
Watch the meeting livestream at <https://www.youtube.com/@FallsCityNE/streams>

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

1. Mayors Statement of Meeting Procedures
 2. Roll Call
 3. Pledge of Allegiance
 4. Mayors Report
 5. City Administrators Report
 6. Chief of Police Report
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ROUTINE BUSINESS

1. Discussion & Action – Agenda Approval
 2. Discussion & Action – Minutes Approval for August 4th, 2025
 3. Discussion & Action – Claims Approval for August 19th, 2025
 4. Discussion & Action – Treasurers Report for July 2025
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OLD BUSINESS

1. Discussion & Action – Treasurers Report for June 2025
 2. Discussion & Action – First reading of Ordinance 2025-106 prohibiting fowl and providing for control of chickens within city limits
 3. Discussion & Action – Resolution approving the selection of Olsson as the engineering services provider for the Energy Forward Transmission Improvement Project as recommended by the Selection Committee
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REGULAR BUSINESS

1. Public Hearing – Consider amendment to the 23DTR006 Project reallocating \$56,353.75 of commercial rehabilitation funds to the sidewalk construction funds
2. Discussion & Action – Resolution approving a request to amend the CDBG Downtown Revitalization Agreement 23DTR006

3. Discussion - Letter to City Council from Board of Public Works Concerning Public Works/Utility Administration | Officers of the Board of Public Works
4. Discussion (Joint BOPW Item 1) – Presentation of the 2025 Cost of Service/Rate Design Study for Electric, Gas, Water & Sewer Utilities | JK Energy Consulting
5. Discussion & Action – First reading of Ordinance 2025-101 to restate the electrical rates
6. Discussion & Action – First reading of Ordinance 2025-102 to restate the natural gas rates
7. Discussion & Action – First reading of Ordinance 2025-103 to restate the water rates
8. Discussion & Action – First reading of Ordinance 2025-104 to restate the sewer rates
9. Discussion & Action (Joint BOPW Item 2) – Consider approval of the purchase of additional Enterprise parts under the existing Interlocal Agreement with Nebraska City totaling \$22,075.00 for Falls City's share
10. Discussion & Action (Joint BOPW Item 3) – Consider approval of purchase of Reading Truck Body totaling \$16,528.07 for the new gas service truck
11. Discussion & Action (Joint BOPW Item 4) – Consider authorization to execute agreement with SEL Engineering totaling \$231,007.00 for Items 2, 3 and 4 of the proposal for design services of the Power Plant SACADA system
12. Discussion & Action – First reading for Ordinance 2025-105 to vacate the public right of way for East 8th Street of the Gatz Addition
13. Discussion & Action – Consider request to utilize city streets for the 2025 Cobblestone Fun Run-Walk event on Saturday, August 23, 2025 | Linda Santo - Community Medical Center
14. Discussion & Action – Request for street closure of the 1300 Block of Stone Street for the Water War Cobblestone event on Saturday, August 23, 2025 | Amber Holle – Falls City Chamber & Main Street
15. Discussion & Action – Consider an investment strategy for up to \$20MM of special reserve funds

ADJOURNMENT

Anthony Nussbaum, City Clerk



Mayor's Statement on Meeting Procedures

In order to maintain orderly and productive meetings that comply with the Nebraska Open Meetings Act, I will be introducing the following basic meeting procedures at the start of each Council meeting. These procedures are not intended to limit participation but are intended to ensure respectful participation by both Council Members and the public, while keeping discussions focused on the posted agenda items.

1. Stay on Topic

- All discussion must remain relevant to the agenda item currently under consideration.
- If discussion veers off-topic, I or any Council Member may ask that we return to the agenda item.

2. Council Member Participation

- Council Members must be recognized by the Mayor before speaking.
- Please allow others to finish speaking and avoid interrupting or speaking out of turn.

3. Public Comment

- Members of the public may speak during designated comment periods or as permitted by the agenda by approaching the public comment podium
- All public speakers must be recognized by the Mayor before speaking.
- Speakers must state their full name for the record.
- Each speaker will be limited to three (3) minutes.
- Comments must be relevant to the topic under discussion.

4. Decorum & Order

- Anyone (Council or public) who interrupts, speaks out of turn, or otherwise disrupts the meeting may be ruled out of order.
- Multiple violations may result in being asked to leave or being removed from the meeting to maintain order.

5. Open Meetings Act

- A copy of the Nebraska Open Meetings Act is posted at the entrance of the meeting room as required by law.

Thank you for your cooperation.

Respectfully,

Mayor Mark Harkendorff



Jamie Baker
Chief of Police

Falls City Police Department

2307 Barada Street
Falls City, NE 68355

Phone: 402-245-4422
Fax: 402-245-6002
Email: fcpd@fallscityne.us

August 1, 2025

PUBLIC SERVICE ANNOUNCEMENT

The Falls City Police Department participated in the SPEEDING CATCHES UP WITH YOU mobilization from July 14, 2025, through July 31, 2025. During this period Falls City Police Officers answered a total of 296 calls for service including investigation 4-assaults, 2-child abuse, 1-sexual assault, 2-disturbing the peace, 1-arrest of a fugitive from justice along with several other miscellaneous complaints.

Participating officers worked a total of 111 hours of overtime during the mobilization. The overtime cost was funded through a grant provided by the Nebraska Department of Transportation, Highway Safety Office.

The Falls City Police Department would like to thank all the Citizens of Falls City and all of our Community Partners for their continued support.

We would like to encourage all drivers to drive safely, don't drink and drive and to remember BUCKLE UP—EVERY TRIP-EVERY TIME.



Jamie Baker
Chief of Police

Falls City Police Department

2307 Barada Street
Falls City, NE 68355

Phone: 402-245-4422
Fax: 402-245-6002
Email: fcpd@fallscityne.us

August 8, 2025

PUBLIC SERVICE ANNOUNCEMENT

With school starting and the Labor Day holiday weekend approaching, the Falls City Police Department wants to remind everyone: drunk driving is **deadly, illegal behavior**, it puts the driver, their passenger(s), and everyone else using the roadways at terrible risk. If you have been drinking adult beverages or feel impaired from using any other substance, do not get behind the wheel of any type of vehicle.

During the 2022 Labor Day holiday, there were 490 crash fatalities, 39% (190) involved a drunk driver, and a quarter (25%) involved drivers who were driving with a BAC almost twice the legal limit (.15+). Among drivers between 18 and 34 who were killed in crashes over the Labor Day holiday in 2022, 47% of those drivers were drunk with BACs of .08 or higher.

The Falls City Police Department wants everyone to enjoy their end of summer activities, so joining with other State and Local Law Enforcement agencies the Falls City Police Department will be participating in the Drive Sober or Get Pulled Over enforcement activity from August 16 through September 1, 2025. This enforcement activity will hopefully result in reducing fatal and serious alcohol/impaired driving related injury-death crashes in Nebraska providing safer travels for all. During the enforcement period Officers will be working overtime, conducting saturation patrols, concentrating on taking drunk/impaired drivers off the streets and highways. The overtime for this enforcement activity is being funded through a grant provided by the Nebraska Department of Transportation, Highway Traffic Safety Office.

Remember, drive safely, use designated drivers, report unsafe driving behaviors, and please, **BUCKLE UP—EVERY TRIP-EVERY TIME.**



Jamie Baker
Chief of Police

Falls City Police Department

2307 Barada Street
Falls City, NE 68355

Phone: 402-245-4422
Fax: 402-245-6002
Email: fcpd@fallscityne.us

August 6th, 2025

I have advertised internally for the upcoming open positions of Assistant Chief of Police and Sergeant. After receiving letters of interest for those positions we will be promoting Michael Dougherty to the position of Assistant Chief of Police and James Wason to Sergeant. Those promotions will take effect on September 28th, 2025.

Thank you,

A handwritten signature in black ink, appearing to be "JB" with a stylized flourish. To the right of the signature is the handwritten number "1231".

Chief of Police
Jamie Baker

FCPD Monthly Report - July 2025

	<u>MONTH</u>	<u>YEAR</u>	<u>CALLS FOR SERVICE</u>	<u>MONTH</u>	<u>YEAR</u>
ARRESTS					
Felony	0	2	911 Hangup/Misdial	34	181
Misdemeanor	19	193	Animal Call	32	218
City Ordinance	0	7	Accident	3	43
Total:	19	202	Alarm	9	42
			Ambulance	83	569
TRAFFIC					
Citations	87	167	Assault	2	8
Warnings	28	169	Burglary	0	0
Total:	115	336	Burn Permit	15	292
			Civil Standby	0	0
PARKING					
Citations	1	101	Curfew	0	0
Warnings	0	1	Welfare Check	17	97
Total:	1	102	Domestic Disturbance	3	27
			Disturbance	5	48
OTHER					
Warnings	0	21	Escort	0	3
			Fire Call	8	84
			Found or Lost Property	5	36
			Fingerprints	0	1
			Fraud	1	5
			Gun Permit	4	37
			HHS Intake	14	92
			House Watch	3	11
			Investigation	2	37
			Information Only	20	138
Total Calls for Services	488	3353	Law Enforcement Assist	3	13
Total Reports	35	263	Loitering	0	1
Total Arrests	107	470	Motorist Assist	8	63
Total Warnings	28	191	Missing Person/Juvenile	0	3
Total Mileage	5,418	39288	Miscellaneous	60	386
Total 911 Calls	156	947	Noise Disturbance	5	45
			Nuisance	54	212
			Open Door	0	3
			Parking Complaint	4	34
			Phone Scam	0	11
			Referral	59	310
			Records Check	1	59
			Runaway	1	1
			Suspicious Person/Vehicle	11	61
			Theft	4	26
			Traffic/Driving Complaint	12	92
			Trespassing	2	13
			Truancy	0	1
			Vandalism	3	31
			Vehicle Repossession	0	1
			Warrant Arrest	1	11
			Weather Notification	0	7


 Jamie Baker

Reported by Marci Ankrum

Falls City Police Department

Crimes and Clearance Rate

Part I Crimes

Date: JULY 2025

Number and Disposition of Offenses Known to the Police

UNIFORM CLASSIFICATION OF OFFENSES	OFFENSES KNOWN TO THE POLICE					OFFENSES CLEARED		
	REPORTED OR KNOWN THIS MO.	UNFOUNDED	ACTUAL OFFENSES THIS MO.	ACTUAL THIS YR TO-DATE	ACTUAL LAST YR TO-DATE	THIS MONTH	THIS YEAR TO-DATE	LAST YEAR TO-DATE
PART I								
1. Criminal Homicide								
2. Rape					2			2
3. Robbery								
Armed – any weapon								
Strong arm – no weapon								
4. Assault					3			3
5. Burglary				6	6		6	6
Forcible Entry								
Unlawful entry – no force								
Attempted forcible entry					4			4
6. Thefts								
Pocket picking								
Purse snatching								
Shoplifting				38	46		38	46
Thefts from auto					1			1
Thefts of auto parts & acc.								
Thefts of bicycles								
Thefts from buildings								
Thefts from coin operated machine								
All other thefts				4	5		4	5
7. Motor vehicle theft				1	5		1	5
Autos								
Trucks and buses								
Other vehicles								
8. Arson								
Total				49	72		49	72

PART I % CLEARED

-

100%

100%

Falls City Police Department

Crimes and Clearance Rate

Part II Crimes

Date: JULY 2025

Number and Disposition of Offenses Known to the Police

UNIFORM CLASSIFICATION OF OFFENSES	OFFENSES KNOWN TO THE POLICE					OFFENSES CLEARED		
	REPORTED OR KNOWN THIS MO.	UNFOUNDED	ACTUAL OFFENSES THIS MO.	ACTUAL THIS YR TO-DATE	ACTUAL LAST YR TO-DATE	THIS MONTH	THIS YEAR TO-DATE	LAST YEAR TO-DATE
PART II								
1. Other Assaults	7		7	36	44	7	36	44
2. Forgery & Counterfeiting								
3. Fraud					1			1
4. Embezzlement								
5. Stolen Property								
6. Vandalism				2	14		2	11
7. Weapons-Possession								
8. Prostitution								
9. Other Sex Offenses	2		2	11	11	2	11	11
10. Narcotics Laws	1		1	5	28	1	5	28
11. Gambling Laws								
12. Offenses Against Family	3		3	34	34	3	34	34
13. Driving Under Influence				5	1		5	1
14. Liquor Laws				1	7		1	7
15. Disorderly Conduct				26	11		26	11
16. All Other Offenses	4		4	43	110	4	43	110
TOTAL	17		17	163	261	17	163	258
PART I&II TOTAL	17		17	212	333	17	212	330

Combined Total	Part II % Cleared	100%	100%	99%
	Part I & II % Cleared	100%	100%	99%

FALLS CITY
ANIMAL CONTROL
MONTHLY REPORT

July, 2025

ANIMAL CALLS	ANIMALS PICKED UP	ANIMALS CLAIMED	ANIMALS ADOPTED
33	5	3	1

Animal Control Officer

Lindsie Jones

A handwritten signature in black ink, appearing to read "Lindsie Jones", with a long, sweeping horizontal line extending to the right.

INCIDENT CODE: * - All

USER: fcy.ljones
GROUP: CODE
PRIORITY: * - All
TYPE: * - All

DATES: 7/01/2025 THRU 7/31/2025

	NEW INCIDENTS	CLOSED	VOIDED	ACTIVE AT 7/31/2025
INCIDENT CODE: 6-105	2	1	0	1
INCIDENT CODE: 6-321	30	14	1	15
INCIDENT CODE: 6-333	4	2	0	2
INCIDENT CODE: 6-402	2	0	0	2
INCIDENT CODE: 8-204	2	1	1	0
INCIDENT CODE: 8-514	9	3	0	6
INCIDENT CODE: 9-402	2	2	0	0
TOTALS	51	23	2	26

A handwritten signature in blue ink that reads "Lindsay Jones". The signature is written in a cursive, flowing style.

August 4, 2025

A meeting of the City Council of the City of Falls City, Nebraska, was held in said City on the 4th day of August 2025, at 6:00 o' clock P.M. Council met in special 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: Buckminster, Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. Absent: None. 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 AUGUST 4, 2025

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

MINUTES APPROVAL FOR JULY 21, 2025

A motion was made by Council person F. Killingsworth and seconded by Council person Ruiz to approve the minutes for July 21, 2025, as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Buckminster, Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" None. Motion carried.

CLAIMS APPROVAL FOR AUGUST 5, 2025

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

ENGINEERING FIRM INTERVIEWS FOR THE ENERGY FORWARD TRANSMISSION IMPROVEMENT PROJECT AS RECOMMENDED BY THE BOARD OF PUBLIC WORKS

Engineering firm presentations/interviews were performed in order by random drawing of names by Mayor Harkendorff. The order of presentation/interview was completed in the following order Olsson, HDR, Power Engineers. A motion was made by Council person Leyden and seconded by Ferguson to create a committee to conduct engineering firm interviews. The committee would be composed of two members of the Board of Public Works, three members of the City Council, Trevor Campbell and Anthony Nussbaum. Roll was called on this motion and the Council persons voted as follows: "YEA" Buckminster, Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" None. Motion carried.

TREASURER'S REPORT JUNE 2025

A discussion was held and the Treasurer's Report will remain tabled.

CONSIDER ESTABLISHING PROCEDURES AND COMPLIANCE REQUIREMENTS FOR THE KEEPING OF FOWL AND REVISIONS TO CHAPTER 6-ARTICLE 2 OF THE CITY CODE

A motion was made by Council person Ruiz and seconded by Council person Buckminster to include language into an ordinance revision removing references of fowl within the city code, banning roosters, limiting permitting to 10 hen chickens and incorporating a public hearing process for permitting. Roll was called on this motion and the Council persons voted as follows: "YEA" Buckminster, Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth,

Leyden, Ruiz. "NAY" None. "Absent" None. Motion carried.

CONSIDER APPROVAL OF CLASS C LIQUOR LICENSE RENEWALS

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

RESOLUTION FOR RENEWAL COVERAGE WITH LARM

A motion was made by Council person Ferguson and seconded by Council person F. Killingsworth to approve the Resolution for Renewal Coverage with LARM for an additional three year commitment and transitioning to a \$5,000.00 deductible.. Roll was called on this motion and the Council persons voted as follows: "YEA" Buckminster, Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" None. Motion carried.

RESOLUTION AUTHORIZING AN MOU WITH ALIVER FOUNDATION FOR THE DONATION AND INSTALLATION OF AN AED AT DALLAS JONES PARK

A motion was made by Council person Ferguson and seconded by Council person K. Killingsworth to approve a Resolution authorizing an MOU with Aliver foundation for the donation and installation of an AED at Dallas Jones Park as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Buckminster, Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" None. Motion carried.

RESOLUTION SOLICITING AUDITING SERVICES FOR FISCAL YEARS 2025 AND 2026

A motion was made by Council person Leyden and seconded by Council person Ferguson to approve a resolution soliciting auditing services for fiscal years 2025 and 2026 as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Buckminster, Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" None. Motion carried.

RESOLUTION AUTHORIZING EXECUTION OF A FRANCHISE AGREEMENT WITH SKITTER CABLE TV

A motion was made by Council person F. Killingsworth and seconded by Council person Ruiz to approve the Resolution authorizing execution of a franchise agreement with Skitter Cable TV as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Buckminster, Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" None. Motion carried.

RESOLUTION TO ASSESS UNPAID VACANT PROPERTY REGISTRATION FEES FOR 923 EAST 11TH STREET

A motion was made by Council person Ferguson and seconded by Council person Kaster to approve the Resolution to assess unpaid vacant property registration fees for 923 East 11th Street as presented. Roll was called on this motion and the Council persons voted as follows: "YEA" Buckminster, Ferguson, Fouraker, Kaster, F. Killingsworth, K. Killingsworth, Leyden, Ruiz. "NAY" None. "Absent" None. Motion carried.

