



**CITY OF BROKEN BOW
BUDGET HEARING AGENDA
September 8, 2026 @ 4:30 PM
Broken Bow Municipal Building
314 South 10th Avenue, Broken Bow, NE**

Meeting Procedure

The Public may address specific agenda items at the pleasure of the Mayor. Please come to the podium, state your name and address, and limit your remarks to five minutes or less (subject to mayoral discretion). Out of respect to City employees, we request that any complaints or criticisms of employees not be aired in a public meeting. Concerns about employees should be brought to the attention of the City Administrator or Mayor. An individual in violation will be declared out of order. Individuals who have appropriate items for City Council consideration should complete the Request for Future Agenda Items.

A. Call to Order

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

C. Roll Call

D. New Business:

a. Hearing on the 2026-2027 Appropriation Bill

E. Adjournment

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

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

Broken Bow Budget Review
per RJ Meyer - Bob
Summary for the Mayor & City Council

Purpose

This summary explains the budget adjustments described by Bob in his review message. It is intended to make the changes easier to understand.

1. Bond Tax Breakdown

Bob requested a breakdown of the taxes collected for bonds. Specifically, the County wants to know how the total bond tax is divided between the **Pool Bond Fund** and the **Thelma Bond Fund**. With the Thelma Bond being paid in October 2025, it no longer needs to be listed.

Bond Tax	Amount
Pool Bond Fund	\$200,000.00
Thelma Bond Fund	Paid off 10/2025
Total Bond Tax	\$200,000.00

2. \$60,239 Increase in the Overall Tax Request

Bob increased the city's overall tax request by **\$60,239**. He states that this keeps the city under the applicable **Postcard requirements**.

Important: Although the dollar amount of the tax request increases by \$60,239, Bob says the city's **overall levy still decreases by 2%**. A higher amount of tax dollars can occur even while the levy rate decreases when the taxable property base changes.

\$1,000,000 Reduction in Local Receipts

Bob also reduced the amount of **local receipts** shown in the budget by **\$1,000,000**. In general terms, local receipts represent money the city expects to receive from local sources.

He says this adjustment is needed to keep the city's **balance forward below the 50% reserve level**. In plain English, the budget is being adjusted so that the amount carried forward from prior years is not too large compared with the size of the budget.

Alternative: Increase Expenditures by \$1,000,000

Bob notes that instead of reducing local receipts by \$1,000,000, the city could increase its budgeted expenditures by \$1,000,000 and reach the same reserve result.

This does not necessarily mean the city needs to spend another \$1 million. Bob is explaining that either adjustment can change the budget calculation enough to keep the balance-forward/reserve percentage within the required limit, we chose to stick with the reduction in Local Receipts, because if we receive more in income than we budgeted it does not hurt us.

At a Glance:

Adjustment:

+\$60,239 tax request

What it means:

More tax dollars requested, while the overall levy still decreases 2%

-\$1,000,000 local receipts

Reduces budgeted local revenue to address the balance-forward/
reserve calculation.

Alternative +\$1,000,000

Increases expenditures: another way to achieve the same reserve
calculation result.

Bond Tax breakdown

County needs the amounts allocated to the Pool and Thelma Bond funds

Bottom line: The changes described by Bob appear are budget adjustments intended to keep the city within the applicable tax, levy, and reserve requirements while maintaining a workable budget.

This summary does not replace the official budget documents or statutory guidance.

Additional Information:

Estimated Cash Analysis per Budget Spreadsheet:

(Taken from figures at the bottom of the City Budget Spreadsheet)

2024/25 Actual City/Proprietary:

Beginning cash - City:	\$4,512,486.26
Beginning cash - Proprietary:	\$14,337,001.52
County Treasurer's Balance:	\$57,622.74
Total beginning cash	\$18,907,110.52

Total resources available	\$39,686,694.08
Total Disbursements	(\$21,027,089.83)
Total Ending Cash	\$18,659,604.25

2025/26 YTD* City/Proprietary:

Beginning cash - City:	\$4,144,232.44
Beginning cash - Proprietary:	\$15,463,107.66
County Treasurer's Balance:	\$57,622.74
Total beginning cash	\$19,664,962.84

Total resources available	\$35,777,612.84
Total Disbursements	(\$18,955,316.94)
Total Ending Cash	\$16,822,295.90

2026/27 Proposed City/Proprietary:

Beginning cash - City:	\$4,144,232.44
Beginning cash - Proprietary:	\$15,463,107.66
CountyTreasurer's Balance:	\$50,000.00
Total beginning cash	\$19,657,340.10

Total resources available	\$39,609,759.65
Total Disbursements	(\$27,389,191.84)
Total Ending Cash	\$12,220,567.81

Total Resources available:

Total beginning cash + City/Proprietary Receipts

Total Disbursements:

Total expenses paid out from City/Proprietary

Total Ending Cash:

Resources available - Total Disbursements

*Proprietary funds are entered up to 9/30/2025 (FY 2025-26 Reconciliations are in progress)

*2026/27 Funds are current up to 7/30/2026

CITY OF BROKEN BOW
BROKEN BOW , NEBRASKA
BUDGET FORM AND INDEPENDENT
ACCOUNTANTS' COMPILATION REPORT
Year Ending September 30, 2027



INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Chairman and Board Members
City of Broken Bow

Management is responsible for the accompanying financial forecasts of the City of Broken Bow which comprise forecasted information for the years ended September 30, 2027 and 2026, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the City of Broken Bow, which comprise the financial information for the year ended September 30, 2025, included in the accompanying prescribed form.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast or the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial forecasts and historical financial statements included in the accompanying prescribed form.

The financial forecasts and historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Budget Act, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies and substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant forecast assumptions. If the omitted summary of significant accounting policies and disclosures were included in the forecast, they might influence the user's conclusions about the City's results of operations for the forecast periods. Accordingly, this forecast is not designed for those who are not informed about such matters.

This report is intended solely for the information and use of management of the City of Broken Bow, and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

RJ Meyer & Associates, LLC

RJ Meyer & Associates, LLC

September 1, 2026



CITY OF BROKEN BOW IN CUSTER COUNTY

"See Accountant's Report" BUDGET MESSAGE

CITY OF BROKEN BOW – summary of Significant Forecast Assumptions – September 30, 2026 and 2027:

This financial forecast presents to the best of management's knowledge and belief, the City's expected cash receipts and disbursements for the forecast periods. Accordingly, the forecast reflects management's judgment as of the date of this forecast, the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

2026 Amounts – receipts and disbursements for the year ended September 30, 2026 are based on actual amounts through July 31, 2025 and estimated amounts for the remaining 2 months are determined in most instances by the average monthly historical amount.

General – The budget for the year ended September 30, 2027 was developed based on amounts approved by the board as an upper limit on expenditures. Revenues from federal sources are based on estimated project reimbursements. Other non-tax sources are based on the prior year amounts. Disbursements for the year ended September 30, 2027 are based in general on historical amounts adjusted for an approximate inflation rate of 2-3%. Expenditures for special projects and capital outlay are based on engineer estimates or amounts approved specifically in the budget by the governing body. Debt payments are based on current repayment schedules.

2026-2027

STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

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

This budget is for the Period October 1, 2026 through September 30, 2027

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

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:		Projected Outstanding Bonded Indebtedness as of October 1, 2026 <i>(As of the Beginning of the Budget Year)</i>	
961,857.56	Property Taxes for Non-Bond Purposes	Principal	4,085,000.00
200,000.00	Principal and Interest on Bonds	Interest	358,679.00
1,161,857.56	Total Personal and Real Property Tax Required	Total Bonded Indebtedness	4,443,679.00
Total Certified Valuation (All Counties)		Report of Joint Public Agency & Interlocal Agreements	
302,567,094.00		Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026?	
(Certification of Valuation(s) from County Assessor <i>MUST be attached</i>)		☒ YES ☐ NO	
County Clerk's Use ONLY		If YES, Please submit Interlocal Agreement Report by September 30th.	
APA Contact Information		Report of Trade Names, Corporate Names & Business Names	
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509		Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2025 through June 30, 2026?	
Telephone: (402) 471-2111 FAX: (402) 471-3301		☐ YES ☒ NO	
Website: auditors.nebraska.gov		If YES, Please submit Trade Name Report by September 30th.	
Questions - E-Mail: Jeff.Schreier@nebraska.gov		Submission Information	
Budget Due by 9-30-2026		Submit budget to:	
		1. Auditor of Public Accounts -Electronically on Website or Mail	
		2. County Board (SEC. 13-508), C/O County Clerk	

City of Broken Bow in Custer County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
1	Net Cash Balance	22,293,996.63	20,794,007.72	18,206,404.01
2	Investments			
3	County Treasurer's Balance	88,217.37	57,622.74	60,000.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	22,382,214.00	20,851,630.46	18,266,404.01
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	1,377,781.51	882,914.76	1,150,239.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	2,366.78	1,615.45	1,500.00
9				
10	State Receipts: Highway Allocation and Incentives	329,241.32	736,127.49	554,635.00
11	State Receipts: Motor Vehicle Fee	27,788.52	47,369.49	40,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	282,913.90	281,505.37	325,893.05
14	State Receipts: Other	66,154.32	35,330.04	50,000.00
15	State Receipts: Property Tax Credit	113,412.85	66,606.68	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	89,838.11	65,560.32	85,000.00
18	Local Receipts: Local Option Sales Tax	1,821,312.39	1,194,836.35	1,650,000.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	16,767,515.87	12,526,614.45	14,850,891.50
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	776,561.23	717,610.09	800,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	Total Resources Available (Lines 5 thru 23)	44,037,100.80	37,407,720.95	37,774,562.56
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	23,185,470.34	19,141,316.94	27,305,191.84
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	20,851,630.46	18,266,404.01	10,469,370.72
27	Cash Reserve Percentage		47%	
PROPERTY TAX RECAP		Tax from Line 6		
		County Treasurer Commission - 1% of Total Taxes Collected		
		Total Property Tax Requirement		
		1,150,239.00		
		11,618.56		
		1,161,857.56		

City of Broken Bow in Custer County

To Assist the County For Levy Setting Purposes			
The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.			
Property Tax Request by Fund:		Expected Levy **	Property Tax Request
General Fund		\$ 0.317899	\$ 961,857.56
Bond Fund		0.000000	
Pool Bond Fund		0.066101	\$ 200,000.00
	Fund	0.000000	
	Fund	0.000000	
Total Tax Request		\$	1,161,857.56
* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.			
** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.			
Levy Formula: Property Tax Request / Taxable Valuation * 100 (levies are expressed per \$100 of taxable valuation)			
Cash Reserve Funds			
Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.			
Special Reserve Fund Name	Amount		
Total Special Reserve Funds	\$	-	
Total Cash Reserve	\$	10,469,370.72	
Remaining Cash Reserve	\$	10,469,370.72	
Remaining Cash Reserve %		47%	

Documentation of Transfers of Surplus Fees:	
(Only complete if Transfers of Surplus Fees Were Budgeted)	
Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.	
Transfer From:	Transfer To:
Proprietary funds	City General Funds
Amount: \$	800,000.00
Reason: Allocation of revenue	
Transfer From:	Transfer To:
Amount:	
Reason:	
Transfer From:	Transfer To:
Amount:	
Reason:	

City of Broken Bow in Custer County

Line No.	2026-2027 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	2,649,092.00	250,000.00	45,000.00				2,944,092.00
3	Public Safety - Police	1,288,610.00	100,000.00	45,000.00				1,433,610.00
3a	Public Safety - Fire	161,880.00		60,000.00				221,880.00
4	Public Safety - Other	645,991.40		65,000.00				710,991.40
5	Public Works - Streets	907,580.00	350,000.00	269,600.00	590,352.50			2,117,532.50
6	Public Works - Other	44,150.00						44,150.00
7	Public Health and Social Services	105,200.00		75,500.00				180,700.00
8	Culture and Recreation	1,857,156.00		84,500.00				1,941,656.00
9	Community Development	190,030.00						190,030.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	10,014,696.60	2,300,000.00	515,000.00			675,000.00	13,504,696.60
16	Solid Waste	713,870.00						713,870.00
17	Transportation							-
18	Wastewater	1,021,474.60		25,000.00	321,871.68		60,000.00	1,428,346.28
19	Water	1,050,876.60		30,000.00	122,616.26		65,000.00	1,268,492.86
20	Other	605,144.20						605,144.20
21	Proprietary Function Funds (Page 6)							-
22	Total Disbursements & Transfers (Lns 2 thru 21)	21,255,751.40	3,000,000.00	1,214,600.00	1,034,840.44	-	800,000.00	27,305,191.84

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

City of Broken Bow in Custer County

Line No.	2025-2026 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	1,125,207.91	349,550.48	10,826.83				1,485,585.22
3	Public Safety - Police	878,127.79		110,539.87				988,667.66
3a	Public Safety - Fire	148,753.34		53,966.72				202,720.06
4	Public Safety - Other	383,073.40		68,184.42				451,257.82
5	Public Works - Streets	662,967.13	121,339.65	164,958.25	584,330.00			1,533,595.03
6	Public Works - Other	28,397.81						28,397.81
7	Public Health and Social Services	54,307.45						54,307.45
8	Culture and Recreation	719,533.18		40,075.69				759,608.87
9	Community Development	115,865.43						115,865.43
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	8,579,949.80	190,533.53	625,117.88			592,610.17	9,988,211.38
16	Solid Waste	909,538.31						909,538.31
17	Transportation							-
18	Wastewater	677,551.32	33,256.22		325,469.98		60,000.00	1,096,277.52
19	Water	1,149,626.70	33,864.40		123,651.45		64,999.92	1,372,142.47
20	Other	155,141.91						155,141.91
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	15,588,041.48	728,544.28	1,073,669.66	1,033,451.43	-	717,610.09	19,141,316.94

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

City of Broken Bow in Custer County

Line No.	2024-2025 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	1,324,506.96	1,795,582.49	169,763.05	141,783.63			3,431,636.13
3	Public Safety - Police	911,484.38		135,284.63				1,046,769.01
3a	Public Safety - Fire	130,396.01	10,951.42	11,628.42				152,975.85
4	Public Safety - Other	473,346.05		334,807.00				808,153.05
5	Public Works - Streets	829,066.41	78,199.73	181,583.15	663,272.50			1,752,121.79
6	Public Works - Other	30,224.15						30,224.15
7	Public Health and Social Services	58,345.52						58,345.52
8	Culture and Recreation	814,919.75	42,760.00	52,075.70				909,755.45
9	Community Development	192,157.76						192,157.76
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	9,566,086.80	525,868.12	436,879.36	129,014.44		651,561.31	11,309,410.03
16	Solid Waste	1,024,088.01						1,024,088.01
17	Transportation							-
18	Wastewater	791,958.19	162,839.40	10,000.00	363,591.03		60,000.00	1,388,388.62
19	Water	878,324.66		8,581.40	121,138.09		64,999.92	1,073,044.07
20	Other	8,400.90						8,400.90
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	17,033,305.55	2,616,201.16	1,340,602.71	1,418,799.69	-	776,561.23	23,185,470.34

