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The City Council may vote to go into Closed Session on any agenda item as allowed by State Law.

ROUTINE BUSINESS

1. Announcement of Open Meetings Act
 2. Roll Call
 3. Pledge of Allegiance
 4. Mayors Report
 5. City Administrators Report
 6. Chief of Police Report
 7. Discussion & Action – Agenda Approval
 8. Discussion & Action – Minutes Approval for May 19, 2025
 9. Discussion & Action – Claims Approval for June 3, 2025
 10. Discussion & Action – Monthly Report of the Southeast Nebraska Land Bank
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OLD BUSINESS

1. Discussion & Action – Treasurers Report for April 2025
 2. Discussion & Action – Third reading of Ordinance 2025-100 authorizing and providing for the issuance of combined utilities revenue bonds in an aggregate principal amount of not to exceed \$20MM for the purpose of paying the costs of improvements to the electric system
 3. Discussion & Action – Implementation of the Purchasing Policies and Procedures
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REGULAR BUSINESS

1. Public Hearing – Consideration of a conditional use permit for firearms and ammunition sales at 1801 Stone Street
2. Discussion and Action – Consideration of a conditional use permit for firearms and ammunition sales at 1801 Stone Street | Isaac Knight
3. Discussion & Action – Appointment of Libby Dean to the Library Board as recommended by Mayor Harkendorff
4. Discussion & Action – How are we as city council going to hold our city administrator accountable for not providing a treasurers report and not complying with city codes and statutes during the audit; Tabling the \$20 million dollar bond until we get the city budget and finance in order; Would you provide us with detailed information on what R+S Electric has done so far and the dollar amount we have spent with them so far | Councilperson Kenny Killingsworth

5. Discussion & Action – Resolution authorizing city to assess unpaid vacant property registration fees for 918 Fulton Street
 6. Discussion & Action – Resolution authorizing city to assess unpaid vacant property registration fees for 2212 Hiland Avenue
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ADJOURNMENT

Anthony Nussbaum, City Clerk

May 19, 2025

A meeting of the City Council of the City of Falls City, Nebraska, was held in said City on the 19th day of May 2025, at 6:00 o' clock P.M. Council met in regular session. Mayor Harkendorff called the meeting to order and Clerk Nussbaum recorded the minutes of the meeting. On roll call the following Council persons were present: Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. Absent: Buckminster. Kaster was absent for part of the meeting, but arrived at 6:39 P.M. Notice of the meeting was given in advance thereof by posting in three public places, a designated method for giving notice as shown by the Certificate of Posting Notice attached to these minutes. Notice of this meeting was given to the mayor and all persons of the Council and a copy of their acknowledgment of receipt of notice and the agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to the Mayor and Council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. Mayor Harkendorff publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy posted in the room where the meeting was being held.

AGENDA APPROVAL FOR MAY 19, 2025

A motion was made by Council person Ferguson and seconded by Council person Leyden to approve the agenda as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster, Kaster. Motion carried.

MINUTES APPROVAL FOR MAY 5, 2025

A motion was made by Council person Leyden and seconded by Council person F. Killingsworth to approve the minutes for May 5, 2025, as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster, Kaster. Motion carried.

CLAIMS APPROVAL FOR MAY 20, 2025

A motion was made by Council person Ferguson and seconded by Council person Leyden to approve the claims as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster, Kaster. Motion carried.

TREASURER'S REPORT FOR APRIL 2025

A motion was made by Council person Ferguson and seconded by Council person Leyden to table the item until June 2, 2025. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster, Kaster. Motion carried.

PUBLIC HEARING – CONSIDERATION OF LOT 1A, A REPLAT OF LOT 1 HELENA SUBDIVISION

Mayor Harkendorff declared a public hearing open at 6:05 P.M. Mayor Harkendorff then asked if there was anyone in the audience who wished to speak in favor or opposition of said request. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so. Mayor Harkendorff then declared the public hearing closed at 6:06 P.M.

CONSIDERATION OF LOT 1A, A REPLAT OF LOT 1 HELENA SUBDIVISION

A motion was made by Council person F. Killingsworth and seconded by Council person K. Killingsworth to approve the Consideration of Lot 1A, A Replat of Lot 1 Helena Subdivision as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster, Kaster. Motion carried.

PUBLIC HEARING – CONSIDERATION OF A CONDITIONAL USE PERMIT FOR STORAGE OF AGRICULTURAL CHEMICALS, STORAGE OF FERTILIZER, LOCATING ANHYDROUS AMMONIA-STORAGE TANKS AND SMALL TANKS ON THE LOT 1A | HELENA AGRI-ENTERPRISES, LLC

Mayor Harkendorff declared a public hearing open at 6:08 P.M. Mayor Harkendorff then asked if there was anyone in the audience who wished to speak in favor or opposition of said request. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so. Mayor Harkendorff then declared the public hearing closed at 6:09 P.M.

CONSIDERATION OF A CONDITIONAL USE PERMIT FOR STORAGE OF AGRICULTURAL CHEMICALS, STORAGE OF FERTILIZER, LOCATING ANHYDROUS AMMONIA-STORAGE TANKS AND SMALL TANKS ON THE LOT 1A | HELENA AGRI-ENTERPRISES, LLC

A motion was made by Council person Leyden and seconded by Council person Fouraker to approve the Consideration of Lot 1A, A Replat of Lot 1 Helena Subdivision as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster, Kaster. Motion carried.

AUTHORIZE ANNUAL FUNDING COMMITMENT FOR FALLS CITY RECREATION, INC. TOTALING \$5,000.00 FOR YOUTH RECREATION PROGRAMS AND BALLFIELD MAINTENANCE | FALLS CITY RECREATION, INC.

A motion was made by Council person Ferguson and seconded by Council person K. Killingsworth to authorize annual funding commitment for Falls City Recreation, Inc. totaling \$5,000.00 for youth recreation programs and ballfield maintenance as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Ruiz. "NAY" None. "ABSTAIN" Leyden-FC Recreation Treasurer. "ABSENT" Buckminster, Kaster. Motion carried.

RESOLUTION TO ENTER INTO A LISTING AGREEMENT WITH MILLER-MONROE COMPANY, INC FOR THE SALE OF CITY-OWNED PROPERTY LOCATED AT 1612 FULTON STREET

A motion was made by Council person Leyden and seconded by Council person Ferguson to approve Resolution to enter into a listing agreement with Miller-Monroe Company, Inc. for the sale of city-owned property located at 1612 Fulton Street as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster, Kaster. Motion carried.

AUTHORIZE APPROVAL OF REQUISITION NO. REQ01101 TOTALING \$97,210.00 FOR A STANDBY GENERATOR AT THE WASTEWATER LIFT STATION AS RECOMMENDED BY THE BOARD OF PUBLIC WORKS | TREVOR CAMPBELL – PUBLIC WORKS DIRECTOR

A motion was made by Council person Leyden and seconded by Council person Ferguson to authorize approval of Requisition No. REQ01101 totaling \$97,210.00 for a standby generator at the wastewater lift station as recommended by the Board of Public Works | Trevor Campbell – Public Works Director. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster, Kaster. Motion carried.

AWARD OF PURCHASE OF A 1-TON TRUCK FOR GAS DEPARTMENT AS RECOMMENDED BY THE BOARD OF PUBLIC WORKS | TREVOR CAMPBELL – PUBLIC WORKS DIRECTOR

A motion was made by Council person Leyden and seconded by Council person K. Killingsworth to Award of purchase of a 1-Ton Truck for Gas Department as recommended by the Board of Public Works | Trevor Campbell – Public Works Director. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster, Kaster. Motion carried.

AUTHORIZE EXECUTION OF A PAVEMENT & MAINTENANCE BEAUTIFICATION PROPOSAL TOTALING \$34,983.00 AS RECOMMENDED BY THE BOARD OF PUBLIC WORKS | TREVOR CAMPBELL – PUBLIC WORKS DIRECTOR

A motion was made by Council person Ferguson and seconded by Council person Leyden to authorize execution of a Pavement & Maintenance Beautification Proposal totaling \$34,983.00 as recommended by the Board of Public Works | Trevor Campbell – Public Works Director. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, K. Killingsworth, Leyden. "NAY" F. Killingsworth, Ruiz. "ABSENT" Buckminster, Kaster. Motion carried.

RESOLUTION AUTHORIZING UTILIZATION OF FARRIS ENGINEERING, INC. AS THE OWNERS AUTHORIZED REPRESENTATIVE FOR THE ENERGY FORWARD TRANSMISSION PROJECT AS RECOMMENDED BY THE BOARD OF PUBLIC WORKS | TREVOR CAMPBELL – PUBLIC WORKS DIRECTOR

A motion was made by Council person Ferguson and seconded by Council person Leyden to approve the Resolution authorizing utilization of Farris Engineering, Inc. as the Owners Authorized Representative for the Energy Forward Transmission Project as recommended by the Board of Public Works | Trevor Campbell – Public Works Director. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Leyden, Ruiz. "NAY" Fouraker, F. Killingsworth, K. Killingsworth. "ABSENT" Buckminster, Kaster. Mayor Harkendorff cast a "Yea" vote to break the tie. Motion carried.

REVIEW OF THE FISCAL YEAR 2024 AUDIT | JULIE D. BAUMANN, CPA

A motion was made by Council person Leyden and seconded by Council person Ferguson to approve the Review of the Fiscal Year 2024 Audit | Julie D. Baumann, CPA as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster. Motion carried.

SECOND READING OF ORDINANCE 2025-100 AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF COMBINED UTILITIES REVENUE BONDS IN AN AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$20MM FOR THE PURPOSE OF PAYING THE COSTS OF IMPROVEMENTS TO THE ELECTRIC SYSTEM

A motion was made by Council person Leyden and seconded by Council person Ferguson to approve Second reading of Ordinance 2025-100 authorizing and providing for the issuance of combined utilities revenue bonds in an aggregate principal amount of not to exceed \$20MM for the purpose of paying the costs of improvements to the electric system as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Kaster. Motion carried.

IMPLEMENTATION OF THE PURCHASING POLICIES AND PROCEDURES

A discussion was held and revisions noted to the draft policy. A motion was made by Council person Ruiz and seconded by Council person K. Killingsworth to table the item until June 2, 2025. Roll was called on this motion and the Council persons voted as follows: "YEA" Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "ABSENT" Buckminster. Motion carried

THERE BEING NO FURTHER BUSINESS, THE MEETING WAS ADJOURNED AT 8:53pm

I, the undersigned, City Clerk for the City of Falls City, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by Mayor Harkendorff and Council on May 19, 2025; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the City Clerk; that such agenda items were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by persons of the public; that the said minutes

from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting; and that a current copy of the Nebraska Open Meetings Act was available and accessible to persons of the public, posted during such meeting in the room in which such meeting was held.

(SEAL)

CITY CLERK

CITY CLERK

MAYOR



Expense Approval Report

By Fund

Payment Dates 6/3/2025 - 6/3/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 600 - Electric					
Julie D Bauman CPA	4318	06/03/2025	service-1099, 1096	600-07-00-52192	191.25
Nebraska Public Power Distric	9000057217	06/03/2025	audit fees	600-07-00-52192	988.53
ESRI, Inc	94927518	05/21/2025	ArcGIS online viewer	600-07-61-52195	31.25
ESRI, Inc	94927518	05/21/2025	ArcGIS online creator	600-07-61-52195	350.00
ESRI, Inc	94927518	05/21/2025	ArcGIS online creator	600-07-61-52195	175.00
ESRI, Inc	94927518	05/21/2025	ArcGIS contributor	600-07-61-52195	62.50
ESRI, Inc	94927518	05/21/2025	ArcGIS mobile worker	600-07-61-52195	200.00
Municipal Energy Agency of N	309173	06/03/2025	service	600-07-00-52303	113,469.37
Jeo Consulting Group Inc	160440	06/03/2025	service 2021 electrical dist	600-07-00-52197	811.25
Farm & City Supply	021788	06/03/2025	hex bush 3/8" mptx 1/4" fpt	600-07-62-52420	6.44
Farm & City Supply	021788	06/03/2025	needle drain cock 1/4"	600-07-62-52420	5.36
Percival Culligan Water	INV07562	06/03/2025	di bottled water delivered	600-07-62-52429	9.75
Percival Culligan Water	INV07562	06/03/2025	50lb salt special rate	600-07-62-52429	149.96
Quill Corporation	043898129	06/03/2025	folders, copy paper, moistene	600-07-61-52372	18.95
Advanced Fire & Safety Inc	9266042825	06/03/2025	service power plant	600-07-62-52093	224.03
Farm & City Supply	022022	06/03/2025	screws	600-07-62-52420	2.37
Farm & City Supply	022022	06/03/2025	screws	600-07-62-52420	1.82
Home Lumber Company	347534	06/03/2025	3/16x1-3/4 hex hd concrete s	600-07-62-52093	7.10
Home Lumber Company	347534	06/03/2025	artu 5/32"x3" mp drill bit	600-07-62-52093	8.59
Home Lumber Company	347534	06/03/2025	jc84 4'8"-8'4" adj floor jack	600-07-62-52093	306.34
Home Lumber Company	347534	06/03/2025	2" reisser deck screw	600-07-62-52093	11.81
Halbert, Dunn & Burns, LLC	0160	06/03/2025	service	600-07-00-52109	1,745.00
Farm & City Supply	022077	06/03/2025	stripper side action wre	600-07-62-52429	26.86
Farm & City Supply	022077	06/03/2025	vlv gate brss 1/2" ips lf	600-07-62-52429	15.04
Farm & City Supply	022077	06/03/2025	vlv gate brss 3/4" ips lf	600-07-62-52429	17.19
Farm & City Supply	022135	06/03/2025	1/4 mpt x 1/4m nipple	600-07-62-52420	17.30
Farm & City Supply	022135	06/03/2025	screws	600-07-62-52420	0.16
Farm & City Supply	022135	06/03/2025	1/4 fpt x 1/4m coupler	600-07-62-52420	22.78
Farm & City Supply	022135	06/03/2025	4' air blow gun	600-07-62-52420	35.46
Hach Chemical Co	14478660	05/27/2025	automotive buret	600-07-62-52420	205.38
Healy Law Offices, LLC	22855	06/03/2025	service	600-07-00-52109	1,137.50
ATCO International	i0643871	06/03/2025	brake-solv ii	600-07-62-52429	168.36
R/S ELECTRIC MOTOR SERVIC	17115	06/03/2025	service 4.20.25	600-07-00-52199	4,068.44
Farm & City Supply	022479	06/03/2025	elbow 90 black 3/4" street	600-07-62-52420	7.08
Farm & City Supply	022479	06/03/2025	couple black stl 3/4"	600-07-62-52420	4.95
Farm & City Supply	022479	06/03/2025	nipple black 3/4"x2.5"	600-07-62-52420	2.78
Farm & City Supply	022479	06/03/2025	nipple black 3/4"x7"	600-07-62-52420	7.08
Farm & City Supply	022518	06/03/2025	screws	600-07-62-52420	41.91
Farmers Repair & Machine Sh	482362	06/03/2025	1/4x2x10' long aluminum	600-07-62-52420	167.06
Farm & City Supply	022644	06/03/2025	duct seal bar	600-07-61-52429	10.73
Farm & City Supply	022675	06/03/2025	cylinder propane 14.1oz	600-07-62-52420	12.88
Farm & City Supply	022753	06/03/2025	sprypaint pro glvprm20oz	600-07-62-52420	11.81
Farris Engineering	25114	06/03/2025	service scada & relay upgrade	600-07-00-52197	18,300.00
RESCO	3072741	05/16/2025	Stainless Bolt Assy-Polaris PBA	600-07-00-10500	532.76
Dutton-Lainson Co	S30089-12	05/16/2025	50 KVA 13800/7970 240/120	600-07-00-10500	10,152.55
Jeo Consulting Group Inc	161109	06/03/2025	service 2021 electrical dist	600-07-00-52197	5,778.70
Wesco Distribution	570437	05/16/2025	Wire 4/0-4/0-2/0 URD Triplex	600-07-00-10500	2,203.75
Husker Electric Supply	66720	05/16/2025	2/0-2/0-1 alum URD secondar	600-07-00-10500	3,268.00
Border States	930398175	05/16/2025	3M term kit #7642-S-2 (E532)	600-07-00-10500	445.92
Border States	930398188	05/16/2025	Elec Tape-3M 35-Red (E235.2)	600-07-00-10500	63.96
Border States	930398188	05/16/2025	#12 THHN solid CU wire GREE	600-07-00-10500	92.10
Border States	930398188	05/16/2025	Elec Tape-3M 35-Blue (E235.1)	600-07-00-10500	63.96
Border States	930398188	05/16/2025	Elec Tape-3M 35-White (E235.	600-07-00-10500	60.63

Expense Approval Report

Payment Dates: 6/3/2025 - 6/3/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Border States	930398188	05/16/2025	2" bell end SCH 40 PVC (E129	600-07-00-10500	28.23
Border States	930398188	05/16/2025	6" screwdriver Klein 600-6 (E1	600-07-00-10500	22.59
Border States	930398188	05/16/2025	2" SCH 40 PVC coupling (E129	600-07-00-10500	11.79
OneNeck It Solutions	ji10000084936	06/03/2025	microsoft 365	600-07-61-52195	106.00
OneNeck It Solutions	ji10000084936	06/03/2025	microsoft 365	600-07-62-52195	25.00
zoro.com	INV16410210	05/27/2025	Nupla 48" square point shovel	600-07-00-10500	357.89
zoro.com	INV16410210	05/27/2025	Nupla 48" round point shovel	600-07-00-10500	415.12
zoro.com	INV16410210	05/27/2025	Westward 27" drain spade 12	600-07-00-10500	378.40
RESCO	3073662	05/27/2025	Strap, 2"-2 Hole Rigid (E107)	600-07-00-10500	9.74
RESCO	3073673	05/27/2025	Sleeve-Heat Shrink, ITCNS-11	600-07-00-10500	107.93
Julie D Bauman CPA	7073	06/03/2025	2024 audit	600-07-00-52192	3,675.00
Amazon Capital Services	1VQ7-17G4-MDPP	05/27/2025	L Sleeveless T-Shirts Galetton (	600-07-00-10500	23.90
Amazon Capital Services	1VQ7-17G4-MDPP	05/27/2025	L Short Sleeve T-Shirts Galeto	600-07-00-10500	77.94
Border States	930439043	05/27/2025	Cleavis insulator Chance 468 (	600-07-00-10500	142.54
Border States	930439054	05/27/2025	3M splice jacket #SJ-1FB (E51	600-07-00-10500	536.77
Border States	930439067	05/27/2025	3M Term Kit W/#2 Strd Stem	600-07-00-10500	491.71
Border States	930439067	05/27/2025	Deadend-Straight Thru, Reliab	600-07-00-10500	105.89
RESCO	3074166	05/27/2025	Guy Strand 3/8" Galv 250" (E1	600-07-00-10500	275.55
Southeast Nebraska Communi	INV07561	06/03/2025	service	600-07-61-52011	570.81
Southeast Nebraska Communi	INV07561	06/03/2025	service	600-07-62-52011	67.17
Fund 600 - Electric Total:					173,149.72

Fund: 610 - Water

Julie D Bauman CPA	4318	06/03/2025	service-1099, 1096	610-07-65-52192	191.25
ESRI, Inc	94927518	05/21/2025	ArcGIS online creator	610-07-65-52195	175.00
ESRI, Inc	94927518	05/21/2025	ArcGIS mobile worker	610-07-65-52195	200.00
ESRI, Inc	94927518	05/21/2025	ArcGIS contributor	610-07-65-52195	62.50
ESRI, Inc	94927518	05/21/2025	ArcGIS online viewer	610-07-65-52195	31.25
ESRI, Inc	94927518	05/21/2025	ArcGIS online creator	610-07-65-52195	350.00
Brown County Transfer	154417	06/03/2025	water plant demo	610-07-65-52085	143.08
Brown County Transfer	154434	06/03/2025	water plant demo	610-07-65-52085	110.25
Brown County Transfer	154445	06/03/2025	water plant demo	610-07-65-52085	228.79
Brown County Transfer	154466	06/03/2025	water plant demo	610-07-65-52085	144.43
VESSCO INC.	097326	06/03/2025	o rings for rotometer	610-07-65-52096	20.85
VESSCO INC.	097326	06/03/2025	Rotometer	610-07-65-52096	300.95
VESSCO INC.	097326	06/03/2025	S10 rebuild kit	610-07-65-52096	285.86
Quill Corportation	043898129	06/03/2025	folders, copy paper, moistene	610-07-65-52372	18.95
Halbert, Dunn & Burns, LLC	0160	06/03/2025	service	610-07-65-52109	445.00
Utility Service Co Inc	625392	06/03/2025	qtrly fees	610-07-65-52199	7,699.92
CORNHUSKER STATE INDUSTR	1477412	06/03/2025	arm pad set	610-07-65-52090	18.00
Nebraska Water Resource Ass	25-129	06/03/2025	membership dues 2025-2026	610-07-65-51302	105.00
OneNeck It Solutions	ji10000084936	06/03/2025	microsoft 365	610-07-65-52195	12.50
Lincoln Winwater Works Co	111269 01	05/21/2025	3/4" FIPT ball curb stop Ford	610-07-00-10500	180.60
Lincoln Winwater Works Co	111269 01	05/21/2025	1 1/4" stop box repair lid with	610-07-00-10500	125.78
Julie D Bauman CPA	7073	06/03/2025	2024 audit	610-07-65-52192	3,675.00
Johansen Drainage & Tile	INV52225	05/27/2025	Suba diver - Glen Grimm	610-07-65-52094	1,200.00
Southeast Nebraska Communi	INV07561	06/03/2025	service	610-07-65-52011	50.00
Southeast Nebraska Communi	INV07561	06/03/2025	service	610-07-65-52011	316.55
Fund 610 - Water Total:					16,091.51

Fund: 620 - Gas

Julie D Bauman CPA	4318	06/03/2025	service-1099, 1096	620-07-63-52192	191.25
ESRI, Inc	94927518	05/21/2025	ArcGIS online creator	620-07-63-52195	175.00
ESRI, Inc	94927518	05/21/2025	ArcGIS contributor	620-07-63-52195	62.50
ESRI, Inc	94927518	05/21/2025	ArcGIS online creator	620-07-63-52195	350.00
ESRI, Inc	94927518	05/21/2025	ArcGIS online viewer	620-07-63-52195	31.25
ESRI, Inc	94927518	05/21/2025	ArcGIS mobile worker	620-07-63-52195	200.00
Quill Corportation	043898129	06/03/2025	folders, copy paper, moistene	620-07-63-52372	18.94
Halbert, Dunn & Burns, LLC	0160	06/03/2025	service	620-07-63-52109	65.00
One Call Concepts, Inc	5040131	06/03/2025	locates	620-07-63-52199	185.46
True Ag & Turf, LLC	po5136	06/03/2025	freight	620-07-63-52387	9.28
UCI Testing	37104	06/03/2025	service K L Adams	620-07-63-52199	95.00

Expense Approval Report

Payment Dates: 6/3/2025 - 6/3/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
KOONS GAS MEASUREMENT (	79160	05/27/2025	stud w/2 nuts teflon coated 5	620-07-63-52094	88.47
KOONS GAS MEASUREMENT (	79160	05/27/2025	stud w/2 nuts teflon coated 5	620-07-63-52094	88.47
KOONS GAS MEASUREMENT (	79165	05/27/2025	2" 150 PSI FF flange x 2" FNPT	620-07-63-52094	180.49
KOONS GAS MEASUREMENT (	79165	05/27/2025	5M Dresser meter	620-07-63-52094	4,171.34
KOONS GAS MEASUREMENT (	79165	05/27/2025	2" Regulator 1813B 7/8" orific	620-07-63-52094	823.84
KOONS GAS MEASUREMENT (	79165	05/27/2025	regulator 2" 1813B 7/8" orific	620-07-63-52094	823.84
KOONS GAS MEASUREMENT (	79165	05/27/2025	Titan 2" 150# flanged strainer	620-07-63-52094	473.72
KOONS GAS MEASUREMENT (	79165	05/27/2025	2M Dresser meter with correc	620-07-63-52094	4,229.10
KOONS GAS MEASUREMENT (	79165	05/27/2025	3" flg x 2" NPT companion fla	620-07-63-52094	430.65
KOONS GAS MEASUREMENT (	79165	05/27/2025	American meter tariff charges	620-07-63-52094	181.25
KOONS GAS MEASUREMENT (	79165	05/27/2025	5/8-11-1 3/4 coated bolt	620-07-63-52094	50.64
KOONS GAS MEASUREMENT (	79165	05/27/2025	5/8-11 3/4 coated meter bolt	620-07-63-52094	50.64
KOONS GAS MEASUREMENT (	79165	05/27/2025	3" full faced Garlock flange ga	620-07-63-52094	32.71
KOONS GAS MEASUREMENT (	79165	05/27/2025	2" full faced Garlock flange ga	620-07-63-52094	26.38
KOONS GAS MEASUREMENT (	79165	05/27/2025	Titan 2"150# flanged strainer	620-07-63-52094	473.72
KOONS GAS MEASUREMENT (	79165	05/27/2025	American Meter tariffs	620-07-63-52094	181.25
KOONS GAS MEASUREMENT (	79165	05/27/2025	2" full faced Garlock flange ga	620-07-63-52094	52.75
KOONS GAS MEASUREMENT (	79165	05/27/2025	Dresser pulse transmission ca	620-07-63-52094	229.99
KOONS GAS MEASUREMENT (	79165	05/27/2025	2" 150 PSI FF flange x 2: FNPT	620-07-63-52094	360.98
Northern Safety & Industrial	906901560	05/21/2025	6" knot wire brush 5/8-11 (G4	620-07-63-10500	179.30
OneNeck It Solutions	ji10000084936	06/03/2025	microsoft 365	620-07-63-52195	62.50
Julie D Bauman CPA	7073	06/03/2025	2024 audit	620-07-63-52192	3,675.00
KOONS GAS MEASUREMENT (	79285	05/27/2025	American regulator 1"x1" 1/2	620-07-63-10500	1,157.57
KOONS GAS MEASUREMENT (	79285	05/27/2025	1/8 x 3/16 orifice 1813C (G601	620-07-63-10500	56.08
Dutton-Lainson Co	913708-1	05/27/2025	Plug - 1 1/4" Blk screwed (G4	620-07-63-10500	13.87
Dutton-Lainson Co	913708-1	05/27/2025	Nipple 1" x Close Blk (G4028)	620-07-63-10500	6.71
Dutton-Lainson Co	913708-1	05/27/2025	Plug - 1" Blk screwed (G4009)	620-07-63-10500	10.97
Farm & City Supply	024535	05/28/2025	Rectorseal T+2 4 OZ (G4560)	620-07-63-10500	81.21
Southeast Nebraska Communi	INV07561	06/03/2025	service	620-07-63-52011	66.26
Fund 620 - Gas Total:					19,643.38

Fund: 630 - Wastewater

Julie D Bauman CPA	4318	06/03/2025	service-1099, 1096	630-07-64-52192	191.25
ESRI, Inc	94927518	05/21/2025	ArcGIS contributor	630-07-64-52195	62.50
ESRI, Inc	94927518	05/21/2025	ArcGIS online creator	630-07-64-52195	175.00
ESRI, Inc	94927518	05/21/2025	ArcGIS mobile worker	630-07-64-52195	200.00
ESRI, Inc	94927518	05/21/2025	ArcGIS online creator	630-07-64-52195	350.00
ESRI, Inc	94927518	05/21/2025	ArcGIS online viewer	630-07-64-52195	31.25
Quill Corporation	043898129	06/03/2025	folders, copy paper, moistene	630-07-64-52372	18.94
Brown County Transfer	154789	06/03/2025	service	630-07-64-52085	73.98
Halbert, Dunn & Burns, LLC	0160	06/03/2025	service	630-07-64-52109	65.00
Miller & Associates	0366	06/03/2025	lift station	630-07-64-52197	5,448.29
Midwest Laboratories, Inc	1233530	06/03/2025	supplies	630-07-64-52300	151.39
MORSE EQUIPMENT COMPAN	m-6552	06/03/2025	Start up B-803 & B-0804, Lase	630-07-64-52096	7,742.00
Kawres	22237	06/03/2025	external hard drive	630-07-64-52090	75.00
Trojan Technologies Group UL	50002818	06/03/2025	rcpt female	630-07-64-52096	127.99
OneNeck It Solutions	ji10000084936	06/03/2025	microsoft 365	630-07-64-52195	50.00
Julie D Bauman CPA	7073	06/03/2025	2024 audit	630-07-64-52192	3,675.00
Allied Systems, Inc.	65832	05/28/2025	service - pump repairs	630-07-64-52096	6,104.98
Southeast Nebraska Communi	INV07561	06/03/2025	service	630-07-64-52011	117.61
Fund 630 - Wastewater Total:					24,660.18

Grand Total: 233,544.79

Report Summary

Fund Summary

Fund	Payment Amount
600 - Electric	173,149.72
610 - Water	16,091.51
620 - Gas	19,643.38
630 - Wastewater	24,660.18
Grand Total:	233,544.79

Account Summary

Account Number	Account Name	Payment Amount
600-07-00-10500	Inventory-Electric Gener	19,869.62
600-07-00-52109	Legal Expense	2,882.50
600-07-00-52192	Accounting & Auditing E	4,854.78
600-07-00-52197	Engineering Expense	24,889.95
600-07-00-52199	Other Contractual Servic	4,068.44
600-07-00-52303	Commodity Purchase for	113,469.37
600-07-61-52011	Telephone	570.81
600-07-61-52195	Technology Expense	924.75
600-07-61-52372	Office Supplies	18.95
600-07-61-52429	Supplies & Materials	10.73
600-07-62-52011	Telephone	67.17
600-07-62-52093	Building/Grounds Maint	557.87
600-07-62-52195	Technology Expense	25.00
600-07-62-52420	Small Equipment	552.62
600-07-62-52429	Supplies & Materials	387.16
610-07-00-10500	Inventory-Water	306.38
610-07-65-51302	Association Dues	105.00
610-07-65-52011	Telephone	366.55
610-07-65-52085	Refuse/Recycling	626.55
610-07-65-52090	Office Equipment Repair	18.00
610-07-65-52094	Infrastructure Maintena	1,200.00
610-07-65-52096	Operational Equipment	607.66
610-07-65-52109	Legal Expense	445.00
610-07-65-52192	Accounting & Auditing E	3,866.25
610-07-65-52195	Technology Expense	831.25
610-07-65-52199	Other Contractual Servic	7,699.92
610-07-65-52372	Office Supplies	18.95
620-07-63-10500	Inventory-Gas	1,505.71
620-07-63-52011	Telephone	66.26
620-07-63-52094	Infrastructure Maintena	12,950.23
620-07-63-52109	Legal Expense	65.00
620-07-63-52192	Accounting & Auditing E	3,866.25
620-07-63-52195	Technology Expense	881.25
620-07-63-52199	Other Contractual Servic	280.46
620-07-63-52372	Office Supplies	18.94
620-07-63-52387	Postage/Shipping	9.28
630-07-64-52011	Telephone	117.61
630-07-64-52085	Refuse/Recycling	73.98
630-07-64-52090	Office Equipment Repair	75.00
630-07-64-52096	Operational Equipment	13,974.97
630-07-64-52109	Legal Expense	65.00
630-07-64-52192	Accounting & Auditing E	3,866.25
630-07-64-52195	Technology Expense	868.75
630-07-64-52197	Engineering Expense	5,448.29
630-07-64-52300	Chemicals	151.39
630-07-64-52372	Office Supplies	18.94
Grand Total:		233,544.79

Project Account Summary

Project Account Key	Payment Amount
None	220,306.55
21100152197	6,589.95
24100952197	5,448.29
24-1010-52094	1,200.00
Grand Total:	233,544.79



Expense Approval Report

By Fund

Payment Dates 6/3/2025 - 6/3/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 100 - General					
Julie D Bauman CPA	04318	06/03/2025	prept 1099, 1096	100-01-11-52192	765.00
Quill Corportation	43898129	06/03/2025	folders, copy paper, moistene	100-01-11-52372	75.79
Halbert, Dunn & Burns, LLC	160	06/03/2025	service	100-01-11-52109	4,640.00
Falls City Mercantile	241250	06/03/2025	paper towels	100-01-11-52429	163.43
Amazon Capital Services	11tk-mmmv-6wlt	06/03/2025	large wall clock	100-01-11-52372	37.99
Pest Control Services of SE NE	15102	06/03/2025	service city hall	100-01-11-52093	50.00
P.F. Pettibone & Co	187607	06/03/2025	minute book	100-01-11-52320	155.50
OneNeck It Solutions	pji000084936	06/03/2025	service	100-01-11-52195	81.00
Julie D Bauman CPA	07073	06/03/2025	2024 audit	100-01-11-52192	14,700.00
Southeast Nebraska Communi	INV07457	06/03/2025	service	100-01-11-52011	631.96
Fund 100 - General Total:					21,300.67
Fund: 110 - Police					
Galls	031178602	06/03/2025	tactical pants	110-02-21-52333	91.63
Amazon Capital Services	1kkj-g3tg-ym4k	06/03/2025	supplies uniform name tape	110-02-21-52333	6.99
Halbert, Dunn & Burns, LLC	160	06/03/2025	service	110-02-21-52109	1,380.00
Pro Serv	284899	06/03/2025	service sav/p 311m micr	110-02-21-52118	55.00
Richardson County Court	305	06/03/2025	court costs	110-02-21-52109	49.00
Family Medicine	INV07456	06/03/2025	service Z Adams	110-02-21-52198	243.00
Pro Serv	285101	06/03/2025	service - sav/816mf	110-02-21-52118	32.57
UCI Testing	37084	06/03/2025	service shiley	110-02-21-52199	60.00
Nebraska Law Enforcement Tr	15163	06/03/2025	tuition - digiacomo	110-02-21-51310	80.00
Harmon's OK Tire	64791	06/03/2025	tires unit #33	110-02-21-52014	752.00
OneNeck It Solutions	pji000084936	06/03/2025	service	110-02-21-52195	112.50
Southeast Nebraska Communi	INV07457	06/03/2025	service	110-02-21-52011	261.86
Fund 110 - Police Total:					3,124.55
Fund: 115 - Animal Control					
Halbert, Dunn & Burns, LLC	160	06/03/2025	service	115-02-23-52109	380.00
OneNeck It Solutions	pji000084936	06/03/2025	service	115-02-23-52195	12.50
Fund 115 - Animal Control Total:					392.50
Fund: 120 - Fire					
Feld Fire	inv9582	06/03/2025	kit shutoff 1.5" w colors/roll p	120-02-22-52099	89.28
Feld Fire	inv9582	06/03/2025	kit sh/off hdl 2.5" w/colors & r	120-02-22-52099	44.64
Feld Fire	inv9582	06/03/2025	tariff surcharge	120-02-22-52099	3.35
OneNeck It Solutions	pji000084936	06/03/2025	service	120-02-22-52195	12.50
Southeast Nebraska Communi	INV07457	06/03/2025	service	120-02-22-52011	127.62
Fund 120 - Fire Total:					277.39
Fund: 130 - Building Inspections & Code Enforcement					
Halbert, Dunn & Burns, LLC	160	06/03/2025	service	130-02-23-52109	240.00
OneNeck It Solutions	pji000084936	06/03/2025	service	130-02-23-52195	12.50
Fund 130 - Building Inspections & Code Enforcement Total:					252.50
Fund: 150 - Parks					
Harmon's OK Tire	64283	06/03/2025	tire repair	150-05-51-52096	20.00
Amazon Capital Services	1dwy-flfm-93fg	06/03/2025	discount	150-05-51-52429	-14.13
Amazon Capital Services	1dwy-flfm-93fg	06/03/2025	first aid sign	150-05-51-52429	19.94
Amazon Capital Services	1dwy-flfm-93fg	06/03/2025	natural hemp rope	150-05-51-52429	180.48
Amazon Capital Services	1xvc-9tff-391n	06/03/2025	pool water test kit	150-05-51-52429	145.99
Amazon Capital Services	1xvc-9tff-391n	06/03/2025	caution sign	150-05-51-52429	14.59
Farm & City Supply	021845	06/03/2025	screws	150-05-51-52429	1.39
Farm & City Supply	021954	06/03/2025	bolts, nuts, washers gr 2	150-05-51-52429	1.72
Farm & City Supply	021974	06/03/2025	screws	150-05-51-52429	8.10
Farm & City Supply	022014	06/03/2025	poly cotton glove grn	150-05-51-52429	21.48
Farm & City Supply	022056	06/03/2025	hinge self clos 2-3/4 zn	150-05-51-52429	9.59

Expense Approval Report

Payment Dates: 6/3/2025 - 6/3/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Farm & City Supply	022056	06/03/2025	hook & eye 2-1/2: znc cd2	150-05-51-52429	4.59
Farm & City Supply	022084	06/03/2025	ramik mole/gopher	150-05-51-52429	13.99
Farm & City Supply	022084	06/03/2025	wilde nat fin 5/32" lg taper pu	150-05-51-52429	8.49
Farm & City Supply	022084	06/03/2025	30" bunge cord	150-05-51-52429	2.29
Farm & City Supply	022098	06/03/2025	3/4 dr 1-3/8 12pt reg socket	150-05-51-52429	16.49
Acco Unlimited Corporation	0251661-in	06/03/2025	granular conditioner	150-05-51-52300	362.25
Acco Unlimited Corporation	0251661-in	06/03/2025	acco 07-l	150-05-51-52300	1,112.80
Acco Unlimited Corporation	0251661-in	06/03/2025	chlorinating solution	150-05-51-52300	2,784.00
Halbert, Dunn & Burns, LLC	160	06/03/2025	service	150-05-51-52109	100.00
Amazon Capital Services	1jyh-vrn1-9cf4	06/03/2025	supplies	150-05-51-52429	219.96
WILTSE ELECTRIC	9144	06/03/2025	service-ballfields	150-05-51-52093	197.59
Amazon Capital Services	credit memo 1grj-txfh-cn3	06/03/2025	credit	150-05-51-52429	-219.96
Farm & City Supply	022193	06/03/2025	hp good brush flat 2"	150-05-51-52429	14.97
Farm & City Supply	022225	06/03/2025	wh led ed28 dl 300w 1pk	150-05-51-52093	49.99
Farm & City Supply	022276	06/03/2025	brkr sq d hom 1p 30a 1"	150-05-51-52093	9.59
WUSTRACK CONSTRUCTION	inv0054	06/03/2025	service shelter	150-05-51-52093	5,457.50
NEXT GENERATION RECREATI	1971	06/03/2025	bolt	150-05-51-52429	33.72
NEXT GENERATION RECREATI	1971	06/03/2025	connector	150-05-51-52429	157.40
Farm & City Supply	022475	06/03/2025	tank sprayer bo ortho 2g	150-05-51-52429	89.99
Farm & City Supply	022478	06/03/2025	silicon ii w&d clr 10.1oz	150-05-51-52429	25.98
Farm & City Supply	022478	06/03/2025	screws	150-05-51-52429	3.56
Farm & City Supply	022527	06/03/2025	cm cartridge filter 6gl+	150-05-51-52429	22.99
Farm & City Supply	022622	06/03/2025	bolts, nuts, washers gr 2	150-05-51-52429	0.75
Farm & City Supply	022628	06/03/2025	3/8"x3-7/16" pto pin w/sq wir	150-05-51-52429	4.76
Farm & City Supply	022635	06/03/2025	3/8"x3-7/16" pto pin w/sq wir	150-05-51-52429	4.76
Pest Control Services of SE NE	15102	06/03/2025	service cabin	150-05-51-52093	50.00
Farm & City Supply	022722	06/03/2025	concrete patch gray 32oz	150-05-51-52429	27.98
Farm & City Supply	022722	06/03/2025	wall scraper 3" flex	150-05-51-52429	6.59
Farm & City Supply	022740	06/03/2025	concrete patch gray 32oz	150-05-51-52429	27.98
Farmers Repair & Machine Sh	71315	06/03/2025	repairs - handle	150-05-51-52093	60.00
Farm & City Supply	022814	06/03/2025	screws	150-05-51-52429	5.90
Farm & City Supply	022831	06/03/2025	duct tape 20yd red ace	150-05-51-52429	6.59
Farm & City Supply	022831	06/03/2025	flr squg rplac blade 22"	150-05-51-52429	16.99
Farm & City Supply	022831	06/03/2025	rstp ie ob gls sf ylw qt	150-05-51-52429	17.99
Farm & City Supply	023026	06/03/2025	metal repair tape 50yd	150-05-51-52093	21.98
Farm & City Supply	023026	06/03/2025	duct tape 1.88"x60yd ace	150-05-51-52093	7.99
Falls City Mercantile	242137	06/03/2025	toilet tissue	150-05-51-52429	100.55
Falls City Mercantile	242137	06/03/2025	comet	150-05-51-52429	66.29
OneNeck It Solutions	pji000084936	06/03/2025	service	150-05-51-52195	37.50
Carrot-Top Industries	INV140633	05/27/2025	3' 5x 5' military flags AZ850SE	150-05-51-52429	586.48
Falls City Recreation	INV07569	06/03/2025	Annual Funding	150-05-51-52172	5,000.00
Sarah Neddenriep	05-2025-000581	05/30/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Marsha Frederick	05-2025-000605	05/30/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Karen Simon	05-2025-000606	05/30/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Southeast Nebraska Communi	INV07457	06/03/2025	service	150-05-51-52011	208.06
Linda Strasil	05-2025-000507	06/03/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Renee Kopf	05-2025-000520	06/03/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Susan Findlay	05-2025-000559	06/03/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Paige Frederick	05-2025-000560	06/03/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Amanda Rasmussen	05-2025-000561	06/03/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Fund 150 - Parks Total:					17,536.47
Fund: 151 - Auditorim					
Pest Control Services of SE NE	15102	06/03/2025	service aud	151-05-51-52093	50.00
OneNeck It Solutions	pji000084936	06/03/2025	service	151-05-51-52195	37.50
Southeast Nebraska Communi	INV07457	06/03/2025	service	151-05-51-52011	100.22
Fund 151 - Auditorim Total:					187.72
Fund: 170 - Library					
Farm & City Supply	022081	06/03/2025	blt snp die cast 4" 80#	170-05-52-52093	7.98
Farm & City Supply	022081	06/03/2025	flag nylon 3x5' us	170-05-52-52093	33.99
Farm & City Supply	022081	06/03/2025	sprng snp znc 2.75" 160#	170-05-52-52093	2.59

