

**AGENDA**  
**VALLEY CITY COUNCIL**

Thursday, September 4, 2025

City Hall

203 North Spruce

Valley, NE 68064

7:00 PM

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **PROOF OF PUBLICATION**
5. **VISITORS & CORRESPONDENCE**

Anyone desiring to speak on any item or issue not on the agenda or any item on the agenda that does not include a public hearing may do so; but shall be limited to three (3) minutes. Persons should identify themselves by name and address. Persons speaking should not expect the Council to engage in back-and-forth dialogue regarding their comments. Unless an agenda item includes a public hearing, no person may speak during the business portion of the meeting; provided, however, persons speaking during a public hearing are limited to between five (5) and twenty (20) minutes. The public is advised that a copy of the Open Meetings Act is located on the north wall of the Council Chamber, and one copy of all reproducible written material to be discussed at this meeting is available for examination or copying.

6. **APPROVAL OF AGENDA**
7. **BUDGET DISCUSSION**
8. **ADJOURN**

The City Council reserves the right to enter into an executive session at any time during the meeting, in accordance with the Nebraska Open Meetings Act, even though the closed session may not be indicated on the agenda.

It is the intention of the City Council to take up the items on the agenda in sequential order. However, the City Council reserves the right to take up matters in a different order to accommodate the schedules of the City Council members, persons having items on the agenda, and the public.

**NOTICE OF SPECIAL MEETING:  
BUDGET WORKSHOP  
CITY OF VALLEY  
Thursday, September 4, 2025  
7:00 p.m.  
Valley City Hall  
203 N. Spruce Street, Valley, NE**

The City Council of the City of Valley, Nebraska will hold a Special Meeting: Budget Workshop on **Thursday, September 4, 2025** at **7:00 p.m.** The purpose of the meeting will be to conduct a Budget Workshop for the fiscal year beginning October 1, 2025.

An agenda kept continuously current shall be available for public inspection at Valley City Hall (203 N. Spruce Street).

Christie Donnermeyer  
City Clerk

8/28      ZNEZ



***Proof of Publication***

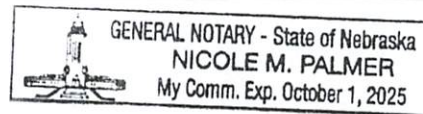
**JASON W. HUFF, Publisher**

UNITED STATES OF AMERICA,  
The State of Nebraska,  
District of Nebraska,  
County of Douglas,  
City of Omaha } ss.

JASON W. HUFF, being duly sworn, deposes and say that they are the PUBLISHER and/or MANAGING EDITOR of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY RECORD, of Omaha, for 1 consecutive weeks on:

8/28/25

That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska.



Publisher's Fee      \$24.00

Additional Copies    \$ \_\_\_\_\_

Filing Fee            \$ \_\_\_\_\_

Total                 \$24.00

*Jason W. Huff*

Subscribed in my presence and sworn to before me this AUGUST 28 2025

*Nicole M. Palmer*

Notary Public in and for  
Douglas County, State of Nebraska



**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<u>100 10 00 General</u>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>	<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>						
100-10-00-4010-0000 Property Tax Income	130,541.70	152,489.01	125,000.00	158,000.00	122%	150,000.00
100-10-00-4201-0000 Money Market Interest	6,688.76	8,784.43	5,000.00	5,000.00	176%	5,000.00
100-10-00-4221-0000 Special Events Revenue	0.00		0.00	0.00		
100-10-00-4230-0000 Animal Control Income (new 2023)	1,353.50	1,249.75	1,500.00	1,250.00	83%	1,200.00
100-10-00-4231-0000 Candidate Filing Income	375.00	0.00	0.00	0.00		
100-10-00-4570-0000 Miscellaneous Income	2,363.36	2,186.70	30.00	2,189.70	7289%	36.00
<u>Total Revenues</u>	<u>141,322.32</u>	<u>164,709.89</u>	<u>131,530.00</u>	<u>166,439.70</u>	<u>125%</u>	<u>156,236.00</u>
<u>Expenses</u>						
100-10-00-5100-0000 Salary	0.00	0.00	0.00	0.00		
100-10-00-5101-0000 Salary - Elected Officials	17,445.00	15,515.00	18,000.00	20,140.00	86%	20,250.00
100-10-00-5120-0000 FICA Payroll Expense ER	54,376.11	21,894.06	35,000.00	31,000.00	63%	2,000.00
100-10-00-5130-0000 Employee Insurance / Benefits	33,079.62	32,932.53	36,000.00	42,500.00	91%	45,000.00
100-10-00-5140-0000 Clothing / Phone Allowance	1,884.05	1,459.14	2,500.00	1,650.94	58%	2,000.00
100-10-00-5170-0000 Salary IRA	33,662.14	13,923.05	20,000.00	16,000.00	70%	20,000.00
100-10-00-5180-0000 NE Unemployment Tax	217.53	220.88	250.00	250.00	88%	250.00
100-10-00-5210-0000 Professional Service Fees	91,715.47	24,485.26	80,000.00	38,000.00	31%	45,000.00
100-10-00-5211-0000 Attorney / Legal Fees	55,226.24	65,007.35	60,000.00	70,000.00	108%	80,000.00
100-10-00-5220-0000 Telephone / Internet / Cable	7,754.88	6,741.40	9,000.00	7,800.00	75%	8,000.00
100-10-00-5221-0000 Special Events Expenses	0.00	427.50	0.00	427.50		500.00
100-10-00-5261-0000 Natural Gas Expense	1,159.75	2,880.98	2,500.00	2,950.00	115%	3,000.00
100-10-00-5262-0000 Electricity - General	7,685.25	6,061.90	8,000.00	6,650.00	76%	7,000.00

100-10-00-5270-0000 City Hall Cleaning Fees	6,330.14	5,786.10	6,500.00	6,312.10	89%	6,500.00
100-10-00-5271-0000 Repair / Maintenance	4,311.13	4,996.53	4,000.00	5,850.00	125%	4,500.00
100-10-00-5274-0000 Trash Pick Up Service - City Hall	0.00	303.38	0.00	410.00		1,300.00
100-10-00-5278-0000 City Hall Materials / Supplies	3,534.55	1,076.51	4,000.00	1,200.00	27%	2,500.00
100-10-00-5279-0000 Postage Fees (Postage Machine, Petty Cash postage fees)	2,210.12	4,186.85	2,200.00	4,339.80	190%	4,000.00
100-10-00-5283-0000 School District Fees	1,640.00	1,190.00	2,000.00	1,190.00	60%	1,500.00
100-10-00-5286-0000 Bank Fees	0.00	182.30	500.00	200.00	36%	300.00
100-10-00-5287-0000 Operating Expenses	22.77	157.91	500.00	157.91	32%	500.00
100-10-00-5289-0000 Election Fees	0.00	777.94	300.00	777.94	259%	1,000.00
100-10-00-5310-0000 Office Supplies	4,799.69	3,514.57	4,500.00	3,800.00	78%	4,000.00
100-10-00-5354-0000 Animal Control Expense (new 2023)	414.91	242.78	1,000.00	242.78	24%	500.00
100-10-00-5390-0000 Miscellaneous Expenses	34.00	139.92	250.00	139.92	56%	250.00
100-10-00-5600-0000 Grant / Donation Expenses	0.00	0.00	0.00	0.00		
100-10-00-5650-0000 Transfer Out	11,968.60	0.00	0.00	0.00		
100-10-00-5700-0000 CARES Act Expenses	0.00	0.00	0.00	0.00		
Total Expenses	339,471.95	214,103.84	297,000.00	261,988.89	72%	259,850.00
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(198,149.63)</b>	<b>(49,393.95)</b>	<b>(165,470.00)</b>	<b>(95,549.19)</b>	30%	<b>(103,614.00)</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<u>100 10 10 General</u>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>	<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>						
100-10-10-4010-0000 Property Tax Income	0.00	0.00	0.00	0.00		
100-10-10-4231-0000 Board of Adjustment Fee	0.00	150.00	150.00	0.00	100%	150.00
Income						
100-10-10-4234-0000 Conditional Use Permit Fee	750.00	450.00	600.00	450.00	75%	300.00
Income						
100-10-10-4235-0000 Contractor Registration Fee	11,641.00	14,171.00	10,000.00	14,000.00	142%	12,000.00
Income						
100-10-10-4236-0000 Building Permit Fees	423,633.59	372,063.70	400,000.00	375,000.00	93%	200,000.00
100-10-10-4332-0000 Zoning Change Request Income	300.00	250.00	300.00	250.00	83%	300.00
100-10-10-4333-0000 Plat / Subdivision App Income	1,800.00	1,750.00	1,000.00	1,750.00	175%	900.00
100-10-10-4415-0000 Building Permit Deposit Income	25,998.31	10,250.00	5,000.00	12,000.00	205%	10,000.00
100-10-10-4550-0000 Douglas County Housing	1,242.50	610.00	1,500.00	610.00	41%	500.00
Inspections						
Total Revenues	465,365.40	399,694.70	418,550.00	404,060.00	95%	224,150.00
<u>Expenses</u>						
100-10-10-5100-0000 Salary - Building Inspector	69,862.52	77,049.32	106,340.00	91,511.00	72%	105,000.00
100-10-10-5101-0000 Salary - Permitting & Licensing	27,264.90	34,945.99	41,600.00	41,000.00	84%	55,000.00
100-10-10-5120-0000 Social Security	0.00	0.00	0.00	0.00		13,000.00
100-10-10-5130-0000 Employee Insurance / Benefits	0.00	0.00	0.00	0.00		30,000.00