THERE BEING NO FURTHER BUSINESS, THE MEETING WAS ADJOURNED AT 7:58pm

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 August 4, 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



City of Falls City, NE

Expense Approval Report

By Fund

Payment Dates 8/19/2025 - 8/19/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 100 - General					
American National Bank	CM0000070	02/07/2025	HSA	100-01-00-21151	-100.00
American National Bank	CM0000073	04/04/2025	HSA	100-01-00-21151	-100.00
Verizon	6119588672	08/19/2025	service	100-01-11-52011	7.98
Pro Serv	287293	08/19/2025	service sav c4500	100-01-11-52118	273.50
Quill Corporation	44915866	08/19/2025	adding machine rolls	100-01-11-52372	10.79
US Signal Company LLC	bd0016211	08/19/2025	service	100-01-11-52195	81.00
Falls City Mercantile	246293	08/19/2025	brown towels	100-01-11-52196	58.26
Fund 100 - General Total:					231.53
Fund: 110 - Police					
Pro Serv	0286578	08/19/2025	service	110-02-21-52118	353.85
Verizon	6119588672	08/19/2025	service	110-02-21-52011	599.15
Pro Serv	287293	08/19/2025	service sav c3000	110-02-21-52118	273.50
Das State Accounting - Center	1487981	08/19/2025	july 2025	110-02-21-52199	537.60
US Signal Company LLC	bd0016211	08/19/2025	service	110-02-21-52195	112.50
Galls	032066095	08/19/2025	tactical pants	110-02-21-52333	129.38
Falls City Mercantile	246293	08/19/2025	brown towels	110-02-21-52429	58.26
Police Department Petty Cash	INV08252	08/19/2025	car wash	110-02-21-52014	24.00
Police Department Petty Cash	INV08252	08/19/2025	postage	110-02-21-52387	2.04
Bosselman Pump & Pantry Inc	INV08253	08/19/2025	fuel	110-02-21-52014	1,559.59
BRAVEBE CHILD ADVOCACY C	592	08/19/2025	2024-2025 annual service agr	110-02-21-52199	1,100.00
BRAVEBE CHILD ADVOCACY C	743	08/19/2025	2025-2026 annual service agr	110-02-21-52199	1,210.00
Fund 110 - Police Total:					5,959.87
Fund: 115 - Animal Control					
Verizon	6119588672	08/19/2025	service	115-02-23-52011	39.91
US Signal Company LLC	bd0016211	08/19/2025	service	115-02-23-52195	12.50
Bosselman Pump & Pantry Inc	INV08253	08/19/2025	fuel	115-02-23-52014	122.10
Fund 115 - Animal Control Total:					174.51
Fund: 120 - Fire					
Feld Fire	cm414	08/19/2025	credit	120-02-22-52099	-30.00
Feld Fire	inv12972	08/19/2025	o ring 1.75x1 5/8" 2-0	120-02-22-52099	19.84
Feld Fire	inv12972	08/19/2025	turbine ring for 1715 nozzle	120-02-22-52099	36.46
Feld Fire	inv12972	08/19/2025	spinning teeth for 1.5" tbjt	120-02-22-52099	39.70
Feld Fire	inv12972	08/19/2025	screw	120-02-22-52099	30.00
US Signal Company LLC	bd0016211	08/19/2025	service	120-02-22-52195	12.50
Fund 120 - Fire Total:					108.50
Fund: 130 - Building Inspections & Code Enforcement					
Verizon	6119588672	08/19/2025	service	130-02-23-52011	39.91
US Signal Company LLC	bd0016211	08/19/2025	service	130-02-23-52195	12.50
Fund 130 - Building Inspections & Code Enforcement Total:					52.41
Fund: 150 - Parks					
CherryRoad Media	254083	08/19/2025	advertising	150-05-51-52198	450.00
Mahaska/Pepsi	3190469	08/19/2025	concession items	150-05-51-52330	311.94
Verizon	6119588672	08/19/2025	service	150-05-51-52011	79.82
Meyer Home Center	59243	08/19/2025	grandview park	150-05-51-52093	105.00
Farm & City Supply	028543	08/19/2025	auger plastic 1/4"x20'	150-05-51-52429	19.99
Farm & City Supply	028543	08/19/2025	sprng snap ss 7/16x0.66"	150-05-51-52429	71.96
Amazon Capital Services	1c4f-pyr4-xxq3	08/19/2025	exam gloves medium	150-05-51-52429	22.14
Amazon Capital Services	1c4f-pyr4-xxq3	08/19/2025	exam gloves large	150-05-51-52429	22.14
Amazon Capital Services	1c4f-pyr4-xxq3	08/19/2025	desk fan	150-05-51-52429	19.99
Amazon Capital Services	1c4f-pyr4-xxq3	08/19/2025	black ballpoint pens	150-05-51-52429	4.75
Mahaska/Pepsi	9305207	08/19/2025	concession items	150-05-51-52330	441.98
Bruna Implement Company	ie93399	08/19/2025	washers	150-05-51-52429	5.94

Expense Approval Report

Payment Dates: 8/19/2025 - 8/19/2025

Vendor Name	Payable Number	Post Date	Description (item)	Account Number	Amount
Bruna Implement Company	ie03408	08/19/2025	coupler sle	150-05-51-52429	18.09
Farm & City Supply	028664	08/22/2025	2pk 1-1/4"x12" rat strap 2.5m	150-05-51-52429	29.99
Farm & City Supply	028709	08/19/2025	fly contri form 18.5oz	150-05-51-52429	23.99
Farm & City Supply	028709	08/19/2025	fly paper 8pk	150-05-51-52429	6.99
Farm & City Supply	028709	08/19/2025	screws	150-05-51-52429	2.94
Farm & City Supply	028709	08/19/2025	screws	150-05-51-52429	1.38
Farm & City Supply	028818	08/19/2025	lopper bypass 27.9"	150-05-51-52429	31.99
Farm & City Supply	028818	08/19/2025	pruner bypass forged 8"	150-05-51-52429	22.99
Farm & City Supply	029108	08/19/2025	trimmer handle	150-05-51-52429	28.99
Farm & City Supply	029206	08/19/2025	brkr sq d hom 1p 30a 1"	150-05-51-52429	19.98
Helena Chemical Co	218581197	08/19/2025	tempo sc ultra	150-05-51-52429	49.53
Helena Chemical Co	218581197	08/19/2025	gly star 5 extra	150-05-51-52429	137.50
Helena Chemical Co	218581202	08/19/2025	trivapro	150-05-51-52429	180.00
Falls City Mercantile	245736	08/19/2025	concession items	150-05-51-52330	42.90
Falls City Mercantile	246075	08/19/2025	zip sweep broom	150-05-51-52429	8.20
US Signal Company LLC	bd0016211	08/19/2025	service	150-05-51-52195	37.50
Amazon Capital Services	1mmx-wdcc-3197	08/19/2025	urinal mat	150-05-51-52429	39.99
Amazon Capital Services	1mmx-wdcc-3197	08/19/2025	band aids	150-05-51-52429	18.85
Farm & City Supply	029951	08/19/2025	2 cu ft brown mulch	150-05-51-52429	194.50
Bosselman Pump & Pantry Inc	INV08253	08/19/2025	fuel	150-05-51-52014	759.67
Falls City Sanitation Service	INV08254	08/19/2025	july 2025	150-05-51-52085	65.00
Falls City Sanitation Service	INV08254	08/19/2025	july 2025	150-05-51-52085	130.00
Jamie Millam	08-2025-001009	08/19/2025	Rental Payment for Pool Party	150-05-51-44520	200.00
Cindy Foster	08-2025-001010	08/19/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
ROY RIEGER	08-2025-001011	08/19/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Chelsey Sullivan	08-2025-001026	08/19/2025	Rental Payment for Pool Party	150-05-51-44520	200.00
Laura Thompson	08-2025-001030	08/19/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Keith Adams	08-2025-001031	08/19/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Kathie Vice	08-2025-001032	08/19/2025	Rental AddOn Payment for Ca	150-05-51-21600	50.00
Fund 150 - Parks Total:					4,056.62
Fund: 151 - Auditorium					
Electronic Contracting Compa	74534	08/19/2025	service	151-05-51-52199	504.00
Unifirst Corporation	1910091430	08/19/2025	mops, brooms	151-05-51-52199	88.95
Wolfes Printing	4588	08/19/2025	puach cards - spin class	151-05-51-52429	60.30
US Signal Company LLC	bd0016211	08/19/2025	service	151-05-51-52195	37.50
Falls City Sanitation Service	INV08254	08/19/2025	july 2025	151-05-51-52085	130.00
Fund 151 - Auditorium Total:					820.75
Fund: 170 - Library					
Amazon Capital Services	1jj7-yvuf-39py	08/19/2025	blu ray quad 4 disc cases	170-05-52-52429	19.55
Amazon Capital Services	1jj7-yvuf-39py	08/19/2025	multi 5-disc blu-ray replacem	170-05-52-52429	22.99
Amazon Capital Services	1jj7-yvuf-39py	08/19/2025	blu-ray multi 6 replacement c	170-05-52-52429	16.99
Amazon Capital Services	1jj7-yvuf-39py	08/19/2025	broom holder wall mount	170-05-52-52429	9.90
Advantage Archives LLC	42913	08/19/2025	delivery of 2tb ssd	170-05-52-52198	135.00
Advantage Archives LLC	42913	08/19/2025	microfilm digitization	170-05-52-52198	2,365.00
Advantage Archives LLC	42913	08/19/2025	discount	170-05-52-52198	500.00
US Signal Company LLC	bd0016211	08/19/2025	service	170-05-52-52195	37.50
Falls City Sanitation Service	INV08254	08/19/2025	july 2025	170-05-52-52085	65.00
Richard Glikerson	INV08360	08/05/2025	july 2025	170-05-52-52199	240.00
Library Petty Cash	INV08367	08/19/2025	postage	170-05-52-52387	185.90
Library Petty Cash	INV08367	08/19/2025	supplies	170-05-52-52429	103.60
Ingram	INV08372	08/19/2025	books	170-05-52-52400	1,823.14
Fund 170 - Library Total:					4,524.57
Fund: 180 - Cemetery					
Bruna Implement Company	ie93399	08/19/2025	washers	180-05-53-52429	5.94
Farm & City Supply	029280	08/19/2025	base autocut	180-05-53-52096	39.00
Farm & City Supply	029280	08/19/2025	coupler grsgun 1/8" hopt	180-05-53-52096	5.99
Farm & City Supply	029280	08/19/2025	1/8" pt straight grease fitting	180-05-53-52096	5.34
Falls City Auto Supply	79063	08/19/2025	spark plug	180-05-53-52093	16.14
Falls City Auto Supply	79064	08/19/2025	sp socket	180-05-53-52093	3.90

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
US Signal Company LLC	bd0016211	08/19/2025	service	180-05-53-52195	12.50
Bosseman Pump & Pantry Inc	INV08253	08/19/2025	fuel	180-05-53-52014	250.15
				Fund 180 - Cemetery Total:	338.96
Fund: 190 - Streets					
Verizon	6119588672	08/19/2025	service	190-03-31-52011	39.91
Farm & City Supply	028817	08/19/2025	grade 5 bolts buts washers	190-03-31-52429	8.21
US Signal Company LLC	bd0016211	08/19/2025	service	190-03-31-52195	25.00
Bosseman Pump & Pantry Inc	INV08253	08/19/2025	fuel	190-03-31-52014	1,653.34
Falls City Sanitation Service	INV08254	08/19/2025	july 2025	190-03-31-52085	65.00
				Fund 190 - Streets Total:	1,791.46
Fund: 195 - Mechanic Shop					
Falls City Auto Supply	78356	08/19/2025	scotch	195-03-66-52330	5.99
Falls City Auto Supply	78356	08/19/2025	scotch	195-03-66-52330	6.42
NMC Inc	cui1505776	08/19/2025	coupling	195-03-66-52330	77.88
Farm & City Supply	028647	08/19/2025	dur batt fthm 2450 1pk	195-03-66-52330	15.18
Tri-State Truck & Tractor Repai	31373c	08/19/2025	nylon protection hose sleeve f	195-03-66-52330	16.80
Tri-State Truck & Tractor Repai	31373c	08/19/2025	9/16 female jic for 1/4" hose	195-03-66-52330	44.48
Tri-State Truck & Tractor Repai	31373c	08/19/2025	1/4" hydraulic hose 6500 psi p	195-03-66-52330	53.76
John Deere Financial	662615	08/19/2025	wheel	195-03-66-52330	60.30
Falls City Auto Supply	78778	08/19/2025	bulb	195-03-66-52429	3.00
Falls City Auto Supply	78778	08/19/2025	filter	195-03-66-52429	8.01
Falls City Auto Supply	78778	08/19/2025	floor dry	195-03-66-52429	12.50
Falls City Auto Supply	78785	08/19/2025	fuel filter	195-03-66-52330	7.99
Altec Industries, Inc.	13091716	08/19/2025	hazmat nu air deoxit ds electrl	195-03-66-52330	95.82
Altec Industries, Inc.	13095101	08/06/2025	spring pin detent pin l-handle	195-03-66-52330	261.57
Bosseman Pump & Pantry Inc	INV08253	08/19/2025	fuel	195-03-66-52014	87.00
				Fund 195 - Mechanic Shop Total:	756.70
Fund: 205 - Dispatching					
Lumen	744637700	08/19/2025	service	205-02-24-52195	3,176.42
				Fund 205 - Dispatching Total:	3,176.42
Fund: 281 - Sidewalk Improvement Program					
Dwight & Krista Meyer	INV08362	08/19/2025	sidewalk imp	281-06-23-52901	1,100.00
				Fund 281 - Sidewalk Improvement Program Total:	1,100.00
Fund: 600 - Electric					
Cintas Corporation No 2	4235613554	08/19/2025	uniforms	600-07-62-52333	229.84
Wolfes Printing	4543	08/19/2025	#9 Return Envelopes	600-07-62-52372	268.75
Wolfes Printing	4543	08/19/2025	#10 Presort Envelopes	600-07-62-52372	322.50
Jeo Consulting Group Inc	162935	08/19/2025	2021 Electrical Dist System Im	600-07-00-52197	8,121.25
Cintas Corporation No 2	4236426137	08/19/2025	uniforms	600-07-62-52333	229.84
Farm & City Supply	028491	08/19/2025	gorilla mounting tape blk	600-07-62-52429	12.89
Farm & City Supply	028773	08/19/2025	supplies	600-07-61-52429	267.68
Quiff Corporation	044915866	08/19/2025	adding machine roll	600-07-61-52372	2.70
CHITCE & HOOK	26800	08/19/2025	repairs shop door	600-07-61-52093	537.16
Cintas Corporation No 2	4237141880	08/19/2025	uniforms	600-07-62-52333	229.84
Farm & City Supply	028937	08/19/2025	5w20 hydr only 2gal five point	600-07-61-52420	40.84
Seifer Instrument & Manufact	inv57726	08/19/2025	catalyst on demand	600-07-61-52195	270.00
Altec Industries, Inc.	13099170	08/04/2025	locking dog assembly	600-07-61-52015	2,034.98
Altec Industries, Inc.	13099170	08/04/2025	Kelly bar adapter	600-07-61-52015	1,081.16
ATCO International	10647039	08/19/2025	supplies	600-07-62-52429	199.02
Farm & City Supply	029232	08/19/2025	screws	600-07-62-52420	46.21
Farm & City Supply	029232	08/19/2025	sparynt 2x gray primer	600-07-62-52420	34.36
Farm & City Supply	029232	08/19/2025	tsp sub cleaner 32oz	600-07-62-52420	7.51
159 Lumber & Rentals	1052379	08/19/2025	diablo hammer drill bit 5/8x6	600-07-62-52093	16.11
159 Lumber & Rentals	1052379	08/19/2025	chalkshot	600-07-62-52093	7.09
Helena Chemical Co	218581200	08/19/2025	outflow	600-07-62-52429	119.32
Helena Chemical Co	218581200	08/19/2025	gly star 5 extra	600-07-62-52429	73.91
McMaster-Carr	49146667	08/19/2025	low-pressure steel unthreade	600-07-62-52429	278.37
UCI Testing	37554	08/19/2025	vernon coy	600-07-61-52199	80.00
Bruna Implement Company	ie93499	08/19/2025	blade 25" h	600-07-62-52094	75.42

