

AGENDA
VALLEY CITY COUNCIL
Monday, August 24, 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 COUNCIL WORK SESSION
CITY OF VALLEY
Monday, August 24, 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 24, 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

8/17
ZNEZ

The Daily Record

Proof of Publication

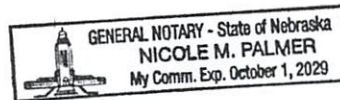
JASON W. HUFF, Publisher

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:

8/17/26

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



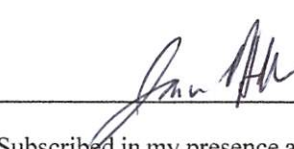
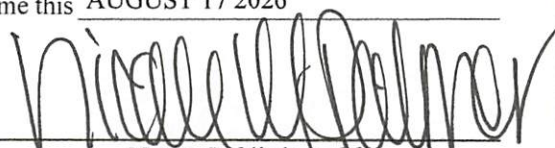
Publisher's Fee \$24.67

Additional Copies \$

Filing Fee \$

Total \$24.67

Subscribed in my presence and sworn to before
me this AUGUST 17 2026



Notary Public in and for
Douglas County, State of Nebraska

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	(68,578.75)	0.00
Total Revenues	1,753,106.42	(68,578.75)	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	(68,578.75)	0.00

Expenses & Budget to

<u>Year End Estimate</u>	<u>% to Budget</u>	<u>Proposed Budget</u>
(68,578.75)	0.00	
(68,578.75)	0.00	
0.00	0.00	
0.00	0.00	
(68,578.75)	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	706.75	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	234,546.28	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	5,950.10	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%	2500
100-10-00-5274-0000 Trash Pick Up Service - City Hall	409.12	1,172.31	1,300.00	1,268.88	98%	1320
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	4,771.26	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	0.00	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	140150.32	259,850.00	183,876.17	71%	199005
Excess Revenue Over (Under) Expenditures	(80,077.20)	94,395.96	(103,614.00)	50,679.36	-49%	-17,469.00

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 Income	150.00	0.00	150.00
100-10-10-4234-0000 Conditional Use Permit Fee Income	600.00	150.00	300.00
100-10-10-4235-0000 Contractor Registration Fee Income	15,556.00	10,505.00	12,000.00
100-10-10-4236-0000 Building Permit Fees	416,441.70	189,829.80	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)	6,000.00	10,000.00
100-10-10-4550-0000 Douglas County Housing	610.00	0.00	500.00
<u>Inspections</u>			
Total Revenues	425,465.70	209,374.80	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 & Inspections	61,074.75	55,392.89	86,000.00
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	(36,313.88)	(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%	150.00
10,515.00	88%	12,000.00
200,000.00	100%	200,000.00
600.00	200%	300.00
1,788.00	199%	800.00
5,000.00	50%	2,000.00
0.00	0%	
218,053.00	97%	215,250.00
84,779.23	73%	95,000.00
36,870.11	67%	55,000.00
8,444.61	65%	13,622.50
11,605.30	39%	31,140.79
249.47	25%	1,001.00
6,000.00	100%	6,000.00
0.00	#DIV/0!	3,540.00
0.00	0%	5,000.00
31,662.17	127%	30,000.00
8,104.43	270%	8,000.00
99.98	3%	2,450.00
64,715.87	75%	75,000.00
508.04	34%	1,500.00

22,921.28	88%	25,000.00
69.80	7%	500.00
2,000.00	200%	0.00
9,763.32	49%	15,000.00
990.00	66%	1,500.00
530.28	4%	
289,313.89	70%	369,254.29
(71,260.89)	37%	-154,004.29