100-10-10-5140-0000 Clothing / Phone Allowance	0.00	0.00	0.00	0.00		1,001.00
100-10-10-5160-0000 Mileage / Travel Expenses	2,007.84	2,305.00	8,000.00	2,500.00	29%	6,000.00
100-10-10-5170-0000 IRA	0.00	0.00	0.00	0.00		11,300.00
100-10-10-5211-0000 Attorney/Legal Fees	0.00	2,070.00	0.00	2,200.00		10,000.00
100-10-10-5213-0000 Engineering Fees	46,614.97	13,478.31	25,000.00	19,770.00	54%	25,000.00
100-10-10-5215-0000 Training / Ongoing Education	1,984.22	920.07	5,000.00	976.00	18%	3,000.00
100-10-10-5217-0000 Computer Hardware	635.96	4,001.76	2,000.00	4,100.00	200%	3,097.50
100-10-10-5275-0000 Contract Labor - Permit & Inspections	41,337.50	44,302.00	45,000.00	53,130.00	98%	86,000.00
100-10-10-5278-0000 Building Inspector Supplies	785.84	100.26	1,500.00	125.00	7%	1,500.00
100-10-10-5280-0000 Computer Software/Agreements	10,385.70	16,866.73	15,000.00	25,100.00	112%	26,000.00
100-10-10-5281-0000 Annual Dues / Subscriptions (ICC)	170.00	0.00	1,000.00	0.00	0%	1,000.00
100-10-10-5284-0000 Permit Deposit Refunds	67,202.00	616.00	60,000.00	1,000.00	1%	1,000.00
100-10-10-5286-0000 Bank Fees (Path Point CC fees)	18,455.28	13,460.85	20,000.00	15,000.00	67%	20,000.00
100-10-10-5330-0000 Building Inspector Vehicle	3,478.40	1,069.16	1,500.00	1,280.00	71%	1,500.00
100-10-10-5500-0000 Capital Outlay Projects	54,339.76	0.00	35,000.00	0.00	0%	15,000.00
Total Expenses	344,524.89	211,185.45	366,940.00	257,692.00	58%	414,398.50
<b>Excess Revenue Over (Under) Expenditures</b>	<b>120,840.51</b>	<b>188,509.25</b>	<b>51,610.00</b>	<b>146,368.00</b>	38%	<b>-190,248.50</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<u>100 10 11 General</u>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>	<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>						
100-10-11-4010-0000 Property Tax Income	97,906.28	114,366.78	100,000.00	114,366.78	1.14	100,000.00
100-10-11-4020-0000 Property Tax Credit Allocation	99,042.89	139,266.92	68,000.00	139,266.92	2.05	125,000.00
100-10-11-4030-0000 In-Lieu of Tax Income	76,635.66	95,005.42	75,000.00	95,005.42	1.27	90,000.00
100-10-11-4060-0000 Homestead Exemption Income	27,095.34	43,722.61	20,000.00	43,722.61	2.19	25,000.00
100-10-11-4080-0000 Car Line Tax	1,755.06	1,926.12	1,500.00	1,926.12	1.28	1,500.00
100-10-11-4101-0000 Pub Ser. Ent. / Pers. Prop	0.00	0.00	0.00	0.00		
100-10-11-4170-0000 Reimbursement Income	18,135.92	280.20	0.00	280.20		150.00
100-10-11-4170-0900 Reimbursement Income - Stillwater Lake	50,074.59	0.00	50,000.00	0.00	0.00	0.00
100-10-11-4170-1000 Reimbursement Income - Valley Landing	0.00	151,740.40	50,000.00	151,740.40	3.03	20,000.00
100-10-11-4170-1100 Reimbursement Income - Valley Lakes Business Park	14,560.00	0.00	50,000.00	0.00	0.00	20,000.00
100-10-11-4170-1200 Reimbursement Income - Champion Shores (formerly-Flatwater Estates)	0.00	0.00	0.00	0.00		10,000.00
100-10-11-4170-1300 Reimbursement Income - EAA/Prominence Global	0.00	21,887.20	0.00	21,887.20		10,000.00
100-10-11-4202-0000 ARPA Fund Interest Income	7,397.13	3,543.35	1,000.00	3,543.35	3.54	1,000.00
100-10-11-4230-0000 Liquor License Income	2,431.55	2,526.33	2,000.00	2,536.33	1.26	2,000.00
100-10-11-4231-0000 Franchise Fee Income	73,335.26	73,913.77	65,000.00	74,000.00	1.14	60,000.00
100-10-11-4234-0000 Service Fee Income	302.60	174.35	500.00	168.05	0.35	200.00

100-10-11-4237-0000 Tobacco License Fee Income	40.00	30.00	40.00	30.00	0.75	30.00
100-10-11-4238-0000 Peddlers/Food Truck Fee Income	750.00	800.00	500.00	800.00	1.60	500.00
100-10-11-4239-0000 Fireworks Permit Fee Income	600.00	600.00	600.00	600.00	1.00	600.00
100-10-11-4250-0000 Insurance Refund / Claim	46,932.65	0.00	0.00	0.00		
100-10-11-4265-0000 City Hall Rental	0.00	0.00	500.00	0.00	0.00	
100-10-11-4400-0000 Sale of Property Income	7,100.00	0.00	0.00	0.00		
100-10-11-4600-0000 Grant / Donation Income	0.00	0.00	0.00	0.00		
100-10-11-4610-0000 ARPA Fund Revenue Account	0.00	0.00	241,392.00	0.00	0.00	127,501.81
100-10-11-4650-0000 Transfer In - Nursing Home	0.00	0.00	0.00	0.00		
<b>Total Revenues</b>	<b>524,094.93</b>	<b>649,783.45</b>	<b>726,032.00</b>	<b>649,873.38</b>	<b>20.61</b>	<b>593,481.81</b>
<u>Expenses</u>						
100-10-11-5100-0000 Salary - Clerical	16,542.73	17,307.60	20,000.00	19,000.00	0.87	21,000.00
100-10-11-5101-0000 Salary - Clerk	105,678.99	58,431.38	65,000.00	67,000.00	0.90	72,735.00
100-10-11-5102-0000 Salary - Administrator	96,804.09	104,634.59	115,000.00	119,000.00	0.91	125,000.00
100-10-11-5103-0000 Salary - Deputy Clerk	0.00	8,120.29	46,000.00	15,000.00	0.18	51,930.00
100-10-11-5104-0000 Salary - Treasurer	0.00	41,977.16	64,000.00	48,000.00	0.66	82,967.00
100-10-11-5120-0000 Social Security	0.00	0.00	0.00	0.00		45,000.00
100-10-11-5130-0000 Employee Insurance / Benefit	0.00	0.00	0.00	0.00		50,000.00
100-10-11-5140-0000 Clothing / Phone Allowance	0.00	0.00	0.00	0.00		2,200.00
100-10-11-5160-0000 Mileage / Travel Expenses	7,111.40	2,741.78	2,000.00	3,000.00	1.37	2,500.00
100-10-11-5170-0000 IRA	0.00	0.00	0.00	0.00		18,000.00
100-10-11-5212-0000 Audit Expenses	91,162.50	54,715.68	66,000.00	60,000.00	0.83	65,000.00
100-10-11-5213-0000 Valley General Engineering Fees	10,165.99	24,137.87	8,000.00	25,000.00	3.02	30,000.00
100-10-11-5215-0000 Training / Ongoing Education	2,581.92	4,925.90	3,000.00	4,000.00	1.64	4,500.00
100-10-11-5217-0000 Computer Hardware	522.20	1,533.69	6,000.00	1,533.69	0.26	20,000.00