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Bruna Implement Company	ie93499	08/19/2025	hex bolt	600-07-62-52094	1.64
Bruna Implement Company	ie93499	08/19/2025	spindle-s	600-07-62-52094	36.80
WILSON BOHANNAN COMPA	0219304-IN	08/04/2025	2" padlock 76170-1-MASH212	600-07-00-10500	203.46
Farm & City Supply	029348	08/19/2025	concrete crack filler	600-07-62-52420	18.26
Cintas Corporation No 2	4237867544	08/19/2025	uniforms	600-07-62-52333	229.84
McMaster-Carr	49285018	08/19/2025	steel wedge anchor for concre	600-07-62-52429	76.28
Wesco Distribution	609894	07/24/2025	Elec Tape 3M 35 Yellow (E235	600-07-00-10500	62.35
Wesco Distribution	609894	07/24/2025	Elec Tape 3M 35 Red (E235.2)	600-07-00-10500	62.35
Trevor Campbell	INV08365	08/19/2025	travel	600-07-61-51310	80.92
Farm & City Supply	029455	08/19/2025	plier 10" pump channel lk	600-07-61-52935	53.73
Verizon	06119588672	08/19/2025	service	600-07-61-52011	182.92
Verizon	06119588672	08/19/2025	service	600-07-62-52011	129.71
Elan Financial Services	07.28.25	08/19/2025	late fee	600-07-00-52103	19.41
US Signal Company LLC	bd016211	08/19/2025	service	600-07-61-52195	106.00
US Signal Company LLC	bd016211	08/19/2025	service	600-07-62-52195	25.00
Wesco Distribution	607804	08/04/2025	#4 SD bare CU ground wire (E	600-07-00-10500	201.56
Wesco Distribution	607804	08/04/2025	down guy covers yellow Elect	600-07-00-10500	45.15
Wesco Distribution	607804	08/04/2025	insulated down guy rod GCC1	600-07-00-10500	387.00
Husker Electric Supply	70145	08/05/2025	4/0 4/0 4/0 triplex XL P ACSR Z	600-07-00-10500	2,302.10
Cintas Corporation No 2	4238602578	08/19/2025	uniforms	600-07-62-52333	229.84
Husker Electric Supply	70311	08/04/2025	10" adjustable wrench Klein D	600-07-00-10500	66.63
Husker Electric Supply	70326	08/04/2025	epoxilator #C654 0000 ARP-1	600-07-00-10500	236.29
Husker Electric Supply	70326	08/04/2025	#6 SD CU wire tie 25#/315' (E	600-07-00-10500	188.27
Border States	930852893	08/04/2025	Hastings wipes (E61)	600-07-00-10500	98.39
Border States	930852896	08/04/2025	Strap, 4"-2 Hole Rigid (E104)	600-07-00-10500	6.66
Border States	930852903	08/04/2025	square washer 4" x 4" J1080 (600-07-00-10500	208.01
Border States	930852907	08/04/2025	Fuse Link, 5 AMP-5&C G4005 (600-07-00-10500	81.50
Border States	930852907	08/04/2025	Milwaukee folding skinning kn	600-07-00-10500	32.58
Border States	930852907	08/04/2025	Wire Nut-Blue, Ideal #30-072	600-07-00-10500	9.70
Border States	930852907	08/04/2025	2 1/2" SCH 40 PVC coupling (E	600-07-00-10500	5.64
Border States	930852907	08/04/2025	Connector Compression, WR-	600-07-00-10500	18.81
Border States	930852910	08/04/2025	Chance T4030428 bushing ad	600-07-61-53250	186.09
Border States	930852914	08/04/2025	Chance blanket PSC4060708	600-07-61-53250	486.33
Rosselman Pump & Pantry Inc	INV08363	08/19/2025	fuel	600-07-61-52014	695.06
Rosselman Pump & Pantry Inc	INV08363	08/19/2025	fuel	600-07-62-52014	43.06
Falls City Sanitation Service	INV08364	08/19/2025	july 2025	600-07-61-52085	65.00
Falls City Sanitation Service	INV08364	08/19/2025	july 2025	600-07-62-52085	130.00
Farris Engineering	25282	08/12/2025	project manager services	600-07-00-52197	1,800.00
Farris Engineering	25282	08/12/2025	electrical engineer service	600-07-00-52197	700.00
RESCO	3083289	08/07/2025	Resco Jumper set 14PS 16010	600-07-61-53250	1,361.65
Bletscher Trucking Inc	8052025	08/07/2025	Bletscher Trucking haul rock	600-07-61-52099	278.07
Dollar General Store	164409	08/07/2025	PAPER TOWELS REG MERC#2	600-07-00-10500	6.40
Dollar General Store	164409	08/07/2025	Clorox Wipes (X205)	600-07-00-10500	13.98
Dollar General Store	164409	08/07/2025	handsoap refill (X203)	600-07-00-10500	20.16
Dollar General Store	164409	08/07/2025	Dawn Dish Soap (X211)	600-07-00-10500	25.15
Dollar General Store	164409	08/07/2025	Pinesol (X208)	600-07-00-10500	25.80
Dollar General Store	164409	08/07/2025	Disinfectant Spray (X213)	600-07-00-10500	27.40
Dollar General Store	164409	08/07/2025	INDIVIDUAL HAND SOAP (X20	600-07-00-10500	6.99
HE O H WATER TECHNOLOGY, I	708070	08/11/2025	CS-39P	600-07-62-52429	1,122.04
Border States	930893012	08/11/2025	strain clamp DPS SWDESSN (E	600-07-00-10500	282.29
Border States	930893012	08/11/2025	Burndy Fastap UCT26RSHN (8	600-07-00-10500	180.82
Border States	930893012	08/11/2025	6' ruler fiberglass RIGID 1619	600-07-00-10500	59.21
Border States	930893012	08/11/2025	Milwaukee folding skinning kn	600-07-00-10500	32.57
Border States	930893023	08/11/2025	LED Retra KT LED45HD EX39-	600-07-00-10500	237.56
Border States	930893023	08/11/2025	Bushing, Parking or Stand Off,	600-07-00-10500	192.69
Border States	930893023	08/11/2025	Locknut 1"-#1300 (E95)	600-07-00-10500	5.59
Border States	930893023	08/11/2025	Fuse, 14FN 200 AMP 250V (E3	600-07-00-10500	145.21
Merz Ink	102086	08/12/2025	Fix-it decals	600-07-61-52014	90.00
Merz Ink	102086	08/12/2025	Stay Connected decals	600-07-61-52014	90.00
Merz Ink	102086	08/12/2025	Nebraska 831 decals	600-07-61-52014	90.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Merz Ink	102086	08/12/2025	Falls City Logo decal	600-07-61-52014	135.00
Fund 600 - Electric Total:					28,527.67
Fund: 610 - Water					
Bavco Backflow Apparatus &	331700	08/19/2025	watts 009m2 1 1/4 1 1/2" RB	610-07-65-52090	173.75
Wolfes Printing	4543	08/19/2025	#9 Return Envelopes	610-07-65-52372	268.75
Wolfes Printing	4543	08/19/2025	#10 Presort Envelopes	610-07-65-52372	322.50
Farm & City Supply	028610	08/19/2025	neon green x-line .095 280'	610-07-65-52093	20.96
Nebraska Public Health Enviro	593003	08/19/2025	service	610-07-65-52198	78.00
Municipal Pipe Service	0007611-IN	08/07/2025	8" valve insta valve	610-07-65-52094	12,362.50
Municipal Pipe Service	0007614-IN	08/07/2025	6" IV 250 Patriot	610-07-65-52094	10,320.00
Municipal Pipe Service	0007614-IN	08/07/2025	emergency fee	610-07-65-52094	2,500.00
Quill Corporation	044015866	08/19/2025	adding machine roll	610-07-65-52372	2.70
LINDE GAS & EQUIPMENT INC	50941785	08/09/2025	Bulk Haz/Mat	610-07-65-52300	79.95
LINDE GAS & EQUIPMENT INC	50941785	08/09/2025	Energy Charge (fuel)	610-07-65-52300	44.39
LINDE GAS & EQUIPMENT INC	50941785	08/09/2025	Delivery Charge	610-07-65-52300	108.00
LINDE GAS & EQUIPMENT INC	50941785	08/09/2025	CO2 for Process	610-07-65-52300	5,106.91
Quill Corporation	4954405	08/19/2025	ink	610-07-65-52372	197.99
Seller Instrument & Manufact	inv57726	08/19/2025	catalyst on demand	610-07-65-52195	270.00
LINDE GAS & EQUIPMENT INC	51065376	08/19/2025	Safety and Environment fee	610-07-65-52199	31.95
LINDE GAS & EQUIPMENT INC	51065376	08/19/2025	CO2 tank rental	610-07-65-52199	1,499.58
LINDE GAS & EQUIPMENT INC	51065376	08/19/2025	CO2 Telemetry	610-07-65-52199	100.00
Verizon	06119588672	08/19/2025	service	610-07-65-52011	57.87
Verizon	06119588672	08/19/2025	service	610-07-67-52011	79.92
Elan Financial Services	07.28.25	08/19/2025	late fee	610-07-65-52103	19.41
US Signal Company LLC	bd016211	08/19/2025	service	610-07-67-52195	12.50
Bosselman Pump & Pantry Inc	INV08363	08/19/2025	fuel	610-07-65-52014	280.74
Core & Main LP	X392829	08/04/2025	3/4" SS hose clamp (W893.1)	610-07-00-10500	7.31
Core & Main LP	X392829	08/04/2025	2" CTS stiffener Ford #55 (W9	610-07-00-10500	30.52
Core & Main LP	X392829	08/04/2025	1" ball curb stop PJ Ford B44-	610-07-00-10500	146.16
Core & Main LP	X392866	08/04/2025	8" MJ bolt/access pack (W170	610-07-00-10500	194.08
Core & Main LP	X392866	08/04/2025	6" x 4" MJ reducer 1/ACC (W1	610-07-00-10500	177.79
Core & Main LP	X418334	08/04/2025	1" ball valve corp stop CCXFL	610-07-00-10500	144.29
Core & Main LP	X418334	08/04/2025	3/4" water meter IP:RL 10 CF	610-07-00-10500	5,116.14
Core & Main LP	X464669	08/04/2025	2" x 20" full circle clamp #226	610-07-00-10500	206.24
Bletscher Trucking Inc	8052025	08/07/2025	Bletscher Trucking haul rock	610-07-65-52099	278.07
Lincoln Wwwater Works Co	113448-01	08/13/2025	6" x 12" sleeve Smith Blair(W	610-07-00-10500	141.90
Lincoln Wwwater Works Co	113448-01	08/13/2025	3/4" SS hose clamp (W893.1)	610-07-00-10500	14.84
Municipal Supply, Inc of Oma	0950938-IN	08/13/2025	6" x 24" anchor coupling (W1	610-07-00-10500	235.24
Fund 610 - Water Total:					40,580.95
Fund: 620 - Gas					
Wolfes Printing	4543	08/19/2025	#10 Presort Envelopes	620-07-63-52372	322.50
Wolfes Printing	4543	08/19/2025	#9 Return Envelopes	620-07-63-52372	268.75
Industrial Sales Company Inc	1200396-000	08/11/2025	Central EF leads	620-07-63-52096	1,389.56
Home Lumber Company	349027	08/19/2025	2x4x10' com sel struct	620-07-63-53550	12.88
Home Lumber Company	349027	08/19/2025	2x6x16' com sel struct	620-07-63-53550	18.26
Home Lumber Company	349027	08/19/2025	3/4x5-1/2x18" royal trim boar	620-07-63-53550	165.53
Home Lumber Company	349027	08/19/2025	1x2x18" wood stake	620-07-63-53550	27.41
Home Lumber Company	349046	08/19/2025	2x4x16' hem-fir sel strut	620-07-63-53550	35.12
Quill Corporation	044915866	08/19/2025	adding machine roll	620-07-63-52372	2.70
Farm & City Supply	029421	08/19/2025	valve ball gas levtr 1/2"	620-07-63-52429	30.08
Verizon	06119588672	08/19/2025	service	620-07-63-52011	177.90
Elan Financial Services	07.28.25	08/19/2025	late fee	620-07-63-52103	19.41
US Signal Company LLC	bd016211	08/19/2025	service	620-07-63-52195	62.50
One Call Concepts, Inc	5070132	08/19/2025	locate fees	620-07-63-52199	588.34
Groebeier	632720-00	08/04/2025	#12 wire CU clad HDU CCS PE	620-07-63-10500	1,171.72
Border States	930852900	08/04/2025	reducer 2" IPS x 1 1/4" IPS pol	620-07-63-10500	55.04
Bosselman Pump & Pantry Inc	INV08363	08/19/2025	fuel	620-07-63-52014	783.54
Falls City Sanitation Service	INV08364	08/19/2025	july 2025	620-07-63-52085	65.00
Groebeier	143270-00	08/06/2025	Rectorseal T+2 4 OZ (G4560)	620-07-63-10500	111.82
Groebeier	143270-00	08/06/2025	1/2" CTS coupling Central EF #	620-07-63-10500	93.25

Expense Approval Report

Payment Dates: 8/19/2025 - 8/19/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Groeber	143270 01	08/07/2025	Rockshield 36"x30"x3/8" Farr	620-07-63-10500	541.95
Border States	930875816	08/11/2025	reducer 1" IPS x 1" CTS poly P	620-07-63-10500	47.31
Border States	930875816	08/11/2025	1" CTS poly tee PE4710 PERF	620-07-63-10500	8.60
Bletscher Trucking Inc	8052025	08/07/2025	Bletscher Trucking - haul rock	620-07-63-52099	278.16
Industrial Sales Company Inc	1201831-000	08/07/2025	Nipple 2" x 8" Blk {G4068}	620-07-63-10500	89.15
Industrial Sales Company Inc	1201831-000	08/07/2025	Tee 2" Blk threaded {G4025}	620-07-63-10500	115.79
Industrial Sales Company Inc	1201831-000	08/07/2025	Nipple 2" x 6" Blk {G4066}	620-07-63-10500	53.08
Industrial Sales Company Inc	1201831-000	08/07/2025	Nipple 1" x 7" Blk {G4038}	620-07-63-10500	44.27
Industrial Sales Company Inc	1201831-000	08/07/2025	Elbow 1" 90 deg Blk {G4013}	620-07-63-10500	177.66
Industrial Sales Company Inc	1201831-000	08/07/2025	Plug - 2" Blk threaded {G4011}	620-07-63-10500	29.85
Merz Ink	102086	08/12/2025	Falls City Logo decal	620-07-63-52014	135.00
Merz Ink	102086	08/12/2025	Stay Connected decals	620-07-63-52014	90.00
Merz Ink	102086	08/12/2025	Fix-It decals	620-07-63-52014	90.00
Merz Ink	102086	08/12/2025	Nebraska 811 decals	620-07-63-52014	90.00
Fund 620 - Gas Total:					7,191.53

Fund: 630 - Wastewater

Wolfe Printing	4543	08/19/2025	#10 Presort Envelopes	630-07-64-52372	322.50
Wolfe Printing	4543	08/19/2025	#9 Return Envelopes	630-07-64-52372	268.75
Farmers Cooperative	212537	08/19/2025	died diesel	630-07-64-52014	715.57
Farm & City Supply	028650	08/19/2025	weedstop conc 32oz	630-07-64-52093	9.99
Quill Corporation	044915866	08/19/2025	adding machine roll	630-07-64-52372	2.70
USA Bluebook	inv00769141	08/19/2025	usabluebook glass fiber filter	630-07-64-52300	96.30
USA Bluebook	inv00769141	08/19/2025	hach nitrogen ammonia test	630-07-64-52300	182.00
Holiday Inn - Kearney	109232	08/19/2025	strecker	630-07-64-52931	269.90
Helena Chemical Co	218581186	08/19/2025	weedmaster	630-07-64-52300	80.00
Farm & City Supply	029121	08/19/2025	cartridge moen h/c 2hndl	630-07-64-52093	37.98
Holiday Inn - Kearney	109230	08/19/2025	Roland	630-07-64-52931	269.90
Harmon's OK Tire	66273	08/19/2025	repairs	630-07-64-52420	44.00
Allied Systems, Inc.	66317	08/19/2025	repairs	630-07-64-52096	583.33
Brown County Transfer	157381	08/19/2025	service	630-07-64-52085	225.00
Farm & City Supply	029409	08/19/2025	aa battery	630-07-64-52429	18.99
Farm & City Supply	029409	08/19/2025	aaa batteries	630-07-64-52429	22.99
Verizon	06119588672	08/19/2025	service	630-07-64-52011	57.87
Elan Financial Services	07.28.25	08/19/2025	late fee	630-07-64-52103	19.41
US Signal Company LLC	bd016211	08/19/2025	service	630-07-64-52195	50.00
Bosselman Pump & Pantry Inc	INV08363	08/19/2025	fuel	630-07-64-52014	338.56
Falls City Sanitation Service	INV08364	08/19/2025	july 2025	630-07-64-52085	90.00
Southeast Nebraska Develop	INV08374	08/19/2025	sendd ga inv 1-7	630-07-64-52198	11,487.31
Southeast Nebraska Develop	INV08374	08/19/2025	sendd cm inv 1-3	630-07-64-52198	490.00
Fund 630 - Wastewater Total:					15,685.05

Fund: 998 - Utilities - Pooled Cash

Elan Financial Services	07.28.25	08/19/2025	supplies	998-07-00-21121	2,350.80
Fund 998 - Utilities - Pooled Cash Total:					2,350.80

Fund: 999 - General Government - Pooled Cash

Visa	08.01.25	08/19/2025	supplies	999-01-00-21121	760.95
Fund 999 - General Government - Pooled Cash Total:					760.95

Grand Total: 118,189.25

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
100 - General	231.53	0.00
110 - Police	5,959.87	0.00
115 - Animal Control	174.51	0.00
120 - Fire	108.50	0.00
130 - Building Inspections & Code Enforcement	52.41	0.00
150 - Parks	4,056.62	0.00
151 - Auditorium	820.75	0.00
170 - Library	4,524.57	0.00
180 - Cemetery	338.96	0.00
190 - Streets	1,791.46	0.00
195 - Mechanic Shop	756.70	0.00
205 - Dispatching	3,176.42	0.00
281 - Sidewalk Improvement Program	1,100.00	0.00
600 - Electric	28,527.67	0.00
610 - Water	40,580.95	0.00
620 - Gas	7,191.53	0.00
630 - Wastewater	15,685.05	0.00
998 - Utilities - Pooled Cash	2,350.80	0.00
999 - General Government - Pooled Cash	760.95	0.00
Grand Total:	118,189.25	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
100-01-00-21151	Payroll Deductions Paya	-200.00	0.00
100-01-11-52011	Telephone	7.98	0.00
100-01-11-52118	Printing & Publishing	273.50	0.00
100-01-11-52195	Technology Services	81.00	0.00
100-01-11-52196	Janitorial Expense	58.26	0.00
100-01-11-52372	Office Supplies	10.79	0.00
110-02-21-52011	Telephone	599.15	0.00
110-02-21-52014	Vehicle/Equipment Main	1,583.59	0.00
110-02-21-52118	Printing Expense	627.35	0.00
110-02-21-52195	Technology Services	112.50	0.00
110-02-21-52199	Other Contractual Servic	2,847.60	0.00
110-02-21-52333	Uniforms/Safety Supplie	129.38	0.00
110-02-21-52387	Postage/Shipping	2.04	0.00
110-02-21-52429	Supplies & Materials	58.26	0.00
115-02-23-52011	Telephone	39.91	0.00
115-02-23-52014	Vehicle/Equipment Main	122.10	0.00
115-02-23-52195	Technology Services	12.50	0.00
120-02-22-52099	Other Maintenance & R	96.00	0.00
120-02-22-52195	Technology Services	12.50	0.00
130-02-23-52011	Telephone	39.91	0.00
130-02-23-52195	Technology Services	12.50	0.00
150-05-51-21600	Deposits Payable	750.00	0.00
150-05-51-44520	Gate Fees	400.00	0.00
150-05-51-52011	Telephone	79.82	0.00
150-05-51-52014	Vehicle/Equipment Main	759.67	0.00
150-05-51-52085	Refuse/Recycling	195.00	0.00
150-05-51-52093	Building/Grounds Maint	105.00	0.00
150-05-51-52195	Technology Services	37.50	0.00
150-05-51-52198	Other Professional Servi	450.00	0.00
150-05-51-52330	Merchandise for Resale	796.82	0.00
150-05-51-52429	Supplies & Materials	982.81	0.00
151-05-51-52085	Refuse/Recycling	130.00	0.00
151-05-51-52195	Technology Services	37.50	0.00
151-05-51-52199	Other Contractual Servic	592.95	0.00

