adjustments.

**CITY OF BROKEN BOW
ORDINANCE NO. 1303**

**AN ORDINANCE PROVIDING FOR THE PLACING OF A
DESIGNATED "HANDICAP PARKING" SPACES, IN THE CITY OF
BROKEN BOW, CUSTER COUNTY, NEBRASKA, PROVIDING FOR
PUBLICATION AND EFFECTIVE DATE AND REPEALING ALL
ORDINANCES IN CONFLICT WITH THIS ORDINANCE.**

**BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF
BROKEN BOW, NEBRASKA:**

Section 1. That there hereby is designated a "Handicap Parking" space located on the south side of the eastbound lane of South D Street on the corner of South D Street and South 7th Avenue. Specifically, the farthest east parking stall on the north side of Parcel 1055800, Original Town, Lots 20-21, Block 3.

Section 2. This ordinance shall be in full force and take effect from and after its passage and publication.

Passed and approved this _____ day of _____, 2025.

Rod Sonnichsen, Mayor

ATTEST:

Jennifer Waterhouse, City Clerk

Ordinance 1303

Legend

Ordinance 1303

SD St

S 7th Ave

S 8th Ave

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100 ft



CITY OF BROKEN BOW, NEBRASKA

Ordinance No. 1302

AN ORDINANCE OF THE CITY OF BROKEN BOW, NEBRASKA ESTABLISHING ELECTRIC USE FEES, REPEALING THE SECTIONS OF ALL PREVIOUS ORDINANCES IN CONFLICT WITH THIS ORDINANCE, AND PROVIDING FOR PUBLICATION AND EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BROKEN BOW, NEBRASKA;

Section 1. That the Municipal Code of the City of Broken Bow, Nebraska be amended to read as follows:

Electric Service Rates: Classifications of Service: Current Sold by Meter Measurements Only: Customer Charges. – As a tariff of rates based on monthly consumption by each customer of electrical energy, measured by an appropriate meter, computed on a one-meter basis, from the municipal electric distribution system of the City of Broken Bow, Custer County, Nebraska, the following schedule, as heretofore by resolution of the board of public works, hereby is established.

Effective October 1, 2025

A. <u>Residential Service RL</u>	City	Rural
	Customer Charge \$/Month	\$23.00 \$33.00
<u>Winter Rates (Oct-May)</u>		
First 500 kWh @ cents/kWh	\$0.11072	\$0.11991
Over 500 kWh @ cents/kWh	\$0.08042	\$0.08961
<u>Summer Rates (June-Sept)</u>		
kWh @ cents/kWh	City Rural	
	\$0.10962	\$0.11872
B. <u>General Service-GS Single</u>	City	Rural
	Monthly Customer Charge (Single Phase)	\$34.00 \$38.00
<u>Winter Rates (Oct – May)</u>		
First 2000 kWh @ cents/kWh	\$0.12784	\$0.13403
Next 3000 kWh @ cents/kWh	\$0.08441	\$0.12393
Over 5000 kWh @ cents/kWh	\$0.07857	\$0.11770
<u>Summer Rates (June – Sept)</u>		
First 2000 kWh @ cents/kWh	City Rural	
Next 3000 kWh @ cents/kWh	\$0.12784	\$0.15270
Over 5000 kWh @ cents/kWh	\$0.12657	\$0.14270
	\$0.12157	\$0.12270
<u>General Service-GS Three</u>	City	Rural
	Monthly Customer Charge (Three Phase)	\$84.00 \$87.00
<u>Winter Rates (Oct – May)</u>		
First 2000 kWh @ cents/kWh	\$0.12068	\$0.12563
Next 3000 kWh @ cents/kWh	\$0.08231	\$0.11553
Over 5000 kWh @ cents/kWh	\$0.07726	\$0.10939
<u>Summer Rates (June – Sept)</u>		
First 2000 kWh @ cents/kWh	\$0.12068	\$0.14829
Next 3000 kWh @ cents/kWh	\$0.11949	\$0.12829
Over 5000 kWh @ cents/kWh	\$0.10949	\$0.11046