Expense Approval Report

Payment Dates: 6/3/2025 - 6/3/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Farm & City Supply	022082	06/03/2025	weed stop	170-05-52-52093	12.99
Farm & City Supply	022082	06/03/2025	caulk alex+ w&d wht5.5oz	170-05-52-52093	4.59
Microfilm Imaging Systems	98143	06/03/2025	service newspaper scanning	170-05-52-52198	265.75
Farm & City Supply	022950	06/03/2025	hp good brush flat 2"	170-05-52-52429	14.97
Falls City Mercantile	241357	06/03/2025	paper towels	170-05-52-52429	48.37
Falls City Mercantile	241357	06/03/2025	kitchen paper towels	170-05-52-52429	43.57
Falls City Mercantile	241357	06/03/2025	toilet bowl cleaner	170-05-52-52429	31.55
OneNeck It Solutions	pji000084936	06/03/2025	service	170-05-52-52195	37.50
Southeast Nebraska Communi	INV07457	06/03/2025	service	170-05-52-52011	221.42
Fund 170 - Library Total:					725.27
Fund: 180 - Cemetery					
UCI Testing	37084	06/03/2025	service cemetery	180-05-53-52199	120.00
Falls City Auto Supply	77298	06/03/2025	towel	180-05-53-52429	15.98
Falls City Auto Supply	77298	06/03/2025	plug	180-05-53-52429	6.98
Falls City Auto Supply	77298	06/03/2025	towels	180-05-53-52429	33.48
OneNeck It Solutions	pji000084936	06/03/2025	service	180-05-53-52195	12.50
Southeast Nebraska Communi	INV07457	06/03/2025	service	180-05-53-52011	99.17
Fund 180 - Cemetery Total:					288.11
Fund: 190 - Streets					
Farm & City Supply	021875	06/03/2025	chain machn strt #2 125'	190-03-31-52429	14.95
Farm & City Supply	021875	06/03/2025	blt snp die cast 4" 80#	190-03-31-52429	7.98
Farm & City Supply	021875	06/03/2025	bolt eye lag 5/16"x4"	190-03-31-52429	3.98
Farm & City Supply	021875	06/03/2025	screws	190-03-31-52429	9.54
Farm & City Supply	021907	06/03/2025	3lb .095 x-line neon green	190-03-31-52429	39.50
Farm & City Supply	021907	06/03/2025	wp poly knit shell nitrile glove	190-03-31-52429	3.99
Home Lumber Company	347515	06/03/2025	6' #6006 fiberglass step ladd	190-03-31-52360	99.99
Farm & City Supply	022059	06/03/2025	grade 5 bolts nuts washers	190-03-31-52429	7.16
Halbert, Dunn & Burns, LLC	160	06/03/2025	service	190-03-31-52109	440.00
Falls City Auto Supply	77151	06/03/2025	diesel ex fluid	190-03-31-52429	25.98
Nebraska Machinery Co	CUH1485674	05/14/2025	2.5 gallon 10W 30 diesel engi	190-03-31-52014	616.92
OneNeck It Solutions	pji000084936	06/03/2025	service	190-03-31-52195	25.00
Southeast Nebraska Communi	INV07457	06/03/2025	service	190-03-31-52011	52.39
Fund 190 - Streets Total:					1,347.38
Fund: 195 - Mechanic Shop					
Farm & City Supply	021856	06/03/2025	ace thermostate dblp heat	195-03-66-52429	27.99
Farm & City Supply	021941	06/03/2025	screws	195-03-66-52429	15.90
Farm & City Supply	022008	06/03/2025	2g gfcv cvr gry	195-03-66-52429	9.99
Farm & City Supply	022008	06/03/2025	weatherproof cvr/gry	195-03-66-52429	13.99
Farm & City Supply	022011	06/03/2025	2g wiu cvr clr gry	195-03-66-52429	-9.99
Farm & City Supply	022011	06/03/2025	2g wiu cvr clr gry	195-03-66-52429	18.99
Bruna Implement Company	ie92449	06/03/2025	latch swe	195-03-66-52330	35.18
Bruna Implement Company	ie92449	06/03/2025	tube bear	195-03-66-52330	32.84
Bruna Implement Company	ie92449	06/03/2025	wheel-ant	195-03-66-52330	47.08
Bruna Implement Company	ie92449	06/03/2025	cariage bol	195-03-66-52330	7.04
Farm & City Supply	022132	06/03/2025	starter rope	195-03-66-52330	17.90
Falls City Auto Supply	77019	06/03/2025	filter	195-03-66-52330	4.04
Falls City Auto Supply	77019	06/03/2025	filter	195-03-66-52330	7.67
Falls City Auto Supply	77021	06/03/2025	filter	195-03-66-52330	10.72
Falls City Auto Supply	77025	06/03/2025	filter	195-03-66-52330	3.57
Farm & City Supply	022709	06/03/2025	air filter	195-03-66-52330	7.00
Farm & City Supply	022709	06/03/2025	baffle	195-03-66-52330	8.00
Farm & City Supply	022709	06/03/2025	carburetor box cover	195-03-66-52330	15.00
Farm & City Supply	022710	06/03/2025	utility tube w/ slime 4"	195-03-66-52330	16.99
Farm & City Supply	022711	06/03/2025	air filter	195-03-66-52330	7.00
Farm & City Supply	022711	06/03/2025	baffle	195-03-66-52330	8.00
Farm & City Supply	022711	06/03/2025	carburetor box cover	195-03-66-52330	15.00
Farm & City Supply	022712	06/03/2025	credit	195-03-66-52330	-30.00
Hullman's Ford Lincoln, Inc.	117312	06/08/2025	motorcraft sae	195-03-66-52330	59.26
Wolfes Printing	4203	06/03/2025	oil change labels	195-03-66-52429	82.03

Expense Approval Report

Payment Dates: 6/3/2025 - 6/3/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Falls City Auto Supply	77166	06/03/2025	vinyl clea	195-03-66-52330	16.53
MacQueen Eulpment	p15281	06/03/2025	supplies dirt shoe runner	195-03-66-52330	111.36
MacQueen Eulpment	p15281	06/03/2025	supplies scraper dirt sh 101b	195-03-66-52330	76.95
Farm & City Supply	022895	06/03/2025	cleanr car tuffstuf 22oz	195-03-66-52330	13.98
Falls City Auto Supply	77214	06/03/2025	filter	195-03-66-52330	7.70
Falls City Auto Supply	77214	06/03/2025	filter	195-03-66-52330	11.76
Falls City Auto Supply	77214	06/03/2025	filter	195-03-66-52330	25.44
Falls City Auto Supply	77214	06/03/2025	filter	195-03-66-52330	25.96
Falls City Auto Supply	77214	06/03/2025	filter	195-03-66-52330	29.05
NMC Inc	cui14585673	06/03/2025	coupler as-q	195-03-66-52330	124.78
True Ag & Turf, LLC	p05339	06/03/2025	gator blade 18"	195-03-66-52330	129.72
Southeast Nebraska Communi	INV07457	06/03/2025	service	195-03-66-52011	6.20
Fund 195 - Mechanic Shop Total:					1,010.62
Fund: 205 - Dispatching					
Language Line Services Inc	11598259	06/03/2025	service	205-02-24-52199	4.13
Southeast Nebraska Communi	INV07457	06/03/2025	service	205-02-24-52011	709.76
Fund 205 - Dispatching Total:					713.89
Fund: 280 - Housing Abatement/Demolition Program					
Halbert, Dunn & Burns, LLC	160	06/03/2025	service	280-06-23-52109	60.00
Fund 280 - Housing Abatement/Demolition Program Total:					60.00
Fund: 281 - Sidewalk Improvement Program					
Shawn & Tiffany Fouraker	INV07455	06/03/2025	sidewalk replacement 1706 w	281-06-23-52901	1,500.00
Mary Merz - Gordon	INV07454	06/03/2025	sidewalk improvement 1719 C	281-06-23-52901	1,000.00
Fund 281 - Sidewalk Improvement Program Total:					2,500.00
Grand Total:					49,717.07

Report Summary

Fund Summary

Fund	Payment Amount
100 - General	21,300.67
110 - Police	3,124.55
115 - Animal Control	392.50
120 - Fire	277.39
130 - Building Inspections & Code Enforcement	252.50
150 - Parks	17,536.47
151 - Auditorim	187.72
170 - Library	725.27
180 - Cemetery	288.11
190 - Streets	1,347.38
195 - Mechanic Shop	1,010.62
205 - Dispatching	713.89
280 - Housing Abatement/Demolition Program	60.00
281 - Sidewalk Improvement Program	2,500.00
Grand Total:	49,717.07

Account Summary

Account Number	Account Name	Payment Amount
100-01-11-52011	Telephone	631.96
100-01-11-52093	Building/Grounds Maint	50.00
100-01-11-52109	Legal Expense	4,640.00
100-01-11-52192	Accounting & Audit Expe	15,465.00
100-01-11-52195	Technology Services	81.00
100-01-11-52320	Books & Periodicals	155.50
100-01-11-52372	Office Supplies	113.78
100-01-11-52429	Supplies & Materials	163.43
110-02-21-51310	Training, Meetings & Co	80.00
110-02-21-52011	Telephone	261.86
110-02-21-52014	Vehicle/Equipment Main	752.00
110-02-21-52109	Legal Expense	1,429.00
110-02-21-52118	Printing Expense	87.57
110-02-21-52195	Technology Services	112.50
110-02-21-52198	Other Professional Servi	243.00
110-02-21-52199	Other Contractual Servic	60.00
110-02-21-52333	Uniforms/Safety Supplie	98.62
115-02-23-52109	Legal Expense	380.00
115-02-23-52195	Technology Services	12.50
120-02-22-52011	Telephone	127.62
120-02-22-52099	Other Maintenance & R	137.27
120-02-22-52195	Technology Services	12.50
130-02-23-52109	Legal Expense	240.00
130-02-23-52195	Technology Services	12.50
150-05-51-21600	Deposits Payable	400.00
150-05-51-52011	Telephone	208.06
150-05-51-52093	Building/Grounds Maint	5,854.64
150-05-51-52096	Operational Equipment	20.00
150-05-51-52109	Legal Expense	100.00
150-05-51-52172	Payments to Other Agen	5,000.00
150-05-51-52195	Technology Services	37.50
150-05-51-52300	Chemical	4,259.05
150-05-51-52429	Supplies & Materials	1,657.22
151-05-51-52011	Telephone	100.22
151-05-51-52093	Building/Grounds Maint	50.00
151-05-51-52195	Technology Services	37.50
170-05-52-52011	Telephone	221.42
170-05-52-52093	Building/Grounds Maint	62.14
170-05-52-52195	Technology Services	37.50

Account Summary

Account Number	Account Name	Payment Amount
170-05-52-52198	Other Professional Servi	265.75
170-05-52-52429	Supplies & Materials	138.46
180-05-53-52011	Telephone	99.17
180-05-53-52195	Technology Services	12.50
180-05-53-52199	Other Contractual Servic	120.00
180-05-53-52429	Supplies & Materials	56.44
190-03-31-52011	Telephone	52.39
190-03-31-52014	Vehicle/Equipment Main	616.92
190-03-31-52109	Legal Expense	440.00
190-03-31-52195	Technology Services	25.00
190-03-31-52360	Lumber	99.99
190-03-31-52429	Supplies & Materials	113.08
195-03-66-52011	Telephone	6.20
195-03-66-52330	Merchandise for Resale	845.52
195-03-66-52429	Supplies & Materials	158.90
205-02-24-52011	Telephone	709.76
205-02-24-52199	Other Contractual Servic	4.13
280-06-23-52109	Legal Expense	60.00
281-06-23-52901	Grants Issued	2,500.00
	Grand Total:	49,717.07

Project Account Summary

Project Account Key	Payment Amount
None	45,458.02
25300252300	4,259.05
	Grand Total:
	49,717.07



Expense Approval Report

By Fund

Payment Dates 5/7/2025 - 5/7/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 800 - Airport					
BENNETT REFRIGERATION	14156	06/03/2025	womens restroom	800-07-00-52093	834.00
Bosselman Pump & Pantry Inc	INV07566	06/03/2025	fuel	800-07-00-52014	30.16
Falls City Sanitation Service	INV07565	06/03/2025	service	800-07-00-52085	65.00
Southeast Nebraska Communi	INV07563	06/03/2025	service	800-07-00-52011	212.85
Bradley Ahern	INV07567	06/01/2025	Airport Manager Agreement	800-07-00-52199	2,838.00
Dawn Bennett	INV07568	06/01/2025	Secretary Agreement	800-07-00-52199	150.00
Fund 800 - Airport Total:					4,130.01
Grand Total:					4,130.01

Report Summary**Fund Summary**

Fund	Payment Amount
800 - Airport	4,130.01
Grand Total:	4,130.01

Account Summary

Account Number	Account Name	Payment Amount
800-07-00-52011	Telephone	212.85
800-07-00-52014	Vehicle/Equipment Maint	30.16
800-07-00-52085	Refuse/Recycling	65.00
800-07-00-52093	Building/Grounds Maint	834.00
800-07-00-52199	Other Contractual Serv	2,988.00
Grand Total:		4,130.01

Project Account Summary

Project Account Key	Payment Amount
None	4,130.01
Grand Total:	4,130.01



City of Falls City, NE

Expense Approval Report

By Fund

Payment Dates 6/3/2025 - 6/3/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 820 - Mutual Finance Organization					
Falls City Rural Fire Dept	INV07304	05/20/2025	may 2025	820-02-22-52172	617.00
Humboldt Rural Fire	INV07305	05/20/2025	june 2025	820-02-22-52172	1,958.00
Dawson Rural Fire District	INV07306	05/20/2025	june 2025	820-02-22-52172	671.00
Verdon Rural Fire District	INV07307	05/20/2025	june 2025	820-02-22-52172	696.00
Stella Rural Fire District	INV07308	05/20/2025	june 2025	820-02-22-52172	2,082.00
City of Falls City Fire Dept	INV07309	05/20/2025	june 2025	820-02-22-52172	19,045.00
City of Humboldt	INV07310	05/20/2025	june 2025	820-02-22-52172	9,182.00
Village of Dawson	INV07311	05/20/2025	june 2025	820-02-22-52172	880.00
Village of Rulo	INV07312	05/20/2025	june 2025	820-02-22-52172	711.00
Village of Shubert	INV07313	05/20/2025	june 2025	820-02-22-52172	896.00
Village of Salem	INV07314	05/20/2025	june 2025	820-02-22-52172	932.00
Fund 820 - Mutual Finance Organization Total:					37,670.00
Grand Total:					37,670.00

Report Summary

Fund Summary

Fund	Payment Amount
820 - Mutual Finance Organization	37,670.00
Grand Total:	37,670.00

Account Summary

Account Number	Account Name	Payment Amount
820-02-22-52172	Disbursements - Other G	37,670.00
Grand Total:		37,670.00

Project Account Summary

Project Account Key	Payment Amount
None	37,670.00
Grand Total:	37,670.00

**REGULAR MEETING OF THE BOARD MEMBERS
OF THE SOUTHEAST NEBRASKA LAND BANK**

May 8, 2025

2307 Barada Street, Falls City, Nebraska

A regular meeting of the Board Members of Southeast Nebraska Land Bank of the City of Falls City, Nebraska, was held at the City Hall, 2307 Barada Street in said City on the 8th day of May 2025, at 12:03 o'clock P.M. Present were: Board Members: Marilyn Capps, Garrett Harring, Ed Harris, LaMarr Matthes, Toni Wintz. Absent: Rachel Rankin, Clint Sailors. Also present was Director/Secretary, Lucas Froeschl; City Administrator, Anthony Nussbaum; City Building Inspector, Blake Buckminster; and Ex-Officio, Mitch Merz. Lucas Froeschl recorded the minutes of the meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

DIRECTOR'S REPORT

Lucas Froeschl, Executive Director, gave the Director's Report. Lawn mowing of the Land Bank's 23 lots at 8 property locations began at the beginning of April in the amount of \$585.58 each month.

CONSENT AGENDA

A motion was made by Ed Harris and seconded by LaMarr Matthes to approve the consent agenda as follows: *WHEREAS*, certain business of the Southeast Nebraska Land Bank of the City of Falls City (City) transpires on a regular and routine basis or is not of controversial nature; and *WHEREAS*, roll call votes on each individual issue greatly extend the meeting time. *NOW, THEREFORE, BE IT HEREBY RESOLVED BY* the Southeast Nebraska Land Bank that in the interest of economizing time, yet complying with the Public Meeting Laws of the State of Nebraska, which require roll call voting, the following issues are hereby consolidated in this Consent Resolution: 1. *BE IT FURTHER RESOLVED BY* the Southeast Nebraska Land Bank that the minutes from the March 13, 2025, regular meeting is hereby approved. 2. *BE IT FURTHER RESOLVED BY* the Southeast Nebraska Land Bank that the agenda for May 8, 2025, is hereby approved. 3. *BE IT FURTHER RESOLVED BY* the Southeast Nebraska Land Bank that the Treasurer's Report was given with \$29,747.92 in checking account and \$30,000 in a CD. 4. *BE IT FURTHER RESOLVED BY* the Southeast Nebraska Land Bank that the Consent Agenda for May 8, 2025, is hereby approved. Roll was called on this motion and the members voted as follows: "YEA" Marilyn Capps, Garrett Harring, Ed Harris, LaMarr Matthes, Toni Wintz. "NAY" None. Absent: Rachel Rankin, Clint Sailors. Motion carried.

DISCUSSION-RURAL WORKFORCE HOUSING PROJECT

A motion was made by Ed Harris and seconded by Toni Wintz to recommend seeking application with SENDD for second RWHF project at 212 W 10th (1001 Barada) with 3 bedroom, 2 bathroom, 2 to 3-car garage and unfinished basement. The board also recommends selling the lot at cost contingent upon city approval. Roll was called on this motion and the members voted as follows: "YEA" Marilyn Capps, Garrett Harring, Ed Harris, LaMarr Matthes, Toni Wintz. "NAY" None. Absent: Rachel Rankin, Clint Sailors. Motion carried.

DISCUSSION – DISPOSITION OF 1515 LANE STREET

A discussion was held regarding 1515 Lane Street and 813 Harlan Street currently owned by the Land Bank and 1024 Barada Street currently owned by BB Brothers Properties, LLC. A motion was made by Garrett Harring and seconded by LaMarr Matthes to sell 1515 Lane Street and 813 Harlan Street to BB Brothers for \$12,500 and to offer \$12,500 to BB Brothers for 1024 Barada Street. It was noted that BB Brothers are obligated to sign a redevelopment agreement for 1515 Lane and 813 Harlan bringing the properties back to a habitable condition within 8 months of sale. Roll was called on this motion and the

members voted as follows: "YEA" Marilyn Capps, Garrett Haring, Ed Harris, LaMarr Matthes, Toni Wintz. "NAY" None. Absent: Rachel Rankin, Clint Sailors. Motion carried.

DISCUSSION – DISPOSITION OF 710 W 21ST STREET

A discussion was held regarding 710 W. 21st Street. An adjoining property owner offered \$1,000 to purchase the house and rehab it into a livable condition. Another adjoining property owner showed interest in purchasing a portion of the lot to square off their property. It was noted Administrator Nussbaum could execute an administrative sub-divide of the property. Demolition of property was estimated at \$9,000. A motion was made by Ed Harris and seconded by Garrett Haring to sell 710 W. 21st Street to an adjoining property owner for \$1,000.00 if willing to sign redevelopment agreement bringing the property back to a habitable condition within 8 months of sale, square off the backyard of 20 x 50 feet to another adjoining property owners for \$1,000.00 with buyers paying fees, survey and filing. Roll was called on this motion and the members voted as follows: "YEA" Marilyn Capps, Garrett Haring, Ed Harris, LaMarr Matthes, Toni Wintz. "NAY" None. Absent: Rachel Rankin, Clint Sailors. Motion carried.

DISCUSSION – 1612 FULTON STREET MARKETING CAMPAIGN

A discussion was held regarding the marketing and solicitation to sell the new 1612 Fulton Street house being constructed by the City of Falls City through the Rural Workforce Housing Fund program. Three local realty organizations were invited to submit proposals. A motion was made by Toni Wintz and seconded by Garrett Haring recommending the city pursue listing with a realtor to market the house at 1612 Fulton Street. Roll was called on this motion and the members voted as follows: "YEA" Marilyn Capps, Garrett Haring, Ed Harris, LaMarr Matthes, Toni Wintz. "NAY" None. Absent: Rachel Rankin, Clint Sailors. Motion carried.

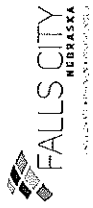
MEETING ADJOURNED AT 1:15pm.

I, the undersigned, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Chairperson and Board on May 8, 2025; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office EDGE, Inc.; that such agenda items were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting; and that a current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during such meeting in the room in which such meeting was held.

DIRECTOR

SECRETARY

CHAIRPERSON



City of Falls City, NE

Treasurers Report Summary

Date Range: 04/01/2025 - 04/30/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - General	3,157,852.76	117,183.52	28,920.03	35,358.32	35,358.32	3,175,399.61	3,193,211.08	-17,811.47
110 - Police	-1,695,974.38	1,772.00	44,503.05	-42,731.05	-42,731.05	-1,653,243.33	-1,738,705.43	85,462.10
115 - Animal Control	-52,026.99	385.00	2,172.67	-1,787.67	-1,787.67	-50,239.32	-53,814.66	3,575.34
120 - Fire	-167,662.55	44.00	7,741.86	-7,697.86	-7,697.86	-159,964.69	-175,360.41	15,395.72
130 - Building Inspections & Code Enforcement	-93,699.73	6,044.44	4,237.54	1,806.90	1,806.90	-95,506.63	-91,892.83	-3,613.80
140 - Senior Center	-275.49	0.00	0.00	0.00	0.00	-275.49	-275.49	0.00
150 - Parks	-838,085.46	11,705.00	19,979.19	-8,124.19	-8,124.19	-830,111.27	-846,209.65	16,098.38
151 - Auditorium	-237,574.56	423.00	10,827.52	-11,154.52	-11,154.52	-225,670.04	-248,729.08	23,059.04
160 - Tree Board	-511.79	0.00	133.25	-133.25	-133.25	-378.54	-645.04	266.50
170 - Library	-440,608.49	5,702.18	21,236.27	-15,534.09	-15,534.09	-425,074.40	-456,142.58	31,068.18
180 - Cemetery	-184,635.53	3,860.00	6,877.46	-3,357.46	-3,357.46	-180,938.07	-187,992.99	7,054.92
190 - Streets	-1,774,835.53	81,727.21	48,337.44	33,389.77	33,389.77	-1,808,225.30	-1,741,445.76	-66,779.54
195 - Mechanic Shop	-391,046.40	0.00	5,980.50	-5,980.50	-5,980.50	-385,065.90	-397,026.90	11,961.00
205 - Dispatching	-514,784.12	2,077.57	26,452.26	-24,374.69	-24,374.69	-490,409.43	-539,158.81	48,749.38
206 - NG911-PSAP	35,524.81	3,893.94	0.00	3,893.94	3,893.94	31,630.87	39,418.75	-7,787.88
210 - Solid Waste	467,857.31	4,036.00	0.00	4,036.00	4,036.00	463,821.31	471,893.31	-8,072.00
220 - CDBG - Downtown Revitalization Program	-29,690.38	42,811.00	0.00	42,811.00	42,811.00	-72,501.38	13,120.62	-85,622.00
230 - CDBG-OOR Reuse	-2,605.44	0.00	50.00	-50.00	-50.00	-2,555.44	-2,655.44	100.00
240 - CDBG - Owner-Occupier Rehabilitation Program	1,555.44	0.00	0.00	0.00	0.00	1,555.44	1,555.44	0.00
245 - Rural Workforce Housing Fund	201,141.07	0.00	0.00	0.00	0.00	201,141.07	201,141.07	0.00
250 - LB840	132,611.47	0.00	0.00	0.00	0.00	132,611.47	132,611.47	0.00
255 - Revitalize Rural Nebraska	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260 - Capital Improvement Sinking	3,855,699.84	116,521.58	0.00	116,521.58	116,521.58	3,739,178.26	3,972,221.42	-233,043.16
270 - Library Project Sinking	44,974.91	0.00	0.00	0.00	0.00	44,974.91	44,974.91	0.00
280 - Housing Abatement/Demolition Program	-3,428.98	15,750.00	4,539.12	-2,641.95	-2,641.95	13,065.80	-6,070.93	19,136.73
281 - Sidewalk Improvement Program	-26,020.00	0.00	3,000.00	-3,000.00	-3,000.00	-23,020.00	-29,020.00	6,000.00
500 - Cemetery Trust	374,036.48	0.00	0.00	0.00	0.00	374,036.48	374,036.48	0.00
600 - Electric	6,659,387.48	559,175.15	462,818.10	26,932.27	26,932.27	6,701,879.99	6,686,319.75	15,560.24
610 - Water	648,974.93	126,282.09	138,188.91	-23,021.39	-23,021.39	683,110.89	625,953.54	57,157.35
620 - Gas	6,369,713.54	233,757.60	298,176.72	157,006.17	157,006.17	5,991,282.08	6,526,719.71	-535,437.63
630 - Wastewater	1,335,643.51	105,434.79	94,728.24	4,400.20	4,400.20	1,337,549.66	1,340,043.71	-2,494.05
700 - Unemployment	120,874.65	0.00	0.00	0.00	0.00	120,874.65	120,874.65	0.00
800 - Airport	0.00	17,972.47	21,929.51	0.00	0.00	-3,957.04	0.00	-3,957.04
810 - Community Redevelopment Authority	0.00	11,237.92	0.00	0.00	0.00	11,237.92	0.00	11,237.92
820 - Mutual Finance Organization	0.00	0.18	0.00	0.00	0.00	0.18	0.00	0.18
Report Total:	16,952,582.38	1,467,796.64	1,250,829.64	276,567.53	276,567.53	16,616,214.32	17,228,949.91	-612,735.59



City of Falls City, NE

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - General							
Revenue							
<u>100-01-11-41000</u>	Tax - Property	775,000.00	775,000.00	24,041.73	274,411.68	-500,588.32	35.41 %
<u>100-01-11-41005</u>	Tax - PILOT	704,130.00	704,130.00	67,996.40	450,261.45	-253,868.55	63.95 %
<u>100-01-11-41100</u>	Tax - Homestead Exemption	40,000.00	40,000.00	7,931.27	15,862.54	-24,137.46	39.66 %
<u>100-01-11-41300</u>	Tax - Pro-Rate Motor Vehicle	1,750.00	1,750.00	0.00	719.02	-1,030.98	41.09 %
<u>100-01-11-41400</u>	Tax - Airline & Carline	0.00	0.00	871.34	871.34	871.34	0.00 %
<u>100-01-11-41710</u>	Franchise Fees	43,000.00	43,000.00	0.00	33,002.08	-9,997.92	76.75 %
<u>100-01-11-41900</u>	Tax - Occupation Tax	97,743.21	97,743.21	7,165.17	27,258.63	-70,484.58	27.89 %
<u>100-01-11-41905</u>	Tax - Other	0.00	0.00	0.00	31.57	31.57	0.00 %
<u>100-01-11-42000</u>	Licenses-Liquor	1,185.00	1,185.00	663.00	1,967.00	782.00	165.99 %
<u>100-01-11-42100</u>	Planning Services-Applications/Per	1,500.00	1,500.00	150.00	150.00	-1,350.00	10.00 %
<u>100-01-11-43300</u>	Municipal Equalization	643,110.70	643,110.70	0.00	195,913.72	-447,196.98	30.46 %
<u>100-01-11-44810</u>	Equipment Rental	0.00	0.00	0.00	64.20	64.20	0.00 %
<u>100-01-11-45000</u>	Interest	66,020.00	66,020.00	5,189.61	38,927.53	-27,092.47	58.96 %
<u>100-01-11-45130</u>	Rent/Leases on Land	10,500.00	10,500.00	3,175.00	3,175.00	-7,325.00	30.24 %
<u>100-01-11-46500</u>	Insurance Damage Claim	0.00	0.00	0.00	2,234.75	2,234.75	0.00 %
<u>100-01-11-47005</u>	Sale of Land	0.00	0.00	0.00	1,500.00	1,500.00	0.00 %
<u>100-01-11-47290</u>	Transfers	800,000.00	800,000.00	0.00	-90.00	-800,090.00	0.01 %
<u>100-01-11-47430</u>	Miscellaneous	13,269.44	13,269.44	0.00	1,745.59	-11,523.85	13.15 %
Revenue Total:		3,197,208.35	3,197,208.35	117,183.52	1,048,006.10	-2,149,202.25	32.78 %
Expense							
<u>100-01-11-51000</u>	Salaries-Regular Full Time	48,076.38	48,076.38	2,103.04	27,126.74	20,949.64	56.42 %
<u>100-01-11-51011</u>	Wages-Council Member/Mayor	39,000.00	39,000.00	3,250.00	22,750.00	16,250.00	58.33 %
<u>100-01-11-51020</u>	Salaries-Regular Part Time	0.00	0.00	34.74	261.70	-261.70	0.00 %
<u>100-01-11-51030</u>	Hourly Wages-Temporary/Seasonal	11,501.77	11,501.77	0.00	0.00	11,501.77	0.00 %
<u>100-01-11-51040</u>	Overtime	50.00	50.00	0.00	0.56	49.44	1.12 %
<u>100-01-11-51060</u>	Special Pay - Holiday	3,087.54	3,087.54	28.64	1,806.26	1,281.28	58.50 %
<u>100-01-11-51061</u>	Special Pay-Sick Leave	2,099.97	2,099.97	0.00	1,802.70	297.27	85.84 %
<u>100-01-11-51062</u>	Special Pay- Vacation	4,764.83	4,764.83	131.91	1,774.10	2,990.73	37.23 %
<u>100-01-11-51065</u>	Special Pay-CTO	219.45	219.45	21.34	212.18	7.27	96.69 %
<u>100-01-11-51066</u>	Special Pay-Allowances/Stipends	415.44	415.44	17.31	259.65	155.79	62.50 %
<u>100-01-11-51100</u>	Payroll Taxes-FICA	9,110.64	9,110.64	426.27	5,970.35	3,140.29	65.53 %
<u>100-01-11-51120</u>	Payroll Taxes-NE	0.00	0.00	0.00	116.78	-116.78	0.00 %
<u>100-01-11-51200</u>	Group Insurance-Health/Dental/Vis	11,187.00	11,187.00	369.68	5,175.61	6,011.39	46.26 %
<u>100-01-11-51210</u>	Allowances-Medical InLieu	0.00	0.00	68.75	687.50	-687.50	0.00 %
<u>100-01-11-51220</u>	Health Savings Account	2,275.00	2,275.00	0.00	1,775.01	499.99	78.02 %
<u>100-01-11-51230</u>	Retirement - 501a/457b	3,498.34	3,498.34	111.79	3,842.34	-344.00	109.83 %
<u>100-01-11-51299</u>	Other Benefits & Costs	275.00	275.00	368.50	2,492.69	-2,217.69	906.43 %
<u>100-01-11-51300</u>	Subscriptions & Educational Materi	110.00	110.00	257.87	507.37	-397.37	461.25 %
<u>100-01-11-51302</u>	Associations Dues	6,861.28	6,861.28	160.00	8,793.42	-1,932.14	128.16 %
<u>100-01-11-51310</u>	Training, Meetings & Conferences	1,500.00	1,500.00	0.00	1,512.61	-12.61	100.84 %
<u>100-01-11-52011</u>	Telephone	7,901.16	7,901.16	617.73	4,584.60	3,316.56	58.02 %
<u>100-01-11-52014</u>	Vehicle/Equipment Maintenance &	1,610.66	1,610.66	0.00	224.20	1,386.46	13.92 %
<u>100-01-11-52015</u>	Vehicle/Equipment Repair	150.00	150.00	0.00	0.00	150.00	0.00 %
<u>100-01-11-52018</u>	Heat/Gas Expense	2,435.08	2,435.08	303.42	1,691.66	743.42	69.47 %
<u>100-01-11-52019</u>	Water/Sewer Expense	1,479.46	1,479.46	142.87	950.14	529.32	64.22 %
<u>100-01-11-52020</u>	Electric Expense	11,724.61	11,724.61	746.48	6,595.81	5,128.80	56.26 %
<u>100-01-11-52085</u>	Refuse/Recycling	330.00	330.00	0.00	0.00	330.00	0.00 %
<u>100-01-11-52093</u>	Building/Grounds Maintenance & R	2,500.00	2,500.00	0.00	963.12	1,536.88	38.52 %
<u>100-01-11-52096</u>	Operation Equipment Repair	2,500.00	2,500.00	0.00	239.92	2,260.08	9.60 %
<u>100-01-11-52100</u>	Election Expense	500.00	500.00	0.00	212.04	287.96	42.41 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>100-01-11-52103</u>	Bank Charges	250.00	250.00	75.50	583.56	-333.56	233.42 %
<u>100-01-11-52109</u>	Legal Expense	6,750.00	6,750.00	5,347.00	11,247.00	-4,497.00	166.62 %
<u>100-01-11-52110</u>	Labor Relations Expense	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
<u>100-01-11-52118</u>	Printing & Publishing	3,213.55	3,213.55	1,066.95	4,819.62	-1,606.07	149.98 %
<u>100-01-11-52147</u>	Advertising Expense	9,250.00	9,250.00	0.00	6,801.72	2,448.28	73.53 %
<u>100-01-11-52160</u>	Insurance Expense	23,218.28	23,218.28	-1,112.99	11,689.12	11,529.16	50.34 %
<u>100-01-11-52163</u>	Tax Expense	0.00	0.00	0.00	579.36	-579.36	0.00 %
<u>100-01-11-52172</u>	Payments to Other Agencies	159,903.12	159,903.12	0.00	6,000.00	153,903.12	3.75 %
<u>100-01-11-52175</u>	Rent & Leases - Equipment & Vehicl	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
<u>100-01-11-52192</u>	Accounting & Audit Expense	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
<u>100-01-11-52195</u>	Technology Services	30,900.00	30,900.00	162.00	9,449.72	21,450.28	30.58 %
<u>100-01-11-52196</u>	Janitorial Expense	0.00	0.00	0.00	100.30	-100.30	0.00 %
<u>100-01-11-52198</u>	Other Professional Services	0.00	0.00	210.00	545.00	-545.00	0.00 %
<u>100-01-11-52199</u>	Other Contractual Services	2,950.00	2,950.00	187.50	2,641.43	308.57	89.54 %
<u>100-01-11-52320</u>	Books & Periodicals	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>100-01-11-52372</u>	Office Supplies	2,879.22	2,879.22	139.41	1,911.95	967.27	66.41 %
<u>100-01-11-52387</u>	Postage/Shipping	900.00	900.00	0.00	497.96	402.04	55.33 %
<u>100-01-11-52420</u>	Small Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<u>100-01-11-52429</u>	Supplies & Materials	500.00	500.00	159.07	665.33	-165.33	133.07 %
<u>100-01-11-52935</u>	Other Supplies	0.00	0.00	0.00	7.82	-7.82	0.00 %
<u>100-01-11-53610</u>	Office Equipment	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
<u>100-01-11-53615</u>	Furniture/Fixtures	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>100-01-11-60000</u>	Transfers Out	0.00	0.00	200.00	329.00	-329.00	0.00 %
<u>100-04-00-52199</u>	Other Contracted Services	0.00	0.00	0.00	1,336.50	-1,336.50	0.00 %
<u>100-06-11-52106</u>	Business Development/Main Street	0.00	0.00	0.00	69.75	-69.75	0.00 %
<u>100-06-11-52109</u>	Legal	0.00	0.00	0.00	300.00	-300.00	0.00 %
<u>100-06-11-52172</u>	Payments to Other Agencies	0.00	0.00	13,325.25	126,491.76	-126,491.76	0.00 %
	Expense Total:	459,377.78	459,377.78	28,920.03	288,395.96	170,981.82	62.78%
	Fund: 100 - General Surplus (Deficit):	2,737,830.57	2,737,830.57	88,263.49	759,610.14	-1,978,220.43	27.74%
Fund: 110 - Police							
Revenue							
<u>110-02-21-42305</u>	Permits-Gun	720.00	720.00	25.00	175.00	-545.00	24.31 %
<u>110-02-21-43000</u>	Grant-Federal Funds	65,252.00	65,252.00	0.00	0.00	-65,252.00	0.00 %
<u>110-02-21-43100</u>	Grant-State Funds	0.00	0.00	0.00	2,581.80	2,581.80	0.00 %
<u>110-02-21-46300</u>	Parking Fines	1,130.00	1,130.00	150.00	1,030.00	-100.00	91.15 %
<u>110-02-21-46550</u>	Miscellaneous	7,674.00	7,674.00	1,597.00	3,610.85	-4,063.15	47.05 %
<u>110-02-21-47000</u>	Sale of Fixed Asset	250.00	250.00	0.00	0.00	-250.00	0.00 %
	Revenue Total:	75,026.00	75,026.00	1,772.00	7,397.65	-67,628.35	9.86%
Expense							
<u>110-02-21-51000</u>	Salaries-Regular Full Time	727,156.72	727,156.72	26,100.34	381,871.67	345,285.05	52.52 %
<u>110-02-21-51020</u>	Salaries-Regular Part Time	1,350.00	1,350.00	0.00	0.00	1,350.00	0.00 %
<u>110-02-21-51040</u>	Overtime	38,192.19	38,192.19	267.06	20,829.64	17,362.55	54.54 %
<u>110-02-21-51060</u>	Special Pay-Holiday	33,306.13	33,306.13	444.48	23,786.18	9,519.95	71.42 %
<u>110-02-21-51061</u>	Special Pay-Sick leave	19,679.34	19,679.34	288.88	9,891.56	9,787.78	50.26 %
<u>110-02-21-51062</u>	Special Pay-Vacation	24,982.01	24,982.01	600.11	17,262.02	7,719.99	69.10 %
<u>110-02-21-51063</u>	Special Pay-OnCall Pay	9,368.88	9,368.88	285.00	4,930.00	4,438.88	52.62 %
<u>110-02-21-51064</u>	Special Pay-Shift Differential	30,408.61	30,408.61	887.13	14,676.04	15,732.57	48.26 %
<u>110-02-21-51065</u>	Special Pay-CTO	1,150.00	1,150.00	1.35	1,196.83	-46.83	104.07 %
<u>110-02-21-51066</u>	Special Pay-Allowances/Stipends	150.00	150.00	5.77	86.55	63.45	57.70 %
<u>110-02-21-51099</u>	Other Pay	8,104.33	8,104.33	0.00	1,640.34	6,463.99	20.24 %
<u>110-02-21-51100</u>	Payroll Taxes-FICA	67,040.78	67,040.78	2,229.91	36,774.99	30,265.79	54.85 %
<u>110-02-21-51200</u>	Group Insurance-Health/Dental/Vis	105,947.43	105,947.43	3,935.62	58,958.03	46,989.40	55.65 %
<u>110-02-21-51210</u>	Allowances-Medical InLieu	29,700.00	29,700.00	1,237.50	17,325.00	12,375.00	58.33 %
<u>110-02-21-51220</u>	Health Savings Account	16,225.00	16,225.00	0.00	16,225.01	-0.01	100.00 %
<u>110-02-21-51230</u>	Retirement - 501a/457b	51,551.72	51,551.72	1,732.49	28,515.04	23,036.68	55.31 %
<u>110-02-21-51300</u>	Subscriptions & Educational Materi	100.00	100.00	0.00	222.95	-122.95	222.95 %
<u>110-02-21-51302</u>	Association Dues	750.00	750.00	0.00	100.00	650.00	13.33 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>110-02-21-51310</u>	Training, Meetings & Conferences	3,000.00	3,000.00	181.30	1,070.99	1,929.01	35.70 %
<u>110-02-21-52011</u>	Telephone	15,995.00	15,995.00	629.45	7,890.41	8,104.59	49.33 %
<u>110-02-21-52014</u>	Vehicle/Equipment Maintenance &	22,718.40	22,718.40	1,679.10	10,393.07	12,325.33	45.75 %
<u>110-02-21-52015</u>	Vehicle/Equipment Repair	1,500.00	1,500.00	39.00	934.32	565.68	62.29 %
<u>110-02-21-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	638.94	1,009.03	490.97	67.27 %
<u>110-02-21-52096</u>	Operational Equipment Repair	500.00	500.00	0.00	686.92	-186.92	137.38 %
<u>110-02-21-52099</u>	Other Maintenance & Repair	150.00	150.00	0.00	0.00	150.00	0.00 %
<u>110-02-21-52109</u>	Legal Expense	37,469.60	37,469.60	1,220.00	15,033.30	22,436.30	40.12 %
<u>110-02-21-52110</u>	Labor Relations Expense	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
<u>110-02-21-52118</u>	Printing Expense	1,500.00	1,500.00	142.75	1,960.24	-460.24	130.68 %
<u>110-02-21-52147</u>	Advertising Expense	75.00	75.00	0.00	93.00	-18.00	124.00 %
<u>110-02-21-52160</u>	Insurance Expense	32,288.00	32,288.00	0.00	43,822.00	-11,534.00	135.72 %
<u>110-02-21-52195</u>	Technology Services	6,500.00	6,500.00	225.00	3,857.75	2,642.25	59.35 %
<u>110-02-21-52198</u>	Other Professional Services	250.00	250.00	465.00	1,290.00	-1,040.00	516.00 %
<u>110-02-21-52199</u>	Other Contractual Services	15,028.00	15,028.00	1,212.60	11,534.30	3,493.70	76.75 %
<u>110-02-21-52333</u>	Uniforms/Safety Supplies	1,330.00	1,330.00	0.00	62.00	1,268.00	4.66 %
<u>110-02-21-52372</u>	Office Supplies	500.00	500.00	0.00	23.96	476.04	4.79 %
<u>110-02-21-52387</u>	Postage/Shipping	500.00	500.00	54.27	136.48	363.52	27.30 %
<u>110-02-21-52420</u>	Small Equipment	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>110-02-21-52429</u>	Supplies & Materials	750.00	750.00	0.00	2,655.45	-1,905.45	354.06 %
<u>110-02-21-52935</u>	Other Supplies	50.00	50.00	0.00	69.00	-19.00	138.00 %
<u>110-02-21-53610</u>	Office Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>110-02-21-53615</u>	Furniture/Fixtures	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
<u>110-02-21-53650</u>	Vehicles	65,000.00	65,000.00	0.00	0.00	65,000.00	0.00 %
<u>110-02-21-53900</u>	Other Capital Outlay	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
Expense Total:		1,387,517.14	1,387,517.14	44,503.05	736,814.07	650,703.07	53.10%
Fund: 110 - Police Surplus (Deficit):		-1,312,491.14	-1,312,491.14	-42,731.05	-729,416.42	583,074.72	55.57%