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

2026-2027 SUMMARY OF PROPRIETARY FUNCTION FUNDS

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME **City of Broken Bow**

ADDRESS **314 South 10th Ave**

CITY & ZIP CODE **Broken Bow, 68822**

TELEPHONE **(308) 872-5831**

WEBSITE **cityofbrokenbow.org**

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME

Russ Smith

Robert Meyer

TITLE / FIRM NAME

President

City Treasurer

RJ Meyer and Associates, LLC

TELEPHONE

(308) 870-3904

(308) 872-5831

(308) 534-7655

EMAIL ADDRESS

rsmith@cityofbrokenbow.org

lmorgan@cityofbrokenbow.org

bob@rjmeyercpa.com

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

☐ Board Chairperson

☒ Clerk / Treasurer / Superintendent / Other

☒ Preparer

City of Broken Bow
2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 1,141,541.39

(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

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

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

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

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 1,141,249.69

See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

<u>1,270,464.00</u> / <u>291,994,882.00</u> = <u>0.44%</u>	
2026 Growth Value 2025 Total Valuation	(14a)
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)	<u>4,965.55</u>
	Increase due to Growth (14)

Inflation Percentage

<u>5.26%</u>	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)	(15a)
	<u>60,029.73</u>
	Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 Property Taxes Budgeted For:

Approved Bonds (16) -

(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))

Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) (17) -

Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) (18) -

County Attorneys (19) -

County Public Defenders (20) -

Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024 (21) -

Support of an interlocal agreement relating to public safety (22) -

Voter approved increase pursuant to § 13-3405 (23) -

(MUST attach sample ballot language and certified election results)

Prior Year's Unused Property Tax Request Authority used this year (24) 124,165.14

(Cannot exceed amount on Supporting Schedule 1, line 1)

Total Exceptions Utilized (Total lines 16 thru 24) (25) 124,165.14

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 1,330,701.81

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 1,161,857.56

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 168,844.25

(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

City of Broken Bow
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(1)	\$ 124,165.14
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	124,165.14
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	168,844.25
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4)	168,844.25
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5)	1,265,706.53
Calculated Carryover Maximum (5% of line 5)	(6)	63,285.33
Unused Property Tax Request Authority Available for Future Years	(7)	63,285.33

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

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

Municipality Levy Limit Form

City of Broken Bow in Custer County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,161,857.56
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		1,161,857.56
Valuation	(9)		302,567,094
Municipality Levy Subject to Levy Authority	(10)		0.384000
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.384000 (A)

Levy Authority

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

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

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

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

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

City of Broken Bow in Custer County

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

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

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

Real Growth Percentage Increase

2026 Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=	0.00 % (3)
-----------------------------------	---	---	---	------------

Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	2.00 %
---	-----	--------

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	22,830.83
--	------------	------------------

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 1,164,372.22
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request	(7)	1,161,857.56
<i>(Total Personal and Real Property Tax Required from Cover Page)</i>		

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

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

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

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

City of Broken Bow

Custer County

[illegible]

City of Broken Bow
IN
Custer County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2026, at 4:30 P.M., at Municipal Auditorium for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	\$	23,185,470.34
2025-2026 Actual/Estimated Disbursements & Transfers	\$	19,141,316.94
2026-2027 Proposed Budget of Disbursements & Transfers	\$	27,305,191.84
2026-2027 Necessary Cash Reserve	\$	10,469,370.72
2026-2027 Total Resources Available	\$	37,774,562.56
Total 2026-2027 Personal & Real Property Tax Requirement	\$	1,161,857.56
Unused Budget Authority Created For Next Year	\$	63,285.33

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	961,857.56
Personal and Real Property Tax Required for Bonds	\$	200,000.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of September following the budget hearing, at Municipal Auditorium for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	25,164,819.17	27,305,191.84	9%
Property Tax Request	\$ 1,141,541.39	\$ 1,161,857.56	2%
Valuation	291,994,882	302,567,094	4%
Tax Rate	0.390946	0.384000	-2%
Tax Rate if Prior Tax Request was at Current Valuation	0.377285		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

NOW, THEREFORE, the Governing Body of the City of Broken Bow resolves that:

1. The 2026-2027 property tax request be set at:

General Fund: \$ 961,857.56

Bond Fund: \$ 200,000.00

2. The total assessed value of property differs from last year's total assessed value by 3.62 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.377285 per \$100 of assessed value.
4. The City of Broken Bow proposes to adopt a property tax request that will cause its tax rate to be 0.384 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Broken Bow will increase (or decrease) last year's budget by 8.51 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2026

City of Broken Bow		2023-2024 Actual	2024-2025 Actual (Income Stmt FY 24-25 YTD New to update every budget)	2025-2026 Actual YTD (Income Stmt FY 25- 26 YTD)	2025-2026 Budget	% Used	2026-2027 Proposed Budget	\$ change from prior budget
General								
01-2020.00	Motor Vehicle Tax	84,455.71	87,987.49	85,580.32	90,000.00	72.84%	85,000.00	(5,000.00)
01-2030.00	Motor Vehicle Tax Pro-rate	2,313.08	1,850.62	1,615.45	1,700.00	95.03%	1,500.00	(200.00)
01-2035.00	Motor Vehicle Fee	-	-	-	35,000.00	0.00%	-	(35,000.00)
01-2040.00	County Road Levy	-	-	-	-	-	-	-
01-2045.00	Cash Device Tax (New line in 2026)	-	-	2,292.38	-	-	1,000.00	1,000.00 New Tax Line Item
01-2050.00	Homestead Allocation	53,036.06	52,341.88	35,330.04	50,000.00	70.66%	50,000.00	-
01-2060.00	Property Tax	871,176.96	824,350.89	586,337.79	800,000.00	70.79%	800,000.00	-
01-2070.00	Bond Fund Transfer (Proceeds)	-	-	-	-	-	-	-
01-2080.00	Mutual Finance Organization	24,170.90	23,118.45	16,336.17	23,000.00	71.03%	23,000.00	-
01-2090.00	Interlocal Fire Board	-	-	-	-	-	-	-
01-2100.00	Housing Authority Tax	-	-	-	-	-	-	-
01-2110.00	Special Assessments	33,325.17	26,819.35	15,953.34	26,000.00	61.36%	20,000.00	(6,000.00)
01-2200.00	Utility Transfer	553,435.10	576,561.23	471,877.14	550,000.00	85.80%	550,000.00	-
01-2205.00	Utility Transfer Adm Costs	-	-	-	-	-	-	-
01-2210.00	Transfer from Utilities - Bond	-	-	-	-	-	-	-
01-2210.10	Transfer from Bond Fund	-	-	-	-	-	-	-
01-2290.00	CRA Tax Collection	-	-	-	-	-	-	-
01-2300.00	Equalization Payment	183,289.82	282,913.90	281,505.37	339,987.18	82.80%	325,993.05	(14,094.13) *Per NDOR letter 8/15/26. Amount will fluctuate pending Levy rate
01-2301.00	Government Subdivision Aid	-	-	-	-	-	-	-
01-2302.00	MIRF	-	-	-	-	-	-	-
01-2303.00	Sales Tax Income .5%	519,253.40	551,302.02	363,264.96	500,000.00	72.65%	500,000.00	-
01-2303.10	Sales Tax Income 1%	1,038,506.87	1,102,604.00	726,529.92	950,000.00	76.48%	1,000,000.00	50,000.00
01-2303.20	Sales Tax Motor Vehicle .5%	139,820.77	167,406.37	105,041.47	150,000.00	70.03%	150,000.00	-
01-2303.30	Sales Tax Motor Vehicle 1%	-	-	-	-	-	-	-
01-2400.10	Telecommunications Tax	27,619.45	18,137.36	16,119.43	20,000.00	80.60%	13,000.00	(7,000.00)
01-2400.10	KENO Proceeds	28,763.11	199,327.82	29,730.59	30,000.00	99.10%	30,000.00	-
01-2400.20	Hotel/Motel Occupation Tax	52,135.73	50,194.13	38,430.84	40,000.00	96.08%	45,000.00	5,000.00
01-2401.00	Franchise Tax	33,348.91	38,193.36	29,562.32	30,000.00	98.54%	35,000.00	5,000.00
01-2401.10	Lease Payments/Tower Rent	4,259.20	6,921.20	4,791.60	6,000.00	79.86%	6,000.00	-
01-2401.20	Zoning Fees	4,180.00	4,160.00	4,050.00	3,500.00	115.71%	3,500.00	-
01-2402.00	Fees/Permits/Licenses	10,781.21	9,287.50	8,620.00	8,500.00	101.41%	9,000.00	500.00
01-2404.00	Publishing Reimbursements	220.66	217.71	161.85	200.00	80.93%	200.00	-
01-2405.00	Miscellaneous Reimbursements	152.54	9,527.90	15,503.75	-	-	-	-
01-2405.05	Property Tax Credit	60,534.88	60,786.63	66,606.68	60,000.00	111.01%	60,000.00	-
01-2406.00	Gifts/Donations/Memorials	-	-	-	-	-	-	-
01-2407.00	Interest Income	52,007.30	29,553.84	7,836.01	20,000.00	39.18%	20,000.00	-
01-2408.00	Miscellaneous Income	16,077.73	12,514.61	921,413.01	500.00	184282.60%	500.00	-
01-2409.10	Carline Tax	376.28	353.17	176.38	350.00	50.39%	350.00	-
01-2410.01	Grant Funds - Park Trail	-	-	-	-	-	-	-
General Income		3,793,240.84	4,136,431.43	3,794,646.81	3,734,737.18	101.60%	3,728,943.05	(5,794.13) Total Difference

	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2025-2027 Proposed Budget	\$ change from prior budget
01-3101.00 Salaries	161,038.92	174,521.62	163,626.12	230,000.00	71.14%	330,000.00	100,000.00
01-3102.00 FICA/Medicare	12,205.37	13,131.29	12,062.82	17,600.00	68.54%	25,500.00	7,900.00
01-3103.00 Pension	5,426.36	9,301.71	8,850.07	14,000.00	63.21%	18,500.00	4,500.00
01-3104.00 Health Insurance	185,008.74	168,544.24	55,853.90	54,792.00	101.94%	89,000.00	34,208.00
01-3105.00 Health Ins Deductions/Claims	-	-	-	-	-	-	-
01-3202.00 Education and Training	28,869.55	513.00	-	-	-	-	-
01-3205.00 Training & Meeting Expense	5,758.88	9,483.16	10,765.45	10,000.00	107.65%	14,500.00	4,500.00
01-3205.03 Employee Expenses - Wellness CTR	4,293.00	4,420.64	11,171.00	11,000.00	101.55%	12,000.00	1,000.00
01-3206.00 Association Dues	8,814.60	17,021.60	17,608.60	17,500.00	100.62%	18,000.00	500.00
01-3207.00 Bonds & Workers Comp Insurance	36,697.39	250,896.80	274,145.75	275,127.00	99.64%	295,152.00	20,025.00
01-3208.00 Audit Expense	41,103.50	20,800.00	32,190.00	32,000.00	100.59%	32,000.00	-
01-3209.00 Printing & Publication	6,421.13	4,761.68	4,819.74	6,500.00	74.15%	7,000.00	500.00
01-3211.00 Election Expense	-	109.56	-	-	-	-	-
01-3212.00 City Promotions	10,691.45	15,120.38	12,403.11	20,000.00	62.02%	25,000.00	5,000.00
01-3212.10 KENO Taxes	-	-	-	-	-	-	-
01-3212.20 KENO Expenses	-	168,969.18	18,600.24	-	-	-	-
01-3213.00 Weather Station Expense	348.75	354.07	301.57	350.00	86.16%	350.00	-
01-3214.00 Legal Fees	36,559.00	36,449.00	37,417.50	41,500.00	90.16%	44,400.00	2,900.00
01-3214.10 Engineering Fees	-	-	-	-	-	-	-
01-3214.20 Contracted Services-(Making-Inactive)	-	-	-	-	-	-	-
01-3215.00 Contingency	-	-	-	-	-	-	-
01-3216.00 Copier Maint/Expense	16,054.34	5,956.17	5,248.05	6,000.00	87.47%	6,500.00	500.00
01-3216.10 Software Fees	5,885.70	7,524.65	7,346.70	6,500.00	113.03%	14,500.00	8,000.00
01-3217.00 Radio Communications	214,500.64	232,640.16	213,228.95	232,614.00	91.67%	232,614.00	-
01-3218.00 Pension Administration	250.00	250.00	250.00	250.00	100.00%	250.00	-
01-3221.00 Telephone/Internet	5,184.53	4,870.49	4,233.23	5,300.00	79.87%	5,300.00	-
01-3222.00 Miscellaneous Expense	1,119.15	6,996.98	9,369.02	15,000.00	62.46%	15,000.00	-
01-3223.00 Supplies & Postage	12,810.52	5,713.56	3,330.45	10,000.00	33.30%	12,000.00	2,000.00
01-3223.10 Bank Fees	372.38	335.18	769.19	350.00	219.77%	500.00	150.00
01-3223.20 Filing Fees	1,327.00	2,093.35	860.00	2,500.00	34.40%	2,500.00	-
01-3409.00 Airport Monthly Payment	12,999.96	12,999.96	11,916.63	13,000.00	91.67%	13,000.00	-
01-3410.00 Equipment Purchases	9,500.00	4,143.68	779.00	10,000.00	7.79%	10,000.00	-
01-3419.01 Contracted Services (Combined with 01-3214.20)	-	-	-	-	-	32,500.00	32,500.00
01-3420.00 Rename: Vehicle and Vehicle Maintenance	609.30	870.67	39,816.56	51,000.00	78.07%	2,500.00	(48,500.00)
01-3436.00 Nuisance Property	-	1,243.40	1,495.00	10,000.00	14.95%	10,000.00	-
01-3438.00 IT Expense	7,252.03	18,589.27	24,488.00	26,862.00	91.16%	26,862.00	-
01-3438.01 Administrator Expense	2,573.54	2,521.42	8,118.43	10,000.00	81.18%	15,000.00	5,000.00
01-3439.00 Zoning Expense	346.00	2,049.29	501.84	2,000.00	25.09%	-	(2,000.00)
01-0000.00 NEW LINE: SPECIAL PROJECTS	-	-	-	-	-	38,000.00	38,000.00
General Expense	834,021.73	1,203,156.16	991,566.92	1,131,745.00	87.61%	1,348,428.00	216,683.00
General Profit/(Loss)	2,959,219.11	2,933,275.27	2,803,079.89	2,602,992.18	-	2,380,515.05	(222,477.13)

*Moved 01-3214.20 here/Making active for Possible Fire Chief.
*Used to be labelled Admin Vehicle

