

AGENDA
VALLEY CITY COUNCIL
Monday, August 17, 2026
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
Monday, August 17, 2026
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 **Monday, August 17, 2026**, at **7:00 p.m.** The purpose of the meeting will be to conduct a Budget Workshop for the fiscal year beginning **October 1, 2026**.

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

Christie Donnermeyer
City Clerk

8/11 ZNEZ

The Daily Record

Proof of Publication

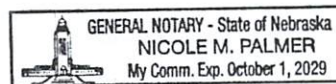
JASON W. HUFF, Publisher

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:

8/11/26

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



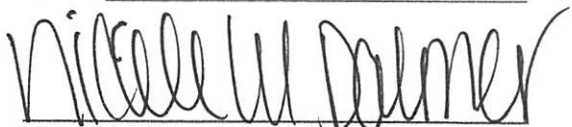
Publisher's Fee \$24.00

Additional Copies \$

Filing Fee \$

Total \$24.00


Subscribed in my presence and sworn to before me this AUGUST 11 2026


Notary Public in and for
Douglas County, State of Nebraska

[illegible]

1. The first of these is the fact that the
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... ..

Vol. 10, No. 1, 1973

1131-44-308: PATENT FILING

...and the other side of the hill.

148302-4 10-17-90

and the following:

October 1999

1. *Chlorophyll a* and *Chlorophyll b* were determined by the method of Arar and Collins (1971).

[illegible]

2043

1. The following table shows the number of people who visited the museum in each month from January to December.

SECRET
OFFICE OF THE SECRETARY OF DEFENSE
WASHINGTON, D.C. 20301-6000

Journal of Interpersonal Violence 26(10)

ONE-TO-ONE

July 1961

Wendy Wilson

Abstract

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual
September 30, 2026**

102 00 00 Bond	<u>Prior Year</u>	<u>Y-T-D</u>	<u>Y-T-D</u>	<u>Year End</u>		
<u>Revenues</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
102-00-00-4010-0000 Property Tax Income	341,937.47	354,524.35	310,000.00	340,266.99	110%	608,006.25
102-00-00-4020-0000 Property Tax Credit Allocation	23,795.78	35,439.47	22,000.00	35,430.36	161%	25,000.00
102-00-00-4030-0000 In-Lieu of Tax Income	16,237.13	17.54	15,750.00	17.54	0%	
102-00-00-4040-0000 Car Line Tax Income	374.42	310.53	450.00	310.53	69%	300.00
102-00-00-4060-0000 Homestead Exemption Income	7,490.09	10,428.25	4,500.00	6,256.95	139%	45,000.00
102-00-00-4090-0000 Motor Vehicle Pro-Rate Income	711.50	966.40	500.00	760.80	152%	500.00
102-00-00-4200-0000 Interest Income	11,035.16	12,514.76	8,000.00	8,662.92	108%	8,000.00
102-00-00-4570-0000 Miscellaneous Income	0.00	0.00	0.00	0.00	#DIV/0!	
102-00-00-4610-0000 Bond Assessment	0.00	0.00	0.00	0.00	#DIV/0!	
102-00-00-4650-0000 Transfer In - Bond Proceeds, Hwy Allocation Funds	1,565,230.00	146,355.00	295,000.00	146,355.00	50%	290,296.25
Total Revenues	1,966,811.55	560,556.30	656,200.00	538,061.09	82%	977,102.50
<u>Expenses</u>						
102-00-00-5283-0000 Bond Fees - Admin. Fees	900.00	875.00	2,000.00	875.00	44%	2,000.00
102-00-00-5286-0000 Bank Fees	50.00	0.00	50.00	0.00	0%	50.00
102-00-00-5520-0000 Bond Interest Payments	174,913.61	106,645.00	180,000.00	106,645.00	59%	210,052.50
102-00-00-5610-0000 Bond - Principal Payment	395,000.00	220,000.00	400,000.00	220,000.00	55%	765,000.00
102-00-00-5650-0000 Transfer Out	1,284,477.62	67,722.48	0.00	67,722.48	#DIV/0!	
Total Expenses	1,855,341.23	395,242.48	582,050.00	395,242.48	68%	977,102.50
Excess Revenue Over (Under) Expenditures	111,470.32	165,313.82	74,150.00	142,818.61	193%	0.00

Ask Kent

This is the requested amount. Can the excess in the bond fund be used to offset ptax increase while still leaving a reserve?

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to
Actual
September 30, 2026**

<u>108 00 00 No Department</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>							
108-00-00-4005-0000 Keno Revenue Allocation	86,798.48	70,611.66	80,000.00	93,264.96	117%	85000	Acct. Balance
108-00-00-4200-0000 Keno MM Interest	9,805.87	8,174.29	3,000.00	5,579.43	186%	3000	\$392,305.67 - 05/26/2026
108-00-00-4570-0000 Miscellaneous Income	0.00	0.00	0.00	0.00	#DIV/0!		
108-00-00-4650-0000 Transfer In	0.00	1,150.00	0.00	1,150.00	#DIV/0!		
Total Revenues	96,604.35	79,935.95	83,000.00	99,994.39	120%	88000	
<u>Expenses</u>							
108-00-00-5344-0000 Community Betterment Projects	98,079.92	15,079.87	300,000.00	20,000.00	7%	200000	
108-00-00-5390-0000 Keno License Renewal	0.00	100.00	0.00	100.00	#DIV/0!	100	
108-00-00-5650-0000 Transfer Out	100.00	0.00	0.00	0.00	#DIV/0!		
Total Expenses	98,179.92	15,179.87	300,000.00	20,100.00	7%	200100	
Excess Revenue Over (Under) Expenditures	(1,575.57)	64,756.08	(217,000.00)	79,894.39	-37%	-112100	

Valley Cleanup - pay for exempt and non-exempt employees for their time for this community project.

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to
Actual
September 30, 2026**

204 00 00 No Department	<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>						
204-00-00-4200-0000 Nursing Home Bank Acct. Interest	46,728.39	12,777.42	15,000.00	11,870.30	79%	1500
204-00-00-4265-0000 Nursing Home Rent Income	284,496.24	247,177.90	280,457.00	173,024.53	62%	0
204-00-00-4650-0000 Transfer In	0.00	0.00	0.00	0.00	#DIV/0!	
Total Revenues	331,224.63	259,955.32	295,457.00	184,894.83	63%	1500
<u>Expenses</u>						
204-00-00-5211-0000 Attorney / Legal Fees	832.50	1,267.50	500.00	1,267.50	254%	500
204-00-00-5271-0000 Nursing Home Improvements	0.00	0.00	1,000,000.00	0.00	0%	
204-00-00-5385-0000 Nursing Home Depreciation Expense	53,458.00	0.00	0.00	0.00	#DIV/0!	
204-00-00-5390-0000 Miscellaneous Expenses	0.00	0.00	0.00	0.00	#DIV/0!	
204-00-00-5520-0000 Bond Interest Payments	61,431.00	23,572.32	56,500.00	23,572.32	42%	0
204-00-00-5610-0000 Bond Payments	(2.20)	979,208.32	87,000.00	979,208.32	1126%	0
204-00-00-5650-0000 Transfer Out	11,925.00	0.00	0.00	0.00	#DIV/0!	
Total Expenses	127,644.30	1,004,048.14	1,144,000.00	1,004,048.14	88%	500
Excess Revenue Over (Under) Expenditures	203,580.33	(744,092.82)	(848,543.00)	(819,153.31)	97%	1000

Bank acct. has \$200,000

all future rent payments go into General Checking.

Bonds are pd.

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail I
Actual
September 30, 2026

<u>103 00 00 No Department</u>	<u>Prior Year</u>	<u>Y-T-D</u>	<u>Y-T-D</u>
<u>Revenues</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
103-00-00-4000-0000 Sales Tax Reciepts	1,990,771.43	938,275.91	1,500,000.00
103-00-00-4200-0000 Sales Tax Interest	166,379.80	153,003.84	100,000.00
103-00-00-4650-0000 Transfer In	0.00	0.00	0.00
Total Revenues	2,157,151.23	1,091,279.75	1,600,000.00
<u>Expenses</u>			
Excess Revenue Over (Under) Expenditures	2,157,151.23	1,091,279.75	1,600,000.00

Expenses & & Budget to

<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
1,324,635.75	88%	1500000
705,765.77	706%	85000
0.00	#DIV/0!	
2,030,401.52	127%	1585000
2,030,401.52	127%	1585000

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expense
to Actual
September 30, 2026**

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

es & Budget

<u>% to Budget</u>	<u>Proposed Budget</u>
0.00	
1.00	3,000,000.00
1.00	3,000,000.00
0.00	-3,000,000.00

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail
Actual
September 30, 2026**

<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>Revenues</u>			
Total Revenues	0.00	0.00	0.00
<u>Expenses</u>			
103-26-00-5650-0000 Transfer to Wastewater	440,000.00	0.00	1,546,372.50
Total Expenses	440,000.00	0.00	1,546,372.50
Excess Revenue Over (Under) Expenditures	(440,000.00)	0.00	(1,546,372.50)

Expenses & Budget to

<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
0.00	0.00	
1,546,372.50	0.00	0.00
1,546,372.50	0.00	
0.00	0.00	0.00

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to
Actual
September 30, 2026**

<u>109 00 00 No Department</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>						
109-00-00-4010-0000 Property Tax Income	5,917,493.81	4,440,694.81	4,000,000.00	4,440,694.81	111%	4000000
109-00-00-4200-0000 Interest Income	0.00	0.00	0.00	0.00	#DIV/0!	
109-00-00-4570-0000 Miscellaneous Income	0.00	0.00	0.00	0.00	#DIV/0!	
109-00-00-4650-0000 Transfer In	0.00	0.00	0.00	0.00	#DIV/0!	
Total Revenues	5,917,493.81	4,440,694.81	4,000,000.00	4,440,694.81	111%	4000000
<u>Expenses</u>						
109-00-00-5214-0000 Valley Shores	0.00	0.00	0.00	0.00	#DIV/0!	
109-00-00-5390-0000 Miscellaneous Expense	0.00	0.00	0.00	0.00	#DIV/0!	
109-00-00-5650-0000 Transfer Out	0.00	0.00	0.00	0.00	#DIV/0!	
109-00-00-5800-0000 Mallard Landing TIF	1,578,926.14	902,251.34	1,000,000.00	902,251.34	90%	1000000
109-00-00-5801-0000 Shell Rock (Menards) TIF	0.00	0.00	0.00	0.00	#DIV/0!	
109-00-00-5802-0000 Bluewater TIF	4,279,001.28	3,538,443.47	3,000,000.00	3,538,443.47	118%	3000000
Total Expenses	5,857,927.42	4,440,694.81	4,000,000.00	4,440,694.81	111%	4000000
Excess Revenue Over (Under) Expenditures	59,566.39	0.00	0.00	0.00	0%	0

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail
Actual
September 30, 2026

<u>100 00 00 No Department</u>	<u>Prior Year</u>	<u>Y-T-D</u>	<u>Y-T-D</u>
<u>Revenues</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
100-00-00-4650-0000 Transfer In - General Checking	1,753,106.42	0.00	0.00
Total Revenues	1,753,106.42	0.00	0.00
<u>Expenses</u>			
100-00-00-5140-0000 Clothing / Phone Allowance	0.00	0.00	0.00
100-00-00-5291-0000 Depreciation Expense General	0.00	0.00	0.00
Excess Revenue Over (Under) Expenditures	1,753,106.42	0.00	0.00