Fund: 115 - Animal Control

Revenue							
<u>115-02-23-42300</u>	Permits-Animal	1,575.00	1,575.00	30.00	240.00	-1,335.00	15.24 %
<u>115-02-23-42310</u>	Licenses - Dog & Cat	6,215.00	6,215.00	145.00	731.00	-5,484.00	11.76 %
<u>115-02-23-46550</u>	Miscellaneous	1,500.00	1,500.00	210.00	620.00	-880.00	41.33 %
Revenue Total:		9,290.00	9,290.00	385.00	1,591.00	-7,699.00	17.13%

Expense							
<u>115-02-23-51000</u>	Salaries-Regular Full Time	54,589.67	54,589.67	882.29	13,861.75	40,727.92	25.39 %
<u>115-02-23-51060</u>	Special Pay-Holiday	1,449.22	1,449.22	0.00	1,089.89	359.33	75.21 %
<u>115-02-23-51061</u>	Special Pay-Sick Leave	1,437.89	1,437.89	0.00	598.69	839.20	41.64 %
<u>115-02-23-51062</u>	Special Pay-Vacation	1,489.35	1,489.35	214.77	876.38	612.97	58.84 %
<u>115-02-23-51065</u>	Special Pay-CTO	0.00	0.00	0.67	7.53	-7.53	0.00 %
<u>115-02-23-51100</u>	Payroll Taxes-FICA	2,879.44	2,879.44	94.44	1,403.58	1,475.86	48.74 %
<u>115-02-23-51200</u>	Group Insurance-Health/Dental/Vis	0.00	0.00	10.91	154.00	-154.00	0.00 %
<u>115-02-23-51210</u>	Allowances-Medical InLieu	3,300.00	3,300.00	137.50	1,925.00	1,375.00	58.33 %
<u>115-02-23-51220</u>	Health Savings Account	50.00	50.00	0.00	50.01	-0.01	100.02 %
<u>115-02-23-51230</u>	Retirement-501a/457b	3,276.14	3,276.14	65.86	985.97	2,290.17	30.10 %
<u>115-02-23-51302</u>	Association Dues	250.00	250.00	0.00	0.00	250.00	0.00 %
<u>115-02-23-52011</u>	Telephone	0.00	0.00	42.94	257.63	-257.63	0.00 %
<u>115-02-23-52014</u>	Vehicle/Equipment Maintenance &	2,545.75	2,545.75	126.75	565.50	1,980.25	22.21 %
<u>115-02-23-52015</u>	Vehicle/Equipment Repair	0.00	0.00	0.00	50.00	-50.00	0.00 %
<u>115-02-23-52019</u>	Water/Sewer Expense	0.00	0.00	13.81	102.15	-102.15	0.00 %
<u>115-02-23-52020</u>	Electric Expense	575.45	575.45	82.35	313.30	262.15	54.44 %
<u>115-02-23-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>115-02-23-52109</u>	Legal Expense	0.00	0.00	475.38	1,948.42	-1,948.42	0.00 %
<u>115-02-23-52160</u>	Insurance Expense	4,123.86	4,123.86	0.00	3,538.00	585.86	85.79 %
<u>115-02-23-52195</u>	Technology Services	150.00	150.00	25.00	2,582.75	-2,432.75	1,721.83 %
<u>115-02-23-52198</u>	Other Professional Services	0.00	0.00	0.00	66.00	-66.00	0.00 %
<u>115-02-23-52199</u>	Other Contracted Services	0.00	0.00	0.00	130.46	-130.46	0.00 %
<u>115-02-23-52333</u>	Uniform/Safety Supplies	680.68	680.68	0.00	0.00	680.68	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>115-02-23-52420</u>	Small Equipment	0.00	0.00	0.00	223.37	-223.37	0.00 %
<u>115-02-23-52429</u>	Supplies & Materials	1,500.00	1,500.00	0.00	12.25	1,487.75	0.82 %
<u>115-02-23-52935</u>	Other Supplies	150.00	150.00	0.00	0.00	150.00	0.00 %
<u>115-02-23-53250</u>	Other Capital Equipment	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<u>115-02-23-53610</u>	Office Equipment	750.00	750.00	0.00	0.00	750.00	0.00 %
	Expense Total:	90,697.45	90,697.45	2,172.67	30,742.63	59,954.82	33.90%
	Fund: 115 - Animal Control Surplus (Deficit):	-81,407.45	-81,407.45	-1,787.67	-29,151.63	52,255.82	35.81%
Fund: 120 - Fire							
Revenue							
<u>120-02-22-43100</u>	Grant-State Funds	56,000.00	56,000.00	0.00	18,205.00	-37,795.00	32.51 %
<u>120-02-22-46200</u>	Bulk Water Receipts	480.00	480.00	44.00	-3,837.91	-4,317.91	799.56 %
<u>120-02-22-47290</u>	Transfers	38,427.00	38,427.00	0.00	0.00	-38,427.00	0.00 %
	Revenue Total:	94,907.00	94,907.00	44.00	14,367.09	-80,539.91	15.14%
Expense							
<u>120-02-22-51000</u>	Salaries-Regular Full Time	0.00	0.00	172.65	2,291.45	-2,291.45	0.00 %
<u>120-02-22-51020</u>	Salaries-Regular Part Time	4,794.47	4,794.47	0.00	370.51	4,423.96	7.73 %
<u>120-02-22-51060</u>	Special Pay-Holiday	250.50	250.50	0.00	151.25	99.25	60.38 %
<u>120-02-22-51061</u>	Special Pay-Sick leave	0.00	0.00	0.00	170.19	-170.19	0.00 %
<u>120-02-22-51062</u>	Special Pay-Vacation	422.71	422.71	9.85	121.89	300.82	28.84 %
<u>120-02-22-51063</u>	Special Pay-OnCall Pay	43,680.00	43,680.00	1,680.00	25,219.69	18,460.31	57.74 %
<u>120-02-22-51065</u>	Special Pay-CTO	60.00	60.00	0.67	7.53	52.47	12.55 %
<u>120-02-22-51066</u>	Special Pay-Allownaces/Stipend	0.00	0.00	2.88	43.20	-43.20	0.00 %
<u>120-02-22-51099</u>	Other Pay	0.00	0.00	92.31	1,384.65	-1,384.65	0.00 %
<u>120-02-22-51100</u>	Payroll Taxes-FICA	0.00	0.00	149.14	2,266.49	-2,266.49	0.00 %
<u>120-02-22-51200</u>	Group Insurance-Health/Dental/Vis	703.48	703.48	30.92	433.24	270.24	61.59 %
<u>120-02-22-51220</u>	Health Savings Account	112.50	112.50	0.00	112.51	-0.01	100.01 %
<u>120-02-22-51230</u>	Retirement - 501a/457b	281.77	281.77	11.00	164.68	117.09	58.44 %
<u>120-02-22-51302</u>	Association Dues	1,625.00	1,625.00	0.00	1,250.00	375.00	76.92 %
<u>120-02-22-51310</u>	Training, Meetings & Conferences	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>120-02-22-52011</u>	Telephone	1,628.20	1,628.20	467.82	1,233.12	395.08	75.74 %
<u>120-02-22-52014</u>	Vehicle/Equipment Maintenance &	8,000.00	8,000.00	0.00	96.96	7,903.04	1.21 %
<u>120-02-22-52015</u>	Vehicle/Equipment Repair	8,000.00	8,000.00	0.00	2,155.42	5,844.58	26.94 %
<u>120-02-22-52018</u>	Heat/Gas Expense	1,975.86	1,975.86	434.74	1,725.90	249.96	87.35 %
<u>120-02-22-52019</u>	Water/Sewer Expense	41,456.85	41,456.85	4,122.13	24,424.79	17,032.06	58.92 %
<u>120-02-22-52020</u>	Electric Expense	4,652.45	4,652.45	478.14	2,995.25	1,657.20	64.38 %
<u>120-02-22-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>120-02-22-52096</u>	Operational Equipment Repair	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
<u>120-02-22-52099</u>	Other Maintenance & Repair	1,500.00	1,500.00	64.61	413.31	1,086.69	27.55 %
<u>120-02-22-52160</u>	Insurance Expense	10,972.00	10,972.00	0.00	21,443.00	-10,471.00	195.43 %
<u>120-02-22-52195</u>	Technology Services	156.96	156.96	25.00	2,582.75	-2,425.79	1,645.48 %
<u>120-02-22-52199</u>	Other Contractual Services	2,000.00	2,000.00	0.00	330.92	1,669.08	16.55 %
<u>120-02-22-52372</u>	Office Supplies	150.00	150.00	0.00	148.96	1.04	99.31 %
<u>120-02-22-52387</u>	Postage/Shipping	150.00	150.00	0.00	0.00	150.00	0.00 %
<u>120-02-22-52420</u>	Small Equipment	2,500.00	2,500.00	0.00	169.40	2,330.60	6.78 %
<u>120-02-22-52429</u>	Supplies & Materials	250.00	250.00	0.00	0.00	250.00	0.00 %
<u>120-02-22-53250</u>	Other Capital Equipment	82,000.00	82,000.00	0.00	0.00	82,000.00	0.00 %
	Expense Total:	229,822.75	229,822.75	7,741.86	91,707.06	138,115.69	39.90%
	Fund: 120 - Fire Surplus (Deficit):	-134,915.75	-134,915.75	-7,697.86	-77,339.97	57,575.78	57.32%
Fund: 130 - Building Inspections & Code Enforcement							
Revenue							
<u>130-02-23-42100</u>	Permits-Building	77,649.93	77,649.93	5,688.74	42,838.43	-34,811.50	55.17 %
<u>130-02-23-42105</u>	Permits-Electric	1,657.49	1,657.49	12.30	57.30	-1,600.19	3.46 %
<u>130-02-23-42110</u>	Permits-Demolition & Moving	960.00	960.00	50.00	250.00	-710.00	26.04 %
<u>130-02-23-42112</u>	Permits-Mechanical	3,975.00	3,975.00	263.40	1,068.55	-2,906.45	26.88 %
<u>130-02-23-42115</u>	Permits-Plumbing	3,776.42	3,776.42	0.00	236.00	-3,540.42	6.25 %
<u>130-02-23-42199</u>	Permits-Other	475.00	475.00	30.00	668.00	-193.00	140.63 %

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For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>130-02-23-46550</u>	Miscellaneous	250.00	250.00	0.00	0.00	-250.00	0.00 %
	Revenue Total:	88,743.84	88,743.84	6,044.44	45,118.28	-43,625.56	50.84%
	Expense						
<u>130-02-23-51000</u>	Salaries-Regular Full Time	54,619.58	54,619.58	2,575.82	39,276.78	15,342.80	71.91 %
<u>130-02-23-51040</u>	Overtime	150.00	150.00	10.99	221.12	-71.12	147.41 %
<u>130-02-23-51060</u>	Special Pay-Holiday	4,306.88	4,306.88	19.10	2,672.01	1,634.87	62.04 %
<u>130-02-23-51061</u>	Special Pay-Sick Leave	3,542.43	3,542.43	30.52	1,068.28	2,474.15	30.16 %
<u>130-02-23-51062</u>	Special Pay-Vacation	3,130.41	3,130.41	372.14	1,330.52	1,799.89	42.50 %
<u>130-02-23-51065</u>	Special Pay-CTO	711.80	711.80	1.35	548.80	163.00	77.10 %
<u>130-02-23-51066</u>	Special Pay-Allowances/Stipend	1,523.04	1,523.04	63.46	951.90	571.14	62.50 %
<u>130-02-23-51100</u>	Payroll Taxes-FICA	5,769.78	5,769.78	218.52	3,283.83	2,485.95	56.91 %
<u>130-02-23-51200</u>	Group Insurance-Health/Dental/Vis	21,321.40	21,321.40	697.09	9,763.76	11,557.64	45.79 %
<u>130-02-23-51220</u>	Health Savings Account	4,625.00	4,625.00	0.00	4,625.01	-0.01	100.00 %
<u>130-02-23-51230</u>	Retirement - 501a/457b	4,748.96	4,748.96	180.61	2,707.13	2,041.83	57.00 %
<u>130-02-23-51302</u>	Association Dues	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00 %
<u>130-02-23-51310</u>	Training, Meetings & Conferences	500.00	500.00	0.00	1,715.87	-1,215.87	343.17 %
<u>130-02-23-52011</u>	Telephone	514.32	514.32	42.94	300.57	213.75	58.44 %
<u>130-02-23-52109</u>	Legal Expense	2,976.00	2,976.00	0.00	20.00	2,956.00	0.67 %
<u>130-02-23-52147</u>	Advertising Expense	295.00	295.00	0.00	297.78	-2.78	100.94 %
<u>130-02-23-52160</u>	Insurance	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<u>130-02-23-52195</u>	Technology Services	10,092.00	10,092.00	25.00	12,099.75	-2,007.75	119.89 %
<u>130-02-23-52199</u>	Other Contractual Services	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>130-02-23-52333</u>	Uniforms/Safety Supplies	680.68	680.68	0.00	0.00	680.68	0.00 %
<u>130-02-23-52372</u>	Office Supplies	150.00	150.00	0.00	51.85	98.15	34.57 %
<u>130-02-23-52387</u>	Postage/Shipping	400.00	400.00	0.00	9.60	390.40	2.40 %
<u>130-02-23-52420</u>	Small Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>130-02-23-52429</u>	Supplies & Materials	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>130-02-23-53610</u>	Office Equipment	150.00	150.00	0.00	0.00	150.00	0.00 %
	Expense Total:	126,257.28	126,257.28	4,237.54	80,944.56	45,312.72	64.11%
	Fund: 130 - Building Inspections & Code Enforcement Surplus (Defi	-37,513.44	-37,513.44	1,806.90	-35,826.28	1,687.16	95.50%
	Fund: 150 - Parks						
	Revenue						
<u>150-05-00-46500</u>	Insurance Damage Claim	0.00	0.00	0.00	30,626.04	30,626.04	0.00 %
<u>150-05-51-43000</u>	Grant - Federal Funds	920,000.00	920,000.00	0.00	0.00	-920,000.00	0.00 %
<u>150-05-51-43100</u>	Grant-State Funds	25,000.00	25,000.00	0.00	0.00	-25,000.00	0.00 %
<u>150-05-51-44500</u>	Building/Shelter Rental	5,670.00	5,670.00	550.00	3,700.00	-1,970.00	65.26 %
<u>150-05-51-44505</u>	Camper & Tent Fees	26,766.00	26,766.00	2,680.00	12,285.00	-14,481.00	45.90 %
<u>150-05-51-44515</u>	Concession Fees	20,750.00	20,750.00	0.00	0.00	-20,750.00	0.00 %
<u>150-05-51-44520</u>	Gate Fees	47,500.00	47,500.00	2,550.00	2,550.00	-44,950.00	5.37 %
<u>150-05-51-44525</u>	Program/Class Fees	0.00	0.00	5,925.00	5,925.00	5,925.00	0.00 %
<u>150-05-51-46000</u>	Donations	110,000.00	110,000.00	0.00	0.00	-110,000.00	0.00 %
<u>150-05-51-46550</u>	Miscellaneous	1,500.00	1,500.00	0.00	685.50	-814.50	45.70 %
<u>150-05-51-47040</u>	Sale of Fixed Assets	10,000.00	10,000.00	0.00	6.00	-9,994.00	0.06 %
	Revenue Total:	1,167,186.00	1,167,186.00	11,705.00	55,777.54	-1,111,408.46	4.78%
	Expense						
<u>150-05-51-51000</u>	Salaries-Regular Full Time	181,937.85	181,937.85	6,022.43	86,269.15	95,668.70	47.42 %
<u>150-05-51-51030</u>	Hourly Wages-Temporary/Seasonal	120,000.00	120,000.00	136.09	2,251.29	117,748.71	1.88 %
<u>150-05-51-51040</u>	Overtime	5,000.00	5,000.00	167.26	3,571.93	1,428.07	71.44 %
<u>150-05-51-51060</u>	Special Pay-Holiday	9,818.29	9,818.29	19.10	5,384.56	4,433.73	54.84 %
<u>150-05-51-51061</u>	Special Pay-Sick Leave	6,832.87	6,832.87	276.66	3,424.96	3,407.91	50.12 %
<u>150-05-51-51062</u>	Special Pay-Vacation	12,090.76	12,090.76	263.01	11,178.19	912.57	92.45 %
<u>150-05-51-51065</u>	Special Pay-CTO	5,002.22	5,002.22	21.69	1,699.40	3,302.82	33.97 %
<u>150-05-51-51066</u>	Special Pay-Allowances/Stipend	600.00	600.00	34.62	519.30	80.70	86.55 %
<u>150-05-51-51100</u>	Payroll Taxes-FICA	21,525.00	21,525.00	525.17	8,638.85	12,886.15	40.13 %
<u>150-05-51-51110</u>	Payroll Taxes-FED	24,932.02	24,932.02	0.00	0.00	24,932.02	0.00 %
<u>150-05-51-51200</u>	Group Insurance-Health/Dental/Vis	47,936.31	47,936.31	1,452.14	22,732.07	25,204.24	47.42 %
<u>150-05-51-51210</u>	Allowances-Medical InLieu	3,300.00	3,300.00	137.50	1,787.50	1,512.50	54.17 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>150-05-51-51220</u>	Health Savings Account	725.00	725.00	0.00	725.01	-0.01	100.00 %
<u>150-05-51-51230</u>	Retirement - 501a/457b	11,578.53	11,578.53	381.21	5,609.14	5,969.39	48.44 %
<u>150-05-51-51300</u>	Subscriptions & Educational Materi	0.00	0.00	0.00	87.50	-87.50	0.00 %
<u>150-05-51-51302</u>	Association Dues	500.00	500.00	0.00	139.00	361.00	27.80 %
<u>150-05-51-51310</u>	Training, Meetings & Conferences	2,500.00	2,500.00	0.00	467.94	2,032.06	18.72 %
<u>150-05-51-52011</u>	Telephone	2,427.00	2,427.00	85.88	601.14	1,825.86	24.77 %
<u>150-05-51-52014</u>	Vehicle/Equipment Maintenance &	6,673.89	6,673.89	957.01	3,661.00	3,012.89	54.86 %
<u>150-05-51-52015</u>	Vehicle/Equipment Repair	250.00	250.00	0.00	74.98	175.02	29.99 %
<u>150-05-51-52018</u>	Heat/Gas Expense	4,831.44	4,831.44	0.00	64.00	4,767.44	1.32 %
<u>150-05-51-52019</u>	Water/Sewer Expense	55,244.89	55,244.89	88.81	15,556.84	39,688.05	28.16 %
<u>150-05-51-52020</u>	Electric Expense	21,752.98	21,752.98	988.21	9,001.15	12,751.83	41.38 %
<u>150-05-51-52085</u>	Refuse/Recycling	1,725.00	1,725.00	130.00	780.00	945.00	45.22 %
<u>150-05-51-52093</u>	Building/Grounds Maintenance & R	11,160.94	11,160.94	2,507.66	26,602.56	-15,441.62	238.35 %
<u>150-05-51-52096</u>	Operational Equipment Repair	11,503.67	11,503.67	0.00	405.05	11,098.62	3.52 %
<u>150-05-51-52099</u>	Other Maintenance & Repair	2,206.44	2,206.44	0.00	0.00	2,206.44	0.00 %
<u>150-05-51-52160</u>	Insurance Expense	26,621.33	26,621.33	0.00	25,969.22	652.11	97.55 %
<u>150-05-51-52163</u>	Tax Expense	150.00	150.00	267.25	888.46	-738.46	592.31 %
<u>150-05-51-52172</u>	Payments to Other Agencies	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>150-05-51-52195</u>	Technology Services	1,973.00	1,973.00	75.00	5,305.75	-3,332.75	268.92 %
<u>150-05-51-52198</u>	Other Professional Services	30,000.00	30,000.00	0.00	20.00	29,980.00	0.07 %
<u>150-05-51-52199</u>	Other Contractual Services	7,250.00	7,250.00	0.00	400.05	6,849.95	5.52 %
<u>150-05-51-52300</u>	Chemical	23,355.57	23,355.57	1,650.00	1,710.00	21,645.57	7.32 %
<u>150-05-51-52303</u>	Cost of Sale - Concessions	18,169.00	18,169.00	0.00	71.12	18,097.88	0.39 %
<u>150-05-51-52333</u>	Uniforms/Safety Supplies	3,201.36	3,201.36	1,422.84	3,369.34	-167.98	105.25 %
<u>150-05-51-52372</u>	Office Supplies	500.00	500.00	0.00	81.85	418.15	16.37 %
<u>150-05-51-52387</u>	Postage/Shipping	250.00	250.00	0.00	0.00	250.00	0.00 %
<u>150-05-51-52420</u>	Small Equipment	4,248.66	4,248.66	814.50	5,173.66	-925.00	121.77 %
<u>150-05-51-52429</u>	Supplies & Materials	15,431.37	15,431.37	1,555.15	5,781.32	9,650.05	37.46 %
<u>150-05-51-53200</u>	Buildings	8,000.00	8,000.00	0.00	2,572.00	5,428.00	32.15 %
<u>150-05-51-53250</u>	Other Capital Equipment	67,834.14	67,834.14	0.00	50,487.26	17,346.88	74.43 %
<u>150-05-51-53515</u>	Sidewalks	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
<u>150-05-51-53610</u>	Office Equipment	1,500.00	1,500.00	0.00	58.63	1,441.37	3.91 %
<u>150-05-51-53900</u>	Other Capital Outlay	1,203,000.00	1,203,000.00	0.00	40,248.00	1,162,752.00	3.35 %
<u>150-05-51-60000</u>	Transfers Out	0.00	0.00	0.00	150.00	-150.00	0.00 %
Expense Total:		2,003,539.53	2,003,539.53	19,979.19	353,519.17	1,650,020.36	17.64%
Fund: 150 - Parks Surplus (Deficit):		-836,353.53	-836,353.53	-8,274.19	-297,741.63	538,611.90	35.60%

Fund: 151 - Auditorim

Revenue							
<u>151-05-00-46500</u>	Insurance Damage Claim	0.00	0.00	0.00	2,600.12	2,600.12	0.00 %
<u>151-05-51-44520</u>	Gate Fees	0.00	0.00	273.00	1,014.00	1,014.00	0.00 %
<u>151-05-51-44540</u>	Rent	32,150.00	32,150.00	150.00	6,120.00	-26,030.00	19.04 %
Revenue Total:		32,150.00	32,150.00	423.00	9,734.12	-22,415.88	30.28%

Expense							
<u>151-05-51-51000</u>	Salaries-Regular Full Time	59,933.51	59,933.51	2,582.06	31,639.29	28,294.22	52.79 %
<u>151-05-51-51020</u>	Salaries-Regular Part Time	0.00	0.00	243.17	1,831.80	-1,831.80	0.00 %
<u>151-05-51-51040</u>	Overtime	0.00	0.00	0.00	1.66	-1.66	0.00 %
<u>151-05-51-51060</u>	Special Pay-Holiday	1,811.40	1,811.40	0.00	1,423.47	387.93	78.58 %
<u>151-05-51-51061</u>	Special Pay-Sick Leave	1,135.81	1,135.81	59.62	943.01	192.80	83.03 %
<u>151-05-51-51062</u>	Special Pay-Vacation	1,275.68	1,275.68	14.63	1,096.93	178.75	85.99 %
<u>151-05-51-51065</u>	Special Pay-CTO	50.00	50.00	33.00	142.44	-92.44	284.88 %
<u>151-05-51-51066</u>	Special Pay-Allowances/Stipend	270.00	270.00	31.72	475.80	-205.80	176.22 %
<u>151-05-51-51100</u>	Payroll Taxes-FICA	3,239.80	3,239.80	251.43	3,147.45	92.35	97.15 %
<u>151-05-51-51200</u>	Group Insurance-Health/Dental/Vis	8,147.28	8,147.28	44.32	613.65	7,533.63	7.53 %
<u>151-05-51-51210</u>	Allowances-Medical InLieu	3,300.00	3,300.00	343.75	3,850.00	-550.00	116.67 %
<u>151-05-51-51220</u>	Health Savings Account	1,662.50	1,662.50	0.00	162.50	1,500.00	9.77 %
<u>151-05-51-51230</u>	Retirement-501a/457b	2,014.36	2,014.36	85.40	418.96	1,595.40	20.80 %
<u>151-05-51-52011</u>	Telephone	1,814.52	1,814.52	100.22	758.89	1,055.63	41.82 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>151-05-51-52014</u>	Vehicle/Equipment Maintenance &	0.00	0.00	0.00	406.20	-406.20	0.00 %
<u>151-05-51-52018</u>	Heat/Gas Expense	17,145.37	17,145.37	2,757.42	16,074.22	1,071.15	93.75 %
<u>151-05-51-52019</u>	Water/Sewer Expense	3,989.72	3,989.72	391.77	2,621.26	1,368.46	65.70 %
<u>151-05-51-52020</u>	Electric Expense	25,546.38	25,546.38	1,627.64	14,381.10	11,165.28	56.29 %
<u>151-05-51-52085</u>	Refuse/Recycling	1,275.00	1,275.00	130.00	780.00	495.00	61.18 %
<u>151-05-51-52093</u>	Building/Grounds Maintenance & R	6,500.00	6,500.00	461.40	13,399.00	-6,899.00	206.14 %
<u>151-05-51-52096</u>	Operational Equipment Repair	1,500.00	1,500.00	572.97	572.97	927.03	38.20 %
<u>151-05-51-52099</u>	Other Maintenance & Repair	500.00	500.00	184.79	184.79	315.21	36.96 %
<u>151-05-51-52147</u>	Advertising Expense	0.00	0.00	0.00	28.42	-28.42	0.00 %
<u>151-05-51-52160</u>	Insurance Expense	49,758.00	49,758.00	0.00	45,661.69	4,096.31	91.77 %
<u>151-05-51-52195</u>	Technology Services	1,973.00	1,973.00	75.00	6,668.30	-4,695.30	337.98 %
<u>151-05-51-52199</u>	Other Contractual Services	0.00	0.00	362.50	1,419.45	-1,419.45	0.00 %
<u>151-05-51-52372</u>	Office Supplies	0.00	0.00	0.00	145.67	-145.67	0.00 %
<u>151-05-51-52420</u>	Small Equipment	4,500.00	4,500.00	0.00	9,089.14	-4,589.14	201.98 %
<u>151-05-51-52429</u>	Supplies & Materials	2,500.00	2,500.00	474.71	5,205.43	-2,705.43	208.22 %
<u>151-05-51-53515</u>	Sidewalks	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<u>151-05-51-53610</u>	Office Equipment	2,500.00	2,500.00	0.00	176.65	2,323.35	7.07 %
<u>151-05-51-53615</u>	Furniture/Fixtures	1,750.00	1,750.00	0.00	2,799.80	-1,049.80	159.99 %
	Expense Total:	214,092.33	214,092.33	10,827.52	166,119.94	47,972.39	77.59%
	Fund: 151 - Auditorim Surplus (Deficit):	-181,942.33	-181,942.33	-10,404.52	-156,385.82	25,556.51	85.95%
Fund: 160 - Tree Board							
Revenue							
<u>160-06-00-43000</u>	Grant-Federal Funds	8,000.00	8,000.00	0.00	0.00	-8,000.00	0.00 %
<u>160-06-00-46000</u>	Donations	1,500.00	1,500.00	0.00	0.00	-1,500.00	0.00 %
	Revenue Total:	9,500.00	9,500.00	0.00	0.00	-9,500.00	0.00%
Expense							
<u>160-06-00-51300</u>	Subscriptions & Educational Materi	150.00	150.00	133.25	133.25	16.75	88.83 %
<u>160-06-00-52093</u>	Tree Care & Maintenance	7,700.00	7,700.00	0.00	0.00	7,700.00	0.00 %
<u>160-06-00-52147</u>	Advertising Expense	0.00	0.00	0.00	168.56	-168.56	0.00 %
<u>160-06-00-52372</u>	Office Supplies	150.00	150.00	0.00	0.00	150.00	0.00 %
<u>160-06-00-52429</u>	Supplies & Materials	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
	Expense Total:	9,500.00	9,500.00	133.25	301.81	9,198.19	3.18%
	Fund: 160 - Tree Board Surplus (Deficit):	0.00	0.00	-133.25	-301.81	-301.81	0.00%
Fund: 170 - Library							
Revenue							
<u>170-05-52-44550</u>	Receipts	5,285.48	5,285.48	435.18	3,402.45	-1,883.03	64.37 %
<u>170-05-52-46000</u>	Donations	10,000.00	10,000.00	5,237.00	12,105.00	2,105.00	121.05 %
<u>170-05-52-46220</u>	Sale of Supplies/Merchandise	250.00	250.00	30.00	383.00	133.00	153.20 %
<u>170-05-52-46550</u>	Miscellaneous	50.00	50.00	0.00	0.00	-50.00	0.00 %
	Revenue Total:	15,585.48	15,585.48	5,702.18	15,890.45	304.97	101.96%
Expense							
<u>170-05-52-51000</u>	Salaries-Regular Full Time	172,536.83	172,536.83	7,731.03	103,896.67	68,640.16	60.22 %
<u>170-05-52-51020</u>	Salaries-Regular Part Time	19,468.00	19,468.00	233.10	6,684.13	12,783.87	34.33 %
<u>170-05-52-51040</u>	Overtime	480.00	480.00	216.18	1,800.53	-1,320.53	375.11 %
<u>170-05-52-51060</u>	Special Pay-Holiday	9,070.18	9,070.18	0.00	6,791.23	2,278.95	74.87 %
<u>170-05-52-51061</u>	Special Pay-Sick Leave	4,532.77	4,532.77	22.31	2,463.16	2,069.61	54.34 %
<u>170-05-52-51062</u>	Special Pay-Vacation	6,905.25	6,905.25	14.63	2,647.92	4,257.33	38.35 %
<u>170-05-52-51065</u>	Special Pay-CTO	301.20	301.20	1.35	297.06	4.14	98.63 %
<u>170-05-52-51066</u>	Special Pay-Allowances/Stipend	377.23	377.23	2.88	43.20	334.03	11.45 %
<u>170-05-52-51099</u>	Other Pay	2,274.94	2,274.94	23.08	346.20	1,928.74	15.22 %
<u>170-05-52-51100</u>	Payroll Taxes-FICA	20,663.32	20,663.32	631.16	9,559.87	11,103.45	46.26 %
<u>170-05-52-51200</u>	Group Insurance-Health/Dental/Vis	52,916.48	52,916.48	2,041.55	28,593.07	24,323.41	54.03 %
<u>170-05-52-51210</u>	Allowances-Medical InLieu	6,600.00	6,600.00	275.00	3,850.00	2,750.00	58.33 %
<u>170-05-52-51220</u>	Health Savings Account	1,250.00	1,250.00	0.00	4,162.50	-2,912.50	333.00 %
<u>170-05-52-51230</u>	Retirement - 501a/457b	8,603.70	8,603.70	479.13	6,445.71	2,157.99	74.92 %
<u>170-05-52-51300</u>	Subscriptions & Educational Materi	10,265.46	10,265.46	0.00	3,536.10	6,729.36	34.45 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>170-05-52-51302</u>	Association Dues	200.00	200.00	0.00	0.00	200.00	0.00 %
<u>170-05-52-51310</u>	Training, Meetings & Conferences	250.00	250.00	129.00	1,103.94	-853.94	441.58 %
<u>170-05-52-52011</u>	Telephone	2,726.36	2,726.36	220.95	1,569.75	1,156.61	57.58 %
<u>170-05-52-52018</u>	Heat/Gas Expense	3,495.68	3,495.68	641.40	3,230.36	265.32	92.41 %
<u>170-05-52-52019</u>	Water/Sewer Expense	5,551.88	5,551.88	232.22	3,946.33	1,605.55	71.08 %
<u>170-05-52-52020</u>	Electric Expense	20,108.39	20,108.39	1,284.82	10,512.24	9,596.15	52.28 %
<u>170-05-52-52085</u>	Refuse/Recycling	780.00	780.00	65.00	325.00	455.00	41.67 %
<u>170-05-52-52090</u>	Office Equipment Repair	200.00	200.00	0.00	0.00	200.00	0.00 %
<u>170-05-52-52093</u>	Building/Grounds Maintenance & R	3,600.00	3,600.00	70.05	1,131.57	2,468.43	31.43 %
<u>170-05-52-52096</u>	Operational Equipment Repair	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>170-05-52-52099</u>	Other Maintenance & Repair	500.00	500.00	0.00	486.12	13.88	97.22 %
<u>170-05-52-52118</u>	Printing Expense	1,400.00	1,400.00	385.61	1,116.57	283.43	79.76 %
<u>170-05-52-52147</u>	Advertising Expense	300.00	300.00	0.00	0.00	300.00	0.00 %
<u>170-05-52-52160</u>	Insurance Expense	16,820.68	16,820.68	0.00	17,697.00	-876.32	105.21 %
<u>170-05-52-52175</u>	Rent & Leases - Equipment & Vehicl	0.00	0.00	0.00	109.75	-109.75	0.00 %
<u>170-05-52-52195</u>	Technology Services	1,529.00	1,529.00	1,588.48	4,271.23	-2,742.23	279.35 %
<u>170-05-52-52198</u>	Other Professional Services	850.00	850.00	498.80	938.80	-88.80	110.45 %
<u>170-05-52-52199</u>	Other Contractual Services	7,154.40	7,154.40	939.00	6,037.73	1,116.67	84.39 %
<u>170-05-52-52372</u>	Office Supplies	1,707.05	1,707.05	0.00	572.90	1,134.15	33.56 %
<u>170-05-52-52387</u>	Postage/Shipping	3,229.06	3,229.06	426.09	1,825.84	1,403.22	56.54 %
<u>170-05-52-52400</u>	Books & Periodicals	29,366.44	29,366.44	2,953.56	14,214.25	15,152.19	48.40 %
<u>170-05-52-52429</u>	Supplies & Materials	3,381.83	3,381.83	129.89	1,494.44	1,887.39	44.19 %
	Expense Total:	420,146.13	420,146.13	21,236.27	251,701.17	168,444.96	59.91%
	Fund: 170 - Library Surplus (Deficit):	-404,560.65	-404,560.65	-15,534.09	-235,810.72	168,749.93	58.29%