*Monthly IT/Microsoft Lic

*Moving to Dept 16

*City Camera Project

Total Difference

Municipal Building		2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed Budget	\$ change from prior budget
02-2304.00	Municipal Building Rentals	12,050.00	14,090.00	12,760.00	12,000.00	106.33%	13,000.00	1,000.00
	Municipal Building Income	12,050.00	14,090.00	12,760.00	12,000.00	106.33%	13,000.00	1,000.00
02-3101.00	Salaries	-	-	9,011.25	30,218.00	29.82%	27,000.00	(3,218.00)
02-3102.00	FICA/Medicare	-	-	613.26	2,311.68	26.53%	2,100.00	(211.68)
02-3103.00	Pension	-	-	-	1,813.08	0.00%	1,700.00	(113.08)
02-3104.00	Health Insurance	-	-	5,842.10	13,698.00	42.65%	18,000.00	4,302.00
02-3205.00	Training & Meeting Expense	250.82	1,011.64	966.13	2,500.00	38.65%	-	(2,500.00) *Zero out - Move to 01-3205.00
02-3220.00	Utilities	11,842.69	21,640.68	16,218.38	17,000.00	95.40%	21,000.00	4,000.00
02-3220.20	Utilities--Armery	-	-	8,537.35	23,000.00	37.12%	-	(23,000.00)
02-3220.30	Utilities - DT Restroom	-	-	2,133.31	2,600.00	82.05%	2,600.00	-
02-3223.00	Supplies & Postage	1,167.05	1,438.91	1,628.89	1,500.00	108.59%	-	(1,500.00) *Zero out - Move to 01-3223.00
02-3223.01	Building Cleaning Supplies	2,023.43	1,923.75	1,681.54	2,000.00	84.08%	2,500.00	500.00
02-3223.02	Supplies--Armery-(NEW LINE 25/26)	-	-	-	500.00	-	-	(500.00)
02-3223.03	Supplies - DT Restroom (NEW LINE 25/26)	-	-	-	500.00	-	-	-
02-3310.00	Maint/Repair Equipment	2,777.23	-	270.46	500.00	54.09%	500.00	-
02-3311.00	Maintenance & Repair Bldg	31,794.61	3,251.94	531.27	3,000.00	17.71%	8,000.00	5,000.00
02-3410.00	Equipment Purchases	4,174.03	13,320.82	2,683.36	20,000.00	13.42%	20,000.00	-
02-3419.01	Contracted Services	12,708.00	33,774.00	10,826.83	15,000.00	72.18%	35,000.00	20,000.00
02-3419.20	Contracted Services--Armery	-	-	22,609.69	32,000.00	70.66%	33,000.00	1,000.00
02-3419.30	Contracted Services--DT Restroom	-	-	-	1,000.00	-	-	(1,000.00)
02-3438.00	IT Expense	4,643.72	3,367.40	7,620.00	7,920.00	96.21%	7,920.00	-
02-4202.00	Building Improvements	-	159,037.14	21,281.20	250,000.00	8.51%	250,000.00	-
02-0000.00	NEW LINE- SPECIAL PROJECTS	-	-	-	-	-	-	-
	Municipal Building Expense	71,381.58	238,766.28	112,455.02	436,560.76	25.76%	429,320.00	(7,240.76)
	Municipal Building Profit/(Loss)	(59,331.58)	(224,676.28)	(99,695.02)	(424,560.76)		(416,320.00)	8,240.76

Handi Bus	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed Budget	\$ change from prior budget
03-2409.00 Passenger Contributions	71.00	188.00	244.00	-		-	-
Handi Bus Income	71.00	188.00	244.00	-		-	-
03-3101.00 Salaries	37,038.72	37,204.49	34,227.68	44,000.00	77.79%	48,000.00	4,000.00
03-3102.00 FICA/Medicare	2,854.83	2,861.23	2,609.05	3,366.00	77.51%	3,700.00	334.00
03-3103.00 Pension	-	-	-	2,640.00	0.00%	2,900.00	260.00
03-3104.00 Health Insurance	6,648.33	7,600.97	6,510.87	27,396.00	23.77%	35,500.00	8,104.00
03-3221.00 Telephone/Internet	1,244.40	814.05	394.32	500.00	78.86%	1,200.00	700.00
03-3222.00 Miscellaneous Expense	177.49	48.49	11.58	150.00	7.72%	150.00	-
03-3223.00 Supplies & Postage	196.01	27.29	21.98	250.00	8.79%	250.00	-
03-3225.00 Gas and Oil	5,704.57	4,947.19	4,699.14	7,500.00	62.66%	8,500.00	1,000.00
03-3226.00 Tires	-	-	-	1,800.00	0.00%	-	(1,800.00)
03-3310.00 Maint/Repair Equipment	189.11	4,397.93	3,205.94	3,500.00	91.60%	5,000.00	1,500.00
03-3410.00 Equipment Purchases	-	-	-	-	-	75,500.00	75,500.00
03-3438.00 IT Expense	203.88	443.88	2,626.89	2,640.00	99.50%	-	(2,640.00)
03-0000.00 NEW LINE: SPECIAL PROJECTS	54,257.34	58,345.52	54,307.45	93,742.00	57.93%	180,700.00	86,958.00
Handi Bus Expenses	54,257.34	58,345.52	54,307.45	93,742.00	57.93%	180,700.00	86,958.00
Handi Bus Profit/(Loss)	(54,186.34)	(58,157.52)	(54,063.45)	(93,742.00)		(180,700.00)	(86,958.00)

*purchase new phone for bus and add Apple air tag
 *1/2 payment of new bus, and dash cam for bus
 *purchase EZ IT email user and Tracker Systems tracking

Police	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	2026-2027 Proposed Budget	\$ change from prior budget
04-2406.00 Gifts/Donations/Memorials	-	-	500.00	-	-	-
04-2407.10 K9 Donations	-	-	-	-	-	-
04-2408.00 Miscellaneous Income	1,200.00	291.07	3,583.00	-	-	-
04-2410.00 Grant Reimbursement	1,791.95	3,901.45	461.00	-	-	-
04-2411.00 Pound Fees	-	-	-	-	-	-
04-2412.00 Dog Licenses	316.00	285.00	205.00	200.00	200.00	-
04-2412.10 Permits	576.00	625.00	1,020.00	600.00	170.00%	600.00
04-2413.00 Fines	135.00	235.00	90.00	200.00	45.00%	(50.00)
04-2414.00 Citation Fines	70.00	195.00	35.00	200.00	17.50%	(100.00)
Police Income	4,088.95	5,532.52	5,894.00	1,200.00	1,050.00	(150.00)
04-3101.00 Salaries	605,742.46	665,701.40	551,731.41	670,699.00	716,500.00	45,801.00
04-3101.01 Overtime Wages	(815.90)	-	-	-	-	-
04-3102.00 FICA/Medicare	44,646.51	49,591.21	40,396.33	51,308.47	55,000.00	3,691.53
04-3103.00 Pension	28,360.88	33,982.85	23,573.45	40,241.94	43,000.00	2,758.06
04-3104.00 Health Insurance	113,995.13	164,603.32	162,726.05	246,564.00	318,500.00	71,936.00
04-3205.00 Training & Meeting Expense	4,237.38	6,982.01	2,709.24	8,000.00	8,000.00	-
04-3206.00 Association Dues	280.00	472.00	460.00	500.00	550.00	50.00
04-3209.00 Printing & Publication	355.95	167.95	296.95	500.00	700.00	200.00
04-3212.00 Promotions (ADDED Line 26/27)	-	-	-	-	1,000.00	71600 Promotional events (EX: Trunk or Treat, festival of lights, stickers, pinx patch)
04-3216.00 Copier Maint/Expense	1,542.61	1,400.00	1,675.43	1,700.00	2,200.00	500.00
04-3216.10 Software Fees (New Line Item 25/26)	-	-	16,113.75	17,500.00	17,500.00	-
04-3220.00 Utilities	6,509.08	7,910.85	6,785.46	10,000.00	10,000.00	-
04-3221.00 Telephone/Internet	8,251.99	10,294.72	9,797.29	10,000.00	14,500.00	4,500.00
04-3222.00 Miscellaneous Expense	-	210.50	-	-	-	-
04-3223.00 Supplies & Postage	2,585.66	2,489.69	2,676.00	3,000.00	3,000.00	-
04-3225.00 Gas and Oil	11,554.48	11,239.12	11,489.63	14,000.00	15,500.00	1,500.00
04-3310.00 Maint/Repair Equipment	7,112.13	7,363.87	4,152.86	10,000.00	10,000.00	-
04-3311.00 Maintenance & Repair Bldg	6,346.55	6,646.78	1,438.06	10,000.00	10,000.00	-
04-3312.00 Uniforms	3,366.09	4,895.84	1,445.40	4,000.00	4,000.00	-
04-3313.00 Training: New officer	4,162.79	1,783.71	4,704.23	7,000.00	7,000.00	-
04-3314.00 Police Officer Expense	75.02	-	-	-	-	-
04-3315.00 Dog Care	1,878.78	1,118.10	1,109.02	2,000.00	2,000.00	-
04-3315.10 K-9 Officer	1,293.00	3,536.69	-	-	-	-
04-3316.00 Grant Expenses	-	-	-	-	-	-
04-3317.00 K9 Donation Expense	-	-	-	-	-	-
04-3410.00 Equipment Purchases	11,911.83	79,643.79	110,539.87	145,000.00	45,000.00	(100,000.00)
04-3411.00 Computers	5,676.12	3,287.55	139.09	3,000.00	3,000.00	-
04-3412.00 Vests	-	2,000.00	500.00	2,500.00	2,500.00	-
04-3413.00 Radios	276.88	903.96	1,473.14	7,000.00	7,000.00	-
04-3414.00 Guns	1,308.97	2,543.18	6,860.80	3,500.00	3,500.00	-
04-3414.10 Ammunition	2,484.10	2,150.00	3,934.20	4,000.00	5,000.00	1,000.00
04-3437.00 Arrest Related Expense	-	1,452.88	-	2,500.00	2,500.00	-

04-3438.00	IT Expense	6,602.06	7,960.40	21,960.00	26,160.00	83.94%	26,160.00	-	Monthly IT/Microsoft Lic
04-0000.00	NEW LINE: SPECIAL PROJECTS	879,740.55	1,080,332.37	988,667.66	1,300,673.41	76.01%	1,433,610.00	100,000.00	PD Remodel
	Police Expense							132,936.59	Total Difference
	Police Profit/(Loss)	(875,651.60)	(1,074,799.85)	(982,773.66)	(1,299,473.41)		(1,432,560.00)	(133,086.59)	

Rescue Unit	(Trv to rename Division to Ambulance)	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed Budget	\$ change from prior budget
05-2406.00	Gifts/Donations/Memorials	(20,621.36)	23,695.51	50.00	-	-	-	-
05-2408.00	Miscellaneous Income	4,946.99	77,156.39	4,807.68	-	-	-	-
05-2410.00	Grant Reimbursement *Making active 2026-27						14,700.00	\$4,700 from Foundation for Starlink, \$10,000 Dollars for Doors
05-2415.00	Ambulance Service	94,898.59	194,188.28	148,282.20	175,000.00	84.73%	175,000.00	-
	Rescue Unit Income	79,224.20	295,020.18	153,139.88	175,000.00	87.51%	189,700.00	14,700.00 Total Difference
05-3101.00	Salaries	25,667.16	102,452.78	123,987.57	151,461.00	81.86%	228,500.00	77,039.00
05-3102.00	FICA/Medicare	1,827.43	7,388.30	8,823.86	11,587.00	76.15%	17,750.00	6,163.00
05-3103.00	Pension	1,540.66	5,678.78	5,781.18	6,988.00	82.73%	14,000.00	7,012.00
05-3104.00	Health Insurance	6,875.04	33,405.26	37,903.70	41,094.00	92.24%	88,500.00	47,406.00
05-3202.00	Education and Training	10,018.17	9,262.37	13,297.89	15,000.00	88.65%	17,000.00	2,000.00
05-3202.10	Conference	6,917.29	8,131.19	3,484.69	7,000.00	49.78%	7,000.00	-
05-3205.00	Training & Meeting Expense	293.48	-	-	-	-	-	-
05-3205.00	Association Dues	-	810.00	-	900.00	0.00%	900.00	-
05-3206.00	Printing & Publication	-	-	30.00	-	-	50.00	50.00
05-3209.00	Copier Maint/Expense	224.75	526.02	493.88	600.00	82.31%	600.00	-
05-3216.10	Software Fees: Making Active 2026-27						14,375.00	\$2,275 Active Coms, \$3,100 Image Control, \$9,000 First Due
05-3220.00	Utilities	3,019.47	2,915.49	2,603.27	4,500.00	57.85%	4,500.00	-
05-3221.00	Telephone/Internet	2,075.05	3,055.80	5,339.20	2,800.00	190.69%	6,000.00	3,200.00
05-3222.00	Miscellaneous Expense	42.80	-	-	-	-	-	-
05-3223.00	Supplies & Postage	458.72	891.38	1,428.70	1,500.00	95.25%	2,000.00	500.00
05-3223.01	Building Cleaning Supplies	256.83	612.71	-	-	-	-	-
05-3225.00	Gas and Oil	3,287.46	9,952.96	10,203.91	12,000.00	85.03%	15,000.00	3,000.00
05-3310.00	Maint/Repair Equipment	15,833.23	19,423.54	20,151.04	15,000.00	134.34%	30,000.00	15,000.00
05-3313.00	Training	992.75	1,667.31	1,498.86	2,000.00	74.94%	-	(2,000.00)
05-3330.00	Life Insurance: Change name to Ambulance	1,071.84	1,266.72	1,559.04	1,500.00	103.94%	1,800.00	300.00
	Roster Life Insurance							*Changing name Ambulance Roster Life Insurance. Insurance for Roster
05-3332.00	Laundry	152.26	150.00	3.21	150.00	2.14%	(150.00)	(150.00)
05-3334.00	Ambulance Driver Incentive	33,645.00	72,895.00	67,841.58	100,000.00	67.84%	85,000.00	(15,000.00)
05-3336.00	Insurance Aid Fees	16,327.99	25,923.05	26,078.58	20,000.00	130.39%	30,000.00	10,000.00
05-3338.00	Ambulance Supplies	20,769.44	40,898.88	35,088.25	55,000.00	63.80%	55,000.00	-
05-3361.00	Uniforms	733.84	2,542.36	3,227.72	1,500.00	215.18%	3,500.00	2,000.00
05-3410.00	Equipment Purchases	34,394.80	27,318.10	68,184.42	68,000.00	100.27%	65,000.00	(3,000.00)
05-3438.00	IT Expense	9,265.88	5,193.73	7,827.24	7,166.40	109.22%	7,166.40	-
05-3440.00	Transport Expense		5,511.48	2,920.03	3,600.00	81.11%	3,600.00	-
05-3442.00	Transport Stipen		15,342.86	-	-	-	-	-
05-3443.00	New Ambulance/Equip.		404,936.98	-	-	-	-	-
05-4301.00	Contract Labor - Dr. Jordan Homan	-	-	3,500.00	3,500.00	100.00%	3,750.00	250.00
05-0000.00	NEW LINE: SPECIAL PROJECTS						10,000.00	Rewrap old Ambulance
	Rescue Unit Expense	195,691.34	808,153.05	451,257.82	532,846.40	84.69%	710,991.40	178,145.00 Total Difference
	Rescue Unit Profit/(Loss)	(116,467.14)	(513,132.87)	(298,117.94)	(357,846.40)	83.31%	(521,291.40)	(163,445.00)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed Budget	\$ change from prior budget
Fire							
06-2403.00 Insurance Reimbursements	-	-	-	-	-	-	-
06-2405.00 Miscellaneous Reimbursements	-	-	-	-	-	-	-
06-2406.00 Gifts/Donations/Memorials	75.00	-	-	-	-	-	-
06-2408.00 Miscellaneous Income	300.00	-	1,100.00	-	-	-	-
06-2410.00 Grant Reimbursement	-	-	-	-	-	-	-
06-2416.00 Rural Fire Protection	-	-	-	-	-	-	-
Fire Income	375.00	-	1,100.00	-	-	-	-
							Total Difference
06-3101.00 Salaries	25,667.14	30,800.82	25,615.05	33,000.00	77.62%	34,500.00	1,500.00
06-3102.00 FICA/Medicare	1,827.44	2,200.24	1,792.49	2,525.00	70.99%	2,700.00	175.00
06-3103.00 Pension	1,540.66	1,861.05	1,523.99	1,980.00	76.97%	2,100.00	120.00
06-3104.00 Health Insurance	6,875.04	12,280.66	12,634.50	13,698.00	92.24%	18,000.00	4,302.00
06-3205.10 Fire School	810.00	-	-	-	-	-	-
06-3209.00 Printing & Publication	4.68	-	-	-	-	-	-
06-3216.00 Copier Maint/Expense	224.75	526.04	493.94	600.00	82.32%	600.00	-
06-3216.10 Software Fees: Making Active 2026-27						9,000.00	9,000.00 First Due
06-3220.00 Utilities	3,110.80	2,882.94	2,603.27	5,000.00	52.07%	5,000.00	-
06-3221.00 Telephone/Internet	1,749.79	1,469.07	2,770.09	3,200.00	86.57%	3,200.00	-
06-3222.00 Miscellaneous Expense	-	-	-	-	-	-	-
06-3223.00 Supplies & Postage	382.15	693.03	1,047.75	1,000.00	104.76%	1,000.00	-
06-3225.00 Gas and Oil	2,697.74	4,470.01	2,110.09	3,000.00	70.34%	3,500.00	500.00
06-3310.00 Maint/Repair Equipment	22,199.86	29,807.19	33,726.91	30,000.00	112.42%	40,000.00	10,000.00
06-3311.00 Maintenance & Repair Bldg	3,496.75	7,012.21	15,111.85	10,000.00	151.12%	20,000.00	10,000.00
06-3313.00 Training & Fire School	1,459.44	1,164.89	5,490.34	5,500.00	99.82%	7,000.00	1,500.00
06-3410.00 Equipment Purchases	24,630.95	37,510.82	53,966.72	38,000.00	142.02%	60,000.00	22,000.00
06-3415.10 Sirens and Batteries	-	5,000.00	38,938.07	55,000.00	70.80%	5,000.00	(50,000.00)
06-4201.00 Fire Hall Door Security Maint. - (RENAME)		11,682.68	-	-	-	5,000.00	5,000.00
06-3438.00 IT Expense	3,534.05	3,614.20	4,895.00	5,280.00	92.71%	5,280.00	-
06-0000.00 NEW LINE: SPECIAL PROJECTS							Monthly IT/Microsoft Lic
							*Nothing at this time per no help from Rural Board
Fire Expense	100,211.24	152,975.85	202,720.06	207,783.00	97.56%	221,880.00	14,097.00
							Total Difference
Fire Profit/(Loss)	(99,836.24)	(152,975.85)	(201,620.06)	(207,783.00)	97.03%	(221,880.00)	(14,097.00)