Expenses & Budget to

<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
0.00	0.00	
0.00	0.00	
0.00	0.00	
0.00	0.00	
0.00	0.00	

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual
September 30, 2026

100 10 00 General - City Hall	<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	168,301.54	224,019.17	150,000.00	224,019.17	149%	175000	
100-10-00-4201-0000 Money Market Interest	10,658.73	7,820.84	5,000.00	7,820.84	156%	5000	
100-10-00-4221-0000 Cash Device Tax Revenue	0.00	1,206.78	0.00	1,206.78	#DIV/0!	500	
100-10-00-4230-0000 Animal Control Income (new 2023)	1,276.50	713.00	1,200.00	713.00	59%	1000	
100-10-00-4231-0000 Candidate Filing Income	0.00	330.00	0.00	330.00	#DIV/0!	0	
100-10-00-4232-0000 ATV/ Golf Cart Lic. Income		150.00		150.00			
100-10-00-4570-0000 Miscellaneous Income	(2,174.70)	312.74	36.00	315.74	877%	36	
Total Revenues	178,062.07	234,552.53	156,236.00	234,555.53	150%	181536	
<u>Expenses</u>							
100-10-00-5101-0000 Salary - Elected Officials	20,270.00	13,370.00	20,250.00	20,250.00	100%	20250	
100-10-00-5120-0000 FICA Payroll Expense ER	30,475.99	1,047.95	2,000.00	1,300.00	65%	1300	Elected Officials FICA
100-10-00-5130-0000 Employee Insurance / Benefits	44,576.85	328.93	45,000.00	328.93	1%		
100-10-00-5140-0000 Clothing / Phone Allowance Inactive 4/23/2026	1,682.44	331.50	2,000.00	331.20	17%	0	Moved to departments
100-10-00-5160-0000 Mileage/Travel Expenses - Elected Officials (new 2026)	0.00		2,000.00		0%	1000	
100-10-00-5170-0000 Salary IRA	12,682.60	362.00	18,000.00	362.00	2%	0	Moved to departments.
100-10-00-5180-0000 NE Unemployment Tax	243.24	363.09	250.00	400.00	160%	350	
100-10-00-5210-0000 Professional Service Fees	26,095.86	31,852.82	45,000.00	45,000.00	100%	40000	
100-10-00-5211-0000 Attorney / Legal Fees	76,335.35	48,723.50	80,000.00	66,500.00	83%	75000	
100-10-00-5215-0000 Training/Ongoing Education - Elected Officials (new 2026)	0.00		2,000.00		0%	2000	
100-10-00-5220-0000 Telephone / Internet / Cable	7,920.36	5,471.31	8,000.00	6,500.00	81%	6500	
100-10-00-5217-0000 Computer Hardware - City Council (new 2026)						4500	
100-10-00-5221-0000 Special Events Expenses	427.50	1,149.79	500.00	1,149.79	230%	500	

100-10-00-5261-0000 Natural Gas Expense	2,988.54	1,993.36	3,000.00	2,977.76	99%	3150
100-10-00-5262-0000 Electricity - General	6,926.23	3,724.06	7,000.00	4,167.25	60%	7000
100-10-00-5270-0000 City Hall Cleaning Fees	6,838.10	5,940.10	6,500.00	6,516.10	100%	8000
100-10-00-5271-0000 Repair / Maintenance	5,886.67	2,570.52	4,500.00	2,500.00	56%	2000
100-10-00-5274-0000 Trash Pick Up Service - City Hall	409.12	1,172.31	1,300.00	1,268.88	98%	1319.64
100-10-00-5278-0000 City Hall Materials / Supplies	1,363.47	1,902.65	2,500.00	1,940.00	78%	2000
100-10-00-5279-0000 Postage Fees (Postage Machine, Petty Cash postage fees)	4,839.80	4,271.26	4,000.00	5,424.15	136%	4000
100-10-00-5283-0000 School District Fees	2,670.00	0.00	1,500.00	1,500.00	100%	1500
100-10-00-5286-0000 Bank Fees	182.30	221.56	300.00	250.56	84%	300
100-10-00-5287-0000 Operating Expenses	157.91	0.00	500.00		0%	3185
100-10-00-5289-0000 Election Fees	777.94	11,274.44	1,000.00	11,274.44	1127%	10000
100-10-00-5310-0000 Office Supplies	4,006.30	3,230.58	4,000.00	3,531.55	88%	4000
100-10-00-5354-0000 Animal Control Expense (new 2023)	242.78	338.59	500.00	403.56	81%	400
100-10-00-5390-0000 Miscellaneous Expenses	139.92	0.00	250.00		0%	250
100-10-00-5600-0000 Grant / Donation Expenses	0.00	0.00	0.00		#DIV/0!	
100-10-00-5650-0000 Transfer Out	0.00	(207,251.10)	0.00		#DIV/0!	
100-10-00-5700-0000 CARES Act Expenses	0.00	0.00	0.00		#DIV/0!	
Total Expenses	258,139.27	134,568.19	259,850.00	183,876.17	71%	198,504.64
Excess Revenue Over (Under) Expenditures	(80,077.20)	99,984.34	(103,614.00)	50,679.36	-49%	-16,968.64

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail
Actual
September 30, 2026

<u>100 10 10 General</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>Revenues</u>			
100-10-10-4231-0000 Board of Adjustment Fee	150.00	0.00	150.00
Income			
100-10-10-4234-0000 Conditional Use Permit Fee	600.00	150.00	300.00
Income			
100-10-10-4235-0000 Contractor Registration Fee	15,556.00	10,430.00	12,000.00
Income			
100-10-10-4236-0000 Building Permit Fees	416,441.70	184,274.80	200,000.00
100-10-10-4332-0000 Zoning Change Request Income	250.00	750.00	300.00
100-10-10-4333-0000 Plat / Subdivision App Income	2,108.00	2,140.00	900.00
100-10-10-4415-0000 Building Permit Deposit Income	(10,250.00)	5,000.00	10,000.00
100-10-10-4550-0000 Douglas County Housing	610.00	0.00	500.00
Inspections			
Total Revenues	425,465.70	202,744.80	224,150.00
<u>Expenses</u>			
100-10-10-5100-0000 Salary - Building Inspector	90,439.39	75,548.47	116,300.00
100-10-10-5101-0000 Salary - Permitting & Licensing	37,397.61	30,358.65	55,000.00
100-10-10-5120-0000 FICA Payroll Expense ER	0.00	7,137.58	13,000.00
100-10-10-5130-0000 Employee Insurance / Benefits	0.00	8,263.24	30,000.00
100-10-10-5140-0000 Clothing / Phone Allowance	0.00	153.22	1,001.00
100-10-10-5160-0000 Mileage / Travel Expenses	2,305.00	4,401.63	6,000.00
100-10-10-5170-0000 Salary IRA	0.00	0.00	0.00
100-10-10-5211-0000 Attorney/Legal Fees	4,095.00	0.00	10,000.00
100-10-10-5213-0000 Engineering Fees	22,313.81	27,331.20	25,000.00
100-10-10-5215-0000 Training / Ongoing Education	920.07	6,753.69	3,000.00
100-10-10-5217-0000 Computer Hardware	4,001.76	49.99	3,097.50
100-10-10-5275-0000 Contract Labor - Permit &	61,074.75	55,392.89	86,000.00
Inspections			
100-10-10-5278-0000 Building Inspector Supplies	100.26	327.77	1,500.00

100-10-10-5280-0000 Computer Software/ Agreements	18,146.97	19,121.58	26,000.00
100-10-10-5281-0000 Annual Dues / Subscriptions (ICC)	0.00	69.80	1,000.00
100-10-10-5284-0000 Permit Deposit Refunds	(616.00)	2,000.00	1,000.00
100-10-10-5286-0000 Bank Fees - PathPoint	14,544.80	7,799.76	20,000.00
100-10-10-5330-0000 Building Inspector Vehicle	1,177.40	714.07	1,500.00
100-10-10-5500-0000 Capital Outlay Projects	0.00	265.14	15,000.00
Total Expenses	255,900.82	245,688.68	414,398.50
Excess Revenue Over (Under) Expenditures	169,564.88	(42,943.88)	(190,248.50)

Expenses & Budget to

<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
0.00	0%	
150.00	50%	150
10,515.00	88%	12000
200,000.00	100%	200000
600.00	200%	300
1,788.00	199%	800
5,000.00	50%	
0.00	0%	
218,053.00	97%	213250
84,779.23	73%	95,000
36,870.11	67%	55000
8,444.61	65%	13622.5
11,605.30	39%	31140.79
249.47	25%	1001
6,000.00	100%	6000
0.00	#DIV/0!	3540
0.00	0%	5000
31,662.17	127%	30000
8,104.43	270%	8000
99.98	3%	2450
64,715.87	75%	75000
508.04	34%	1500

22,921.28	88%	25000
69.80	7%	500
2,000.00	200%	0
9,763.32	49%	15000
990.00	66%	1500
530.28	4%	
289,313.89	70%	369,254
(71,260.89)	37%	-156,004

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail
Actual
September 30, 2026

<u>100 10 11 General</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>Revenues</u>			
100-10-11-4010-0000 Property Tax Income	118,875.16	224,019.20	100,000.00
100-10-11-4020-0000 Property Tax Credit Allocation	139,268.83	150,774.69	125,000.00
100-10-11-4030-0000 In-Lieu of Tax Income	95,037.74	175.60	90,000.00
100-10-11-4060-0000 Homestead Exemption Income	43,722.61	52,457.19	25,000.00
100-10-11-4080-0000 Car Line Tax	2,191.37	1,321.08	1,500.00
100-10-11-4170-0000 Reimbursement Income	887.12	1,650.11	150.00
100-10-11-4202-0000 ARPA Fund Interest Income	4,133.57	2,588.99	1,000.00
100-10-11-4230-0000 Liquor License Income	3,500.00	3,100.00	2,000.00
100-10-11-4231-0000 Franchise Fee Income	73,524.62	71,005.03	60,000.00
100-10-11-4234-0000 Service Fee Income	174.95	71.02	200.00
100-10-11-4237-0000 Tobacco License Fee Income	30.00	40.00	30.00
100-10-11-4238-0000 Peddlers/Food Truck Fee Income	1,000.00	2,850.00	500.00
100-10-11-4239-0000 Fireworks Permit Fee Income	600.00	100.00	600.00
100-10-11-4250-0000 Insurance Refund / Claim	0.00	0.00	0.00
100-10-11-4265-0000 City Hall Rental	0.00	0.00	0.00
100-10-11-4400-0000 Sale of Property Income	0.00	0.00	0.00
100-10-11-4600-0000 Grant / Donation Income	0.00	4,300.00	0.00
100-10-11-4610-0000 ARPA Fund Revenue Account	0.00	0.00	127,501.81
100-10-11-4650-0000 Transfer In - Nursing Home	0.00	0.00	0.00
Total Revenues	656,573.57	514,452.91	593,481.81
<u>Expenses</u>			
100-10-11-5100-0000 Salary - Clerical	18,360.58	9,344.12	21,000.00
100-10-11-5101-0000 Salary - Clerk	66,392.93	63,957.73	72,735.00
100-10-11-5102-0000 Salary - Administrator	94,761.83	81,569.19	125,000.00
100-10-11-5103-0000 Salary - Deputy Clerk	14,171.55	48,798.88	51,930.00
100-10-11-5104-0000 Salary - Treasurer	46,605.39	40,586.86	72,967.00
100-10-11-5120-0000 FICA Payroll Expense ER	0.00	18,301.56	45,000.00
100-10-11-5130-0000 Employee Insurance / Benefit	0.00	45,791.66	50,000.00