100-10-11-5241-0000 Publication Fees	5,297.31	3,953.34	5,000.00	4,500.00	0.79	5,000.00
100-10-11-5250-0000 Property Casualty Insurance Fees (LARM)	18,193.82	25,262.30	22,000.00	28,921.58	1.15	31,000.00
100-10-11-5271-0000 City Hall Repair / Maintenance	1,540.49	2,434.92	2,000.00	2,650.00	1.22	10,000.00
100-10-11-5280-0000 Computer Software / Agreements	46,261.04	28,646.29	40,000.00	30,299.15	0.72	31,000.00
100-10-11-5281-0000 Annual Dues / Subscriptions	1,462.25	32,778.24	28,000.00	35,000.00	1.17	35,000.00
100-10-11-5285-0000 Sales Tax	0.00	0.00	0.00	0.00		
100-10-11-5290-0000 Mayor Budget	4,763.61	1,622.21	5,000.00	2,000.00	0.32	5,000.00
100-10-11-5330-0000 Mayor / Admin Vehicle	936.57	107.58	1,000.00	120.00	0.11	1,000.00
100-10-11-5500-0000 Capital Outlay Projects	0.00	0.00	1,573,060.00	0.00	0.00	
100-10-11-5610-0000 Bond Payments	0.00	0.00	0.00	0.00		
100-10-11-5710-0000 ARPA Fund Expenses	143,441.71	46,135.98	241,392.00	50,000.00	0.19	127,501.81
100-10-11-5720-0000 Reimbursable Expenses	8,143.84	5,798.88	1,500.00	5,800.00	3.87	1,500.00
100-10-11-5720-0900 Reimbursable Expenses - Stillwater Lake	28,044.31	12,410.05	50,000.00	12,410.05	0.25	10,000.00
100-10-11-5720-1000 Reimbursable Expenses - Valley Landing	3,814.25	48,108.03	50,000.00	48,108.03	0.96	20,000.00
100-10-11-5720-1100 Reimbursable Expenses - Valley Lakes Business Park	1,015.00	2,156.25	15,000.00	2,156.25	0.14	20,000.00
100-10-11-5720-1200 Reimbursable Expenses - Champion Shores (formerly-Flatwater Estates)	918.75	4,810.40	15,000.00	4,810.40	0.32	10,000.00
100-10-11-5720-1300 Reimbursable Expenses - EAA/Prominence Global	1,400.00	26,257.70	15,000.00	26,257.70	1.75	10,000.00
Total Expenses	595,802.77	559,008.11	2,434,952.00	614,566.85	23.58	907,833.81
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(71,707.84)</b>	<b>90,775.34</b>	<b>(1,708,920.00)</b>	<b>35,306.53</b>	<b>-2.97</b>	<b>-314,352.00</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<u>100 10 13 General</u>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>	<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>						
100-10-13-4010-0000 Property Tax Income	0.00	0.00	0.00	0.00	0.00	
100-10-13-4160-0000 Grant Income	0.00	0.00	0.00	0.00	0.00	
100-10-13-4250-0000 Insurance Refund / Claim	0.00	0.00	0.00	0.00	0.00	
100-10-13-4570-0000 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	
100-10-13-4650-0000 Transfer In	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
<u>Expenses</u>						
100-10-13-5262-0000 Electricity - EM	794.12	529.30	1,000.00	529.30	53.00	1000.00
100-10-13-5271-0000 Repair / Maintenance	0.00	0.00	0.00	0.00	0.00	
100-10-13-5500-0000 Capital Outlay Projects	0.00	0.00	0.00	0.00	0.00	
100-10-13-5611-0000 Contingency Fund	49,095.87	23,262.46	50,000.00	23,262.46	47.00	50000.00
100-10-13-5650-0000 Transfer Out	0.00	0.00	0.00	0.00	0.00	
Total Expenses	49,889.99	23,791.76	51,000.00	23,791.76	47.00	51000.00
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(49,889.99)</b>	<b>(23,791.76)</b>	<b>(51,000.00)</b>	<b>(23,791.76)</b>	<b>-47.00</b>	<b>-51000.00</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<b><u>100 20 00 Public Works</u></b>	<b><u>Prior Year</u></b> <b><u>Actual</u></b>	<b><u>Y-T-D</u></b> <b><u>Actual</u></b>	<b><u>Y-T-D</u></b> <b><u>Budget</u></b>	<b><u>Year End</u></b> <b><u>Estimate</u></b>	<b><u>% to Budget</u></b>	<b><u>Proposed</u></b> <b><u>Budget</u></b>
<u>Revenues</u>						
100-20-00-4010-0000 Property Tax Income	81,588.54	95,305.66	73,000.00	95,305.66	131%	90,000.00
100-20-00-4570-0000 Miscellaneous Income	(1,434.71)	0.00	0.00	0.00		
<b>Total Revenues</b>	<b>80,153.83</b>	<b>95,305.66</b>	<b>73,000.00</b>	<b>95,305.66</b>	<b>1.31</b>	<b>90,000.00</b>
<u>Expenses</u>						
100-20-00-5100-0000 Salary - Assistant Public Works	66,225.57	64,243.15	68,000.00	66,500.00	94%	74,400.00
100-20-00-5102-0000 Salary - Public Works Superintendent	72,595.43	44,582.70	75,000.00	54,582.70	59%	87,360.00
100-20-00-5120-0000 FICA Payroll Expense ER	44,219.76	16,612.44	25,000.00	18,392.67	66%	25,000.00
100-20-00-5130-0000 Employee Insurance / Benefits	60,277.63	35,885.18	57,000.00	38,293.34	63%	50,000.00
100-20-00-5140-0000 Clothing / Phone Allowance	4,470.21	2,809.75	5,900.00	3,149.23	48%	5,000.00
100-20-00-5160-0000 Mileage / Travel Expenses	0.00	188.49	500.00	188.49	38%	500.00
100-20-00-5170-0000 Salary IRA	35,927.01	12,709.40	23,000.00	13,566.41	55%	18,000.00
100-20-00-5180-0000 NE Unemployment Tax	184.97	184.14	200.00	189.61	92%	562.50
100-20-00-5210-0000 Professional Service Fees	713.74	628.90	1,000.00	750.00	63%	1,000.00
100-20-00-5215-0000 Training / Ongoing Education	1,335.01	712.50	2,000.00	712.50	36%	2,000.00
100-20-00-5217-0000 Computer Hardware	1,594.31	0.00	2,500.00	0.00	0%	4,500.00
100-20-00-5220-0000 Telephone / Internet / Cable	2,664.43	2,314.51	3,000.00	2,451.88	77%	3,000.00

100-20-00-5250-0000 Property Casualty Insurance Fees (LARM)	19,546.01	22,058.68	12,187.00	23,804.09	181%	30,000.00
100-20-00-5261-0000 Natural Gas Expense	2,215.13	5,587.20	3,000.00	5,710.20	186%	6,000.00
100-20-00-5262-0000 Electricity - Christmas Lights	796.27	391.21	1,200.00	391.21	33%	1,000.00
100-20-00-5264-0000 Marquee	755.00	0.00	100,000.00	0.00	0%	225,000.00
100-20-00-5280-0000 Computer Software/Agreements	9,007.89	13,132.25	9,000.00	14,128.86	146%	15,000.00
100-20-00-5310-0000 Office Supplies	1,167.55	1,058.90	1,200.00	1,260.54	88%	1,300.00
100-20-00-5330-0000 Tire / Tire Repair	3,120.52	2,043.96	4,500.00	2,043.96	45%	5,000.00
100-20-00-5331-0000 Gas / Oil	8,378.06	3,671.23	6,000.00	3,871.23	61%	4,500.00
100-20-00-5390-0000 Miscellaneous Expenses	20.00	92.94	0.00	92.94		100.00
<b>Total Expenses</b>	<b>335,214.50</b>	<b>228,907.53</b>	<b>400,187.00</b>	<b>250,079.86</b>	<b>57%</b>	<b>559,222.50</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(255,060.67)</b>	<b>(133,601.87)</b>	<b>(327,187.00)</b>	<b>(154,774.20)</b>	<b>73%</b>	<b>-469,222.50</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to  
Actual  
Aug. 18, 2025**

<u>100 20 30 Public Works</u>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>	<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>						
100-20-30-4010-0000 Property Tax Income	163,177.15	190,611.25	165,000.00	195,000.00	1.16	190,000.00
100-20-30-4050-0000 Motor Vehicle Tax Income	193,930.08	196,338.97	160,000.00	198,500.00	1.23	190,000.00
100-20-30-4090-0000 Motor Vehicle Pro-Rate Income	3,252.29	3,834.39	3,100.00	4,000.00	1.24	3,000.00
100-20-30-4110-0000 State Highway Allocation	715,866.86	503,202.56	450,000.00	549,202.56	1.12	500,000.00
100-20-30-4130-0000 Incentive Payment	4,000.00	4,000.00	4,000.00	4,000.00	1.00	4,000.00
100-20-30-4170-0000 Reimbursement Income	2,000.00	4,244.80	0.00	4,244.80		
100-20-30-4170-0900 Reimbursement Income - Stillwater Lake	37,899.47	0.00	30,000.00	0.00	0.00	0.00
100-20-30-4170-1000 Reimbursement Income - Valley Landing	0.00	0.00	50,000.00	0.00	0.00	10,000.00
100-20-30-4170-1100 Reimbursement Income - Valley Lakes Business Park	0.00	0.00	0.00	0.00		10,000.00
100-20-30-4170-1200 Reimbursement Income - Champion Shores (formerly-Flatwater Estates)	0.00	0.00	0.00	0.00		50,000.00
100-20-30-4170-1300 Reimbursement Income - EAA/Prominence Global	0.00	0.00	0.00	0.00		10,000.00
100-20-30-4180-0000 Snow Removal Reimbursement	2,926.00	2,926.00	2,500.00	2,926.00	1.17	2,500.00
100-20-30-4231-0000 Motor Vehicle Fee Income	47,262.74	36,921.33	20,000.00	36,921.33	1.85	30,000.00
100-20-30-4250-0000 Insurance Refund / Claim	682.88	0.00	200.00	0.00	0.00	0.00
100-20-30-4300-0000 Street Assessment Income	3,711.00	0.00	5,000.00	0.00	0.00	5,000.00
100-20-30-4400-0000 Sale of Property Income	58,545.50	396.60	20,000.00	396.60	0.02	1,000.00

100-20-30-4570-0000 Miscellaneous Income	52.40	62.66	100.00	62.66	0.63	
100-20-30-4600-0000 Grant / Donation Income	0.00	0.00	0.00	0.00		
100-20-30-4650-0000 Transfer In	0.00	0.00	1,500,000.00	0.00		850,000.00
<b>Total Revenues</b>	<b>1,233,306.37</b>	<b>942,538.56</b>	<b>2,409,900.00</b>	<b>995,253.95</b>	<b>9.40</b>	<b>1,855,500.00</b>
<u>Expenses</u>						
100-20-30-5100-0000 Salary - Street Maintenance	56,297.29	43,061.98	70,000.00	49,234.84	47.00	70,000.00
100-20-30-5213-0000 Engineering Fees	137,444.94	27,095.20	85,000.00	31,100.00	22.00	80,000.00
100-20-30-5250-0000 Insurance Fees	0.00	0.00	0.00	0.00	0.00	
100-20-30-5261-0000 Natural Gas	0.00	0.00	0.00	0.00	0.00	
100-20-30-5262-0000 Electricity	8,378.51	6,013.80	6,000.00	6,193.80	52.00	6,200.00
100-20-30-5263-0000 Electricity - Street Lights	80,009.40	71,642.37	79,700.00	79,003.15	71.00	82,000.00
100-20-30-5271-0000 Street Lighting Repair / Maintenance	2,110.00	0.00	2,000.00	0.00	0.00	
100-20-30-5274-0000 Trash Pick Up Service - Public Works	1,058.04	1,284.66	1,100.00	1,383.48	108.00	1,400.00
100-20-30-5275-0000 Contract Labor - Miscellaneous	20,245.01	8,410.05	20,000.00	8,410.05	42.00	15,000.00
100-20-30-5277-0000 Contract Labor - Snow Removal	7,750.00	3,600.00	8,000.00	3,600.00	0.00	8,000.00
100-20-30-5278-0000 Building Supplies / Materials (lumber, screws, nails, etc.)	(120.13)	2,795.66	20,000.00	3,265.00	12.00	15,000.00
100-20-30-5278-0001 Street Repair / Replacement Supplies - Concrete/Asphalt	7,005.98	3,549.07	15,000.00	3,950.00	23.00	10,000.00
100-20-30-5278-0002 Street Repair / Replacement Supplies - Sand, Gravel, Rock	6,192.73	137.88	8,000.00	137.88	2.00	6,500.00
100-20-30-5283-0000 Street Sweeping Fee	23,812.65	23,281.97	40,000.00	26,701.97	41.00	40,000.00
100-20-30-5287-0000 Misc. Operating Expenses	1,254.24	327.45	1,500.00	327.45	19.00	4,000.00
100-20-30-5330-0000 Snow Removal	393.75	0.00	500.00	0.00		500.00
100-20-30-5330-0200 Vehicle Repair & Maintenance - 1999 Ford F-250	2,650.50	21.78	0.00	21.78	0.00	500.00
100-20-30-5330-0250 Vehicle Repair & Maintenance - 2016 Ford Pickup & Plow	1,788.06	301.94	2,000.00	301.94	15.00	2,000.00