Fund: 180 - Cemetery

Revenue							
<u>180-05-00-46500</u>	Insurance Damage Claim	0.00	0.00	0.00	5,694.26	5,694.26	0.00 %
<u>180-05-53-42120</u>	Permits-Grave Markers	1,500.00	1,500.00	30.00	480.00	-1,020.00	32.00 %
<u>180-05-53-44610</u>	Burial Openings	13,600.00	13,600.00	2,500.00	9,950.00	-3,650.00	73.16 %
<u>180-05-53-45010</u>	Burial Sites	8,760.00	8,760.00	300.00	3,000.00	-5,760.00	34.25 %
<u>180-05-53-45115</u>	Rent/Leases on Land	0.00	0.00	680.00	680.00	680.00	0.00 %
<u>180-05-53-46000</u>	Donations	0.00	0.00	50.00	50.00	50.00	0.00 %
<u>180-05-53-46550</u>	Miscellaneous	800.00	800.00	300.00	600.00	-200.00	75.00 %
<u>180-05-53-47000</u>	Sale of Fixed Assets	8,850.00	8,850.00	0.00	0.00	-8,850.00	0.00 %
	Revenue Total:	33,510.00	33,510.00	3,860.00	20,454.26	-13,055.74	61.04%
Expense							
<u>180-05-53-51000</u>	Salaries-Regular Full Time	54,560.00	54,560.00	2,319.64	28,439.90	26,120.10	52.13 %
<u>180-05-53-51020</u>	Salaries-Regular Part Time	0.00	0.00	0.00	1,144.65	-1,144.65	0.00 %
<u>180-05-53-51030</u>	Hourly Wages-Temporary/Seasonal	11,399.47	11,399.47	0.00	0.00	11,399.47	0.00 %
<u>180-05-53-51040</u>	Overtime	251.00	251.00	32.96	398.53	-147.53	158.78 %
<u>180-05-53-51060</u>	Special Pay-Holiday	3,598.37	3,598.37	28.64	2,405.39	1,192.98	66.85 %
<u>180-05-53-51061</u>	Special Pay-Sick Leave	1,483.83	1,483.83	0.00	2,878.39	-1,394.56	193.98 %
<u>180-05-53-51062</u>	Special Pay-Vacation	4,209.86	4,209.86	39.69	1,282.08	2,927.78	30.45 %
<u>180-05-53-51065</u>	Special Pay-CTO	7,066.29	7,066.29	299.78	5,232.12	1,834.17	74.04 %
<u>180-05-53-51066</u>	Special Pay-Allowances/Stipend	69.12	69.12	2.88	43.20	25.92	62.50 %
<u>180-05-53-51100</u>	Payroll Taxes-FICA	6,776.39	6,776.39	203.38	3,126.09	3,650.30	46.13 %
<u>180-05-53-51200</u>	Group Insurance-Health/Dental/Vis	9,504.32	9,504.32	550.19	7,705.81	1,798.51	81.08 %
<u>180-05-53-51220</u>	Health Savings Account	2,015.50	2,015.50	0.00	2,012.50	3.00	99.85 %
<u>180-05-53-51230</u>	Retirement - 501a/457b	3,271.37	3,271.37	163.26	2,438.27	833.10	74.53 %
<u>180-05-53-51310</u>	Training, Meetings & Conferences	250.00	250.00	0.00	467.94	-217.94	187.18 %
<u>180-05-53-52011</u>	Telephone	1,726.80	1,726.80	99.17	693.77	1,033.03	40.18 %
<u>180-05-53-52014</u>	Vehicle/Equipment Maintenance &	3,728.93	3,728.93	598.79	1,302.10	2,426.83	34.92 %
<u>180-05-53-52015</u>	Vehicle/Equipment Repair	785.65	785.65	0.00	0.00	785.65	0.00 %
<u>180-05-53-52018</u>	Heat/Gas Expense	1,563.54	1,563.54	0.00	0.00	1,563.54	0.00 %
<u>180-05-53-52020</u>	Electric Expense	1,872.14	1,872.14	254.83	1,245.02	627.12	66.50 %
<u>180-05-53-52093</u>	Building/Grounds Maintenance & R	500.00	500.00	305.69	370.66	129.34	74.13 %
<u>180-05-53-52096</u>	Operational Equipment Repair	1,193.16	1,193.16	0.00	64.73	1,128.43	5.43 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>180-05-53-52147</u>	Advertising Expense	150.00	150.00	0.00	302.50	-152.50	201.67 %
<u>180-05-53-52160</u>	Insurance Expense	5,076.00	5,076.00	0.00	5,191.44	-115.44	102.27 %
<u>180-05-53-52195</u>	Technology Services	750.00	750.00	25.00	2,582.75	-1,832.75	344.37 %
<u>180-05-53-52198</u>	Other Professional Services	9,600.00	9,600.00	0.00	0.00	9,600.00	0.00 %
<u>180-05-53-52199</u>	Other Contractual Services	0.00	0.00	1,525.00	3,013.22	-3,013.22	0.00 %
<u>180-05-53-52372</u>	Office Supplies	0.00	0.00	0.00	12.93	-12.93	0.00 %
<u>180-05-53-52420</u>	Small Equipment	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>180-05-53-52429</u>	Supplies & Materials	898.75	898.75	428.56	1,046.69	-147.94	116.46 %
<u>180-05-53-53200</u>	Buildings	0.00	0.00	0.00	5,694.26	-5,694.26	0.00 %
<u>180-05-53-53250</u>	Other Capital Equipment	22,939.96	22,939.96	0.00	31,682.68	-8,742.72	138.11 %
<u>180-05-53-60000</u>	Transfers Out	0.00	0.00	0.00	250.00	-250.00	0.00 %
	Expense Total:	156,740.45	156,740.45	6,877.46	111,027.62	45,712.83	70.84%
	Fund: 180 - Cemetery Surplus (Deficit):	-123,230.45	-123,230.45	-3,017.46	-90,573.36	32,657.09	73.50%
Fund: 190 - Streets							
Revenue							
<u>190-03-31-41200</u>	Tax-Motor Vehicle	98,284.08	98,284.08	8,486.69	23,334.60	-74,949.48	23.74 %
<u>190-03-31-43100</u>	Grant-State Funds	0.00	0.00	0.00	3,671.44	3,671.44	0.00 %
<u>190-03-31-43115</u>	Motor Vehicle Fees	72,563.00	72,563.00	11,198.09	31,345.42	-41,217.58	43.20 %
<u>190-03-31-43120</u>	Maintenance Contract	4,350.00	4,350.00	13,348.80	13,348.80	8,998.80	306.87 %
<u>190-03-31-43200</u>	Highway Allocation	649,202.00	649,202.00	48,693.63	367,002.95	-282,199.05	56.53 %
<u>190-03-31-45000</u>	Interest	0.00	0.00	0.00	128.06	128.06	0.00 %
<u>190-03-31-46550</u>	Miscellaneous	7,083.00	7,083.00	0.00	1,479.00	-5,604.00	20.88 %
<u>190-03-31-47000</u>	Sale of Fixed Assets	90,000.00	90,000.00	0.00	2,384.00	-87,616.00	2.65 %
<u>190-03-31-48000</u>	Special Assessments	27,500.00	27,500.00	0.00	0.00	-27,500.00	0.00 %
	Revenue Total:	948,982.08	948,982.08	81,727.21	442,694.27	-506,287.81	46.65%
Expense							
<u>190-03-31-51000</u>	Salaries-Regular Full Time	264,463.95	264,463.95	11,196.13	149,306.64	115,157.31	56.46 %
<u>190-03-31-51030</u>	Hourly Wages-Temporary/Seasonal	6,757.80	6,757.80	0.00	0.00	6,757.80	0.00 %
<u>190-03-31-51040</u>	Overtime	80.00	80.00	99.26	7,894.28	-7,814.28	9,867.85 %
<u>190-03-31-51060</u>	Special Pay-Holiday	17,429.49	17,429.49	95.48	10,580.98	6,848.51	60.71 %
<u>190-03-31-51061</u>	Special Pay-Sick Leave	15,088.84	15,088.84	147.48	7,860.65	7,228.19	52.10 %
<u>190-03-31-51062</u>	Special Pay-Vacation	20,506.27	20,506.27	610.66	9,211.30	11,294.97	44.92 %
<u>190-03-31-51063</u>	Special Pay-OnCall Pay	14,688.00	14,688.00	480.00	7,970.00	6,718.00	54.26 %
<u>190-03-31-51065</u>	Special Pay-CTO	4,840.73	4,840.73	395.73	7,937.20	-3,096.47	163.97 %
<u>190-03-31-51066</u>	Special Pay-Allowances/Stipend	121.17	121.17	5.77	86.55	34.62	71.43 %
<u>190-03-31-51099</u>	Other Pay	56.33	56.33	0.00	332.89	-276.56	590.96 %
<u>190-03-31-51100</u>	Payroll Taxes-FICA	25,871.48	25,871.48	971.56	15,026.56	10,844.92	58.08 %
<u>190-03-31-51200</u>	Group Insurance-Health/Dental/Vis	78,744.84	78,744.84	3,281.06	45,950.87	32,793.97	58.35 %
<u>190-03-31-51210</u>	Allowances-Medical InLieu	6,600.00	6,600.00	275.00	3,850.00	2,750.00	58.33 %
<u>190-03-31-51220</u>	Health Savings Account	10,325.00	10,325.00	0.00	10,325.01	-0.01	100.00 %
<u>190-03-31-51230</u>	Retirement - 501a/457b	20,257.50	20,257.50	781.45	12,065.46	8,192.04	59.56 %
<u>190-03-31-51310</u>	Trainings, Meetings & Conferences	0.00	0.00	0.00	467.93	-467.93	0.00 %
<u>190-03-31-52002</u>	Asphalt-Cold Mix	5,402.20	5,402.20	1,994.49	4,564.29	837.91	84.49 %
<u>190-03-31-52003</u>	Concrete	35,898.53	35,898.53	0.00	1,492.30	34,406.23	4.16 %
<u>190-03-31-52005</u>	Street Lighting	71,240.52	71,240.52	0.00	0.00	71,240.52	0.00 %
<u>190-03-31-52011</u>	Telephone	2,270.64	2,270.64	93.99	701.27	1,569.37	30.88 %
<u>190-03-31-52014</u>	Vehicle/Equipment Maintenance &	27,201.94	27,201.94	2,876.27	34,280.82	-7,078.88	126.02 %
<u>190-03-31-52015</u>	Vehicle/Equipment Repair	7,504.95	7,504.95	413.33	6,198.27	1,306.68	82.59 %
<u>190-03-31-52018</u>	Heat/Gas Expense	5,296.13	5,296.13	803.64	3,419.64	1,876.49	64.57 %
<u>190-03-31-52019</u>	Water/Sewer Expense	620.38	620.38	56.12	384.41	235.97	61.96 %
<u>190-03-31-52020</u>	Electricity Expense	2,731.11	2,731.11	6,077.42	45,809.33	-43,078.22	1,677.32 %
<u>190-03-31-52085</u>	Refuse/Recycling	780.00	780.00	65.00	390.00	390.00	50.00 %
<u>190-03-31-52093</u>	Building/Grounds Maintenance & R	2,500.00	2,500.00	0.00	277.96	2,222.04	11.12 %
<u>190-03-31-52096</u>	Operational Equipment Repair	8,785.69	8,785.69	0.00	0.00	8,785.69	0.00 %
<u>190-03-31-52099</u>	Other Maintenance & Repair	1,979.54	1,979.54	0.00	0.00	1,979.54	0.00 %
<u>190-03-31-52147</u>	Advertising Expense	81.18	81.18	0.00	99.13	-17.95	122.11 %
<u>190-03-31-52160</u>	Insurance Expense	5,603.40	5,603.40	1,059.03	33,588.60	-27,985.20	599.43 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>190-03-31-52175</u>	Rent & Leases - Equipment & Vehicl	104,426.16	104,426.16	0.00	64,386.11	40,040.05	61.66 %
<u>190-03-31-52195</u>	Technology Services	984.75	984.75	50.00	3,245.25	-2,260.50	329.55 %
<u>190-03-31-52197</u>	Engineering Expense	0.00	0.00	1,100.50	23,431.89	-23,431.89	0.00 %
<u>190-03-31-52198</u>	Other Professional Services	0.00	0.00	0.00	283.50	-283.50	0.00 %
<u>190-03-31-52199</u>	Other Contractual Services	5,000.00	5,000.00	150.00	562.40	4,437.60	11.25 %
<u>190-03-31-52300</u>	Chemicals	4,500.00	4,500.00	0.00	240.40	4,259.60	5.34 %
<u>190-03-31-52333</u>	Uniforms/Safety Supplies	3,031.40	3,031.40	0.00	0.00	3,031.40	0.00 %
<u>190-03-31-52354</u>	Gravel & Barrow	10,000.00	10,000.00	0.00	9,767.85	232.15	97.68 %
<u>190-03-31-52360</u>	Lumber	3,000.00	3,000.00	59.97	339.07	2,660.93	11.30 %
<u>190-03-31-52372</u>	Office Supplies	150.00	150.00	0.00	19.76	130.24	13.17 %
<u>190-03-31-52387</u>	Postage/Freight	150.00	150.00	31.40	61.85	88.15	41.23 %
<u>190-03-31-52417</u>	Signs & Posts	4,500.00	4,500.00	0.00	1,631.13	2,868.87	36.25 %
<u>190-03-31-52420</u>	Small Equipment	8,000.00	8,000.00	0.00	37.78	7,962.22	0.47 %
<u>190-03-31-52429</u>	Supplies & Materials	29,770.21	29,770.21	99.54	2,102.50	27,667.71	7.06 %
<u>190-03-31-52935</u>	Other Supplies	0.00	0.00	125.91	421.43	-421.43	0.00 %
<u>190-03-31-53200</u>	Buildings	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
<u>190-03-31-53250</u>	Other Capital Equipment	25,000.00	25,000.00	0.00	10,578.00	14,422.00	42.31 %
<u>190-03-31-53530</u>	Street-Preservation	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
<u>190-03-31-53531</u>	Street-Safety/Environment	0.00	0.00	0.00	8,150.00	-8,150.00	0.00 %
<u>190-03-31-53540</u>	Storm Drainage	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
<u>190-03-31-53650</u>	Vehicles	0.00	0.00	0.00	123,744.00	-123,744.00	0.00 %
<u>190-03-31-54103</u>	Interest Expense	30,088.75	30,088.75	14,741.25	30,888.75	-800.00	102.66 %
<u>190-03-31-54110</u>	Principal Payments	75,000.00	75,000.00	0.00	75,000.00	0.00	100.00 %
<u>190-03-31-54115</u>	Debt Service Fees	200.00	200.00	200.00	400.00	-200.00	200.00 %
	Expense Total:	1,051,028.88	1,051,028.88	48,337.44	775,364.01	275,664.87	73.77%
	Fund: 190 - Streets Surplus (Deficit):	-102,046.80	-102,046.80	33,389.77	-332,669.74	-230,622.94	326.00%
Fund: 195 - Mechanic Shop							
Revenue							
<u>195-03-66-44550</u>	Receipts	59,850.75	59,850.75	0.00	0.00	-59,850.75	0.00 %
	Revenue Total:	59,850.75	59,850.75	0.00	0.00	-59,850.75	0.00%
Expense							
<u>195-03-66-51000</u>	Salaries-Regular Full Time	53,705.51	53,705.51	2,170.14	31,348.07	22,357.44	58.37 %
<u>195-03-66-51040</u>	Overtime	120.00	120.00	69.65	1,201.91	-1,081.91	1,001.59 %
<u>195-03-66-51060</u>	Special Pay-Holiday	3,840.41	3,840.41	0.00	2,149.47	1,690.94	55.97 %
<u>195-03-66-51061</u>	Special Pay-Sick Leave	6,585.16	6,585.16	0.00	3,960.02	2,625.14	60.14 %
<u>195-03-66-51062</u>	Special Pay-Vacation	6,260.56	6,260.56	503.43	2,211.74	4,048.82	35.33 %
<u>195-03-66-51065</u>	Special Pay-CTO	180.00	180.00	1.35	376.62	-196.62	209.23 %
<u>195-03-66-51066</u>	Special Pay-Allowances/Stipend	229.00	229.00	10.57	158.55	70.45	69.24 %
<u>195-03-66-51100</u>	Payroll Taxes-FICA	5,307.51	5,307.51	205.85	3,093.72	2,213.79	58.29 %
<u>195-03-66-51200</u>	Group Insurance-Health/Dental/Vis	10,292.28	10,292.28	428.85	6,006.63	4,285.65	58.36 %
<u>195-03-66-51220</u>	Health Savings Account	2,162.50	2,162.50	0.00	2,162.50	0.00	100.00 %
<u>195-03-66-51230</u>	Retirement-501a/457b	4,250.49	4,250.49	164.68	2,474.91	1,775.58	58.23 %
<u>195-03-66-51310</u>	Training, Meetings & Conferences	0.00	0.00	0.00	467.93	-467.93	0.00 %
<u>195-03-66-52011</u>	Telephone	0.00	0.00	11.28	19.11	-19.11	0.00 %
<u>195-03-66-52014</u>	Vehicle/Equipment Maintenance &	359.87	359.87	0.00	394.00	-34.13	109.48 %
<u>195-03-66-52015</u>	Vehicle/Equipment Repair	49.52	49.52	0.00	2,818.17	-2,768.65	5,690.97 %
<u>195-03-66-52085</u>	Refuse/Recycling	175.00	175.00	0.00	0.00	175.00	0.00 %
<u>195-03-66-52093</u>	Building/Grounds Maintenance & R	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>195-03-66-52160</u>	Insurance Expense	2,112.00	2,112.00	0.00	3,238.00	-1,126.00	153.31 %
<u>195-03-66-52195</u>	Technolgy Services	750.00	750.00	0.00	1,920.25	-1,170.25	256.03 %
<u>195-03-66-52330</u>	Merchandise for Resale	19,995.01	19,995.01	1,874.51	12,267.16	7,727.85	61.35 %
<u>195-03-66-52333</u>	Uniforms/Safety Supplies	680.86	680.86	0.00	0.00	680.86	0.00 %
<u>195-03-66-52372</u>	Office Supplies	150.00	150.00	0.00	0.00	150.00	0.00 %
<u>195-03-66-52387</u>	Postage/Shipping	50.00	50.00	0.00	0.00	50.00	0.00 %
<u>195-03-66-52420</u>	Small Equipment	1,000.00	1,000.00	215.00	215.00	785.00	21.50 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>195-03-66-52429</u>	Supplies & Materials	945.82	945.82	325.19	639.41	306.41	67.60 %
	Expense Total:	119,701.50	119,701.50	5,980.50	77,123.17	42,578.33	64.43%
	Fund: 195 - Mechanic Shop Surplus (Deficit):	-59,850.75	-59,850.75	-5,980.50	-77,123.17	-17,272.42	128.86%
Fund: 205 - Dispatching							
Revenue							
<u>205-02-24-41700</u>	Tax-Surcharge 911	38,567.42	38,567.42	2,077.57	13,109.14	-25,458.28	33.99 %
<u>205-02-24-43100</u>	E911 PSAP Funds	0.00	0.00	0.00	1.00	1.00	0.00 %
	Revenue Total:	38,567.42	38,567.42	2,077.57	13,110.14	-25,457.28	33.99%
Expense							
<u>205-02-24-51000</u>	Salaries-Regular Full Time	184,552.50	184,552.50	12,067.72	131,444.99	53,107.51	71.22 %
<u>205-02-24-51040</u>	Overtime	26,026.10	26,026.10	452.52	12,786.88	13,239.22	49.13 %
<u>205-02-24-51060</u>	Special Pay-Holiday	13,103.36	13,103.36	783.96	8,333.66	4,769.70	63.60 %
<u>205-02-24-51061</u>	Special Pay-Sick Leave	5,881.17	5,881.17	502.58	5,322.56	558.61	90.50 %
<u>205-02-24-51062</u>	Special Pay-Vacation	12,877.43	12,877.43	14.61	2,590.19	10,287.24	20.11 %
<u>205-02-24-51064</u>	Special Pay-Shift Differential	8,222.39	8,222.39	373.50	4,490.45	3,731.94	54.61 %
<u>205-02-24-51065</u>	Special Pay-CTO	44.45	44.45	1.34	787.69	-743.24	1,772.08 %
<u>205-02-24-51066</u>	Special Pay-Allowances/Stipend	60.90	60.90	2.90	43.50	17.40	71.43 %
<u>205-02-24-51099</u>	Other Pay	836.66	836.66	301.00	1,245.58	-408.92	148.88 %
<u>205-02-24-51100</u>	Payroll Taxes-FICA	22,004.37	22,004.37	1,077.59	12,656.30	9,348.07	57.52 %
<u>205-02-24-51200</u>	Group Insurance-Health/Dental/Vis	73,868.04	73,868.04	4,201.37	43,492.30	30,375.74	58.88 %
<u>205-02-24-51210</u>	Allowances-Medical InLieu	6,600.00	6,600.00	275.00	3,850.00	2,750.00	58.33 %
<u>205-02-24-51220</u>	Health Savings Account	10,829.20	10,829.20	1,500.03	10,162.46	666.74	93.84 %
<u>205-02-24-51230</u>	Retirement-501a/457b	16,458.34	16,458.34	780.38	9,921.97	6,536.37	60.29 %
<u>205-02-24-51300</u>	Subscriptions & Educational Materi	150.00	150.00	0.00	0.00	150.00	0.00 %
<u>205-02-24-51310</u>	Training, Meetings & Conferences	3,500.00	3,500.00	155.40	1,891.30	1,608.70	54.04 %
<u>205-02-24-52011</u>	Telephone	3,805.95	3,805.95	709.76	3,548.14	257.81	93.23 %
<u>205-02-24-52090</u>	Office Equipment Repair	250.00	250.00	0.00	0.00	250.00	0.00 %
<u>205-02-24-52096</u>	Operational Equipment Repair	250.00	250.00	0.00	239.91	10.09	95.96 %
<u>205-02-24-52109</u>	Legal Expense	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>205-02-24-52110</u>	Labor Relations Expense	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>205-02-24-52160</u>	Insurance Expense	4,360.00	4,360.00	0.00	103.00	4,257.00	2.36 %
<u>205-02-24-52195</u>	Technology Services	0.00	0.00	3,176.42	11,449.51	-11,449.51	0.00 %
<u>205-02-24-52199</u>	Other Contractual Services	25,500.00	25,500.00	76.18	19,844.37	5,655.63	77.82 %
<u>205-02-24-52372</u>	Office Supplies	0.00	0.00	0.00	162.09	-162.09	0.00 %
<u>205-02-24-52429</u>	Supplies & Materials	500.00	500.00	0.00	56.93	443.07	11.39 %
<u>205-02-24-53610</u>	Office Equipment	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>205-02-24-53615</u>	Furniture/Fixtures	0.00	0.00	0.00	1,464.00	-1,464.00	0.00 %
<u>205-02-24-53900</u>	Other Capital Outlay	0.00	0.00	0.00	11,731.00	-11,731.00	0.00 %
	Expense Total:	421,180.86	421,180.86	26,452.26	297,618.78	123,562.08	70.66%
	Fund: 205 - Dispatching Surplus (Deficit):	-382,613.44	-382,613.44	-24,374.69	-284,508.64	98,104.80	74.36%
Fund: 206 - NG911-PSAP							
Revenue							
<u>206-02-24-43100</u>	NG911 PSAP Payments	42,833.38	42,833.38	3,893.94	31,151.52	-11,681.86	72.73 %
	Revenue Total:	42,833.38	42,833.38	3,893.94	31,151.52	-11,681.86	72.73%
Expense							
<u>206-02-24-51000</u>	Salaries-Regular Full Time	42,833.38	42,833.38	0.00	0.00	42,833.38	0.00 %
<u>206-02-24-52429</u>	Supplies & Materials	4,300.00	4,300.00	0.00	0.00	4,300.00	0.00 %
	Expense Total:	47,133.38	47,133.38	0.00	0.00	47,133.38	0.00%
	Fund: 206 - NG911-PSAP Surplus (Deficit):	-4,300.00	-4,300.00	3,893.94	31,151.52	35,451.52	-724.45%
Fund: 210 - Solid Waste							
Revenue							
<u>210-03-00-44400</u>	Tax-Excise	48,744.00	48,744.00	4,036.00	20,182.00	-28,562.00	41.40 %
	Revenue Total:	48,744.00	48,744.00	4,036.00	20,182.00	-28,562.00	41.40%
Expense							
<u>210-03-00-52011</u>	Telephone	672.00	672.00	0.00	0.00	672.00	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>210-03-00-53250</u>	Other Capital Equipment	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00 %
	Expense Total:	45,672.00	45,672.00	0.00	0.00	45,672.00	0.00%
	Fund: 210 - Solid Waste Surplus (Deficit):	3,072.00	3,072.00	4,036.00	20,182.00	17,110.00	656.97%
Fund: 220 - CDBG - Downtown Revitalization Program							
Revenue							
<u>220-06-00-43000</u>	Grant - Federal Funds	435,000.00	435,000.00	42,811.00	52,912.31	-382,087.69	12.16 %
<u>220-06-00-45150</u>	Loan Repayment-Principal & Intere	0.00	0.00	0.00	928.24	928.24	0.00 %
<u>220-06-00-47290</u>	Transfers In	100,000.00	100,000.00	0.00	0.00	-100,000.00	0.00 %
	Revenue Total:	535,000.00	535,000.00	42,811.00	53,840.55	-481,159.45	10.06%
Expense							
<u>220-06-00-52103</u>	Grant Administration Expense	25,000.00	25,000.00	0.00	26,992.31	-1,992.31	107.97 %
<u>220-06-00-52109</u>	Legal Expense	1,500.00	1,500.00	0.00	240.00	1,260.00	16.00 %
<u>220-06-00-52198</u>	Other Professional Services	135,000.00	135,000.00	0.00	0.00	135,000.00	0.00 %
<u>220-06-00-52901</u>	Rehabilitation of Private Properties	165,000.00	165,000.00	0.00	25,920.00	139,080.00	15.71 %
<u>220-06-00-53515</u>	Sidewalks	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
	Expense Total:	526,500.00	526,500.00	0.00	53,152.31	473,347.69	10.10%
	Fund: 220 - CDBG - Downtown Revitalization Program Surplus (De	8,500.00	8,500.00	42,811.00	688.24	-7,811.76	8.10%
Fund: 230 - CDBG-OOR Reuse							
Expense							
<u>230-06-00-52109</u>	Legal Expense	0.00	0.00	50.00	400.00	-400.00	0.00 %
<u>230-06-00-60000</u>	Transfers Out	0.00	0.00	0.00	7,520.57	-7,520.57	0.00 %
	Expense Total:	0.00	0.00	50.00	7,920.57	-7,920.57	0.00%
	Fund: 230 - CDBG-OOR Reuse Total:	0.00	0.00	50.00	7,920.57	-7,920.57	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program							
Revenue							
<u>240-06-00-43000</u>	Grant-Federal Funds	0.00	0.00	0.00	43,102.78	43,102.78	0.00 %
<u>240-06-00-45200</u>	Program Income	0.00	0.00	0.00	799.84	799.84	0.00 %
	Revenue Total:	0.00	0.00	0.00	43,902.62	43,902.62	0.00%
Expense							
<u>240-06-00-52103</u>	Grant Administration Expense	0.00	0.00	0.00	7,488.78	-7,488.78	0.00 %
<u>240-06-00-52109</u>	Legal Expense	0.00	0.00	0.00	6,033.26	-6,033.26	0.00 %
<u>240-06-00-52901</u>	Rehabilitation of Private Properties	0.00	0.00	0.00	35,614.00	-35,614.00	0.00 %
<u>240-06-00-60000</u>	Transfers Out	0.00	0.00	0.00	7,520.57	-7,520.57	0.00 %
	Expense Total:	0.00	0.00	0.00	56,656.61	-56,656.61	0.00%
	Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program Surplu	0.00	0.00	0.00	-12,753.99	-12,753.99	0.00%
Fund: 245 - Rural Workforce Housing Fund							
Revenue							
<u>245-01-00-43000</u>	Grant-Federal Funds	325,000.00	325,000.00	0.00	317,900.00	-7,100.00	97.82 %
	Revenue Total:	325,000.00	325,000.00	0.00	317,900.00	-7,100.00	97.82%
Expense							
<u>245-01-00-52109</u>	Legal Expense	750.00	750.00	0.00	2,240.00	-1,490.00	298.67 %
<u>245-01-00-52900</u>	Construction Expense	317,900.00	317,900.00	0.00	105,967.00	211,933.00	33.33 %
<u>245-01-00-52935</u>	Miscellaneous	6,350.00	6,350.00	0.00	0.00	6,350.00	0.00 %
	Expense Total:	325,000.00	325,000.00	0.00	108,207.00	216,793.00	33.29%
	Fund: 245 - Rural Workforce Housing Fund Surplus (Deficit):	0.00	0.00	0.00	209,693.00	209,693.00	0.00%
Fund: 250 - LB840							
Expense							
<u>250-06-00-52901</u>	Grants Issued	152,816.95	152,816.95	0.00	20,205.48	132,611.47	13.22 %
	Expense Total:	152,816.95	152,816.95	0.00	20,205.48	132,611.47	13.22%
	Fund: 250 - LB840 Total:	152,816.95	152,816.95	0.00	20,205.48	132,611.47	13.22%
Fund: 255 - Revitalize Rural Nebraska							
Revenue							
<u>255-06-00-43100</u>	Grant-State Funds	0.00	0.00	0.00	17,000.00	17,000.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>255-06-00-46000</u>	Donations	0.00	0.00	0.00	2,550.00	2,550.00	0.00 %
	Revenue Total:	0.00	0.00	0.00	19,550.00	19,550.00	0.00%
Expense							
<u>255-06-00-52176</u>	Demolition Expense	0.00	0.00	0.00	17,000.00	-17,000.00	0.00 %
	Expense Total:	0.00	0.00	0.00	17,000.00	-17,000.00	0.00%
	Fund: 255 - Revitalize Rural Nebraska Surplus (Deficit):	0.00	0.00	0.00	2,550.00	2,550.00	0.00%
Fund: 260 - Capital Improvement Sinking							
Revenue							
<u>260-01-00-41800</u>	Tax-Sales Tax	1,598,764.00	1,598,764.00	116,521.58	897,399.59	-701,364.41	56.13 %
	Revenue Total:	1,598,764.00	1,598,764.00	116,521.58	897,399.59	-701,364.41	56.13%
Expense							
<u>260-01-00-60000</u>	Transfers Out	1,495,000.00	1,495,000.00	0.00	0.00	1,495,000.00	0.00 %
	Expense Total:	1,495,000.00	1,495,000.00	0.00	0.00	1,495,000.00	0.00%
	Fund: 260 - Capital Improvement Sinking Surplus (Deficit):	103,764.00	103,764.00	116,521.58	897,399.59	793,635.59	864.85%
Fund: 280 - Housing Abatement/Demolition Program							
Revenue							
<u>280-06-23-45150</u>	Loan Repayment-Principal & Intere	16,944.00	16,944.00	15,750.00	28,000.00	11,056.00	165.25 %
<u>280-06-23-48100</u>	Vacant Property Fees	12,000.00	12,000.00	0.00	0.00	-12,000.00	0.00 %
	Revenue Total:	28,944.00	28,944.00	15,750.00	28,000.00	-944.00	96.74%
Expense							
<u>280-06-23-52085</u>	Refuse/Recycling	0.00	0.00	4,346.06	4,346.06	-4,346.06	0.00 %
<u>280-06-23-52109</u>	Legal Expense	7,500.00	7,500.00	193.06	1,433.06	6,066.94	19.11 %
<u>280-06-23-52175</u>	ACM Inspections & Remediation	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<u>280-06-23-52176</u>	Demolition Expense	40,000.00	40,000.00	0.00	313.91	39,686.09	0.78 %
<u>280-06-23-52177</u>	Grass/Weed Control	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
<u>280-06-23-52199</u>	Other Contractual Services	0.00	0.00	0.00	346.36	-346.36	0.00 %
<u>280-06-23-52387</u>	Postage/Shipping	150.00	150.00	0.00	73.60	76.40	49.07 %
<u>280-06-23-52429</u>	Supplies & Materials	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
	Expense Total:	61,650.00	61,650.00	4,539.12	6,512.99	55,137.01	10.56%
	Fund: 280 - Housing Abatement/Demolition Program Surplus (Defi	-32,706.00	-32,706.00	11,210.88	21,487.01	54,193.01	-65.70%
Fund: 281 - Sidewalk Improvement Program							
Expense							
<u>281-06-23-52901</u>	Grants Issued	15,000.00	15,000.00	3,000.00	7,200.00	7,800.00	48.00 %
	Expense Total:	15,000.00	15,000.00	3,000.00	7,200.00	7,800.00	48.00%
	Fund: 281 - Sidewalk Improvement Program Total:	15,000.00	15,000.00	3,000.00	7,200.00	7,800.00	48.00%
Fund: 600 - Electric							
Revenue							
<u>600-07-00-41800</u>	Sales Tax	544,052.00	544,052.00	26,640.55	205,853.98	-338,198.02	37.84 %
<u>600-07-00-43000</u>	Grant-Federal Funds	573,047.00	573,047.00	0.00	0.00	-573,047.00	0.00 %
<u>600-07-00-44300</u>	Residential	3,475,190.00	3,475,190.00	213,347.69	1,718,839.14	-1,756,350.86	49.46 %
<u>600-07-00-44305</u>	Commercial-Small	3,496,391.00	3,496,391.00	257,170.08	1,868,743.96	-1,627,647.04	53.45 %
<u>600-07-00-44310</u>	Commercial-Large	197,619.00	197,619.00	11,562.97	84,353.08	-113,265.92	42.68 %
<u>600-07-00-44320</u>	Service Fees	6,625.00	6,625.00	855.00	7,347.00	722.00	110.90 %
<u>600-07-00-44360</u>	Other Charges for Service	14,500.00	14,500.00	0.00	200.00	-14,300.00	1.38 %
<u>600-07-00-44365</u>	Customer Deposit Fee	0.00	0.00	550.00	-4,360.81	-4,360.81	0.00 %
<u>600-07-00-45000</u>	Interest	108,706.44	108,706.44	28,221.99	212,481.60	103,775.16	195.46 %
<u>600-07-00-45010</u>	All Utility - Level Pay	0.00	0.00	8,887.17	-94,506.51	-94,506.51	0.00 %
<u>600-07-00-45500</u>	Generation Capacity Sales	180,000.00	180,000.00	0.00	0.00	-180,000.00	0.00 %
<u>600-07-00-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	0.00	19,230.29	19,230.29	0.00 %
<u>600-07-00-46300</u>	Forfeitures/Penalties	27,250.00	27,250.00	1,845.07	14,981.70	-12,268.30	54.98 %
<u>600-07-00-46550</u>	Miscellaneous	0.00	0.00	0.00	1,032.23	1,032.23	0.00 %
<u>600-07-00-47290</u>	Transfers In	300,000.00	300,000.00	10,094.63	106,262.68	-193,737.32	35.42 %
<u>600-07-00-48000</u>	Infrastructure Agreement	42,500.00	42,500.00	0.00	9,344.00	-33,156.00	21.99 %
	Revenue Total:	8,965,880.44	8,965,880.44	559,175.15	4,149,802.34	-4,816,078.10	46.28%

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Expense	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>600-07-00-51302</u>	Association Dues	750.00	750.00	0.00	842.50	-92.50 112.33 %
<u>600-07-00-52087</u>	Depreciation Expense	805,874.85	805,874.85	0.00	0.00	805,874.85 0.00 %
<u>600-07-00-52103</u>	Bank Charges	14,350.00	14,350.00	4,230.39	28,635.40	-14,285.40 199.55 %
<u>600-07-00-52109</u>	Legal Expense	7,125.00	7,125.00	1,627.50	11,402.50	-4,277.50 160.04 %
<u>600-07-00-52110</u>	Labor Relations Expense	5,000.00	5,000.00	0.00	0.00	5,000.00 0.00 %
<u>600-07-00-52147</u>	Advertising Expense	3,425.00	3,425.00	0.00	1,611.15	1,813.85 47.04 %
<u>600-07-00-52185</u>	Tax Expense	544,052.00	544,052.00	27,842.56	179,370.60	364,681.40 32.97 %
<u>600-07-00-52187</u>	PILOT Expense	507,782.00	507,782.00	36,614.48	281,122.89	226,659.11 55.36 %
<u>600-07-00-52192</u>	Accounting & Auditing Expense	7,125.00	7,125.00	0.00	0.00	7,125.00 0.00 %
<u>600-07-00-52197</u>	Engineering Expense	180,000.00	180,000.00	0.00	57,594.28	122,405.72 32.00 %
<u>600-07-00-52198</u>	Other Professional Services	0.00	0.00	1,261.88	19,647.96	-19,647.96 0.00 %
<u>600-07-00-52199</u>	Other Contractual Services	0.00	0.00	2,855.00	35,440.29	-35,440.29 0.00 %
<u>600-07-00-52303</u>	Commodity Purchase for Resale	2,498,606.00	2,498,606.00	69,768.37	1,137,102.61	1,361,503.39 45.51 %
<u>600-07-00-52387</u>	Postage/Shipping	4,750.00	4,750.00	312.60	4,392.07	357.93 92.46 %
<u>600-07-00-52915</u>	999 Funds-Use of Inventory Items	0.00	0.00	475.50	2,573.91	-2,573.91 0.00 %
<u>600-07-00-52920</u>	Cost of Merchandise Sold-External	0.00	0.00	627.13	1,804.89	-1,804.89 0.00 %
<u>600-07-00-53300</u>	Easement/ROW	6,750.00	6,750.00	1,000.00	1,478.00	5,272.00 21.90 %
<u>600-07-00-54103</u>	Interest Expense	282,886.50	282,886.50	102,216.25	277,977.50	4,909.00 98.26 %
<u>600-07-00-54110</u>	Principal Payments	800,000.00	800,000.00	0.00	800,000.00	0.00 100.00 %
<u>600-07-00-54115</u>	Debt Service Fees	800.00	800.00	400.00	1,200.00	-400.00 150.00 %
<u>600-07-00-60000</u>	Transfers Out	0.00	0.00	2,428.02	2,428.52	-2,428.52 0.00 %
<u>600-07-61-51000</u>	Salaries-Regular Full Time	443,400.18	443,400.18	28,138.21	217,957.05	225,443.13 49.16 %
<u>600-07-61-51040</u>	Overtime	4,677.75	4,677.75	1,373.94	19,039.76	-14,362.01 407.03 %
<u>600-07-61-51060</u>	Special Pay-Holiday	0.00	0.00	496.96	17,388.92	-17,388.92 0.00 %
<u>600-07-61-51061</u>	Special Pay-Sick Leave	0.00	0.00	2,701.46	17,120.13	-17,120.13 0.00 %
<u>600-07-61-51062</u>	Special Pay-Vacation	0.00	0.00	4,305.47	11,283.28	-11,283.28 0.00 %
<u>600-07-61-51063</u>	Special Pay-OnCall Pay	0.00	0.00	1,506.16	7,761.20	-7,761.20 0.00 %
<u>600-07-61-51065</u>	Special Pay-CTO	0.00	0.00	13,457.43	23,454.99	-23,454.99 0.00 %
<u>600-07-61-51099</u>	Other Pay	0.00	0.00	11,427.21	12,214.78	-12,214.78 0.00 %
<u>600-07-61-51100</u>	Payroll Taxes-FICA	33,920.11	33,920.11	4,814.71	26,542.36	7,377.75 78.25 %
<u>600-07-61-51120</u>	Payroll Taxes-NE	0.00	0.00	0.00	564.11	-564.11 0.00 %
<u>600-07-61-51200</u>	Group Insurance-Health/Dental/Vis	70,605.60	70,605.60	6,017.34	44,331.58	26,274.02 62.79 %
<u>600-07-61-51210</u>	Allowances-Medical InLieu	6,600.00	6,600.00	385.00	2,475.00	4,125.00 37.50 %
<u>600-07-61-51220</u>	Health Savings Account	11,750.00	11,750.00	0.00	20,712.50	-8,962.50 176.28 %
<u>600-07-61-51230</u>	Retirement-501a/457b	22,539.68	22,539.68	3,575.18	16,334.55	6,205.13 72.47 %
<u>600-07-61-51299</u>	Other Benefits & Costs	0.00	0.00	0.00	136.66	-136.66 0.00 %
<u>600-07-61-51300</u>	Subscriptions & Educational Materi	0.00	0.00	0.00	3,787.55	-3,787.55 0.00 %
<u>600-07-61-51310</u>	Training, Meetings & Conferences	21,250.00	21,250.00	1,268.86	14,313.28	6,936.72 67.36 %
<u>600-07-61-52011</u>	Telephone	5,125.32	5,125.32	723.05	4,489.65	635.67 87.60 %
<u>600-07-61-52014</u>	Vehicle/Equipment Maintenance &	0.00	0.00	880.83	10,370.32	-10,370.32 0.00 %
<u>600-07-61-52015</u>	Vehicle/Equipment Repair	0.00	0.00	0.00	9,305.38	-9,305.38 0.00 %
<u>600-07-61-52018</u>	Heat/Gas Expense	22,465.00	22,465.00	195.34	8,147.52	14,317.48 36.27 %
<u>600-07-61-52019</u>	Water/Sewer Expense	1,890.00	1,890.00	90.21	711.59	1,178.41 37.65 %
<u>600-07-61-52020</u>	Electric Expense	41,897.00	41,897.00	495.50	6,037.16	35,859.84 14.41 %
<u>600-07-61-52085</u>	Refuse/Recycling	2,425.00	2,425.00	65.00	4,329.85	-1,904.85 178.55 %
<u>600-07-61-52090</u>	Office Equipment Repair	150.00	150.00	0.00	0.00	150.00 0.00 %
<u>600-07-61-52093</u>	Building/Grounds Maintenance & R	35,000.00	35,000.00	0.00	931.20	34,068.80 2.66 %
<u>600-07-61-52094</u>	Infrastructure Maintenance & Repa	0.00	0.00	14,980.19	168,679.44	-168,679.44 0.00 %
<u>600-07-61-52096</u>	Operational Equipment Repair	125,000.00	125,000.00	0.00	1,677.99	123,322.01 1.34 %
<u>600-07-61-52099</u>	Other Maintenance & Repair	0.00	0.00	0.00	9,880.02	-9,880.02 0.00 %
<u>600-07-61-52118</u>	Printing Expense	0.00	0.00	252.98	1,664.77	-1,664.77 0.00 %
<u>600-07-61-52160</u>	Insurance Expense	104,224.50	104,224.50	0.00	213,014.78	-108,790.28 204.38 %
<u>600-07-61-52175</u>	Rent & Leases-Equipment & Vehicl	0.00	0.00	0.00	6,926.18	-6,926.18 0.00 %
<u>600-07-61-52195</u>	Technology Expense	9,398.00	9,398.00	212.00	15,279.67	-5,881.67 162.58 %
<u>600-07-61-52372</u>	Office Supplies	5,199.00	5,199.00	32.65	1,179.23	4,019.77 22.68 %
<u>600-07-61-52387</u>	Postage/Shipping	1,400.00	1,400.00	0.00	528.37	871.63 37.74 %
<u>600-07-61-52420</u>	Small Equipment	10,000.00	10,000.00	87.15	7,372.89	2,627.11 73.73 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>600-07-61-52429</u>	Supplies & Materials	7,500.00	7,500.00	535.45	3,578.72	3,921.28	47.72 %
<u>600-07-61-52935</u>	Other Supplies	1,250.00	1,250.00	0.00	2,368.33	-1,118.33	189.47 %
<u>600-07-61-52999</u>	Inventory Adjustment	3,500.00	3,500.00	1,208.28	-886.64	4,386.64	-25.33 %
<u>600-07-61-53250</u>	Other Capital Equipment	0.00	0.00	0.00	9,294.25	-9,294.25	0.00 %
<u>600-07-61-53550</u>	Utility Systems & Structures	0.00	0.00	35,902.26	1,401,662.40	-1,401,662.40	0.00 %
<u>600-07-61-53610</u>	Office Equipment	0.00	0.00	0.00	1,039.43	-1,039.43	0.00 %
<u>600-07-61-53615</u>	Furniture/Fixtures	0.00	0.00	0.00	1,359.92	-1,359.92	0.00 %
<u>600-07-62-51000</u>	Salaries-Regular Full Time	386,521.20	386,521.20	20,920.49	173,020.31	213,500.89	44.76 %
<u>600-07-62-51011</u>	Wages-BOPW	0.00	0.00	26.27	101.32	-101.32	0.00 %
<u>600-07-62-51020</u>	Salaries-Regular Part Time	0.00	0.00	4,419.35	31,831.65	-31,831.65	0.00 %
<u>600-07-62-51040</u>	Overtime	4,726.13	4,726.13	998.97	14,279.72	-9,553.59	302.14 %
<u>600-07-62-51060</u>	Special Pay-Holiday	0.00	0.00	828.83	13,239.49	-13,239.49	0.00 %
<u>600-07-62-51061</u>	Special Pay-Sick Leave	0.00	0.00	4,404.51	17,738.75	-17,738.75	0.00 %
<u>600-07-62-51062</u>	Special Pay-Vacation	0.00	0.00	1,169.46	4,257.00	-4,257.00	0.00 %
<u>600-07-62-51063</u>	Special Pay-OnCall Pay	0.00	0.00	1,026.16	6,786.20	-6,786.20	0.00 %
<u>600-07-62-51065</u>	Special Pay-CTO	0.00	0.00	3,271.72	17,165.77	-17,165.77	0.00 %
<u>600-07-62-51099</u>	Other Pay	0.00	0.00	231.50	672.01	-672.01	0.00 %
<u>600-07-62-51100</u>	Payroll Taxes-FICA	29,930.42	29,930.42	2,904.47	21,260.85	8,669.57	71.03 %
<u>600-07-62-51200</u>	Group Insurance-Health/Dental/Vis	77,205.60	77,205.60	5,407.93	37,568.98	39,636.62	48.66 %
<u>600-07-62-51210</u>	Allowances-Medical InLieu	0.00	0.00	1,485.00	9,900.00	-9,900.00	0.00 %
<u>600-07-62-51220</u>	Health Savings Account	7,750.00	7,750.00	0.00	7,212.50	537.50	93.06 %
<u>600-07-62-51230</u>	Retirement-501a/457b	23,474.84	23,474.84	2,216.26	13,071.57	10,403.27	55.68 %
<u>600-07-62-51300</u>	Subscriptions & Educational Materi	0.00	0.00	0.00	500.00	-500.00	0.00 %
<u>600-07-62-51310</u>	Training, Meetings & Conferences	9,750.00	9,750.00	0.00	3,047.26	6,702.74	31.25 %
<u>600-07-62-52011</u>	Telephone	4,750.00	4,750.00	192.16	1,656.03	3,093.97	34.86 %
<u>600-07-62-52014</u>	Vehicle/Equipment Maintenance &	0.00	0.00	0.00	304.59	-304.59	0.00 %
<u>600-07-62-52018</u>	Heat/Gas Expense	37,856.00	37,856.00	7,215.35	33,374.04	4,481.96	88.16 %
<u>600-07-62-52019</u>	Water/Sewer Expense	2,745.00	2,745.00	286.37	4,818.32	-2,073.32	175.53 %
<u>600-07-62-52020</u>	Electric Expense	8,265.00	8,265.00	14,083.05	87,576.03	-79,311.03	1,059.60 %
<u>600-07-62-52085</u>	Refuse/Recycling	2,550.00	2,550.00	130.00	520.00	2,030.00	20.39 %
<u>600-07-62-52093</u>	Building/Grounds Maintenance & R	0.00	0.00	0.00	12,799.40	-12,799.40	0.00 %
<u>600-07-62-52094</u>	Infrastructure Maintenance & Repa	254,869.00	254,869.00	2,242.06	71,346.82	183,522.18	27.99 %
<u>600-07-62-52096</u>	Operational Equipment Repair	0.00	0.00	127.10	1,510.71	-1,510.71	0.00 %
<u>600-07-62-52118</u>	Printing Expense	0.00	0.00	0.00	6.03	-6.03	0.00 %
<u>600-07-62-52160</u>	Insurance Expense	104,224.50	104,224.50	0.00	24,629.00	79,595.50	23.63 %
<u>600-07-62-52195</u>	Technology Expense	9,398.00	9,398.00	50.00	10,858.75	-1,460.75	115.54 %
<u>600-07-62-52333</u>	Uniforms/Safety Supplies	0.00	0.00	0.00	380.63	-380.63	0.00 %
<u>600-07-62-52372</u>	Office Supplies	0.00	0.00	109.70	417.17	-417.17	0.00 %
<u>600-07-62-52387</u>	Postage/Shipping	0.00	0.00	31.65	298.89	-298.89	0.00 %
<u>600-07-62-52396</u>	Production Fuel - Diesel	40,000.00	40,000.00	0.00	26,187.29	13,812.71	65.47 %
<u>600-07-62-52399</u>	Production Fuel - Natural Gas	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
<u>600-07-62-52420</u>	Small Equipment	15,000.00	15,000.00	700.01	11,941.99	3,058.01	79.61 %
<u>600-07-62-52429</u>	Supplies & Materials	0.00	0.00	1,551.23	7,288.73	-7,288.73	0.00 %
<u>600-07-62-53250</u>	Other Capital Equipment	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
<u>600-07-62-53550</u>	Utility Systems & Structures	4,135,092.03	4,135,092.03	0.00	0.00	4,135,092.03	0.00 %
<u>600-07-62-53610</u>	Office Equipment	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>600-07-62-53650</u>	Vehicles	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
<u>600-07-62-53900</u>	Other Capital Outlay	342,142.26	342,142.26	0.00	0.00	342,142.26	0.00 %
Expense Total:		12,361,693.47	12,361,693.47	462,818.10	5,856,552.99	6,505,140.48	47.38 %
Fund: 600 - Electric Surplus (Deficit):		-3,395,813.03	-3,395,813.03	96,357.05	-1,706,750.65	1,689,062.38	50.26 %
Fund: 610 - Water							
Revenue							
<u>610-07-00-45000</u>	Interest	24,156.90	24,156.90	0.00	0.00	-24,156.90	0.00 %
<u>610-07-00-45120</u>	Rent/Lease on Land	3,000.00	3,000.00	2,600.00	2,600.00	-400.00	86.67 %
<u>610-07-65-41600</u>	Excise Tax Collection	48,000.00	48,000.00	4,048.00	28,270.00	-19,730.00	58.90 %
<u>610-07-65-41800</u>	Sales Tax	22,630.67	22,630.67	1,667.39	11,124.47	-11,506.20	49.16 %
<u>610-07-65-43110</u>	Grant-State Funds	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
<u>610-07-65-44300</u>	Residential	1,144,833.07	1,144,833.07	68,360.07	490,279.75	-654,553.32	42.83 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>610-07-65-44305</u>	Commercial-Small	361,569.66	361,569.66	27,904.91	182,822.18	-178,747.48	50.56 %
<u>610-07-65-44310</u>	Commercial-Large	71,754.31	71,754.31	5,907.78	43,056.30	-28,698.01	60.01 %
<u>610-07-65-44315</u>	Sales for Resale	195,594.61	195,594.61	15,218.37	90,228.84	-105,365.77	46.13 %
<u>610-07-65-44320</u>	Service Fees	1,497.00	1,497.00	28.00	2,655.33	1,158.33	177.38 %
<u>610-07-65-44360</u>	Other Charges for Service	1,523.45	1,523.45	0.00	0.00	-1,523.45	0.00 %
<u>610-07-65-44365</u>	Customer Deposit Fee	0.00	0.00	180.00	-2,351.00	-2,351.00	0.00 %
<u>610-07-65-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	0.00	314.69	314.69	0.00 %
<u>610-07-65-46300</u>	Forfeitures/Penalties	4,845.36	4,845.36	366.57	2,568.81	-2,276.55	53.02 %
<u>610-07-65-46550</u>	Miscellaneous	1,645.78	1,645.78	1.00	1.00	-1,644.78	0.06 %
<u>610-07-65-47290</u>	Transfers In	215,000.00	215,000.00	0.00	0.00	-215,000.00	0.00 %
<u>610-07-65-48000</u>	Infrastructure Agreement	0.00	0.00	0.00	736.91	736.91	0.00 %
	Revenue Total:	2,106,050.81	2,106,050.81	126,282.09	852,307.28	-1,253,743.53	40.47%
Expense							
<u>610-07-65-51000</u>	Salaries-Regular Full Time	432,249.45	432,249.45	17,432.12	146,531.71	285,717.74	33.90 %
<u>610-07-65-51011</u>	Wages-BOPW	175.00	175.00	26.27	101.32	73.68	57.90 %
<u>610-07-65-51030</u>	Hourly Wages-Temporary/Seasonal	16,800.00	16,800.00	0.00	0.00	16,800.00	0.00 %
<u>610-07-65-51040</u>	Overtime	42,677.07	42,677.07	448.22	12,267.42	30,409.65	28.74 %
<u>610-07-65-51060</u>	Special Pay-Holiday	20,589.37	20,589.37	1,043.66	9,840.69	10,748.68	47.80 %
<u>610-07-65-51061</u>	Special Pay-Sick Leave	18,958.46	18,958.46	299.04	5,253.70	13,704.76	27.71 %
<u>610-07-65-51062</u>	Special Pay-Vacation	23,958.46	23,958.46	592.53	11,911.06	12,047.40	49.72 %
<u>610-07-65-51063</u>	Special Pay-OnCall Pay	7,485.29	7,485.29	46.16	1,591.20	5,894.09	21.26 %
<u>610-07-65-51065</u>	Special Pay-CTO	8,156.78	8,156.78	462.58	3,999.57	4,157.21	49.03 %
<u>610-07-65-51066</u>	Special Pay-Allowances/Stipends	23.08	23.08	0.00	0.00	23.08	0.00 %
<u>610-07-65-51099</u>	Other Pay	2,502.13	2,502.13	0.00	35.86	2,466.27	1.43 %
<u>610-07-65-51100</u>	Payroll Taxes-FICA	35,899.77	35,899.77	1,555.13	14,089.43	21,810.34	39.25 %
<u>610-07-65-51200</u>	Group Insurance-Health/Dental/Vis	96,686.76	96,686.76	3,954.94	35,785.72	60,901.04	37.01 %
<u>610-07-65-51210</u>	Allowances-Medical InLieu	9,042.00	9,042.00	1,210.00	8,250.00	792.00	91.24 %
<u>610-07-65-51220</u>	Health Savings Account	16,399.94	16,399.94	0.00	9,212.50	7,187.44	56.17 %
<u>610-07-65-51230</u>	Retirement-501a/457b	38,274.89	38,274.89	1,189.05	10,731.95	27,542.94	28.04 %
<u>610-07-65-51302</u>	Association Dues	700.00	700.00	0.00	1,717.50	-1,017.50	245.36 %
<u>610-07-65-51310</u>	Training, Meetings & Conferences	3,500.00	3,500.00	2,166.84	5,716.35	-2,216.35	163.32 %
<u>610-07-65-52011</u>	Telephone	3,124.60	3,124.60	430.36	2,845.89	278.71	91.08 %
<u>610-07-65-52014</u>	Vehicle/Equipment Maintenance &	3,212.71	3,212.71	315.92	1,570.78	1,641.93	48.89 %
<u>610-07-65-52015</u>	Vehicle/Equipment Repair	1,568.98	1,568.98	0.00	324.20	1,244.78	20.66 %
<u>610-07-65-52018</u>	Heat/Gas Expense	0.00	0.00	0.00	761.01	-761.01	0.00 %
<u>610-07-65-52019</u>	Water/Sewer Expense	0.00	0.00	0.00	126.59	-126.59	0.00 %
<u>610-07-65-52020</u>	Electric Expense	146,406.66	146,406.66	9,392.97	80,372.06	66,034.60	54.90 %
<u>610-07-65-52085</u>	Refuse/Recycling	0.00	0.00	0.00	65.00	-65.00	0.00 %
<u>610-07-65-52090</u>	Office Equipment Repair	1,500.00	1,500.00	0.00	150.50	1,349.50	10.03 %
<u>610-07-65-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	278.14	1,264.42	235.58	84.29 %
<u>610-07-65-52094</u>	Infrastructure Maintenance & Repa	97,674.90	97,674.90	28,043.75	69,591.36	28,083.54	71.25 %
<u>610-07-65-52096</u>	Operational Equipment Repair	125,000.00	125,000.00	897.43	11,984.79	113,015.21	9.59 %
<u>610-07-65-52099</u>	Other Maintenance & Repair	0.00	0.00	259.86	310.77	-310.77	0.00 %
<u>610-07-65-52103</u>	Bank Charges	3,245.12	3,245.12	1,057.59	3,951.15	-706.03	121.76 %
<u>610-07-65-52109</u>	Legal Expense	1,645.74	1,645.74	260.00	837.50	808.24	50.89 %
<u>610-07-65-52110</u>	Labor Relations Expense	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
<u>610-07-65-52118</u>	Printing Expense	300.00	300.00	252.98	588.95	-288.95	196.32 %
<u>610-07-65-52147</u>	Advertising Expense	1,258.45	1,258.45	0.00	1,584.97	-326.52	125.95 %
<u>610-07-65-52160</u>	Insurance Expense	48,355.00	48,355.00	0.00	67,699.85	-19,344.85	140.01 %
<u>610-07-65-52175</u>	Rents & Leases-Equipment & Vehicl	0.00	0.00	8,500.00	15,426.18	-15,426.18	0.00 %
<u>610-07-65-52185</u>	Tax Expense	31,025.45	31,025.45	1,414.58	10,186.70	20,838.75	32.83 %
<u>610-07-65-52187</u>	Excise Tax Expense	0.00	0.00	4,036.00	28,264.00	-28,264.00	0.00 %
<u>610-07-65-52195</u>	Technology Expense	4,698.50	4,698.50	25.00	9,065.43	-4,366.93	192.94 %
<u>610-07-65-52197</u>	Engineering Expense	80,000.00	80,000.00	0.00	1,367.50	78,632.50	1.71 %
<u>610-07-65-52198</u>	Other Professional Services	27,142.70	27,142.70	277.50	2,553.00	24,589.70	9.41 %
<u>610-07-65-52199</u>	Other Contractual Services	17,499.92	17,499.92	506.25	17,840.14	-340.22	101.94 %
<u>610-07-65-52300</u>	Chemicals	129,251.69	129,251.69	10,351.77	57,689.26	71,562.43	44.63 %
<u>610-07-65-52333</u>	Uniforms/Safety Supplies	0.00	0.00	0.00	309.25	-309.25	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>610-07-65-52372</u>	Office Supplies	1,500.00	1,500.00	255.77	995.91	504.09	66.39 %
<u>610-07-65-52387</u>	Postage/Shipping	5,819.45	5,819.45	508.80	3,332.88	2,486.57	57.27 %
<u>610-07-65-52420</u>	Small Equipment	15,650.00	15,650.00	315.18	2,740.52	12,909.48	17.51 %
<u>610-07-65-52429</u>	Supplies & Materials	18,569.74	18,569.74	363.31	6,463.79	12,105.95	34.81 %
<u>610-07-65-52935</u>	Other Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
<u>610-07-65-52999</u>	Inventory Adjustment	0.00	0.00	0.00	-1,684.92	1,684.92	0.00 %
<u>610-07-65-53300</u>	Easement/ROW	0.00	0.00	0.00	860.71	-860.71	0.00 %
<u>610-07-65-53550</u>	Utility Systems & Structures	218,722.06	218,722.06	33,420.50	412,578.03	-193,855.97	188.63 %
<u>610-07-65-53615</u>	Furniture/Fixtures	0.00	0.00	0.00	339.98	-339.98	0.00 %
<u>610-07-65-53650</u>	Vehicles	65,000.00	65,000.00	0.00	20.00	64,980.00	0.03 %
<u>610-07-65-53900</u>	Other Capital Outlay	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
<u>610-07-65-54103</u>	Interest Expense	51,463.75	51,463.75	0.00	27,218.75	24,245.00	52.89 %
<u>610-07-65-54110</u>	Principal Payments	285,061.94	285,061.94	0.00	247,530.97	37,530.97	86.83 %
<u>610-07-65-54115</u>	Debt Service Fees	500.00	500.00	0.00	200.00	300.00	40.00 %
<u>610-07-67-51000</u>	Salaries-Regular Full Time	0.00	0.00	2,551.25	38,296.15	-38,296.15	0.00 %
<u>610-07-67-51040</u>	Overtime	0.00	0.00	332.48	3,518.97	-3,518.97	0.00 %
<u>610-07-67-51060</u>	Special Pay-Holiday	0.00	0.00	0.00	2,973.92	-2,973.92	0.00 %
<u>610-07-67-51061</u>	Special Pay-Sick Leave	0.00	0.00	0.00	803.04	-803.04	0.00 %
<u>610-07-67-51063</u>	Special Pay-OnCall Pay	0.00	0.00	1,440.00	3,680.00	-3,680.00	0.00 %
<u>610-07-67-51065</u>	Special Pay-CTO	0.00	0.00	714.35	2,389.36	-2,389.36	0.00 %
<u>610-07-67-51100</u>	Payroll Taxes-FICA	0.00	0.00	427.31	4,130.02	-4,130.02	0.00 %
<u>610-07-67-51200</u>	Group Insurance-Health/Dental/Vis	0.00	0.00	198.10	5,522.82	-5,522.82	0.00 %
<u>610-07-67-51210</u>	Allowances-Medical InLieu	0.00	0.00	550.00	3,575.00	-3,575.00	0.00 %
<u>610-07-67-51220</u>	Health Savings Account	0.00	0.00	0.00	2,500.00	-2,500.00	0.00 %
<u>610-07-67-51230</u>	Retirement-501a/457b	0.00	0.00	302.27	412.17	-412.17	0.00 %
<u>610-07-67-51300</u>	Subscriptions & Education Material	0.00	0.00	0.00	62.38	-62.38	0.00 %
<u>610-07-67-51310</u>	Trainings, Meetings & Conferences	0.00	0.00	0.00	27.00	-27.00	0.00 %
<u>610-07-67-52011</u>	Telephone	0.00	0.00	82.95	82.95	-82.95	0.00 %
<u>610-07-67-52020</u>	Electric Expense	0.00	0.00	0.00	10,284.05	-10,284.05	0.00 %
<u>610-07-67-52096</u>	Operational Equipment Repair	0.00	0.00	0.00	7.28	-7.28	0.00 %
<u>610-07-67-52420</u>	Small Equipment	0.00	0.00	0.00	275.17	-275.17	0.00 %
<u>610-07-67-53200</u>	Buildings	0.00	0.00	0.00	3,315.96	-3,315.96	0.00 %
Expense Total:		2,314,775.81	2,314,775.81	138,188.91	1,446,220.09	868,555.72	62.48%
Fund: 610 - Water Surplus (Deficit):		-208,725.00	-208,725.00	-11,906.82	-593,912.81	-385,187.81	284.54%