100-10-11-5140-0000 Clothing / Phone Allowance	0.00	1,416.80	2,200.00
100-10-11-5160-0000 Mileage / Travel Expenses	2,741.78	2,022.81	2,500.00
100-10-11-5170-0000 Salary IRA	0.00	9,200.56	18,000.00
100-10-11-5212-0000 Audit Expenses	64,590.68	29,625.00	65,000.00
100-10-11-5213-0000 Valley General Engineering Fees	35,235.87	26,179.68	30,000.00
100-10-11-5215-0000 Training / Ongoing Education	4,925.90	4,289.07	4,500.00
100-10-11-5217-0000 Computer Hardware	1,533.69	17,750.70	20,000.00
100-10-11-5241-0000 Publication Fees	4,838.79	2,870.72	5,000.00
100-10-11-5250-0000 Property Casualty Insurance Fees (LARM)	0.00	33,023.05	40,000.00
100-10-11-5271-0000 City Hall Repair / Maintenance	4,145.54	1,453.40	10,000.00
100-10-11-5280-0000 Computer Software / Agreements	32,708.84	35,778.63	41,000.00
100-10-11-5281-0000 Annual Dues / Subscriptions	36,198.60	29,271.74	35,000.00
100-10-11-5290-0000 Mayor Budget	1,663.19	3,238.82	5,000.00
100-10-11-5330-0000 Mayor / Admin Vehicle	120.33	75.76	1,000.00
100-10-11-5710-0000 ARPA Fund Expenses	50,312.27	85,573.17	127,501.81
100-10-11-5720-0000 Reimbursable Expenses	6,581.33	2,116.39	1,500.00
Total Expenses	591,602.52	592,236.30	916,833.81
Excess Revenue Over (Under) Expenditures	64,971.05	(77,783.39)	(323,352.00)

Expenses & Budget to

<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
224,019.20	2.24	150000
150,774.69	1.21	125000
175.60	0.00	50,000
52,457.19	2.10	25,000
1,321.08	0.88	1000
1,650.11	11.00	
2,588.99	2.59	0
3,100.00	1.55	3000
71,005.03	1.18	60000
71.02	0.36	150
40.00	1.33	40
2,850.00	5.70	500
100.00	0.17	600
0.00	#DIV/0!	
0.00	#DIV/0!	
0.00	#DIV/0!	
4,300.00	#DIV/0!	
0.00	0.00	111465.48
49,434.58	#DIV/0!	296604
563,887.49	0.95	823359.48
10,558.60	0.50	21,000
72,450.04	1.00	75,348
93,811.38	0.75	102,500
55,089.32	1.06	56,524.42
45,979.44	0.63	82,000
22,258.49	0.49	30,000
52,572.89	1.05	66,000

1,601.60	0.73	1605
2,500.00	1.00	2500
10,434.32	0.58	12000
29,625.00	0.46	35000
29,437.92	0.98	30000
4,500.00	1.00	4500
20,000.00	1.00	15000
3,696.00	0.74	4000
39,867.47	1.00	40000
1,685.05	0.17	5000
40,950.84	1.00	41000
34,495.42	0.99	35000
4,746.48	0.95	5000
100.00	0.10	500
97,000.00	0.76	30501.81
2,032.39	1.35	2000
675,392.65	0.74	696,979
(111,505.16)	0.34	126,380

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail
Actual
September 30, 2026

<u>100 10 13 General</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>Revenues</u>			
100-10-13-4010-0000 Property Tax Income	0.00	0.00	0.00
100-10-13-4160-0000 Grant Income	0.00	0.00	0.00
100-10-13-4250-0000 Insurance Refund / Claim	0.00	0.00	0.00
100-10-13-4570-0000 Miscellaneous Income	0.00	0.00	0.00
100-10-13-4650-0000 Transfer In	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00
<u>Expenses</u>			
100-10-13-5262-0000 Electricity - EM	794.14	463.30	1,000.00
100-10-13-5271-0000 Repair / Maintenance	0.00	0.00	0.00
100-10-13-5500-0000 Capital Outlay Projects	0.00	0.00	50,000.00
100-10-13-5611-0000 Contingency Fund	51,903.69	33,770.00	0.00
100-10-13-5650-0000 Transfer Out	0.00	0.00	0.00
Total Expenses	52,697.83	34,233.30	51,000.00
<u>Excess Revenue Over (Under) Expenditures</u>	<u>(52,697.83)</u>	<u>(34,233.30)</u>	<u>(51,000.00)</u>

Expenses & Budget to

<u>Year End</u> <u>Estimate</u>	<u>% to Budget</u>	<u>Proposed</u> <u>Budget</u>	<u>Emergency Fund CD</u> <u>@ Bank</u> 14,597.93
0.00	0.00		
0.00	0.00		
0.00	0.00		
0.00	0.00		
0.00	0.00		
0.00	0.00		
0.00	0.00		
794.40	33.00	850.00	
0.00	0.00		
0.00	0.00		
33,770.00	0.00	50,000.00	
0.00	0.00		
34,564.40	67.00	50,850.00	
(34,564.40)	-67.00		

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to
Actual
September 30, 2026**

	<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>
100 20 00 Public Works	Actual	Actual	Budget	Estimate		Budget
<u>Revenues</u>						
100-20-00-4010-0000 Property Tax Income	99,062.64	112,009.61	90,000.00	112,009.61	-17.00	95,000.00
100-20-00-4570-0000 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	
Total Revenues	99,062.64	112,009.61	90,000.00	112,009.61	-17.00	95,000.00
<u>Expenses</u>						
100-20-00-5100-0000 Salary - Public Works Foreman	53,658.75	15,756.08	74,400.00	23,611.43	0.00	69,000.00
100-20-00-5102-0000 Salary - Public Works Superintendent	28,753.41	77,280.00	87,360.00	87,360.00	46.00	96,000.00
100-20-00-5120-0000 FICA Payroll Expense ER	18,535.92	17,310.08	25,000.00	19,549.01	37.00	25,000.00
100-20-00-5130-0000 Employee Insurance / Benefits	51,334.54	57,464.69	50,000.00	67,730.51	28.00	88,189.66
100-20-00-5140-0000 Clothing / Phone Allowance	3,149.23	3,855.17	5,000.00	4,176.81	39.00	7,000.00
100-20-00-5160-0000 Mileage / Travel Expenses	188.49	0.00	500.00	0.00	0.00	200.00
100-20-00-5170-0000 Salary IRA	11,269.53	10,429.64	18,000.00	12,265.91	29.00	15,000.00
100-20-00-5180-0000 NE Unemployment Tax	195.74	161.11	562.50	279.26	25.00	450.00
100-20-00-5210-0000 Professional Service Fees	628.90	1,183.87	1,000.00	1,183.87	53.00	1,000.00
100-20-00-5215-0000 Training / Ongoing Education	712.50	495.10	2,000.00	695.10	5.00	8,000.00
100-20-00-5217-0000 Computer Hardware	0.00	113.99	4,500.00	113.99	0.00	6,500.00
100-20-00-5220-0000 Telephone / Internet / Cable	2,785.53	1,710.92	3,000.00	1,881.72	31.00	2,000.00
100-20-00-5250-0000 Property Casualty Insurance Fees (LARM)	5,514.93	24,924.86	35,000.00	34,114.72	41.00	35,000.00
100-20-00-5261-0000 Natural Gas Expense	5,867.71	7,382.79	6,000.00	7,522.79	92.00	12,000.00
100-20-00-5262-0000 Electricity - Christmas Lights	946.48	272.08	1,000.00	272.08	0.00	500.00

100-20-00-5264-0000 Marquee	2,200.00	0.00	0.00		0.00	2,500.00
100-20-00-5280-0000 Computer Software/ Agreements	13,220.16	13,964.49	15,000.00	15,226.07	48.00	15,500.00
100-20-00-5281-0000 Annual Dues/Subscriptions	0.00	20.00	0.00	20.00	0.00	20.00
100-20-00-5310-0000 Office Supplies	1,123.85	1,228.74	1,300.00	1,300.00	37.00	1,300.00
100-20-00-5330-0000 Tire / Tire Repair	2,043.96	115.00	5,000.00	150.00	1.00	10,000.00
100-20-00-5331-0000 Gas / Oil	4,059.63	2,738.07	4,500.00	3,241.64	31.00	8,000.00
100-20-00-5390-0000 Miscellaneous Expenses	136.07	0.00	100.00	0.00	0.00	100.00
Total Expenses	206,325.33	236,406.68	339,222.50	280,694.91	30.00	403,259.66
Excess Revenue Over (Under) Expenditures	(107,262.69)	(124,397.07)	(249,222.50)	(168,685.30)	-34.00	-308,259.66

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual September 30, 2026										
100 20 31 Public Works	Prior Year Actual	Y-T-D Actual	Y-T-D Budget	Year End Estimate	% to Budget	Proposed Budget				
Revenues										
100-20-31-4010-0000 Property Tax Income	99,062.64	112,009.58	95,000.00	112,009.58	118%	95,000.00				
100-20-31-4170-0000 Mowing Reimbursement	0.00	0.00	0.00	0.00	#DIV/0!					
100-20-31-4400-0000 Sale of Property Income	330.50	79.30	0.00	79.30	#DIV/0!					
100-20-31-4410-0000 Cemetery Income (new 2023)	100.00	1,450.00	0.00	1,450.00	#DIV/0!					
100-20-31-4600-0000 Grant / Donation Income	0.00	3,000.00	0.00	3,000.00	#DIV/0!					
Total Revenues	99,493.14	116,538.88	95,000.00	116,538.88	123%	95,000.00				
Expenses										
100-20-31-5100-0000 Salary Shop Maintenance	32,129.47	37,340.29	35,000.00	41,577.79	119%	44,000.00				
100-20-31-5271-0000 Building Repairs/Maintenance	27,253.91	12,624.35	44,200.00	13,772.04	31%	30,000.00				
100-20-31-5272-0000 Tree Removal (new 2023)	2,500.00	0.00	15,000.00	2,000.00	13%	15,000.00				
100-20-31-5278-0000 Shop Supplies / Materials	2,583.65	1,419.89	7,500.00	3,919.89	52%	5,000.00				
100-20-31-5330-0000 Equipment Repair & Maintenance	10,188.39	2,650.17	20,000.00	4,157.84	21%	20,000.00				
100-20-31-5330-0105 Mowing Repair & Maintenance - 2025 JD 1575 Mower (replaced 2017)	1,355.86	198.54	500.00	398.54	80%	1,000.00				
100-20-31-5330-0115 Vehicle Repair & Maintenance - Gator 2020	409.28	299.16	3,000.00	499.16	17%	2,000.00				
100-20-31-5330-0120 Mowing Repair & Maintenance - 2021 1575 Mower	589.73	421.51	3,500.00	621.51	18%	1,000.00				
100-20-31-5330-0130 Mowing Repair & Maintenance - 2001 JD 1145 Mower	34.48	340.82	1,000.00	540.82	54%	500.00				
100-20-31-5330-0140 Tractor Repair & Maintenance- 6110 Tractor	2,188.98	2,622.38	5,000.00	3,622.38	72%	5,000.00				
100-20-31-5330-0150 Mowing Repair & Maintenance - 6110R Boom Mower	470.04	383.56	28,000.00	583.56	2%	5,000.00				
100-20-31-5330-0170 Mowing Repair & Maintenance - Push Mowers	0.00	0.00	500.00	250.00	50%	500.00				