100-20-30-5330-0350 Vehicle Repair & Maintenance - 2019 International & Plow	4,767.93	554.49	5,000.00	554.49	11.00	5,000.00
100-20-30-5330-0700 Vehicle Repair & Maintenance - Grader	399.72	0.00	1,500.00	0.00	0.00	1,500.00
100-20-30-5330-0750 Vehicle Repair & Maintenance - 2020 Ford 250 & Plow	2,957.42	0.00	3,000.00	0.00	0.00	3,000.00
100-20-30-5330-0900 Small Equipment Repair & Maintenance	623.81	233.88	1,500.00	233.88	16.00	1,500.00
100-20-30-5330-2400 Vehicle Repair & Maintenance - 2024 International	1,193.05	3,131.85	2,500.00	3,131.85	125.00	5,000.00
100-20-30-5330-3500 Vehicle Repair & Maintenance - 2024 GMC Sierra	2,265.92	0.00	2,000.00	0.00	0.00	2,000.00
100-20-30-5330-5500 Vehicle Repair & Maintenance - 2023 Chevy Truck, Sander, Plow	215.14	0.00	1,500.00	0.00	0.00	1,500.00
100-20-30-5353-0000 Street Signs & Barricades	5,092.03	1,330.49	8,000.00	1,628.80	13.00	8,000.00
100-20-30-5510-0000 Capital Outlay - Paving Project/Payloader	1,352,496.80	376,341.66	1,565,000.00	400,000.00	10.00	1,147,875.00
100-20-30-5600-0000 Grant / Donation Expenses	0.00	0.00	0.00	0.00	0.00	
100-20-30-5720-0900 Reimbursable Expenses - Stillwater Lake	38,024.96	31.33	30,000.00	31.33	0.00	0.00
100-20-30-5720-1000 Reimbursable Expenses - Valley Landing	0.00	66,872.84	50,000.00	66,872.84	134.00	10,000.00
100-20-30-5720-1100 Reimbursable Expenses - Valley Lakes Business Park	0.00	0.00	0.00	0.00	0.00	10,000.00
100-20-30-4170-1200 Reimbursement Income - Champion Shores (formerly-Flatwater Estates)	0.00	0.00	0.00	0.00	0.00	50,000.00
100-20-30-5720-1300 Reimbursable Expenses - EAA/Prominence Global	0.00	0.00	0.00	0.00	0.00	10,000.00
<b>Total Expenses</b>	<b>1,765,429.09</b>	<b>640,020.35</b>	<b>2,031,800.00</b>	<b>686,084.53</b>	<b>18.00</b>	<b>1,596,475.00</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(532,122.72)</b>	<b>302,518.21</b>	<b>378,100.00</b>	<b>309,169.42</b>	<b>26.00</b>	<b>259,025.00</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<u>100 20 31 Public Works</u>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>	<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>						
100-20-31-4010-0000 Property Tax Income	81,588.56	95,305.66	85,000.00	95,805.66	1.12	95,000.00
100-20-31-4170-0000 Mowing Reimbursement	0.00	0.00	0.00	0.00	0.00	
100-20-31-4400-0000 Sale of Property Income	132.30	330.50	0.00	330.50	0.00	
100-20-31-4410-0000 Cemetery Income (new 2023)	750.00	50.00	500.00	50.00	0.00	
100-20-31-4600-0000 Grant / Donation Income	486.22	0.00	450.00	0.00	0.00	
Total Revenues	<u>82,957.08</u>	<u>95,686.16</u>	<u>85,950.00</u>	<u>96,186.16</u>	<u>1.12</u>	<u>95,000.00</u>
<u>Expenses</u>						
100-20-31-5100-0000 Salary Shop Maintenance	35,244.31	29,467.62	35,000.00	31,763.94	0.84	35,000.00
100-20-31-5271-0000 Building Repairs/Maintenance	4,307.31	26,336.93	15,000.00	27,336.93	1.76	44,200.00
100-20-31-5272-0000 Tree Removal (new 2023)	21,705.00	2,500.00	15,000.00	2,500.00	0.17	15,000.00
100-20-31-5278-0000 Shop Supplies / Materials	5,991.71	2,556.66	7,500.00	3,538.34	0.34	7,500.00
100-20-31-5330-0000 Equipment Repair & Maintenance	2,844.37	9,883.77	22,500.00	10,836.77	0.44	20,000.00
100-20-31-5330-0105 Mowing Repair & Maintenance - 2025 JD 1575 Mower (replaced 2017)	1,116.37	1,355.86	0.00	1,355.86		500.00
100-20-31-5330-0115 Vehicle Repair & Maintenance - Gator 2020	488.52	409.28	3,000.00	409.28	0.14	3,000.00
100-20-31-5330-0120 Mowing Repair & Maintenance - 2021 1575 Mower	922.65	589.73	3,500.00	589.73	0.17	3,500.00
100-20-31-5330-0130 Mowing Repair & Maintenance - 2001 JD 1145 Mower	213.19	34.48	1,000.00	34.48	0.03	1,000.00

100-20-31-5330-0140 Tractor Repair & Maintenance- 6110 Tractor	10,790.18	550.63	5,000.00	550.63	0.11	5,000.00
100-20-31-5330-0150 Mowing Repair & Maintenance - 6110R Boom Mower	2,033.56	470.04	28,000.00	470.04	0.02	28,000.00
100-20-31-5330-0170 Mowing Repair & Maintenance - Push Mowers	0.00	0.00	500.00	0.00	0.00	500.00
100-20-31-5330-0300 Tractor Repair & Maintenance - 2022 Kubota	52.01	54.96	2,500.00	54.96	0.02	2,500.00
100-20-31-5330-0460 Mowing Repair & Maintenance - JD R10 2019 Mower	1,238.72	627.57	1,600.00	627.57	0.39	1,600.00
100-20-31-5330-0500 Tractor Repair & Maintenance - New CAT SkidLoader	1,439.71	572.76	2,500.00	572.76	0.23	2,500.00
100-20-31-5330-0800 Mowing Repair & Maintenance - Mowers/Trimmers	0.00	0.00	1,000.00	0.00	0.00	1,000.00
100-20-31-5330-0850 Equipment Repair & Maintenance - Mosquito Sprayer	0.00	0.00	1,500.00	0.00	0.00	1,500.00
100-20-31-5331-0000 Diesel Fuel	13,382.11	8,668.88	12,500.00	8,668.88		15,000.00
100-20-31-5340-0000 Chemical / Fertilizer Arboretum 20%	575.98	0.00	2,000.00	0.00	0.00	600.00
100-20-31-5344-0000 Drainage Projects - Contract Labor	0.00	0.00	5,000.00	0.00	0.00	5,000.00
100-20-31-5355-0000 Cemetery Expenses (new 2023)	912.44	205.04	2,500.00	205.04	0.08	37,500.00
100-20-31-5373-0000 Tree Purchase (new 2023)	1,014.67	2,343.47	5,000.00	2,343.47	0.47	5,000.00
100-20-31-5395-0000 Tools	2,429.01	1,886.35	5,000.00	1,886.35	0.38	5,000.00
100-20-31-5510-0000 Capital Outlay - Equipment Projects	204,652.35	136,931.02	234,900.00	220,992.02	0.58	199,114.87
Total Expenses	311,354.17	225,445.05	412,000.00	314,737.05	0.55	439,514.87
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(228,397.09)</b>	<b>(129,758.89)</b>	<b>(326,050.00)</b>	<b>(218,550.89)</b>	<b>0.57</b>	<b>(\$344,514.87)</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<b>100 20 35 Public Works</b>	<b>Prior Year Actual</b>	<b>Y-T-D Actual</b>	<b>Y-T-D Budget</b>	<b>Year End Estimate</b>	<b>% to Budget</b>	<b>Proposed Budget</b>
<b>Revenues</b>						
100-20-35-4010-0000 Property Tax Income	130,541.71	152,489.00	135,000.00	155,489.00	1.13	145,000.00
100-20-35-4241-0000 Pool Income (new 2023)	0.00	0.00	0.00	0.00		
100-20-35-4242-0000 Arboretum Income (new 2023)	0.00	0.00	0.00	0.00		
100-20-35-4250-0000 Insurance Refund / Claim	0.00	0.00	0.00	0.00		
100-20-35-4265-0000 Camper Pad Rental	3,451.00	650.00	2,000.00	590.00	0.33	800.00
100-20-35-4570-0000 Miscellaneous Income	1,917.25	0.00	700.00	0.00	0.00	
100-20-35-4600-0000 Grant / Donation Income	20.00	72,175.40	0.00	72,175.40		
100-20-35-4650-0000 Transfer In	0.00	1,830,000.00	1,830,000.00	1,830,000.00		10,000,000.00
<b>Total Revenues</b>	<b>135,929.96</b>	<b>2,055,314.40</b>	<b>1,967,700.00</b>	<b>2,058,254.40</b>	<b>1.04</b>	<b>10,145,800.00</b>
<b>Expenses</b>						
100-20-35-5100-0000 Salary - Park Maintenance	49,200.38	39,913.69	45,000.00	43,101.08	89%	50,000.00
100-20-35-5250-0000 Property Casualty Insurance Fees (LARM)	6,638.19	9,104.30	11,600.00	10,925.18	78%	16,000.00
100-20-35-5262-0000 Electricity - Park	6,814.32	5,756.54	6,200.00	5,701.11	93%	6,200.00
100-20-35-5271-0000 Repair / Maintenance	2,168.55	1,644.31	3,000.00	1,644.31	55%	2,500.00
100-20-35-5274-0000 Trash Pick Up Service - Park	1,438.54	1,095.52	1,500.00	1,265.52	73%	1,500.00
100-20-35-5275-0000 Contract Labor	27,565.38	0.00	1,500.00	0.00	0%	1,500.00
100-20-35-5278-0000 Supplies / Materials	2,798.01	1,811.60	3,000.00	2,311.60	60%	3,000.00
100-20-35-5285-0000 Sales Tax	0.00	0.00	150.00	0.00	0%	150.00
100-20-35-5286-0000 Bank Fees	0.00	0.00	0.00	0.00		
100-20-35-5287-0000 Misc. Operating Expenses	75.46	0.00	500.00	0.00	0%	500.00
100-20-35-5340-0000 Chemical / Fertilizer Park	2,807.35	1,290.91	6,000.00	1,290.91	22%	5,000.00
100-20-35-5350-0000 Baseball Field Expenses	5,126.73	2,589.79	5,000.00	2,589.79	52%	5,000.00
100-20-35-5351-0000 Dog Park Expenses	1,142.00	559.36	2,000.00	559.36	28%	2,000.00
100-20-35-5352-0000 Camping Pad Expenses	98.18	0.00	500.00	0.00	0%	500.00
100-20-35-5356-0000 Pool Operating Expenses (new 2023)	26,322.08	12,553.12	25,000.00	15,553.12	50%	25,000.00
100-20-35-5357-0000 Pool Management Expenses (new 2023)	55,915.18	0.00	45,000.00	0.00	0%	0.00
100-20-35-5358-0000 Arboretum Expenses (new 2023)	2,086.31	180.04	5,000.00	180.04	4%	5,000.00
100-20-35-5390-0000 Miscellaneous Expense	50.00	0.00	50.00	0.00	0%	50.00
100-20-35-5500-0000 Capital Outlay Projects	98.12	1,668,534.59	1,830,000.00	1,830,000.00	91%	10,000,000.00
100-20-35-5510-0000 Capital Outlay Equipment	0.00	0.00	50,000.00	0.00	0%	
100-20-35-5650-0000 Transfer Out	0.00	0.00	0.00	0.00		
<b>Total Expenses</b>	<b>190,344.78</b>	<b>1,745,033.77</b>	<b>2,041,000.00</b>	<b>1,915,122.02</b>	<b>0.85</b>	<b>10,123,900.00</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(54,414.82)</b>	<b>310,280.63</b>	<b>(73,300.00)</b>	<b>143,132.38</b>	<b>-4.23</b>	<b>21,900.00</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to  
Actual  
Aug. 18, 2025**