Fund: 620 - Gas

Revenue							
<u>620-07-63-41800</u>	Sales Tax	148,305.29	148,305.29	13,237.99	140,130.80	-8,174.49	94.49 %
<u>620-07-63-44300</u>	Residential	1,904,151.95	1,904,151.95	137,917.16	1,411,768.35	-492,383.60	74.14 %
<u>620-07-63-44305</u>	Commercial-Small	926,864.38	926,864.38	77,511.28	835,481.83	-91,382.55	90.14 %
<u>620-07-63-44310</u>	Commercial-Large	71,699.11	71,699.11	2,972.06	55,193.15	-16,505.96	76.98 %
<u>620-07-63-44315</u>	Transportation	43,251.45	43,251.45	0.00	0.00	-43,251.45	0.00 %
<u>620-07-63-44320</u>	Service Fees	5,123.45	5,123.45	82.00	2,737.00	-2,386.45	53.42 %
<u>620-07-63-44365</u>	Customer Depoist Fee	0.00	0.00	430.00	-5,419.00	-5,419.00	0.00 %
<u>620-07-63-45000</u>	Interest	84,549.15	84,549.15	0.00	0.00	-84,549.15	0.00 %
<u>620-07-63-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	0.00	7,045.52	7,045.52	0.00 %
<u>620-07-63-46300</u>	Forefeitures/Penalties	7,456.84	7,456.84	1,607.11	7,933.89	477.05	106.40 %
<u>620-07-63-46555</u>	Miscellaneous	563.45	563.45	0.00	13,808.80	13,245.35	2,450.76 %
<u>620-07-63-48000</u>	Infrastructure Agreement	0.00	0.00	0.00	12,750.59	12,750.59	0.00 %
Revenue Total:		3,191,965.07	3,191,965.07	233,757.60	2,481,430.93	-710,534.14	77.74%
Expense							
<u>620-07-63-51000</u>	Salaries-Regular Full Time	0.00	0.00	34,159.11	229,168.89	-229,168.89	0.00 %
<u>620-07-63-51011</u>	Wages-BOPW	0.00	0.00	26.27	101.32	-101.32	0.00 %
<u>620-07-63-51020</u>	Salaries-Regular Part Time	393,217.63	393,217.63	0.00	0.00	393,217.63	0.00 %
<u>620-07-63-51030</u>	Hourly Wages-Temporary/Seasonal	16,800.00	16,800.00	0.00	0.00	16,800.00	0.00 %
<u>620-07-63-51040</u>	Overtime	5,505.26	5,505.26	1,184.83	7,057.16	-1,551.90	128.19 %
<u>620-07-63-51060</u>	Special Pay-Holiday	25,432.55	25,432.55	249.68	15,610.02	9,822.53	61.38 %
<u>620-07-63-51061</u>	Special Pay-Sick Leave	15,126.80	15,126.80	644.82	10,380.73	4,746.07	68.62 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>620-07-63-51062</u>	Special Pay-Vacation	35,140.73	35,140.73	22.53	13,917.20	21,223.53	39.60 %
<u>620-07-63-51063</u>	Special Pay-OnCall Pay	13,534.27	13,534.27	1,026.16	7,486.20	6,048.07	55.31 %
<u>620-07-63-51065</u>	Special Pay-CTO	5,433.60	5,433.60	1,502.81	5,862.11	-428.51	107.89 %
<u>620-07-63-51066</u>	Special Pay-Allowances/Stipend	11.54	11.54	0.00	0.00	11.54	0.00 %
<u>620-07-63-51099</u>	Other Pay	325.48	325.48	0.00	8.45	317.03	2.60 %
<u>620-07-63-51100</u>	Payroll Taxes-FICA	37,619.27	37,619.27	3,020.60	22,827.19	14,792.08	60.68 %
<u>620-07-63-51200</u>	Group Insurance-Health/Dental/Vis	104,670.48	104,670.48	8,598.60	60,315.87	44,354.61	57.62 %
<u>620-07-63-51210</u>	Allowances-Medical InLieu	3,135.00	3,135.00	110.00	550.00	2,585.00	17.54 %
<u>620-07-63-51220</u>	Health Savings Account	20,566.66	20,566.66	0.00	22,712.50	-2,145.84	110.43 %
<u>620-07-63-51230</u>	Retirement-501a/457b	27,983.24	27,983.24	2,305.62	16,332.68	11,650.56	58.37 %
<u>620-07-63-51299</u>	Other Benefits & Costs	0.00	0.00	0.00	47.55	-47.55	0.00 %
<u>620-07-63-51300</u>	Subscriptions & Educational Materi	500.00	500.00	0.00	1,581.60	-1,081.60	316.32 %
<u>620-07-63-51302</u>	Association Dues	500.00	500.00	0.00	842.50	-342.50	168.50 %
<u>620-07-63-51310</u>	Training, Meetings & Conferences	12,178.59	12,178.59	106.38	5,606.64	6,571.95	46.04 %
<u>620-07-63-52011</u>	Telephone	5,076.74	5,076.74	56.97	1,701.71	3,375.03	33.52 %
<u>620-07-63-52014</u>	Vehicle/Equipment Maintenance &	10,039.45	10,039.45	505.81	4,252.28	5,787.17	42.36 %
<u>620-07-63-52015</u>	Vehicle/Equipment Repair	6,345.24	6,345.24	0.00	1,080.63	5,264.61	17.03 %
<u>620-07-63-52018</u>	Heat/Gas Expense	1,800.96	1,800.96	1,275.50	2,343.71	-542.75	130.14 %
<u>620-07-63-52019</u>	Water/Sewer Expense	606.66	606.66	62.11	384.49	222.17	63.38 %
<u>620-07-63-52020</u>	Electric Expense	5,898.12	5,898.12	587.12	4,093.48	1,804.64	69.40 %
<u>620-07-63-52085</u>	Refuse/Recycling	780.00	780.00	65.00	325.00	455.00	41.67 %
<u>620-07-63-52087</u>	Depreciation Expense	115,000.00	115,000.00	0.00	0.00	115,000.00	0.00 %
<u>620-07-63-52090</u>	Office Equipment Repair	250.00	250.00	0.00	0.00	250.00	0.00 %
<u>620-07-63-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	57.57	1,442.43	3.84 %
<u>620-07-63-52094</u>	Infrastructure Maintenance & Repa	35,245.14	35,245.14	27,328.55	42,627.02	-7,381.88	120.94 %
<u>620-07-63-52096</u>	Operational Equipment Repair	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
<u>620-07-63-52103</u>	Bank Charges	0.00	0.00	2,115.20	7,902.33	-7,902.33	0.00 %
<u>620-07-63-52109</u>	Legal Expense	0.00	0.00	160.00	737.50	-737.50	0.00 %
<u>620-07-63-52110</u>	Labor Relations Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>620-07-63-52118</u>	Printing Expense	585.00	585.00	252.99	588.97	-3.97	100.68 %
<u>620-07-63-52147</u>	Advertising Expense	2,503.43	2,503.43	0.00	4,324.91	-1,821.48	172.76 %
<u>620-07-63-52160</u>	Insurance Expense	48,355.00	48,355.00	0.00	22,569.36	25,785.64	46.67 %
<u>620-07-63-52175</u>	Rents & Leases-Equipment & Vehicl	0.00	0.00	0.00	6,926.18	-6,926.18	0.00 %
<u>620-07-63-52185</u>	Tax Expense	148,305.29	148,305.29	25,984.51	127,601.81	20,703.48	86.04 %
<u>620-07-63-52187</u>	PILOT Expense	196,348.00	196,348.00	31,381.92	161,056.56	35,291.44	82.03 %
<u>620-07-63-52192</u>	Accounting & Auditing Expense	5,460.00	5,460.00	0.00	0.00	5,460.00	0.00 %
<u>620-07-63-52195</u>	Technology Expense	9,398.00	9,398.00	800.00	13,541.31	-4,143.31	144.09 %
<u>620-07-63-52197</u>	Engineering Expense	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
<u>620-07-63-52198</u>	Other Professional Services	0.00	0.00	52.50	105.00	-105.00	0.00 %
<u>620-07-63-52199</u>	Other Contractual Services	27,391.66	27,391.66	606.55	2,581.99	24,809.67	9.43 %
<u>620-07-63-52303</u>	Commodity Purchase for Resale	1,180,285.32	1,180,285.32	110,242.34	672,190.55	508,094.77	56.95 %
<u>620-07-63-52333</u>	Uniforms/Safety Supplies	4,403.40	4,403.40	0.00	0.00	4,403.40	0.00 %
<u>620-07-63-52372</u>	Office Supplies	575.00	575.00	195.56	1,103.86	-528.86	191.98 %
<u>620-07-63-52387</u>	Postage/Shipping	0.00	0.00	312.61	2,573.79	-2,573.79	0.00 %
<u>620-07-63-52420</u>	Small Equipment	0.00	0.00	175.83	9,697.55	-9,697.55	0.00 %
<u>620-07-63-52429</u>	Supplies & Materials	15,264.45	15,264.45	10,025.24	12,422.13	2,842.32	81.38 %
<u>620-07-63-52915</u>	999 Funds-Use of Inventory Items	0.00	0.00	0.00	3.99	-3.99	0.00 %
<u>620-07-63-52920</u>	Cost of Merchandise Sold-External	0.00	0.00	0.00	194.11	-194.11	0.00 %
<u>620-07-63-52999</u>	Inventory Adjustment	0.00	0.00	0.00	28.70	-28.70	0.00 %
<u>620-07-63-53250</u>	Other Capital Equipment	0.00	0.00	27,383.00	33,933.00	-33,933.00	0.00 %
<u>620-07-63-53300</u>	Easement/ROW	0.00	0.00	4,500.00	4,500.00	-4,500.00	0.00 %
<u>620-07-63-53550</u>	Utility Systems & Structures	859,812.11	859,812.11	1,150.00	20,350.00	839,462.11	2.37 %
<u>620-07-63-53650</u>	Vehicles	115,000.00	115,000.00	0.00	0.00	115,000.00	0.00 %
	Expense Total:	3,733,910.07	3,733,910.07	298,176.72	1,582,208.10	2,151,701.97	42.37%
	Fund: 620 - Gas Surplus (Deficit):	-541,945.00	-541,945.00	-64,419.12	899,222.83	1,441,167.83	-165.93%
Fund: 630 - Wastewater							
Revenue							
<u>630-07-64-30500</u>	Grant - Federal Funds	928,800.00	928,800.00	0.00	0.00	-928,800.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>630-07-64-30510</u>	Grant-State Funds	0.00	0.00	0.00	9,535.00	9,535.00	0.00 %
<u>630-07-64-41800</u>	Sales Tax	88,425.92	88,425.92	6,746.78	45,433.10	-42,992.82	51.38 %
<u>630-07-64-44300</u>	Sewer Use Fee	1,179,012.24	1,179,012.24	98,219.94	666,738.11	-512,274.13	56.55 %
<u>630-07-64-44320</u>	Service Fees	2,415.45	2,415.45	0.00	170.00	-2,245.45	7.04 %
<u>630-07-64-45000</u>	Interest	24,156.90	24,156.90	0.00	0.00	-24,156.90	0.00 %
<u>630-07-64-46220</u>	Sale of Supplies/Merchandise	9,000.00	9,000.00	0.00	54.08	-8,945.92	0.60 %
<u>630-07-64-46300</u>	Forefeiture/Penalties	5,422.68	5,422.68	468.07	3,052.13	-2,370.55	56.28 %
<u>630-07-64-46555</u>	Miscellaneous	1,340.35	1,340.35	0.00	0.00	-1,340.35	0.00 %
<u>630-07-64-47290</u>	Transfers In	80,000.00	80,000.00	0.00	0.00	-80,000.00	0.00 %
	Revenue Total:	2,318,573.54	2,318,573.54	105,434.79	724,982.42	-1,593,591.12	31.27%
Expense							
<u>630-07-64-51000</u>	Salaries-Regular Full Time	242,513.41	242,513.41	22,739.52	153,475.61	89,037.80	63.29 %
<u>630-07-64-51011</u>	Wages-BOPW	175.00	175.00	26.19	101.04	73.96	57.74 %
<u>630-07-64-51040</u>	Overtime	1,542.32	1,542.32	30.57	584.62	957.70	37.91 %
<u>630-07-64-51060</u>	Special Pay-Holiday	17,750.31	17,750.31	0.00	11,520.96	6,229.35	64.91 %
<u>630-07-64-51061</u>	Special Pay-Sick Leave	34,428.17	34,428.17	1,561.80	8,703.80	25,724.37	25.28 %
<u>630-07-64-51062</u>	Special Pay-Vacation	19,903.81	19,903.81	1,415.96	13,042.37	6,861.44	65.53 %
<u>630-07-64-51063</u>	Special Pay-OnCall Pay	15,288.91	15,288.91	1,166.12	8,675.90	6,613.01	56.75 %
<u>630-07-64-51065</u>	Special Pay-CTO	21,374.38	21,374.38	492.11	8,778.76	12,595.62	41.07 %
<u>630-07-64-51066</u>	Special Pay-Allowances/Stipend	23.06	23.06	0.00	0.00	23.06	0.00 %
<u>630-07-64-51099</u>	Other Pay	1,192.57	1,192.57	0.00	8.44	1,184.13	0.71 %
<u>630-07-64-51100</u>	Payroll Taxes-FICA	26,199.74	26,199.74	2,019.38	14,740.43	11,459.31	56.26 %
<u>630-07-64-51200</u>	Group Insurance-Health/Dental/Vis	86,069.76	86,069.76	7,040.98	49,450.46	36,619.30	57.45 %
<u>630-07-64-51210</u>	Allowances-Medical InLieu	0.00	0.00	110.00	550.00	-550.00	0.00 %
<u>630-07-64-51220</u>	Health Savings Account	18,566.72	18,566.72	0.00	18,712.51	-145.79	100.79 %
<u>630-07-64-51230</u>	Retirement - 501a/457b	20,849.18	20,849.18	1,622.77	12,024.50	8,824.68	57.67 %
<u>630-07-64-51302</u>	Association Dues	500.00	500.00	0.00	842.50	-342.50	168.50 %
<u>630-07-64-52011</u>	Telephone	2,593.41	2,593.41	358.81	1,779.29	814.12	68.61 %
<u>630-07-64-52014</u>	Vehicle/Equipment Maintenance &	7,529.76	7,529.76	143.65	1,718.63	5,811.13	22.82 %
<u>630-07-64-52015</u>	Vehicle/Equipment Repair	1,526.45	1,526.45	0.00	940.44	586.01	61.61 %
<u>630-07-64-52018</u>	Heat/Gas Expense	6,198.02	6,198.02	0.00	14,925.78	-8,727.76	240.82 %
<u>630-07-64-52019</u>	Water/Sewer Expense	4,885.33	4,885.33	148.62	2,701.02	2,184.31	55.29 %
<u>630-07-64-52020</u>	Electric Expense	141,800.07	141,800.07	10,535.52	53,361.20	88,438.87	37.63 %
<u>630-07-64-52085</u>	Refuse/Recycling	4,986.32	4,986.32	542.25	3,227.25	1,759.07	64.72 %
<u>630-07-64-52087</u>	Depreciation Expense	185,456.12	185,456.12	0.00	0.00	185,456.12	0.00 %
<u>630-07-64-52090</u>	Office Equipment Repair	0.00	0.00	0.00	70.00	-70.00	0.00 %
<u>630-07-64-52093</u>	Building/Grounds Maintenance & R	5,525.00	5,525.00	237.92	2,326.10	3,198.90	42.10 %
<u>630-07-64-52094</u>	Infrastructure Maintenance & Repa	28,206.31	28,206.31	1,202.85	4,051.78	24,154.53	14.36 %
<u>630-07-64-52096</u>	Operational Equipment Repair	17,500.00	17,500.00	31,746.39	56,595.49	-39,095.49	323.40 %
<u>630-07-64-52099</u>	Other Maintenance & Repair	0.00	0.00	21.20	6,595.97	-6,595.97	0.00 %
<u>630-07-64-52103</u>	Bank Charges	2,456.12	2,456.12	1,057.59	3,951.12	-1,495.00	160.87 %
<u>630-07-64-52109</u>	Legal Expense	754.12	754.12	160.00	1,297.50	-543.38	172.05 %
<u>630-07-64-52110</u>	Labor Relations Expense	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
<u>630-07-64-52118</u>	Printing Expense	750.00	750.00	252.99	588.97	161.03	78.53 %
<u>630-07-64-52147</u>	Advertising Expense	660.45	660.45	143.77	3,161.44	-2,500.99	478.68 %
<u>630-07-64-52160</u>	Insurance Expense	75,610.00	75,610.00	0.00	44,272.87	31,337.13	58.55 %
<u>630-07-64-52175</u>	Rents & Leases-Equipment & Vehicl	0.00	0.00	0.00	6,926.17	-6,926.17	0.00 %
<u>630-07-64-52185</u>	Tax Expense	88,425.92	88,425.92	6,525.02	38,684.85	49,741.07	43.75 %
<u>630-07-64-52192</u>	Accounting & Auditing Expense	1,450.00	1,450.00	0.00	0.00	1,450.00	0.00 %
<u>630-07-64-52195</u>	Technology Expense	4,698.50	4,698.50	100.00	12,493.35	-7,794.85	265.90 %
<u>630-07-64-52197</u>	Engineering Expense	0.00	0.00	0.00	11,160.10	-11,160.10	0.00 %
<u>630-07-64-52198</u>	Other Professional Services	0.00	0.00	52.50	1,575.00	-1,575.00	0.00 %
<u>630-07-64-52199</u>	Other Contractual Services	0.00	0.00	564.69	6,447.21	-6,447.21	0.00 %
<u>630-07-64-52300</u>	Chemicals	0.00	0.00	9.75	1,086.41	-1,086.41	0.00 %
<u>630-07-64-52333</u>	Uniforms/Safety Supplies	0.00	0.00	0.00	15.98	-15.98	0.00 %
<u>630-07-64-52372</u>	Office Supplies	0.00	0.00	142.34	1,140.72	-1,140.72	0.00 %
<u>630-07-64-52387</u>	Postage/Shipping	0.00	0.00	312.60	2,538.27	-2,538.27	0.00 %
<u>630-07-64-52420</u>	Small Equipment	0.00	0.00	19.99	2,835.23	-2,835.23	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>630-07-64-52429</u>	Supplies & Materials	0.00	0.00	1,479.49	6,885.60	-6,885.60	0.00 %
<u>630-07-64-52931</u>	Training, Meetings & Conferences	3,500.00	3,500.00	744.90	3,442.13	57.87	98.35 %
<u>630-07-64-52935</u>	Other Supplies	0.00	0.00	0.00	54.82	-54.82	0.00 %
<u>630-07-64-52941</u>	Subscriptions & Educational Materi	0.00	0.00	0.00	62.37	-62.37	0.00 %
<u>630-07-64-53550</u>	Utility Systems & Structures	1,015,800.00	1,015,800.00	0.00	0.00	1,015,800.00	0.00 %
<u>630-07-64-53650</u>	Vehicles	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
<u>630-07-64-54103</u>	Interest Expense	821.19	821.19	0.00	424.50	396.69	51.69 %
<u>630-07-64-54110</u>	Principal Payments	61,824.11	61,824.11	0.00	30,898.15	30,925.96	49.98 %
<u>630-07-64-54115</u>	Debt Service Fees	250.00	250.00	0.00	424.50	-174.50	169.80 %
	Expense Total:	2,248,084.54	2,248,084.54	94,728.24	629,872.11	1,618,212.43	28.02%
	Fund: 630 - Wastewater Surplus (Deficit):	70,489.00	70,489.00	10,706.55	95,110.31	24,621.31	134.93%

Fund: 800 - Airport

Revenue							
<u>800-07-00-41000</u>	Tax-Property	61,624.25	61,624.25	1,903.55	18,050.37	-43,573.88	29.29 %
<u>800-07-00-41100</u>	Tax-Homestead Exemption	0.00	0.00	635.62	1,271.24	1,271.24	0.00 %
<u>800-07-00-41300</u>	Tax-ProRate Motor Vehicle	0.00	0.00	69.83	126.70	126.70	0.00 %
<u>800-07-00-41905</u>	Tax - Other	0.00	0.00	0.00	2.53	2.53	0.00 %
<u>800-07-00-43100</u>	Grant-State Funds	228,269.00	228,269.00	0.00	0.00	-228,269.00	0.00 %
<u>800-07-00-44810</u>	Receipits-Fuel	62,850.00	62,850.00	2,464.66	21,335.02	-41,514.98	33.95 %
<u>800-07-00-45000</u>	Interest	250.00	250.00	13.81	635.96	385.96	254.38 %
<u>800-07-00-45100</u>	Rent-Hangar	32,850.00	32,850.00	-420.00	25,741.04	-7,108.96	78.36 %
<u>800-07-00-45110</u>	Rent-Maintenance Shop/Fuel Tanks	3,500.00	3,500.00	255.00	510.00	-2,990.00	14.57 %
<u>800-07-00-45130</u>	Rent/Leases on Land	26,100.00	26,100.00	13,050.00	39,150.00	13,050.00	150.00 %
<u>800-07-00-46500</u>	Insurance Damage Claim	0.00	0.00	0.00	4,843.00	4,843.00	0.00 %
<u>800-07-00-46550</u>	Miscellaneous	0.00	0.00	0.00	15,608.00	15,608.00	0.00 %
<u>800-07-00-47000</u>	Sale of Fixed Asset	8,000.00	8,000.00	0.00	0.00	-8,000.00	0.00 %
	Revenue Total:	423,443.25	423,443.25	17,972.47	127,273.86	-296,169.39	30.06%

Expense							
<u>800-07-00-51310</u>	Training, Meetings & Conferences	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>800-07-00-52011</u>	Telephone	2,550.00	2,550.00	212.85	1,489.29	1,060.71	58.40 %
<u>800-07-00-52014</u>	Vehicle/Equipment Maintenance &	1,500.00	1,500.00	49.98	81.15	1,418.85	5.41 %
<u>800-07-00-52015</u>	Vehicle/Equipment Repair	500.00	500.00	0.00	0.00	500.00	0.00 %
<u>800-07-00-52018</u>	Heat/Gas Expense	1,725.00	1,725.00	0.00	1,177.50	547.50	68.26 %
<u>800-07-00-52020</u>	Electric Expense	6,324.00	6,324.00	538.83	3,853.74	2,470.26	60.94 %
<u>800-07-00-52085</u>	Refuse/Recycling	0.00	0.00	65.00	325.00	-325.00	0.00 %
<u>800-07-00-52090</u>	Office Equipment Repair	0.00	0.00	0.00	102.00	-102.00	0.00 %
<u>800-07-00-52093</u>	Building/Grounds Maintenance & R	500.00	500.00	1,489.65	8,908.98	-8,408.98	1,781.80 %
<u>800-07-00-52096</u>	Operational Equipment Repair	15,000.00	15,000.00	1,647.70	1,647.70	13,352.30	10.98 %
<u>800-07-00-52099</u>	Other Maintenance & Repair	0.00	0.00	0.00	176.50	-176.50	0.00 %
<u>800-07-00-52100</u>	Election Expense	150.00	150.00	0.00	169.56	-19.56	113.04 %
<u>800-07-00-52103</u>	Bank Charges	0.00	0.00	273.26	506.53	-506.53	0.00 %
<u>800-07-00-52147</u>	Advertising Expense	250.00	250.00	0.00	264.13	-14.13	105.65 %
<u>800-07-00-52160</u>	Insurance Expense	8,150.00	8,150.00	2,362.11	16,445.44	-8,295.44	201.78 %
<u>800-07-00-52171</u>	Fuel Commission	16,000.00	16,000.00	444.89	1,717.05	14,282.95	10.73 %
<u>800-07-00-52196</u>	Janitorial Expense	2,040.00	2,040.00	0.00	67.75	1,972.25	3.32 %
<u>800-07-00-52197</u>	Engineering Expense	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00 %
<u>800-07-00-52199</u>	Other Contractual Services	35,856.00	35,856.00	5,976.00	24,104.00	11,752.00	67.22 %
<u>800-07-00-52330</u>	Merchandise for Resale	40,350.00	40,350.00	1,932.98	30,304.22	10,045.78	75.10 %
<u>800-07-00-52372</u>	Office Supplies	95.00	95.00	131.26	141.03	-46.03	148.45 %
<u>800-07-00-52387</u>	Postage/Shipping	15.00	15.00	0.00	0.00	15.00	0.00 %
<u>800-07-00-52420</u>	Small Equipment	750.00	750.00	0.00	0.00	750.00	0.00 %
<u>800-07-00-52429</u>	Supplies & Materials	1,250.00	1,250.00	0.00	814.51	435.49	65.16 %
<u>800-07-00-53200</u>	Buildings	34,250.00	34,250.00	6,805.00	6,805.00	27,445.00	19.87 %
<u>800-07-00-53250</u>	Other Capital Equipment	17,500.00	17,500.00	0.00	0.00	17,500.00	0.00 %
<u>800-07-00-53520</u>	Street/Parking-New Roadway	125,000.00	125,000.00	0.00	0.00	125,000.00	0.00 %
<u>800-07-00-53610</u>	Office Equipment	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
<u>800-07-00-53615</u>	Furniture/Fixtures	6,000.00	6,000.00	0.00	8,057.86	-2,057.86	134.30 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>800-07-00-53900</u>	Other Capital Outlay	46,095.90	46,095.90	0.00	0.00	46,095.90	0.00 %
	Expense Total:	445,100.90	445,100.90	21,929.51	107,158.94	337,941.96	24.08%
	Fund: 800 - Airport Surplus (Deficit):	-21,657.65	-21,657.65	-3,957.04	20,114.92	41,772.57	-92.88%
Fund: 810 - Community Redevelopment Authority							
Revenue							
<u>810-07-00-41500</u>	TIF 8616 - NCC Oreilly	0.00	0.00	0.00	6,962.12	6,962.12	0.00 %
<u>810-07-00-41505</u>	TIF 8613 - Wilderness Falls I	0.00	0.00	0.00	500.26	500.26	0.00 %
<u>810-07-00-41510</u>	TIF 8611 - Project I (Bucket)	0.00	0.00	0.00	1,359.60	1,359.60	0.00 %
<u>810-07-00-41515</u>	TIF 8612 - Vision Inn	0.00	0.00	0.00	844.27	844.27	0.00 %
<u>810-07-00-41520</u>	TIF 8615 - Armbruster Motor	0.00	0.00	0.00	1,182.37	1,182.37	0.00 %
<u>810-07-00-41525</u>	TIF 8614 - Consolidated Grain & Bar	0.00	0.00	0.00	67,101.13	67,101.13	0.00 %
<u>810-07-00-41530</u>	TIF 8617 - Falls City Foods	0.00	0.00	0.00	294.54	294.54	0.00 %
<u>810-07-00-41535</u>	TIF 8618 - FC Mercantile	0.00	0.00	0.00	735.65	735.65	0.00 %
<u>810-07-00-45000</u>	Interest	0.00	0.00	121.89	463.70	463.70	0.00 %
<u>810-07-00-45130</u>	Rent/Lease	0.00	0.00	11,000.00	11,000.00	11,000.00	0.00 %
<u>810-07-00-47290</u>	Transfers In	0.00	0.00	116.03	121,436.02	121,436.02	0.00 %
	Revenue Total:	0.00	0.00	11,237.92	211,879.66	211,879.66	0.00%
Expense							
<u>810-07-00-52109</u>	Legal Expense	0.00	0.00	0.00	460.00	-460.00	0.00 %
<u>810-07-00-52160</u>	Insurance Expense	0.00	0.00	0.00	2,142.49	-2,142.49	0.00 %
<u>810-07-00-52185</u>	Tax Expense	0.00	0.00	0.00	1,328.54	-1,328.54	0.00 %
<u>810-07-00-52198</u>	Other Professional Services	0.00	0.00	0.00	522.00	-522.00	0.00 %
<u>810-07-00-54103</u>	Interest Expense	0.00	0.00	0.00	5,474.70	-5,474.70	0.00 %
<u>810-07-00-54110</u>	Principal Payments	0.00	0.00	0.00	11,358.55	-11,358.55	0.00 %
<u>810-07-00-60000</u>	Transfers Out	0.00	0.00	0.00	2,818.65	-2,818.65	0.00 %
	Expense Total:	0.00	0.00	0.00	24,104.93	-24,104.93	0.00%
	Fund: 810 - Community Redevelopment Authority Surplus (Deficit)	0.00	0.00	11,237.92	187,774.73	187,774.73	0.00%
Fund: 820 - Mutual Finance Organization							
Revenue							
<u>820-02-22-43100</u>	Grant-State Funds	184,500.00	184,500.00	0.00	37,670.00	-146,830.00	20.42 %
<u>820-02-22-45000</u>	Interest	0.00	0.00	0.18	15.02	15.02	0.00 %
	Revenue Total:	184,500.00	184,500.00	0.18	37,685.02	-146,814.98	20.43%
Expense							
<u>820-02-22-52172</u>	Disbursements - Other Gov Entities	184,500.00	184,500.00	0.00	36,830.00	147,670.00	19.96 %
<u>820-02-22-52198</u>	Other Professional Services	840.00	840.00	0.00	840.00	0.00	100.00 %
	Expense Total:	185,340.00	185,340.00	0.00	37,670.00	147,670.00	20.32%
	Fund: 820 - Mutual Finance Organization Surplus (Deficit):	-840.00	-840.00	0.18	15.02	855.02	-1.79%
	Report Surplus (Deficit):	-5,107,073.79	-5,107,073.79	216,967.00	-1,550,593.38	3,556,480.41	30.36%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - General						
Revenue	3,197,208.35	3,197,208.35	117,183.52	1,048,006.10	-2,149,202.25	32.78%
Expense	459,377.78	459,377.78	28,920.03	288,395.96	170,981.82	62.78%
Fund: 100 - General Surplus (Deficit):	2,737,830.57	2,737,830.57	88,263.49	759,610.14	-1,978,220.43	27.74%
Fund: 110 - Police						
Revenue	75,026.00	75,026.00	1,772.00	7,397.65	-67,628.35	9.86%
Expense	1,387,517.14	1,387,517.14	44,503.05	736,814.07	650,703.07	53.10%
Fund: 110 - Police Surplus (Deficit):	-1,312,491.14	-1,312,491.14	-42,731.05	-729,416.42	583,074.72	55.57%
Fund: 115 - Animal Control						
Revenue	9,290.00	9,290.00	385.00	1,591.00	-7,699.00	17.13%
Expense	90,697.45	90,697.45	2,172.67	30,742.63	59,954.82	33.90%
Fund: 115 - Animal Control Surplus (Deficit):	-81,407.45	-81,407.45	-1,787.67	-29,151.63	52,255.82	35.81%
Fund: 120 - Fire						
Revenue	94,907.00	94,907.00	44.00	14,367.09	-80,539.91	15.14%
Expense	229,822.75	229,822.75	7,741.86	91,707.06	138,115.69	39.90%
Fund: 120 - Fire Surplus (Deficit):	-134,915.75	-134,915.75	-7,697.86	-77,339.97	57,575.78	57.32%
Fund: 130 - Building Inspections & Code Enforcement						
Revenue	88,743.84	88,743.84	6,044.44	45,118.28	-43,625.56	50.84%
Expense	126,257.28	126,257.28	4,237.54	80,944.56	45,312.72	64.11%
Fund: 130 - Building Inspections & Code Enforcement Surplus (Defi	-37,513.44	-37,513.44	1,806.90	-35,826.28	1,687.16	95.50%
Fund: 150 - Parks						
Revenue	1,167,186.00	1,167,186.00	11,705.00	55,777.54	-1,111,408.46	4.78%
Expense	2,003,539.53	2,003,539.53	19,979.19	353,519.17	1,650,020.36	17.64%
Fund: 150 - Parks Surplus (Deficit):	-836,353.53	-836,353.53	-8,274.19	-297,741.63	538,611.90	35.60%
Fund: 151 - Auditorim						
Revenue	32,150.00	32,150.00	423.00	9,734.12	-22,415.88	30.28%
Expense	214,092.33	214,092.33	10,827.52	166,119.94	47,972.39	77.59%
Fund: 151 - Auditorim Surplus (Deficit):	-181,942.33	-181,942.33	-10,404.52	-156,385.82	25,556.51	85.95%
Fund: 160 - Tree Board						
Revenue	9,500.00	9,500.00	0.00	0.00	-9,500.00	0.00%
Expense	9,500.00	9,500.00	133.25	301.81	9,198.19	3.18%
Fund: 160 - Tree Board Surplus (Deficit):	0.00	0.00	-133.25	-301.81	-301.81	0.00%
Fund: 170 - Library						
Revenue	15,585.48	15,585.48	5,702.18	15,890.45	304.97	101.96%
Expense	420,146.13	420,146.13	21,236.27	251,701.17	168,444.96	59.91%
Fund: 170 - Library Surplus (Deficit):	-404,560.65	-404,560.65	-15,534.09	-235,810.72	168,749.93	58.29%
Fund: 180 - Cemetery						
Revenue	33,510.00	33,510.00	3,860.00	20,454.26	-13,055.74	61.04%
Expense	156,740.45	156,740.45	6,877.46	111,027.62	45,712.83	70.84%
Fund: 180 - Cemetery Surplus (Deficit):	-123,230.45	-123,230.45	-3,017.46	-90,573.36	32,657.09	73.50%
Fund: 190 - Streets						
Revenue	948,982.08	948,982.08	81,727.21	442,694.27	-506,287.81	46.65%
Expense	1,051,028.88	1,051,028.88	48,337.44	775,364.01	275,664.87	73.77%
Fund: 190 - Streets Surplus (Deficit):	-102,046.80	-102,046.80	33,389.77	-332,669.74	-230,622.94	326.00%
Fund: 195 - Mechanic Shop						
Revenue	59,850.75	59,850.75	0.00	0.00	-59,850.75	0.00%
Expense	119,701.50	119,701.50	5,980.50	77,123.17	42,578.33	64.43%
Fund: 195 - Mechanic Shop Surplus (Deficit):	-59,850.75	-59,850.75	-5,980.50	-77,123.17	-17,272.42	128.86%
Fund: 205 - Dispatching						
Revenue	38,567.42	38,567.42	2,077.57	13,110.14	-25,457.28	33.99%
Expense	421,180.86	421,180.86	26,452.26	297,618.78	123,562.08	70.66%
Fund: 205 - Dispatching Surplus (Deficit):	-382,613.44	-382,613.44	-24,374.69	-284,508.64	98,104.80	74.36%