Library	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed Budget	\$ change from prior budget
07-2406.00 Gifts/Donations/Memorials	6,606.00	6,606.00	89.85	6,606.00	1.36%	6,606.00	-
07-2408.00 Miscellaneous Income	-	-	-	-	-	-	-
07-2417.00 Library Fees	4,099.68	4,808.99	3,705.63	4,000.00	92.64%	4,000.00	-
Library Income	10,705.68	11,414.99	3,795.48	10,606.00	35.79%	10,606.00	-
							Total Difference
07-3101.00 Salaries	153,663.02	176,050.83	166,740.07	203,400.00	81.98%	236,000.00	32,600.00
07-3102.00 FICA/Medicare	10,938.06	13,261.95	12,367.18	23,133.00	53.46%	18,500.00	(4,633.00)
07-3103.00 Pension	8,178.77	9,504.85	8,782.02	12,204.00	71.96%	12,500.00	296.00
07-3104.00 Health Insurance	31,250.16	27,254.83	24,212.24	82,188.00	29.46%	106,500.00	24,312.00
07-3205.00 Training & Meeting Expense	401.51	221.11	221.85	500.00	44.37%	500.00	-
07-3206.00 Association Dues	195.00	210.00	225.00	230.00	97.83%	230.00	-
07-3216.00 Copier Main/Expense	1,973.87	1,976.91	1,476.37	2,330.00	63.36%	2,330.00	-
07-3220.00 Utilities	13,298.04	13,543.78	11,547.82	17,000.00	67.93%	17,000.00	-
07-3221.00 Telephone/Internet	1,688.63	2,111.65	2,183.54	2,000.00	109.18%	2,400.00	400.00
07-3222.00 Miscellaneous Expense	-	-	-	-	-	-	-
07-3222.20 Programming	-	1,077.09	659.43	1,500.00	43.96%	2,000.00	500.00
07-3223.00 Supplies & Postage	2,418.89	2,204.79	2,142.00	2,500.00	85.68%	2,700.00	200.00
07-3310.00 Maint/Repair Equipment	374.44	88.79	450.58	500.00	90.12%	1,000.00	500.00
07-3310.10 Tech Support/Subscriptions	2,090.00	2,090.00	2,090.00	3,500.00	59.71%	3,500.00	-
07-3311.00 Maintenance & Repair Bldg	2,282.84	3,646.71	4,571.21	6,000.00	76.19%	7,000.00	1,000.00
07-3313.00 Training	765.00	1,523.70	1,588.09	2,000.00	79.40%	2,000.00	-
07-3339.00 Maintenance/Repair Grounds	552.51	485.02	516.45	1,000.00	51.65%	1,500.00	500.00
07-3340.00 Book Purchases	27,022.18	28,862.96	23,388.16	29,500.00	79.21%	31,000.00	1,500.00
07-3340.10 Database	334.10	350.81	368.35	400.00	92.09%	400.00	-
07-3340.20 Nebraska Overdrive	500.00	500.00	500.00	500.00	100.00%	650.00	150.00
07-3341.00 Computer Public Access	-	-	-	-	-	-	-
07-3342.00 Library Promotions	64.00	212.60	436.00	400.00	109.00%	650.00	250.00
07-3410.00 Equipment Purchases	1,343.76	1,165.04	8,175.41	11,000.00	74.32%	12,000.00	1,000.00
07-3419.01 Contracted Services	10,044.00	10,044.00	9,207.00	10,100.00	91.16%	15,000.00	4,900.00
07-3420.00 Sinking Fund/Future Purchases	-	-	-	-	-	-	-
07-4200.01 Door Project - COMPLETED	-	-	-	-	-	-	-
07-3420.01 Daugherty Library Maint Fund	-	17,910.71	-	-	-	-	-
07-3438.00 IT Expense	-	-	-	6,606.00	0.00%	6,606.00	-
07-0000.00 NEW LINE: Special Projects	20,870.32	8,048.94	7,565.00	10,560.00	71.64%	10,560.00	-
Library Expense	290,229.10	322,347.07	289,393.77	429,051.00	67.45%	494,026.00	64,975.00
Library Profit/(Loss)	(279,523.42)	(310,932.08)	(285,598.29)	(418,445.00)	68.25%	(483,420.00)	(64,975.00)

*Kim will be retiring 12/2026

*Deep Freeze/Biblionix

Monthly IT/Microsoft Lic.

Outdoor cameras

Total Difference

Street	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2025-2027 Proposed Budget	\$ change from prior budget
08-2405.00 Miscellaneous Reimbursements	781.41	3,656.23	879.06	700.00	125.58%	80,700.00	80,000.00 *Electric Dept buying Vac
08-2408.00 Miscellaneous Income	310.00	-	25,760.00	-	-	-	-
08-2408.10 Grant Funds	-	-	-	-	-	-	-
08-2408.20 Sales Tax Infra Transfer	-	-	-	-	-	-	-
08-2418.00 Street Allocation	296,982.11	354,696.49	731,127.54	551,195.00	132.64%	551,195.00	-
08-2419.00 Incentive Payment	296,982.11	2,333.35	4,999.95	4,000.00	125.00%	4,000.00	-
08-2421.00 Box Culvert Reimbursement	-	-	-	-	-	-	-
08-2422.00 Road Material Reimbursement	-	-	-	-	-	-	-
08-2424.00 Equipment Rental Fees	145.00	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-
Street Income	595,200.63	360,686.07	762,766.55	555,895.00	137.21%	635,895.00	80,000.00 Total Difference
08-3101.00 Salaries	368,172.27	413,895.24	334,099.03	443,552.00	75.32%	358,500.00	(85,052.00) *includes two open positions
08-3102.00 FICA/Medicare	26,736.67	29,585.76	23,262.79	33,932.00	68.56%	27,500.00	(6,432.00) *includes two open positions
08-3103.00 Pension	16,613.86	21,557.95	17,705.99	26,613.00	66.53%	22,000.00	(4,613.00) *includes two open positions
08-3104.00 Health Insurance	70,365.45	81,514.28	137,033.25	191,772.00	71.46%	168,000.00	(23,772.00) *includes two open positions
08-3205.00 Training & Meeting Expense	510.25	150.00	377.43	1,600.00	23.59%	12,400.00	10,800.00 *New CDL
08-3206.00 Association Dues	-	-	-	-	-	-	-
08-3216.00 Copier Maint/Expense	-	-	-	-	-	-	-
08-3219.00 Trash Removal	-	-	-	-	-	-	-
08-3220.00 Utilities	13,571.16	14,376.23	10,775.62	21,000.00	51.31%	21,000.00	-
08-3221.00 Telephone/Internet	1,613.33	2,135.26	1,778.27	2,100.00	84.68%	2,400.00	300.00
08-3222.00 Miscellaneous Expense	1,199.45	26.73	-	1,000.00	0.00%	1,000.00	-
08-3222.10 Snow Removal	35,812.20	37,826.73	4,107.36	45,000.00	9.13%	45,000.00	-
08-3223.00 Supplies & Postage	35.98	-	-	500.00	0.00%	500.00	-
08-3225.00 Gas and Oil	30,340.90	27,079.06	21,830.70	32,000.00	68.22%	36,000.00	4,000.00
08-3310.00 Maint/Repair Equipment	72,958.56	74,829.90	37,096.24	72,000.00	51.52%	75,000.00	3,000.00
08-3311.00 Maintenance & Repair Bldg	5,121.52	4,443.76	7,786.86	6,000.00	129.78%	9,500.00	3,500.00
08-3320.00 Interest	-	-	-	-	-	-	-
08-3343.00 Consulting Fees	-	-	-	-	-	-	-

Street	22,141.04	16,360.22	122.80	24,000.00	0.51%	24,000.00	-
08-3344.00 Chemicals	18,593.19	24,463.48	8,397.13	21,000.00	39.99%	21,000.00	-
08-3345.00 Road Materials	-	-	-	-	-	-	-
08-3346.00 Gravel	-	-	-	-	-	-	-
08-3347.00 Street Signs	1,862.99	5,903.40	2,116.87	4,500.00	47.04%	4,500.00	-
08-3348.00 Street Signals/Maintenance	(1,957.86)	10,830.00	4,910.92	4,000.00	122.77%	10,000.00	6,000.00
08-3348.10 Flags	-	-	-	2,000.00	0.00%	2,000.00	-
08-3349.00 Pavement Marking	4,081.36	7,766.06	-	11,000.00	0.00%	11,000.00	-
08-3350.00 Shop Tools	3,089.94	1,177.48	1,207.52	3,500.00	34.50%	3,500.00	-
08-3351.00 Equipment Rental	-	2,975.00	-	3,000.00	0.00%	3,000.00	-
08-3410.00 Equipment Purchases	134,825.86	183,653.15	145,048.25	154,800.00	93.82%	219,600.00	65,000.00
08-3410.01 Safety Equipment	3,123.34	2,004.76	3,036.95	3,500.00	86.77%	4,000.00	500.00
08-3411.00 Computers	-	-	-	-	-	-	-
08-3416.00 Land & Buildings	1,020.19	583.51	162.66	1,500.00	10.84%	-	(1,500.00)
08-3417.00 Trash Receptacles	-	-	-	-	-	-	-
08-3418.00 Street Sweeper	-	-	-	-	-	-	-
08-3420.00 Sinking Fund/Future Purchases	-	-	-	-	-	-	-
08-3422.00 New Street Lights	-	-	-	-	-	-	-
08-3422.01 Street Lighting	42.97	34.85	4,392.00	6,000.00	73.20%	6,000.00	-
08-3423.00 Storm Sewers	-	-	12,587.42	1,500.00	839.16%	3,500.00	2,000.00
08-3424.00 Trucks/Loader	46,202.30	36,800.58	-	75,000.00	0.00%	50,000.00	(25,000.00)
08-3425.00 Street Construction	40,392.96	52,350.52	7,547.24	75,000.00	10.06%	225,000.00	150,000.00
08-3425.01 Township Roads	23,601.85	30,000.00	12,500.00	30,000.00	41.67%	30,000.00	-
08-3426.00 Armor Coating	24,000.00	-	121,339.65	125,000.00	97.07%	125,000.00	-
08-3445.00 Printing & Publication	-	-	-	1,000.00	0.00%	1,000.00	-
08-3438.00 IT Expense	6,370.44	6,525.38	4,890.00	5,280.00	92.61%	5,280.00	-
08-4400.00 Levee Engineering (New Line 25/26)	-	-	3,449.33	10,000.00	34.49%	-	(10,000.00)
08-4401.00 Levee Repairs & Maintenance (New Line 25/26)	-	-	1,792.75	58,500.00	3.06%	-	(58,500.00)
08-4402.00 Levee Equipment (New Line 25/26)	-	-	19,910.00	31,500.00	63.21%	-	(31,500.00)
08-0000.00 NEW LINE- Special Projects	-	-	-	-	-	-	-
Street Expense	970,442.17	1,088,849.29	949,265.03	1,528,449.00	62.11%	1,527,180.00	-1,269.00
Street Profit/(Loss)	(375,241.54)	(728,163.22)	(186,498.48)	(972,554.00)		(891,285.00)	81,269.00