Account Summary

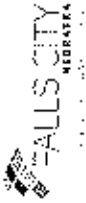
Account Number	Account Name	Expense Amount	Payment Amount
151-05-51-52429	Supplies & Materials	60.30	0.00
170-05-52-52085	Refuse/Recycling	65.00	0.00
170-05-52-52195	Technology Services	37.50	0.00
170-05-52-52198	Other Professional Servi	2,000.00	0.00
170-05-52-52199	Other Contractual Servic	240.00	0.00
170-05-52-52387	Postage/Shipping	185.90	0.00
170-05-52-52400	Books & Periodicals	1,823.14	0.00
170-05-52-52420	Supplies & Materials	173.03	0.00
180-05-53-52014	Vehicle/Equipment Main	250.15	0.00
180-05-53-52093	Building/Grounds Maint	20.04	0.00
180-05-53-52096	Operational Equipment	50.33	0.00
180-05-53-52195	Technology Services	12.50	0.00
180-05-53-52429	Supplies & Materials	5.94	0.00
190-03-31-52011	Telephone	39.91	0.00
190-03-31-52014	Vehicle/Equipment Main	1,053.34	0.00
190-03-31-52085	Refuse/Recycling	65.00	0.00
190-03-31-52195	Technology Services	25.00	0.00
190-03-31-52429	Supplies & Materials	8.21	0.00
195-03-66-52014	Vehicle/Equipment Main	87.00	0.00
195-03-66-52330	Merchandise for Resale	646.19	0.00
195-03-66-52429	Supplies & Materials	23.51	0.00
205-02-24-52195	Technology Services	3,176.42	0.00
281-06-23-52901	Grants Issued	1,100.00	0.00
600-07-00-10500	Inventory-Electric Gener	5,478.27	0.00
600-07-00-52103	Bank Charges	19.41	0.00
600-07-00-52197	Engineering Expense	10,621.25	0.00
600-07-61-51310	Training, Meetings & Co	80.92	0.00
600-07-61-52011	Telephone	182.92	0.00
600-07-61-52014	Vehicle/Equipment Main	1,160.06	0.00
600-07-61-52015	Vehicle/Equipment Repa	3,116.14	0.00
600-07-61-52085	Refuse/Recycling	65.00	0.00
600-07-61-52093	Building/Grounds Maint	537.16	0.00
600-07-61-52099	Other Maintenance & R	278.07	0.00
600-07-61-52195	Technology Expense	376.00	0.00
600-07-61-52199	Other Contractual Servic	80.00	0.00
600-07-61-52372	Office Supplies	2.70	0.00
600-07-61-52420	Small Equipment	40.84	0.00
600-07-61-52429	Supplies & Materials	267.68	0.00
600-07-61-52935	Other Supplies	53.73	0.00
600-07-61-53250	Other Capital Equipment	2,034.07	0.00
600-07-62-52011	Telephone	129.71	0.00
600-07-62-52014	Vehicle/Equipment Main	43.06	0.00
600-07-62-52085	Refuse/Recycling	130.00	0.00
600-07-62-52093	Building/Grounds Maint	23.20	0.00
600-07-62-52094	Infrastructure Maintena	113.86	0.00
600-07-62-52195	Technology Expense	25.00	0.00
600-07-62-52333	Uniforms/Safety Supplie	1,149.20	0.00
600-07-62-52372	Office Supplies	591.25	0.00
600-07-62-52420	Small Equipment	106.34	0.00
600-07-62-52429	Supplies & Materials	1,881.83	0.00
610-07-65-10500	Inventory-Water	6,414.51	0.00
610-07-65-52011	Telephone	57.87	0.00
610-07-65-52014	Vehicle/Equipment Main	280.74	0.00
610-07-65-52090	Office Equipment Repair	173.75	0.00
610-07-65-52093	Building/Grounds Maint	20.96	0.00
610-07-65-52094	Infrastructure Maintena	25,182.50	0.00
610-07-65-52099	Other Maintenance & R	278.07	0.00
610-07-65-52103	Bank Charges	19.41	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
610-07-65-52195	Technology Expense	270.00	0.00
610-07-65-52198	Other Professional Servi	78.00	0.00
610-07-65-52199	Other Contractual Servic	1,631.53	0.00
610-07-65-52300	Chemicals	5,289.25	0.00
610-07-65-52372	Office Supplies	791.94	0.00
610-07-67-52011	Telephone	79.92	0.00
610-07-67-52195	Technology Expense	12.50	0.00
620-07-63-10500	Inventory-Gas	2,538.89	0.00
620-07-63-52011	Telephone	177.90	0.00
620-07-63-52014	Vehicle/Equipment Main	1,188.54	0.00
620-07-63-52085	Refuse/Recycling	65.00	0.00
620-07-63-52096	Operational Equipment	1,389.56	0.00
620-07-63-52099	Other Maintenance & R	278.16	0.00
620-07-63-52103	Bank Charges	19.43	0.00
620-07-63-52195	Technology Expense	62.50	0.00
620-07-63-52199	Other Contractual Servic	588.34	0.00
620-07-63-52372	Office Supplies	593.95	0.00
620-07-63-52429	Supplies & Materials	30.08	0.00
620-07-63-53550	Utility Systems & Structu	259.20	0.00
630-07-64-52011	Telephone	57.87	0.00
630-07-64-52014	Vehicle/Equipment Main	1,054.13	0.00
630-07-64-52085	Refuse/Recycling	315.00	0.00
630-07-64-52093	Building/Grounds Maint	47.97	0.00
630-07-64-52096	Operational Equipment	583.33	0.00
630-07-64-52103	Bank Charges	19.41	0.00
630-07-64-52195	Technology Expense	50.00	0.00
630-07-64-52198	Other Professional Servi	11,979.31	0.00
630-07-64-52300	Chemicals	358.30	0.00
630-07-64-52372	Office Supplies	593.95	0.00
630-07-64-52420	Small Equipment	44.00	0.00
630-07-64-52429	Supplies & Materials	41.98	0.00
630-07-64-52931	Training, Meetings & Co	539.80	0.00
998-07-00-21121	PC - Purchase Card Liabil	2,350.80	0.00
999-01-00-21121	PC - Purchase Card Liabil	760.95	0.00
Grand Total:		118,189.25	0.00

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	97,032.67	0.00
21100152197	8,121.25	0.00
24100753550	259.20	0.00
24101652198	11,979.31	0.00
25300757330	796.82	0.00
Grand Total:	118,189.25	0.00



City of Falls City, NE

Treasurers Report

Summary

Date Range: 07/01/2025 - 07/31/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
100 - General:	3,835,542.25	79,101.40	34,367.66	24,435.03	24,435.03	3,831,403.93	3,859,975.28	-28,571.35
110 - Police	-1,955,680.55	650.10	90,908.36	-90,258.26	-90,258.26	-1,865,422.29	-2,045,938.81	180,516.52
115 - Animal Control	-59,179.90	1,476.30	3,306.82	-1,830.82	-1,830.82	-57,349.08	-61,010.72	3,661.64
120 - Fire	-171,006.30	-4,013.78	9,886.74	-13,852.52	-13,852.52	-157,553.78	-184,858.82	27,795.04
130 - Building Inspections & Code Enforcement	-101,850.88	4,515.14	8,413.27	-3,898.13	-3,898.13	-97,952.75	-105,749.01	7,796.26
140 - Senior Center	-275.49	0.00	0.00	0.00	0.00	-275.49	-275.49	0.00
150 - Parks	-981,012.48	19,879.25	111,458.51	-92,029.26	-92,029.26	-880,533.22	-1,073,541.74	184,508.52
151 - Auditorium	-264,327.53	5,365.30	19,366.93	-14,501.93	-14,501.93	-249,325.70	-278,829.55	29,503.86
160 - Tree Board	-551.15	0.00	0.00	0.00	0.00	-551.15	-551.15	0.00
170 - Library	-524,447.13	8,232.10	39,732.90	-31,500.80	-31,500.80	-492,946.33	-555,947.93	63,031.60
180 - Cemetery	-207,003.43	3,300.00	12,326.77	-9,226.77	-9,226.77	-197,776.86	-216,230.20	18,453.54
190 - Streets	-1,788,784.74	65,435.53	104,915.31	-38,479.78	-38,479.78	-1,750,304.96	-1,827,284.52	76,959.56
195 - Mechanic Shop	-17,213.72	70.62	9,078.15	-9,307.57	-9,307.57	-408,206.15	-425,221.29	18,015.14
205 - Dispatching	-588,247.34	1,815.00	38,854.75	-37,239.79	-37,039.79	-551,207.55	-625,287.13	74,079.58
206 - NG911-PSA	-16,597.89	0.00	0.00	0.00	0.00	-16,597.89	-16,597.89	0.00
213 - Solid Waste	475,941.31	4,054.00	0.00	4,054.30	4,054.00	471,887.31	479,995.31	-8,108.00
220 - CD86 - Downtown Revitalization Program	13,816.80	0.00	71,791.16	-71,791.16	-71,791.16	85,607.96	-57,974.36	143,582.32
230 - CD86 - COR Reuse	-2,655.44	0.00	0.00	0.00	0.00	-2,655.44	-2,655.44	0.00
240 - CD86 - Owner-Coupler Rehabilitation Program	1,826.96	0.00	0.00	0.00	0.00	1,826.96	1,826.96	0.00
245 - Rural Workforce Housing Fund	94,234.17	0.00	1,000.00	-1,000.00	-1,000.00	95,034.17	93,034.17	2,000.00
250 - LB843	132,611.47	0.00	18,928.75	-18,928.75	-18,928.75	151,540.22	113,682.72	37,857.50
255 - Revitalize Rural Nebraska	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260 - Capital Improvement Sinking	4,238,392.53	129,282.85	0.00	129,282.85	129,282.85	4,109,105.68	4,367,675.38	-258,569.70
270 - Library Project Sinking	44,974.91	0.00	0.00	0.00	0.00	44,974.91	44,974.91	0.00
283 - Housing Abatement/Demolition Program	-3,740.19	375.00	14,572.64	-10,375.47	-10,375.47	2,813.11	-14,115.66	16,928.77
281 - Sidewalk Improvement Program	-33,420.30	0.00	0.00	0.00	0.00	-33,420.30	-33,420.30	0.00
303 - Cemetery Trust	374,336.48	0.00	0.00	0.00	0.00	374,336.48	374,336.48	0.00
500 - Electric	5,555,616.39	15,868,124.78	448,115.50	15,170,134.29	15,170,134.29	-7,964,643.01	22,125,750.68	-30,090,393.69
510 - Water	642,684.06	163,246.73	302,691.87	40,739.21	40,733.21	621,832.50	683,417.27	-61,584.77
520 - Gas	6,608,054.41	90,654.85	340,447.74	-226,693.33	-226,693.33	6,811,647.58	9,381,361.38	-430,286.20
530 - Wastewater	1,317,546.74	104,345.45	183,978.31	-86,086.75	-86,086.75	1,410,035.40	1,231,485.58	178,549.42
700 - Unemployment:	120,874.65	0.00	0.00	0.00	0.00	120,874.65	120,874.65	0.00
Report Total:	17,739,856.87	16,546,908.02	1,664,232.32	14,612,164.58	14,612,164.58	3,398,203.41	32,352,071.45	-28,953,818.04



Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - General							
Revenue							
<u>100-01-11-41000</u>	Tax - Property	775,000.00	775,000.00	4,153.14	584,710.15	-190,289.85	24.55 %
<u>100-01-11-41005</u>	Tax - PILOT	704,130.00	704,130.00	56,145.28	558,143.27	-145,986.73	20.73 %
<u>100-01-11-41100</u>	Tax - Homestead Exemption	40,000.00	40,000.00	7,931.27	39,656.35	-343.65	0.86 %
<u>100-01-11-41300</u>	Tax - Pro-Rate Motor Vehicle	1,750.00	1,750.00	451.24	1,170.26	-579.74	33.13 %
<u>100-01-11-41400</u>	Tax - Airline & Carline	0.00	0.00	0.00	1,242.05	1,242.05	0.00 %
<u>100-01-11-41710</u>	Franchise Fees	43,000.00	43,000.00	0.00	33,002.08	-9,997.92	23.25 %
<u>100-01-11-41900</u>	Tax - Occupation Tax	97,743.21	97,743.21	4,238.85	36,694.84	-61,048.37	62.46 %
<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	0.00	2,007.00	822.00	169.37 %
<u>100-01-11-42100</u>	Planning Services-Applications/Per	1,500.00	1,500.00	0.00	692.00	-808.00	53.87 %
<u>100-01-11-43300</u>	Municipal Equalization	643,110.70	643,110.70	0.00	549,342.12	-93,768.58	14.58 %
<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	5,756.62	55,872.96	-10,147.04	15.37 %
<u>100-01-11-45130</u>	Rent/Leases on Land	10,500.00	10,500.00	0.00	3,175.00	-7,325.00	69.76 %
<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	4,000.00	4,000.00	0.00 %
<u>100-01-11-47290</u>	Transfers	800,000.00	800,000.00	0.00	-90.00	-800,090.00	100.01 %
<u>100-01-11-47430</u>	Miscellaneous	13,269.44	13,269.44	425.00	3,969.59	-9,299.85	70.08 %
	Revenue Total:	3,197,208.35	3,197,208.35	79,101.40	1,875,918.19	-1,321,290.16	41.33%
Expense							
<u>100-01-11-51000</u>	Salaries-Regular Full Time	48,076.38	48,076.38	4,048.10	39,770.95	-8,305.43	17.28 %
<u>100-01-11-51011</u>	Wages Council Member/Mayor	39,000.00	39,000.00	3,250.00	32,500.00	-6,500.00	16.67 %
<u>100-01-11-51020</u>	Salaries-Regular Part Time	0.00	0.00	93.27	631.54	-631.54	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	100.00 %
<u>100-01-11-51040</u>	Overtime	50.00	50.00	0.00	6.97	-43.03	86.06 %
<u>100-01-11-51060</u>	Special Pay - Holiday	3,087.54	3,087.54	228.48	2,615.16	-472.38	15.30 %
<u>100-01-11-51061</u>	Special Pay-Sick Leave	2,099.97	2,099.97	145.97	2,514.93	-414.96	-19.76 %
<u>100-01-11-51062</u>	Special Pay- Vacation	4,764.83	4,764.83	124.12	3,490.52	-1,274.31	-26.74 %
<u>100-01-11-51065</u>	Special Pay-CTO	219.45	219.45	29.18	324.73	-105.28	-47.97 %
<u>100-01-11-51066</u>	Special Pay-Allowances/Stipends	415.44	415.44	34.62	380.82	-34.62	-8.33 %
<u>100-01-11-51100</u>	Payroll Taxes-FICA	9,110.64	9,110.64	594.34	7,949.58	-1,161.06	-12.74 %
<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	764.29	7,421.80	-3,765.20	-33.66 %
<u>100-01-11-51210</u>	Allowances-Medical In lieu	0.00	0.00	137.50	1,100.00	1,100.00	0.00 %
<u>100-01-11-51220</u>	Health Savings Account	2,275.00	2,275.00	0.00	1,775.01	-499.99	-21.98 %
<u>100-01-11-51230</u>	Retirement 501a/457b	3,498.34	3,498.34	274.21	4,751.74	-1,253.40	-35.83 %
<u>100-01-11-51299</u>	Other Benefits & Costs	275.00	275.00	426.72	3,907.93	-3,632.93	-1,321.07 %
<u>100-01-11-51300</u>	Subscriptions & Educational Materl	110.00	110.00	0.00	1,185.24	-1,075.24	-977.49 %
<u>100-01-11-51302</u>	Associations Dues	6,861.28	6,861.28	0.00	8,793.42	-1,932.14	-28.16 %
<u>100-01-11-51310</u>	Training, Meetings & Conferences	1,500.00	1,500.00	0.00	1,937.08	-437.08	-29.14 %
<u>100-01-11-52011</u>	Telephone	7,901.16	7,901.16	610.10	6,450.21	-1,450.95	-18.36 %
<u>100-01-11-52014</u>	Vehicle/Equipment Maintenance &	1,610.66	1,610.66	0.00	224.20	-1,386.46	-86.08 %
<u>100-01-11-52015</u>	Vehicle/Equipment Repair	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>100-01-11-52018</u>	Heat/Gas Expense	2,435.08	2,435.08	141.18	2,141.12	-293.96	-12.07 %
<u>100-01-11-52019</u>	Water/Sewer Expense	1,479.46	1,479.46	124.85	1,360.73	-118.73	-8.03 %
<u>100-01-11-52020</u>	Electric Expense	11,724.61	11,724.61	0.00	8,847.73	-2,876.88	-24.54 %
<u>100-01-11-52085</u>	Refuse/Recycling	330.00	330.00	0.00	0.00	330.00	100.00 %
<u>100-01-11-52093</u>	Building/Grounds Maintenance & R	2,500.00	2,500.00	550.00	2,201.37	-298.63	-11.95 %
<u>100-01-11-52096</u>	Operation Equipment Repair	2,500.00	2,500.00	0.00	239.92	-2,260.08	-90.40 %
<u>100-01-11-52100</u>	Election Expense	500.00	500.00	0.00	212.04	-287.96	-57.59 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-01-11-52103</u>	Bank Charges	250.00	250.00	213.61	897.07	-647.07	-258.83 %
<u>100-01-11-52109</u>	Legal Expense	6,750.00	6,750.00	1,022.00	19,289.00	-12,539.00	-185.76 %
<u>100-01-11-52110</u>	Labor Relations Expense	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<u>100-01-11-52118</u>	Printing & Publishing	3,213.55	3,213.55	1,462.17	7,157.29	3,943.74	-122.72 %
<u>100-01-11-52147</u>	Advertising Expense	9,250.00	9,250.00	4,051.50	11,766.08	2,516.08	-27.20 %
<u>100-01-11-52160</u>	Insurance Expense	23,218.28	23,218.28	0.00	11,689.12	11,529.16	49.66 %
<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	96.25 %
<u>100-01-11-52175</u>	Rent & Leases Equipment & Vehicle	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<u>100-01-11-52192</u>	Accounting & Audit Expense	15,000.00	15,000.00	0.00	15,465.00	-465.00	-3.10 %
<u>100-01-11-52195</u>	Technology Services	30,900.00	30,900.00	81.00	9,692.72	21,207.28	68.63 %
<u>100-01-11-52196</u>	Sanitorial Expense	0.00	0.00	0.00	113.74	-113.74	0.00 %
<u>100-01-11-52198</u>	Other Professional Services	0.00	0.00	0.00	728.50	-728.50	0.00 %
<u>100-01-11-52199</u>	Other Contractual Services	2,950.00	2,950.00	175.00	3,128.93	-178.93	-6.07 %
<u>100-01-11-52320</u>	Books & Periodicals	500.00	500.00	0.00	155.50	344.50	68.90 %
<u>100-01-11-52372</u>	Office Supplies	2,879.22	2,879.22	68.20	2,307.52	571.70	19.86 %
<u>100-01-11-52387</u>	Postage/Shipping	900.00	900.00	0.00	1,154.96	-254.96	-28.33 %
<u>100-01-11-52420</u>	Small Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
<u>100-01-11-52429</u>	Supplies & Materials	500.00	500.00	0.00	896.71	396.71	-79.34 %
<u>100-01-11-52935</u>	Other Supplies	0.00	0.00	0.00	7.82	7.82	0.00 %
<u>100-01-11-53010</u>	Office Equipment	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
<u>100-01-11-53015</u>	Furniture/Fixtures	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<u>100-01-11-50000</u>	Transfers Out	0.00	0.00	0.00	320.00	-320.00	0.00 %
<u>100-04-00-52100</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	60.75	-60.75	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	15,725.25	170,104.59	-170,104.59	0.00 %
	Expense Total:	459,377.78	459,377.78	34,367.66	406,020.68	53,357.10	11.62%
Fund: 100 - General Surplus (Deficit):		2,737,830.57	2,737,830.57	44,733.74	1,469,897.51	-1,267,933.06	46.31%
Fund: 110 - Police							
Revenue							
<u>110-02-21-42305</u>	Permits-Gun	720.00	720.00	75.00	240.00	480.00	66.67 %
<u>110-02-21-43000</u>	Grant-Federal Funds	65,252.00	65,252.00	0.00	1,090.57	64,161.43	98.33 %
<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	70.00	1,120.00	10.00	0.88 %
<u>110-02-21-46550</u>	Miscellaneous	7,674.00	7,674.00	555.10	6,525.20	1,148.80	14.97 %
<u>110-02-21-47000</u>	Sale of Fixed Asset	250.00	250.00	0.00	0.00	250.00	100.00 %
	Revenue Total:	75,026.00	75,026.00	650.10	11,557.57	-63,468.43	84.60%
Expense							
<u>110-02-21-51000</u>	Salaries-Regular Full Time	727,156.72	727,156.72	46,183.08	550,265.33	170,891.39	23.50 %
<u>110-02-21-51020</u>	Salaries-Regular Part Time	1,350.00	1,350.00	0.00	0.00	1,350.00	100.00 %
<u>110-02-21-51040</u>	Overtime	38,192.19	38,192.19	2,786.03	26,969.48	11,222.71	29.38 %
<u>110-02-21-51060</u>	Special Pay-Holiday	33,306.13	33,306.13	4,241.71	34,974.03	-1,667.90	-5.01 %
<u>110-02-21-51061</u>	Special Pay-Sick leave	19,679.34	19,679.34	3,741.60	16,069.44	3,609.90	18.34 %
<u>110-02-21-51062</u>	Special Pay-Vacation	24,982.01	24,982.01	3,223.01	28,538.51	-3,556.50	-14.24 %
<u>110-02-21-51063</u>	Special Pay-OnCall Pay	9,368.88	9,368.88	990.00	7,795.00	1,573.88	16.80 %
<u>110-02-21-51064</u>	Special Pay-Shift Differential	30,408.61	30,408.61	1,692.17	21,079.47	9,329.14	30.68 %
<u>110-02-21-51065</u>	Special Pay-CFO	1,150.00	1,150.00	653.00	2,238.16	1,088.16	-94.62 %
<u>110-02-21-51066</u>	Special Pay Allowances/Stipends	150.00	150.00	11.54	126.94	23.06	15.37 %
<u>110-02-21-51099</u>	Other Pay	8,104.33	8,104.33	550.00	10,372.86	2,268.53	27.99 %
<u>110-02-21-51100</u>	Payroll Taxes FICA	67,040.78	67,040.78	4,971.40	54,396.22	12,644.56	18.86 %
<u>110-02-21-51200</u>	Group Insurance Health/Dental/Vis	105,947.43	105,947.43	7,344.15	81,309.13	24,638.30	23.26 %
<u>110-02-21-51210</u>	Allowances Medical InLie	29,700.00	29,700.00	3,025.00	25,850.00	3,850.00	12.96 %
<u>110-02-21-51220</u>	Health Savings Account	16,225.00	16,225.00	0.00	16,225.01	0.01	0.00 %
<u>110-02-21-51230</u>	Retirement - 501a/457b	51,551.72	51,551.72	3,204.60	40,442.04	11,109.68	21.55 %
<u>110-02-21-51300</u>	Subscriptions & Educational Materl	100.00	100.00	0.00	222.95	-122.95	-122.95 %
<u>110-02-21-51302</u>	Association Dues	750.00	750.00	0.00	100.00	650.00	86.67 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>110-02-21-51310</u>	Training, Meetings & Conferences	3,000.00	3,000.00	1,035.00	3,146.16	-146.16	-4.87 %
<u>110-02-21-52011</u>	Telephone	15,995.00	15,995.00	895.75	10,577.67	5,417.33	33.87 %
<u>110-02-21-52014</u>	Vehicle/Equipment Maintenance &	22,718.40	22,718.40	1,940.71	15,965.37	6,753.03	29.72 %
<u>110-02-21-52015</u>	Vehicle/Equipment Repair	1,500.00	1,500.00	0.00	1,352.09	147.91	9.86 %
<u>110-02-21-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	2,282.25	3,366.27	-1,866.27	-124.42 %
<u>110-02-21-52096</u>	Operational Equipment Repair	500.00	500.00	0.00	686.92	-186.92	-37.38 %
<u>110-02-21-52099</u>	Other Maintenance & Repair	150.00	150.00	58.00	58.00	92.00	61.33 %
<u>110-02-21-52109</u>	Legal Expense	37,469.60	37,469.60	736.75	19,918.97	17,550.63	46.84 %
<u>110-02-21-52110</u>	Labor Relations Expense	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<u>110-02-21-52118</u>	Printing Expense	1,500.00	1,500.00	248.14	3,116.45	-1,616.45	-107.76 %
<u>110-02-21-52147</u>	Advertising Expense	75.00	75.00	0.00	93.00	-18.00	-24.00 %
<u>110-02-21-52160</u>	Insurance Expense	32,288.00	32,288.00	0.00	43,822.00	-11,534.00	-35.72 %
<u>110-02-21-52195</u>	Technology Services	6,500.00	6,500.00	112.50	4,195.75	2,304.25	35.46 %
<u>110-02-21-52198</u>	Other Professional Services	250.00	250.00	241.88	1,774.88	-1,524.88	-609.95 %
<u>110-02-21-52199</u>	Other Contractual Services	15,028.00	15,028.00	617.60	13,457.10	1,570.90	10.45 %
<u>110-02-21-52333</u>	Uniforms/Safety Supplies	1,330.00	1,330.00	25.98	596.84	733.16	55.12 %
<u>110-02-21-52372</u>	Office Supplies	500.00	500.00	0.00	43.50	456.50	91.30 %
<u>110-02-21-52387</u>	Postage/Shipping	500.00	500.00	0.00	136.48	363.52	72.70 %
<u>110-02-21-52420</u>	Small Equipment	750.00	750.00	0.00	76.89	673.11	89.75 %
<u>110-02-21-52429</u>	Supplies & Materials	750.00	750.00	96.51	2,751.96	-2,001.96	-266.93 %
<u>110-02-21-52935</u>	Other Supplies	50.00	50.00	0.00	69.00	-19.00	-38.00 %
<u>110-02-21-53610</u>	Office Equipment	500.00	500.00	0.00	28.00	472.00	94.40 %
<u>110-02-21-53615</u>	Furniture/Fixtures	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>110-02-21-53650</u>	Vehicles	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
<u>110-02-21-53900</u>	Other Capital Outlay	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
Expense Total:		1,387,517.14	1,387,517.14	90,908.36	1,048,207.37	339,309.77	24.45%
Fund: 110 - Police Surplus (Deficit):		-1,312,491.14	-1,312,491.14	-90,258.26	-1,036,649.80	275,841.34	21.02%
Fund: 115 - Animal Control							
Revenue							
<u>115-02-23-42300</u>	Permits-Animal	1,575.00	1,575.00	0.00	240.00	-1,335.00	84.76 %
<u>115-02-23-42310</u>	Licenses - Dog & Cat	6,215.00	6,215.00	1,296.00	4,657.00	-1,558.00	25.07 %
<u>115-02-23-46550</u>	Miscellaneous	1,500.00	1,500.00	180.00	950.00	-550.00	36.67 %
Revenue Total:		9,290.00	9,290.00	1,476.00	5,847.00	-3,443.00	37.06%
Expense							
<u>115-02-23-51000</u>	Salaries-Regular Full Time	54,589.67	54,589.67	1,680.91	20,108.21	34,481.46	63.16 %
<u>115-02-23-51060</u>	Special Pay-Holiday	1,449.22	1,449.22	169.76	1,419.19	30.03	2.07 %
<u>115-02-23-51061</u>	Special Pay-Sick Leave	1,437.89	1,437.89	215.07	978.42	459.47	31.95 %
<u>115-02-23-51062</u>	Special Pay-Vacation	1,489.35	1,489.35	189.71	1,601.54	-112.19	-7.53 %
<u>115-02-23-51065</u>	Special Pay-CTO	0.00	0.00	0.00	11.01	-11.01	-0.00 %
<u>115-02-23-51100</u>	Payroll Taxes-FICA	2,879.44	2,879.44	188.41	2,053.46	825.98	28.69 %
<u>115-02-23-51200</u>	Group Insurance-Health/Dental/Vis	0.00	0.00	22.45	221.33	-221.33	-0.00 %
<u>115-02-23-51210</u>	Allowances-Medical in Lieu	3,300.00	3,300.00	275.00	2,750.00	550.00	16.67 %
<u>115-02-23-51220</u>	Health Savings Account	50.00	50.00	0.00	50.01	-0.01	-0.02 %
<u>115-02-23-51230</u>	Retirement-501a/457h	3,276.14	3,276.14	131.70	1,446.94	1,829.20	55.83 %
<u>115-02-23-51382</u>	Association Dues	250.00	250.00	0.00	0.00	250.00	100.00 %
<u>115-02-23-52011</u>	Telephone	0.00	0.00	42.94	386.45	-386.45	-0.00 %
<u>115-02-23-52014</u>	Vehicle/Equipment Maintenance &	2,545.75	2,545.75	63.54	827.58	1,718.17	67.49 %
<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	14.33	148.79	-148.79	-0.00 %
<u>115-02-23-52020</u>	Electric Expense	575.45	575.45	40.50	443.01	132.44	23.02 %
<u>115-02-23-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<u>115-02-23-52109</u>	Legal Expense	0.00	0.00	320.00	3,108.42	-3,108.42	-0.00 %
<u>115-02-23-52160</u>	Insurance Expense	4,123.86	4,123.86	0.00	3,538.00	585.86	14.21 %
<u>115-02-23-52195</u>	Technology Services	150.00	150.00	12.50	2,620.25	-2,470.25	-1,646.83 %
<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	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<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	99.18 %
<u>115-02-23-52935</u>	Other Supplies	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>115-02-23-53250</u>	Other Capital Equipment	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>115-02-23-53610</u>	Office Equipment	750.00	750.00	0.00	0.00	750.00	100.00 %
	Expense Total:	90,697.45	90,697.45	3,306.82	42,194.69	48,502.76	53.48%
	Fund: 115 - Animal Control Surplus (Deficit):	-81,407.45	-81,407.45	-1,830.82	-36,347.69	45,059.76	55.35%

**Fund: 120 - Fire
Revenue**

<u>120-02-22-43100</u>	Grant-State Funds	56,000.00	56,000.00	0.00	47,250.00	-8,750.00	15.63 %
<u>120-02-22-46200</u>	Bulk Water Receipts	480.00	480.00	4,015.78	11,846.47	-12,326.47	2,568.01 %
<u>120-02-22-47290</u>	Transfers	38,427.00	38,427.00	0.00	0.00	38,427.00	100.00 %
	Revenue Total:	94,907.00	94,907.00	-4,015.78	35,403.53	-59,503.47	62.70%

Expense

<u>120-02-22-51000</u>	Salaries-Regular Full Time	0.00	0.00	331.93	3,250.88	-3,250.88	0.00 %
<u>120-02-22-51020</u>	Salaries-Regular Part Time	4,794.47	4,794.47	39.38	688.09	4,106.38	85.65 %
<u>120-02-22-51060</u>	Special Pay-Holiday	250.50	250.50	18.31	219.72	30.78	12.29 %
<u>120-02-22-51061</u>	Special Pay-Sick leave	0.00	0.00	10.15	258.61	-258.61	0.00 %
<u>120-02-22-51062</u>	Special Pay-Vacation	422.71	422.71	5.96	284.33	138.38	32.74 %
<u>120-02-22-51063</u>	Special Pay-OnCall Pay	43,680.00	43,680.00	3,360.00	36,979.69	6,700.31	15.34 %
<u>120-02-22-51065</u>	Special Pay-CTO	60.00	60.00	0.00	11.01	48.99	81.65 %
<u>120-02-22-51066</u>	Special Pay-Allowances/Stipend	0.00	0.00	5.76	63.36	-63.36	0.00 %
<u>120-02-22-51099</u>	Other Pay	0.00	0.00	184.62	2,030.82	-2,030.82	0.00 %
<u>120-02-22-51100</u>	Payroll Taxes-FICA	0.00	0.00	300.11	3,333.03	-3,333.03	0.00 %
<u>120-02-22-51200</u>	Group Insurance-Health/Dental/Vis	703.48	703.48	138.97	696.15	7.33	1.04 %
<u>120-02-22-51220</u>	Health Savings Account	112.50	112.50	0.00	112.51	-0.01	0.01 %
<u>120-02-22-51230</u>	Retirement 501a/457b	281.77	281.77	22.01	241.68	40.09	14.23 %
<u>120-02-22-51302</u>	Association Dues	1,625.00	1,625.00	0.00	1,423.46	201.54	12.40 %
<u>120-02-22-51310</u>	Training, Meetings & Conferences	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>120-02-22-52011</u>	Telephone	1,628.20	1,628.20	127.53	1,615.89	12.31	0.76 %
<u>120-02-22-52014</u>	Vehicle/Equipment Maintenance &	8,000.00	8,000.00	2,102.00	2,286.31	5,713.69	71.42 %
<u>120-02-22-52015</u>	Vehicle/Equipment Repair	8,000.00	8,000.00	1,540.26	7,381.32	618.68	7.73 %
<u>120-02-22-52018</u>	Heat/Gas Expense	1,975.86	1,975.86	79.75	2,005.94	-30.08	-1.52 %
<u>120-02-22-52019</u>	Water/Sewer Expense	41,456.85	41,456.85	71.23	28,678.94	12,777.91	30.82 %
<u>120-02-22-52020</u>	Electric Expense	4,652.45	4,652.45	219.51	3,778.93	873.46	18.77 %
<u>120-02-22-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	269.04	1,230.96	82.06 %
<u>120-02-22-52096</u>	Operational Equipment Repair	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
<u>120-02-22-52099</u>	Other Maintenance & Repair	1,500.00	1,500.00	0.00	652.85	847.15	56.48 %
<u>120-02-22-52160</u>	Insurance Expense	10,972.00	10,972.00	0.00	21,443.00	-10,471.00	-95.43 %
<u>120-02-22-52195</u>	Technology Services	156.96	156.96	12.50	2,620.25	-2,463.29	-1,569.37 %
<u>120-02-22-52199</u>	Other Contractual Services	2,000.00	2,000.00	0.00	330.92	1,669.08	83.45 %
<u>120-02-22-52172</u>	Office Supplies	150.00	150.00	0.00	148.96	1.04	0.69 %
<u>120-02-22-52182</u>	Postage/Shipping	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>120-02-22-52420</u>	Small Equipment	2,500.00	2,500.00	1,239.20	1,408.60	1,091.40	43.66 %
<u>120-02-22-52429</u>	Supplies & Materials	250.00	250.00	27.56	27.56	222.44	88.98 %
<u>120-02-22-53250</u>	Other Capital Equipment	82,000.00	82,000.00	0.00	0.00	82,000.00	100.00 %
	Expense Total:	229,822.75	229,822.75	9,836.74	122,241.91	107,580.84	46.81%
	Fund: 120 - Fire Surplus (Deficit):	-134,915.75	-134,915.75	-13,852.52	-86,838.38	48,077.37	35.64%