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	150,000.00
150,774.69	1.21	125,000.00
175.60	0.00	50,000.00
52,457.19	2.10	25,000.00
1,321.08	0.88	1,000.00
1,650.11	11.00	
2,588.99	2.59	0.00
3,100.00	1.55	3,000.00
71,005.03	1.18	60,000.00
71.02	0.36	150.00
40.00	1.33	40.00
2,850.00	5.70	500.00
100.00	0.17	600.00
0.00	#DIV/0!	
0.00	#DIV/0!	
0.00	#DIV/0!	
4,300.00	#DIV/0!	
0.00	0.00	111,465.48
49,434.58	#DIV/0!	296,604.00
563,887.49	0.95	823,359.48
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
Excess Revenue Over (Under) Expenditures	(52,697.83)	(34,233.30)	(51,000.00)

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	100,000.00
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	100,000.00
<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	4,393.89	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	27,767.76	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	239,788.30	339,222.50	280,694.91	30.00	403,259.66
Excess Revenue Over (Under) Expenditures	(107,262.69)	(127,778.69)	(249,222.50)	(168,685.30)	-34.00	-303,259.66

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%	100,000.00				
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%	100,000.00				
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	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	1,706.99	7,500.00	3,919.89	52%	5,000.00				
100-20-31-5330-0000 Equipment Repair & Maintenance	10,188.39	2,777.25	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	265.08	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	488.05	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	2,688.51	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	1,235.97	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	502.26	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	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	109,419.09	313,453.87	185,225.14	59%	296,231.42				
Excess Revenue Over (Under) Expenditures	(215,714.84)	7,119.79	(218,453.87)	(68,686.26)	31%	-196,231.42				

**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%	175,000.00
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	2,360.00	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	181,575.36	10,145,800.00	181,725.36	2%	8,175,800.00
<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	5,565.58	6,200.00	5,700.00	92%	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	839.15	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	12,553.12	40.00	0.00	40.00	#DIV/0!	0.00
100-20-35-5357-0000 Pool Management Expenses	0.00	0.00	0.00	0.00	#DIV/0!	0.00

100-20-35-5358-0000 Arboretum Expenses	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	180,044.01	10,096,900.00	193,981.57	2%	8,096,550.00
Excess Revenue Over (Under) Expenditures	145,360.74	1,531.35	48,900.00	(12,256.21)	-25%	79,250.00

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%	200,000.00
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%	1,421,766.22
<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	8,572.61	6,200.00	9,132.20	147%	10,000.00
100-20-30-5263-0000 Electricity - Street Lights	79,001.94	82,292.49	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%	620,699.00
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	533,986.34	1,288,600.00	936,824.83	73%	973,699.00
Excess Revenue Over (Under) Expenditures	(120,778.16)	447,294.54	566,900.00	44,456.05	8%	448,067.22

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	5,506.60
100-32-00-5217-0000 Computer Hardware	3,003.03	466.24
100-32-00-5220-0000 Telephone / Internet / Cable	8,344.67	8,053.57
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	3,724.09
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	831,471.88
Excess Revenue Over (Under) Expenditures	60,740.70	77,245.51

Detail Expenses & Budget to Actual

<u>Y-T-D</u> <u>Budget</u>	<u>Year End</u> <u>Estimate</u>	<u>% to</u> <u>Budget</u>	<u>Proposed</u> <u>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%	389,641.00	
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	7,506.60	75%	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	3,924.09	115%	4,000.00
500.00	500.00	100%	0.00
2,000.00	2,674.38	134%	2,000.00
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%	53,055.00
983,900.00	975,065.32	99%	1,070,396.00
(18,000.00)	(6,525.65)	36%	32,604.00

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



8/17/2026

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	320.00	500.00	320.00	64%	\$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	3,024.56	3,000.00	3,024.56	101%	\$3,500.00
100-44-00-5270-0000 Library Cleaning Fees	3,886.90	3,679.90	6,000.00	3,679.90	61%	\$9,000.00
100-44-00-5271-0000 Repair / Maintenance	2,768.44	2,455.44	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	2,988.53	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	15,446.26	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	5,075.62	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	246,939.22	311,326.00	279,782.42	90%	376,765.00
Excess Revenue Over (Under) Expenditures	33,755.11	64,896.70	27,594.00	48,230.48	175%	-\$37,995.00