Loader/lease payment breakdown:

Park	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed Budget	\$ change from prior budget
09-2405.00 Miscellaneous Reimbursements	100.00	-	-	-		-	-
09-2408.00 Miscellaneous Income	826.65	-	-	-		-	-
09-2425.00 Park Rental Fees	160.00	205.00	170.00	100.00	170.00%	100.00	-
09-2426.10 RV Park Rental Fees	40,805.04	31,152.67	43,968.38	25,000.00	175.87%	30,000.00	5,000.00
09-2426.20 RV Park Rental Sales Tax	(323.21)	(637.49)	768.07	-		-	-
09-2426.30 RV Park Lodging Tax	30.70	65.03	792.37	-		-	-
09-2430.01 Capital Improvements	-	-	-	-		-	-
Park Income	41,599.18	30,785.21	45,698.82	25,100.00	182.07%	30,100.00	5,000.00 Total Difference
09-3101.00 Salaries	139,102.49	146,314.11	155,555.61	253,230.00	61.43%	429,500.00	176,270.00 *includes two open positions
09-3102.00 FICA/Medicare	10,339.47	10,862.54	11,165.19	19,372.00	57.64%	33,000.00	13,628.00 *includes two open positions
09-3103.00 Pension	6,686.84	6,979.55	6,438.86	10,744.00	59.93%	21,000.00	10,256.00 *includes two open positions
09-3104.00 Health Insurance	35,199.27	55,053.16	43,327.22	68,490.00	63.26%	168,000.00	99,510.00 *includes two open positions
09-3205.00 Training & Meeting Expense	436.40	-	185.37	1,250.00	14.83%	1,250.00	-
09-3209.00 Printing & Publication	165.00	-	125.00	500.00	25.00%	500.00	-
09-3219.00 Trash Removal	671.60	789.60	739.30	1,000.00	73.93%	1,000.00	-
09-3220.00 Utilities	27,408.86	24,216.70	21,315.96	34,000.00	62.69%	34,000.00	-
09-3221.00 Telephone/Internet	1,694.20	2,053.20	1,919.11	2,100.00	91.39%	2,100.00	-
09-3222.00 Miscellaneous Expense	206.25	14.59	117.72	200.00	58.86%	200.00	-
09-3223.00 Supplies & Postage	812.55	27.99	137.96	650.00	21.22%	650.00	-
09-3225.00 Gas and Oil	12,679.17	7,397.84	6,600.90	14,000.00	47.15%	17,000.00	3,000.00
09-3310.00 Maint/Repair Equipment	16,980.49	16,829.89	21,718.83	20,000.00	108.59%	22,000.00	2,000.00
09-3311.00 Maintenance & Repair Bldg	3,768.76	5,008.34	7,095.80	5,000.00	141.92%	7,000.00	-
09-3320.00 Interest	-	-	-	-		-	-
09-3339.00 Maintenance/Repair Grounds	39,742.50	38,635.79	43,544.42	42,000.00	103.68%	43,000.00	1,000.00
09-3351.00 Equipment Rental	-	-	-	300.00	0.00%	300.00	-
09-3352.00 Tools/Shop Equipment	814.79	1,042.62	1,566.42	1,200.00	130.54%	1,500.00	300.00
09-3353.00 Trees & Shrubs	865.00	614.48	-	1,200.00	0.00%	1,200.00	-
09-3410.00 Equipment Purchases	34,683.32	35,056.52	25,961.66	35,000.00	74.18%	50,000.00	15,000.00 \$35,000 Bore
09-3410.01 Safety Equipment	1,570.66	1,157.61	892.79	2,000.00	44.64%	2,500.00	500.00
09-3415.00 Mower Lease	-	-	-	-		36,300.00	36,300.00 *\$16,300 for Grasshopper lease pmf/ \$20,000 for Batwing Mower lease
09-3427.00 Underground Sprinklers	3,503.23	3,062.93	5,938.62	3,500.00	169.67%	4,000.00	500.00
09-3428.00 Playground Equipment	-	-	-	2,000.00	0.00%	2,000.00	-
09-3430.00 Melham Lake	4,384.51	62.75	1,739.10	5,000.00	34.78%	5,000.00	-
09-3438.00 IT Expense	6,350.42	6,285.40	2,445.00	2,840.00	92.61%	2,840.00	- Monthly IT/Microsoft Lic.
09-0000.00 NEW LINE: Special Projects	-	-	-	-		-	-
Park Expense	348,075.78	361,485.61	358,530.84	525,376.00	68.24%	885,640.00	360,264.00 Total Difference
Park Profit/(Loss)	(306,476.60)	(330,690.40)	(312,832.02)	(500,276.00)	62.53%	(855,540.00)	(355,264.00)

Swimming Pool	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2025-2027 Proposed Budget	\$ change from prior budget
10-2427.00 Admissions	30,111.58	30,377.71	22,864.21	28,000.00	81.66%	28,000.00	-
10-2428.00 Concessions	50.88	4,159.96	(279.45)	1,500.00	-18.63%	1,500.00	-
10-2429.00 Red Cross Lessons	6,790.00	5,925.00	5,407.00	6,000.00	90.12%	6,000.00	-
Pool Income	36,952.46	40,462.67	27,991.76	35,500.00	78.85%	35,500.00	-
							Total Difference
10-3101.00 Salaries	74,769.01	90,613.53	63,886.73	110,000.00	58.08%	128,000.00	18,000.00
10-3102.00 FICA/Medicare	5,719.92	7,029.65	4,887.37	8,415.00	58.08%	9,800.00	1,385.00
10-3103.00 Pension	-	-	-	-	-	-	-
10-3104.00 Health Insurance	-	6.52	-	-	-	-	-
10-3205.00 Training & Meeting Expense	400.00	40.00	-	500.00	0.00%	500.00	-
10-3206.10 Credit Card/POS Service Fees	2,599.19	2,784.52	1,811.88	4,500.00	40.25%	3,000.00	(1,500.00)
10-3209.00 Printing & Publication	91.43	-	-	250.00	0.00%	250.00	-
10-3220.00 Utilities	9,719.33	10,956.58	9,147.10	13,000.00	70.36%	20,000.00	7,000.00
10-3221.00 Telephone/Internet	1,571.16	1,648.09	1,492.85	2,200.00	67.86%	2,300.00	100.00
10-3222.00 Miscellaneous Expense	-	-	-	-	-	-	-
10-3223.00 Supplies & Postage	1,038.41	448.02	150.86	750.00	20.11%	500.00	(250.00)
10-3223.40 Supplies - Concessions (NEW LINE 25/26)	-	-	-	3,000.00	0.00%	3,000.00	-
10-3310.00 Maint/Repair Equipment	2,097.98	6,588.33	1,739.98	12,000.00	14.50%	12,000.00	-
10-3311.00 Maintenance & Repair Bldg	758.19	5,251.34	3,924.07	4,500.00	87.20%	4,500.00	-
10-3339.00 Maintenance/Repair Grounds	4,192.65	11,503.88	3,160.58	15,000.00	21.07%	15,000.00	-
10-3359.00 Red Cross Training	1,349.11	3,478.69	3,390.00	4,500.00	75.33%	4,500.00	-
10-3410.00 Equipment Purchases	4,614.05	8,120.00	1,833.30	15,000.00	12.22%	15,000.00	-
10-3432.00 Pool Chemicals	13,109.28	10,646.08	13,819.54	16,000.00	86.37%	16,000.00	-
10-3438.00 IT Expense	-	1,669.00	2,440.00	2,640.00	92.42%	2,640.00	-
NEW LINE: Special Projects						325,000.00	325,000.00
Pool Expenses	122,029.71	160,804.23	111,684.26	212,255.00	52.62%	561,990.00	349,735.00
Pool Profit/(Loss)	(85,077.25)	(120,341.56)	(83,692.50)	(176,755.00)	47.35%	(526,490.00)	(349,735.00)

*May look at raising family passes or swim lessons

*Possible natural gas conversion

Monthly IT/Microsoft Lic.

*275,000 for Natural Gas conversion/

\$50,000 for Door Project

Sanitation		2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed Budget	\$ change from prior budget
11-2405.10	Tree Dump Gate Receipts	12,835.20	13,491.00	8,045.00	12,000.00	67.04%	12,000.00	-
11-2405.20	CD Cell Gate Receipts	5,302.00	7,954.00	4,265.00	8,000.00	53.31%	6,000.00	(2,000.00)
	Sanitation Income	18,137.20	21,445.00	12,310.00	20,000.00	61.55%	18,000.00	(2,000.00)
								Total Difference
11-3101.00	Salaries	16,979.05	18,604.09	16,354.50	23,500.00	69.59%	24,500.00	1,000.00
11-3102.00	FICA/Medicare	1,313.03	1,443.04	1,251.27	1,798.00	69.59%	1,900.00	102.00
11-3220.00	Utilities	1,412.26	1,270.37	1,042.04	1,700.00	61.30%	1,700.00	-
11-3222.00	Miscellaneous Expense	3,348.47	888.67	750.00	1,000.00	75.00%	1,000.00	-
11-3223.00	Supplies & Postage	-	-	-	50.00	0.00%	50.00	-
11-3360.00	Sanitation Contract	110.40	-	-	-	-	-	-
11-3410.00	Equipment Purchases	15,952.60	-	-	6,000.00	0.00%	-	(6,000.00)
11-3410.30	Equipment Rental Tree Dump	6,000.00	8,000.00	9,000.00	9,000.00	100.00%	9,500.00	500.00
11-3416.00	Land & Buildings	10.00	17.98	-	500.00	0.00%	500.00	-
11-3444.00	Equipment Repairs	-	-	-	2,000.00	0.00%	5,000.00	3,000.00
11-0000.00	NEW LINE: Special Projects							
	Sanitation Expense	45,125.81	30,224.15	28,397.81	45,548.00	62.35%	44,150.00	(1,398.00)
								Total Difference
	Sanitation Profit/(Loss)	(26,988.61)	(8,779.15)	(16,087.81)	(25,548.00)	62.97%	(26,150.00)	(602.00)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed Budget	\$ change from prior budget	
ST Infra/Capital								
12-2410.00 Grant Reimbursement	-	-	20,625.00	-		47,800.00	47,800.00	2028-27 Flood Mitigation Grant
ST Infra/Capital Income	-	-	20,625.00	-		47,800.00	47,800.00	2506 BB Rural Fire Board Grant Money-Was paid back out to BB Rural Fire Board
								Total Difference
12-3410.00 Equipment Purchases	-	-	-	-		-	-	2025-26 Proposed
12-4200.00 Sales Tax Infra Projects	600,406.89	1,876,138.27	328,269.28	727,500.00	45.12%	965,000.00	237,500.00	Eagle Crest Electrical \$250,000 Trying to TIF ✓ Pickhead \$20,000 ✓
12-4200.07 Sales Tax Infra Transfer	-	-	-	-		-	-	SP/Paris Shop Stormwater Drainage \$50,000
12-4200.08 Fairgrounds Lift Payment	-	44,225.86	29,016.22	29,811.00	97.33%	28,744.00	(1,067.00)	Low Water Crossing \$25,000 (in house)
12-4200.09 Transfer ST to Bond Fund	-	-	-	-		-	-	Community Development \$370,000- Camp Plan, Housing Study, Zoning and TIF Maps, Flood Insurance, 2028 Eagle Inspection (happens every two years)
12-4200.10 Fire Station Payment	97,557.77	97,557.77	-	97,600.00	0.00%	97,600.00	-	Stormwater Drainage Evaluations \$152,500 ✓
12-4200.11 ARPA	-	-	-	-		-	-	
12-4500.00 Rural Fire Board Grant	-	-	20,625.00	-		-	-	New fire created to pay out the above Grant funds- Should not impact into 2025-27 FY
Total Infrastructure Projects	697,964.66	2,017,921.90	377,910.50	854,911.00	44.20%	1,091,344.00	236,433.00	Total Difference
Utility Wages								
13-1431.00 Salaries	40,863.17	2,689.81	3,213.01	65,000.00	4.94%	65,000.00	-	
13-1452.10 Pension	4,771.78	558.89	246.80	5,000.00	4.94%	5,000.00	-	
13-1452.20 Payroll Taxes	1,461.92	118.27	192.97	5,000.00	3.86%	5,000.00	-	
13-1452.30 Travel and Meeting Expense	-	-	-	-		-	-	
Total Utility Wages	47,096.87	3,366.97	3,652.78	75,000.00	4.87%	75,000.00	-	Total Difference
Bond Payments								
14-2010.00 Property Tax Revenue	254,846.47	218,685.72	174,336.58	250,000.00	69.73%	200,000.00	-50,000.00	
14-2020.01 Sales Tax Revenue Portion to Bond Fund (From S	-	-	-	-		-	0.00	
14-2020.02 Transfer from General for debt	-	-	-	-		-	0.00	
14-2030.00 Motor Vehicle Tax Pro-rate	596.69	516.16	-	-		-	0.00	
14-2050.00 Homestead Allocation	15,608.01	13,812.44	-	-		-	0.00	
14-2070.00 Bond Proceeds	-	-	-	-		-	0.00	
14-2405.05 Property Tax Credit	17,796.93	16,022.02	-	-		-	0.00	
14-2407.00 Interest Income	2,413.38	6,075.65	5,398.72	2,000.00	269.94%	5,000.00	3,000.00	
14-2409.10 Carline Tax	115.62	98.47	-	-		-	0.00	
Total Bond Fund Revenue	291,377.10	255,210.46	179,735.30	252,000.00	71.32%	205,000.00	(47,000.00)	Total Difference