Fund: 130 - Building Inspections & Code Enforcement

Revenue

<u>130-02-23-42100</u>	Permits-Building	77,649.93	77,649.93	3,931.38	56,686.85	-20,963.08	27.00 %
<u>130-02-23-42105</u>	Permits-Electric	1,657.49	1,657.49	0.00	57.30	-1,600.19	96.54 %
<u>130-02-23-42110</u>	Permits-Demolition & Moving	960.00	960.00	75.00	325.00	-635.00	66.15 %
<u>130-02-23-42112</u>	Permits-Mechanical	3,975.00	3,975.00	276.80	1,768.05	-2,206.95	55.57 %
<u>130-02-23-42115</u>	Permits-Plumbing	3,776.42	3,776.42	0.00	244.00	-3,532.42	93.54 %
<u>130-02-23-42199</u>	Permits-Other	475.00	475.00	120.00	1,368.00	-893.00	288.00 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>130-02-23-46550</u>	Miscellaneous	250.00	250.00	111.96	111.96	-138.04	55.22 %
	Revenue Total:	88,743.84	88,743.84	4,515.14	60,561.16	-28,182.68	91.76%
Expense							
<u>130-02-23-51000</u>	Salaries Regular Full Time	54,619.58	54,619.58	5,388.74	56,663.35	-2,043.77	-3.74 %
<u>130-02-23-51040</u>	Overtime	150.00	150.00	0.00	223.41	73.41	48.94 %
<u>130-02-23-51060</u>	Special Pay-Holiday	4,306.88	4,306.88	299.90	3,598.80	708.08	16.44 %
<u>130-02-23-51061</u>	Special Pay-Sick Leave	3,542.43	3,542.43	52.62	1,782.46	1,759.97	49.68 %
<u>130-02-23-51062</u>	Special Pay-Vacation	3,130.41	3,130.41	31.04	3,055.77	74.64	2.38 %
<u>130-02-23-51065</u>	Special Pay-CTO	711.80	711.80	225.58	787.92	-76.12	-10.69 %
<u>130-02-23-51066</u>	Special Pay-Allowances/Stipend	1,523.04	1,523.04	126.92	1,396.12	126.92	8.33 %
<u>130-02-23-51100</u>	Payroll Taxes-FICA	5,769.78	5,769.78	431.84	4,811.59	958.19	16.61 %
<u>130-02-23-51200</u>	Group Insurance-Health/Dental/Vis	21,321.40	21,321.40	1,441.30	13,997.99	7,323.41	34.35 %
<u>130-02-23-51220</u>	Health Savings Account	4,625.00	4,625.00	0.00	4,625.01	-0.01	0.00 %
<u>130-02-23-51230</u>	Retirement - 501a/457b	4,748.96	4,748.96	359.89	3,966.85	782.11	16.47 %
<u>130-02-23-51302</u>	Association Dues	1,300.00	1,300.00	0.00	0.00	1,300.00	100.00 %
<u>130-02-23-51310</u>	Training, Meetings & Conferences	500.00	500.00	0.00	2,036.04	-1,536.04	-307.21 %
<u>130-02-23-52011</u>	Telephone	514.32	514.32	42.94	429.39	84.93	16.51 %
<u>130-02-23-52109</u>	Legal Expense	2,976.00	2,976.00	0.00	260.00	2,716.00	91.26 %
<u>130-02-23-52147</u>	Advertising Expense	295.00	295.00	0.00	297.78	2.78	0.94 %
<u>130-02-23-52160</u>	Insurance	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
<u>130-02-23-52195</u>	Technology Services	10,092.00	10,092.00	12.50	12,137.25	-2,045.25	-20.27 %
<u>130-02-23-52199</u>	Other Contractual Services	750.00	750.00	0.00	85.00	665.00	88.67 %
<u>130-02-23-52333</u>	Uniforms/Safety Supplies	680.68	680.68	0.00	0.00	680.68	100.00 %
<u>130-02-23-52372</u>	Office Supplies	150.00	150.00	0.00	79.29	70.71	47.14 %
<u>130-02-23-52387</u>	Postage/Shipping	400.00	400.00	0.00	0.00	390.40	97.60 %
<u>130-02-23-52420</u>	Small Equipment	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>130-02-23-52429</u>	Supplies & Materials	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>130-02-23-53630</u>	Office Equipment	150.00	150.00	0.00	0.00	150.00	100.00 %
	Expense Total:	126,257.28	126,257.28	8,413.27	110,243.62	16,013.66	12.68%
Fund: 130 - Building Inspections & Code Enforcement Surplus (Defi		-37,513.44	-37,513.44	-3,898.13	-49,682.46	-12,169.02	-32.44%
Fund: 150 - Parks							
Revenue							
<u>150-05-00-40500</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	100.00 %
<u>150-05-51-43300</u>	Grant State Funds	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
<u>150-05-51-44500</u>	Building/Shelter Rental	5,670.00	5,670.00	308.00	4,800.00	870.00	15.34 %
<u>150-05-51-44505</u>	Camper & Tent Fees	26,766.00	26,766.00	2,025.00	18,145.00	8,621.00	32.21 %
<u>150-05-51-44515</u>	Concession Fees	20,750.00	20,750.00	6,899.25	18,599.75	2,150.25	10.36 %
<u>150-05-51-44520</u>	Gate Fees	47,500.00	47,500.00	9,484.00	44,595.00	2,905.00	6.12 %
<u>150-05-51-44525</u>	Program/Class Fees	0.00	0.00	150.00	8,700.00	8,700.00	0.00 %
<u>150-05-51-46000</u>	Donations	110,000.00	110,000.00	1,000.00	6,500.00	-103,500.00	94.09 %
<u>150-05-51-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	14.00	2,260.00	2,260.00	0.00 %
<u>150-05-51-46550</u>	Miscellaneous	1,500.00	1,500.00	7.00	853.50	646.50	43.10 %
<u>150-05-51-47040</u>	Sale of Fixed Assets	10,000.00	10,000.00	0.00	6.00	9,994.00	99.94 %
	Revenue Total:	1,167,186.00	1,167,186.00	19,879.25	135,085.29	-1,032,100.71	88.43%
Expense							
<u>150-05-51-51000</u>	Salaries Regular Full Time	181,937.85	181,937.85	12,014.16	129,109.95	52,827.90	29.04 %
<u>150-05-51-51030</u>	Hourly Wages Temporary/Seasonal	120,000.00	120,000.00	52,038.79	98,749.58	21,250.42	17.71 %
<u>150-05-51-51040</u>	Overtime	5,000.00	5,000.00	2,026.21	10,839.26	5,839.26	116.79 %
<u>150-05-51-51060</u>	Special Pay Holiday	9,818.29	9,818.29	618.61	7,267.48	2,550.81	25.98 %
<u>150-05-51-51061</u>	Special Pay Sick Leave	6,832.87	6,832.87	257.42	4,521.07	2,311.80	33.83 %
<u>150-05-51-51062</u>	Special Pay Vacation	12,090.76	12,090.76	389.10	13,066.02	975.26	8.07 %
<u>150-05-51-51065</u>	Special Pay-CTO	5,002.22	5,002.22	11.94	1,731.84	3,270.38	65.38 %
<u>150-05-51-51066</u>	Special Pay-Allowances/Stipend	600.00	600.00	69.24	761.64	-161.64	-26.94 %
<u>150-05-51-51100</u>	Payroll Taxes- FICA	21,525.00	21,525.00	5,157.39	20,194.47	1,330.53	6.18 %
<u>150-05-51-51110</u>	Payroll Taxes- FED	24,932.02	24,932.02	0.00	0.00	24,932.02	100.00 %
<u>150-05-51-51200</u>	Group Insurance-Health/Dental/Vis	47,936.31	47,936.31	3,002.49	31,550.71	16,385.60	34.18 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>150-05-51-51210</u>	Allowances-Medical Inlieu	3,300.00	3,300.00	275.00	2,612.50	687.50	20.83 %
<u>150-05-51-51220</u>	Health Savings Account	725.00	725.00	0.00	725.01	-0.01	0.00 %
<u>150-05-51-51230</u>	Retirement - 501a/457b	11,578.53	11,578.53	863.94	8,643.46	2,935.07	25.35 %
<u>150-05-51-51300</u>	Subscriptions & Educational Materi	0.00	0.00	100.00	287.50	287.50	0.00 %
<u>150-05-51-51302</u>	Association Dues	500.00	500.00	0.00	139.00	361.00	72.20 %
<u>150-05-51-51310</u>	Training, Meetings & Conferences	2,500.00	2,500.00	0.00	788.11	1,711.89	68.48 %
<u>150-05-51-52011</u>	Telephone	2,427.00	2,427.00	243.49	1,297.78	1,129.22	46.53 %
<u>150-05-51-52014</u>	Vehicle/Equipment Maintenance &	6,673.89	6,673.89	627.73	5,677.36	996.53	14.93 %
<u>150-05-51-52015</u>	Vehicle/Equipment Repair	250.00	250.00	25.00	99.98	150.02	60.01 %
<u>150-05-51-52018</u>	Heat/Gas Expense	4,831.44	4,831.44	5,905.24	5,969.24	-1,137.80	-23.55 %
<u>150-05-51-52019</u>	Water/Sewer Expense	55,244.89	55,244.89	6,867.56	31,115.78	24,129.11	43.68 %
<u>150-05-51-52020</u>	Electric Expense	21,752.98	21,752.98	3,990.62	15,198.42	6,554.56	30.13 %
<u>150-05-51-52085</u>	Refuse/Recycling	1,725.00	1,725.00	395.00	1,235.00	490.00	28.41 %
<u>150-05-51-52091</u>	Building/Grounds Maintenance & R	11,160.94	11,160.94	1,245.14	54,305.69	-43,144.75	-386.57 %
<u>150-05-51-52096</u>	Operational Equipment Repair	11,503.67	11,503.67	0.00	462.12	11,041.55	95.98 %
<u>150-05-51-52099</u>	Other Maintenance & Repair	2,206.44	2,206.44	0.00	160.49	2,045.95	92.73 %
<u>150-05-51-52109</u>	Legal Expense	0.00	0.00	160.00	400.00	400.00	0.00 %
<u>150-05-51-52160</u>	Insurance Expense	26,621.33	26,621.33	0.00	26,020.61	600.72	2.76 %
<u>150-05-51-52163</u>	Tax Expense	150.00	150.00	2,088.57	4,378.87	4,228.87	2,819.25 %
<u>150-05-51-52172</u>	Payments to Other Agencies	5,000.00	5,000.00	0.00	5,891.00	-891.00	17.82 %
<u>150-05-51-52195</u>	Technology Services	1,973.00	1,973.00	37.50	5,418.25	-3,445.25	174.62 %
<u>150-05-51-52198</u>	Other Professional Services	30,000.00	30,000.00	0.00	20.00	29,980.00	99.93 %
<u>150-05-51-52199</u>	Other Contractual Services	7,250.00	7,250.00	1,500.00	1,900.05	5,349.95	73.79 %
<u>150-05-51-52300</u>	Chemical	23,355.57	23,355.57	2,597.49	12,002.34	11,353.23	48.61 %
<u>150-05-51-52303</u>	Cost of Sale - Concessions	18,169.00	18,169.00	0.00	71.12	18,097.88	99.61 %
<u>150-05-51-52330</u>	Merchandise for Resale	0.00	0.00	6,313.29	10,786.27	-10,786.27	0.00 %
<u>150-05-51-52331</u>	Uniforms/Safety Supplies	3,201.36	3,201.36	76.78	6,099.38	-2,898.02	-90.52 %
<u>150-05-51-52372</u>	Office Supplies	500.00	500.00	53.56	277.41	222.59	44.52 %
<u>150-05-51-52387</u>	Postage/Shipping	250.00	250.00	0.00	0.00	250.00	100.00 %
<u>150-05-51-52420</u>	Small Equipment	4,248.66	4,248.66	0.00	5,173.66	-925.00	-21.77 %
<u>150-05-51-52429</u>	Supplies & Materials	15,431.37	15,431.37	1,907.31	12,486.85	2,944.52	19.08 %
<u>150-05-51-53200</u>	Buildings	8,000.00	8,000.00	0.00	3,076.87	4,923.13	61.54 %
<u>150-05-51-53250</u>	Other Capital Equipment	67,834.14	67,834.14	0.00	50,487.26	17,346.88	75.57 %
<u>150-05-51-53515</u>	Sidewalks	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<u>150-05-51-53610</u>	Office Equipment	1,500.00	1,500.00	0.00	58.63	1,441.37	96.09 %
<u>150-05-51-53900</u>	Other Capital Outlay	1,203,000.00	1,203,000.00	0.00	67,550.98	1,135,449.02	94.38 %
<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	111,458.51	658,759.01	1,344,780.52	67.12%
Fund: 150 - Parks Surplus (Deficit):		-836,353.53	-836,353.53	-91,579.26	-523,673.72	312,679.81	37.39%
Fund: 151 - Auditorium							
Revenue							
<u>151-05-09-40500</u>	Insurance Damage Claims	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	115.00	1,129.00	1,129.00	0.00 %
<u>151-05-51-44525</u>	Program/Class Fees	0.00	0.00	850.00	850.00	850.00	0.00 %
<u>151-05-51-44540</u>	Rent	32,150.00	32,150.00	4,400.00	11,795.00	-20,355.00	63.31 %
<u>151-05-51-46000</u>	Donations	0.00	0.00	0.00	8,157.00	8,157.00	0.00 %
Revenue Total:		32,150.00	32,150.00	5,365.00	24,531.12	-7,618.88	23.70%
Expense							
<u>151-05-51-51000</u>	Salaries Regular Full Time	59,933.51	59,933.51	4,971.77	49,022.21	10,911.30	18.21 %
<u>151-05-51-51020</u>	Salaries Regular Part Time	0.00	0.00	652.87	4,420.65	4,420.65	0.00 %
<u>151-05-51-51040</u>	Overtime	0.00	0.00	0.00	20.89	20.89	0.00 %
<u>151-05-51-51060</u>	Special Pay Holiday	1,811.40	1,811.40	268.93	2,370.40	-559.00	30.86 %
<u>151-05-51-51061</u>	Special Pay-Sick Leave	1,135.81	1,135.81	110.18	1,138.62	-2.81	0.25 %
<u>151-05-51-51062</u>	Special Pay-Vacation	1,275.68	1,275.68	11.94	1,302.05	-26.37	2.07 %
<u>151-05-51-51063</u>	Special Pay-CTO	50.00	50.00	15.82	236.44	-186.44	372.88 %
<u>151-05-51-51066</u>	Special Pay-Allowances/Stipend	270.00	270.00	63.44	697.84	-427.84	-158.46 %
<u>151-05-51-51100</u>	Payroll Taxes-FICA	3,239.80	3,239.80	513.80	4,947.92	-1,708.12	-52.72 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>151-05-51-51200</u>	Group Insurance Health/Dental/Vis	8,147.28	8,147.28	91.44	886.43	7,260.85	89.12 %
<u>151-05-51-51210</u>	Allowances-Medical In Lieu	3,300.00	3,300.00	687.50	5,912.50	-2,612.50	-79.17 %
<u>151-05-51-51220</u>	Health Savings Account	1,662.50	1,662.50	0.00	162.50	1,500.00	90.23 %
<u>151-05-51-51230</u>	Retirement-SD1a/457b	2,014.36	2,014.36	322.68	1,397.45	616.91	30.63 %
<u>151-05-51-52011</u>	Telephone	1,814.52	1,814.52	100.12	1,059.45	755.07	41.61 %
<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	0.00	19,023.99	1,878.62	-10.96 %
<u>151-05-51-52019</u>	Water/Sewer Expense	3,989.72	3,989.72	0.00	3,314.70	675.02	16.92 %
<u>151-05-51-52020</u>	Electric Expense	25,546.38	25,546.38	0.00	16,331.94	9,214.44	36.07 %
<u>151-05-51-52085</u>	Refuse/Recycling	1,275.00	1,275.00	130.00	1,170.00	105.00	8.24 %
<u>151-05-51-52093</u>	Building/Grounds Maintenance & R	6,500.00	6,500.00	76.93	13,608.90	-7,108.90	-109.24 %
<u>151-05-51-52096</u>	Operational Equipment Repair	1,500.00	1,500.00	0.00	580.56	919.44	61.30 %
<u>151-05-51-52099</u>	Other Maintenance & Repair	500.00	500.00	0.00	256.79	243.21	48.64 %
<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	8.23 %
<u>151-05-51-52195</u>	Technology Services	1,973.00	1,973.00	37.50	6,780.80	-4,807.80	-243.68 %
<u>151-05-51-52199</u>	Other Contractual Services	0.00	0.00	1,867.50	3,286.95	-3,286.95	0.00 %
<u>151-05-51-52312</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	309.90	9,399.04	-4,899.04	-108.87 %
<u>151-05-51-52429</u>	Supplies & Materials	2,500.00	2,500.00	358.32	5,951.65	-3,451.65	-138.07 %
<u>151-05-51-53250</u>	Other Capital Equipment	0.00	0.00	8,776.32	8,776.32	-8,776.32	0.00 %
<u>151-05-51-53515</u>	Sidewalks	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>151-05-51-53610</u>	Office Equipment	2,500.00	2,500.00	0.00	176.65	2,323.35	92.93 %
<u>151-05-51-53615</u>	Furniture/Fixtures	1,750.00	1,750.00	0.00	2,799.80	-1,049.80	-59.99 %
	Expense Total:	214,092.33	214,092.33	19,366.93	211,267.42	2,824.91	1.32 %
	Fund: 151 - Auditor/In Surplus (Deficit):	-181,942.33	-181,942.33	-14,001.93	-186,736.30	-4,793.97	-2.63 %

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	100.00 %
<u>160-06-00-46000</u>	Donations	1,500.00	1,500.00	0.00	0.00	-1,500.00	100.00 %
	Revenue Total:	9,500.00	9,500.00	0.00	0.00	-9,500.00	100.00 %
Expense							
<u>160-06-00-51300</u>	Subscriptions & Educational Materi	150.00	150.00	0.00	139.36	10.64	7.09 %
<u>160-06-00-52093</u>	Tree Care & Maintenance	7,700.00	7,700.00	0.00	0.00	7,700.00	100.00 %
<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	100.00 %
<u>160-06-00-52420</u>	Supplies & Materials	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
	Expense Total:	9,500.00	9,500.00	0.00	307.92	9,192.08	96.76 %
	Fund: 160 - Tree Board Surplus (Deficit):	0.00	0.00	0.00	-307.92	-307.92	0.00 %