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 206 - NG911-PSAP						
Revenue	42,833.38	42,833.38	3,893.94	31,151.52	-11,681.86	72.73%
Expense	47,133.38	47,133.38	0.00	0.00	47,133.38	0.00%
Fund: 206 - NG911-PSAP Surplus (Deficit):	-4,300.00	-4,300.00	3,893.94	31,151.52	35,451.52	-724.45%
Fund: 210 - Solid Waste						
Revenue	48,744.00	48,744.00	4,036.00	20,182.00	-28,562.00	41.40%
Expense	45,672.00	45,672.00	0.00	0.00	45,672.00	0.00%
Fund: 210 - Solid Waste Surplus (Deficit):	3,072.00	3,072.00	4,036.00	20,182.00	17,110.00	656.97%
Fund: 220 - CDBG - Downtown Revitalization Program						
Revenue	535,000.00	535,000.00	42,811.00	53,840.55	-481,159.45	10.06%
Expense	526,500.00	526,500.00	0.00	53,152.31	473,347.69	10.10%
Fund: 220 - CDBG - Downtown Revitalization Program Surplus (De	8,500.00	8,500.00	42,811.00	688.24	-7,811.76	8.10%
Fund: 230 - CDBG-OOR Reuse						
Expense	0.00	0.00	50.00	7,920.57	-7,920.57	0.00%
Fund: 230 - CDBG-OOR Reuse Total:	0.00	0.00	50.00	7,920.57	-7,920.57	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program						
Revenue	0.00	0.00	0.00	43,902.62	43,902.62	0.00%
Expense	0.00	0.00	0.00	56,656.61	-56,656.61	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program Surplu	0.00	0.00	0.00	-12,753.99	-12,753.99	0.00%
Fund: 245 - Rural Workforce Housing Fund						
Revenue	325,000.00	325,000.00	0.00	317,900.00	-7,100.00	97.82%
Expense	325,000.00	325,000.00	0.00	108,207.00	216,793.00	33.29%
Fund: 245 - Rural Workforce Housing Fund Surplus (Deficit):	0.00	0.00	0.00	209,693.00	209,693.00	0.00%
Fund: 250 - LB840						
Expense	152,816.95	152,816.95	0.00	20,205.48	132,611.47	13.22%
Fund: 250 - LB840 Total:	152,816.95	152,816.95	0.00	20,205.48	132,611.47	13.22%
Fund: 255 - Revitalize Rural Nebraska						
Revenue	0.00	0.00	0.00	19,550.00	19,550.00	0.00%
Expense	0.00	0.00	0.00	17,000.00	-17,000.00	0.00%
Fund: 255 - Revitalize Rural Nebraska Surplus (Deficit):	0.00	0.00	0.00	2,550.00	2,550.00	0.00%
Fund: 260 - Capital Improvement Sinking						
Revenue	1,598,764.00	1,598,764.00	116,521.58	897,399.59	-701,364.41	56.13%
Expense	1,495,000.00	1,495,000.00	0.00	0.00	1,495,000.00	0.00%
Fund: 260 - Capital Improvement Sinking Surplus (Deficit):	103,764.00	103,764.00	116,521.58	897,399.59	793,635.59	864.85%
Fund: 280 - Housing Abatement/Demolition Program						
Revenue	28,944.00	28,944.00	15,750.00	28,000.00	-944.00	96.74%
Expense	61,650.00	61,650.00	4,539.12	6,512.99	55,137.01	10.56%
Fund: 280 - Housing Abatement/Demolition Program Surplus (Defi	-32,706.00	-32,706.00	11,210.88	21,487.01	54,193.01	-65.70%
Fund: 281 - Sidewalk Improvement Program						
Expense	15,000.00	15,000.00	3,000.00	7,200.00	7,800.00	48.00%
Fund: 281 - Sidewalk Improvement Program Total:	15,000.00	15,000.00	3,000.00	7,200.00	7,800.00	48.00%
Fund: 600 - Electric						
Revenue	8,965,880.44	8,965,880.44	559,175.15	4,149,802.34	-4,816,078.10	46.28%
Expense	12,361,693.47	12,361,693.47	462,818.10	5,856,552.99	6,505,140.48	47.38%
Fund: 600 - Electric Surplus (Deficit):	-3,395,813.03	-3,395,813.03	96,357.05	-1,706,750.65	1,689,062.38	50.26%
Fund: 610 - Water						
Revenue	2,106,050.81	2,106,050.81	126,282.09	852,307.28	-1,253,743.53	40.47%
Expense	2,314,775.81	2,314,775.81	138,188.91	1,446,220.09	868,555.72	62.48%
Fund: 610 - Water Surplus (Deficit):	-208,725.00	-208,725.00	-11,906.82	-593,912.81	-385,187.81	284.54%
Fund: 620 - Gas						
Revenue	3,191,965.07	3,191,965.07	233,757.60	2,481,430.93	-710,534.14	77.74%
Expense	3,733,910.07	3,733,910.07	298,176.72	1,582,208.10	2,151,701.97	42.37%
Fund: 620 - Gas Surplus (Deficit):	-541,945.00	-541,945.00	-64,419.12	899,222.83	1,441,167.83	-165.93%

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 630 - Wastewater						
Revenue	2,318,573.54	2,318,573.54	105,434.79	724,982.42	-1,593,591.12	31.27%
Expense	2,248,084.54	2,248,084.54	94,728.24	629,872.11	1,618,212.43	28.02%
Fund: 630 - Wastewater Surplus (Deficit):	70,489.00	70,489.00	10,706.55	95,110.31	24,621.31	134.93%
Fund: 800 - Airport						
Revenue	423,443.25	423,443.25	17,972.47	127,273.86	-296,169.39	30.06%
Expense	445,100.90	445,100.90	21,929.51	107,158.94	337,941.96	24.08%
Fund: 800 - Airport Surplus (Deficit):	-21,657.65	-21,657.65	-3,957.04	20,114.92	41,772.57	-92.88%
Fund: 810 - Community Redevelopment Authority						
Revenue	0.00	0.00	11,237.92	211,879.66	211,879.66	0.00%
Expense	0.00	0.00	0.00	24,104.93	-24,104.93	0.00%
Fund: 810 - Community Redevelopment Authority Surplus (Deficit)	0.00	0.00	11,237.92	187,774.73	187,774.73	0.00%
Fund: 820 - Mutual Finance Organization						
Revenue	184,500.00	184,500.00	0.18	37,685.02	-146,814.98	20.43%
Expense	185,340.00	185,340.00	0.00	37,670.00	147,670.00	20.32%
Fund: 820 - Mutual Finance Organization Surplus (Deficit):	-840.00	-840.00	0.18	15.02	855.02	-1.79%
Report Surplus (Deficit):	-5,107,073.79	-5,107,073.79	216,967.00	-1,550,593.38	3,556,480.41	30.36%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - General	2,737,830.57	2,737,830.57	88,263.49	759,610.14	-1,978,220.43
110 - Police	-1,312,491.14	-1,312,491.14	-42,731.05	-729,416.42	583,074.72
115 - Animal Control	-81,407.45	-81,407.45	-1,787.67	-29,151.63	52,255.82
120 - Fire	-134,915.75	-134,915.75	-7,697.86	-77,339.97	57,575.78
130 - Building Inspections & Code	-37,513.44	-37,513.44	1,806.90	-35,826.28	1,687.16
150 - Parks	-836,353.53	-836,353.53	-8,274.19	-297,741.63	538,611.90
151 - Auditorim	-181,942.33	-181,942.33	-10,404.52	-156,385.82	25,556.51
160 - Tree Board	0.00	0.00	-133.25	-301.81	-301.81
170 - Library	-404,560.65	-404,560.65	-15,534.09	-235,810.72	168,749.93
180 - Cemetery	-123,230.45	-123,230.45	-3,017.46	-90,573.36	32,657.09
190 - Streets	-102,046.80	-102,046.80	33,389.77	-332,669.74	-230,622.94
195 - Mechanic Shop	-59,850.75	-59,850.75	-5,980.50	-77,123.17	-17,272.42
205 - Dispatching	-382,613.44	-382,613.44	-24,374.69	-284,508.64	98,104.80
206 - NG911-PSAP	-4,300.00	-4,300.00	3,893.94	31,151.52	35,451.52
210 - Solid Waste	3,072.00	3,072.00	4,036.00	20,182.00	17,110.00
220 - CDBG - Downtown Revitaliz	8,500.00	8,500.00	42,811.00	688.24	-7,811.76
230 - CDBG-OOR Reuse	0.00	0.00	-50.00	-7,920.57	-7,920.57
240 - CDBG - Owner-Occupier Reh	0.00	0.00	0.00	-12,753.99	-12,753.99
245 - Rural Workforce Housing Fu	0.00	0.00	0.00	209,693.00	209,693.00
250 - LB840	-152,816.95	-152,816.95	0.00	-20,205.48	132,611.47
255 - Revitalize Rural Nebraska	0.00	0.00	0.00	2,550.00	2,550.00
260 - Capital Improvement Sinkin	103,764.00	103,764.00	116,521.58	897,399.59	793,635.59
280 - Housing Abatement/Demoli	-32,706.00	-32,706.00	11,210.88	21,487.01	54,193.01
281 - Sidewalk Improvement Prog	-15,000.00	-15,000.00	-3,000.00	-7,200.00	7,800.00
600 - Electric	-3,395,813.03	-3,395,813.03	96,357.05	-1,706,750.65	1,689,062.38
610 - Water	-208,725.00	-208,725.00	-11,906.82	-593,912.81	-385,187.81
620 - Gas	-541,945.00	-541,945.00	-64,419.12	899,222.83	1,441,167.83
630 - Wastewater	70,489.00	70,489.00	10,706.55	95,110.31	24,621.31
800 - Airport	-21,657.65	-21,657.65	-3,957.04	20,114.92	41,772.57
810 - Community Redevelopment	0.00	0.00	11,237.92	187,774.73	187,774.73
820 - Mutual Finance Organizatio	-840.00	-840.00	0.18	15.02	855.02
Report Surplus (Deficit):	-5,107,073.79	-5,107,073.79	216,967.00	-1,550,593.38	3,556,480.41



REPORT TO MAYOR & COUNCIL PERSONS

FROM ANTHONY NUSSBAUM
CITY ADMINISTRATOR

REGARDING What You Need to Know
Ordinance 2025-100 FAQ's
Energy Forward: Falls City Transmission Project

DATE May 27, 2025

1. **Why does Falls City need a new transmission line?** Falls City currently operates with a 9 MW firm transmission reservation, while our actual peak demand reaches 14.5 MW—leaving us significantly undersupplied. This lack of capacity hinders our ability to grow and puts our service reliability at risk. Establishing a secondary transmission line will reduce electric grid constraints and increase the reliability of transmission service. When electric demand peaks and transmission is constrained, although we can still receive electricity through the transmission line, electricity market prices often surge, becoming unpredictable and expensive. To manage this volatility, we rely on self-generation, which—while more cost-effective than peak market prices—is not the most economical long-term solution for our customers.
2. **How does electric transmission impact economic stability and growth?** The existing transmission line is nearing peak capacity, which limits our ability to deliver electricity needed for base load growth of current customers and significantly restricts opportunities to attract new development. Without increased transmission capacity, both residential and commercial expansion are constrained and limits economic stability. Economic stability and growth expands the local tax base, create jobs, and attract new businesses and residents. This not only supports essential public services like schools, public safety and infrastructure. It also grows the utility customer base aiding in stabilizing rates, funding system improvements, and strengthen the long-term reliability and financial health of our community.
3. **Is this just for new developments at the Mid-America Rail Campus?** NO. This project benefits the entire community with a focus specifically on our existing customers—residents, businesses, and potential employers—by strengthening power reliability and opening the door to competitive energy options. The need for this type of project was identified in 2009 far before the announcement of the proposed Mid-America Rail Campus development site.
4. **How is the project funded?** Falls City has secured a \$15 million grant that requires a local 1:1 cash match. To fulfill this requirement and support other needed electric improvements, the City plans to issue \$20 million in utility revenue bonds. The project is not funded with local tax dollars. While the total project cost could range from \$30 million to \$40 million depending on final design and engineering, our goal is to strategically design a \$30 million transmission solution that balances infrastructure resiliency with cost-efficiency. A more robust system may offer greater long-term durability, but adjusting the scope could free up funds for additional improvements within our distribution system or power plant creating additional redundancy and reliability.
5. **Will this raise utility rates?** An increase is possible, as with any infrastructure investment. However, regular rate studies and pursuit of additional revenue sources aim to keep rates competitive and manageable.
6. **Can we afford it without cutting other services?** The ordinance requires Falls City to have at least 1.25x coverage of the annual bond payments in net revenues. To support affordability and reduce financial risk, the bond issuance plan utilizes multiple tranches—spreading out the debt service obligations over time. This strategy helps minimize interest payments and enables long-term planning and budgeting to ensure that debt service is consistently met over the full 20-year bond period.

7. **What is NITS and why does it matter?** Network Integrated Transmission Service (NITS) will allow Falls City to participate in the Southwest Power Pool's (SPP) broader transmission network. This expands access to a broader pool of energy resources and more competitive pricing opportunities as our existing generation resources age or retire.
8. **Will we still work with OPPD?** Yes. Falls City will maintain regional coordination with the Omaha Public Power District (OPPD) and SPP. The new line simply would provide a new transmission delivery point in Falls City for better control, flexibility, and reliability.
9. **What happens if we don't approve the bond?** Falls City will lose the \$15 million state grant and continue facing service constraints, limited growth potential, and vulnerability to system failures. Declining the bond would also prevent the City from providing the required 1:1 cash match needed to access the grant funds. Opportunities to secure grant funding for transmission projects are extremely limited for Falls City. Transmission upgrades will be required in the future regardless—declining this grant means the full cost of those future upgrades would fall solely on our customers, which is not a viable or responsible solution.

ORDINANCE NO. 2025-100

AN ORDINANCE AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF COMBINED UTILITIES REVENUE BONDS, SERIES 2025, OF THE CITY OF FALLS CITY, NEBRASKA, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED TWENTY MILLION DOLLARS (\$20,000,000) FOR THE PURPOSE OF PAYING THE COSTS OF IMPROVEMENTS TO THE ELECTRIC SYSTEM OF THE CITY, FUNDING A DEBT SERVICE RESERVE FUND AND PAYING COSTS OF ISSUANCE; DIRECTING THE APPLICATION OF THE PROCEEDS OF SAID BONDS; PRESCRIBING THE FORM AND CERTAIN TERMS AND DETAILS OF SAID BONDS AND AUTHORIZING THE OFFICERS OF THE CITY TO SET CERTAIN TERMS AND DETAILS OF SAID BONDS; PLEDGING AND HYPOTHECATING THE REVENUE AND EARNINGS OF THE SEWER, WATER, GAS AND ELECTRIC SYSTEMS OWNED BY THE CITY FOR THE PAYMENT OF SAID BONDS AND INTEREST THEREON; ESTABLISHING THE TERMS UPON WHICH ADDITIONAL BONDS OF EQUAL LIEN UPON REVENUES MAY BE ISSUED; ENTERING INTO A CONTRACT ON BEHALF OF THE CITY WITH THE OWNERS OF SAID BONDS; SELLING THE BONDS AND AUTHORIZING THE DELIVERY OF THE BONDS TO THE PURCHASER; AND PROVIDING FOR PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

BE IT ORDAINED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF FALLS CITY, NEBRASKA:

Section 1. The Mayor and Council of the City of Falls City, in the State of Nebraska (the "City") hereby find and determine:

(a) The City owns and operates its own sewage disposal plant and sanitary sewer system (as now existing or hereafter extended and improved, the "Sewer System"), waterworks plant and water system (as now existing or hereafter extended and improved, the "Water System"), gas plant and distribution system (as now existing or hereafter extended and improved, the "Gas System") and electric light and power distribution system (as now existing or hereafter extended and improved, the "Electric System") (the Sewer System, the Water System, the Gas System and the Electric System, together with any additions, extensions and improvements thereto hereafter constructed or acquired, are herein referred to as the "Combined Utilities"), all of which are hereby determined to be revenue producing facilities under the provisions of Sections 18-1803 to 18-1805, R.R.S. Neb., as amended;

(b) The City has heretofore issued and outstanding the following revenue bonds which are a lien upon and secured by a pledge of the revenue and earnings of the Combined Utilities:

Combined Utilities Revenue Bonds, Series 2017, dated August 22, 2017, in the original principal amount of \$4,300,000 of which there remain outstanding and unpaid bonds in the amount of \$3,215,000 (the "2017 Bonds"), originally issued pursuant to an ordinance passed and adopted by the Mayor and Council of the City on July 3, 2017; and

Combined Utilities Revenue Refunding Bonds, Series 2021, dated June 3, 2021, in the original principal amount of \$5,565,000 of which there remain outstanding and unpaid bonds in the amount of \$4,425,000 (the "2021 Bonds"), originally issued pursuant to an ordinance passed and adopted by the Mayor and Council of the City on March 15, 2021.

Combined Utilities Revenue Bonds, Series 2022, dated November 15, 2022, in the original principal amount of \$2,095,000 of which there remain outstanding and unpaid bonds in the amount of \$1,750,000 (the “2022 Bonds”), originally issued pursuant to an ordinance passed and adopted by the Mayor and Council of the City on October 3, 2022.

Municipal Improvement Bonds, Series 2023, dated February 7, 2023, in the original principal amount of \$3,035,000 of which there remain outstanding and unpaid bonds in the amount of \$3,035,000 (the “2023 Bonds”), originally issued pursuant to an ordinance passed and adopted by the Mayor and Council of the City on November 7, 2022.

Combined Utilities Revenue Notes for projects D311649, C318022 and C318052, all delivered to the Nebraska Department of Environment and Energy (the “NDEE”) pursuant to Loan Agreements between the City and NDEE (the “NDEE Notes”; and together with the 2017 Bonds and 2021 Bonds, the “Outstanding Bonds”).

The Outstanding Bonds are the only presently-outstanding indebtedness of the City for which the revenues and earnings of any portion of the Combined Utilities are pledged, and each series of the Outstanding Bonds are governed by an ordinance passed and approved by the Mayor and Council of the City (the “Outstanding Ordinances”).

(c) The Outstanding Ordinances permit the issuance of “Additional Bonds” secured on an equal basis with the Outstanding Bonds upon compliance with the following conditions:

(1) Such Additional Bonds shall be issued only pursuant to an ordinance which shall provide for an increase in the monthly credits into the Combined Utilities Revenue Bond Payment Account in amounts sufficient to pay, when due, the principal of and interest on the Outstanding Bonds, any Additional Bonds then outstanding and the proposed Additional Bonds.

(2) The City has complied with one of the following two requirements (either one is a permitted alternative; defined terms used in the following paragraph shall have the meanings provided elsewhere in this Ordinance):

(i) The Net Revenues derived by the City from its Combined Utilities for the fiscal year next preceding the issuance of the Bonds (determined in accordance with the definition of such term set forth in Section 2 hereof, including, if applicable, a determination made for any period when financial statements have not yet been completed and reported on) shall have been at least equal to 1.25 times the Maximum Annual Debt Service (taking into consideration and excluding from debt service any Applicable Debt Service Reserve Transfer for any series of bonds) of the Outstanding Bonds and the proposed series of Bonds; OR

(ii) The City shall have received a projection made by a consulting engineer or firm of consulting engineers, recognized as having experience and expertise in municipal utility systems, projecting that the Net Revenues of the Combined Utilities in each of the three full fiscal years after the issuance of such Bonds will be at least equal to 1.25 times the Maximum Annual Debt Service of the proposed series of Bonds and the Outstanding Bonds. In making such projection, the consulting engineer shall use as a basis the Net Revenues of the Combined

Utilities during the last fiscal year for which an independent audit has been prepared and shall adjust such Net Revenues as follows: (A) to reflect changes in rates which have gone into effect since the beginning of the fiscal year for which the audit was made, (B) to reflect such engineer's estimate of the net increase over or net decrease under the Net Revenues of the Combined Utilities for the fiscal year for which the audit was made by reason of: (i) changes of amounts payable under existing contracts for services; (ii) additional general income from sales to customers under existing rate schedules for various classes of customers or as such schedules may be revised under a program of changes which has been adopted by the Mayor and Council of the City; (iii) projected revisions in costs for labor, wages, salaries, machinery, equipment, supplies and other operational items; (iv) revisions in the amount of service to be supplied and any related administrative or other costs associated with such increases due to increased supply from the acquisition of any new facility or increased demand related to new customers; (v) such other factors affecting the projections of revenues and expenses as the consulting engineer deems reasonable and proper. Annual debt service on the proposed series of Bonds may be estimated by the consulting engineer in projecting Maximum Annual Debt Service, but no Additional Bonds shall be issued requiring any annual debt service payments in excess of the amounts so estimated by the consulting engineer;

(d) With respect to such conditions, the City Administrator or other City official with knowledge of the City's audited financial statements and the foregoing requirements shall deliver a certificate, which may be combined with or included in any other certificate or designation delivered by the City in connection with issuing a series of Bonds, to certify compliance with one of such requirements (an "Additional Bonds Certificate") prior to executing a bond purchase agreement for the sale of a series of the bonds authorized in this Ordinance.

(e) For the purposes of (i) financing improvements to the Electric System of the City and other costs of the Combined Utilities (the "Project"), (ii) funding a debt service reserve account with respect to the bonds authorized herein, if any, and (iii) paying the costs of issuance of the bonds authorized herein, it is necessary and advisable for the City to issue its combined utilities revenue bonds in one or more series in the aggregate stated principal amount of not to exceed \$20,000,000.

(f) To satisfy the funding requirements described in this Section 1, it is necessary for the City to issue its Combined Utilities Revenue Bonds, to be issued in one or more series and on one or more dates of original issue, in the aggregate stated principal amount of not to exceed \$20,000,000 (the "Bonds") pursuant to Sections 18-1803 to 18-1805 R.R.S. Neb., as amended. All conditions, acts and things required by law to exist or to be done precedent to the issuance of the Bonds as provided for in this Ordinance do exist and have been done and performed in regular and due time and form as required by law.

Section 2. In addition to the definitions provided in parentheses elsewhere in this Ordinance, the following definitions of terms shall apply, unless the context shall clearly indicate otherwise:

(a) The term "Applicable Debt Service Reserve Transfer" shall mean the amount of any required transfer from the respective sub-accounts in the Combined Utilities Bond Reserve Account for the Outstanding Bonds and the Bonds or any issue of Additional Bonds. The amount of any Applicable Debt Service Reserve Transfer shall apply under the terms of the Outstanding Ordinance and this Ordinance so long as the Reserve Requirement is being maintained in the sub-account of the Combined Utilities Bond Reserve Account for the

respective series of bonds for which such Applicable Debt Service Reserve Transfer has been established. In the event of any deficiency with respect to such Reserve Requirement, the amount of the Applicable Debt Service Reserve Transfer next required to be made in order of time shall be reduced by the amount of such deficiency for purposes of any calculation or determination under the terms of the Outstanding Ordinance and this Ordinance.

- (b) The term “Additional Bonds” shall mean any and all bonds hereafter issued by the City pursuant to the terms of this Ordinance which are equal in lien to the Bonds including such bonds issued pursuant to Section 19 of this Ordinance and refunding bonds issued pursuant to Section 20 of this Ordinance, as and when such bonds become equal in lien to the Bonds, according to their terms and the terms of said Sections.
- (c) “Average Annual Debt Service Requirements” shall mean that number computed by adding all of the principal and interest due when computed to the absolute maturity of the bonds for which such computation is required and dividing by the number of years remaining that the longest bond of any issue for which such computation is required has to run to maturity. In making such computation, the principal of any bonds for which mandatory redemptions are scheduled shall be treated as maturing in accordance with such schedule of mandatory redemptions.
- (d) The term “Deposit Securities” shall mean direct obligations of or obligations the principal and interest of which are unconditionally guaranteed by the United States of America, including obligations issued in book-entry form.
- (e) The term “Maximum Annual Debt Service” shall mean the maximum amount scheduled to fall due for payment of principal and interest in any fiscal year on the bonds for which such computation is required. In making such computation, the principal of any bonds for which mandatory redemptions are scheduled shall be treated as maturing in accordance with such schedule of mandatory redemptions.
- (f) The term “Net Revenues” shall mean the gross revenues derived by the City from the ownership or operation of the Combined Utilities, including investment income, but not including any income from sale or disposition of any property belonging to or forming a part of the Combined Utilities, less the ordinary expenses to the City of operating and maintaining the Combined Utilities payable from the Operation and Maintenance Account described in Section 13 of this Ordinance. Operation and maintenance expenses for purposes of determining “Net Revenues” shall not include depreciation, amortization or interest on any bonds or other indebtedness. Net Revenues for all purposes of this Ordinance shall be shown by an audit for the fiscal year in question as conducted by independent certified public accountants, provided, however, that in the case of issuance of Additional Bonds, for that period from the end of each fiscal year until the financial statements reported on by the City’s accountants are available, Net Revenues shall either (i) be based upon the most recent fiscal year for which there are financial statements which have been reported on by such accountants so long as the unaudited financial information for the then most recently completed fiscal year as certified by the City Treasurer would not result in a contrary determination, if such unaudited financial information were deemed the completed and reported on results or (ii) based upon a report of the City’s accountants that the completed and reported on results will not be less than such amount as such accountants shall confirm.

- (g) "Paying Agent and Registrar" shall mean the City Treasurer of the City of Falls City, Nebraska, or such bank or trust company as may be appointed to act as the combined paying agent and bond registrar for the Bonds pursuant to Section 4 herein.
- (h) "Reserve Requirement" shall mean the amount(s) (if any) required to be maintained from time to time in the respective sub-accounts in the Combined Utilities Bond Reserve Account for the Bonds, as determined in the Designation, which may be satisfied by deposit of a Surety as provided in Section 29 herein.

Section 3. (a) The Mayor and Council further find and determine that (i) it is necessary, desirable, advisable and in the best interest of the City to issue the Bonds in order to provide funds to pay the costs of the Project; and, (ii) all conditions, acts and things required by law to exist or to be done precedent to the issuance of the Bonds, in one or more series, in the aggregate stated principal amount of not to exceed \$20,000,000, and other applicable statutes, do exist and have been done as required by law. To provide funds for the purpose of paying the costs of the Project (including any reimbursement of costs already paid), funding a debt service reserve for each series of Bonds and paying the costs of issuing the Bonds, there shall be and there are hereby authorized to be issued Combined Utilities Revenue Bonds of the City, in the aggregate stated principal amount of not to exceed Twenty Million Dollars (\$20,000,000).

(b) The Series 2025 Bonds or any portion thereof are hereby authorized to be sold to Northland Securities, Inc. Omaha, NE as the initial purchaser (the "Underwriter"). In connection with such sale, the Mayor and the City Administrator/Clerk/Treasurer (each, an "Authorized Officer") are hereby authorized to deliver an Additional Bonds Certificate, and are authorized to specify, determine, designate, establish and appoint, as the case may be, in one or more written designations which may be included in a bond purchase agreement (each, a "Designation"), the following matters: (i) the aggregate purchase price of the Bonds and the underwriting discount which shall not exceed 2.00% of the aggregate stated principal amount thereof; (ii) the form and contents of any bond purchase agreement in connection with such sale; (iii) for each series of the Bonds, the title, dated date, aggregate principal amount (including the aggregate principal amounts of serial bonds and term bonds, if any), which aggregate stated principal amount shall not exceed \$20,000,000, and the final maturity date, which shall not be later than December 15, 2055; (iv) the principal amounts maturing in each year, provided that the maximum annual debt service on each series of the Bonds shall be limited to an amount required for delivery of the Additional Bonds Certificate; (v) the rate or rates of interest to be borne by each principal maturity, and any original issue premium or original issue discount, provided that the true

interest cost of the Bonds shall not exceed 8.00%; (vi) the principal payment dates and interest payment dates; (vii) whether the Bonds will be subject to redemption prior to their stated maturity, and if subject to such optional redemption, the provisions governing such redemption, including a redemption price not to exceed 104% of the principal amount then being redeemed plus accrued interest to the date of redemption; (viii) the amount and due date of each sinking fund installment for any of the Bonds issued as term Bonds; (ix) the designation of the Paying Agent and Registrar and the form and content of any agreement between the City and such entity; (x) the amount of the Reserve Requirement for the Bonds, whether the Reserve Requirement will be satisfied by the deposit of a Surety pursuant to Section 29 of this Ordinance; (xi) whether a Bond Insurance Policy, a Surety, or both, will be obtained for a series of Bonds, the identity of the Bond Insurer and Surety Provider, and the terms required for any such Bond Insurance Policy and Surety pursuant to Section 29 of this Ordinance; and (xii) all other terms and provisions of the Bonds not otherwise specified or fixed by this Ordinance.

(c) The Bonds shall be issued in fully registered form in the denomination of \$5,000 or any integral multiple thereof. The date of original issue for the Bonds shall be the date of delivery thereof. Interest on the Bonds, at the respective rates for each maturity, shall be payable semiannually on the interest payment dates as determined in the Designation (each of said dates an "Interest Payment Date") and the Bonds shall bear such interest from the date of original issue or the most recent Interest Payment Date, whichever is later. Interest shall be computed on the basis of a 360-day year consisting of twelve 30-day months. The interest due on each Interest Payment Date shall be payable to the registered owners of record as of the close of business on the fifteenth day immediately preceding each Interest Payment Date occurs (the "Record Date"), subject to the provisions of Section 5 hereof. The Bonds shall be numbered from 1 upwards in the order of their issuance. No Bond shall be issued originally or upon transfer or partial redemption having more than one principal maturity. The initial bond numbering and principal amounts for each of the Bonds issued shall be designated by the City's Treasurer as directed by the initial purchaser thereof. Payments of interest due prior to maturity or earlier redemption on the Bonds shall be made by the Paying Agent and Registrar, as designated pursuant to Section 4 hereof, by mailing a check or draft in the amount due for such interest on each Interest Payment Date to the registered owner of each Bond, as of the Record Date for such Interest Payment Date, to such owner's registered address as shown on the books of registration as

required to be maintained in Section 4 hereof. Payments of principal and unpaid accrued interest thereon due at maturity or at any date fixed for redemption prior to maturity shall be made by said Paying Agent and Registrar to the registered owners upon presentation and surrender of the Bonds to said Paying Agent and Registrar. The City and said Paying Agent and Registrar may treat the registered owner of any Bond as the absolute owner of such bond for the purpose of making payments thereon and for all other purposes and neither the City nor the Paying Agent and Registrar shall be affected by any notice or knowledge to the contrary, whether such bond or any installment of interest due thereon shall be overdue or not. All payments on account of interest or principal made to the registered owner of any Bond in accordance with the terms of this Ordinance shall be valid and effectual and shall be a discharge of the City and said Paying Agent and Registrar, in respect of the liability upon the Bonds or claims for interest to the extent of the sum or sums so paid.

Section 4. BOKF, National Association, is hereby designated to serve as Paying Agent and Registrar for the Bonds (the "Paying Agent and Registrar"). However, the Authorized Officers in a Designation or the Mayor at any other time, are hereby authorized to appoint the City Treasurer or such other a bank or trust company to serve as Paying Agent and Registrar for the Bonds under the terms of an agreement to be approved at the time of any such designation. The Paying Agent and Registrar shall keep and maintain for the City books for the registration and transfer of the Bonds at its office. The names and registered addresses of the registered owner or owners of the Bonds shall at all times be recorded in such books. Any Bond may be transferred pursuant to its provisions at the office of said Paying Agent and Registrar by surrender of such bond for cancellation, accompanied by a written instrument of transfer, in form satisfactory to said Paying Agent and Registrar, duly executed by the registered owner in person or by such owner's duly authorized agent, and thereupon the Paying Agent and Registrar on behalf of the City will deliver at its office (or send by registered mail to the transferee owner or owners thereof at such transferee owner's or owners' risk and expense), registered in the name of such transferee owner or owners, a new Bond or Bonds of the same interest rate, aggregate principal amount and maturity. To the extent of the denominations authorized for the Bonds by this Ordinance, one such bond may be transferred for several such bonds of the same interest rate and maturity, and for a like aggregate principal amount, and several such bonds may be transferred for one or several such bonds, respectively, of the same interest rate and maturity and for a like aggregate principal

amount. In every case of transfer of a Bond, the surrendered Bond or Bonds shall be canceled and destroyed.

All Bonds issued upon transfer of the Bonds so surrendered shall be valid obligations of the City evidencing the same obligations as the Bonds surrendered and shall be entitled to all the benefits and protection of this Ordinance to the same extent as the Bonds upon transfer of which they were delivered. The City and said Paying Agent and Registrar shall not be required to transfer any Bond during any period from any Record Date until its immediately following Interest Payment Date or to transfer any Bond called for redemption for a period of thirty (30) days next preceding the date fixed for redemption.

Section 5. In the event that payments of interest due on the Bonds on an Interest Payment Date are not timely made, such interest shall cease to be payable to the registered owners as of the Record Date for such Interest Payment Date and shall be payable to the registered owners of the Bonds as of a special date of record for payment of such defaulted interest as shall be designated by the Paying Agent and Registrar whenever monies for the purpose of paying such defaulted interest become available.

Section 6. If the date for payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the office of the Paying Agent and Registrar is located, are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal date of payment.

Section 7. Bonds shall be subject to redemption, in whole or in part, prior to maturity at any time on or after the fifth anniversary of the date of original issue thereof (or such other date as may be determined in the Designation), at the principal amount thereof, together with accrued interest on the principal amount redeemed to the date fixed for redemption. Such optional redemption shall be made from time to time as shall be directed by the Mayor and Council of the City. The City may select the Bonds to be redeemed for such optional redemption in its sole discretion.

The Bonds shall be redeemed only in amounts of \$5,000 or integral multiples thereof. Any Bond redeemed in part only shall be surrendered to said Paying Agent and Registrar in exchange for a new Bond evidencing the unredeemed principal thereof. Notice of redemption of any Bond called for redemption shall

be given, at the direction of the City, by said Paying Agent and Registrar by mail not less than thirty (30) days prior to the date fixed for redemption, first class, postage prepaid, sent to the registered owner of such Bond at said owner's registered address. Such notice shall designate the Bond or Bonds to be redeemed by maturity or otherwise, the date of original issue and the date fixed for redemption and shall state that such bond or bonds are to be presented for prepayment at the office of said Paying Agent and Registrar. In case of any Bond partially redeemed, such notice shall specify the portion of the principal amount of such bond to be redeemed. No defect in the mailing of notice for any Bond shall affect the sufficiency of the proceedings of the City designating the Bonds called for redemption or the effectiveness of such call for Bonds for which notice by mail has been properly given and the City shall have the right to further direct notice of redemption for any such bond for which defective notice has been given.

Section 8. The Bonds shall be in substantially the following form:

UNITED STATES OF AMERICA
STATE OF NEBRASKA
COUNTY OF RICHARDSON
CITY OF FALLS CITY

COMBINED UTILITIES REVENUE BOND, SERIES 2025

No. _____ \$ _____

Interest Rate Maturity Date Date of Original Issue CUSIP No.

_____, 20____, 2025

Registered Owner:

Principal Amount: _____ Dollars (\$ _____)

KNOW ALL PERSONS BY THESE PRESENTS: That the City of Falls City, in the County of Richardson, in the State of Nebraska (the "City"), hereby acknowledges itself to owe and for value received promises to pay, but only from the special sources hereinafter described, to the registered owner specified above, or registered assigns, the principal amount specified above in lawful money of the United States of America on the date of maturity specified above with interest thereon to maturity (or earlier redemption) from the date of original issue or most recent Interest Payment Date to which interest has been paid or provided for, whichever is later, at the rate per annum specified above (said interest to be computed on the basis of a 360-day year consisting of twelve 30-day months), payable semiannually on _____ and _____ of each year, commencing _____, 20____ (each of said dates an "Interest Payment Date"). The principal hereof and unpaid accrued interest hereon due at maturity or upon earlier redemption are payable upon presentation and surrender of this bond at the office of the City Treasurer, the Paying Agent and Registrar, in Falls City, Nebraska. Interest on this bond due prior to maturity or earlier redemption will be paid on each Interest Payment Date by a check or draft mailed by the Paying Agent and Registrar to the registered owner of this bond, as shown on the books of record maintained by the Paying Agent and Registrar, at the close of business on the fifteenth day of the month immediately preceding the each Interest Payment Date, to such owner's address as shown on such books and records. Any interest not so timely paid shall cease to be payable to the person entitled thereto as of the record date such interest was payable, and shall be payable to the person who is the registered owner of this bond (or of one or more predecessor bonds hereto) on such special record date for payment of such defaulted interest as shall be fixed by the Paying Agent and Registrar whenever monies for such purpose become available.

This bond is one of an issue of fully registered bonds of the total principal amount of _____ Dollars (\$ _____) (the "Series 2025 Bonds"), of even date and like tenor except as to date of maturity, rate of interest and denomination which were issued by the City for the purpose of (a) paying the costs of improving and enlarging the electric system of the City and (b) providing for a debt service reserve fund for the Series 2025 Bonds, all in pursuance of Sections 18-1803 to 18-1805, R.R.S. Neb., as amended, and has been duly authorized by an ordinance (the "Ordinance") legally passed, approved and published and by proceedings duly had by the Mayor and Council of said City.

Any or all of the Series 2025 Bonds maturing on or after _____, 20____, are subject to redemption at the option of the City, in whole or in part, at any time on or after the fifth anniversary of the date of original issue thereof, at the principal amount thereof, together with accrued interest on the principal amount redeemed to the date fixed for redemption. Such optional redemption shall be made from time to time

as shall be directed by the Mayor and Council of the City. The City may select the Series 2025 Bonds for optional redemption in its sole discretion.

Notice of redemption shall be given by mail to the registered owner of any bond to be redeemed at said registered owner's address in the manner specified in the Ordinance authorizing said issue of bonds. Individual bonds may be redeemed in part but only in \$5,000 amounts or integral multiples thereof.

This bond is transferable by the registered owner or such owner's attorney duly authorized in writing at the office of the Paying Agent and Registrar upon surrender and cancellation of this bond, and thereupon a new bond or bonds of the same aggregate principal amount, interest rate and maturity will be issued to the transferee as provided in the Ordinance authorizing said issue of bonds, subject to the limitations therein prescribed. The City, the Paying Agent and Registrar and any other person may treat the person in whose name this bond is registered as the absolute owner hereof for the purpose of receiving payment due hereunder and for all purposes and shall not be affected by any notice to the contrary, whether this bond be overdue or not.

If the date for payment of the principal of or interest on this bond shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the City of Falls City, Nebraska, are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal date of payment.