100-20-31-5330-0300 Tractor Repair & Maintenance - 2022 Kubota	54.96	131.60	2,500.00	331.60	13%	2,500.00				
100-20-31-5330-0460 Mowing Repair & Maintenance - JD R10 2019 Mower	627.57	100.67	1,600.00	300.67	19%	1,600.00				
100-20-31-5330-0500 Tractor Repair & Maintenance - CAT SkidLoader	572.76	508.27	2,500.00	708.27	28%	2,500.00				
100-20-31-5330-0800 Mowing Repair & Maintenance - Small Equipment	0.00	126.00	1,000.00	326.00	33%	1,000.00				
100-20-31-5330-0850 Equipment Repair & Maintenance - Mosquito Sprayer	99.99	0.00	1,500.00	1,000.00	67%	1,000.00				
100-20-31-5331-0000 Diesel Fuel	8,668.88	10,585.93	15,000.00	14,018.14	93%	15,000.00				
100-20-31-5340-0000 Chemical / Fertilizer Arboretum	0.00	284.26	600.00	568.52	95%		Combine all chemical accounts and remove			
100-20-31-5344-0000 Drainage Projects - Contract Labor	0.00	0.00	5,000.00	0.00	0%	5,000.00				
100-20-31-5355-0000 Cemetery Expenses (new 2023)	205.04	4,136.20	2,500.00	4,136.20	165%	2,500.00				
100-20-31-5373-0000 Tree Purchase (new 2023)	2,343.47	0.00	5,000.00	0.00	0%	5,000.00				
100-20-31-5395-0000 Tools	1,939.50	1,398.34	5,000.00	3,838.34	77%	5,000.00				
100-20-31-5510-0000 Capital Outlay - Equipment Projects	220,992.02	32,288.06	108,053.87	88,053.87	81%	126,131.42				
Total Expenses	315,207.98	107,860.00	313,453.87	185,225.14	59%	296,231.42				
Excess Revenue Over (Under) Expenditures	(215,714.84)	8,678.88	(218,453.87)	(68,686.26)	31%	-201,231.42				

**Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to
Actual
September 30, 2026**

100 20 35 Public Works	Prior Year Actual	Y-T-D Actual	Y-T-D Budget	Year End Estimate	% to Budget	Proposed Budget
<u>Revenues</u>						
100-20-35-4010-0000 Property Tax Income	158,500.17	179,215.36	145,000.00	179,215.36	124%	145,000.00
100-20-35-4241-0000 Pool Income (new 2023)	0.00	0.00	0.00	0.00	#DIV/0!	
100-20-35-4242-0000 Arboretum Income (new 2023)	0.00	0.00	0.00	0.00	#DIV/0!	
100-20-35-4250-0000 Insurance Refund / Claim	0.00	0.00	0.00	0.00	#DIV/0!	
100-20-35-4265-0000 Camper Pad Rental	880.00	2,510.00	800.00	2,510.00	314%	800.00
100-20-35-4570-0000 Miscellaneous Income	0.00	0.00	0.00	0.00	#DIV/0!	
100-20-35-4600-0000 Grant / Donation Income	72,175.40	0.00	0.00	0.00	#DIV/0!	
100-20-35-4650-0000 Transfer In	0.00	0.00	10,000,000.00	0.00	0%	8,000,000.00
Total Revenues	231,555.57	181,725.36	10,145,800.00	181,725.36	2%	8,145,800.00
<u>Expenses</u>						
100-20-35-5100-0000 Salary - Park Maintenance	43,776.33	46,366.81	50,000.00	52,299.29	105%	55,000.00
100-20-35-5250-0000 Property Casualty Insurance Fees (LARM)	1,479.84	10,707.50	14,000.00	13,206.60	94%	14,000.00
100-20-35-5262-0000 Electricity - Park	5,867.52	4,879.01	6,200.00	5,525.32	89%	6,000.00
100-20-35-5271-0000 Repair / Maintenance	1,644.31	813.50	2,500.00	1,500.00	60%	2,500.00
100-20-35-5274-0000 Trash Pick Up Service - Park	1,265.52	1,152.98	1,500.00	1,494.50	100%	1,500.00
100-20-35-5278-0000 Supplies / Materials	2,703.50	748.83	3,000.00	1,897.77	63%	3,000.00
100-20-35-5285-0000 Sales Tax	0.00	0.00	150.00	0.00	0%	
100-20-35-5287-0000 Operating Expenses	0.00	355.00	500.00	0.00	0%	500.00
100-20-35-5340-0000 Chemical / Fertilizer/Seed	1,290.91	5,105.82	5,000.00	5,105.82	102%	6,000.00
100-20-35-5350-0000 Baseball Field Expenses	2,589.79	11.99	5,000.00	2,690.00	54%	500.00
100-20-35-5351-0000 Dog Park Expenses	559.36	279.00	2,000.00	779.00	39%	2,000.00
100-20-35-5352-0000 Camping Pad Expenses	0.00	88.09	500.00	250.00	50%	500.00
100-20-35-5356-0000 Pool Operating Expenses (new 2023)	12,553.12	40.00	0.00	40.00	#DIV/0!	0.00

100-20-35-5357-0000 Pool Management Expenses (new 2023)	0.00	0.00	0.00	0.00	#DIV/0!	0.00
100-20-35-5358-0000 Arboretum Expenses (new 2023)	180.04	0.00	5,000.00	250.00	5%	5,000.00
100-20-35-5390-0000 Miscellaneous Expense	0.00	0.00	50.00	50.00	100%	50.00
100-20-35-5500-0000 Capital Outlay Projects	12,284.59	108,718.59	10,000,000.00	108,718.59	1%	8,000,000.00
100-20-35-5510-0000 Capital Outlay Equipment	0.00	0.00	0.00	0.00	#DIV/0!	
100-20-35-5650-0000 Transfer Out	0.00	0.00	0.00	0.00	#DIV/0!	
Total Expenses	86,194.83	179,267.12	10,096,900.00	193,806.89	2%	8,096,550.00
Excess Revenue Over (Under) Expenditures	145,360.74	2,458.24	48,900.00	(12,081.53)	-25%	49,250.00

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to
Actual
September 30, 2026

<u>100 20 30 Public Works</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>						
100-20-30-4010-0000 Property Tax Income	198,125.22	224,019.16	190,000.00	224,019.16	118%	195,000.00
100-20-30-4050-0000 Motor Vehicle Tax Income	212,662.21	213,404.63	190,000.00	213,404.63	112%	190,000.00
100-20-30-4090-0000 Motor Vehicle Pro-Rate Income	3,834.39	4,460.64	3,000.00	4,460.64	149%	3,000.00
100-20-30-4110-0000 State Highway Allocation	549,300.90	501,802.28	500,000.00	501,802.28	100%	500,000.00
100-20-30-4130-0000 Incentive Payment	4,000.00	4,000.00	4,000.00	4,000.00	100%	4,000.00
100-20-30-4170-0000 Reimbursement Income	4,244.80	1,515.07	0.00	1,515.07	#DIV/0!	
100-20-30-4180-0000 Snow Removal Reimbursement	2,926.00	3,146.00	2,500.00	3,146.00	126%	
100-20-30-4231-0000 Motor Vehicle Fee Income	36,921.33	28,274.60	30,000.00	28,274.60	94%	30,000.00
100-20-30-4250-0000 Insurance Refund / Claim	0.00	0.00	0.00	0.00	#DIV/0!	
100-20-30-4300-0000 Street Assessment Income	0.00	0.00	5,000.00	0.00	0%	
100-20-30-4400-0000 Sale of Property Income	396.60	658.50	1,000.00	658.50	66%	500.00
100-20-30-4570-0000 Miscellaneous Income	62.66	0.00	0.00	0.00	#DIV/0!	
100-20-30-4600-0000 Grant / Donation Income	0.00	0.00	0.00	0.00	#DIV/0!	
100-20-30-4650-0000 Transfer In - General MM Acct.	0.00	0.00	850,000.00	0.00	0%	494,266.22
Total Revenues	1,012,474.11	981,280.88	1,855,500.00	981,280.88	53%	1,416,766.22
<u>Expenses</u>						
100-20-30-5100-0000 Salary - Street Maintenance	49,938.77	53,065.21	70,000.00	59,845.12	85%	65,000.00
100-20-30-5213-0000 Engineering Fees	29,580.05	2,875.58	40,000.00	12,081.54	30%	40,000.00

100-20-30-5262-0000 Electricity - Building	14,784.26	7,741.01	6,200.00	9,132.20	147%	10,000.00
100-20-30-5263-0000 Electricity - Street Lights	79,001.94	74,798.28	82,000.00	82,298.28	100%	86,000.00
100-20-30-5271-0000 Street Lighting Repair / Maintenance	0.00	9,786.78	0.00	9,786.78	#DIV/0!	10,000.00
100-20-30-5274-0000 Trash Pick Up Service - Public Works	1,792.60	1,129.81	1,400.00	1,244.81	89%	1,300.00
100-20-30-5275-0000 Contract Labor - Miscellaneous	12,285.05	14,792.48	15,000.00	14,792.48	99%	30,000.00
100-20-30-5278-0000 Building Supplies / Materials (lumber, screws, nails, etc.)	2,849.63	1,481.78	5,000.00	1,500.00	30%	5,000.00
100-20-30-5278-0001 Street Repair / Replacement Supplies - Concrete/Asphalt	3,549.07	9,920.93	10,000.00	10,000.00	100%	10,000.00
100-20-30-5278-0002 Street Repair / Replacement Supplies - Sand, Gravel, Rock	137.88	4,620.07	6,500.00	4,620.07	71%	6,500.00
100-20-30-5283-0000 Street Sweeping Fee	31,487.46	38,790.45	40,000.00	43,440.74	109%	45,200.00
100-20-30-5287-0000 Misc. Operating Expenses	327.45	3,240.33	4,000.00	3,240.33	81%	4,000.00
100-20-30-5330-0000 Snow Removal	187.95	2,700.00	8,500.00	2,700.00	32%	8,500.00
100-20-30-5330-0200 Vehicle Repair & Maintenance - 1999 Ford F-250	49.76	112.46	500.00	200.00	40%	500.00
100-20-30-5330-0250 Vehicle Repair & Maintenance - 2016 Ford Pickup & Plow	301.94	767.29	2,000.00	850.00	43%	2,000.00
100-20-30-5330-0350 Vehicle Repair & Maintenance - 2019 International & Plow	2,707.88	2,503.16	5,000.00	3,000.00	60%	5,000.00
100-20-30-5330-0700 Vehicle Repair & Maintenance - Grader	0.00	1,118.00	1,500.00	1,200.00	80%	1,500.00
100-20-30-5330-0750 Vehicle Repair & Maintenance - 2020 Ford 250 & Plow	0.00	1,005.62	3,000.00	1,250.00	42%	3,000.00
100-20-30-5330-0900 Small Equipment Repair & Maintenance	233.88	917.52	1,500.00	1,100.00	73%	1,500.00
100-20-30-5330-2400 Vehicle Repair & Maintenance - 2024 International	3,131.85	3,321.41	5,000.00	3,500.00	70%	5,000.00
100-20-30-5330-3500 Vehicle Repair & Maintenance - 2024 GMC Sierra	0.00	363.95	2,000.00	565.00	28%	2,000.00