<b><u>100 32 00 Police</u></b>	<b><u>Prior Year Actual</u></b>	<b><u>Y-T-D Actual</u></b>	<b><u>Y-T-D Budget</u></b>	<b><u>Year End Estimate</u></b>	<b><u>% to Budget</u></b>	<b><u>Proposed Budget</u></b>
<u>Revenues</u>						
100-32-00-4010-0000 Property Tax Income	750,614.77	876,811.92	807,581.00	886,811.92	1.09	955,900.00
100-32-00-4170-0000 Court Reimbursements	185.00	100.00	0.00	100.00		0.00
100-32-00-4231-0000 Report Fee Income	180.00	185.30	200.00	185.30	0.93	
100-32-00-4232-0000 Service Fee Income	2.25	5.50	0.00	5.50		0.00
100-32-00-4250-0000 Insurance Refund / Claim	0.00	1,498.84	0.00	1,498.84		0.00
100-32-00-4310-0000 Parking Ticket Income	150.00	0.00	200.00	0.00	0.00	0.00
100-32-00-4400-0000 Sale of Property Income	8,500.00	121.00	5,000.00	121.00	0.02	10,000.00
100-32-00-4570-0000 Miscellaneous Income	1,528.00	10.00	100.00	10.00	0.10	0.00
100-32-00-4600-0000 Grant / Donation Income	3,200.00	1,700.00	2,700.00	1,700.00	0.63	
100-32-00-4650-0000 Transfer In	0.00	0.00	1,000,000.00	0.00	0.00	
<b>Total Revenues</b>	<b>764810.02</b>	<b>880,432.56</b>	<b>1,816,231.00</b>	<b>890,432.56</b>	<b>2.77</b>	<b>965,900.00</b>
<u>Expenses</u>						
100-32-00-5100-0000 Salary - Full Time Officer	350,841.05	319,912.74	430,000.00	354,222.98	74%	430,000.00
100-32-00-5101-0000 Salary - Part Time Officer	33,422.35	52,794.95	40,000.00	51,707.00	132%	45,000.00
100-32-00-5102-0000 Salary - Police Chief	103,783.50	90,153.84	95,000.00	97,769.22	95%	103,000.00
100-32-00-5120-0000 FICA Payroll Expense ER	82,540.76	34,838.37	44,000.00	37,755.36	79%	40,000.00
100-32-00-5130-0000 Employee Insurance / Benefits	78,421.38	60,900.68	75,000.00	64,416.48	81%	65,000.00
100-32-00-5140-0000 Uniform	11,649.86	10,306.26	10,000.00	10,806.26	103%	12,000.00
100-32-00-5160-0000 Mileage / Travel Expenses	2,344.64	212.38	7,000.00	250.00	3%	2,500.00
100-32-00-5170-0000 Salary IRA	48,357.43	14,040.19	30,000.00	15,628.85	47%	15,000.00
100-32-00-5180-0000 NE Unemployment Tax	394.50	309.99	400.00	389.00	77%	400.00
100-32-00-5210-0000 Professional Service Fees	1,343.51	2,340.05	2,500.00	2,620.05	94%	2,500.00

100-32-00-5211-0000 Attorney / Legal Fees	9,567.50	15,193.00	7,000.00	16,193.00	217%	10,000.00
100-32-00-5215-0000 Training / Ongoing Education	1,777.55	3,175.60	10,000.00	3,500.00	32%	10,000.00
100-32-00-5217-0000 Computer Hardware	1,762.28	537.90	2,000.00	950.00	27%	7,000.00
100-32-00-5220-0000 Telephone / Internet / Cable	6,731.54	7,530.38	10,000.00	8,230.38	75%	10,000.00
100-32-00-5250-0000 Property Casualty Insurance Fees (LARM)	28,529.00	24,067.01	31,000.00	28,683.49	78%	42,000.00
100-32-00-5261-0000 Natural Gas Expense	2,026.65	1,253.30	4,500.00	1,350.04	28%	2,500.00
100-32-00-5262-0000 Electricity - Police	1,261.54	2,105.07	3,500.00	1,876.25	60%	3,400.00
100-32-00-5271-0000 Building Repair / Maintenance	1,579.84	751.55	1,000.00	601.55	75%	1,000.00
100-32-00-5277-0000 Guns/Ammo	0.00	0.00	0.00	0.00		7,000.00
100-32-00-5278-0000 Supplies / Materials	15,343.19	6,052.09	7,000.00	6,500.00	86%	7,000.00
100-32-00-5280-0000 Computer Software / Agreements	25,216.02	31,951.17	22,000.00	35,150.99	145%	25,000.00
100-32-00-5281-0000 Annual Dues/ Subscriptions	35.58	2,029.95	150.00	3,029.95	1353%	15,000.00
100-32-00-5287-0000 Operating Expenses	837.50	188.00	2,000.00	188.00	9%	2,000.00
100-32-00-5288-0000 Parking Fines-School District	334.00	150.00	300.00	150.00	50%	0.00
100-32-00-5310-0000 Office Supplies	4,087.70	3,729.79	2,000.00	4,000.00	186%	4,500.00
100-32-00-5330-0000 Cruiser Repair / Maintenance	25,444.82	9,841.37	25,000.00	10,299.53	39%	25,000.00
100-32-00-5331-0000 Cruiser Gas / Oil	23,609.52	12,036.82	25,000.00	17,538.90	48%	20,000.00
100-32-00-5390-0000 Miscellaneous Expenses	3,026.54	100.00	1,000.00	100.00	10%	100.00
100-32-00-5500-0000 Capital Outlay Projects	67,085.49	57,059.10	1,020,260.00	76,167.16	6%	70,000.00
Total Expenses	939,730.30	770,275.28	1,913,010.00	856,788.17	40%	976,900.00
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(174,920.28)</b>	<b>110,157.28</b>	<b>(96,779.00)</b>	<b>33,644.39</b>	-1.14	<b>(11,000.00)</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18 , 2025**