	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed Budget	\$ change from prior budget
14-3030.00 Refunding Debt/Payments	-	-	-	-	-	-	-
14-3010.00 Debt Service Principal (Out of Bond Fund)	665,000.00	570,000.00	500,000.00	580,000.00	86.21%	515,000.00	(65,000.00)
14-3020.00 Debt Service Interest (Out of Bond Fund)	99,566.25	92,472.50	83,930.00	84,150.00	99.74%	74,952.50	(9,197.50)
14-3020.01 Debt Fees & issuance costs	1,300.00	800.00	400.00	400.00	100.00%	400.00	-
14-4200.00 Sales Tax Infra Projects	-	-	-	-	-	-	-
Total Bond Fund Expense	765,866.25	663,272.50	584,330.00	664,550.00	87.93%	590,352.50	(74,197.50)
CRA							
15-2010.00 Property Tax Revenue	155,077.99	148,528.56	109,774.50	-	-	10,000.00	10,000.00
15-2405.05 Property Tax Credit	10,542.18	36,604.20	-	-	-	20,000.00	20,000.00
15-2407.00 Interest Income	60.61	60.71	56.47	50.00	112.94%	50.00	-
Total CRA	165,680.78	185,193.47	109,830.97	50.00	219661.94%	30,050.00	30,000.00
15-3010.01 Community Development Payments	190,548.88	192,134.88	115,865.43	-	-	190,000.00	190,000.00
15-3223.00 Supplies & Postage	20.82	22.88	-	30.00	0.00%	30.00	-
Total CRA	190,569.70	192,157.76	115,865.43	30.00	386218.10%	190,030.00	190,000.00
City Planning (New Division in 2026-27)							
16-2401.20 Zoning fee	-	-	-	-	-	4,500.00	4,500.00
16-2408.00 Misc. Income	-	-	-	-	-	-	-
City Planning Income	-	-	-	-	-	4,500.00	4,500.00
16-3205.00 Training and Meeting	-	-	-	-	-	2,500.00	2,500.00
16-3206.00 Association Dues	-	-	-	-	-	500.00	500.00
16-3209.00 Printing and Publication	-	-	-	-	-	1,000.00	1,000.00
16-3216.00 Copier Maintenance	-	-	-	-	-	4,000.00	4,000.00
16-3222.00 Misc. Expense	-	-	-	-	-	500.00	500.00
16-3223.20 Filing Fees	-	-	-	-	-	1,000.00	1,000.00
16-3410.00 Equipment	-	-	-	-	-	1,000.00	1,000.00
16-3419.01 Contracted Services	-	-	-	-	-	2,000.00	2,000.00
16-3420.00 Vehicle and vehicle maintenance	-	-	-	-	-	1,000.00	1,000.00
16-3439.00 Zoning expenses	-	-	-	-	-	10,000.00	10,000.00
16-4400.00 Levee Engineering	-	-	-	-	-	58,500.00	58,500.00
16-4401.00 Levee Repairs and Maintenance	-	-	-	-	-	1,000.00	1,000.00
16-4402.00 Levee Equipment	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
City Planning Expenses	-	-	-	-	-	84,000.00	84,000.00
City Planning Profit/Loss	-	-	-	-	-	(79,500.00)	(79,500.00)

*Moved from 01-3439.00 (\$2,000 in 25/26)
 *Moved from 08-4400.00 (\$10,000 in 25/26)
 *Moved from 08-4401.00 (\$58,500 in 25/26); Riprap, 2 culverts, cement
 *Moved from 08-4402.00 (\$31,500 in 25/26)

Used in 01 for Fence, demo, building, sign, and trailer parking permits

	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed Budget
Total City Receipts	5,048,703.02	5,356,460.00	5,130,538.57	4,822,088.18	106.40%	4,950,144.05
Total City Disbursements	5,612,703.83	8,382,138.71	5,620,005.35	8,038,520.57	69.91%	9,868,641.90
Total City Profit/(Loss)	(564,000.81)	(3,025,678.71)	(489,466.78)	(3,216,432.39)	15.22%	-4,918,497.85
Total City/Utilities Receipts (Should Match Budget Form)	17,978,701.88	20,779,583.56	16,112,650.00	19,464,363.88	82.78%	19,952,419.55
Total City/Utilities Disbursements (Should Match Budget Form)	16,834,603.19	21,027,089.83	18,955,316.94	25,164,819.17	75.32%	27,389,191.84
Total City/Utilities Profit/(Loss)	1,144,098.69	(247,506.27)	(2,842,666.94)	(5,700,455.49)	49.87%	(7,436,772.29)
Estimated Beginning Cash		4,512,486.26	4,144,232.44	5,406,699.78		4,144,232.44
Estimated Beginning Proprietary Cash		14,337,001.52	15,483,107.66	14,493,512.77		15,483,107.66
Estimated County Treasurer's Balance		57,622.74	57,622.74	50,000.00		50,000.00
		18,907,110.52	19,684,962.84	19,950,212.55		19,657,340.10
Estimated Total Resources Available (Should Match Budget Form)		39,686,684.08	35,777,612.84	39,414,576.23		39,609,759.65
Total City/Utilities Disbursements		21,027,089.83	18,955,316.94	25,164,819.17		27,389,191.84
Estimated Ending Cash (Should Match Budget Form)		18,659,604.25	16,822,295.90	14,249,757.06		12,220,567.81

Total Income does not reflect FJE from 5/31/25 to present

Total Expenses does not reflect FJE from 5/31/25 to present

*DOES NOT INCLUDE BEGINNING CASH
(Updated since workshop)

*DOES NOT INCLUDE BEGINNING CASH
(Updated since workshop)

*DOES NOT INCLUDE BEGINNING CASH
(Updated since workshop)

*As of 7/30/26 From City Treasurers Report
*As of 7/30/26 From Util. Treasurers Report
*Estimate
**2024/25 Take from 9/2025 Treas. Report

Estimated cash for the 2024/25 FY and 2025/26 FY are based off the following:

2024/25:
Estimated Beginning Cash is taken from the 9/2025 Treasurers Report.
Estimated Beginning Proprietary Cash is taken from the 9/2025 Treasurers Report.
Estimated County Treasurer's Balance is taken from pg 7 of FYE 2024/25 Audit Report. (Cash held by County Treasurer).
Estimated Total Resources Available combines total receipts and the estimated beginning cash.
Estimated Ending Cash subtracts total City and Utilities (Proprietary) disbursements from the total resources available.

2025/26:

Estimated Beginning Cash will be taken from the 7/2026 Treasurers Report until end of FY is complete.
Estimated Beginning Proprietary Cash will be taken from the 7/2026 Treasurers Report until end of FY is complete.
Estimated County Treasurer's Balance will be an estimate based on prev. years until 2025/26 Audit is complete.
Estimated Total Resources Available combines total receipts and the estimated beginning cash.
Estimated Ending Cash subtracts total City and Utilities (Proprietary) disbursements from the total resources available

BBMU	2023-2024 Actual	2024-2025 Actual (Income Stmt: FY 24-25 YTD) Have to update every budget	2025-2026 YTD (Income Stmt: FY 25-26 YTD)	2025-2026 Budget	% Used	2026-2027 Proposed	\$ change from prior budget
ELECTRIC							
1-130100 SALES	9,785,051.38	9,852,759.52	8,448,441.46	9,500,000.00	88.93%	9,750,000.00	250,000.00
1-130200 MERCHANDISE SALES	-	3,249.80	0.00	0.00		0.00	0.00
1-130300 INTEREST RECEIVED	243,360.57	186,323.82	0.00	100,000.00	0.00%	100,000.00	0.00
1-130400 MISCELLANEOUS RECEIPTS	9,145.57	2,207,771.35	96,095.42	2,155,275.50	4.46%	2,155,275.50	0.00
1-130500 SALE OF LABOR	14,877.50	43,380.00	0.00	10,000.00	0.00%	10,000.00	0.00
1-130600 USE OF EQUIPMENT	4,170.00	18,244.00	0.00	5,000.00	0.00%	5,000.00	0.00
1-130700 SALE OF EQUIPMENT	1,025.00	9,000.00	0.00	0.00		0.00	0.00
1-130800 POLE RENTAL	-	2,229.00	0.00	5,000.00	0.00%	5,000.00	0.00
1-130900 SALES TAX	-	630.00	0.00	0.00		0.00	0.00
DISCONNECT/SERVICE FEES	7,249.00	9,155.33	245.93	7,000.00	3.51%	7,000.00	0.00
BOND PROCEEDS							0.00
ELECTRIC INCOME	10,064,879.02	12,332,742.82	8,544,782.81	11,782,275.50	72.52%	12,032,275.50	250,000.00
1-140200 POWER PURCHASES-M.E.A.N.	6,815,766.24	6,853,260.93	7,095,888.71	7,560,000.00	93.86%	8,000,000.00	440,000.00
1-140220 POWER PURCHASED-W.A.P.A.	313,264.20	361,550.72	316,340.60	350,000.00	90.38%	360,000.00	10,000.00
1-140221 MEAN TARIFF PAYMENT - 2019	-	-	0.00	0.00		0.00	0.00
1-143100 SALARIES-DISTRIBUTION	466,534.95	538,980.91	500,768.59	568,700.00	88.05%	606,000.00	37,300.00
1-143100 EMPLOYEE HEALTH INSURANCE	94,659.14	133,567.26	141,571.41	173,499.00	81.60%	224,000.00	50,501.00
1-145210 EMPLOYEE PENSION BENEFITS	25,576.48	31,777.95	26,804.38	34,122.00	78.55%	36,500.00	2,378.00
1-145220 EMPLOYEE SOCIAL SECURITY BENE	33,883.01	42,127.21	35,995.99	43,506.00	82.74%	46,500.00	2,994.00
1-147511 FR CLOTHING	8,420.49	7,467.80	4,604.36	7,500.00	61.39%	6,000.00	-1,500.00
1-143200 MAINTENANCE-DIGGER TRUCK #101	-	-	0.00	0.00		0.00	0.00
1-143205 MAINTENANCE-Equipment Line Department	64,992.31	75,747.74	39,997.65	65,000.00	61.53%	60,000.00	-5,000.00
1-143300 LINE MATERIALS & SUPPLIES	109,052.74	150,902.55	146,160.31	170,000.00	85.98%	175,000.00	5,000.00
1-143310 MAINTENANCE TRANSFORMERS	35,150.32	29,772.17	8,544.08	60,000.00	14.24%	60,000.00	0.00
1-143320 UNDERGROUND LOCATE EXPENSE	859.54	1,913.33	832.73	1,000.00	83.27%	1,000.00	0.00
1-143330 MAINTENANCE- TESTING SUBSTATIO	11,530.00	9,222.85	857.26	10,000.00	8.57%	10,000.00	0.00
1-143350 POLE TESTING/REPLACEMENT	28,228.46	91,403.23	38,369.13	80,000.00	47.96%	60,000.00	-20,000.00
1-143360 MEALS/MILEAGE/HOTEL- LINE DEPT	780.68	2,728.85	1,980.85	3,500.00	56.60%	3,500.00	0.00
1-143365 CONFERENCE REGISTRATION	2,816.00	4,055.00	2,733.72	7,000.00	39.05%	7,000.00	0.00
1-143370 ADVERTISING- LINE DEPT	355.99	-	-	500.00	0.00%	500.00	0.00
1-143380 MISC. EXPENSE- LINE DEPT	811.61	253.92	476.62	1,000.00	47.66%	1,000.00	0.00
1-143390 MAINT. OFFICE EQUIPMENT- LINE	2,212.09	1,370.27	1,091.76	1,200.00	90.98%	1,200.00	0.00
1-143410 SUPPLIES AND MAINTENANCE	13,681.25	17,060.36	10,847.30	16,000.00	67.80%	16,000.00	0.00
1-143500 GAS & OIL FOR TRUCKS	16,276.60	16,716.60	3,769.61	17,000.00	22.17%	18,500.00	1,500.00
1-143700 MAINT-BUILDINGS & GROUNDS	14,878.79	14,588.72	5,972.89	65,000.00	9.19%	20,000.00	-45,000.00
1-143800 MAINT-COMMUNICATIONS EQUIPMENT	5,287.53	5,307.77	4,347.46	5,000.00	86.95%	5,000.00	0.00
1-143900 MAINTENANCE BUILDING-UTILITIES	12,102.01	11,068.93	0.00	16,000.00	0.00%	16,000.00	0.00
1-144100 DEPRECIATION EXPENSE	341,938.00	424,689.00	55,800.00	0.00		0.00	0.00
1-144300 NEW LIGHTS	-	-	0.00	0.00		0.00	0.00
1-144400 STREET SIGNALS	-	-	0.00	0.00		0.00	0.00
1-147400 ENGINEERING/LEGAL EXPENSES	7,611.07	6,316.85	12,972.60	10,000.00	129.73%	12,000.00	2,000.00
1-147510 SAFETY- ELECTRIC	13,549.78	18,196.94	13,231.72	15,000.00	88.21%	15,000.00	0.00
1-149920 FUTURE PURCHASES	-	-	0.00	0.00		0.00	0.00
1-145410 MEMBERSHIPS & DUES	2,018.40	789.00	828.67	4,000.00	20.72%	1,000.00	-3,000.00

*RJM instructed not to list

*Last pmt received 9/30/25

1-145420 LICENSING/SUBSCRIPTIONS - New Line in 2024/25

1-145500 POSTAGE	-	20,843.00	30,362.69	36,000.00	84.34%	36,000.00	0.00
1-145600 KLU Training	323.15	509.52	609.13	500.00	121.83%	1,000.00	500.00
1-145700 TELEPHONE	80.00	300.00	500.00	1,500.00	33.33%	1,500.00	0.00
1-145800 ADVERTISING	1,115.89	1,087.73	1,450.40	1,800.00	80.58%	1,800.00	0.00
1-145900 LEGAL EXPENSES	-	-	-	-	-	0.00	0.00
1-146000 AUDIT EXPENSES	-	-	-	-	-	0.00	0.00
1-146400 MISC. EXPENSE- Elec Admin	-	(45,288.43)	-	-	-	0.00	0.00
1-146600 INSURANCE & WORKMAN'S COMP	3,728.76	122,351.73	66,297.18	61,140.00	108.44%	71,892.60	10,752.60
1-146800 DEPRECIATION EXPENSE	-	-	1,800.00	0.00	-	0.00	0.00
1-146900 SALES & USE TAX	-	-	-	-	-	0.00	0.00
1-147000 BAD DEBTS EXPENSE	158.00	-	-	-	-	0.00	0.00
1-147500 ELECTRICAL TESTING	-	-	-	-	-	0.00	0.00
1-149100 INTEREST EXPENSE-BONDS & NOTES	21,993.50	14,014.44	-	139,000.00	0.00%	132,000.00	-7,000.00
1-149200 UTILITY TRANSFER TO CITY	553,435.10	576,561.23	517,610.17	550,000.00	94.11%	600,000.00	50,000.00
1-149202 TRANSFER TO POWER PLANT	-	-	-	0.00	-	0.00	0.00
1-149300 LONGEVITY PAY	-	-	-	0.00	-	0.00	0.00
1-149500 NEW ELECTRIC METERS	-	-	58,593.34	46,000.00	-	80,000.00	34,000.00
1-149500 NEW TRANSFORMERS	-	251,539.48	157,452.36	170,000.00	92.62%	150,000.00	-20,000.00
1-149700 EQUIPMENT - LINE DEPT	6,420.00	39,808.84	409,072.18	410,000.00	99.77%	285,000.00	-125,000.00
1-149900 CONTINGENCY	-	-	-	0.00	-	0.00	0.00
1-149910 TRANSFER TO UTILITY BILLING	75,000.00	75,000.08	75,000.00	75,000.00	100.00%	75,000.00	0.00
1-149990 SPECIAL PROJECTS COSTS	-	146,206.16	190,533.53	2,390,275.50	7.97%	2,300,000.00	-90,275.50
1-149991 IT Expense	7,667.47	8,849.08	8,142.00	8,804.00	92.48%	8,804.00	0.00
TOTAL ELECTRIC EXPENSE	9,112,059.55	10,062,819.72	9,988,211.38	13,174,546.50	75.81%	13,504,696.60	330,150.10
ELECTRIC PROFIT/(LOSS)	952,819.47	2,269,923.10	(1,443,428.57)	(1,392,271.00)	-	-1,472,421.10	-80,150.10