C.	<u>Irrigation IR</u>	Summer	Winter
	Monthly Customer Charge (Single Phase)	\$50.00	\$50.00
	Monthly Customer Charge (Three Phase)	\$70.00	\$70.00
	KVA Charge \$/KVA installed		
	First 2000 kWh @ cents/kWh	\$0.17338	\$0.17338
	Next 3000 kWh @ cents/kWh	\$0.12338	\$0.12338
	Over 5000 kWh @ cents/kWh	\$0.12338	\$0.12338
D.	<u>Municipal – MS</u>		
	Monthly Customer Charge (Single Phase)	\$22.00	
	Monthly Customer Charge (Three Phase)	\$40.00	
	<u>Winter Rates (Oct – May)</u>		
	First 8000 kWh @ cents/kWh	\$0.09502	
	Over 8000 kWh @ cents/kWh	\$0.07987	
	<u>Summer Rates (June – Sept)</u>		
	First 8000 kWh @ cents/kWh	\$0.10512	
	Over 8000 kWh @ cents/kWh	\$0.09502	
E.	<u>Large Power & Industrial</u>	City	Rural
(for Accounts with metered demands of 100KW or more)			Primary Metered w/ demands of 3,000 kW or more
	Customer Charge \$/Month	\$600.00	\$700.00
			\$1,200.00
	<u>Winter Rates (Oct - May)</u>		
	Demand Charge @ \$/kW	\$15.00	\$16.00
	Energy Charge @ cents/kWh	\$0.05794	\$0.05902
			\$0.05902
	<u>Summer Rates (June - Sept)</u>		
	Demand Charge @ \$/kW	\$16.00	\$18.00
	Energy Charge @ cents/kWh	\$0.06487	\$0.06609
			\$0.06609

The demand charge shall be based upon the maximum integrated kilowatt load determined by the meter for the billing monthly billing period, and will be Either a., b., or c., whichever is higher:

- The maximum demand occurring the billing period
- 65 percent of the highest demand established for bills in the previous 23 months
- 100 KW

The monthly bill will be as follows for accounts disconnected from service: Customer Charge + Demand, including b) or c) of the demand charge, applicable for 23 months following disconnection of service + Energy Charge + All Riders (as applicable) + Service Fees (as applicable) + Sales Tax (if applicable).

For Accounts that are metered at Primary voltage but take service from multiple city owned secondary transformers there shall be a monthly \$0.210 per KVA facilities charge for the multiple transformer service.

The billed kW demand shall be adjusted when the metered power factor (PF) is less than 95%. The metered KW will then be multiplied by the ratio of (95% / PF%), where PF% is the metered power factor expressed as a percentage.

F. <u>Area Lights</u>		Metered	Not Metered
50 Watt, LED, \$/Month		\$8.20	\$10.14

G. PRODUCTION COST ADJUSTMENT, (PCA): ALL RATES INCLUDED HEREIN ARE SUBJECT TO PRODUCTION COSTADJUSTMENT. The Board of Public Works, at its sole option, may include any deviation in costs, either as a credit or adder, to all service under these rates. The adjustment may be calculated in accordance with standard utility policies and shall include adjustment for losses.

Other Terms and Conditions:

1. Payments Due, Disconnection Charges and Deposits Required: Monthly billed accounts are due by the 10th of each month. Delinquent accounts will be subject to a 5% late charge.

All rate schedules will be billed at gross and will be considered delinquent payments after the 10th of the month. Customers who have not paid their utility bills by the 10th of the month shall receive, in writing, a disconnect notice under the procedures of the Nebraska State Statutes.

Applicable service charges, whether disconnect is actually made or not, for non-payment of bill shall be a \$75.00 service charge for Monday through Friday 8:00 AM – 5:00 PM and \$120.00 service charge for after hours, weekends and holidays.

Disconnects and reconnections by the same customer made before a 12-month period from the disconnect request shall carry a service charge of all monthly Customer and Demand charges and fees for the months during the disconnection before re-reconnection is performed.

The utility service deposit will be \$100.00 for owners of residential properties. All other rentals, **apartments and small commercial accounts require a \$250.00 deposit. For larger services the** deposit shall be 1.5 times the average of the last 12 months of typical use billing.

II. Customers Beyond City Limits

Service Beyond Corporate Limits General Rules

The City of Broken Bow, Custer County, Nebraska, by resolution of its Board of Public Works shall have the power and authority to contract with any person, persons, association or corporation, to sell electric current for light, heat and power purposes beyond its corporate limits when, in the judgment of its board of public works, it is beneficial to the city to do so. The cost or expense of extending the electric service lines beyond city borders shall be paid by the customer or, subject to the provisions of the statute by the city. For furnishing electric service beyond its corporate limits, subject to the above conditions, said city, through its board of public works, may establish rates with such person, persons, association or corporation, including municipalities, without regard to the rates specified in the foregoing schedule; provided, however, that the rate made shall be uniform so far as it affects the users of equal amounts of current under such contracts under similar conditions.