<b>100 44 00 Library</b>	<b>Prior Year Actual</b>	<b>Y-T-D Actual</b>	<b>Y-T-D Budget</b>	<b>Year End Estimate</b>	<b>% to Budget</b>	<b>Proposed Budget</b>	
<u>Revenues</u>							
100-44-00-4010-0000 Property Tax Income	195,812.53	228,733.53	210,673.00	230,733.53	108.57%	\$286,770.00	Kent
100-44-00-4160-0000 State Aid	2,320.00	1,502.00	1,400.00	1,502.00	107.29%	\$1,500.00	
100-44-00-4170-0000 County Reimbursement	23,916.39	30,230.27	20,000.00	30,230.27	151.15%	\$30,000.00	Kent
100-44-00-4231-0000 Service Fee Income	526.05	735.05	500.00	735.05	147.01%	\$600.00	
100-44-00-4250-0000 Insurance Refund / Claim	0.00	0	0.00	0		\$0.00	
100-44-00-4570-0000 Miscellaneous Income	0.00	0	50.00	0	0.00%	\$50.00	
100-44-00-4600-0000 Grant / Donation Income	21,845.80	4,866.89	4,750,000.00	4,866.89	0.10%	\$20,000.00	
	0.00	0	0.00	0		\$0.00	
<b>Total Revenues</b>	<b>244,420.77</b>	<b>266,067.74</b>	<b>4,982,623.00</b>	<b>268,067.74</b>	<b>5.34%</b>	<b>\$338,920.00</b>	
<u>Expenses</u>							
100-44-00-5100-0000 Salary - Library Director	46,987.93	54,251.19	65,000.00	59,020.43	83.46%	\$70,000.00	
100-44-00-5101-0000 Salary - Library	61,338.51	66,955.51	59,000.00	72,796.68	113.48%	\$95,000.00	
100-44-00-5120-0000 FICA Payroll Expense ER	17,632.97	9,272.30	9,800.00	10,083.97	94.62%	\$12,000.00	
100-44-00-5130-0000 Employee Insurance / Benefits	26,342.64	24,988.21	26,000.00	26,728.68	96.11%	\$28,000.00	Placeholder amount until we know premiums and rates for 2026
100-44-00-5160-0000 Mileage / Travel Expenses	0.00	0	800.00	0	0.00%	\$500.00	
100-44-00-5170-0000 Salary IRA	11,973.01	7,246.14	7,200.00	7,690.00	100.64%	\$10,000.00	
100-44-00-5180-0000 NE Unemployment Tax	115.23	91.86	300.00	118.92	30.62%	\$300.00	
100-44-00-5210-0000 Professional Service Fees	545.80	480.93	1,000.00	565.57	48.09%	\$1,000.00	
100-44-00-5215-0000 Training / Ongoing Education	60.00	420	500.00	0	84.00%	\$500.00	
100-44-00-5217-0000 Computer Hardware	53.80	0	500.00	0	0.00%	\$500.00	
100-44-00-5220-0000 Telephone / Internet / Cable	3,899.00	3,653.72	4,000.00	4,305.24	91.34%	\$4,000.00	E-rate discount offsets the increase for upping our speed
100-44-00-5241-0000 Publication Fees	0.00	0	30.00	0	0.00%	\$30.00	
100-44-00-5250-0000 Property Casualty Insurance Fees (LARM)	3,956.00	4,013.70	5,100.00	4,816.52	78.70%	\$10,000.00	
100-44-00-5261-0000 Natural Gas Expense	1,258.56	1,312.42	3,000.00	1,625.35	43.75%	\$3,000.00	
100-44-00-5262-0000 Electricity - Library	3,192.85	2,717.45	3,000.00	2,810.45	90.58%	\$3,000.00	
100-44-00-5270-0000 Library Cleaning Fees	3,606.56	3,288.90	6,000.00	3,587.87	54.82%	\$6,000.00	
100-44-00-5271-0000 Repair / Maintenance	3,783.37	2,663.09	5,000.00	2,629.96	53.26%	\$7,000.00	
100-44-00-5274-0000 Trash Pick Up Service - Library	452.04	382.8	700.00	414.96	54.69%	\$500.00	
100-44-00-5280-0000 Computer Software / Agreements	10,518.64	10,427.27	10,000.00	11,114.87	104.27%	\$12,000.00	
100-44-00-5281-0000 Annual Dues / Subscriptions	231.00	1064.43	400.00	866.08	266.11%	\$1,000.00	
100-44-00-5283-0000 Special Program Expenses	4,505.01	3,931.69	5,000.00	4,640.95	78.63%	\$5,000.00	
100-44-00-5285-0000 Sales Tax	0.00	0	50.00	0	0.00%	\$50.00	
100-44-00-5286-0000 Bank Fees	0.00	0	0.00	0		\$0.00	
100-44-00-5287-0000 Operating Expenses	0.00	0	0.00	0		\$0.00	
100-44-00-5310-0000 Office Supplies	2,094.94	3,088.76	2,500.00	3,187.15	123.55%	\$3,500.00	
100-44-00-5321-0000 Books	18,320.27	14,730.13	18,000.00	15,140.39	81.83%	\$18,000.00	
100-44-00-5322-0000 Video / Audio Tapes	2,451.35	3,889.00	5,000.00	2,515.50	77.78%	\$5,000.00	
100-44-00-5330-0000 Equipment Repair & Maintenance	0.00	0	100.00	0	0.00%	\$100.00	
100-44-00-5390-0000 Miscellaneous Expenses	0.00	0	100.00	0	0.00%	\$100.00	
100-44-00-5500-0000 Capital Outlay Projects	2,778.70	980.92	4,713,540.00	1,307.89	0.02%	\$0.00	
100-44-00-5600-0000 Grant / Donation Expenses	19,944.83	4,691.68	20,000.00	6,089.16	23.46%	\$20,000.00	Directly offsets revenue line
100-44-00-5650-0000 Transfer Out	0.00	0	0.00	0		\$0.00	
<b>Total Expenses</b>	<b>246,043.01</b>	<b>224,542.10</b>	<b>4,971,620.00</b>	<b>242,056.59</b>	<b>3.00</b>	<b>\$316,080.00</b>	
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(1,622.24)</b>	<b>41,525.64</b>	<b>11,003.00</b>	<b>26,011.15</b>	<b>3.77</b>	<b>\$22,840.00</b>	

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual, August 18, 2025**

<b>201 00 00 No Department</b>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>	<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>						
201-00-00-4200-0000 Interest Income	20,247.34	15,885.97	8,500.00	17,186.00	187%	8500
201-00-00-4201-0000 Capital Interest Income	0.00	0.00	0.00	0.00		
201-00-00-4250-0000 Insurance Refund / Claim	0.00	0.00	0.00	0.00		
201-00-00-4290-0000 Capital Facilities Acct. Interest Income	52,280.93	65,628.51	25,000.00	75,628.51	263%	25000
<b>Total Revenues</b>	<b>72,528.27</b>	<b>81,514.48</b>	<b>33,500.00</b>	<b>92,814.51</b>	<b>243%</b>	<b>33500</b>
<u>Expenses</u>						
201-00-00-5100-0000 Salary - Utility Clerk	29,731.29	31,773.92	46,500.00	36,500.00	68%	46,500.00
201-00-00-5120-0000 FICA Payroll Expense ER	6,706.02	2,455.44	4,000.00	2,850.00	61%	3,500.00
201-00-00-5130-0000 Employee Insurance / Benefits	9,853.77	4,984.05	10,000.00	5,557.00	50%	6,000.00
201-00-00-5140-0000 Clothing / Phone Allowance	323.40	331.10	410.00	378.00	81%	400.00
201-00-00-5170-0000 Salary IRA	4,269.58	0.00	2,500.00	0.00	0%	
201-00-00-5180-0000 NE Unemployment Tax	27.90	50.72	50.00	50.72	101%	55.00
201-00-00-5210-0000 Professional Service Fees	293.89	258.97	300.00	290.00	86%	300.00
201-00-00-5217-0000 Computer Hardware	1,320.46	3,495.79	500.00	3,660.00	699%	3,700.00
201-00-00-5220-0000 Telephone / Internet / Cable	1,332.22	1,558.16	1,500.00	1,694.03	104%	1,500.00
201-00-00-5241-0000 Publication Fees	300.66	941.32	500.00	941.32	188%	1,000.00
201-00-00-5250-0000 Property Casualty Insurance Fees (LARM)	34,019.24	40,968.10	52,309.00	49,161.74	78%	70,000.00
201-00-00-5261-0000 Natural Gas Expense	5,153.96	4,649.38	5,100.00	4,953.00	91%	5,100.00
201-00-00-5280-0000 Computer Support / Agreements	12,125.19	21,553.65	13,000.00	23,000.00	166%	25,000.00

201-00-00-5281-0000 Annual Dues / Subscriptions	1,946.00	804.00	650.00	1,916.00	124%	2,000.00
201-00-00-5283-0000 PeopleService Fee	439,800.00	349,735.74	420,000.00	385,714.00	83%	434,000.00
201-00-00-5286-0000 Bank (ACH) Fees	5,877.26	6,568.94	6,000.00	7,290.00	109%	6,500.00
201-00-00-5291-0000 Depreciation Expense	499,741.38	0.00	0.00	0.00		
201-00-00-5292-0000 Write Off Expense	(2,162.34)	636.81	50.00	636.81	1274%	1,000.00
201-00-00-5310-0000 Office Supplies (Envelops, boxes, paper, etc.)	7,585.95	6,325.03	7,500.00	6,910.42	84%	7,000.00
Total Expenses	1,058,245.83	477,091.12	570,869.00	531,503.04	84%	613,555.00
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(985,717.56)</b>	<b>(395,576.64)</b>	<b>(537,369.00)</b>	<b>(438,688.53)</b>	160%	<b>(580,055.00)</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<u>201 24 00 Water</u>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>	<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>						
201-24-00-4000-0000 Sales Tax Income - Water	67,365.61	50,349.83	55,000.00	50,349.83	0.92	55,000.00
201-24-00-4170-0000 Reimbursement Income	0.00	0.00	0.00	0.00		
201-24-00-4170-0900 Reimbursement Income - Stillwater Lake	35,728.61	0.00	30,000.00	0.00	0.00	0.00
201-24-00-4170-1000 Reimbursement Income - Valley Landing	0.00	113,832.60	100,000.00	113,832.60	1.14	50,000.00
201-24-00-4170-1100 Reimbursement Income - Valley Lakes Business Park	0.00	11,490.00	0.00	11,490.00		50,000.00
201-24-00-4170-1200 Reimbursement Income - Champion Shores (FKA Flatwater Estates)	0.00	0.00	0.00	0.00		100,000.00
201-24-00-4170-1300 Reimbursement Income - EAA/Prominence Global - Catalina	0.00	79,471.80	0.00	79,471.80		50,000.00
201-24-00-4232-0000 Capital Connection Fee Income	54,768.12	31,301.70	45,000.00	35,000.00	0.70	40,000.00
201-24-00-4233-0000 Water Connection Tap Fee Income	18,200.00	15,100.00	20,000.00	16,500.00	0.76	15,000.00
201-24-00-4234-0000 Service Charge Income	24,258.31	16,726.76	22,000.00	21,526.76	0.76	22,000.00
201-24-00-4300-0000 Water Assessment Income	36,181.24	15,823.04	30,000.00	20,500.00	0.53	25,000.00
201-24-00-4370-0000 Water Usage Income	641,851.40	728,829.34	500,000.00	961,803.52	1.46	750,000.00
201-24-00-4371-0000 Meter Sale Income	41,746.59	23,099.54	30,000.00	24,600.14	0.77	25,000.00
201-24-00-4415-0000 Water Deposit Income	(11,014.77)	22,216.99	3,000.00	22,666.99	7.41	15,000.00
201-24-00-4600-0000 Miscellaneous Income	1,246.81	11,396.00	20.00	11,402.00	569.80	36.00
201-24-00-4610-0000 Bond / Grant Proceeds	0.00	0.00	0.00	0.00		0.00