*Plugged estimate into insurance breakdown sheet

*RJM instructed not to list

\$80,000 Vols. \$140,000 Bore, \$17,200 ATV, \$30,000 Forklift

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

*\$230,000 for Scada, 1.5M for possible substation, 500,000 for transmission poles

Total Difference

	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed	\$ change from prior budget
WATER							
2-230100 SALES	999,813.92	1,179,972.44	943,844.80	1,100,000.00	85.80%	1,150,000.00	50,000.00
2-230200 MERCHANDISE SALES	-	-					0.00
2-230300 INTEREST RECEIVED	67,843.72	59,994.01	0.00	50,000.00		50,000.00	0.00
2-230400 MISCELLANEOUS RECEIPTS	-	30.00	0.00				0.00
2-230500 SALE OF LABOR	1,850.00	-					0.00
2-230600 USE OF EQUIPMENT	565.00	-					0.00
2-230700 SALE OF PROPERTY & EQUIPMENT							0.00
2-230800 SALE OF JUNK- WATER DEPT	8,034.74	1,367.12	0.00				0.00
2-231100 WATER MAINS INSTALLED							0.00
2-231200 WATER SERVICES INSTALLED	-						0.00
TOTAL WATER INCOME	1,077,907.38	1,241,363.57	943,844.80	1,150,000.00	82.07%	1,200,000.00	50,000.00
2-240100 WATER SALARIES	184,934.44	261,642.60	243,320.51	277,000.00	87.84%	312,000.00	35,000.00
2-240200 EMPLOYEE HEALTH INSURANCE	46,124.16	74,938.93	83,878.21	100,543.00	83.43%	130,000.00	29,457.00
2-240210 EMPLOYEE PENSION BENEFITS	8,911.70	13,000.27	14,571.52	16,620.00	87.67%	19,000.00	2,380.00
2-240220 EMPLOYEE SOCIAL SECURITY BENE	13,397.08	18,826.88	17,411.68	21,191.00	82.17%	24,000.00	2,809.00
2-240400 MAINTENANCE - WELLS & PUMPS	10,706.67	305.59	10,712.48	18,000.00	59.51%	18,000.00	0.00
2-240500 MAINTENANCE - WATER TANK	-	11,904.99	6,837.57	12,000.00	56.98%	12,000.00	0.00
2-240600 MAINTENANCE - EQUIPMENT: NEW LINE	-	-	0.00	0.00		8,000.00	8,000.00
2-240900 UTILITIES USED-IN HOUSE	63,109.67	64,456.74	0.00	55,000.00	0.00%	65,000.00	10,000.00
2-241000 OPERATING SUPPLIES/MAINT	26,804.73	43,841.52	28,319.79	30,000.00	94.40%	36,000.00	6,000.00
2-241100 TOOL REPLACEMENT	993.38	424.54	957.47	1,000.00	95.75%	0.00	-1,000.00
2-241300 MAINTENANCE-BUILDINGS & GROUND	13,408.55	16,070.89	6,678.29	15,000.00	44.52%	10,000.00	-5,000.00
2-241400 INSURANCE EXPENSE	-	-	151.10	0.00		0.00	0.00
2-241500 DEPRECIATION EXPENSE	-	-	4,200.00	0.00		0.00	0.00
2-241600 MAINTENANCE - BACKHOE & JD TRK	2,028.68	2,090.23	3,107.97	5,000.00	62.16%	0.00	-5,000.00
2-243230 MAINTENANCE-WATER TRUCK #4	502.41	469.88	0.00	0.00		0.00	0.00
2-243240 MAINTENANCE-METER TRUCK #6	31.46	-	0.00	0.00		0.00	0.00
2-243250 MAINTENANCE-WR/SW TRAILER	1,327.08	172.09	0.00	1,500.00	0.00%	1,500.00	0.00
2-243260 MAINTENANCE - BORING MACHI/VAC	1,503.44	629.62	741.69	2,000.00	37.08%	0.00	0.00
2-243270 MAINTENANCE TRUCKS	9,796.18	3,347.68	9,768.05	12,500.00	78.14%	12,500.00	0.00
2-243280 OFFICE SUPPLIES- WATER DEPT	448.55	587.21	713.55	1,000.00	71.36%	1,000.00	0.00
2-243290 POSTAGE- WATER DEPT	1,592.20	2,577.88	184.00	2,500.00	7.36%	2,500.00	0.00
2-243300 MAINTENANCE - WATER MAINS	15,924.50	19,911.55	18,115.14	23,000.00	78.76%	23,000.00	0.00
2-243350 OFFICE MAINT- WATER DEPT	-	-	0.00	0.00		0.00	0.00
2-243360 MEALS/MILEAGE/HOTEL- WATER DEPT	1,854.97	186.04	120.92	1,500.00	8.06%	1,500.00	0.00
2-243365 CONFERENCE REGISTRATION	1,615.00	1,025.00	1,710.00	2,000.00	85.50%	2,000.00	0.00
2-243370 PRINTING/PUBLISHING	1,508.64	1,037.00	1,650.00	2,000.00	82.50%	2,000.00	0.00
2-243350 GAS & OIL FOR TRUCKS	11,657.52	11,386.03	7,295.26	13,000.00	56.12%	14,000.00	1,000.00
2-243700 MAINT-BLDG & GRDS WELLS HOUSES	65.00	3,183.81	67.50	2,500.00	2.70%	2,500.00	0.00
2-243800 MAINTENANCE-SCADA	12,671.30	29,099.08	16,725.43	15,000.00	111.50%	15,000.00	0.00
2-244000 INSURANCE EXPENSE	-	-	0.00	0.00		0.00	0.00
2-244100 DEPRECIATION EXPENSE	168,678.00	164,114.00	24,600.00	0.00		0.00	0.00
2-244200 FIRE HYDRANTS	20,195.50	6,263.63	1,003.40	20,000.00	5.02%	13,000.00	-7,000.00
2-244300 CONST. OF WATER SERVICE MAINS	95,052.13	37,291.01	522,145.45	550,000.00	94.94%	30,000.00	-520,000.00
2-245410 MEMBERSHIPS & DUES	1,496.47	1,394.00	1,787.43	1,200.00	148.95%	2,000.00	800.00

*Make Active

*Zero out and move to 2-241000

*RJM instructed not to list

*Zero out and move to 2-240600

*2526 Moved to Maint. Trucks

*2526 Moved to Maint. Trucks

*Zero out and move to 2-240600

*RJM instructed not to list

2-245420	LICENSING & SUBSCRIPTIONS: NEW LINE	-	-	-	-	-	22,000.00	
2-245700	TELEPHONE	501.38	543.90	706.35	1,500.00	47.09%	-1,000.00	
2-245710	SAFETY- WATER	2,349.98	4,982.75	3,004.46	5,000.00	60.09%	0.00	
2-245900	LEGAL EXPENSES	-	417.05	0.00	0.00		0.00	
2-246000	AUDIT EXPENSES	-	-	-	-		0.00	
2-246600	INSURANCE & WORKMAN'S COMP	3,728.77	125,946.28	63,416.49	61,139.00	103.73%	10,753.60	
2-246800	DEPRECIATION EXPENSE	-	-	0.00	0.00		0.00	
2-246900	SALES & USE TAX	-	-	0.00	0.00		0.00	
2-247000	BAD DEBTS EXPENSE	-	-	0.00	0.00		0.00	
2-247400	ENGINEERING EXPENSES	-	-	350.00	2,500.00		0.00	
2-247500	WATER TESTING	6,102.25	15,368.16	7,379.05	12,000.00	61.49%	-2,000.00	
2-249700	LEASED/PURCHASED EQUIPMENT	12,855.00	17,120.00	18,000.00	19,000.00	94.74%	1,000.00	
2-249100	BONDS & NOTES	28,013.49	20,934.21	123,651.45	123,651.46	100.00%	-1,035.20	
2-249300	LONGEVITY PAY- WR	-	-	0.00	0.00		0.00	
2-249500	NEW WATER METERS	20,016.87	25,878.36	21,648.34	25,000.00	86.59%	0.00	
2-249600	NEW EQUIPMENT- WATER DEPT	-	-	0.00	0.00		125,000.00	
2-249800	MAINTENANCE/FUEL GENERATOR	2,820.71	7,964.57	1,425.60	5,000.00	28.51%	0.00	
2-249900	CONTINGENCY	-	-	0.00	0.00		0.00	
2-249910	TRANSFER TO UTILITY BILLING	75,000.00	64,999.92	64,999.92	65,000.00	100.00%	0.00	
2-249920	FUTURE PURCHASES	39,145.67	9,270.93	26,567.46	10,000.00	265.67%	-10,000.00	
2-249990	SPECIAL PROJECTS COSTS	13,078.75	33,395.43	7,296.94	30,000.00	24.32%	0.00	
2-249991	IT Expense	8,047.77	11,372.54	6,922.00	7,484.00	92.49%	0.00	
	TOTAL WATER EXPENSE	928,000.05	1,128,372.79	1,372,142.47	1,568,328.46	87.49%	-299,835.60	Total Difference
	WATER PROFIT/(LOSS)	149,907.33	112,990.78	(428,297.67)	(418,328.46)		349,835.60	

\$450 Railroad easement/ \$21,500 Tantalus

*Zero out and move to 2-245410

*Plugged estimate into insurance breakdown sheet

*RJM instructed not to list

\$10,000 from 2-249920, \$70,000 Bore, \$41,250 Forklift and pickup

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

*Zero out and move to 2-249600 \$19,000 Meter project

SEWER	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed	\$ change from prior budget
3-330100 SALES	943,659.65	1,051,550.24	959,252.36	1,100,000.00	87.20%	1,100,000.00	0.00
3-330300 INTEREST RECEIVED	-	-	0.00			0.00	0.00
3-330400 MISCELLANEOUS RECEIPTS	-	-	0.00			0.00	0.00
3-330500 SALE OF LABOR	-	150.00	0.00			0.00	0.00
3-330600 USE OF EQUIPMENT	500.00	120.00	0.00			0.00	0.00
3-330700 SALE OF EQUIPMENT	-	-	0.00			0.00	0.00
3-331100 SEWER MAINS INSTALLED-CITY FIN	-	-	0.00			0.00	0.00
3-331400 SEWER PERMITS & RECONNECTS	480.00	840.00	0.00			0.00	0.00
3-331500 PROJECT INTEREST RECEIVED	85,633.46	78,984.76	0.00	60,000.00		60,000.00	0.00
DEQ SRF LOAN PROCEEDS							0.00
TOTAL SEWER INCOME	1,030,273.11	1,131,645.00	959,252.36	1,160,000.00	82.69%	1,160,000.00	0.00
Total Difference							
3-340100 SEWER SALARIES	184,934.36	261,642.51	243,320.49	277,000.00	87.84%	312,000.00	35,000.00
3-345200 EMPLOYEE HEALTH INSURANCE	46,124.05	74,938.85	83,877.81	100,543.00	83.42%	130,000.00	29,457.00
3-345210 EMPLOYEE PENSION BENEFITS	8,911.57	13,000.17	14,571.53	16,620.00	87.67%	19,000.00	2,380.00
3-345230 EMPLOYEE SOCIAL SECURITY BENE	13,397.02	18,826.78	17,411.69	21,191.00	82.17%	24,000.00	2,809.00
3-340500 MAINTENANCE - WASTEWATER PLANT	27,333.90	37,826.09	41,053.97	40,000.00	102.63%	45,000.00	5,000.00
3-340510 MAINTENANCE - LIFT STATIONS	37,820.19	6,046.11	21,801.26	40,000.00	54.50%	40,000.00	0.00
3-340600 MAINTENANCE - EQUIPMENT	-	-	0.00	0.00		0.00	0.00
3-340900 UTILITIES	63,539.24	74,220.60	47,444.77	75,000.00	63.26%	77,500.00	2,500.00
3-341000 OPERATING SUPPLIES/MAINT	8,866.63	20,272.21	17,557.04	15,000.00	117.05%	21,000.00	6,000.00
3-341100 TOOL REPLACEMENT	953.32	513.56	998.46	1,000.00	99.85%	0.00	-1,000.00
3-341300 MAINTENANCE-BUILDINGS & GROUND	6,599.80	4,761.72	433.44	10,000.00	4.33%	7,000.00	-3,000.00
3-341400 INSURANCE EXPENSE	-	-	0.00	0.00		0.00	0.00
3-341500 DEPRECIATION EXPENSE	-	-	25,200.00	0.00		0.00	0.00
3-343240 MAINTENANCE-WR/SW TRAILER	-	-	-	-		0.00	0.00
3-343250 MAINTENANCE- SEWER TRUCK #6	-	-	-	-		0.00	0.00
3-343260 MAINTENANCE-TRUCKS	6,455.06	3,660.02	2,163.66	12,000.00	18.03%	10,000.00	-2,000.00
3-343270 MAINTENANCE-JET TRUCK #8	-	-	-	0.00		0.00	0.00
3-343280 OFFICE SUPPLIES- SEWER DEPT	579.43	8.03	-	600.00	0.00%	600.00	0.00
3-343290 POSTAGE- SEWER DEPT	521.40	1,940.40	-	2,000.00	0.00%	2,500.00	500.00
3-343350 OFFICE MAINTENANCE	-	-	-	0.00		0.00	0.00
3-343360 MEALS/MILEAGE/HOTEL SEWER DEPT	184.68	1,845.17	791.47	1,500.00	52.76%	1,500.00	0.00
3-343365 CONFERENCE REGISTRATION	2,350.00	2,075.00	1,084.00	2,000.00	53.20%	2,000.00	0.00
3-343370 ADVERTISING- SEWER DEPT	690.75	-	-	400.00	0.00%	400.00	0.00
3-343380 MISC. EXPENSE- SEWER DEPT	-	-	-	-		0.00	0.00
3-343390 MAINT. OFFICE EQUIPMENT- SEWER	846.56	-	-	1,000.00	0.00%	1,000.00	0.00
3-343400 MAINTENANCE MAINS	9,523.48	16,678.80	13,337.98	15,000.00	88.92%	15,000.00	0.00
3-343410 SHOP SUPPLIES	-	-	-	-		0.00	0.00
3-343500 GAS & OIL FOR TRUCKS	8,382.24	7,110.07	1,364.94	13,000.00	10.50%	13,000.00	0.00
3-343600 MAINTENANCE	-	-	-	-		0.00	0.00
3-343800 MAINTENANCE SCADA	2,035.69	29,868.03	16,538.16	15,000.00	110.25%	15,000.00	0.00
3-344000 INSURANCE EXPENSE	-	-	0.00			0.00	0.00
3-344100 DEPRECIATION EXPENSE	317,420.00	320,544.00	0.00			0.00	0.00
3-345410 MEMBERSHIPS & DUES	1,012.33	789.00	828.66	1,500.00	55.24%	1,500.00	0.00
3-345700 TELEPHONE	501.35	543.83	1,850.25	1,500.00	123.35%	2,250.00	750.00