100-20-30-5330-5500 Vehicle Repair & Maintenance - 2023 Chevy Truck, Sander, Plow	0.00	721.34	1,500.00	925.00	62%	2,000.00
100-20-30-5332-0000 Street Superintendent Services Fee	0.00	1,777.75	40,000.00	1,777.75	4%	4,000.00
100-20-30-5353-0000 Street Signs & Barricades	1,504.21	1,601.14	8,000.00	1,801.14	23%	5,000.00
100-20-30-5510-0000 Capital Outlay - Paving Projects	828,896.47	286,420.61	850,000.00	665,886.02	78%	940,074.00
100-20-30-5600-0000 Grant / Donation Expenses	0.00	0.00	0.00	0.00	#DIV/0!	
100-20-30-5720-0000 Reimbursable Expense		87.57		87.57		
Total Expenses	1,133,252.27	525,299.06	1,288,600.00	936,824.83	73%	1,293,074.00
Excess Revenue Over (Under) Expenditures	(120,778.16)	455,981.82	566,900.00	44,456.05	8%	123,692.22

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w D September 30, 2026

<u>100 32 00 Police</u>	<u>Prior Year Actual</u>	<u>Y-T-D Actual</u>
<u>Revenues</u>		
100-32-00-4010-0000 Property Tax Income	911,376.15	896,076.72
100-32-00-4170-0000 Court Reimbursements	100.00	857.63
100-32-00-4221-0000 US Dept. of Justice Equitable Sharing	0.00	3,366.00
Income		
100-32-00-4231-0000 Report Fee Income	185.30	155.00
100-32-00-4232-0000 Service Fee Income	5.50	1.00
100-32-00-4250-0000 Insurance Refund / Claim	1,498.84	0.00
100-32-00-4310-0000 Parking Ticket Income	0.00	0.00
100-32-00-4400-0000 Sale of Property Income	121.00	4,835.00
100-32-00-4570-0000 Miscellaneous Income	10.00	103.54
100-32-00-4600-0000 Grant / Donation Income	1,120.00	3,322.50
100-32-00-4650-0000 Transfer In	0.00	0.00
Total Revenues	914,416.79	908,717.39
<u>Expenses</u>		
100-32-00-5100-0000 Salary - Full Time Officer	333,229.69	403,160.96
100-32-00-5101-0000 Salary - Part Time Officer	54,109.37	28,008.74
100-32-00-5103-0000 Salary - Sargeant (new FY26-27)		
100-32-00-5102-0000 Salary - Police Chief	95,544.63	80,497.33
100-32-00-5120-0000 FICA Payroll Expense ER	37,675.65	38,576.73
100-32-00-5130-0000 Employee Insurance / Benefits	83,717.31	97,252.52
100-32-00-5140-0000 Clothing / Phone Allowance	16,006.86	9,961.40
100-32-00-5160-0000 Mileage / Travel Expenses	253.39	757.48
100-32-00-5170-0000 Salary IRA	13,071.31	14,665.27
100-32-00-5180-0000 NE Unemployment Tax	314.37	371.89
100-32-00-5210-0000 Professional Service Fees	2,340.05	1,767.05
100-32-00-5211-0000 Attorney / Legal Fees	15,193.00	8,901.00
100-32-00-5215-0000 Training / Ongoing Education	5,971.68	2,466.60
100-32-00-5217-0000 Computer Hardware	3,003.03	466.24
100-32-00-5220-0000 Telephone / Internet / Cable	8,344.67	7,355.25
100-32-00-5250-0000 Property Casualty Insurance Fees (LARM)	(2,226.19)	39,874.06
100-32-00-5261-0000 Natural Gas Expense	1,354.59	1,970.11

100-32-00-5262-0000 Electricity - Police	2,518.84	3,280.90
100-32-00-5270-0000 Police Department Cleaning Fees	0.00	500.00
100-32-00-5271-0000 Building Repair / Maintenance	794.34	2,674.38
100-32-00-5277-0000 Guns/Ammo	0.00	1,834.59
100-32-00-5278-0000 Supplies / Materials	25,583.51	1,641.67
100-32-00-5280-0000 Computer Software / Agreements	40,483.79	36,633.73
100-32-00-5281-0000 Annual Dues/ Subscriptions	2,029.95	1,007.35
100-32-00-5287-0000 Operating Expenses	188.00	1,067.68
100-32-00-5288-0000 Parking Fines-School District	150.00	0.00
100-32-00-5310-0000 Office Supplies	3,928.76	2,485.20
100-32-00-5330-0000 Cruiser Repair / Maintenance	12,514.19	16,488.48
100-32-00-5331-0000 Cruiser Gas / Oil	13,575.35	15,868.22
100-32-00-5390-0000 Miscellaneous Expenses	100.00	963.54
100-32-00-5500-0000 Capital Outlay Projects	83,905.95	6,792.00
Total Expenses	853,676.09	827,290.37
Excess Revenue Over (Under) Expenditures	60,740.70	81,427.02

Detail Expenses & Budget to Actual

<u>Y-T-D Budget</u>	<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>	
955,900.00	955,900.00	100%	1100000	?? Property tax request increase
0.00	857.63	#DIV/0!		
0.00	3,366.00	#DIV/0!		
0.00	155.00	#DIV/0!		
0.00	0.00	#DIV/0!		
0.00	0.00	#DIV/0!		
0.00	0.00	#DIV/0!		
10,000.00	4,835.00	48%	3,000	
0.00	103.54	#DIV/0!		
0.00	3,322.50	#DIV/0!		
0.00	0.00	#DIV/0!		
965,900.00	968,539.67	100%	1103000	
430,000.00	457,539.83	106%	475,841.00	
45,000.00	34,500.00	77%	45,000.00	
			86,200.00	
103,000.00	93,000.00	90%	100,000.00	
40,000.00	46,300.00	116%	50,000.00	
65,000.00	111,204.33	171%	125,000.00	
12,000.00	12,000.00	100%	12,000.00	
2,500.00	800.00	32%	2,500.00	
15,000.00	15,087.47	101%	16,000.00	
400.00	400.00	100%	500.00	
2,500.00	2,000.00	80%	2,000.00	
10,000.00	9,200.00	92%	4,000.00	
10,000.00	3,000.00	30%	10,000.00	
7,000.00	1,000.00	14%	10,000.00	
10,000.00	9,919.92	99%	11,000.00	
49,000.00	48,489.75	99%	45,000.00	
2,500.00	2,075.00	83%	2,500.00	

3,400.00	3,587.48	106%	4,000.00
500.00	500.00	100%	0.00
2,000.00	2,674.38	134%	1,000.00
6,000.00	5,040.00	84%	3,500.00
6,500.00	1,918.33	30%	2,500.00
25,000.00	40,000.00	160%	45,000.00
15,000.00	1,200.00	8%	1,500.00
2,000.00	1,100.00	55%	2,000.00
0.00	0.00	#DIV/0!	
4,500.00	2,900.00	64%	4,500.00
25,000.00	18,822.08	75%	20,000.00
20,000.00	20,000.00	100%	20,000.00
100.00	963.54	964%	1,000.00
70,000.00	25,000.00	36%	170,205.00
983,900.00	970,222.11	99%	1,272,746.00
(18,000.00)	(1,682.44)	9%	-169,746.00

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail Expenses & Budget to Actual
September 30, 2026



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100 44 00 Library	<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>						
100-44-00-4010-0000 Property Tax Income	237,750.29	268,823.02	286,770.00	285,000.00	99%	\$286,770.00
100-44-00-4160-0000 State Aid	1,502.00	1,572.00	1,500.00	1,572.00	105%	\$1,500.00
100-44-00-4170-0000 County Reimbursement	30,230.27	32,815.01	30,000.00	32,815.01	109%	\$30,000.00
100-44-00-4231-0000 Service Fee Income	879.15	802.18	600.00	802.18	134%	\$500.00
100-44-00-4250-0000 Insurance Refund / Claim	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
100-44-00-4570-0000 Miscellaneous Income	0.00	251.54	50.00	251.54	503%	\$0.00
100-44-00-4600-0000 Grant / Donation Income	7,160.54	7,572.17	20,000.00	7,572.17	38%	\$20,000.00
100-44-00-4650-0000 Transfer In	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
Total Revenues	277,522.25	311,835.92	338,920.00	328,012.90	97%	\$338,770.00
<u>Expenses</u>						
100-44-00-5100-0000 Salary - Library Director	57,943.11	59,922.98	70,000.00	67,999.88	97%	\$72,800.00
100-44-00-5101-0000 Salary - Library	71,994.27	75,551.25	95,000.00	86,000.00	91%	\$100,000.00
100-44-00-5120-0000 FICA Payroll Expense ER	10,041.16	10,337.49	12,000.00	11,512.28	96%	\$15,500.00
100-44-00-5130-0000 Employee Insurance / Benefits	26,322.09	32,764.01	28,000.00	35,000.00	125%	\$51,000.00
100-44-00-5160-0000 Mileage / Travel Expenses	0.00	137.62	500.00	250.00	50%	\$500.00
100-44-00-5170-0000 Salary IRA	6,949.06	5,653.20	10,000.00	6,358.56	64%	\$10,000.00
100-44-00-5180-0000 NE Unemployment Tax	92.62	112.39	300.00	150.00	50%	\$300.00
100-44-00-5210-0000 Professional Service Fees	480.93	568.14	1,000.00	600.00	60%	\$1,000.00
100-44-00-5215-0000 Training / Ongoing Education	360.00	70.00	500.00	200.00	40%	\$500.00
100-44-00-5217-0000 Computer Hardware	0.00	128.80	500.00	0.00	0%	\$5,500.00
100-44-00-5220-0000 Telephone / Internet / Cable	3,898.00	2,699.15	4,000.00	3,000.00	75%	\$4,000.00
100-44-00-5241-0000 Publication Fees	0.00	0.00	30.00	0.00	0%	\$30.00
100-44-00-5250-0000 Property Casualty Insurance Fees (LARM)	0.00	4,371.20	5,246.00	5,246.00	100%	\$5,500.00
100-44-00-5261-0000 Natural Gas Expense	1,413.71	1,399.37	3,000.00	2,283.00	76%	\$3,000.00
100-44-00-5262-0000 Electricity - Library	3,099.03	2,503.76	3,000.00	2,658.88	89%	\$3,500.00
100-44-00-5270-0000 Library Cleaning Fees	3,886.90	3,669.90	6,000.00	3,708.00	62%	\$9,000.00
100-44-00-5271-0000 Repair / Maintenance	2,768.44	2,407.94	7,000.00	2,753.00	39%	\$7,000.00