III. Discrimination

Section 1. No electric current shall be furnished to any customer other than as provided in this section, and there shall be no discrimination in rates as between customers using equal amounts of current for the same purpose under the same conditions.

Section 2. That the appropriate state and local sales tax be billed to all customers.

Section 3. That this ordinance shall take effect and be in force with the January 2026 Meter readings.

Section 4. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

Section 5. This ordinance shall be in full force and effect from and after its approval and publication as provided by law.

Passed and approved this _____ day of _____, 2025.

Rodney W. Sonnichsen, Mayor

ATTEST:

Jennifer A. Waterhouse, City Clerk

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RESOLUTION 2025-20

A RESOLUTION AUTHORIZING THE CLOSURE OF EXISTING CITY CREDIT CARDS WITH CARD SERVICES AND THE ESTABLISHMENT OF NEW CREDIT CARDS WITH NEBRASKA STATE BANK IN THE CITY OF BROKEN BOW, NEBRASKA.

WHEREAS, the City of Broken Bow, a city of the second class in Nebraska, is authorized under Nebraska Revised Statute § 13-610 to create and manage purchasing card programs for the efficient procurement of goods and services; and

WHEREAS, the City currently maintains credit cards with Card Services to facilitate municipal expenditures; and

WHEREAS, the City Council has reviewed the terms and services provided by Card Services and determined that continued use is no longer optimal for the City's financial operations; and

WHEREAS, Nebraska State Bank, a qualified financial institution located in the City of Broken Bow, offers suitable credit card services that align with the City's needs for cost-effectiveness, security, and local accessibility; and

WHEREAS, the proposed transition complies with Nebraska Revised Statute § 13-610, ensuring that the purchasing card program includes appropriate controls, limits, and oversight for the safeguarding of public funds; and

WHEREAS, the City Council finds that closing the existing credit cards and establishing new ones with Nebraska State Bank is in the best interest of the City of Broken Bow to promote fiscal efficiency, reduce administrative burdens, and enhance integration with local banking services.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BROKEN BOW, NEBRASKA:

1. The City Treasurer is hereby authorized and directed to close all existing city credit cards issued by Card Services, effective immediately upon execution of this resolution.
2. The City Treasurer is hereby authorized and directed to establish a new purchasing card program with Nebraska State Bank, including the issuance of credit cards as necessary for authorized city officials and departments, in accordance with the terms and conditions approved by the City Council.
3. The new credit cards shall comply with all applicable provisions of Nebraska Revised Statute § 13-610, including the establishment of spending limits, usage

policies, reconciliation procedures, and any required security measures to protect public funds.

4. The City Treasurer shall oversee a seamless transition, including notification to affected vendors, updating of procurement records, and transfer of any outstanding balances or obligations from the closed cards to the new program.
5. This resolution shall take effect immediately upon its passage.

PASSED AND APPROVED this ____ day of _____, 2025.

Rodney W. Sonnichsen, Mayor

ATTEST:

Jennifer A. Waterhouse, City Clerk

RESOLUTION 2025-21

A RESOLUTION DIRECTING THE SALE OF SURPLUS PERSONAL PROPERTY OF THE CITY OF BROKEN BOW, NEBRASKA.

WHEREAS, the City of Broken Bow Street and Park Department does have in its possession certain property deemed to be surplus property to the City, with a fair market value of more than \$5,000, and wishes to dispose of this property; and

WHEREAS, State Statute 17-503.02 allows for the sale of surplus personal property by resolution of the City Council, specifying the manner and terms of the sale; and

WHEREAS, the City Council has determined that the most appropriate method for disposing of the surplus property is through a public auction to ensure fair market value and transparency;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Broken Bow that the following City property be sold according to the terms listed below:

<u>Department</u>	<u>Quantity Available</u>	<u>Item Description</u>	<u>Sale Price</u>
General	1	1980 JD 644C Wheel Loader, S/N: DW644CB501137	At public auction

1. The sale shall be conducted as a public auction by a licensed auctioneer selected by the City Administrator.
2. Unit to be sold without any warranty or any expressed warranty.
3. The Mayor, City Administrator, Overseer of Streets and Parks, and City Treasurer are authorized to take all actions necessary, including the signing of documents and titles, on behalf of the City of Broken Bow.

PASSED AND APPROVED this _____ day of _____, 2025.

Rodney W. Sonnichsen, Mayor

ATTEST:

Jennifer A. Waterhouse, City Clerk

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