*Zero out and move to 3-341000

*RJM instructed not to list

*RJM instructed not to list

3-345900	ENGINEERING/LEGAL EXPENSES	-	-	0.00					0.00	
3-346000	AUDIT EXPENSES	-	-	0.00					0.00	
3-346600	INSURANCE & WORKMAN'S COMP	3,728.76	125,830.53	63,492.05	61,139.00	103.85%			10,753.60	
3-346800	DEPRECIATION EXPENSE	-	-	0.00	0.00				0.00	*RJM instructed not to list
3-346900	SALES & USE TAX	-	-	0.00	0.00				0.00	
3-347000	BAD DEBTS EXPENSE	-	-	0.00	0.00				0.00	
3-347400	ENGINEERING EXPENSES	-	-	0.00	0.00				0.00	
3-347500	WASTE WATER TESTING	8,012.77	8,327.00	10,794.00	15,000.00	71.96%			-4,000.00	
3-349100	BONDS & NOTES	43,041.13	50,148.82	325,469.98	321,988.64	101.08%			-116.96	*Lift station/Waste Water NDECI Loans
3-349300	WASTEWATER MANAGEMENT	-	-	0.00	0.00				0.00	
3-349400	TRANSFERS	-	-	0.00	0.00				0.00	
3-349500	EQUIPMENT PURCHASED	-	-	10,000.00	10,000.00	100.00%			-10,000.00	*Zero out and move to 3-349600
3-349550	EQUIPMENT LEASED/PURCHASED	-	-	0.00	0.00				0.00	
3-349600	RENAME: NEW EQUIPMENT - SEWER	-	-	-	-				150,000.00	*\$70,000 Bore, \$41,250 Fortlift and pickup, \$28,000 Camera lease yearly Payment: \$30,000 from 34950 and future purchases
3-349700	SAFETY- SEWER DEPT	1,544.72	3,508.19	465.07	3,500.00				0.00	
3-349800	SLUDGE MANAGEMENT	12,535.76	24,735.04	36,724.62	30,000.00				10,000.00	
3-349900	CONTINGENCY	-	-	-	0.00				0.00	
3-349910	TRANSFER TO UTILITY BILLING	75,000.00	60,000.00	60,000.00	60,000.00				60,000.00	
3-349920	FUTURE PURCHASES	38,931.77	34,757.45	20,000.00	20,000.00	100.00%			0.00	*Will not be included in final numbers, but needs reflected.
3-349990	SPECIAL PROJECTS COSTS	-	7,180.50	13,256.22	20,000.00	66.28%			-20,000.00	*Zero out and move to 3-349600
3-349991	IT Expense	8,047.75	11,052.53	4,466.00	4,832.00	92.43%			5,000.00	*Sewer smoker, Man hole rehab
	TOTAL SEWER EXPENSE	939,825.71	1,222,651.01	1,096,277.52	1,208,313.64	90.73%			220,032.64	Total Difference
	SEWER PROFIT/(LOSS)	90,447.40	(91,006.01)	(137,025.16)	(48,313.64)				-220,032.64	

	2023-2024 Actual	2024-2025 Actual	2025-2026 YTD	2025-2026 Budget	% Used	2026-2027 Proposed	\$ change from prior budget
POWER PLANT							
4-430204 TRANSFER FROM LINE DIST. DEPT.	-	-					0.00
4-430700 SALE OF JUNK- POWER PLANT	-	-					0.00
4-440221 CAPACITY COMPENSATION- MEAN	165,600.00	78,364.20	0.00	0.00		0.00	0.00
4-440810 GENERATION COMPENSATION - MEAN	9,978.05	5,700.88	0.00			0.00	0.00
TOTAL POWER PLANT INCOME	175,578.05	84,065.08		-		0.00	Total Difference
4-440100 POWER PLANT SALARIES	21,948.04	25,157.07	22,914.28	24,809.00	92.36%	26,500.00	1,691.00
4-445200 EMPLOYEE HEALTH INS. PWR PLANT	3,875.50	3,704.25	4,035.41	9,134.00	44.18%	12,000.00	2,866.00
4-445210 EMPLOYEE PENSION BEN. P PLANT	1,312.55	1,505.24	1,370.52	1,489.00	92.04%	1,600.00	111.00
4-445220 EMPLOYEE SOCIAL SECURITY- P PL	1,670.38	1,915.16	1,744.90	1,898.00	91.93%	2,500.00	602.00
4-440360 MAINTENANCE - POWER PLANT	45,656.59	15,571.55	-	0.00		0.00	0.00
4-440310 CHEMICALS - PLANT	-	1,926.00	-	0.00		0.00	0.00
4-440600 FUEL OIL USED	269.84	71.09	-	0.00		0.00	0.00
4-440700 LUBE OIL & GREASE USED	10,308.93	-	-	0.00		0.00	0.00
4-440800 NATURAL GAS USED	3,105.19	2,060.68	-	0.00		0.00	0.00
4-440900 UTILITIES	8.74	1.51	-	0.00		0.00	0.00
4-441010 OFFICE SUPPLIES POWER PLANT	114.73	49.50	-	0.00		0.00	0.00
4-441100 MAINTENANCE TOOLS	-	-	-	0.00		0.00	0.00
4-441210 MAINTENANCE-SCADA	4,435.15	(355.01)	-	0.00		0.00	0.00
4-441300 MAINTENANCE-BUILDING & GROUNDS	630.83	2,014.50	354.50	0.00		0.00	0.00
4-441400 INSURANCE EXPENSE	-	-	-	0.00		0.00	0.00
4-441500 DEPRECIATION EXPENSE	-	-	74,400.00	0.00		0.00	0.00
4-441510 SHOP SUPPLIES- POWER PLANT	161.53	157.22	-	13,500.00	0.00%	0.00	-13,500.00
4-441520 POWER PLANT COMPLIANCE	3,940.00	5,000.00	4,000.00	5,000.00	80.00%	0.00	-5,000.00
4-445700 TELEPHONE	1,587.79	1,403.10	529.32	0.00		580.00	580.00
4-445900 ENGINEERING/LEGAL EXPENSE	-	-	-	0.00		0.00	0.00
4-446600 INSURANCE & WORKMAN'S COMP	1,242.92	40,655.33	21,355.68	0.00		23,964.20	23,964.20
4-447500 TESTING	142.60	-	-	0.00		0.00	0.00
4-449900 CONTINGENCY	-	-	-	0.00		0.00	0.00
4-449920 FUTURE PURCHASES	-	-	-	0.00		0.00	0.00
4-449991 IT Expense	7,667.47	7,328.50	-	0.00		0.00	0.00
TOTAL POWER PLANT EXPENSE	108,078.78	108,165.69	130,704.61	55,830.00	234.11%	67,144.20	Total Difference
POWER PLANT PROFIT/(LOSS)	67,499.27	(24,100.61)	(130,704.61)	(55,830.00)		-67,144.20	-11,314.20

*Taken out below but needs to be reflected.

	2023-2024 Actual	2024-2025 Actual	2025-2026 Actual YTD	2025-2026 Budget	% Used	2026-2027 Proposed	\$ change from prior budget
BILLING							
5-530100 TRASH/TSA SALES	581,361.30	613,384.20	515,554.25	550,000.00	93.74%	590,000.00	40,000.00
5-530300 ENERGY PIONEER SOLUTIONS SALES	-	-	0.00	0.00		0.00	0.00
5-531601 TRANSFER FROM ELECTRIC	75,000.00	75,000.08	75,000.00	65,000.00	115.38%	65,000.00	0.00
5-531602 TRANSFER FROM WATER	75,000.00	64,999.92	64,999.92	65,000.00	100.00%	65,000.00	0.00
5-531603 TRANSFER FROM SEWER	75,000.00	60,000.00	60,000.00	60,000.00	100.00%	60,000.00	0.00
BILLING INCOME	806,361.30	813,384.20	715,554.17	740,000.00	96.70%	780,000.00	40,000.00
5-547410 CLOSURE EXPENSE			0.00			0.00	
5-540200 TRASH/TSA FEES	566,390.30	598,351.35	503,947.05	610,000.00	82.61%	610,000.00	0.00
5-540300 ENERGY PIONEER SOLUTIONS FEES	-	-	0.00	0.00		0.00	0.00
5-545110 BOARD SALARIES	-	-	0.00	0.00		0.00	0.00
5-545130 OFFICE SALARIES	194,647.98	233,171.39	218,452.20	291,000.00	75.07%	0.00	-291,000.00
5-545200 EMPLOYEE HEALTH INSURANCE	45,728.90	65,523.74	71,665.14	82,188.00	87.20%	0.00	-82,188.00
5-545210 EMPLOYEE PENSION BENEFITS	8,486.53	12,302.15	12,849.99	17,460.00	73.60%	0.00	-17,460.00
5-545220 EMPLOYEE SOCIAL SECURITY BENE	14,385.31	17,097.88	15,891.31	22,262.00	71.38%	0.00	-22,262.00
5-545400 OFFICE SUPPLIES	3,995.20	10,306.96	8,500.64	10,000.00	85.01%	10,000.00	0.00
5-545410 MEMBERSHIP & DUES	1,520.80	5,361.62	5,276.66	5,500.00	95.94%	5,500.00	0.00
5-545500 POSTAGE	12,053.27	13,361.23	13,860.23	14,000.00	99.00%	16,000.00	2,000.00
5-545600 MEALS/MILEAGE/HOTEL	-	-	230.55	500.00	46.11%	500.00	0.00
5-545650 CONFERENCE REGISTRATION	469.00	-	476.00	1,000.00	47.60%	600.00	0.00
5-545700 TELEPHONE	1,696.64	596.92	541.53	1,700.00	31.85%	600.00	-1,100.00
5-545800 ADVERTISING	2,495.91	2,270.07	1,506.96	2,500.00	60.28%	2,500.00	0.00
5-545900 LEGAL EXPENSES	-	-	-	-		0.00	0.00
5-546000 AUDIT EXPENSES	-	6,300.00	10,500.00	10,500.00	100.00%	10,500.00	0.00
5-546100 OFFICE RENT	4,800.00	5,200.00	4,400.00	4,800.00	91.67%	4,800.00	0.00
5-546200 OFFICE MAINTENANCE	-	-	-	0.00		0.00	0.00
5-546300 CASH LONG & SHORT	(136.68)	(9.87)	27.00	50.00	54.00%	50.00	0.00
5-546400 MISCELLANEOUS EXPENSE	2,650.07	593.79	299.00	1,000.00	29.90%	1,000.00	0.00
5-546500 MAINTENANCE OFFICE EQUIPMENT	2,624.62	5,345.57	2,003.84	3,000.00	66.79%	3,000.00	0.00
5-546600 INSURANCE & WORKMAN'S COMP	100.00	100.00	(133.49)	100.00	-133.49%	100.00	0.00
5-547100 BANK CHARGES	142.00	306.46	39.00	400.00	9.75%	400.00	0.00
5-547200 CREDIT CARD/BILL PAY COSTS	36,307.15	39,580.62	37,984.70	40,000.00	94.96%	47,000.00	7,000.00
5-547300 TRANSFER TO ADMIN/GF PERSONNEL	-	-	-	-		0.00	0.00
5-549900 CONTINGENCY	-	-	-	-		0.00	0.00
5-549991 IT Expense	8,601.58	8,328.13	1,220.00	1,320.00	92.42%	1,320.00	0.00
BILLING EXPENSE	906,958.58	1,024,088.01	909,538.31	1,119,280.00	81.26%	713,870.00	-405,410.00
BILLING PROFIT/(LOSS)	(100,597.28)	(210,703.81)	(193,984.14)	(379,280.00)		66,130.00	445,410.00

FUEL STATION		2023-2024 Actual	2024-2025 Actual	2025-2026 YTD	2025-2026 Budget	% Used	2026-2027 Proposed	\$ change from prior budget
6-630100	FUEL SALES	-	19,922.89	18,677.21	0.00		20,000.00	20,000.00
	FUEL STATION INCOME	-	19,922.89	18,677.21	-		20,000.00	20,000.00
6-640100	FUEL PURCHASES	46,626.55	-	24,437.30	0.00		60,000.00	60,000.00
6-640200	MAINTENANCE-FUEL STATION	5,139.00	575.16	0.00	0.00		1,000.00	1,000.00
6-640300	TELEPHONE-FUEL STATION	840.71	428.95	0.00	0.00		0.00	0.00
6-640400	EQUIPMENT PURCHASES	2,406.43	7,396.79	0.00	0.00		0.00	0.00
	FUEL STATION EXPENSE	55,012.69	8,400.90	24,437.30	-		61,000.00	61,000.00
	FUEL STATION PROFIT/(LOSS)	(55,012.69)	11,521.99	(5,760.09)	-		-41,000.00	
UTILITY AND CITY WAGES (NEW IN 2026-27)								
7-745130	OFFICE AND BOARD SALARIES						310,000.00	*Moved from Dept 5
7-745200	EMPLOYEE HEALTH INSURANCE						124,000.00	*Moved from Dept 5
7-745210	EMPLOYEE PENSION BENEFITS						19,000.00	*Moved from Dept 5
7-745220	EMPLOYEE SOCIAL SECURITY FICA						24,000.00	*Moved from Dept 5
	TOTAL UTILITY AND CITY WAGES	-	-	-	-		477,000.00	477,000.00
	UTILITIES TOTAL RECEIPTS	13,154,998.86	15,623,123.56	11,182,111.35	14,832,275.50		15,192,275.50	Total Difference
	UTILITIES TOTAL DISBURSEMENTS	12,049,935.36	13,554,498.12	13,521,311.59	17,126,298.60		17,520,549.94	Total Difference
	UTILITIES PROFIT/(LOSS)	1,105,063.50	2,068,625.44	(2,339,200.24)	(2,294,023.10)		-2,328,274.44	Total Difference
	Interfund Transfers	225,000.00	200,000.00	199,999.92	190,000.00		190,000.00	*Interfund TF's taken out
	Depreciation (Non Budget)	828,036.00	909,547.00	186,000.00	-		-	*Depreciation Expense taken out
	(BUDGET) UTILITIES TOTAL RECEIPTS	12,929,998.86	15,423,123.56	10,982,111.43	14,842,275.50		15,002,275.50	
	(BUDGET) UTILITIES TOTAL DISBURSEMENTS	11,221,899.36	12,644,951.12	13,335,311.59	17,126,298.60		17,520,549.94	