**Exhibit A
Fee Schedule**

City Hall

Ord./Res/MC	Description	Units	Fee		Notes
			2026	2027	
	ATV/UTV	Annual fee	\$25.00	\$25.00	
	Golf Cart	Annual fee	\$25.00	\$25.00	From April 1-March 31 each year
ON 850	Chicken License - up to 6 chickens	Annual fee	\$10.00	\$12.00	On or before March 31
MC 92.21	Dog Licenses	Annual fee			On or before March 31
	a. Altered Dog		\$6.25	\$8.00	
	b. Intact Dog		\$10.25	\$12.00	
	c. Senior Citizens (65+) - Altered Pets Only		\$0.00	\$0.00	
	d. Lost Tag Replacement Fee		\$1.00	\$1.00	
	e. Kennel		\$25.00	\$30.00	
	f. Impound/Capture		\$35.00	\$40.00	
MC 114.05	Games of Chance and/or Lotteries	License fee	\$10.00	\$12.00	
?	Liquor License - Occupational Tax	Annual			
	a. Class B*		\$200.00	\$200.00	
	b. Class C*		\$600.00	\$600.00	
	c. Class D*		\$400.00	\$400.00	
	d. Class I*		\$500.00	\$500.00	
	e. Advertising Fee**				
	<i>*Fees regulated by the State of Nebraska; **Determined by publisher</i>				
	Copy Charges	per page			
	a. Black and white copies		\$0.15	\$0.15	
	b. Color copies		\$0.45	\$0.45	
	c. Fax		\$1.00	\$1.00	
	Public Records Request Copy Charges				
	a. Black and white copies	per page	\$0.15	\$0.15	
	b. Color copies	per page	\$0.45	\$0.45	

	c. Fax	per page	\$1.00	\$1.00
	d. Electronic Copy	per copy	\$0.00	\$0.00
MC 112.05	Salvage Yards License	annual fee	\$25.00	\$30.00
	Tobacco License	annual fee	\$10.00	\$20.00

Building and Zoning Department

Ord./Res/MC	Description	Units	Fee		Notes
			2026	2027	
	Administrative Subdivision	each	\$150.00	\$200.00	
RN 2023-35	Amendment to Zoning Laws	each	\$150.00	\$200.00	
RN 2023-35	Board of Adjustment Appeals	each	\$150.00	\$200.00	
ON 703	Building Permit Deposit Fee Schedule	each			
	a. Commercial addition, remodel or accessory building valued at \$25,000 or greater		\$1,000.00	\$1,000.00	
	b. New commercial building or new residential building		\$1,000.00	\$1,000.00	
	c. Residential remodel, addition or accessory building valued at \$25,000 or greater		\$500.00	\$500.00	
	<i>*Deposit shall be refunded to the remitter upon completion and approval of a final inspection and adherence to the conditions of the building permit deposit agreement.</i>				
RN 2023-35	Building Permit Fee Schedule	Total Valuation			
	\$1.00 to \$500		\$24.00	\$24.00	
	\$501 to \$2,000 - \$24 for the first \$500; plus \$3 for each additional \$100 or fraction thereof, to and including \$2,000		\$24 / \$3	\$24 / \$3	
	\$2,001 to \$40,000 - \$69 for the first \$2,000 plus \$11 for each additional \$1,000 or fraction thereof to and including \$40,000		\$69 / \$11	\$69 / \$11	
	\$40,001 to \$100,000 - \$487 for the first \$40,000; plus \$7 for each additional \$1,000 or fraction thereof, to and including \$100,000		\$487 / \$7	\$487 / \$7	
	\$100,001 to \$500,000 - \$1,027 for the first \$100,000; plus \$7 for each additional \$1,000 or fraction thereof, to and including \$500,000		\$1,027 / \$7	\$1,027 / \$7	