The revenues and earnings of the City's sewage disposal plant and sanitary sewer system, waterworks plant and water system, gas plant and distribution system and electric light and power distribution system (which together with any additions, extensions and improvements thereto hereafter constructed are herein referred to as the "Combined Utilities"), are pledged and hypothecated for the payment of all of the Series 2025 Bonds (as described in the Ordinance). The City agrees to maintain and collect rates and charges for sewer, water, gas and electric service which shall be reasonable and adequate to produce revenues and earnings sufficient at all times to pay the interest and principal of all of said bonds as such interest and principal become due and to maintain and operate said Combined Utilities efficiently. The Ordinance which authorizes the issuance of the Series 2025 Bonds constitutes a contract between the City and the owners of said bonds and reserves the right to the City to issue additional bonds equal in lien to the Series 2025 Bonds and the Outstanding Bonds (as defined in the Ordinance) under certain conditions and to issue junior lien bonds or notes when necessary.

The City agrees that it will maintain a special fund known as the "Combined Utilities Fund" into which it will pay all of the gross revenues collected and received from the operation of its Combined Utilities and will use the moneys in said fund only for the payment of the interest and principal of the Series 2025 Bonds, the Outstanding Bonds and any additional bonds of equal lien to the Series 2025 Bonds and the Outstanding Bonds issued in accordance with the terms of the Ordinance, for the operation and maintenance of the Combined Utilities and for such other purposes as are permitted by said ordinances and will apply the moneys in said fund to the payment of said bonds as the principal and interest become due. The Ordinance also designates the terms and conditions on which this bond shall cease to be entitled to any lien, benefit or security under the Ordinance and all covenants, agreements and obligations of the City under the Ordinance may be discharged and satisfied at or prior to the maturity or redemption of this bond if monies or certain specified securities shall have been deposited with a trustee.

The Series 2025 Bonds shall not be a debt of the City of Falls City within the meaning of any constitutional, statutory or charter limitation upon the creation of general obligation indebtedness of said City, and the City of Falls City shall not be liable for the payment thereof out of any moneys of said City other than from the revenues of its Combined Utilities.

AS PROVIDED IN THE ORDINANCE REFERRED TO HEREIN, UNTIL THE TERMINATION OF THE SYSTEM OF BOOK-ENTRY-ONLY TRANSFERS THROUGH THE DEPOSITORY TRUST COMPANY, NEW YORK, NEW YORK (TOGETHER WITH ANY SUCCESSOR SECURITIES DEPOSITORY APPOINTED PURSUANT TO THE ORDINANCE, "DTC"), AND NOTWITHSTANDING ANY OTHER PROVISIONS OF THE ORDINANCE TO THE CONTRARY, A PORTION OF THE PRINCIPAL AMOUNT OF THIS BOND MAY BE PAID OR REDEEMED WITHOUT SURRENDER HEREOF TO THE REGISTRAR. DTC OR A NOMINEE, TRANSFEREE OR ASSIGNEE OF DTC OF THIS BOND MAY NOT RELY UPON THE PRINCIPAL AMOUNT INDICATED HEREON AS THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID. THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID SHALL FOR ALL PURPOSES BE THE AMOUNT DETERMINED IN THE MANNER PROVIDED IN THE ORDINANCE.

UNLESS THIS BOND IS PRESENTED BY AN AUTHORIZED OFFICER OF DTC (A) TO THE REGISTRAR FOR REGISTRATION OF TRANSFER OR EXCHANGE OR (B) TO THE REGISTRAR FOR PAYMENT OF PRINCIPAL, AND ANY BOND ISSUED IN REPLACEMENT HEREOF OR SUBSTITUTION HEREFOR IS REGISTERED IN THE NAME OF DTC AND ANY PAYMENT IS MADE TO DTC OR ITS NOMINEE, ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL BECAUSE ONLY THE REGISTERED OWNER HEREOF, DTC OR ITS NOMINEE, HAS AN INTEREST HEREIN.

This bond shall not be valid and binding on the City until authenticated by the Paying Agent and Registrar.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this bond did exist, did happen and were done and performed in regular and due form and time as required by law.

IN WITNESS WHEREOF, the Mayor and Council of the City of Falls City, Nebraska, have caused this bond to be executed on behalf of the City with the facsimile signatures of the Mayor and the City Clerk and by causing the official seal of the City to be imprinted hereon, all as of the date of original issue specified above.

CITY OF FALLS CITY, NEBRASKA

(facsimile signature)
Mayor

ATTEST:

(facsimile signature)
City Clerk

(SEAL)

**BOND REGISTRAR AND PAYING AGENT'S
CERTIFICATE OF AUTHENTICATION**

This Bond is one of the series of bonds described in the within-mentioned Ordinance.

BOKF, NATIONAL ASSOCIATION, Bond
Registrar and Paying Agent

By: _____

[STATEMENT OF BOND INSURANCE]

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

Print or Type Name, Address and Social Security Number
or other Taxpayer Identification Number of Transferee

the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints
_____ agent to transfer the within Bond on the Bond Register kept by the
Paying Agent for the registration thereof, with full power of substitution in the premises.

Dated: _____

NOTICE: The signature to this assignment must
correspond with the name of the Registered
Owner as it appears upon the face of the within
Bond in every particular.

Medallion Signature Guarantee:

Section 9. Each of the Bonds shall be executed on behalf of the City with the facsimile signatures of the Mayor and the City Clerk and shall have imprinted thereon the City's seal. The Bonds shall be issued initially as "book-entry-only" bonds under the services of The Depository Trust Company (the "Depository"), with one typewritten bond per maturity being issued to the Depository. In such connection said officers are authorized to execute and deliver a Letter of Representations (the "Letter of Representations") in the form required by the Depository (including any blanket letter previously executed and delivered), for and on behalf of the City, which shall thereafter govern matters with respect to registration, transfer, payment and redemption of the Bonds. With respect to the issuance of the Bonds as "book-entry-only" bonds, the following provisions shall apply:

(a) The City and the Paying Agent and Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which the Depository holds Bonds as securities depository (each, a "Bond Participant") or to any person who is an actual purchaser of a Bond from a Bond Participant while the Bonds are in book-entry form (each, a "Beneficial Owner") with respect to the following:

(i) the accuracy of the records of the Depository, any nominees of the Depository or any Bond Participant with respect to any ownership interest in the Bonds,

(ii) the delivery to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any notice with respect to the Bonds, including any notice of redemption, or

(iii) the payment to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any amount with respect to the Bonds.

The Paying Agent and Registrar shall make payments with respect to the Bonds only to or upon the order of the Depository or its nominee, and all such payments shall be valid and effective fully to satisfy and discharge the obligations with respect to such Bonds to the extent of the sum or sums so paid. No person other than the Depository shall receive an authenticated Bond, except as provided in (e) below.

(b) Upon receipt by the Paying Agent and Registrar of written notice from the Depository to the effect that the Depository is unable or unwilling to discharge its responsibilities, the Paying Agent and Registrar shall issue, transfer and exchange Bonds requested by the Depository in appropriate amounts. Whenever the Depository requests the Paying Agent and Registrar to do so, the Paying Agent and Registrar will cooperate with the Depository in taking appropriate action after reasonable notice (i) to arrange, with the prior written consent of the City, for a substitute depository willing and able upon reasonable and customary terms to maintain custody of the Bonds or (ii) to make available Bonds registered in whatever name or names as the Beneficial Owners transferring or exchanging such Bonds shall designate.

(c) If the City determines that it is desirable that certificates representing the Bonds be delivered to the ultimate beneficial owners of the Bonds and so notifies the Paying Agent and Registrar in writing, the Paying Agent and Registrar shall so notify the Depository, whereupon the Depository will notify the Bond Participants of the availability through the Depository of bond certificates representing the Bonds. In such event, the Paying Agent and Registrar shall issue, transfer and exchange bond certificates representing the Bonds as requested by the Depository in appropriate amounts and in authorized denominations.

(d) Notwithstanding any other provision of this Ordinance to the contrary, so long as any Bond is registered in the name of the Depository or any nominee thereof, all payments with respect to such Bond and all notices with respect to such Bond shall be made and given, respectively, to the Depository as provided in the Letter of Representations.

(e) Registered ownership of the Bonds may be transferred on the books of registration maintained by the Paying Agent and Registrar, and the Bonds may be delivered in physical form to the following:

(i) any successor securities depository or its nominee; or

(ii) any person, upon (A) the resignation of the Depository from its functions as depository or (B) termination of the use of the Depository pursuant to this Section.

(f) In the event of any partial redemption of a Bond unless and until such partially redeemed Bond has been replaced in accordance with the provisions of this Ordinance, the books and records of the Paying Agent and Registrar shall govern and establish the principal amount of such Bond as is then outstanding and all of the Bonds issued to the Depository or its nominee shall contain a legend to such effect.

If for any reason the Depository is terminated or resigns and is not replaced, the City shall immediately provide a supply of printed bond certificates, duly executed by manual or facsimile signatures of the Mayor and City Clerk and sealed with the City's seal, for issuance upon the transfers from the Depository and subsequent transfers or in the event of partial redemption. In the event that such supply of certificates shall be insufficient to meet the requirements of the Paying Agent and Registrar for issuance of replacement certificates upon transfer or partial redemption, the City agrees to order printed an additional supply of such certificates and to direct their execution by manual or facsimile signatures of its then duly qualified and acting Mayor and City Clerk and by imprinting thereon or affixing thereto the City's seal. In case any officer whose signature or facsimile thereof shall appear on any Bond shall cease to be such officer before the delivery of such bond (including such certificates delivered to the Paying Agent and Registrar for issuance upon transfer or partial redemption), such signature or such facsimile signature shall nevertheless be valid and sufficient for

all purposes the same as if such officer or officers had remained in office until the delivery of such bond. The Bonds shall not be valid and binding on the City until authenticated by the Paying Agent and Registrar. Thereafter the Bonds shall be delivered to the Paying Agent and Registrar for registration and authentication. Upon execution, registration, and authentication of the Bonds, they shall be delivered to the City Treasurer, who is authorized to deliver them to the Underwriter, as initial purchaser thereof. The Bonds shall be sold to the Underwriter for the price as determined in the Designation, plus accrued interest, if any, to date of payment and delivery. The Authorized Officers (or any one of them) are hereby authorized to execute and deliver the Bond Purchase Agreement in a form deemed appropriate by such Authorized Officer, for and on behalf of the City. The Underwriter shall have the right to direct the registration of the Bonds and the denominations thereof within each maturity, subject to the restrictions of this Ordinance. The City Clerk shall cause to be made and certified a transcript of the proceedings of the Mayor and Council with respect to the Bonds, a copy of which shall be delivered to the Underwriter. The Underwriter and its agents and representatives, and the City's bond counsel, are hereby authorized to take such actions on behalf of the City as are necessary to effectuate the closing of the issuance and sale of the Bonds, including, without limitation, authorizing the release of the Bonds by the Depository at closing.

Section 10. Accrued interest, if any, received from the sale of the Bonds shall be applied to pay interest first falling due on the Bonds and shall be credited to the Combined Utilities Revenue Bond Payment Account (Bond Payment Sub-account) as described in Section 13 hereof. Expenses of issuance of the Bonds may be paid from the proceeds of the Bonds. The net proceeds of the Bonds shall be applied upon receipt to (a) to pay costs of improvements to the City's Electric System and other costs of the Combined Utilities System, including any reimbursement for costs already paid, and (b) to fund the Reserve Requirement for the Bonds, all as may be further specified in the Designation.

Section 11. The City hereby pledges and hypothecates all revenues and earnings, now or hereafter received, or otherwise due and owing to the City, derived from the ownership and operation of the City's Combined Utilities and all extensions and enlargements thereof, including any additions and improvements hereafter made, for the payment of principal of and interest on the Bonds, the Outstanding Bonds and any Additional Bonds as the same fall due. So long as said revenues and earnings are sufficient to make all

required payments of principal and interest with respect to the Bonds, the Outstanding Bonds and any Additional Bonds, all such required payments with respect to each such issue shall be made in full from the respective sub-accounts in the Combined Utilities Revenue Bond Payment Account for each such series. In the event that such revenues and earnings are insufficient to meet the required payments from the Combined Utilities Revenue Bond Payment Account, such revenues and earnings shall be allocated to the Bonds, the Outstanding Bonds and any such Additional Bonds, pro rata in accordance with the respective unpaid principal amounts then outstanding for the Bonds, the Outstanding Bonds and such Additional Bonds. The pledge and hypothecation provided for the Bonds and the Outstanding Bonds, as provided for in this Ordinance and the Outstanding Ordinance, is intended to be and shall provide for a first and prior pledge of, lien upon and security interest in the revenues of the Combined Utilities (subject to the right of the City to issue Additional Bonds as provided in this Ordinance and the Outstanding Ordinance) for the payment of principal of and interest on the Bonds and the Outstanding Bonds, superior to any pledge or promise made with respect to any other indebtedness of the City as to its Combined Utilities, and is intended to be a full exercise of the powers of the City provided for in Sections 18-1803 to 18-1805, R.R.S. Neb., as amended, with respect to its Combined Utilities.

Section 12. So long as any of the Bonds, the Outstanding Bonds and any Additional Bonds issued pursuant to this Ordinance shall remain outstanding and unpaid, the City covenants and agrees to establish, revise, from time to time as necessary, and collect such rates, charges and rentals for the sewer, water, gas and electric service furnished from the Combined Utilities adequate to produce revenues and earnings sufficient at all times:

(a) To provide for the payment of the interest and principal of the Bonds, the Outstanding Bonds and any Additional Bonds as the same fall due.

(b) To pay all proper and necessary costs of operation and maintenance of the Combined Utilities and to pay for the necessary and proper repairs, replacements, enlargements, extensions and improvements to the Combined Utilities.

(c) To provide funds sufficient to make the deposits into the accounts required by Section 13 of this Ordinance and any parallel or similar section of any ordinance authorizing the issuance of Additional Bonds.

(d) To maintain Net Revenues in each fiscal year adopted by the City for the Combined Utilities in an amount not less than 1.25 times the total amount of principal paid or payable (exclusive of any principal redeemed prior to maturity other than principal redeemed pursuant to a schedule of

mandatory redemptions and taking into consideration any Applicable Debt Service Reserve Transfer made in such fiscal year) and interest falling due during such fiscal year for the Bonds and any Additional Bonds, excluding from principal paid the amount of any Applicable Debt Service Reserve Transfer for such fiscal year, if any.

Section 13. All revenues and earnings derived from the operation of the Combined Utilities of said City shall be set aside as collected and deposited into a separate fund designated (and referred to in this Ordinance) as the "Combined Utilities Fund". Any uninvested moneys in the Combined Utilities Fund shall be deposited in a separate bank account properly earmarked and deposit shall be made in a bank or banks designated by the Council and be secured as provided by law for public deposits. The City shall set up and maintain as long as any of the Bonds, the Outstanding Bonds or Additional Bonds are outstanding the accounts described in this Section 13 for the administration of said fund. Within the Combined Utilities Fund there are hereby established the following accounts for allocation of the monies in said fund under the terms of this Ordinance: (a) Combined Utilities Revenue Bond Payment Account; (b) Operation and Maintenance Account; (c) Combined Utilities Bond Reserve Account; and (d) Surplus Account. Within each such account further sub-accounts shall now, or may hereafter, be established as provided in this Ordinance. Deposits shall be made to said accounts on a monthly basis, to the accounts in the order of priority as follows:

- I. COMBINED UTILITIES REVENUE BOND PAYMENT ACCOUNT: Deposits required to be made into the sub-account of the Combined Utilities Revenue Bond Payment Account for the Outstanding Bonds shall continue pursuant to the Outstanding Ordinance. Within the Combined Utilities Revenue Bond Payment Account there is hereby ordered established the Bond Payment Sub-account. Out of the Combined Utilities Fund the City shall transfer into the Combined Utilities Revenue Bond Payment Account on or before the tenth day of each calendar month the amounts required to be deposited to the Bond Payment Sub-account in accordance with the following requirements for such sub-account:

Bond Payment Sub-account. From the monies deposited to the Combined Utilities Revenue Bond Payment Account from the Combined Utilities Fund, there shall be deposited monthly to the Bond Payment Sub-account the following amounts for the periods indicated:

- (1) Commencing on the tenth day of the month following the month in which the Bonds are issued (the "Initial Deposit Date"), and continuing on the corresponding day of each month thereafter an amount which, when combined with additional equal monthly amounts to be deposited pursuant to this subparagraph prior to the next falling Interest Payment Date, will be sufficient to provide funds to pay the installment of interest due with respect to the Bonds on such Interest Payment Date; and
- (2) Commencing on the Initial Deposit Date, and continuing on the corresponding day of each month thereafter an amount which, when combined with additional equal monthly amounts to be deposited pursuant to this subparagraph prior to the next principal maturity

date (or mandatory sinking fund redemption date, if applicable) with respect to the Bonds will be sufficient to provide funds to pay such maturing principal amount (or make such mandatory sinking fund redemption payment, if applicable) on such date.

All such deposits to the Bond Payment Sub-accounts shall be made in such amounts and at such times that there will be sufficient sums in each such sub-account to meet the payments required to be made by the City with respect to the Outstanding Bonds and the Bonds as the same fall due, including any and all transfers required to be made to the Paying Agent and Registrar for the Bonds or the Outstanding Bonds. All such deposits are required to be made without preference or priority as between each such sub-account and any similar sub-account established for the Bonds, the Outstanding Bonds or any issue of Additional Bonds and if amounts available are insufficient to make all deposits as required, the available funds shall be allocated on a pro rata basis in accordance with the terms of Section 11 of this Ordinance. In the event of the issuance of any Additional Bonds, the City shall in the ordinance authorizing their issuance provide for a related sub-account in the Combined Utilities Revenue Bond Payment Account and for deposits into such sub-account sufficient to make payments upon such Additional Bonds as the same fall due. Such sub-account and the deposits required to be made thereto shall have equal rank and standing with the Bond Payment Sub-accounts established for the Bonds, the Outstanding Bonds, any Additional Bonds and the payments required to be made to each thereof. Each sub-account in the Combined Utilities Revenue Bond Payment Account shall constitute a separate fund held in trust by the City for the separate special benefit of the issue or series of bonds for which it is established.

- II. OPERATION AND MAINTENANCE ACCOUNT: After making all deposits required to the Combined Utilities Revenue Bond Payment Account in each month, the City shall set aside in the Operation and Maintenance Account each month an amount sufficient for the operation and maintenance of its Combined Utilities during the next period of one month (from deposit date to the next expected monthly deposit date for such account) and the expenses of maintenance and operation of said utilities shall be paid out of the Operation and Maintenance Account. Expenses for operation and maintenance shall include all ordinary and necessary costs for operating and maintaining the Combined Utilities and shall include, without limitation, wages, salaries, supplies, professional services, materials, insurance premiums, costs for purchased power and franchise fees charged by the City, if any, and shall also include any items necessary to maintain the properties of the Combined Utilities to achieve the capacity and performance for which such properties were designed and constructed, including the costs of installing equipment, accessories or appurtenances which are necessary during the life of such properties to maintain the capacity and performance for which such properties were designed and constructed. The City hereby covenants and agrees that in the event of any default in payment on the Bonds, the Outstanding Bonds or any Additional Bonds, no franchise fees shall be payable from the Operation and Maintenance Account until all such payment defaults have been cured in full.
- III. COMBINED UTILITIES BOND RESERVE ACCOUNT: The sub-account within the Combined Utilities Bond Reserve Account for the Outstanding Bonds shall continue to be held and funded pursuant to the Outstanding Ordinance. Within the Combined Utilities Bond Reserve Account as established there is hereby ordered established a separate sub-account designated as the Bond Reserve Sub-account. From available funds, which may include proceeds of the Bonds, there shall be deposited to the Bond Reserve Sub-account the sum equal to the Reserve Requirement to be held as a debt service reserve securing the payment of the Bonds on a first and prior basis. In the event that at any time the monies in the Bond Payment Sub-account of the Combined Utilities Revenue Bond Payment Account are insufficient to pay either the interest on or the principal of the Bonds as the same fall due, the City shall apply the monies in the Bond Reserve Sub-account to pay such principal and interest and to prevent any default in payment with respect to the Bonds. If the City

shall use any of the monies in the Bond Reserve Sub-account for such purpose and such use shall reduce the balance in said sub-account below the Reserve Requirement therefor, the City shall transfer funds next available in each month from the monies in the Combined Utilities Fund, after making all required deposits in each such month to the Combined Utilities Revenue Bond Payment Account and the Operation and Maintenance Account, until the Reserve Requirement for the Bond Reserve Sub-account has been restored. In any ordinance authorizing Additional Bonds, the City may (but is not required to) make provision for the creation of an additional separate sub-account in the Combined Utilities Bond Reserve Account for each such issue of Additional Bonds provided that the required balance to be set for any such issue shall not be required to exceed at any time the maximum amount permitted to be invested without yield restriction under Section 103(b) and 148 of the Internal Revenue Code of 1986, as amended, and applicable regulations of the United States Treasury Department. The balance for any such sub-account may be established from monies of the Combined Utilities otherwise available, from periodic deposits made to such sub-account or from bond proceeds. Any such additional sub-account in the Combined Utilities Bond Reserve Account shall be of equal priority with those reserve accounts created for the Bonds and available monies from the Combined Utilities Fund required to be deposited to each such sub-account at any time shall be allocated on a pro rata basis in accordance to the terms of Section 11 of this Ordinance. Each sub-account in the Combined Utilities Bond Reserve Account shall constitute a separate fund held in trust by the City for the separate special benefit of the issue or series of bonds for which it is established. The City shall make each Applicable Debt Service Reserve Transfer when and as required under the terms of the definition for such term.

IV. SURPLUS ACCOUNT:

After making the payments hereinabove required to be made into the Combined Utilities Revenue Bond Account, the Operation and Maintenance Account and the Combined Utilities Bond Reserve Account, all remaining funds shall be transferred into a Surplus Account. Moneys in the Surplus Account may be used as follows:

- (a) To fill any deficiency in the foregoing accounts.
- (b) In lieu of tax payments or additional City franchise tax payments. So long as no deficiency exists in required monthly payments in the accounts established by Section 13 of this Ordinance, payment may be made to the City annually, semiannually or quarterly as an in lieu of tax payment or additional franchise fee which can be used by the City for any purpose authorized by law.
- (c) Any lawful purpose connected with the Combined Utilities, including improvements, extensions and enlargements of the Combined Utilities and paying principal and interest on general obligation bonds of the City or junior lien indebtedness authorized to pay the cost of constructing improvements to any one of the utilities systems included in the Combined Utilities.
- (d) Retiring the Bonds, the Outstanding Bonds or Additional Bonds prior to their maturity under their option provisions or by purchase on the open market.

Moneys on deposit in the Combined Utilities Fund or any account therein may to the extent practicable and reasonable be invested in Deposit Securities or in any other lawful investments for cities of the class to which the City belongs. Investments for the Combined Utilities Revenue Bond Payment Account shall mature at

such times and in such amounts as shall be required to provide moneys to make the payments to be made from said Account. Moneys credited to the Combined Utilities Bond Reserve Account shall be invested in Deposit Securities, in obligations of any agency of the United States of America (whether or not guaranteed by the United States) so long as the obligations of such agency are rated in one or the other of the two highest rating categories (not taking into consideration subcategories, if any) of any recognized rating agency or in certificates of deposit which are fully insured by insurance of the Federal Deposit Insurance Corporation or (as to any uninsured amounts) secured by collateral securities as required by law, any of which securities or certificates of deposit shall mature or be redeemable at stated fixed prices at the option of the holder by not more than eight years from the date of such investment. All moneys and income from investments made from moneys credited to the Combined Utilities Revenue Bond Payment Account and the Combined Utilities Bond Reserve Account shall, when realized and collected, be credited to the respective Account from which such investments were made, unless there shall then be credited thereto the respective full amounts then required by paragraphs I and III of this Section 13, in which event such interest and income may be credited to the Surplus Account. All investments held for the credit of any Fund or Account may be sold when required to make the payments to be made from such Fund or Account. Any moneys credited to the Combined Utilities Fund or any Account or Sub-account therein which are not invested shall be secured in the manner provided by law for the security of funds of cities of the class of which the City is one.

It is understood that the revenues of the Combined Utilities are to be credited to the various accounts hereinabove established in the order in which said accounts have been listed, and if within any period the revenues are insufficient to credit the required amounts in any of the said accounts, the deficiencies shall be made up the following period or periods after payment into all accounts enjoying a prior claim on the revenues have been made in full.

Section 14. The City will make deposits on or prior to the date each payment of interest or principal becomes due on the Bonds with the Paying Agent and Registrar. All such payments shall be made out of the Combined Utilities Revenue Bond Payment Account or from other funds of the Combined Utilities available for such purpose, in accordance with the terms of this Ordinance.

Section 15. The City shall keep proper books of records and account, separate and apart from all other records and accounts, showing complete and correct entries of all transactions relating to the Combined

Utilities and the registered owners of any of Bonds, the Outstanding Bonds or of any Additional Bonds or any duly authorized agent or agents of such registered owners (or by any Beneficial Owner establishing such ownership to the satisfaction of the Paying Agent and Registrar) shall have the right at all reasonable times to inspect all records, accounts and data relating thereto and to inspect said systems and all properties comprising the same. Within one hundred twenty (120) days following the close of each fiscal year, the City shall cause an audit of such books and accounts to be made by an independent firm of certified public accountants, showing the receipts and disbursements for account of the Combined Utilities, and such audit will be available for inspection by the registered owners (or by any Beneficial Owner establishing such ownership to the satisfaction of the Paying Agent and Registrar) of any of the Bonds. Each such audit, in addition to whatever matters may be thought proper by the accountant to be included therein, shall include the following:

- (a) A statement in detail of the income and expenditures of each component of the Combined Utilities for such fiscal year;
- (b) A balance sheet as of the end of such fiscal year; and
- (c) The accountant's comments (if any) regarding the manner in which the City has carried out the requirements of this Ordinance, and the accountant's recommendation for any changes or improvements in the operation of the Combined Utilities or the components thereof.

All expenses incurred in the making of the audits required by this section shall be regarded and paid as a maintenance and operation expense. The City shall furnish a copy of each such audit to the original purchaser of the Bonds, the Outstanding Bonds and of any series of Additional Bonds, and to the holder or registered owner (or by any Beneficial Owner establishing such ownership to the satisfaction of the Paying Agent and Registrar) of at least twenty-five percent (25%) of any issues of combined utilities revenue bonds outstanding, upon request, after the close of each fiscal year, and said purchaser or purchasers or any such holder or registered owner (or by any Beneficial Owner establishing such ownership to the satisfaction of the Paying Agent and Registrar) shall have the right to discuss with the accountant making the audit the contents of the audit and to ask for such additional information as each may require.

Section 16. The City Treasurer shall be bonded, in addition to such Treasurer's official bond, by an insurance company licensed to do business in Nebraska, in amounts sufficient to cover at all times all the revenues and earnings of the Combined Utilities placed in such official's hands as determined appropriate

from time to time by the Mayor and Council, based upon the advice of such experts or consultants as they shall deem appropriate. Any other person employed by the City in the collection or handling of moneys derived from the operation of said properties shall also be bonded in an amount sufficient to cover all moneys which may at any time be placed in such person's hands. The amount of such bonds shall be fixed by the Council, and the cost thereof shall be paid from the earnings of said Combined Utilities and they shall secure the faithful accounting of all moneys.

Section 17. The City will carry adequate insurance on the Combined Utilities in such amounts as are normally carried by private or public utilities engaged in similar operations, including, without limiting the generality of the foregoing, fire and windstorm insurance and public liability insurance. The cost of all such insurance shall be regarded and paid as an operation and maintenance expense.

All insurance moneys, except public liability, shall be deposited in a separate special fund held by the City Treasurer as part of the Combined Utilities Fund and subject to the pledge of this Ordinance and shall be used in making good the loss or damage in respect of which they were paid either by repairing the property damaged or replacing the property destroyed, and expenditures from said moneys shall be made only upon a certificate issued by a consulting engineer and filed with the City Clerk stating that the proceeds, together with any other moneys available for such purposes, are sufficient for the repair or replacement of any such properties; and when the City shall have been furnished with a certificate of a consulting engineer stating that the property damaged or destroyed has been fully repaired or replaced and such repairs or replacements have been fully paid for, the residue, if any, of such insurance moneys shall be held in a separate special fund and be applied upon order of the Mayor and Council to paying the costs of further improvements to the Combined Utilities.

If the proceeds of any insurance shall be insufficient to repair or replace the property damaged or destroyed, the City may use and shall pay out for such purpose, to the extent of such deficiency, any money then held in the Surplus Account. If in the opinion of a consulting engineer the proceeds of any insurance, together with any amount then available for such purpose in the Surplus Account shall be insufficient to fully complete and pay for such repairs or replacements and if the City shall fail to supply such deficiency from other sources within a period of six months after receipt by the City of such insurance moneys, or if in the opinion of a consulting engineer it is to the best interest of the City not to repair or replace all or any part of

the damaged properties and that failure to repair or replace the damaged properties shall not affect the sufficiency of the income and revenue from the remaining properties to properly maintain and operate the same, provide funds for the Combined Utilities Revenue Bond Payment Account and Combined Utilities Bond Reserve Account, as herein provided for, then such insurance moneys to the extent not applied to repair or replace the damaged properties shall remain in such separate special fund and be applied upon order of the Mayor and Council to paying the costs of further improvements to the Combined Utilities.

The proceeds of any and all policies for public liability shall be applied in paying the claims on account of which they were received.

Section 18. The City will maintain the Combined Utilities in good condition and operate the same in an efficient manner and at a reasonable cost. The City agrees with the registered owners from time to time of the Bonds, the Outstanding Bonds and any Additional Bonds that the City will continue to own, free from all liens and encumbrances, and will adequately maintain and efficiently operate said Combined Utilities; provided, however, the City may dispose of property which is recommended for disposal by the manager or superintendent of the utilities, or an independent consulting engineer and which is determined as a matter of record by the Mayor and Council to have become obsolete, non-productive or otherwise unusable to the advantage of the City.

Section 19. To provide funds for any purpose or purposes related to the Combined Utilities, the City may issue Additional Bonds (other than Additional Bonds issued for refunding purposes which are governed by Section 20 of this Ordinance) payable from the revenues of the Combined Utilities having equal priority and on a parity with the Bonds, the Outstanding Bonds and any Additional Bonds then outstanding only upon compliance with the following conditions:

- (a) Such Additional Bonds shall be issued only pursuant to an ordinance which shall provide for an increase in the monthly credits into the Combined Utilities Revenue Bond Payment Account in amounts sufficient to pay, when due, the principal of and interest on the Bonds, the Outstanding Bonds, any Additional Bonds then outstanding and the proposed Additional Bonds.
- (b) The City shall have complied with one or the other of the two following requirements:
 - (1) The Net Revenues derived by the City from its Combined Utilities for the fiscal year next preceding the issuance of the Additional Bonds (determined in accordance with the definition of such term set forth in Section 2 hereof, including, if applicable, a determination made for any period when financial statements have not yet been

completed and reported on) shall have been at least equal to 1.25 times the Maximum Annual Debt Service (taking into consideration and excluding from debt service any Applicable Debt Service Reserve Transfer for any series of bonds) of the Bonds, the Outstanding Bonds and any Additional Bonds, all as then outstanding, and of the proposed Additional Bonds; or

- (2) The City shall have received a projection made by a consulting engineer or firm of consulting engineers, recognized as having experience and expertise in municipal utility systems, projecting that the Net Revenues of the Combined Utilities in each of the three full fiscal years after the issuance of such Additional Bonds will be at least equal to 1.25 times the Maximum Annual Debt Service (taking into consideration and excluding from debt service any Applicable Debt Service Reserve Transfer for any series of bonds) of the Bonds, the Outstanding Bonds and any Additional Bonds, all as then outstanding, and of the proposed Additional Bonds. In making such projection, the consulting engineer shall use as a basis the Net Revenues of the Combined Utilities during the last fiscal year for which an independent audit has been prepared and shall adjust such Net Revenues as follows:
(A) to reflect changes in rates which have gone into effect since the beginning of the fiscal year for which the audit was made, (B) to reflect such engineer's estimate of the net increase over or net decrease under the Net Revenues of the Combined Utilities for the fiscal year for which the audit was made by reason of: (i) changes of amounts payable under existing contracts for services; (ii) additional general income from sales to customers under existing rate schedules for various classes of customers or as such schedules may be revised under a program of changes which has been adopted by the Mayor and Council of the City; (iii) projected revisions in costs for labor, wages, salaries, machinery, equipment, supplies and other operational items; (iv) revisions in the amount of service to be supplied and any related administrative or other costs associated with such increases due to increased supply from the acquisition of any new facility or increased demand related to new customers; (v) such other factors affecting the projections of revenues and expenses as the consulting engineer deems reasonable and proper. Annual debt service on any proposed Additional Bonds to be issued may be estimated by the consulting engineer in projecting Maximum Annual Debt Service, but no Additional Bonds shall be issued requiring any annual debt service payments in excess of the amounts so estimated by the consulting engineer.

The City hereby covenants and agrees that so long as any of the Bonds, the Outstanding Bonds and any Additional Bonds are outstanding, it will not issue any bonds or notes payable from the revenues of the Combined Utilities except in accordance with the provisions of this Ordinance, provided, however, the City reserves the right to issue bonds or notes which are junior in lien to the Bonds, the Outstanding Bonds and any such Additional Bonds with the principal and interest of such bonds or notes to be payable from monies credited to the Surplus Account as provided in Subsection 13(IV).

Section 20. The City may issue refunding bonds which shall qualify as Additional Bonds of equal lien to refund any of the Bonds, the Outstanding Bonds or Additional Bonds then outstanding, provided, that

if any such Bonds, the Outstanding Bonds or Additional Bonds are to remain outstanding after the issuance of such refunding bonds, the principal and interest payments due in any calendar year in which those bonds which are to remain outstanding mature shall not be increased over the amount of such principal and interest payments which would have been due in such calendar years immediately prior to such refunding. Refunding Bonds issued in accordance with this paragraph of this Section 20 may be issued as Additional Bonds of equal lien without compliance with the conditions set forth in Subsection 19(b) of this Ordinance.

The City may also issue refunding bonds which shall qualify as Additional Bonds of equal lien to refund any of the Bonds, the Outstanding Bonds or Additional Bonds then outstanding provided, that, if any such Bonds, the Outstanding Bonds or Additional Bonds are to remain outstanding after the application of the proceeds of the refunding bonds to the payment of the bonds which are to be refunded, such issuance must comply with the Net Revenues test set forth in Subsection 19(b)(1) of this Ordinance and, if the proceeds of such refunding bonds are not to be applied immediately to the satisfaction of the bonds which are to be refunded, then such refunding bonds must provide by their terms that they shall be junior in lien to all Bonds, the Outstanding Bonds and any Additional Bonds outstanding at the time of issuance of such refunding bonds until the time of application of their proceeds to the satisfaction of the bonds which are to be refunded. In computing Maximum Annual Debt Service to show compliance with said Net Revenues test for such refunding bonds, all payments of principal and interest due on such refunding bonds from the time of their issuance to the time of application of the proceeds of such refunding bonds to the satisfaction of the bonds which are to be refunded shall be excluded from such computation to the extent that such principal and interest are payable from sources other than the revenues of the Combined Utilities, such as bond proceeds or investment earnings on such proceeds while held in escrow, and/or from monies of the Combined Utilities but only those in the Surplus Account and all payments of principal and interest due on the bonds which are to be refunded from and after the time of such application shall also be excluded. For purposes of this paragraph of this Section 20, the time of application of the proceeds of the refunding bonds to the satisfaction of the bonds which are to be refunded shall be the time of deposit with the paying agent for such bonds which are to be refunded pursuant to Section 10-126 R.R.S. Neb., as amended, (or any successor statutory provision thereto) or the time when such bonds which are to be refunded under the terms of their authorizing ordinance or ordinances are no longer deemed to be outstanding, whichever occurs sooner.

Section 21. The City will not hereafter grant any franchise or right to any person, firm or corporation to own or operate a sewer, water, gas or electrical plant or system in competition with that owned by the City.

Section 22. While any of the Bonds, the Outstanding Bonds or Additional Bonds are outstanding, the City will render bills to all customers for sewer, water, gas and electrical services. If bills are not paid within sixty days after due, such utility service will be discontinued. The City agrees that it will order water service shut off on all properties served by water or sewer where there are delinquent water or sewer use charges and will order gas or electric service shut off on all property served by gas or electricity where there are delinquent gas or electric charges, and will make appropriate charge for use of all properties of the City connected to the sewer, water, gas and electrical systems. The City's obligations under this Section shall be subject, however, to any state or federal law governing the City's right to discontinue utility service.

Section 23. Except for amendments which are required for the correction of language to cure any ambiguity or defective or inconsistent provisions, omission or mistake or manifest error contained herein, no changes, additions or alterations of any kind shall be made by the City in the provisions of this Ordinance in any manner; provided, however, that from time to time the holders or owners of two-thirds (2/3rds) in principal amount of the Bonds, the Outstanding Bonds and of Additional Bonds outstanding authorized hereunder, as to each such series or issue (not including any of said bonds credited to any of the Accounts described in Section 13 of this Ordinance or any other of said bonds owned or controlled directly or indirectly by the City), by an instrument or instruments in writing signed by such holders or owners and filed with the City Clerk shall have power to assent to and authorize any modification of the rights and obligations of the City and of the registered owners of the Bonds, the Outstanding Bonds and of Additional Bonds and interest pertaining thereto and the provisions of this Ordinance that shall be proposed by the City, and any action authorized to be taken with the assent and authority given as aforesaid of the holders or owners of two-thirds (2/3rds) in principal amount of said bonds (as to each such issue at the time of consent or approval) shall be binding upon all holders or owners of said Bonds, the Outstanding Bonds and Additional Bonds at the time outstanding hereunder and upon the City as fully as though such action were specifically and expressly authorized by the terms of this Ordinance; provided, always, that no such modification shall be made which will (a) extend the time of payment of the principal of or interest on any of said bonds or reduce the principal amount thereof or the rate of interest thereon; or (b) give to any of said bonds secured by this Ordinance any

preference over any other of said bond or bonds; or (c) authorize the creation of any lien prior to the pledge of the revenues afforded by this Ordinance for the Bonds, the Outstanding Bonds and any Additional Bonds or (d) reduce the percentage in principal amount of said outstanding bonds required to assent to or authorize any such modification. Any modification of the provisions of this Ordinance made as aforesaid shall be set forth in a supplemental ordinance to be adopted by the Mayor and Council of said City. Anything in this Section 23 notwithstanding, the City may in any ordinance authorizing Additional Bonds add additional agreements or covenants providing for the further securing of the Bonds, the Outstanding Bonds and any Additional Bonds and may also provide for appropriate sub-accounts in the Combined Utilities Revenue Bond Payment Account and Combined Utilities Bond Reserve Account, the funds in which shall be held on a priority basis for each such issue of Additional Bonds under the terms and limitations provided for in this Ordinance.

Section 24. So long as any of the Bonds, the Outstanding Bonds or any Additional Bonds of equal lien are outstanding, each of the obligations, duties, limitations and restraints imposed upon the City by this Ordinance shall be deemed to be a covenant between the City and every holder or owner of said bonds, and this Ordinance and every provision and covenant hereof shall constitute a contract of the City with every registered owner from time to time of said bonds. Any registered owner of a Bond, an Outstanding Bond or of an Additional Bond or Bonds may by mandamus or other appropriate action or proceeding at law or in equity in any court of competent jurisdiction enforce and compel performance of this Ordinance and every provision and covenant thereof, including without limiting the generality of the foregoing, requesting the appointment of a receiver for the Combined Utilities and the enforcement of the performance of all duties required by the City by this Ordinance and the applicable laws of the State of Nebraska, including in such duties the making and collecting of sufficient rates, rentals, fees or charges for the use and service of the Combined Utilities, the segregation of the revenues of said systems and the application thereof to the respective Fund and Accounts and sub-accounts referred to and described in Section 13 of this Ordinance.

Section 25. The City's obligations under this Ordinance and the liens, pledges, dedications, covenants and agreements of the City herein made or provided for, shall be fully discharged and satisfied as to any Bonds and any such bonds shall no longer be deemed outstanding hereunder if such bonds shall have been purchased and canceled by the City, or when payment of the principal of and interest thereon to the respective date of maturity or redemption (a) shall have been made or caused to be made in accordance with

the terms thereof; or (b) shall have been provided for by depositing with a national or state bank having trust powers, or trust company, in trust solely for such payment (1) sufficient money to make such payment and/or (2) Deposit Securities in such amount and bearing interest at such rates and payable at such time or times and maturing or redeemable at stated fixed prices at the option of the holder as to principal at such time or times as will ensure the availability of sufficient money to make such payment; provided, however, that with respect to any such bond to be paid prior to maturity, the City shall have duly given notice of redemption of such bond as required by this Ordinance or given irrevocable instructions for the giving of such notice. Any such money so deposited with a bank or trust company may be invested and reinvested in Deposit Securities at the direction of the City, and all interest and income from such Deposit Securities in the hands of such bank or trust company in excess of the amount required to pay principal of and interest on the bonds for which such monies were deposited, shall be paid over to the City as and when collected. For purposes of this Section 25, any Deposit Securities shall be non-callable or callable only at the option of the holder.

Section 26. The Mayor, the City Clerk and the City Treasurer, and all other officers of the City, are hereby authorized to do all things and execute all such documents as may by them be deemed necessary and proper to complete the issuance and sale of the Bonds as contemplated by this Ordinance.

Section 27. The City hereby covenants to the purchasers and holders of the Bonds hereby authorized that it will make no use of the proceeds of said bond issue, including monies held in any sinking fund for the Bonds, which would cause the Bonds to be "arbitrage bonds" within the meaning of Sections 103(b) and 148 of the Internal Revenue Code of 1986, as amended (the "Code"), and further covenants to comply with said Sections 103(b) and 148 and all applicable regulations thereunder throughout the term of said bond issue, including payment and reporting of rebate, if any and as and to the extent determined applicable, due to the United States pursuant to Section 148(f) of the Code. The City hereby covenants and agrees to take all actions necessary under the Code to maintain the tax exempt status (as to taxpayers generally) of interest payable on the Bonds. The City hereby authorizes each Authorized Officer to designate each series of the Bonds as its "qualified tax-exempt obligations" pursuant to Section 265(b)(3)(B)(i)(III) of the Code and covenant and warrant, on behalf of the City, that the City does not reasonably expect to issue tax-exempt bonds or other tax-exempt obligations aggregating in principal amount more than \$10,000,000 during

calendar year in which such series of Bonds is issued (taking into consideration the exception for current refunding issues).