201-24-00-4630-0000 SRF Loan Proceeds	2,438,599.00	1,346,301.00	4,301,086.60	1,346,301.00		9,656,520.00
201-24-00-4650-0000 Transfer In - Sales Tax Fund	928,538.98	0.00	170,000.00	170,000.00	0.00	2,266,362.88
<b>Total Revenues</b>	<b>4,277,469.90</b>	<b>2,465,938.60</b>	<b>5,306,106.60</b>	<b>2,885,444.64</b>	<b>0.46</b>	<b>13,119,918.88</b>
<u>Expenses</u>						
201-24-00-5211-0000 Attorney / Legal Fees	0.00	0.00	0.00	0.00		
201-24-00-5213-0000 Engineering Fees - Water	8,083.70	764.75	200,000.00	1,200.00	0.00	20,000.00
201-24-00-5262-0000 Electricity - Water	47,185.67	45,817.49	42,000.00	75,000.00	1.09	144,000.00
201-24-00-5271-0000 Repair / Maintenance - Water	98,557.73	29,178.20	55,000.00	30,000.00	0.53	30,000.00
201-24-00-5271-0100 Curb Stop Repair/Replace		1,718.00	0.00	2,000.00		30,000.00
201-24-00-5272-0200 Meter Install / Repair	2,286.01	0.00	10,000.00	0.00	0.00	125,000.00
201-24-00-5275-0000 Contract Labor - Water Main Repairs	140,509.90	87,279.65	70,000.00	100,000.00	1.25	150,000.00
201-24-00-5278-0000 Materials / Supplies - Water (marking paint, water materials, meters)	65,206.14	62,869.64	60,000.00	65,000.00	1.05	30,000.00
201-24-00-5280-0000 Computer Support/Agreement	0.00	0.00	0.00	0.00		
201-24-00-5284-0000 Water Deposit Refund	3,028.64	150.00	3,500.00	150.00	0.04	500.00
201-24-00-5285-0000 Sales Tax Expense - Water	55,940.77	62,258.95	60,000.00	78,000.00	1.04	80,000.00
201-24-00-5287-0000 Operating Expenses	0.00	1,812.50	300.00	2,000.00	6.04	2,000.00
201-24-00-5390-0000 Miscellaneous Expenses - Water	1.00	110.06	100.00	150.00	1.10	150.00
201-24-00-5500-0000 Capital Outlay Projects - Water	14,192.00	25,563.64	30,000.00	30,000.00	0.85	2,000,000.00
201-24-00-5520-0000 Bond Interest Payments - Water (Bonds, DWSRF)	6,612.04	48,412.50	48,413.00	48,412.50	1.00	57,284.48
201-24-00-5530-0000 NDEE SRF Pines HOA Interest Pmts.	0.00	9,180.83	6,461.00	9,180.83	1.42	5,886.84
201-24-00-5600-0000 Administrative Fees Expense	4,411.71	6,250.43	5,000.00	6,250.43	1.25	21,306.65
201-24-00-5610-0000 Bond Principal Payments - Water (Bonds, DWSRF, PINES)	0.00	80,000.00	80,000.00	80,000.00	1.00	227,043.75

201-24-00-5620-0000 Replacement Costs - Water	0.00	112,329.67	500,000.00	300,000.00	0.22	300,000.00
201-24-00-5630-0000 SRF Loan Expense	18,388.94	973,179.67	4,301,086.60	1,000,000.00	0.23	9,656,520.00
201-24-00-5720-0900 Reimbursable Expenses - Stillwater Lake	30,054.45	0.00	30,000.00	0.00	0.00	0.00
201-24-00-5720-1000 Reimbursable Expenses - Valley Landing	0.00	42,937.65	100,000.00	43,000.00	0.43	50,000.00
201-24-00-5720-1100 Reimbursable Expenses - Valley Lakes Business Park	0.00	0.00	0.00	0.00		50,000.00
201-24-00-5720-1200 Reimbursable Expense - Champion Shores (FKA Flatwater Estates)	0.00	0.00	0.00	0.00		100,000.00
201-24-00-5720-1300 Reimbursable Expenses - EAA/Prominence Global	0.00	0.00	0.00	0.00		50,000.00
Total Expenses	494,458.70	1,589,813.63	5,601,860.60	1,870,343.76	18.55	13,129,691.72
<b>Excess Revenue Over (Under) Expenditures</b>	<b>3,783,011.20</b>	<b>876,124.97</b>	<b>(295,754.00)</b>	<b>1,015,100.88</b>	<b>-18.08</b>	<b>(9,772.84)</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<u>201 26 00 Waste Water</u>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>	<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>						
201-26-00-4170-0000 Reimbursement Income	0.00	0.00	0.00	0.00	0.00	0.00
201-26-00-4170-0900 Reimbursement Income - Stillwater Lake	(18,860.00)	0.00	15,000.00	0.00	0%	
201-26-00-4170-1000 Reimbursement Income - Valley Landing	0.00	126,980.00	100,000.00	126,980.00	127%	100,000.00
201-26-00-4170-1100 Reimbursement Income - Valley Lakes Business Park	0.00	13,788.00	100,000.00	13,788.00	14%	100,000.00
201-26-00-4170-1200 Reimbursement Income - Champion Shores (FKA: Flatwater Estates)	0.00	0.00	0.00	0.00		
201-26-00-4170-1300 Reimbursement Income - EAA/Prominence Global	0.00	93,741.40	0.00	93,741.40		100,000.00
201-26-00-4232-0000 Capital Connection Fee Income	62,631.58	28,560.00	50,000.00	31,460.00	57%	30,000.00
201-26-00-4233-0000 Sewer Connection Tap Fee Income	18,050.00	11,700.00	15,000.00	13,800.00	78%	13,000.00
201-26-00-4300-0000 Wastewater Assessment Income	0.00	0.00	0.00	0.00		0.00
201-26-00-4370-0000 Sewer Usage Income	801,977.17	950,705.13	700,000.00	1,174,705.13	136%	750,000.00
201-26-00-4570-0000 Miscellaneous Income	0.00	0.00	2,500.00	0.00	0%	
201-26-00-4610-0000 Bond / Grant Proceeds	10,000.00	0.00	0.00	0.00		
201-26-00-4650-0000 Transfer In - Sales Tax	645,662.75	0.00	440,000.00	440,000.00	0%	1,546,372.50
<b>Total Revenues</b>	<b>1,519,461.50</b>	<b>1,225,474.53</b>	<b>1,422,500.00</b>	<b>1,894,474.53</b>	<b>86%</b>	<b>2,639,372.50</b>
<u>Expenses</u>						
201-26-00-5211-0000 Attorney / Legal Fees	1,675.00	0.00	2,500.00	0.00	0%	2500
201-26-00-5213-0000 Engineering Fees - Wastewater	6,723.38	5,407.71	15,000.00	14,403.71	36%	10,000
201-26-00-5262-0000 Electricity - Wastewater	55,687.94	36,307.42	52,000.00	40,518.30	70%	45,000
201-26-00-5271-0000 Repair / Maintenance - Wastewater	0.00	0.00	10,000.00	0.00	0%	10,000
201-26-00-5273-0200 Repair / Maintenance - Lift Stations	169,520.68	347,606.92	140,000.00	400,000.00	248%	400,000