100-44-00-5274-0000 Trash Pick Up Service - Library	419.80	366.21	500.00	400.00	80%	\$700.00
100-44-00-5280-0000 Computer Software / Agreements	10,708.07	13,425.68	12,000.00	14,755.56	123%	\$16,000.00
100-44-00-5281-0000 Annual Dues / Subscriptions	1,064.43	842.35	1,000.00	1,000.00	100%	\$1,000.00
100-44-00-5283-0000 Special Program Expenses	4,568.99	2,972.39	5,000.00	4,500.00	90%	\$5,000.00
100-44-00-5285-0000 Sales Tax	0.00	0.00	50.00	0.00	0%	\$50.00
100-44-00-5286-0000 Bank Fees	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
100-44-00-5287-0000 Operating Expenses	0.00	0.00	0.00	0.00	#DIV/0!	\$0.00
100-44-00-5310-0000 Office Supplies	3,088.76	2,066.09	3,500.00	3,200.00	91%	\$4,000.00
100-44-00-5321-0000 Books	16,712.47	14,656.04	18,000.00	16,552.33	92%	\$18,000.00
100-44-00-5322-0000 Video / Audio Tapes	4,091.73	3,537.00	5,000.00	4,097.35	82%	\$5,000.00
100-44-00-5330-0000 Equipment Repair & Maintenance	0.00	65.98	100.00	100.00	100%	\$100.00
100-44-00-5390-0000 Miscellaneous Expenses	0.00	0.00	100.00	0.00	0%	\$100.00
100-44-00-5500-0000 Capital Outlay Projects	980.92	0.00	0.00	0.00	#DIV/0!	\$17,685.00
100-44-00-5600-0000 Grant / Donation Expenses	6,168.92	4,500.62	20,000.00	7,000.00	35%	\$20,000.00
100-44-00-5650-0000 Transfer Out	0.00	0.00	0.00	0.00		\$0.00
Total Expenses	243,767.14	244,729.56	311,326.00	279,324.84	90%	376,765.00
Excess Revenue Over (Under) Expenditures	33,755.11	67,106.36	27,594.00	48,688.06	176%	-\$37,995.00

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail
Actual
September 30, 2026

201 00 00 No Department	<u>Prior Year</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>
<u>Revenues</u>			
201-00-00-4200-0000 Interest Income	18,620.30	10,446.99	8,500.00
201-00-00-4201-0000 Capital Interest Income	0.00	0.00	0.00
201-00-00-4250-0000 Insurance Refund / Claim	0.00	22,761.62	0.00
201-00-00-4290-0000 Capital Facilities Acct. Interest	60,224.23	52,653.27	25,000.00
<u>Income</u>			
Total Revenues	78,844.53	85,861.88	33,500.00
<u>Expenses</u>			
201-00-00-5100-0000 Salary - Utility Clerk	36,056.08	29,711.63	46,500.00
201-00-00-5120-0000 FICA Payroll Expense ER	2,857.36	2,832.93	3,500.00
201-00-00-5130-0000 Employee Insurance / Benefits	6,058.60	8,441.09	10,000.00
201-00-00-5140-0000 Clothing / Phone Allowance	377.30	354.20	500.00
201-00-00-5170-0000 Salary IRA	0.00	0.00	2,500.00
201-00-00-5180-0000 NE Unemployment Tax	50.72	25.92	55.00
201-00-00-5210-0000 Professional Service Fees	258.97	0.00	300.00
201-00-00-5217-0000 Computer Hardware	4,484.89	0.00	3,000.00
201-00-00-5220-0000 Telephone / Internet / Cable	1,868.32	2,148.08	2,500.00
201-00-00-5241-0000 Publication Fees	941.32	840.20	1,000.00
201-00-00-5250-0000 Property Casualty Insurance Fees (LARM)	0.00	43,391.00	53,000.00
201-00-00-5261-0000 Natural Gas Expense	5,135.86	4,565.04	5,100.00
201-00-00-5280-0000 Computer Support / Agreements	36,027.96	14,646.69	20,000.00
201-00-00-5281-0000 Annual Dues / Subscriptions	804.00	1,810.80	2,000.00
201-00-00-5283-0000 PeopleService Fee	384,939.73	397,533.00	434,000.00
201-00-00-5286-0000 Bank (ACH) Fees - PathPoint	6,400.93	6,589.84	7,000.00
201-00-00-5291-0000 Depreciation Expense Water/Wastewater	514,855.33	0.00	0.00
201-00-00-5292-0000 Write Off Expense	636.81	10.00	1,000.00
201-00-00-5310-0000 Office Supplies (Envelops, boxes, paper, etc.)	7,528.57	8,051.05	7,100.00
Total Expenses	1,009,282.75	520,951.47	596,555.00

Excess Revenue Over (Under) Expenditures	(930,438.22)	(435,089.59)	(563,055.00)
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Expenses & Budget to

<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
10,446.99	123%	8500
0.00	#DIV/0!	
22,761.62	#DIV/0!	
57,683.27	231%	25000
90,891.88	271%	33500
36,364.13	78%	43,887
3,337.64	95%	3500
9,750.00	98%	11500
500.50	100%	500.5
0.00	0%	2500
25.92	47%	55
0.00	0%	300
0.00	0%	3500
2,390.05	96%	3000
1,000.00	100%	1000
52,069.12	98%	53000
5,063.28	99%	6500
15,961.56	80%	20000
1,810.80	91%	2000
433,645.00	100%	490000
7,000.00	100%	8000
0.00	#DIV/0!	
10.00	1%	100
8,686.00	122%	7500
577,614.00	97%	656,843

(486,722.12)	86%	(623,343)
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Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Data
September 30, 2026

<u>201 24 00 Water</u>	<u>Prior Year</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>
<u>Revenues</u>		
201-24-00-4000-0000 Sales Tax Income - Water	82,242.87	82,336.92
201-24-00-4170-0000 Reimbursement Income	0.00	1,323.33
201-24-00-4232-0000 Capital Connection Fee Income	239,226.10	18,396.00
201-24-00-4233-0000 Water Connection Tap Fee Income	16,650.00	7,450.00
201-24-00-4234-0000 Service Charge Income	20,666.76	19,619.54
201-24-00-4300-0000 Water Assessment Income	16,679.31	8,478.32
201-24-00-4370-0000 Water Usage Income	934,182.61	876,626.22
201-24-00-4371-0000 Meter Sale Income	25,701.06	10,305.06
201-24-00-4415-0000 Water Deposit Income	(25,215.40)	10,554.18
201-24-00-4600-0000 Miscellaneous Income	11,402.00	27.00
201-24-00-4610-0000 Bond / Grant Proceeds	0.00	0.00
201-24-00-4630-0000 SRF Loan Proceeds	1,237,196.00	6,016,053.00
201-24-00-4650-0000 Transfer In - Sales Tax	169,143.73	442,785.02
Total Revenues	2,739,967.54	7,493,954.59
<u>Expenses</u>		
201-24-00-5160-0000 Mileage / Travel Expenses	0.00	407.21
201-24-00-5211-0000 Attorney / Legal Fees	280.00	625.00
201-24-00-5213-0000 Engineering Fees - Water	1,591.00	1,269.50
201-24-00-5215-0000 Training/ Ongoing Education	0.00	605.00
201-24-00-5262-0000 Electricity - Water	82,748.08	70,152.43
201-24-00-5271-0000 Repair / Maintenance - Water	46,920.99	50,370.50
201-24-00-5271-0100 Curb Stop Repair/Replace	6,478.00	54,378.87
201-24-00-5272-0200 Meter Install / Repair	0.00	79,679.73
201-24-00-5275-0000 Contract Labor - Water Main Repairs	134,472.15	58,308.53
201-24-00-5278-0000 Materials / Supplies - Water (marking paint, water materials, meters)	65,336.37	16,539.12
201-24-00-5284-0000 Water Deposit Refund	150.00	2,100.00
201-24-00-5285-0000 Sales Tax Expense - Water	77,860.06	87,328.11
201-24-00-5287-0000 Operating Expenses	1,812.50	1,469.95
201-24-00-5390-0000 Miscellaneous Expenses - Water	110.06	0.00
201-24-00-5500-0000 Capital Outlay Projects - Water	32,308.73	501,088.63
201-24-00-5520-0000 Bond Interest Payments - Water	48,412.50	46,121.25
201-24-00-5530-0000 NDEE SRF/Pines HOA Interest Pmts.	9,180.83	20,369.90
201-24-00-5531-0000 NDEE SRF/Pines HOA Principal Payment		189,056.35
201-24-00-5600-0000 Administrative Fees Expense	6,250.43	17,726.48
201-24-00-5610-0000 Bond Principal Payments - Water	0.00	85,000.00

201-24-00-5630-0000 SRF Loan Expense	(527,546.54)	6,919,089.44
201-24-00-5720-0000 Reimbursable Expenses - Water	0.00	14,565.66
Total Expenses	46,807.15	8,216,251.66
Excess Revenue Over (Under) Expenditures	2,693,160.39	(722,297.07)

Oil Expenses & Budget to Actual

<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>	
55,000.00	93,860.18	171%	65,000.00	
0.00	330.83	#DIV/0!		
40,000.00	26,170.29	65%	30,000.00	
15,000.00	10,414.29	69%	20,000.00	
22,000.00	22,000.00	100%	20,000.00	
25,000.00	12,405.19	50%	13,000.00	
750,000.00	900,000.00	120%	750,000.00	
25,000.00	13,702.11	55%	20,000.00	
15,000.00	10,554.18	70%		
36.00	27.00	75%	50.00	
0.00	0.00	#DIV/0!		
9,656,520.00	9,656,520.00	100%	0.00	
2,266,362.88	2,266,362.88	100%	3,000,000.00	
13,119,918.88	13,012,346.95	99%	3,918,050.00	
500.00	407.21	81%	500.00	
500.00	625.00	125%	750.00	
19,000.00	1,300.00	7%	20,000.00	
500.00	605.00	121%	600.00	
113,000.00	75,200.74	67%	85,000.00	
55,000.00	51,000.00	93%	55,000.00	
50,000.00	55,000.00	110%	50,000.00	
105,000.00	84,267.34	80%	100,000.00	
125,000.00	71,971.08	58%	100,000.00	
30,000.00	16,539.12	55%	25,000.00	
1,500.00	2,100.00	140%	5,100.00	
110,000.00	106,111.71	96%	115,000.00	
1,500.00	1,469.95	98%	2,000.00	
150.00	0.00	0%	150.00	
2,000,000.00	2,000,000.00	100%	2,500,000.00	
46,121.25	46,121.25	100%	44,535.00	
17,050.07	20,369.90	119%	18,744.61	
142,043.75	189,056.35		183,106.95	Lori call Brian at NWEE. 8/10 - sent email requ
21,306.65	21,306.65	100%	16,093.94	
85,000.00	85,000.00	100%	25,000.00	