Section 28. The City hereby (a) authorizes and directs that one or more Authorized Officer execute and deliver, on the date of issue of the Bonds, a continuing disclosure undertaking in accordance with the requirements of Rule 15c2-12 promulgated by the Securities and Exchange Commission (the "Rule") in such form as determined necessary and appropriate by such Mayor, Treasurer or Clerk (the "Continuing Disclosure Undertaking") and (b) covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Undertaking. Notwithstanding any other provision of this Ordinance, failure of the City to comply with the Continuing Disclosure Undertaking shall not be considered an event of default hereunder; however, any Participating Underwriter (as such term is defined in the Continuing Disclosure Undertaking) or any Beneficial Owner or any Registered Owner of a Bond (as such terms are defined in the Continuing Disclosure Undertaking) may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the City to comply with its obligations under this section, and under the Continuing Disclosure Undertaking.

Section 29. The Authorized Officers are authorized to obtain an insurance policy (the "Bond Insurance Policy") issued by a provider of bond insurance determined appropriate by an Authorized Officer (the "Bond Insurer") guaranteeing the scheduled payment of the principal of and interest on the Bonds covered by the Bond Insurance Policy, and take any and all actions necessary or appropriate in connection with obtaining such Bond Insurance Policy. The Authorized Officers are further authorized to obtain a surety or other instrument for deposit in the debt service reserve for a series of the Bonds (a "Surety") from the Bond Insurer or other insurance institution or financial institution (the "Surety Provider") to satisfy any Reserve Requirement with respect to a series of the Bonds. Notwithstanding any other provision of this Ordinance to the contrary, the provisions agreed to by an Authorized Officer with respect to the Bond Insurance Policy with the Bond Insurer, a Surety with the Surety Provider, or both, shall govern with respect to the applicable Bonds.

Section 30. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Ordinance.

Section 31. All ordinances, resolutions or orders or parts thereof in conflict with the provisions of this Ordinance are to the extent of such conflict hereby repealed.

Section 32. The Authorized Officers are hereby authorized to approve, deem final and deliver a Preliminary Official Statement and a final Official Statement, in the forms deemed appropriate by them, all in accordance with the Rule.

Section 33. All documents, agreements, certificates, and instruments related to the Series 2025 Bonds shall be valid, binding, and enforceable against the City when executed and delivered by means of (i) an original manual signature; (ii) a faxed, scanned, or photocopied manual signature, or (iii) any other electronic signature permitted by electronic signatures laws, including any relevant provisions of the Uniform Commercial Code, in each case to the extent applicable. Each faxed, scanned, or photocopied manual signature, or other electronic signature, shall for all purposes have the same validity, legal effect, and admissibility in evidence as an original manual signature. Each document, agreement, certificate, and instrument related to the Series 2025 Bonds may be executed in any number of counterparts, each of which shall be deemed to be an original, but such counterparts shall, together, constitute one and the same document, agreement, certificate, or instrument, as applicable.

Section 34. This Ordinance shall be in force and take effect from and after its passage and approval according to law. This Ordinance shall be published in pamphlet or electronic form.

PASSED AND APPROVED this ____ day of _____, 2025.

Mayor

ATTEST:

City Clerk

(SEAL)



Purchasing Policies and Procedures

Purpose: The purpose of this policy is to establish uniform standards and procedures to be followed by all using agencies (City Departments, Boards, Commissions, and the City Council) in the purchase of all supplies, materials, equipment, and contractual services. The City shall neither impose nor condone any bidding or procurement policies that result in exclusionary or anti-competitive bidding or violate state or federal antitrust laws.

Policy: The purchasing standards and procedures set forth herein are designed to:

1. Attain maximum economy in municipal operations to ultimate advantage of local taxpayers.
2. Provide equal opportunity for qualified vendors to serve the City's needs.
3. Use local businesses when practical and competitive.
4. Adhere to relevant Ordinances and Statutes.

A. Purchase Authority

In general, all supplies, materials, equipment and contractual services should be included in the annual budget authority approved by the City Council or governing body. Each department head of the City shall be responsible for its own department's purchasing needs in strict compliance with the procedures set forth herein. Department heads must provide accurate budget and expenditure information to the City Administrator to ensure the effective administration of this policy. No department may make charges against budget accounts of other departments without prior authorization. The City Administrator is responsible for determining if an item is budgeted, adequate funds are available, and that proper purchasing procedures are followed.

B. Definitions

- a. **Goods/Services:** Shall mean and include all supplies, parts, materials, and equipment.
- b. **Written Quote:** Quote submitted by supplier on the suppliers form with supplier identifying information
- c. **Contractual Services:** Shall mean and include all telephone, gas, water, electric light and power service, towel and cleaning service, insurance, lessee for all grounds, building, office, or other space required by the using agencies; and the rental, repair, or maintenance of equipment, machinery, and other city-owned property. The term shall not include professional and other contractual services that are unique in their nature and not subject to competition.
- d. **City:** Shall mean the City of Falls City, Nebraska.
- e. **Using Agency:** Shall mean any department, agency, commission, board, or other unit of city government using supplies or procuring contractual services as provided for in this article.

C. Purchase Types

- a. **Micro Purchase:** Acquisition of supplies, equipment or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (see 2 C.F.R. Section 200.1), currently set at \$10,000 except as otherwise discussed in the regulation set at 48 C.F.R. part 2, subpart 2.1.

Small Purchase: Acquisition of supplies, equipment or services, the aggregate dollar amount of which is higher than the micropurchase threshold but does not exceed the simplified acquisition threshold (see 2 C.F.R. Section 200.1) currently set at \$250,000, except as otherwise discussed in the regulation set at 48 C.F.R. part 2, subpart 2.1.

D. Authorization Limits

Although included in the annual budget, certain supplies, materials, equipment, and contractual services may require additional approvals before actual purchase. Staff purchasing supplies, materials, equipment, or contractual services must receive the following approvals prior to purchase:

- a. Department Head may authorize purchases that do not exceed \$1,500 if the expense has been identified in the budget. Purchases in this category can best be described as day to day purchases needed to perform a job or service, however, they should still meet the goals and intent of this policy. Department heads are responsible for the purchases made by subordinates within their department. They may delegate this purchasing authority to subordinates, but they still bear responsibility for these purchases.
- b. The City Clerk, City Treasurer, Public Works Director, Utility Superintendent, Parks & Recreation Director, Police Chief and Library Director may authorize all micropurchases respectively to the funds they manage.
- c. The City Administrator and/or Deputy City Administrator may authorize all micropurchases and also small purchases up to \$15,000 for all city funds.
- d. Small purchases in excess of \$15,000 require City Council approval unless otherwise adopted by resolution.

E. Purchase Orders

A Purchase Requisition and Purchase Order must be prepared for the following:

- a. Any purchase of goods or services of \$750.00 or more
- b. Any purchase from a source determined by formal bid, bid waiver or formal quotation
- c. When a vendor requires a purchase order
- d. Whenever a department head believes it is best or prudent to do so

F. Vendor Payments

The department ordering goods or services is responsible for the accuracy of expense accounts used and that the purchases are within budget parameters. All expenses must be coded to the appropriate expense category/expense line.

All applicable quotation forms, vendor invoices, purchase requisitions and purchase orders, approved by the department head or designee must be forwarded to the Treasurer's office for payment and processing.

G. Purchasing Cards

Purchasing Cards (P-Cards) are strictly for official city business. P-Cards shall only be used for transactions in which payment by check is not feasible, to facilitate travel by employees and officials on official city business, purchasing goods or services during a time of emergency. Purchasing cards may be issued to authorized personnel as determined by the City Administrator and/or Treasurer. The purchasing card limits shall not exceed the authorization limits detailed in Item D of this policy. The following positions are eligible for issuance based on operational need:

- Department Heads
- Public Works Director
- City Clerk
- Treasurer
- Parks & Recreation Director
- Police Chief
- Library Director
- Other staff members, as approved by the city administrator, with justification of need

H. Purchasing Procedures

- a. **Micro Purchase:** This method will generally be used to obtain very small quantities of supplies, small equipment, contractual services, minor maintenance and/or construction projects. To the maximum extent practicable, the city should distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive price or rate quotations if the city considers the price to be reasonable based on research, experience, purchase history or other information and documents it files accordingly.
- b. **Small Purchase:** This method will generally be used to obtain small quantities of supplies, large equipment, capital improvement projects, inventory, and other capital outlay purchases. If small purchase procedures are used, price or rate quotations shall be obtained from an adequate number of qualified sources as determined appropriate by the city. Purchases shall be awarded to the lowest responsible and responsive bidder, unless a local economic impact preference is justified per Subsection C below; however, this preference shall not be applied when federal funds are used, in compliance with applicable federal procurement regulations. The following exclusions apply to all small purchases:
 1. **Local Economic Impact Preference:** When selecting a vendor that is not the lowest responsible bidder based on local economic impact, the department head must provide written justification for the selection, citing specific economic benefits and include this documentation in the procurement file for transparency and audit compliance. The following apply for local economic impact preference:
 - a. **Local Vendor Preference:** A vendor with a physical business presence within Richardson County may be awarded the purchase if their quote is within 10% of the lowest quote and they are otherwise responsive and responsible.
 - b. **Economic Impact Evaluation:** A vendor may be selected over a lower bidder if they demonstrate greater economic impact to the city, including but not limited to employment of local residents, use of local subcontractors or materials, payment of local sales or property taxes
 2. Small purchases in excess of \$15,000.00 require City Council approval.
 3. Purchasing for public construction projects exceeding \$30,000.00 for a project such as water extensions, sewers, public heating systems, bridges, street work or other

improvements when the cost is assessed to the property shall follow Nebraska Revised Statute 17-568.01.

- a. Advertisement for bids published at least seven (7) days prior to bid closing in a legal newspaper in or of the general circulation in the city. The City may also solicit sealed bids from responsible prospective suppliers by sending them a copy of such newspaper notice or such other notice as will acquaint them with the proposed purchase or sale. In any case, invitation sent to the vendors shall be limited to commodities that are similar in character and ordinarily handled by those vendors to whom the invitations are sent.

Before entering into the contract, the city or village engineer is required to prepare an estimate of the project's cost and submit it to the city council. The contract must receive prior approval from the city council or village board of trustees.

- c. **Sealed Bids:** This method will generally be used to obtain contractors for construction projects and for large quantities of goods or materials. Procurement by sealed bids is a procurement method in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. Bids shall be submitted "sealed" to the City Clerk's Office or his/her designee and shall be identified as 'bids' on the envelope, with time of bid opening and purpose of bid opening also marked on the envelope. Bids shall be opened in public on the date, time, and place stated in the public notices. A tabulation of all bids received shall be available for public inspection and posted to the city's website. The City shall have the authority to reject all bids, parts of all bids, or all bids for any one or more supplies or contractual services included in the proposed contract, when the public interest will be served thereby. The City shall not accept the bid of a contractor who is in default on the payment of taxes, licenses, or other monies due to the City. Contract shall be awarded to the lowest responsible bidder. In determining "lowest responsible bidder", in addition to price, the City shall take into account the following items:

- a. The ability, capacity, and skill of the bidder to perform the contract or provide the service required;
- b. Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference;
- c. The character, integrity, reputation, judgment, and efficiency of the bidder;
- d. The quality of performance of previous contracts or services;
- e. The previous and existing compliance by the bidder with laws and ordinances relating to the contract or service;
- f. The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service;
- g. The quality and availability of the goods or contractual services to the particular use required;
- h. The ability of the bidder to provide future maintenance and service for the use of the subject of the contract;
- i. The number and scope of conditions attached to the bid.

When the award is not given to the lowest bidder in price, a full and complete statement of the reasons for placing the order elsewhere shall be prepared by the Department Head and filed with other papers related to the transaction.

Except in the case of tie bids, there shall be neither formal nor tacit local vendor's preference policies. If all bids received are for the same total amount or unit price, quality and service being

equal, the contract shall be awarded to a local bidder. Where there is no local bidder, or when two (2) or more local bidders are equal, the Department Head shall make a recommendation to the City Administrator in order to select a bidder.

- d. **Competitive Proposals:** This method will generally be used to obtain professional services. Procurement by proposal is a procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. This method has two subparts—the Request for Proposal and the Request for Qualifications.

- a. **Request for Proposals:** Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical. The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and making selections. Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the City, with price and other factors considered such as experience, past performance, technical approach, local economic impact. An examples of bid evaluation criteria is as follows:

Evaluation Factor	Weight (%)	Description
Cost Proposal	40	Lowest reasonable and responsive price
Experience & Past Performance	25	Quality of past work, references, and project history
Technical Approach	20	Understanding the project scope, work plan and schedule
Local Economic Impact	15	Employment of local workforce, use of local suppliers, or contributions to the local economy (Must be nondiscriminatory and not a strict local preference).

- b. **Request for Qualifications:** The City may use competitive proposal procedures for qualifications-based procurement of architectural/engineering professional services whereby offeror's qualifications are evaluated and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of architectural/engineering professional services. Examples of evaluation criteria are as follows:

Evaluation Factor	Weight (%)	Description
Firms Experience & Past Performance	30	Relevant project experience, past performance with similar work, and references.
Key Personnel & Qualifications	25	Experience, certifications, and technical expertise of key team members assigned to the project.
Technical Approach & Understanding	20	Proposed work plan, methodology, and demonstrated understanding of the project's objectives and challenges.
Capacity & Availability	15	Ability to complete the project within the required timeframe, current workload, and resource availability.
Familiarity with Community Needs	10	Understanding of local challenges, community priorities, and ability to engage

- e. **Emergencies:** In the event of an emergency which requires immediate purchase of supplies or contractual services up to the small purchase limit, the City Administrator shall be empowered to authorize the Public Works Director and/or Department Head to secure adequate goods/services at the lowest obtainable price. An "emergency" shall be defined as any event that interrupts the normal administration of municipal services, thereby jeopardizing the life, health, or convenience of citizens. Should an emergency situation arise and it is not possible or convenient to reach the City Administrator, any purchase necessary, up to \$150,000.00, shall be made by the department in charge and such purchase reported to the Department Head and City Administrator the following business day. A report of the circumstances of any emergency purchase shall be filed by the Department Head with the City Administrator.
- f. **Alternative Project Delivery Methods for Construction Projects:** The procurement for Design-Build and Construction Management at Risk processes for certain projects is incorporated in the Purchasing Policy as detailed in the attached Appendix A. Excluded from both alternatives are construction projects involving basic infrastructure such as roads, streets, highways, water, sewer, utility and wastewater.
- g. The City, whenever applicable, may purchase supplies, equipment, or services without the necessity of using the formal bid requirements as set forth in this section by either:
 - a. Purchasing under a State of Nebraska contract; or
 - b. Purchasing the same supplies, equipment, or services from another vendor at or below the purchase price of a State of Nebraska contract; or
 - c. Purchasing under a contract or agreement compliant with the Interlocal Cooperation Act where the acquisition cost of the item being purchased has been established through a public procurement process; or
 - d. Purchasing under a contract or agreement with a Joint Public Agency where the cost of the item being purchased has been established through a public procurement process; or
 - e. Purchasing where the entire cost of the supplies, or services is 100 percent funded by a donation to the City for said supplies, equipment, or services, and the following criteria are met:
 - i. The project utilizing said supplies, equipment, or services has been approved by the City in advance of the donation to the City, and
 - ii. The donor has requested that particular supplies, equipment, or services be acquired by the City with the donated funds, and
 - iii. Purchasing used equipment with prior authorization of the Council; or
 - iv. Purchasing items that are available only from a single source; or
 - v. Purchasing parts and labor needed for maintenance and repairs, or
 - vi. Purchasing consumables and fuels.

APPENDIX A

Alternative Project Delivery Methods for Construction Projects Policy

PURPOSE: The purpose of the below recommended guidelines and procedures is to authorize the City, through the Political Subdivision Construction Alternatives Act (§13-2901), to enter into a design-build contract which is subject to qualification- based selection or a construction management at risk contract for public contracts.

DEFINITIONS: For purposes of this policy the following are the definitions outlined in the Political Subdivisions Construction Alternatives Act.

Construction management at risk contract is a contract by which a construction manager:

- a. Assumes the legal responsibility to deliver a construction project within a contracted price,
- b. Acts as a construction consultant during the design development phase of the project, and
- c. Is the builder during the construction phase of the project.

The construction manager is the legal entity which proposes to enter into a construction management at risk contract.

Design-build contract is a contract subject to qualification-based selection of the design-builder to furnish:

- a. Architectural, engineering, and related design services for a project, and
- b. Labor, materials, supplies, equipment and construction services.

A design builder is the legal entity which proposes to enter into a design-build contract by qualification-based selection.

A letter of interest is a statement indicating interest to enter into a design-build or construction management at risk contract for a project.

A performance-criteria developer is any person licensed or any organization issued a certificate of authorization to practice architecture or engineering who is selected to assist in the development of project performance criteria, requests for proposals, evaluations of proposals, evaluation of construction under a design- build contract to determine adherence to performance criteria, and any additional requested services to represent the City's interest in relation to a project.

The performance criteria developer is ineligible to be included as a provider of any services in a proposal for any project on which he/she/it has acted as performance-criteria developer and is not employed by or does not have a financial or other interest in a design-builder or construction manager who will submit a proposal.

The project performance criteria are the performance requirements of the project suitable to allow the design-builder to make a proposal. Performance requirements include the following:

- a. Capacity
- b. Durability
- c. Standards
- d. Ingress and egress requirements
- e. Description of the site
- f. Surveys
- g. Soil and environmental information concerning the site
- h. Interior space requirements
- i. Material quality standards
- j. Design and construction schedules
- k. Site development requirements
- l. Provisions for utilities and storm water retention and disposal
- m. Parking requirements
- n. Applicable governmental code requirements, and
- o. Other criteria for the intended use of the project.

A proposal is an offer in response to a request for proposals a) by a design- builder to enter into a design-build contract or b) by a construction manager to enter into a construction management at risk contract.

The qualification-based selection process is the process of selecting a design- builder based first on qualifications of the design-builder and then on the design- builder's proposed approach to the design and construction of the project.

A request of letters of interest is the documentation or publication by which the city solicits letters of interest.

A request for proposals is the documentation by which the city solicits proposals.

POLICIES

The City Council shall adopt a resolution selecting the design-build contract or construction management at risk contract delivery system prior to proceeding with any of the steps involved with solicitation or execution of any construction contract by the City. The resolution requires the affirmative vote of at least two- thirds of the City Council.

PROCEDURES

DESIGN-BUILD CONTRACT

Letters of Interest

The City shall prepare a request for letters of interest for design-build proposals. Requests shall describe the project in sufficient detail to permit the design-builder to submit a letter of interest. The details should include the items listed under the project performance criteria under the definition section of this policy.

Requests for letters of interest shall be published in a newspaper of general circulation within the City's area at least thirty (30) days prior to the receipt of letters of interest deadline. Requests for letters of interest should also be sent via first class mail to any design-builder upon request.

Letters of interest shall be reviewed by the City in consultation with the performance-criteria developer. The City shall select prospective design-builders in accordance with the procedures and standards adopted by the City.

At least three (3) prospective design-builders shall be selected, except that if only two (2) design-builders have submitted letters of interest, the City shall select at least two (2). Selected design-builders shall then be considered pre-qualified and eligible to receive a request for proposal.

Request for Proposal

The City shall prepare a request for proposal for each design-build contract. Notice of the request for proposal shall be published in a newspaper of general circulation within the City's service area at least thirty (30) days prior to the deadline for receipt and opening of proposals.

The request for proposal shall contain, at a minimum, the following elements.

- a. That the City Council will execute the design-build contract.
- b. The policies adopted by the City Council to be used when executing a design-build contract.
- c. The proposed terms and conditions of the design-build contract, including any terms and conditions which are subject to further negotiation. The general terms and conditions shall be consistent with nationally recognized model general terms and conditions which are standard in the design and construction industry in Nebraska. The terms and conditions may set forth an initial determination of the manner by which the design- builder selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding.

- d. A project statement which contains information about the scope and nature of the project.
- e. The project performance criteria.
- f. The budget parameters for the project.
- g. Any bonds and insurance required by law or as may be additionally required by the City.
- h. The criteria for evaluation of proposals and the relative weight of each criterion.
- i. A requirement that the design-builder provide a written statement of the design-builder's proposed approach to the design and construction of the project, which may include graphic materials illustrating the proposed approach to design and construction but shall not include price proposals.
- j. A requirement that the design-builder agree to the following conditions:
 - 1. An architect or engineer licensed to practice in Nebraska will participate substantially in those aspects of the offering which involve architectural or engineering services;
 - 2. At the time of the design-build offering, the design builder will furnish to the City Council a written statement identifying the architect or engineer who will perform the architectural or engineering work for the design-build project;
 - 3. The architect or engineer engaged by the design-builder to perform the architectural or engineering work with respect to the design-build project will have direct supervision of such work and may not be removed by the design-builder prior to the completion of the project without the written consent of the City Council;
 - 4. A design-builder offering design-build services with its own employees who are design professionals licensed to practice in Nebraska will comply with the Engineers and Architects Regulation Act by procuring a certificate of authorization to practice architecture or engineering and will submit proof of sufficient professional liability insurance; and
 - 5. The rendering of architectural or engineering services by a licensed architect or engineer employed by the design-builder will conform to the Engineers and Architects Regulation Act and rules and regulations adopted under the act.
- k. Other information which the City chooses to require.

Proposal Evaluation

The request for proposals shall be sent only to the pre-qualified design-builders selected. Design-builders shall submit proposals as required by the request for proposals.

The City may only proceed to negotiate and enter into a design-build contract if there are at least two proposals from pre-qualified design-builders.

Proposals shall be sealed and shall not be opened until expiration of the time established for making proposals as set forth in the request for proposals. Proposals may be withdrawn at any time prior to acceptance. The City shall have the right to reject any and all proposals except for the purpose of evading the provisions and policies of the Political Subdivisions Construction Alternatives Act. The City may thereafter solicit new proposals using the same or a different project performance criteria.

The City shall refer the proposals for recommendation to the selection committee. The selection committee shall be at least five (5) persons designated by the City. Members of the selection committee shall include:

- a. Members of the City Council;
- b. Members of the administration or staff of the City;
- c. The performance-criteria developer;
- d. Any person having special expertise relevant to selection of a design-builder under the Political Subdivisions Construction Alternatives Act; and
- e. A resident of the City's service region other than any individual listed above.

Any selection committee member designated under item "d" or item "e" above, shall not be employed by or have a financial or other interest in a design-builder who has a proposal being evaluated and shall not be employed by the City or the performance-criteria developer.

The City shall rank in order of preference the design-builders pursuant to the criteria in the request for

proposals and taking into considerations the recommendation of the selection committee.

The City and the selection committee shall evaluate proposals taking into consideration the criteria listed below with the maximum percentage of total points for evaluation which may be assigned to each criterion as indicated immediately following the criterion.

- a. The financial resources of the design-builder to complete the project, ten percent (10%)
- b. The ability of the proposed personnel of the design-builder to perform, thirty percent (30%)
- c. The character, integrity, reputation, judgment, experience, and efficiency of the design-builder, thirty percent (30%)
- d. The quality of performance on previous projects, thirty percent (30%)
- e. The ability of the design-builder to perform within the time specified, thirty percent (30%)
- f. The previous and existing compliance of the design-builder with laws relating to the contract, ten percent (10%), and
- g. Other information as may be secured having a bearing on the selection, twenty percent (20%).

The records of the selection committee in evaluating proposals and making recommendations shall be considered public records.

The City may attempt to negotiate a design-build contract with the highest ranked design-builder selected by the City and may enter into a design-build contract after negotiations. The negotiations shall include a final determination of the manner by which the design-builder selects a subcontractor.

If the City is unable to negotiate a satisfactory design-build contract with the highest ranked design-builder, the City may terminate negotiations with that design-builder. The City may then undertake negotiations with the second highest ranked design-builder and may enter into a design-build contract after negotiations. If the City is unable to negotiate a satisfactory contract with the second highest ranked design-builder, the City may undertake negotiations with the third highest ranked design-builder, if any, and may enter into a design-build contract after negotiations.

If the City is unable to negotiate a satisfactory contract with any of the ranked design-builders, the City may either revise the request for proposals and solicit new proposals or cancel the design-build process.

A design-build contract may be conditioned upon later refinements in scope and price and may permit the City in agreement with the design-builder to make changes in the project without invalidating the contract. Later refinements shall not exceed the scope of the project statement contained in the request for proposals.

The City shall not use a design-build contract for a project, in whole or in part, for road, street, highway, water, wastewater, utility, or sewer construction.

CONSTRUCTION MANAGEMENT AT RISK CONTRACT

Letters of Interest

The City wishing to enter into a construction management at risk contract shall prepare a request for letters of interest for construction management at risk proposals. Requests shall describe the project in sufficient detail to permit the construction manager to submit a letter of interest.

Requests for letters of interest shall be published in a newspaper of general circulation within the City's service area at least thirty (30) days prior to the receipt of letters of interest deadline. Requests for letters of interest should also be sent via first class mail to any construction manager upon request.

The City shall select prospective construction managers in accordance with the procedures and standards adopted by the City. At least three (3) prospective construction managers shall be selected, except that if only two (2) construction managers have submitted letters of interest, the City shall select at least two (2). Selected construction managers shall then be considered pre-qualified and eligible to receive a request for proposal.

Request for Proposal

The City shall prepare a request for proposal for each construction management at risk contract. Notice of the request for proposal shall be published in a newspaper of general circulation within the City's service area at least thirty (30) days prior to the deadline for receipt and opening of proposals.

The request for proposal shall contain, at a minimum, the following elements.

- a. That the City Council will execute the contract.
- b. The policies adopted by the City Council to be used when executing a construction management at risk contract.
- c. The proposed terms and conditions of the contract, including any terms and conditions which are subject to further negotiation. The general terms and conditions shall be consistent with nationally recognized model general terms and conditions which are standard in the design and construction industry in Nebraska. The terms and conditions may set forth an initial determination of the manner by which the construction manager selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding.
- d. Any bonds and insurance required by law or as may be additionally required by the City.
- e. General information about the project which will assist the City in its selection of the construction manager, including a project statement which contains information about the scope and nature of the project, the project site, the schedule and the estimated budget.
- f. The criteria for evaluation of proposals and the relative weight of each criterion.
- g. A description of any other information which the City chooses to require.

Proposal Evaluation

Proposals shall be sealed and shall not be opened until expiration of the time established for making proposals as set forth in the request for proposals.

The City shall refer the proposals for recommendation to the selection committee. The selection committee shall be at least five (5) persons designated by the City. Members of the selection committee shall include:

- a. Members of the City Council;
- b. Members of the administration or staff of the City;
- c. The City's architect or engineer;
- d. Any person having special expertise relevant to selection of a construction manager under the Political Subdivisions Construction Alternatives Act; and
- e. A resident of the City's service region other than any individual listed above.

Any selection committee member designated under item "d" or item "e" above, shall not be employed by or have a financial or other interest in a construction manager who has a proposal being evaluated and shall not be employed by the City or the performance-criteria developer.

The City shall evaluate and rank each proposal on the basis of best meeting the criteria in the request for proposals and taking into considerations the recommendation of the selection committee.

The City and the selection committee shall evaluate proposals taking into consideration the criteria listed below with the maximum percentage of total points for evaluation which may be assigned to each criterion as indicated immediately following the criterion.

- a. The financial resources of the construction manager to complete the project, ten percent (10%)
- b. The ability of the proposed personnel of the construction manager to perform, thirty percent (30%)
- c. The character, integrity, reputation, judgment, experience, and efficiency of the construction manager, thirty percent (30%)
- d. The quality of performance on previous projects, thirty percent (30%)
- e. The ability of the construction manager to perform within the time specified, thirty percent (30%)
- f. The previous and existing compliance of the construction manager with laws relating to the contract, ten percent (10%), and
- g. Other information as may be secured having a bearing on the selection, twenty percent (20%).

The records of the selection committee in evaluating proposals and making recommendations shall be

considered public records.

The City may attempt to negotiate a construction management at risk contract with the highest ranked construction manager and may enter into a construction management at risk contract after negotiations. The negotiations shall include a final determination of the manner by which the construction manager selects a subcontractor.

If the City is unable to negotiate a satisfactory contract with the highest ranked construction manager, the City may terminate negotiations with that construction manager. The City may then undertake negotiations with the second highest ranked construction manager and may enter into a construction management at risk contract after negotiations. If the City is unable to negotiate a satisfactory contract with the second highest ranked construction manager, the City may undertake negotiations with the third highest ranked construction manager, if any, and may enter into a construction management at risk contract after negotiations.

If the City is unable to negotiate a satisfactory contract with any of the ranked construction managers, the City may either revise the request for proposals and solicit new proposals or cancel the construction management at risk process.

A construction management at risk contract may be conditioned upon later refinements in scope and price and may permit the City in agreement with the construction manager to make changes in the project without invalidating the contract. Later refinements shall not exceed the scope of the project statement contained in the request for proposals.

The City shall not use a construction management at risk contract for a project, in whole or in part, for road, street, highway, water, wastewater, utility, or sewer construction.

Nothing in the Political Subdivisions Construction Alternatives Act shall limit or reduce statutory or regulatory requirements regarding bonding or insurance for design-build contracts or construction management at risk contracts.

CONDITIONAL USE APPLICATION

Suite 2

Address 1801 Stone St, Suite 2, Falls City, NE 68355 Application Date 04/02/2025
 Owner Paladin Firearms and Gunsmithing LLC Isaac Knight Phone # 913-328-2008
 Owner's Mailing Address 2404 Harlan St, Falls City NE 68355 Corbett - 816-390-5006
 Parcel ID 740055372 Duration of Permit Lifetime
 Present Use of Property Sales
 Proposed Use of Property Firearms and ammunition sales, firearms cleaning, restoration and customization.

** Attach a site plan for the proposed use, as needed. Show detailed supportive information or essential records.

Current Zoning District:

- ☐ R-1 Low Density Residential
- ☐ R-2 Med. Density Residential
- ☐ R-3 High Density Residential
- ☐ I-1 General Industrial
- ☐ I-2 Heavy Industrial Residential

- ☒ C-1 Downtown Commercial
- ☐ C-2 General Commercial
- ☐ C-3 Highway Commercial
- ☐ TA-1 Transitional Agriculture
- ☐ RCF Residential Commercial Flex
- ☐ RM Mobile Home Residential

Zoning Districts of Adjoining Properties:

North C-1
 South C-1
 East C-1
 West C-1

Please Read Carefully: I hereby certify that I have read and examined this application and have answered all above statements correctly and have submitted all plans required. I further certify that I am authorized to sign this application.

Signature Isaac J. Knight Date 04/02/2025
 (Owner or Authorized Agent)

CITY USE ONLY

Date received 4/2/25 Published date (Must be 10 days prior): 4/30/25

PLANNING COMMISSION

Meeting Date 5/14/25 ☒ Approval Recommended ☐ Approved with additional conditions
 Comments _____

☐ Disapproval Recommended - Permit Refused for the following reasons

CITY COUNCIL MEETING

Meeting Date 6/2/25 ☐ Approval ☐ Approved with additional conditions
 Published: 5/21/25

☐ Disapproval Permit Refused for the following reasons:

Comments _____

Date paid 4/2/25 Fee: 150. ☐ Cash ☒ Check #1003 Permit No. _____

Approved _____ Date Issued: _____

City Clerk

NOTICE OF PUBLIC HEARING

Public notice is hereby given by the Mayor and City Council of the City of Falls City, Nebraska, that a public hearing will be held at 6:00 p.m. on Monday, June 2nd, 2025, in the City Hall, 2307 Barada Street, Falls City, Nebraska. The purpose of the hearing is to obtain public comment prior to consideration of a conditional use permit for firearms and ammunition sales at 1801 Stone Street, Suite Z.

All interested parties shall be afforded at such public hearing a reasonable opportunity to express their views regarding the issuance of a conditional use permit. A copy of the planning and zoning application and supporting information can be viewed at the office of the City Clerk of the City of Falls City. Individuals requiring physical or sensory accommodations including interpreter service, Braille, large print or recorded materials please contact the City Clerk at the City Clerk's office at 402.245.2307.

Anthony Nussbaum, City Clerk

[Publish Once – May 21, 2025]



CITIZEN BOARD AND COMMITTEE INTEREST FORM

Name: Libby Dean

Address: 2516 Wilson Street Falls City, NE 68355

Home Telephone: n/a Mobile Phone: 402-801-1213

Email Address: libbyouu@gmail.com Number of years lived in Falls City: 22

Occupation: High School English teacher - Hiawatha High School
(If retired, please indicate former occupation or profession.)

Education: Sacred Heart High School / Wayne State College - Bachelor's Degree - Journalism & Political Science majors / Kansas State University - Master's Degree

Present and Past Community Volunteer Activities Involved in: (Falls City involvement:)

Prior to moving for college: library volunteer; Since moving back in 2022: Falls City Green Team member; Co-Leader of Earth Day events in 2023 and 2024

Why would you like to serve? Please discuss specific interest, experience, and qualifications which would make you an effective board member. I am seeking more involvement in our thriving community. As a young educator and new mom, I would bring fresh perspectives and diverse opinions to the Library Board. In particular, my experience as an educator has demonstrated the needs of various age groups and the necessity of equitable access to resources. I am a patron and admirer of the library and would be committed to serving the community of Falls City.

I AM INTERESTED IN SERVING ON ONE OR MORE OF THE FOLLOWING:

- | | |
|--|--|
| <input type="checkbox"/> Airport Authority | <input type="checkbox"/> Animal Control Board |
| <input type="checkbox"/> Board of Adjustment | <input type="checkbox"/> Board of Public Works (BOPW) |
| <input type="checkbox"/> Cemetery Board | <input type="checkbox"/> Citizens Advisory Review Committee (CARC) |
| <input type="checkbox"/> Community Redevelopment Authority (CRA) | <input type="checkbox"/> Health Board |
| <input type="checkbox"/> Housing Board | <input type="checkbox"/> Southeast Nebraska Housing Partnership (SNHP) |
| <input checked="" type="checkbox"/> Library Board | <input type="checkbox"/> Park Board |
| <input type="checkbox"/> Planning Commission | <input type="checkbox"/> Police & Fire Employment Selection Board |
| <input type="checkbox"/> Blue Rivers Area on Aging Governing Board | <input type="checkbox"/> Downtown Revitalization Committee |

Signature: L. Dean Date: 5/16/2025

Please note: All information provided by you on this form is subject to the Nebraska Public Records Statutes. As public information, it may be requested by news media representatives or discussed in public meetings.

City of Falls City
2307 Barada Street
Falls City, NE 68355

P: (402) 245-2851
F: (402) 245-2741
fallscitynebraska.org

REQUEST FOR FUTURE AGENDA ITEM OR ADMINISTRATIVE ACTION



CITY CLERK

All requests for the Agenda must be submitted by noon on the Thursday preceding the meeting in order to be added on the current agenda, any item received after this time would have to be of an emergency nature. Once a request is received, Administration will review it and determine whether or not it requires Board action or if it is an item that needs to be handled by staff.

Requested Board to Review (Select One): ☒ City Council ☐ Board of Public Works

Date: 5/28/2025 Phone No: 402-245-1955

Name: Kenny Killingsworth Email: turbo bodyman@yahoo.com

Address: 719 East 21st Street Falls City, NE 68355

Description of Topic & Desired Resolution:

#1. How are we as city council going to hold our city administrator
accountable for not providing a treasurer's report and not complying with city
codes and state statutes during the audit. #2. Tabling the 20 million dollar
bond until we get the city budget and finances in order. #3. Would you
provide us with detailed information on what RTS Electric has done so far
and the dollar amount we have spent with them so far.

Signature of Requester: [Signature]

For City Use only

Received by: _____

Date: _____

Action Taken: _____



City of Falls City, NE

Vendor History Report

By Vendor Name

Posting Date Range -

Payment Date Range 10/01/2024 - 06/03/2025

Payable Number	Description	Units	Price	Post Date	1099	Payment Number	Payment Date	Account Name	Amount	Shipping	Tax	Discount	Net	Payment
Item Description				Amount	Account Number				Dist Amount					
Vendor Set: 01 - Vendor Set 01														
VEN01252 - R/S ELECTRIC MOTOR SERVICES														
17104	service	0.00	0.00	5/6/2025	600-07-00-52199	19240	5/6/2025	Other Contractual Services	17,041.01	65.00	0.00	0.00	17,106.01	17,106.01
				2,328.39					2,328.39	0.00	0.00	0.00	2,328.39	2,328.39
17105	service	0.00	0.00	5/6/2025	600-07-00-52199	19240	5/6/2025	Other Contractual Services	5,706.42	0.00	0.00	0.00	5,706.42	5,706.42
				5,706.42					5,706.42					
17115	service	0.00	0.00	6/3/2025	600-07-00-52199	19334	6/3/2025	Other Contractual Services	4,068.44	0.00	0.00	0.00	4,068.44	4,068.44
				4,068.44					4,068.44					
44530	Baldor 1 HP Motor	2.00	2,468.88	11/20/2024	630-07-64-52096	18695	11/22/2024	Operational Equipment Repair	4,937.76	65.00	0.00	0.00	5,002.76	5,002.76
				5,002.76					5,002.76					
				Vendors: (1)	Total 01 - Vendor Set 01:				17,041.01	65.00	0.00	0.00	17,106.01	17,106.01
				Vendors: (1)	Report Total:				17,041.01	65.00	0.00	0.00	17,106.01	17,106.01



REPORT TO MAYOR & COUNCIL PERSONS

**FROM ANTHONY NUSSBAUM
CITY ADMINISTRATOR**

REGARDING Vacant Property Fee – Liens on Properties

DATE June 2, 2025

Name: Tammy Fee
Property Address: 918 Fulton Street, Falls City, NE 68355
Date Registered: 05/08/2023
180 Day Invoice: 11/21/2023 \$250.00 Date sent to Lien: 07/26/2024
360 Day Invoice: 06/01/2024 \$500.00 Date sent to Lien: 07/26/2024
540 Day Invoice: 12/01/2024 \$500.00 Date sent to Lien: 03/06/2024
720 Day Invoice: 04/27/2024 \$500.00 Date sent to Lien: 06/02/2024

Name: Paul Meyer
Property Address: 2212 Hiland Avenue, Falls City, NE 68355
Date Registered: 05/08/2023
180 Day Invoice: 11/21/2023 \$250.00 Date sent to Lien: 07/26/2024
360 Day Invoice: 06/01/2024 \$500.00 Date sent to Lien: 07/26/2024
540 Day Invoice: 12/01/2024 \$500.00 Date sent to Lien: 03/06/2024
720 Day Invoice: 04/27/2024 \$500.00 Date sent to Lien: 06/02/2024

Sincerely,

Anthony Nussbaum
City Administrator/Clerk/Treasurer



RESOLUTION _____

AUTHORIZING CITY TO ASSESS UNPAID VACANT PROPERTY REGISTRATION FEES FOR 918 FULTON STREET

WHEREAS, the property at 918 Fulton Street, also known as, FALLS CITY METES & BOUNDS 14-1-16 .19A TRACT 6 of Falls City appears vacant according to Falls City Municipal Code § 9-1008; and

WHEREAS, a letter was mailed to the listed owner, Tammie Fee via certified mail on 03/07/2023 detailing why the property is deemed vacant, what is required to remove the property from the Vacant Property Registration list, and the fees allowed pursuant to Neb. Rev. Stat. § 19-5407 and Falls City Municipal Code § 9-1008 if the property remains on the Vacant Property Registration list; and

WHEREAS, for the first 180 days on the Vacant Property Registration, the owners shall make efforts to remove the property from the Vacant Property Registration list without assessing a fee; and

WHEREAS, if the property continues to be vacant an additional 180 days a fee of \$250.00 is assessed on the owners of the residential property; and

WHEREAS, after a third 180 days or 360 days, a fee of \$500.00 is assessed on the residential property owners; and

WHEREAS, for every additional 180 days the property continues to be vacant an additional \$500.00 will be assessed against the residential property.

WHEREAS, the above named property remains on the Vacant Property Registration list after the third 180 days and the assessed fees have not been paid.

NOW, THEREFORE, be it resolved by the Mayor and City Council of the City of Falls City, Nebraska:

1. That the City hereby levies a special assessment in the amount of \$500.00 and a Notice of Lien shall be recorded at the Office of the Richardson County Register of Deeds office and a Notice of Recording said Lien shall be mailed to the owners of record.
2. That upon payment of the fees owed, the lien shall be released.

3. The lien is subordinate to liens filed prior to the recording of the Notice of Lien.
4. The City Administrator is hereby authorized to do all acts necessary to perfect said lien.

Passed and approved this _____ day of June, 2025.

CITY OF FALLS CITY, NEBRASKA

BY: _____
Mark Harkendorff, Mayor

Attested:

Anthony Nussbaum, City Clerk



RESOLUTION _____

AUTHORIZING CITY TO ASSESS UNPAID VACANT PROPERTY REGISTRATION FEES FOR 2212 HILAND AVENUE

WHEREAS, the property at 2212 Hiland Avenue, also known as FALLS CITY GILLIGANS BLK 1 LOTS 16-19 (4L) of Falls City appears vacant according to Falls City Municipal Code § 9-1008; and

WHEREAS, a letter was mailed to the listed owner, Paul Meyer via certified mail on 02/08/2023 detailing why the property is deemed vacant, what is required to remove the property from the Vacant Property Registration list, and the fees allowed pursuant to Neb. Rev. Stat. § 19-5407 and Falls City Municipal Code § 9-1008 if the property remains on the Vacant Property Registration list; and

WHEREAS, for the first 180 days on the Vacant Property Registration, the owners shall make efforts to remove the property from the Vacant Property Registration list without assessing a fee; and

WHEREAS, if the property continues to be vacant an additional 180 days a fee of \$250.00 is assessed on the owners of the residential property; and

WHEREAS, after a third 180 days or 360 days, a fee of \$500.00 is assessed on the residential property owners; and

WHEREAS, for every additional 180 days the property continues to be vacant an additional \$500.00 will be assessed against the residential property.

WHEREAS, the above named property remains on the Vacant Property Registration list after the third 180 days and the assessed fees have not been paid.

NOW, THEREFORE, be it resolved by the Mayor and City Council of the City of Falls City, Nebraska:

1. That the City hereby levies a special assessment in the amount of \$500.00 and a Notice of Lien shall be recorded at the Office of the Richardson County Register of Deeds office and a Notice of Recording said Lien shall be mailed to the owners of record.
2. That upon payment of the fees owed, the lien shall be released.

3. The lien is subordinate to liens filed prior to the recording of the Notice of Lien.
4. The City Administrator is hereby authorized to do all acts necessary to perfect said lien.

Passed and approved this _____ day of June, 2025.

CITY OF FALLS CITY, NEBRASKA

BY: _____
Mark Harkendorff, Mayor

Attested:

Anthony Nussbaum, City Clerk