Fund: 170 - Library

Revenue							
<u>170-05-52-44550</u>	Receipts	5,285.48	5,285.48	501.48	4,770.05	-515.43	9.75 %
<u>170-05-52-46000</u>	Donations	10,000.00	10,000.00	7,694.62	23,442.56	13,442.56	234.43 %
<u>170-05-52-46220</u>	Sale of Supplies/Merchandise	250.00	250.00	36.00	516.99	266.99	206.80 %
<u>170-05-52-46550</u>	Miscellaneous	50.00	50.00	0.00	0.00	50.00	100.00 %
	Revenue Total:	15,585.48	15,585.48	8,232.10	28,729.60	13,144.12	84.34 %
Expense							
<u>170-05-52-51030</u>	Salaries-Regular Full Time	172,536.83	172,536.83	14,495.19	151,468.29	21,068.54	12.21 %
<u>170-05-52-51020</u>	Salaries-Regular Part Time	19,468.00	19,468.00	806.85	8,998.80	10,469.20	53.78 %
<u>170-05-52-51040</u>	Overtime	480.00	480.00	343.47	2,954.13	2,474.13	-515.44 %
<u>170-05-52-51060</u>	Special Pay-Holiday	9,070.18	9,070.18	783.17	9,154.28	-84.10	-0.93 %
<u>170-05-52-51061</u>	Special Pay-Sick Leave	4,532.77	4,532.77	104.47	3,666.35	866.42	19.11 %
<u>170-05-52-51062</u>	Special Pay-Vacation	6,905.25	6,905.25	11.94	4,839.62	2,065.63	29.91 %
<u>170-05-52-51065</u>	Special Pay-CTO	301.20	301.20	268.49	1,423.91	-1,122.71	-372.75 %
<u>170-05-52-51066</u>	Special Pay-Allowances/Stipend	377.23	377.23	5.76	63.36	313.87	83.20 %
<u>170-05-52-53099</u>	Other Pay	2,274.94	2,274.94	46.16	680.00	1,594.94	70.11 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>170-05-52-51100</u>	Payroll Taxes-FICA	20,663.32	20,663.32	1,287.76	14,010.21	6,653.11	32.20 %
<u>170-05-52-51200</u>	Group Insurance Health/Dental/Vis	52,916.48	52,916.48	4,221.17	40,991.83	11,924.65	22.53 %
<u>170-05-52-51210</u>	Allowances Medical Intlieu	6,600.00	6,600.00	550.00	5,500.00	1,100.00	16.67 %
<u>170-05-52-51220</u>	Health Savings Account	1,250.00	1,250.00	0.00	4,162.50	-2,912.50	-233.00 %
<u>170-05-52-51230</u>	Retirement - 501a/457b	8,603.70	8,603.70	960.41	9,792.63	-1,188.93	-13.82 %
<u>170-05-52-51300</u>	Subscriptions & Educational Materi	10,265.46	10,265.46	5,083.29	9,328.76	936.70	9.12 %
<u>170-05-52-51302</u>	Association Dues	200.00	200.00	0.00	190.00	10.00	5.00 %
<u>170-05-52-51310</u>	Training, Meetings & Conferences	250.00	250.00	0.00	1,424.17	-1,174.11	-469.64 %
<u>170-05-52-52011</u>	Telephone	2,726.36	2,726.36	223.97	2,243.05	483.31	17.73 %
<u>170-05-52-52018</u>	Heat/Gas Expense	3,495.68	3,495.68	140.06	3,666.26	-170.58	-4.88 %
<u>170-05-52-52019</u>	Water/Sewer Expense	5,551.88	5,551.88	1,209.64	6,233.09	-681.21	-12.27 %
<u>170-05-52-52020</u>	Electric Expense	20,108.39	20,108.39	3,660.71	17,558.92	2,549.47	12.68 %
<u>170-05-52-52085</u>	Refuse/Recycling	780.00	780.00	65.00	520.00	260.00	33.33 %
<u>170-05-52-52090</u>	Office Equipment Repair	200.00	200.00	0.00	1,518.96	1,318.96	659.48 %
<u>170-05-52-52093</u>	Building/Grounds Maintenance & R	3,600.00	3,600.00	848.11	3,101.12	498.88	13.86 %
<u>170-05-52-52096</u>	Operational Equipment Repair	750.00	750.00	0.00	0.00	750.00	100.00 %
<u>170-05-52-52099</u>	Other Maintenance & Repair	500.00	500.00	0.00	486.12	13.88	2.78 %
<u>170-05-52-52118</u>	Printing Expense	1,400.00	1,400.00	531.55	1,648.12	-248.12	-17.72 %
<u>170-05-52-52147</u>	Advertising Expense	300.00	300.00	0.00	0.00	300.00	100.00 %
<u>170-05-52-52160</u>	Insurance Expense	16,820.68	16,820.68	0.00	17,697.00	-876.32	-5.21 %
<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	37.50	4,383.73	-2,854.73	-186.71 %
<u>170-05-52-52198</u>	Other Professional Services	850.00	850.00	681.03	2,435.58	-1,585.58	-186.54 %
<u>170-05-52-52199</u>	Other Contractual Services	7,154.40	7,154.40	430.50	7,159.73	-5.33	-0.07 %
<u>170-05-52-52372</u>	Office Supplies	1,707.05	1,707.05	188.95	889.12	817.93	47.91 %
<u>170-05-52-52387</u>	Postage/Shipping	3,229.06	3,229.06	208.46	2,609.18	619.88	19.20 %
<u>170-05-52-52400</u>	Books & Periodicals	29,366.44	29,366.44	1,614.35	19,445.69	9,920.75	33.78 %
<u>170-05-52-52420</u>	Small Equipment	0.00	0.00	96.98	96.98	96.98	0.00 %
<u>170-05-52-52429</u>	Supplies & Materials	3,381.83	3,381.83	650.50	2,982.83	399.00	11.80 %
<u>170-05-52-52935</u>	Other Supplies	0.00	0.00	168.26	406.78	-406.78	0.00 %
<u>170-05-52-53200</u>	Buildings	0.00	0.00	0.00	504.88	-504.88	0.00 %
	Expense Total:	420,146.13	420,146.13	39,732.90	364,345.67	55,800.46	13.28%
	Fund: 170 - Library Surplus (Deficit):	-404,560.65	-404,560.65	-31,500.80	-335,616.07	68,944.58	17.04%
Fund: 180 - Cemetery							
Revenue							
<u>180-05-53-46500</u>	Insurance Damage Claim	0.00	0.00	0.00	5,694.26	5,694.26	0.00 %
<u>180-05-53-47120</u>	Permits-Grave Markers	1,500.00	1,500.00	0.00	570.00	-930.00	62.00 %
<u>180-05-53-47610</u>	Burial Openings	13,000.00	13,000.00	0.00	13,150.00	-150.00	3.31 %
<u>180-05-53-47010</u>	Burial Sites	8,760.00	8,760.00	1,300.00	8,100.00	-660.00	7.53 %
<u>180-05-53-45115</u>	Rent/Leases on Land	0.00	0.00	0.00	680.00	680.00	0.00 %
<u>180-05-53-46000</u>	Donations	0.00	0.00	0.00	50.00	50.00	0.00 %
<u>180-05-53-46550</u>	Miscellaneous	800.00	800.00	0.00	600.00	200.00	25.00 %
<u>180-05-53-47000</u>	Sale of Fixed Assets	8,850.00	8,850.00	0.00	0.00	8,850.00	100.00 %
	Revenue Total:	33,510.00	33,510.00	3,300.00	28,844.26	-4,665.74	13.92%
Expense							
<u>180-05-53-51000</u>	Salaries-Regular Full Time	54,560.00	54,560.00	4,894.71	44,964.30	9,595.70	17.59 %
<u>180-05-53-51020</u>	Salaries-Regular Part time	0.00	0.00	3,085.96	8,568.63	-8,568.63	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	100.00 %
<u>180-05-53-51040</u>	Overtime	251.00	251.00	0.00	398.53	-147.53	-58.78 %
<u>180-05-53-51060</u>	Special Pay-Holiday	3,598.37	3,598.37	268.77	3,225.24	373.13	10.37 %
<u>180-05-53-51061</u>	Special Pay-Sick Leave	1,483.83	1,483.83	17.92	3,006.80	-1,522.97	-102.64 %
<u>180-05-53-51062</u>	Special Pay-Vacation	4,209.86	4,209.86	176.23	2,589.04	1,620.82	38.50 %
<u>180-05-53-51065</u>	Special Pay-CFO	7,066.29	7,066.29	17.90	5,266.85	1,799.44	25.47 %
<u>180-05-53-51066</u>	Special Pay-Allowances/Stipend	69.12	69.12	5.76	63.36	5.76	8.33 %
<u>180-05-53-51100</u>	Payroll Taxes-FICA	6,776.39	6,776.39	670.76	5,075.81	1,700.58	25.10 %
<u>180-05-53-51200</u>	Group Insurance-Health/Dental/Vis	9,504.32	9,504.32	1,137.62	11,047.35	-1,543.03	-16.24 %
<u>180-05-53-51220</u>	Health Savings Account	2,015.50	2,015.50	0.00	2,012.50	3.00	0.15 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>180-05-53-51230</u>	Retirement - 501a/457b	3,271.37	3,271.37	322.52	3,567.11	-295.74	-9.04 %
<u>180-05-53-51300</u>	Subscriptions & Educational Materi	0.00	0.00	500.00	500.00	-500.00	0.00 %
<u>180-05-53-51310</u>	Training, Meetings & Conferences	250.00	250.00	0.00	788.11	-538.11	-215.24 %
<u>180-05-53-52011</u>	Telephone	1,726.80	1,726.80	99.08	991.19	735.61	42.60 %
<u>180-05-53-52014</u>	Vehicle/Equipment Maintenance &	3,728.93	3,728.93	268.31	2,336.43	1,392.50	37.34 %
<u>180-05-53-52015</u>	Vehicle/Equipment Repair	785.65	785.65	0.00	0.00	785.65	100.00 %
<u>180-05-53-52018</u>	Heat/Gas Expense	1,563.54	1,563.54	0.00	0.00	1,563.54	100.00 %
<u>180-05-53-52020</u>	Electric Expense	1,872.14	1,872.14	141.60	1,735.74	136.40	7.29 %
<u>180-05-53-52093</u>	Building/Grounds Maintenance & R	500.00	500.00	0.00	505.66	-5.66	-1.13 %
<u>180-05-53-52096</u>	Operational Equipment Repair	1,193.16	1,193.16	155.50	220.23	972.93	81.54 %
<u>180-05-53-52117</u>	Advertising Expense	150.00	150.00	0.00	302.50	-152.50	-101.67 %
<u>180-05-53-52160</u>	Insurance Expense	5,076.00	5,076.00	0.00	5,191.44	-115.44	-2.27 %
<u>180-05-53-52195</u>	Technology Services	750.00	750.00	12.50	2,620.25	-1,870.25	-249.37 %
<u>180-05-53-52198</u>	Other Professional Services	9,600.00	9,600.00	715.00	715.00	8,885.00	92.55 %
<u>180-05-53-52199</u>	Other Contractual Services	0.00	0.00	0.00	3,133.22	-3,133.22	0.00 %
<u>180-05-53-52312</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	100.00 %
<u>180-05-53-52429</u>	Supplies & Materials	898.75	898.75	86.54	1,189.67	-290.92	-32.37 %
<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	31,082.68	-8,742.72	-38.11 %
<u>180-05-53-60800</u>	Transfers Out	0.00	0.00	0.00	250.00	-250.00	0.00 %
	Expense Total:	156,740.45	156,740.45	12,526.77	147,654.83	9,085.62	5.80%
	Fund: 180 - Cemetery Surplus (Deficit):	-123,230.45	-123,230.45	-9,226.77	-118,810.57	4,419.88	3.59%
Fund: 190 - Streets							
Revenue							
<u>190-03-31-41200</u>	Tax-Motor Vehicle	98,284.08	98,284.08	0.00	31,796.70	-66,487.38	67.65 %
<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	10,668.37	42,013.79	-30,549.21	42.10 %
<u>190-03-31-43120</u>	Maintenance Contract	4,350.00	4,350.00	0.00	13,348.80	-8,998.80	-306.87 %
<u>190-03-31-43200</u>	Highway Allocation	649,202.00	649,202.00	55,383.16	520,070.96	-129,131.04	-19.89 %
<u>190-03-31-45800</u>	Interest	0.00	0.00	0.00	151.14	-151.14	0.00 %
<u>190-03-31-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	0.00	713.46	-713.46	0.00 %
<u>190-03-31-46550</u>	Miscellaneous	7,083.00	7,083.00	384.00	661.00	6,422.00	90.67 %
<u>190-03-31-47000</u>	Sale of Fixed Assets	90,000.00	90,000.00	0.00	2,546.00	87,454.00	97.17 %
<u>190-03-31-48600</u>	Special Assessments	27,500.00	27,500.00	0.00	192,500.00	-165,000.00	-700.00 %
	Revenue Total:	948,982.08	948,982.08	66,435.53	807,473.29	-141,508.79	-14.91%
Expense							
<u>190-03-31-51000</u>	Salaries Regular Full Time	264,463.95	264,463.95	20,857.16	216,763.91	47,700.04	18.04 %
<u>190-03-31-51030</u>	Hourly Wages Temporary/Seasonal	6,757.80	6,757.80	0.00	0.00	6,757.80	100.00 %
<u>190-03-31-51040</u>	Overtime	80.00	80.00	182.50	8,665.40	-8,585.40	-10,731.75 %
<u>190-03-31-51060</u>	Special Pay-Holiday	17,429.49	17,429.49	1,244.55	14,776.68	2,652.81	15.22 %
<u>190-03-31-51061</u>	Special Pay-Sick Leave	15,088.84	15,088.84	939.13	10,251.69	4,837.15	32.06 %
<u>190-03-31-51062</u>	Special Pay-Vacation	20,506.27	20,506.27	620.94	16,079.00	4,427.27	21.59 %
<u>190-03-31-51063</u>	Special Pay-OnCall Pay	14,688.00	14,688.00	1,060.00	11,690.00	2,998.00	20.41 %
<u>190-03-31-51065</u>	Special Pay-CTO	4,840.73	4,840.73	1,229.12	14,143.71	-9,302.98	-192.18 %
<u>190-03-31-51066</u>	Special Pay-Allowances/Stipend	121.17	121.17	11.54	126.94	-5.77	-4.76 %
<u>190-03-31-51099</u>	Other Pay	56.33	56.33	0.00	332.89	-276.56	-490.96 %
<u>190-03-31-51100</u>	Payroll Taxes-FICA	25,871.48	25,871.48	1,922.00	21,847.49	4,023.99	15.55 %
<u>190-03-31-51200</u>	Group Insurance-Health/Dental/Vis	78,744.84	78,744.84	7,196.04	66,287.62	12,457.22	15.82 %
<u>190-03-31-51210</u>	Allowances-Medical Indieu	6,600.00	6,600.00	275.00	5,225.00	1,375.00	20.83 %
<u>190-03-31-51220</u>	Health Savings Account	10,325.00	10,325.00	833.35	11,158.36	-833.36	-8.07 %
<u>190-03-31-51230</u>	Retirement - 501a/457b	20,257.50	20,257.50	1,568.00	17,562.01	2,695.49	13.31 %
<u>190-03-31-51310</u>	Trainings, Meetings & Conferences	0.00	0.00	0.00	788.09	-788.09	0.00 %
<u>190-03-31-52002</u>	Asphalt-Cold Mix	5,402.20	5,402.20	0.00	6,592.29	-1,190.09	-22.03 %
<u>190-03-31-52003</u>	Concrete	35,898.53	35,898.53	0.00	2,152.55	33,745.98	94.00 %
<u>190-03-31-52005</u>	Street Lighting	71,240.52	71,240.52	0.00	0.00	71,240.52	100.00 %
<u>190-03-31-52011</u>	Telephone	2,270.64	2,270.64	95.92	988.45	1,282.19	56.47 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>190-03-31-52014</u>	Vehicle/Equipment Maintenance &	27,201.94	27,201.94	1,773.81	40,596.99	-13,395.05	49.24 %
<u>190-03-31-52015</u>	Vehicle/Equipment Repair	7,504.95	7,504.95	-783.65	7,409.16	95.79	1.28 %
<u>190-03-31-52018</u>	Heat/Gas Expense	5,296.13	5,296.13	46.57	3,769.56	1,526.57	28.82 %
<u>190-03-31-52019</u>	Water/Sewer Expense	620.38	670.38	57.57	627.77	-2.34	-0.38 %
<u>190-03-31-52020</u>	Electricity Expense	2,731.11	2,731.11	7,314.97	69,621.59	-66,890.48	-2,449.20 %
<u>190-03-31-52085</u>	Refuse/Recycling	780.00	780.00	65.00	585.00	195.00	25.00 %
<u>190-03-31-52093</u>	Building/Grounds Maintenance & R	2,500.00	2,500.00	59.99	407.95	2,092.05	83.68 %
<u>190-03-31-52094</u>	Infrastructure Maintenance & Repa	0.00	0.00	0.00	4,459.87	-4,459.87	0.00 %
<u>190-03-31-52096</u>	Operational Equipment Repair	8,785.00	8,785.69	0.00	0.00	8,785.69	100.00 %
<u>190-03-31-52099</u>	Other Maintenance & Repair	1,979.54	1,979.54	0.00	0.00	1,979.54	100.00 %
<u>190-03-31-52109</u>	Legal Expense	0.00	0.00	0.00	440.00	440.00	0.00 %
<u>190-03-31-52147</u>	Advertising Expense	81.18	81.18	0.00	99.13	17.95	-22.11 %
<u>190-03-31-52160</u>	Insurance Expense	5,603.40	5,603.40	0.00	33,588.60	-27,985.20	499.43 %
<u>190-03-31-52175</u>	Rent & Leases - Equipment & Vehicl	104,426.16	104,426.16	0.00	64,386.11	40,040.05	38.34 %
<u>190-03-31-52195</u>	Technology Services	984.75	984.75	25.00	3,320.25	-2,335.50	237.17 %
<u>190-03-31-52197</u>	Engineering Expense	0.00	0.00	1,817.88	25,249.77	-25,249.77	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	0.00	567.40	4,432.60	88.75 %
<u>190-03-31-52300</u>	Chemicals	4,500.00	4,500.00	393.48	633.88	3,866.12	85.91 %
<u>190-03-31-52333</u>	Uniforms/Safety Supplies	3,031.40	3,031.40	0.00	0.00	3,031.40	100.00 %
<u>190-03-31-52354</u>	Gravel & Barrow	10,000.00	10,000.00	0.00	9,767.85	232.15	2.32 %
<u>190-03-31-52360</u>	Lumber	3,000.00	3,000.00	0.00	557.58	2,442.42	81.41 %
<u>190-03-31-52372</u>	Office Supplies	150.00	150.00	0.00	106.93	43.07	28.71 %
<u>190-03-31-52387</u>	Postage/Freight	150.00	150.00	0.00	61.85	88.15	58.77 %
<u>190-03-31-52417</u>	Signs & Posts	4,500.00	4,500.00	88.97	1,720.10	2,779.90	61.78 %
<u>190-03-31-52420</u>	Small Equipment	8,000.00	8,000.00	0.00	37.78	7,962.22	99.53 %
<u>190-03-31-52429</u>	Supplies & Materials	29,770.21	29,770.21	369.71	2,682.59	27,087.62	90.99 %
<u>190-03-31-52935</u>	Other Supplies	0.00	0.00	0.00	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	100.00 %
<u>190-03-31-53250</u>	Other Capital Equipment	25,000.00	25,000.00	55,655.91	66,233.91	-41,233.91	164.94 %
<u>190-03-31-53530</u>	Street Preservation	75,000.00	75,000.00	0.00	34,258.00	40,742.00	54.32 %
<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	100.00 %
<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	0.00	30,888.75	-800.00	-2.66 %
<u>190-03-31-54110</u>	Principal Payments	75,000.00	75,000.00	0.00	75,000.00	0.00	0.00 %
<u>190-03-31-54115</u>	Debt Service Fees	200.00	200.00	0.00	400.00	-200.00	-100.00 %
Expense Total:		1,051,028.88	1,051,028.88	104,915.31	1,035,499.33	15,529.55	1.48%
Fund: 190 - Streets Surplus (Deficit):		-102,046.80	-102,046.80	-38,479.78	-228,026.04	-125,979.24	-123.45%
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	100.00 %
<u>195-03-66-46550</u>	Miscellaneous	0.00	0.00	70.62	70.62	70.62	0.00 %
Revenue Total:		59,850.75	59,850.75	70.62	70.62	-59,780.13	99.88%
Expense							
<u>195-03-66-51000</u>	Salaries-Regular Full Time	53,705.51	53,705.51	4,658.05	46,600.73	7,014.78	13.06 %
<u>195-03-66-51040</u>	Overtime	120.00	120.00	111.81	1,644.56	-1,524.56	-1,270.47 %
<u>195-03-66-51060</u>	Special Pay-Holiday	3,840.41	3,840.41	267.49	2,965.48	874.93	22.78 %
<u>195-03-66-51061</u>	Special Pay-Sick Leave	6,585.16	6,585.16	259.63	5,977.71	607.45	9.22 %
<u>195-03-66-51062</u>	Special Pay-Vacation	6,260.56	6,260.56	164.69	2,722.36	3,538.20	56.52 %
<u>195-03-66-51065</u>	Special Pay-CTO	180.00	180.00	0.00	414.15	-234.15	-130.08 %
<u>195-03-66-51066</u>	Special Pay-Allowances/Stipend	229.00	229.00	21.14	232.54	-3.54	-1.55 %
<u>195-03-66-51100</u>	Payroll Taxes-FICA	5,307.51	5,307.51	404.91	4,524.30	783.21	14.76 %
<u>195-03-66-51200</u>	Group Insurance-Health/Dental/Vis	10,292.28	10,292.28	886.71	8,611.49	1,680.79	16.33 %
<u>195-03-66-51220</u>	Health Savings Account	2,162.50	2,162.50	0.00	2,162.50	0.00	0.00 %
<u>195-03-66-51230</u>	Retirement-501a/457b	4,250.49	4,250.49	327.69	3,624.94	625.55	14.72 %
<u>195-03-66-51310</u>	Training, Meetings & Conferences	0.00	0.00	0.00	788.09	-788.09	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>195-03-66-52011</u>	Telephone	0.00	0.00	6.08	40.05	-40.05	0.00 %
<u>195-03-66-52014</u>	Vehicle/Equipment Maintenance &	359.87	359.87	90.30	591.00	-231.13	-64.23 %
<u>195-03-66-52015</u>	Vehicle/Equipment Repair	49.52	49.52	76.75	2,894.92	-2,845.40	-5,745.96 %
<u>195-03-66-52085</u>	Refuse/Recycling	175.00	175.00	0.00	0.00	175.00	100.00 %
<u>195-03-66-52093</u>	Building/Grounds Maintenance & R	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>195-03-66-52160</u>	Insurance Expense	2,112.00	2,112.00	0.00	3,238.00	-1,126.00	-53.31 %
<u>195-03-66-52195</u>	Technology Services	750.00	750.00	0.00	1,920.25	-1,170.25	-156.03 %
<u>195-03-66-52199</u>	Other Contractual Services	0.00	0.00	0.00	85.00	-85.00	0.00 %
<u>195-03-66-52310</u>	Merchandise for Resale	19,995.01	19,995.01	1,596.22	16,003.83	3,991.18	19.96 %
<u>195-03-66-52332</u>	Uniforms/Safety Supplies	680.86	680.86	0.00	0.00	680.86	100.00 %
<u>195-03-66-52372</u>	Office Supplies	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>195-03-66-52387</u>	Postage/Shipping	50.00	50.00	0.00	0.00	50.00	100.00 %
<u>195-03-66-52420</u>	Small Equipment	1,000.00	1,000.00	0.00	215.00	785.00	78.50 %
<u>195-03-66-52429</u>	Supplies & Materials	945.82	945.82	206.72	1,041.28	-95.46	-10.09 %
	Expense Total:	119,701.50	119,701.50	9,078.19	106,388.18	13,313.32	11.12%
Fund: 195 - Mechanic Shop Surplus (Deficit):		-59,850.75	-59,850.75	-9,007.57	-106,317.56	-46,466.81	-77.64%
Fund: 205 - Dispatching							
Revenue							
<u>205-02-24-41700</u>	Tax Surcharge 911	38,567.42	38,567.42	1,815.00	18,235.14	-20,332.28	52.72 %
<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	1,815.00	18,236.14	-20,331.28	52.72%
Expense							
<u>205-02-24-51000</u>	Salaries-Regular Full Time	184,552.50	184,552.50	17,360.00	155,454.80	29,097.70	15.77 %
<u>205-02-24-51040</u>	Overtime	26,026.10	26,026.10	2,391.31	10,601.60	6,424.50	24.68 %
<u>205-02-24-51060</u>	Special Pay-Holiday	13,103.36	13,103.36	1,749.12	12,209.06	894.30	6.82 %
<u>205-02-24-51061</u>	Special Pay-Sick Leave	5,881.17	5,881.17	1,646.30	8,523.61	-2,642.44	-44.93 %
<u>205-02-24-51062</u>	Special Pay-Vacation	12,877.43	12,877.43	349.32	6,828.39	6,049.04	46.97 %
<u>205-02-24-51064</u>	Special Pay-Shift Differential	8,222.39	8,222.39	567.00	6,641.47	1,580.92	19.23 %
<u>205-02-24-51065</u>	Special Pay-CTO	44.45	44.45	44.73	948.02	-903.57	-2,032.78 %
<u>205-02-24-51066</u>	Special Pay-Allowances/Stipend	60.90	60.90	5.80	63.80	2.90	4.76 %
<u>205-02-24-51099</u>	Other Pay	836.66	836.66	0.00	1,245.58	-408.92	-48.88 %
<u>205-02-24-51100</u>	Payroll Taxes-FICA	22,004.37	22,004.37	1,801.36	19,194.83	2,809.54	12.77 %
<u>205-02-24-51200</u>	Group Insurance-Health/Dental/Vis	73,868.04	73,868.04	7,166.41	64,539.87	9,328.17	12.63 %
<u>205-02-24-51210</u>	Allowances Medical Inlieu	6,600.00	6,600.00	550.00	5,500.00	1,100.00	16.67 %
<u>205-02-24-51220</u>	Health Savings Account	10,829.20	10,829.20	0.00	10,162.46	666.74	6.16 %
<u>205-02-24-51230</u>	Retirement 501a/457b	16,458.34	16,458.34	1,263.36	14,537.95	1,920.39	11.67 %
<u>205-02-24-51300</u>	Subscriptions & Educational Materi	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>205-02-24-51310</u>	Training, Meetings & Conferences	3,500.00	3,500.00	0.00	2,630.16	869.84	24.67 %
<u>205-02-24-52011</u>	Telephone	3,805.95	3,805.95	709.49	5,677.15	-1,871.20	-49.17 %
<u>205-02-24-52050</u>	Office Equipment Repair	250.00	250.00	0.00	0.00	250.00	100.00 %
<u>205-02-24-52093</u>	Building/Grounds Maintenance & R	0.00	0.00	0.00	85.00	-85.00	0.00 %
<u>205-02-24-52096</u>	Operational Equipment Repair	250.00	250.00	0.00	239.91	10.09	4.04 %
<u>205-02-24-52109</u>	Legal Expense	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>205-02-24-52110</u>	Labor Relations Expense	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>205-02-24-52160</u>	Insurance Expense	4,360.00	4,360.00	0.00	103.00	4,257.00	97.64 %
<u>205-02-24-52166</u>	Damages/Tort Claims	0.00	0.00	0.00	78.94	-78.94	0.00 %
<u>205-02-24-52195</u>	Technology Services	0.00	0.00	3,178.59	20,985.28	-20,985.28	0.00 %
<u>205-02-24-52199</u>	Other Contractual Services	25,500.00	25,500.00	0.00	19,848.50	5,651.50	22.16 %
<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	72.00	274.38	225.62	45.12 %
<u>205-02-24-52935</u>	Other Supplies	0.00	0.00	0.00	135.95	-135.95	0.00 %
<u>205-02-24-53010</u>	Office Equipment	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>205-02-24-53015</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	38,854.79	388,873.10	32,307.76	7.67%
Fund: 205 - Dispatching Surplus (Deficit):		-382,613.44	-382,613.44	-37,039.79	-370,636.96	11,976.48	3.13%