	\$500,001 to \$1,000,000 - \$3,827 for the first \$500,000; plus \$5 for each additional \$1,000 or fraction thereof, to and including \$1,000,000		\$3,827 / \$5	\$3,827 / \$5
	\$1,000,001 to \$5,000,000 - \$6,327 for the first \$1,000,000; plus \$3 for each additional \$1,000 for fraction thereof, to and including \$5,000,000		\$6,327 / \$3	\$6,327 / \$3
	\$5,000,000 and over - \$19,327 for the first \$5,000,000; plus \$1 for each additional \$1,000 for fraction thereof		\$19,327 / \$1	\$19,327 / \$1
RN 2023-35	Other Inspection Fees			
	Inspection outside of normal business hours	each	\$70.00	\$70.00
	Re-inspection fees assess under provisions of Section 305.8	each	\$70.00	\$70.00
	Inspections for which no fee is specifically indicated	each	\$70.00	\$70.00
	Additional plan review required by changes, additions, or revisions to plans	per hour	\$70.00	\$70.00
	For use of outside consultants for plan checking and inspections, or both	actual cost		
RN 2023-35	Building Valuation Data	each		
	Residential Permit Fee Schedule			
	New Roof Covering		\$50.00	\$75.00
	New Siding		\$50.00	\$75.00
	Mobile Home Occupancy		\$75.00	\$75.00
	House Moving - 75% of new construction			
	Residential Accessory Structure Permit Fee Schedule	each		
	Fence		\$20.00	\$25.00
	Driveway greater than 30' in width		\$50.00	\$50.00
	Accessory Structure Moving - 75% of new construction			
	Commercial Permit Fee Schedule	each		
	Value to be used in computing the building permit and plan review shall be the total value of all construction works for which the permit is issued - see fee schedule			
	Commercial Addition Permit Fee Structure	each		
	Driveway greater than 30" in width		\$20.00	\$50.00
RN 2023-35	Sign Fee Schedule			

\$25.00 per sign for the first 10 square feet; plus \$1.00 for additional square foot or fraction thereof, to and including 300 square feet.

Sign over 300 square feet in area	each	\$315.00	\$315.00
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RN 2023-35

Electrical Permit Fee Schedule

each

Commercial and Multi-Family Upgrades

New Service fee and Panel Addition Fee

1-100 Amp Fee		\$25.00	\$25.00
101-200 Amp Fee		\$45.00	\$45.00
201-400 Amp Fee		\$65.00	\$65.00
401-600 Amp Fee		\$105.00	\$105.00
601-700 Amp Fee		\$145.00	\$145.00
801-1000 Amp Fee		\$185.00	\$185.00

\$185.00 for the first 1000 Amp plus \$20.00 for each additional 100 Amp, or fraction thereof

Number of Circuits	each	\$2.00	\$2.00
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New Residential: (Finished area, attached garage and covered patio)

Single-Family Dwellings* - \$0.12 x square foot	per square foot	\$0.12	\$0.12
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Example: 1200 sq. ft x \$0.12 = \$144.00

*Note: Temp Pole, pre-connect, and regular inspections are included in the fee.

POOL INSPECTIONS ARE NOT INCLUDED.

Remodeling and Addition

each

Switches/Outlets Fixtures		\$2.00	\$2.00
Residential and Commercial fixed appliance outlet		\$5.00	\$5.00
Power apparatus (240 Volt)		\$10.00	\$10.00
Swimming Pool		\$150.00	\$150.00
Upgrade Residential Service		\$70.00	\$70.00
Temporary Service		\$70.00	\$70.00
Signs		\$70.00	\$70.00
No specified fee inspection		\$70.00	\$70.00
Issuance Fee		\$25.00	\$25.00