9,656,520.00	9,656,520.00	100%	0.00
0.00	6,050.00	#DIV/0!	
13,129,691.72	12,485,232.67	95%	3,346,580.50
(9,772.84)	527,114.28	-5394%	571,469.50

resting new pmt. schedule

Consolidated Statement of Activity - Prior Year and YTD w Budget Proj w Detail
Actual
September 30, 2026

<u>201 26 00 Waste 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>Revenues</u>			
201-26-00-4170-0000 Reimbursement Income	0.00	38,976.93	0.00
201-26-00-4232-0000 Capital Connection Fee Income	275,361.44	19,615.00	30,000.00
201-26-00-4233-0000 Sewer Connection Tap Fee Income	15,600.00	6,300.00	13,000.00
201-26-00-4300-0000 Wastewater Assessment Income	0.00	0.00	0.00
201-26-00-4370-0000 Sewer Usage Income	1,177,619.47	1,166,572.92	750,000.00
201-26-00-4570-0000 Miscellaneous Income	0.00	0.00	0.00
201-26-00-4610-0000 Bond / Grant Proceeds	0.00	0.00	0.00
201-26-00-4650-0000 Transfer In - Capital Fac.	440,000.00	0.00	1,546,372.50
Total Revenues	1,999,635.91	1,231,464.85	2,639,372.50
<u>Expenses</u>			
201-26-00-5211-0000 Attorney / Legal Fees	0.00	0.00	2,500.00
201-26-00-5213-0000 Engineering Fees - Wastewater	16,187.46	182.00	10,000.00
201-26-00-5262-0000 Electricity - Wastewater	53,275.73	37,895.82	45,000.00
201-26-00-5271-0000 Repair / Maintenance - Wastewater	0.00	1,848.12	10,000.00
201-26-00-5273-0200 Repair / Maintenance - Lift Stations	115,949.51	142,337.23	400,000.00
201-26-00-5275-0000 Contract Labor - Sewer Repairs	6,318.75	9,637.76	15,000.00
201-26-00-5276-0000 Contract Labor - Sewer Line Repair	4,086.00	4,342.00	20,000.00
201-26-00-5278-0000 Materials / Supplies - Wastewater (Wastewater repair materials, chemicals, etc.)	5,712.00	11.98	15,000.00
201-26-00-5283-0000 Fremont Sewage Treatment Fees	748,128.49	475,636.52	650,000.00
201-26-00-5287-0000 Operating Expenses	0.00	0.00	50.00
201-26-00-5330-0410 Equipment Repair & Maintenance - Wastewater	0.00	755.44	750.00
201-26-00-5390-0000 Miscellaneous Expenses - Wastewater	50.12	0.00	500.00

201-26-00-5500-0000 Capital Outlay Projects - Wastewater	0.10	84,566.54	1,000,000.00
201-26-00-5520-0000 Bond Interest Payments - Wastewater	64,005.00	59,172.50	59,172.50
201-26-00-5600-0000 Administrative Fee Expense - Sewer	600.00	600.00	7,200.00
201-26-00-5610-0000 Bond Principal Payments - Wastewater	0.00	480,000.00	480,000.00
201-26-00-5650-0000 Transfer Out	455,747.53	0.00	0.00
201-26-00-5720-0000 Reimbursable Expenses - Wastewater	0.00	53,502.00	0.00
Total Expenses	2,048,007.05	1,291,661.13	3,265,172.50
Excess Revenue Over (Under) Expenditures	(48,371.14)	(60,196.28)	(625,800.00)

Expenses & Budget to

<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
38,976.93	#DIV/0!	
23,538.00	78%	20,000.00
7,560.00	58%	10,000.00
0.00	#DIV/0!	
1,399,887.50	187%	1,300,000.00
0.00	#DIV/0!	
0.00	#DIV/0!	
739,773.00	48%	1,000,000.00
2,209,735.43	84%	2,330,000.00
0.00	0%	2,500.00
218.40	2%	65,000.00
40,327.48	90%	55,000.00
2,217.74	22%	10,000.00
250,000.00	63%	200,000.00
11,565.31	77%	15,000.00
5,210.40	26%	10,000.00
500.00	3%	100.00
580,763.84	89%	786,000.00
0.00	0%	50.00
531.90	71%	750.00
0.00	0%	100.00

Sales Tax Revenue is being used for Watermain replacement

500,000.00	50%	1,000,000.00
59,172.50	100%	13,213.75
600.00	8%	600.00
480,000.00	100%	95,000.00
0.00	#DIV/0!	
53,502.00	#DIV/0!	
1,984,609.57	61%	2,253,313.75
225,125.86	-36%	76,686.25

ent. Using Capital Facilities for lift stations.

The Valley Cemetery Board is proposing the installation of a 48 niche columbarium in the area of the flag pole at the Valley Cemetery.

The approximate cost of the columbarium, purchased through Matthews Granite, is \$28,507.66. This quote is a \$2,400 increase from our proposal last year, plus the cost of the prep work (concrete) at the site prior to the installation, which is not included in the quote.

The closest columbarium would be in Fremont, and their prices from the city website are:

Niche price-includes first opening/closing & engraving	\$1,400.00
Niche opening/closing second burial-weekday	\$175.00
Niche opening second burial-Sat. prior to 11am	\$225.00
Niche engraving second burial	\$200.00

Using the above numbers, the total revenue from each niche would be \$1,775 to \$1,825. The cost of the engraving would reduce this amount by somewhere between \$200 to \$400 depending on the actual cost.

The break-even cost of our proposed columbarium would be \$593.91 per niche and this does not include engraving or opening/closing. The concrete work would increase the break-even cost.

Using the low-end purchase price and deducting the estimated engraving cost of Fremont's numbers would be approximately \$1,175 per niche and for 48 that would bring in approximately \$56,400.

The Valley Cemetery Board has not discussed actual prices, but would probably be somewhere between \$1,000 and \$1,400 per niche plus possible costs much like Fremont has.

At the low end of the scale, this would bring give approximately \$67,200 in revenue and the high end of the scale would be approximately \$86,400. These numbers do not reflect deducting the engraving.

Actual photos and schematics provided by Matthews Granite are included.



Matthews Granite

Sales Quotation

REMIT PAYMENT TO:
Matthews International Corporation
Attn: Lockbox Operations LBX
#536626
307 23rd Street Extension, Suite 950
Pittsburgh, PA 15215

Quote Valid for 30 Days

Quote No. **MQ10126550**

Quote Date: 5/6/2025

Page: 1

Sold

To: VALLEY CITY CEMETERY
KURT MUHLE
9230 N 294th Street
VALLEY, NE 68064
Phone: 863-722-0019
Fax: 863-722-0733

Ship

To: VALLEY CITY CEMETERY
9230 N 294th Street
VALLEY, NE 68064
Phone: 863-722-0019
Fax: 863-722-0733

Ship Via

Freight

Terms

Ordered By:

Customer ID

P.O. Number

SalesPerson

Reference/Family Name

Holiday Orders

AN,KL

None

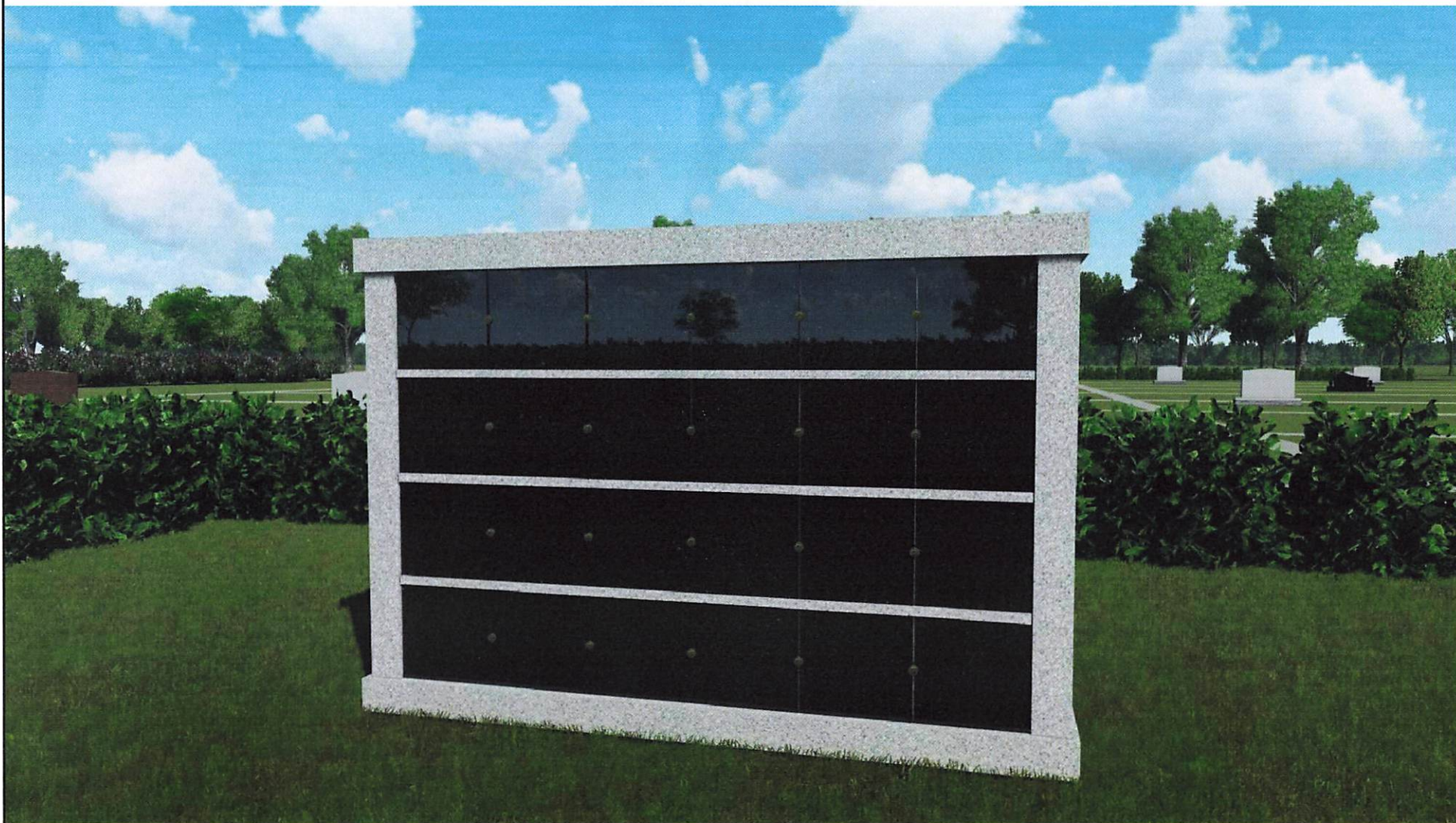
Qty	Item No.	Color	Description	Unit Price	Total Price
1	782DC1IGIBF1	IMPORT GRAY	SD-782 COLUMBARIUM 48 NICHE 6W x 4H,FRT & BACK,BLACK DOORS	13,403.66	13,403.66
1	TARIFF 2025		Any Applicable Tariff is included in Unit Price		
1	FREIGHTOTHER		FREIGHT OTHER *ESTIMATE VIA LANDSTAR*	6,600.00	6,600.00
1	CRANE		CRANE *ESTIMATE* assuming a 30' lifting radius for (1) 5 hr. workday. Assuming perfect conditions, easy access to site, no delays, no obstructions	2,904.00	2,904.00
1	INS.		INSTALLATION GRANITE PRODUCTS *ESTIMATE* Assuming perfect conditions,easy access to site, no delays,no obstructions.Foundation not included.	5,600.00	5,600.00