201-26-00-5275-0000 Contract Labor - Sewer Repairs	3,059.70	0.00	15,000.00	2,950.00	0%	15,000
201-26-00-5276-0000 Contract Labor - Sewer Line Repair	6,327.00	0.00	20,000.00	0.00	0%	20,000
201-26-00-5278-0000 Materials / Supplies - Wastewater (Wastewater repair materials, chemicals, etc.)	96,552.53	737.00	100,000.00	5,527.00	1%	15,000
201-26-00-5283-0000 Fremont Sewage Treatment Fees	589,777.92	417,671.66	600,000.00	556,515.39	70%	650,000
201-26-00-5287-0000 Operating Expenses	0.00	0.00	50.00	0.00	0%	50
201-26-00-5330-0410 Equipment Repair & Maintenance - Wastewater	0.00	0.00	750.00	0.00	0%	750
201-26-00-5390-0000 Miscellaneous Expenses - Wastewater	0.00	25.00	500.00	25.00	5%	500
201-26-00-5500-0000 Capital Outlay Projects - Wastewater	(14,192.00)	25,498.10	175,000.00	25,498.10	15%	1,000,000
201-26-00-5520-0000 Bond Interest Payments - Wastewater	67,101.25	64,005.00	64,005.00	64,005.00	100%	59172.5
201-26-00-5600-0000 Administrative Fee Expense - Sewer	0.00	600.00	0.00	600.00		7200
201-26-00-5610-0000 Bond Principal Payments - Wastewater	0.00	475,000.00	475,000.00	475,000.00	100%	480,000
201-26-00-5620-0000 Replacement Costs - Wastewater	0.00	0.00	500,000.00	0.00	0%	250,000
201-26-00-5650-0000 Transfer Out	0.00	0.00	0.00	0.00		0
201-26-00-5720-0900 Reimbursable Expenses - Stillwater Lake	5,389.82	0.00	30,000.00	0.00	0%	0
201-26-00-5720-1000 Reimbursable Expenses - Valley Landing	0.00	35,510.40	100,000.00	388,225.82	36%	100,000
201-26-00-5720-1100 Reimbursable Expenses - Valley Lakes Business Park	13,560.00	7,251.80	100,000.00	46,062.39	7%	100,000
201-26-00-5720-1200 Reimbursable Expense - Champion Shores (FKA: Flatwater Estates)	0.00	0.00	0.00	0.00		0
201-26-00-5720-1300 Reimbursable Expenses - EAA/Prominence Global	0.00	0.00	0.00	0.00		100,000
Total Expenses	1,001,183.22	1,415,621.01	2,399,805.00	2,019,330.71	59%	3,265,173
<b>Excess Revenue Over (Under) Expenditures</b>	<b>518,278.28</b>	<b>(190,146.48)</b>	<b>(977,305.00)</b>	<b>(124,856.18)</b>	<b>19%</b>	<b>(625,800.00)</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<b><u>102 00 00 BOND FUND</u></b>	<b><u>Prior Year</u></b>	<b><u>Y-T-D</u></b>	<b><u>Y-T-D</u></b>	<b><u>Year End</u></b>	<b><u>% to Budget</u></b>	<b><u>Proposed</u></b>
<u>Revenues</u>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimate</u></b>		<b><u>Budget</u></b>
102-00-00-4010-0000 Property Tax Income	359,142.38	329,041.64	310,000.00	329,041.64	106%	310,000.00
102-00-00-4020-0000 Property Tax Credit Allocation	21,684.39	23,794.96	20,000.00	23,794.96	119%	22,000.00
102-00-00-4030-0000 In-Lieu of Tax Income	16,679.76	16,231.68	15,500.00	16,231.68	105%	15,750.00
102-00-00-4040-0000 Car Line Tax Income	382.24	329.10	450.00	329.10	73%	450.00
102-00-00-4060-0000 Homestead Exemption Income	5,887.49	7,490.09	4,500.00	7,490.09	166%	4,500.00
102-00-00-4090-0000 Motor Vehicle Pro-Rate Income	765.12	711.50	500.00	711.50	142%	500.00
102-00-00-4200-0000 Interest Income	8,009.34	8,683.02	8,000.00	8,683.02	109%	8,000.00
102-00-00-4570-0000 Miscellaneous Income	(19,561.68)	0.00	0.00	0.00		
102-00-00-4610-0000 Bond Assessment	0.00	0.00	0.00	0.00		
102-00-00-4650-0000 Transfer In - HWY. Alloc. Funds.	0.00	0.00	0.00	0.00		295,000.00
<b>Total Revenues</b>	<b>392,989.04</b>	<b>386,281.99</b>	<b>358,950.00</b>	<b>386,281.99</b>	<b>108%</b>	<b>656,200.00</b>
<u>Expenses</u>						
102-00-00-5283-0000 Bond Fees	1,100.83	300.00	2,000.00	300.00	15%	2,000.00
102-00-00-5286-0000 Bank Fees	0.00	50.00	0.00	50.00		50.00
102-00-00-5520-0000 Bond Interest Payments - Streets/Park	43,146.25	103,598.61	50,208.00	103,598.61	206%	180,000.00
102-00-00-5610-0000 Bond - Streets/Park	370,000.00	215,000.00	315,000.00	215,000.00	68%	400,000.00
102-00-00-5650-0000 Transfer Out	1,723,058.39	0.00	0.00	0.00		
<b>Total Expenses</b>	<b>2,137,305.47</b>	<b>318,948.61</b>	<b>367,208.00</b>	<b>318,948.61</b>	<b>87%</b>	<b>582,050.00</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(1,744,316.43)</b>	<b>67,333.38</b>	<b>(8,258.00)</b>	<b>67,333.38</b>	<b>-8.15</b>	<b>74,150.00</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<b><u>108 00 00 KENO FUND</u></b>	<b><u>Prior Year</u></b>	<b><u>Y-T-D</u></b>	<b><u>Y-T-D</u></b>	<b><u>Year End</u></b>	<b><u>% to Budget</u></b>	<b><u>Proposed</u></b>
<u>Revenues</u>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimate</u></b>		<b><u>Budget</u></b>
108-00-00-4005-0000 Keno Revenue Allocation	101,575.20	72,807.60	95,000.00	82,575.00	77%	80,000.00
108-00-00-4200-0000 Keno MM Interest	7,794.38	8,339.07	3,000.00	10,145.00	278%	3,000.00
108-00-00-4570-0000 Miscellaneous Income	0.00	0.00	0.00	0.00		
108-00-00-4650-0000 Transfer In	100.00	0.00	0.00	0.00		
<b>Total Revenues</b>	<b>109,469.58</b>	<b>81,146.67</b>	<b>98,000.00</b>	<b>92,720.00</b>	<b>83%</b>	<b>83,000.00</b>
<u>Expenses</u>						
108-00-00-5344-0000 Community Betterment Projects	14,765.61	96,929.92	300,000.00	150,000.00	32%	335,000.00
108-00-00-5390-0000 Keno License Renewal	100.00	0.00	100.00	0.00	0%	
108-00-00-5650-0000 Transfer Out	(3,810.00)	0.00	10,000.00	0.00	0%	
<b>Total Expenses</b>	<b>11,055.61</b>	<b>96,929.92</b>	<b>310,100.00</b>	<b>150,000.00</b>	<b>31%</b>	<b>335,000.00</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>98,413.97</b>	<b>(15,783.25)</b>	<b>(212,100.00)</b>	<b>(57,280.00)</b>	<b>7%</b>	<b>(252,000.00)</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<u>204 00 00 Nursing Home</u>	<u>Prior Year</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Year End</u> <u>Estimate</u>	<u>% to Budget</u>	<u>Proposed</u> <u>Budget</u>
<u>Revenues</u>						
204-00-00-4200-0000 Nursing Home Bank Acct. Interest	59,318.87	23,892.54	15,000.00	27,200.00	159%	15,000.00
204-00-00-4265-0000 Nursing Home Rent Income	273,474.09	233,714.30	280,500.00	280,452.00	83%	280,457.00
204-00-00-4650-0000 Transfer In	11,925.00	0.00	0.00	0.00		
<b>Total Revenues</b>	<b>344,717.96</b>	<b>257,606.84</b>	<b>295,500.00</b>	<b>307,652.00</b>	<b>87%</b>	<b>295,457.00</b>
<u>Expenses</u>						
204-00-00-5211-0000 Attorney / Legal Fees	420.00	337.50	0.00	337.50		500.00
204-00-00-5271-0000 Nursing Home Improvements	0.00	0.00	1,000,000.00	0.00	0%	1,000,000.00
204-00-00-5385-0000 Nursing Home Depreciation Expense	53,458.00	0.00	0.00	0.00		
204-00-00-5390-0000 Miscellaneous Expenses	0.00	0.00	0.00	0.00		
204-00-00-5520-0000 Bond Interest Payments	66,175.54	56,499.98	62,000.00	61,431.00	91%	56,500.00
204-00-00-5610-0000 Bond Payments	0.18	74,675.02	82,100.00	81,669.00	91%	87,000.00
204-00-00-5650-0000 Transfer Out	0.00	0.00	0.00	0.00		
<b>Total Expenses</b>	<b>120,053.72</b>	<b>131,512.50</b>	<b>1,144,100.00</b>	<b>143,437.50</b>	<b>11%</b>	<b>1,144,000.00</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>224,664.24</b>	<b>126,094.34</b>	<b>(848,600.00)</b>	<b>164,214.50</b>	<b>-15%</b>	<b>(848,543.00)</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual  
Aug. 18, 2025**

<b><u>103 00 00 SALES TAX</u></b>	<b><u>Prior Year Actual</u></b>	<b><u>Y-T-D Actual</u></b>	<b><u>Y-T-D Budget</u></b>	<b><u>Year End Estimate</u></b>	<b><u>% to Budget</u></b>	<b><u>Proposed Budget</u></b>
<u>Revenues</u>						
103-00-00-4000-0000 Sales Tax Reciepts	1,822,674.17	1,660,849.45	1,500,000.00	1,933,636.62	1.11	1,500,000.00
103-00-00-4200-0000 Sales Tax Interest	114,910.31	137,297.29	90,000.00	166,321.82	1.53	100,000.00
103-00-00-4650-0000 Transfer In	0.00	0.00	0.00	0.00		
Total Revenues	1,937,584.48	1,798,146.74	1,590,000.00	2,099,958.44	1.13	1,600,000.00
<u>Expenses</u>						
<b>Excess Revenue Over (Under) Expenditures</b>	<b>1,937,584.48</b>	<b>1,798,146.74</b>	<b>1,590,000.00</b>	<b>2,099,958.44</b>	<b>1.13</b>	<b>1,600,000.00</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**September 30, 2025**

<u>103 24 00 Water</u>	<u>Prior Year</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Year End</u> <u>Estimate</u>	<u>% to Budget</u>	<u>Proposed</u> <u>Budget</u>
<u>Revenues</u>						
Total Revenues	0.00	0.00	0.00	0.00	0.00	
<u>Expenses</u>						
103-24-00-5650-0000 Transfer to Water	0.00	0.00	170,000.00	0.00	0.00	2,266,362.88
Total Expenses	0.00	0.00	170,000.00	0.00	0.00	2,266,362.88
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>(170,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,266,363)</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual  
September 30, 2025**

<u>103 26 00 Waste Water</u>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>	<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>						
Total Revenues	0.00	0.00	0.00	0.00	0.00	
<u>Expenses</u>						
103-26-00-5650-0000 Transfer to Wastewater	0.00	0.00	440,000.00	0.00	0.00	1,546,372.50
Total Expenses	0.00	0.00	440,000.00	0.00	0.00	1,546,372.50
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>(440,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,546,372.50)</b>

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual**  
**Aug. 18, 2025**

<u>109 00 00 COMM. DEVELOPMENT (TIF)</u>	<u>Prior Year</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Year End</u>	<u>% to Budget</u>	<u>Proposed</u>
<u>Revenues</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>		<u>Budget</u>
109-00-00-4010-0000 Property Tax Income	4,353,191.35	5,643,801.35	3,400,000.00	5,643,801.35	-115.00	4,000,000
109-00-00-4200-0000 Interest Income	1,064.76	0.00	0.00	0.00	0.00	
109-00-00-4570-0000 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	
109-00-00-4650-0000 Transfer In	0.00	0.00	0.00	0.00	0.00	
Total Revenues	4,354,256.11	5,643,801.35	3,400,000.00	5,643,801.35	-115.00	4,000,000
<u>Expenses</u>						
109-00-00-5214-0000 Valley Shores	0.00	0.00	0.00	0.00	0.00	
109-00-00-5390-0000 Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	
109-00-00-5650-0000 Transfer Out	48,222.58	0.00	0.00	0.00	0.00	
109-00-00-5800-0000 Mallard Landing TIF	1,527,578.94	1,530,650.18	1,500,000.00	1,530,650.18	68.00	1,000,000
109-00-00-5801-0000 Shell Rock (Menards) TIF	0.00	0.00	0.00	0.00	0.00	
109-00-00-5802-0000 Bluewater TIF	2,825,612.41	4,113,151.17	1,900,000.00	4,113,151.17	153.00	3,000,000
Total Expenses	4,401,413.93	5,643,801.35	3,400,000.00	5,643,801.35	115.00	4,000,000
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(47,157.82)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00