RN 2023-35

Mechanical Permit Fee

New Construction

New Construction general square foot fee - 0.07 x square foot	per square foot	\$0.07	\$0.07
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Example: 1200 sq. ft x \$0.07 = \$84.00

Remodel/Repair/Replace

each

Boilers/Compressors		
Up to 3 hp	\$20.00	\$20.00
Greater tan 3 hp and up to 15 hp	\$30.00	\$30.00
Greater than 15 hp and up to 30 hp	\$45.00	\$45.00
Plus price per each additional 15 hp	\$15.00	\$15.00
New Furnace/Heater (Btu/hr)		
Up to 100k Btu/hr	\$20.00	\$20.00
Over 110k Btu/hr	\$20.00	\$20.00
A/C or Heat pump	\$20.00	\$20.00
Ventilation Fan with Duct	\$10.00	\$10.00
Clothes Dryer Vent	\$10.00	\$10.00
Installation of new ductwork	\$20.00	\$20.00
Heating Appliance	\$17.00	\$17.00
Appliance Vent	\$12.50	\$12.50
Radiant Floor Heating per unit	\$29.50	\$29.50
Air Handlers	\$10.75	\$10.75
Humidifier	\$10.65	\$10.65
Absorption/Evaporative cooling	\$10.65	\$10.65
Gas piping up to 5 outlets	\$10.00	\$10.00
Additional gas lines over 5	\$5.00	\$5.00
No specified fee inspection	\$70.00	\$70.00
Issuance Fee	\$25.00	\$25.00

RN 2023-35

Plumbing Permit Fee Schedule

each

Toilet/Urinal/Bidets	\$13.00	\$13.00
Tub and/or Shower	\$13.00	\$13.00
Sink or Lavatory	\$13.00	\$13.00
Kitchen sink with disposal	\$13.00	\$13.00
Clothes Washer	\$13.00	\$13.00
Drinking Fountain	\$13.00	\$13.00
Floor and/or Trench Drain	\$10.00	\$10.00
Roof Drain	\$10.00	\$10.00
Hose Bibs	\$5.00	\$5.00
Water piping alter/repair	\$5.00	\$5.00
Miscellaneous Plumbing Fixtures	\$13.00	\$13.00
Building Sewer/Utilities	\$70.00	\$70.00
Lawn Sprinkler System	\$20.00	\$20.00
Residential Back Flow Device	\$12.50	\$12.50

	Commercial Back Flow Device		\$25.00	\$25.00
	Install or Replace Water Heater		\$20.00	\$20.00
	Private Swimming Pool		\$150.00	\$150.00
	Gas piping up to 5 outlets		\$10.00	\$10.00
	Additional gas lines over 5 outlets		\$5.00	\$5.00
	No specified fee inspection		\$70.00	\$70.00
	Plumbing Issuance Fee		\$25.00	\$25.00
ON 787	Burn Permit	each		
	City Fee			
	*In conjunction with the Valley Suburban Fire District No. 5 permit		\$50.00	\$50.00
	Valley Suburban Fire District No. 5 Permit Fee		\$10.00	\$10.00
	Change of Zoning and Change of Future Land Use Map	each		
	Application Fee		\$150.00	\$250.00
RN 2023-35	Conditional Use Permit	each		
	Application Fee		\$150.00	\$250.00
MC 150.006	Earth Station	each		
	Application and Permit Fee		\$5.00	\$5.00
OR 538	Preliminary Plat			
	\$200.00 + \$2.00 per lot for review	per lot	\$200 / \$2	\$500 / \$2
OR 539	Final Plat			
	\$200.00 + \$2.00 per lot for review	per lot	\$200 / \$2	\$500 / \$2
MC 93.28	Fireworks (Muni Code 93.28)	each		
	Application Fee		\$50.00	\$50.00
	Permit Fee		\$250.00	\$250.00
	*Certificate of Insurance with combined liability coverage for bodily injury and property damage in a minimum amount of \$300,000 per occurrence and \$1,000,000 in aggregate coverage and naming the City as an additional insured.			
MC 115.003, 115.05, ON 717	Mobile Food Vendor			
		each		