Order Weight 7,000.00

Subtotal: 28,507.66

Tax: 0.00

Total: 28,507.66



SO / SQ #:

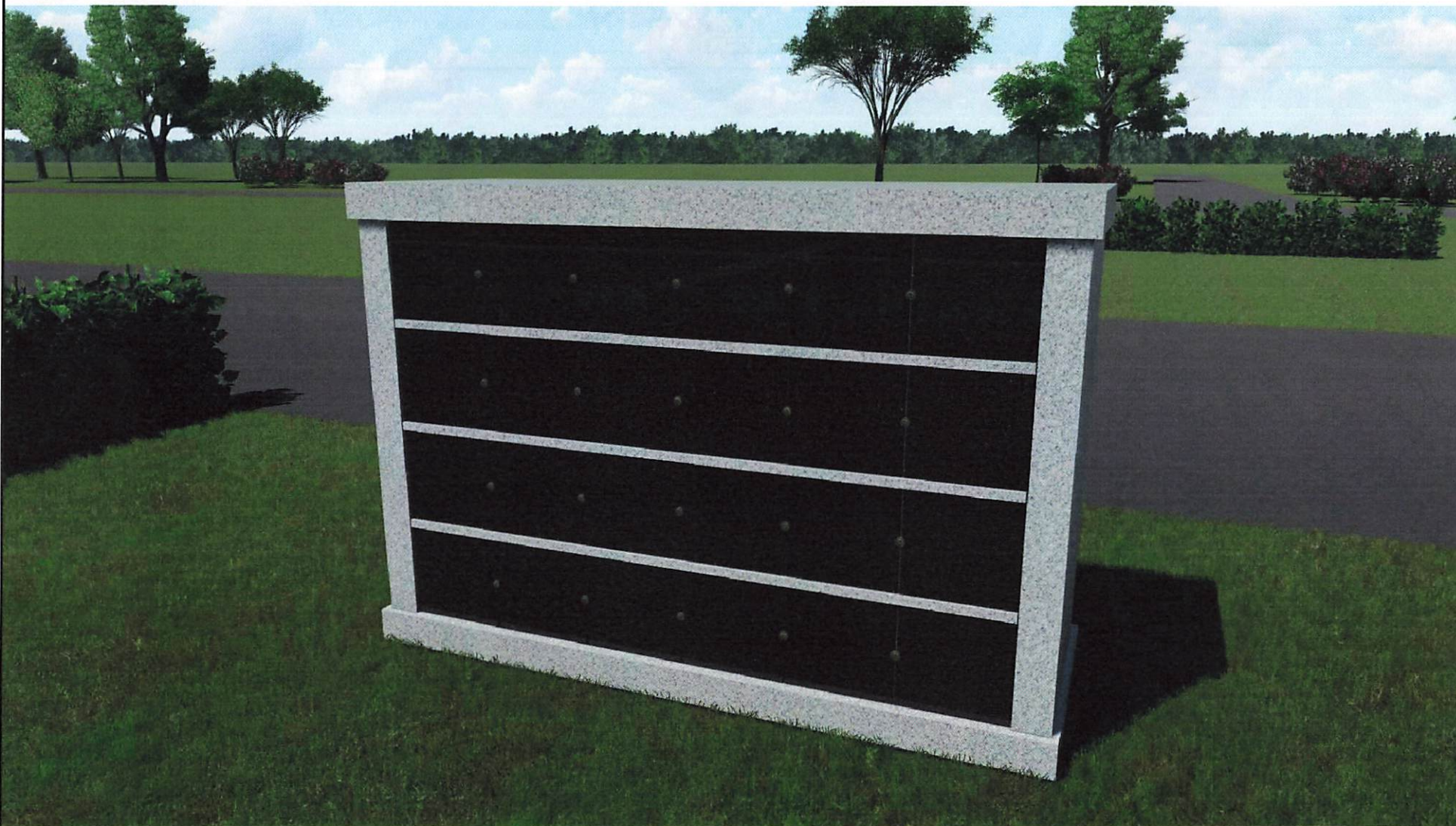
Family Name:

Designed By: STAR | Drafter: ESV



Signing this signifies you are approving the drawing(s) as shown as well as granting permissions for Matthews International to take photos and/or video to use the product in future marketing and advertising pieces. I understand Matthews will remove any family names in said marketing pieces, if requested.

SIGN _____ DATE _____



SO / SQ #:

Family Name:

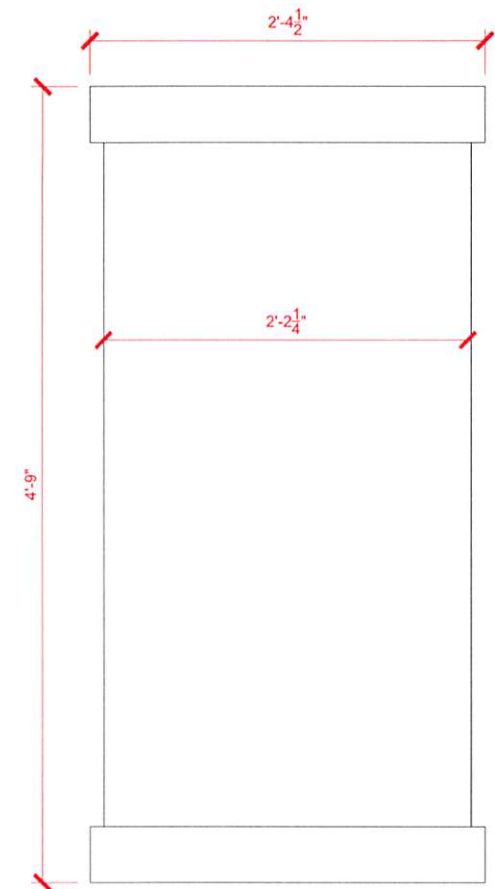
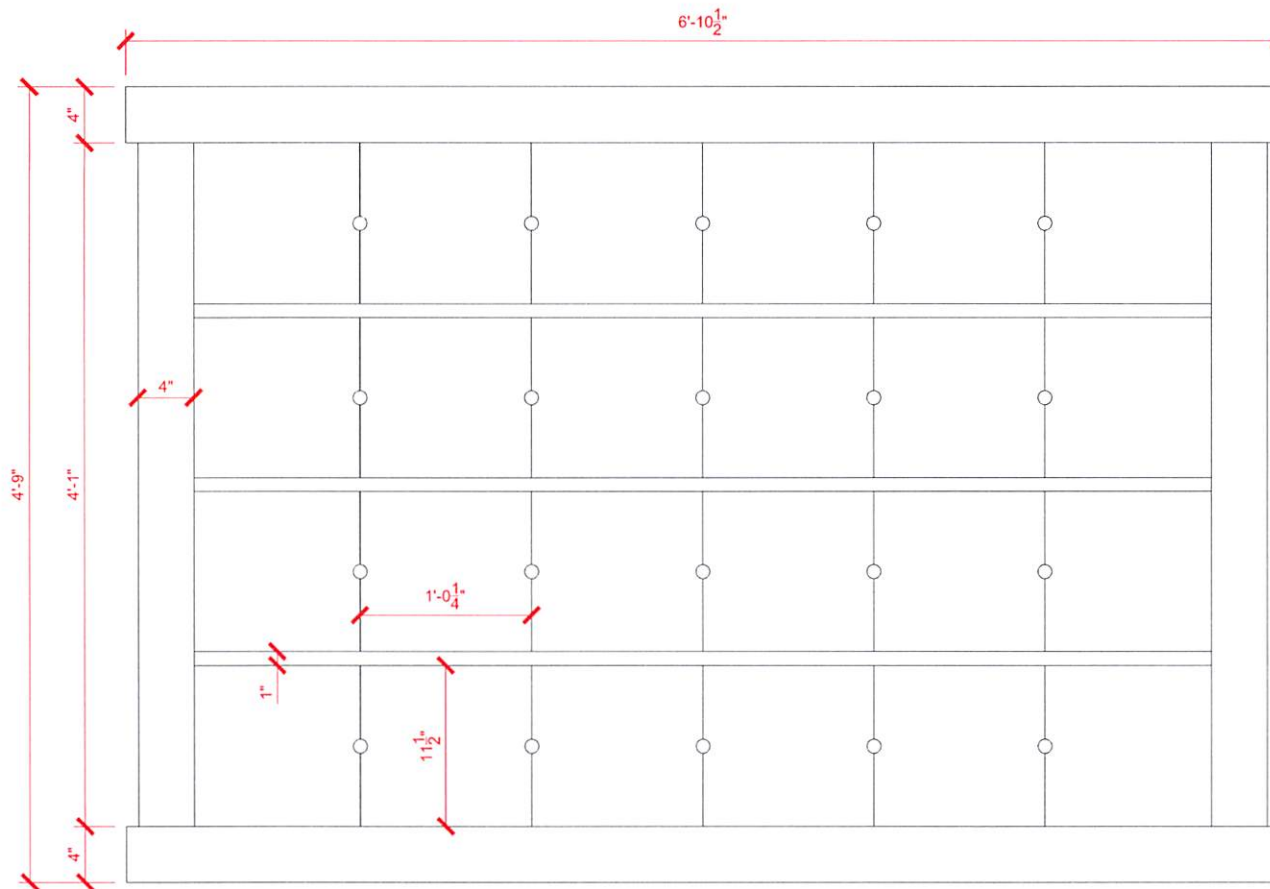
Designed By: STAR | Drafter: ESV



Signing this signifies you are approving the drawing(s) as shown as well as granting permissions for Matthews International to take photos and/or video to use the product in future marketing and advertising pieces. I understand Matthews will remove any family names in said marketing pieces, if requested.

SIGN _____ DATE _____

DESIGN DETAILS		
DESIGNED WITH 48 NICHE SPACES		
Part	Granite	Finish
BUILDING EXTERIOR	GREY	POLISHED
BUILDING INTERIOR	GREY	SAWN
DOOR	BLACK	POLISHED



SO / SQ #:
Family Name:
Designed By: STAR | Drafter: ESV



Signing this signifies you are approving the drawing(s) as shown as well as granting permissions for Matthews International to take photos and/or video to use the product in future marketing and advertising pieces. I understand Matthews will remove any family names in said marketing pieces, if requested.

SIGN _____ DATE _____



Cremation Association of North America

major events like
recessions and

Annual Growth Rate – Five-Year Average US

Year	% Cremated
2010	40.5%
2015	48.4%
2020	56.2%
2025	62.8%
% Change 2010 - 2015	7.9%
% Change 2015 - 2020	7.7%
% Change 2020 - 2025	6.7%
Annual Growth Rate per year over 2019 - 2024	1.33%

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Annual Growth Rate – Five-Year Average Canada

Year	% Cremated
2010	61.6%
2015	67.6%
2020	73.6%
2025	77.4%
% Change 2010 - 2015	6.0%
% Change 2015 - 2020	5.9%
% Change 2019 - 2025	3.8%
Annual Growth Rate per year over 2020 - 2025	0.77%

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