	Application Fee		\$50.00	\$75.00
	Renewal Fee		\$50.00	\$75.00
MC 150.020, 150.021, 150.222	Moving Buildings			
		each		
	Application and Permit Fee		\$25.00	\$100.00
	*Owner shall file with application a Tax Certificate, sufficient evidence that the building and lot from which it is to be removed are free of any entanglements and that all taxes and any City charges against the same are paid in full. *Applicant shall file with the application certificate of insurance providing coverage for both personal injury and property damage which might occur during the moving of said building. The minimum amount of coverage shall be \$10,000 for property damage and \$10,000 for personal injury. The City Council may require coverage in greater amounts if deemed necessary.			
MC 110.20	Peddler's Permit			
	Fee	per person per day	\$25.00	\$35.00
ON 709	Registration Fee	annual		
	a. Apprentice Plumber		\$5.00	\$5.00
	b. Arborist		\$25.00	\$25.00
	c. Electrical Apprentice		\$5.00	\$5.00
	d. Electrical Contractor		\$25.00	\$25.00
	e. Electrical Journeyman		\$10.00	\$10.00
	f. Fire Alarm Installer		\$10.00	\$10.00
	g. General Contractor		\$25.00	\$25.00
	h. Journeyman Plumber		\$10.00	\$10.00
	i. Lawn Sprinkler Installer		\$25.00	\$25.00
	j. Master Plumber		\$25.00	\$25.00
	k. Mechanical Contractor		\$25.00	\$25.00
	l. Mechanical Journeyman		\$10.00	\$10.00
	m. Water Service and Drain Layer		\$25.00	\$25.00
MC 53.037	Sewer Connection Processing and Inspection Fee	each	\$300.00	\$300.00

MC 53.095 ON 659	Sewage Processing Capital Facilities Charges			
		each		
	a. For each acre of commercial or industrial property		\$3,600.00	\$3,600.00
	b. For each acre of park, common area or outlots*		\$3,000.00	\$3,000.00
	c. For each acre of residential multi-family property		\$3,900.00	\$3,900.00
	d. For each residential, duplex lot		\$1,780.00	\$1,780.00
	e. For each residential, single-family lot		\$1,300.00	\$1,300.00
	*Any outlot that is an exiting lake will not pay sewer processing capital facilities charges. In the event that a new lake is intentionally created as part of a new development, the City Council shall determine if sewer treatment capital facilities charges will be due for the lake outlot.			
MC 53.095	Alternate Charge System - Commercial properties 5 acres or greater		each	
	a. Capital Facility Charge - Meter Size			
	5/8 - inch		\$1,300.00	\$1,300.00
	3/4 - inch		\$1,950.00	\$1,950.00
	1 - inch		\$3,250.00	\$3,250.00
	1 - 1/2 inch		\$6,500.00	\$6,500.00
	2 - inch disc		\$10,400.00	\$10,400.00
	2 - inch turbo		\$20,800.00	\$20,800.00
	3 - inch compound		\$20,800.00	\$20,800.00
	3 - inch turbo		\$45,500.00	\$45,500.00
	b. Connection Tap Charge - Meter Size			
	Up to 4-inch		\$1,400.00	\$1,400.00
	6-inch		\$1,600.00	\$1,600.00
	8-inch		\$1,800.00	\$1,800.00
	c. Notes:			
	i. The above charges would apply to each building where sanitary sewer wastes are generated.			
	ii. The minimum capital facility charge would be \$19,000 (i.e., five acres at \$3,600 per acre).			
	d. Alternative method. The use of the alternative method of determining sewage processing facilities charges is not an elective of the commercial or industrial property and is reserved solely for use by the City of needed. The implementation of the alternative method and the sizing of the meters and connections to sewer mains will be determined by the City Engineer and City Council.			

MC 152.15	Trailer Court	each		
	a. Certificate of Occupancy Application Fee		\$75.00	\$75.00
MC 52.006	Water Main Tap Fee	each	\$300.00	\$300.00
	Library - Library Board of Trustees dictates fees			
	Police - Copy Charges	each		
	a. Black and White per page		\$0.15	\$0.15
	b. Color Copies per page		\$0.45	\$0.45
ON 792	Police - Violation Fines	each		
	a. Blocking alley, driveway or sidewalk		\$25.00	\$25.00
	b. Improper parking (general)		\$25.00	\$25.00
	c. No parking 2:00 a.m. to 6:00 a.m.		\$25.00	\$25.00
	d. Off-street (September 15 to March 15)		\$5.00	\$5.00
	e. Parking left of curb		\$25.00	\$25.00
	f. Parking of detached trailers		\$5.00	\$5.00
	g. Parking for over 48 hours		\$25.00	\$25.00
	h. Parking within 15 feet of a fire hydrant		\$25.00	\$25.00
	i. Parking within 20 feet of fire station driveway		\$25.00	\$25.00
	j. Posted No Parking		\$25.00	\$25.00

Public Works Department

Ord./Res/MC	Description	Units	Fee		Notes
			2026	2027	
ON 750 90.03	MC Camping Pads	per night	\$10.00	\$25.00	
	City Pool	each			
	a. Season Pass				
	Individual		\$55.00	\$55.00	
	Family (up to 6)		\$80.00	\$80.00	
	Family (up to 8)		\$110.00	\$110.00	
	Family (up to 10)		\$125.00	\$125.00	
	Babysitter addition to family pass is free				
	b. Daily Admission				
	Adult (18+)		\$5.00	\$5.00	

	Youth (4-17)		\$4.00	\$4.00	
	3 and under		\$3.00	\$3.00	
	c. Child/Daycares *	per child per visit	\$2.00	\$2.00	
	*Accompanying Adults supervising the group are free				
	d. Business (1-20 people)		\$175.00	\$175.00	
Park Shelters*		each			
	a. Size 25' x 50' (3 - 120v duplex receptables on 20-amp circuit and BBQ)		\$0.00	\$50.00	Suggested amount - researched other municipalities
	b. Size 23' x 15' (4 - 120v 20-amp duplex receptacles)		\$0.00	\$25.00	Suggested amount - researched other municipalities
	c. Size 24' x 15' (4 - 120v 20-amp duplex receptacles)		\$0.00	\$25.00	Suggested amount - researched other municipalities
	d. Size 16' x 20' (no electrical has BBQ)		\$0.00	\$25.00	Suggested amount - researched other municipalities
	e. Size 25' x 15' (4 - 120v 20-amp duplex receptacles)		\$0.00	\$25.00	Suggested amount - researched other municipalities
	*Park Shelters a - e all have water and restrooms available				
	f. Rogert Park Shelter Size 32' x 16' (water available no restrooms)		\$0.00	\$25.00	Suggested amount - researched other municipalities
	*Fees apply to Reserved shelters only, otherwise shelters are a first-come-first served commodity of the Park.				
Cemetery		each			
	Plot for Resident of Valley		\$350.00	\$350.00	
	Plot for Non-Resident of Valley		\$450.00	\$450.00	
	Flagging and Identifying Grave		\$50.00	\$50.00	
	*Digging graves will be Mortuary's responsibility				
	Public Works hourly rate	per hour	\$125.00	\$175.00	2 hr minimum
RN 2026-06	Cutting into Paving, Curb or Sidewalk	each			
	a. Fee to Issue Permit		\$15.00	\$15.00	
	b. Deposit Before Permit Issued		\$500.00	\$500.00	

MC 154.14	Arborist License	each		
	a. License Fee		\$25.00	\$25.00
	b. Renewal Fee		\$25.00	\$25.00