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 206 - NG911-PSAP							
Revenue							
<u>206-02-24-43100</u>	NG911 PSAP Payments	42,833.38	42,833.38	0.00	35,045.46	7,787.92	18.18 %
	Revenue Total:	42,833.38	42,833.38	0.00	35,045.46	-7,787.92	18.18%
Expense							
<u>206-02-24-51000</u>	Salaries-Regular Full Time	42,833.38	42,833.38	0.00	42,833.34	0.04	0.00 %
<u>206-02-24-52429</u>	Supplies & Materials	4,300.00	4,300.00	0.00	0.00	4,300.00	100.00 %
	Expense Total:	47,133.38	47,133.38	0.00	42,833.34	4,300.04	9.12%
	Fund: 206 - NG911-PSAP Surplus (Deficit):	-4,300.00	-4,300.00	0.00	-7,787.88	-3,487.88	-81.11%
Fund: 210 - Solid Waste							
Revenue							
<u>210-03-00-44400</u>	Tax-Excise	48,744.00	48,744.00	4,054.00	28,284.00	-20,460.00	41.97 %
	Revenue Total:	48,744.00	48,744.00	4,054.00	28,284.00	-20,460.00	41.97%
Expense							
<u>210-03-00-52011</u>	Telephone	672.00	672.00	0.00	0.00	672.00	100.00 %
<u>210-03-00-53250</u>	Other Capital Equipment	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
	Expense Total:	45,672.00	45,672.00	0.00	0.00	45,672.00	100.00%
	Fund: 210 - Solid Waste Surplus (Deficit):	3,072.00	3,072.00	4,054.00	28,284.00	25,212.00	-820.70%
Fund: 220 - CDBG - Downtown Revitalization Program							
Revenue							
<u>220-06-00-43000</u>	Grant - Federal Funds	435,000.00	435,000.00	0.00	52,912.31	-382,087.69	87.84 %
<u>220-06-00-45150</u>	Loan Repayment-Principal & Intere	0.00	0.00	0.00	1,624.42	1,624.42	0.00 %
<u>220-06-00-47290</u>	Transfers In	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
	Revenue Total:	535,000.00	535,000.00	0.00	54,536.73	-480,463.27	89.81%
Expense							
<u>220-06-00-52103</u>	Grant Administration Expense	25,000.00	25,000.00	1,737.41	28,729.72	-3,729.72	-14.92 %
<u>220-06-00-52109</u>	Legal Expense	1,500.00	1,500.00	0.00	240.00	1,260.00	84.00 %
<u>220-06-00-52108</u>	Other Professional Services	135,000.00	135,000.00	0.00	0.00	135,000.00	100.00 %
<u>220-06-00-52901</u>	Rehabilitation of Private Properties	165,000.00	165,000.00	17,726.25	43,646.25	121,353.75	73.55 %
<u>220-06-00-52935</u>	Other Supplies	0.00	0.00	52,327.50	52,327.50	52,327.50	0.00 %
<u>220-06-00-53515</u>	Sidewalks	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
	Expense Total:	526,500.00	526,500.00	71,791.16	124,943.47	401,556.53	76.27%
	Fund: 220 - CDBG - Downtown Revitalization Program Surplus (De	8,500.00	8,500.00	-71,791.16	-70,406.74	-78,906.74	928.31%
Fund: 230 - CDBG-00R Reuse							
Expense							
<u>230-06-00-52109</u>	Legal Expense	0.00	0.00	0.00	400.00	-400.00	0.00 %
<u>230-06-00-60600</u>	Transfers Out	0.00	0.00	0.00	7,920.57	-7,920.57	0.00 %
	Expense Total:	0.00	0.00	0.00	7,920.57	-7,920.57	0.00%
	Fund: 230 - CDBG-00R Reuse Total:	0.00	0.00	0.00	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	1,099.78	1,099.78	0.00 %
	Revenue Total:	0.00	0.00	0.00	44,202.56	44,202.56	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>240-06-00-52147</u>	Advertising Expense	0.00	0.00	0.00	28.42	28.42	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>240-06-00-60600</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	56,685.03	-56,685.03	0.00%
	Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program Surplu	0.00	0.00	0.00	-12,482.47	-12,482.47	0.00%

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
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	2.18 %
	Revenue Total:	325,000.00	325,000.00	0.00	317,900.00	-7,100.00	2.18%
Expense							
<u>245-01-00-52109</u>	Legal Expense	750.00	750.00	1,000.00	3,240.00	-2,490.00	-332.00 %
<u>245-01-00-52900</u>	Construction Expense	317,900.00	317,900.00	0.00	213,073.90	104,826.10	32.97 %
<u>245-01-00-52935</u>	Miscellaneous	6,350.00	6,350.00	0.00	0.00	6,350.00	100.00 %
	Expense Total:	325,000.00	325,000.00	1,000.00	216,313.90	108,686.10	33.44%
	Fund: 245 - Rural Workforce Housing Fund Surplus (Deficit):	0.00	0.00	-1,000.00	101,586.10	101,586.10	0.00%
Fund: 250 - LB840							
Expense							
<u>250-06-00-52001</u>	Grants Issued	152,816.95	152,816.95	18,928.75	39,134.23	113,682.72	74.39 %
	Expense Total:	152,816.95	152,816.95	18,928.75	39,134.23	113,682.72	74.39%
	Fund: 250 - LB840 Total:	152,816.95	152,816.95	18,928.75	39,134.23	113,682.72	74.39%
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 %
<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	129,282.85	1,292,853.55	-305,910.45	19.13 %
	Revenue Total:	1,598,764.00	1,598,764.00	129,282.85	1,292,853.55	-305,910.45	19.13%
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	100.00 %
	Expense Total:	1,495,000.00	1,495,000.00	0.00	0.00	1,495,000.00	100.00%
	Fund: 260 - Capital Improvement Sinking Surplus (Deficit):	103,764.00	103,764.00	129,282.85	1,292,853.55	1,189,089.55	-1,145.96%
Fund: 280 - Housing Abatement/Demolition Program							
Revenue							
<u>280-06-23-45150</u>	Loan Repayment-Principal & Intere	16,944.00	16,944.00	375.00	35,601.45	18,657.45	210.11 %
<u>280-06-23-48100</u>	Vacant Property Fees	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
	Revenue Total:	28,944.00	28,944.00	375.00	35,601.45	6,657.45	23.00%
Expense							
<u>280-06-23-52085</u>	Refuse/Recycling	0.00	0.00	0.00	4,346.06	-4,346.06	0.00 %
<u>280-06-23-52109</u>	Legal Expense	7,500.00	7,500.00	1,572.64	3,685.70	3,814.30	50.86 %
<u>280-06-23-52175</u>	ACM Inspections & Remediation	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>280-06-23-52176</u>	Demolition Expense	40,000.00	40,000.00	13,000.00	13,313.91	26,686.09	66.72 %
<u>280-06-23-52177</u>	Grass/Weed Control	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<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	107.64	47.36	31.57 %
<u>280-06-23-52429</u>	Supplies & Materials	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
	Expense Total:	61,650.00	61,650.00	14,572.64	21,794.67	39,855.33	64.65%
	Fund: 280 - Housing Abatement/Demolition Program Surplus (Defi	-32,706.00	-32,706.00	-14,197.64	13,806.78	46,512.78	142.21%
Fund: 281 - Sidewalk Improvement Program							
Expense							
<u>281-06-23-52001</u>	Grants Issued	15,000.00	15,000.00	0.00	11,600.00	3,400.00	22.67 %
	Expense Total:	15,000.00	15,000.00	0.00	11,600.00	3,400.00	22.67%
	Fund: 281 - Sidewalk Improvement Program Total:	15,000.00	15,000.00	0.00	11,600.00	3,400.00	22.67%

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 600 - Electric							
Revenue							
<u>600-07-00-41800</u>	Sales Tax	544,052.00	544,052.00	43,834.45	313,816.54	-230,235.46	42.32 %
<u>600-07-00-43000</u>	Grant -Federal Funds	573,047.00	573,047.00	0.00	0.00	-573,047.00	100.00 %
<u>600-07-00-43100</u>	Grant -State Funds	0.00	0.00	14,900,000.00	29,900,000.00	29,900,000.00	0.00 %
<u>600-07-00-44300</u>	Residential	3,475,190.00	3,475,190.00	383,704.69	2,596,665.69	-878,524.31	25.28 %
<u>600-07-00-44305</u>	Commercial-Small	3,496,391.00	3,496,391.00	368,335.99	2,895,297.83	-601,093.17	17.19 %
<u>600-07-00-44310</u>	Commercial-Large	197,619.00	197,619.00	13,674.09	126,377.42	-71,241.58	36.05 %
<u>600-07-00-44320</u>	Service Fees	6,625.00	6,625.00	710.00	9,819.89	3,194.89	148.22 %
<u>600-07-00-44360</u>	Other Charges for Service	14,500.00	14,500.00	0.00	200.00	-14,300.00	98.62 %
<u>600-07-00-44365</u>	Customer Deposit Fee	0.00	0.00	1,528.00	-5,625.81	-5,625.81	0.00 %
<u>600-07-00-45000</u>	Interest	108,706.44	108,706.44	60,008.19	330,151.93	221,445.49	303.71 %
<u>600-07-00-45010</u>	Alt Utility - Level Pay	0.00	0.00	3,713.96	38,513.96	-38,513.96	0.00 %
<u>600-07-00-45500</u>	Generation Capacity Sales	180,000.00	180,000.00	90,000.00	90,000.00	90,000.00	50.00 %
<u>600-07-00-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	372.41	19,951.02	19,951.02	0.00 %
<u>600-07-00-46300</u>	Forfeitures/Penalties	27,250.00	27,250.00	1,626.48	21,322.40	-5,927.60	21.75 %
<u>600-07-00-46550</u>	Miscellaneous	0.00	0.00	11,100.44	12,132.67	12,132.67	0.00 %
<u>600-07-00-47290</u>	Transfers In	300,000.00	300,000.00	0.00	106,262.68	-193,737.32	64.58 %
<u>600-07-00-48000</u>	Infrastructure Agreement	42,500.00	42,500.00	0.00	9,344.00	-33,156.00	78.01 %
	Revenue Total:	8,965,880.44	8,965,880.44	15,868,124.78	36,387,202.30	27,421,321.86	305.84%
Expense							
<u>600-07-00-51302</u>	Association Dues	750.00	750.00	0.00	842.50	-92.50	-12.33 %
<u>600-07-00-52087</u>	Depreciation Expense	805,874.85	805,874.85	0.00	0.00	805,874.85	100.00 %
<u>600-07-00-52103</u>	Bank Charges	14,350.00	14,350.00	2,942.55	37,046.77	-22,696.77	-158.17 %
<u>600-07-00-52109</u>	Legal Expense	7,125.00	7,125.00	1,385.50	16,390.50	-9,265.50	-130.04 %
<u>600-07-00-52110</u>	Labor Relations Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>600-07-00-52117</u>	Advertising Expense	3,425.00	3,425.00	1,012.87	2,750.38	674.62	19.70 %
<u>600-07-00-52172</u>	Payments to Other Agencies	0.00	0.00	0.00	2,005.98	-2,005.98	0.00 %
<u>600-07-00-52185</u>	Tax Expense	544,052.00	544,052.00	29,745.89	269,981.58	274,070.42	50.38 %
<u>600-07-00-52187</u>	PECO Expense	507,782.00	507,782.00	47,149.37	363,794.11	143,987.89	78.36 %
<u>600-07-00-52192</u>	Accounting & Auditing Expense	7,125.00	7,125.00	0.00	4,854.78	2,270.22	31.86 %
<u>600-07-00-52197</u>	Engineering Expense	180,000.00	180,000.00	3,753.75	86,237.98	93,762.02	52.09 %
<u>600-07-00-52198</u>	Other Professional Services	0.00	0.00	3,341.52	22,989.48	-22,989.48	0.00 %
<u>600-07-00-52199</u>	Other Contractual Services	0.00	0.00	126.25	33,212.66	-33,212.66	0.00 %
<u>600-07-00-52303</u>	Commodity Purchase for Resale	2,498,606.00	2,498,606.00	96,380.25	1,747,774.47	750,831.53	30.05 %
<u>600-07-00-52387</u>	Postage/Shipping	4,750.00	4,750.00	2,426.70	7,132.27	-2,382.27	-50.15 %
<u>600-07-00-52915</u>	999 Funds-Use of Inventory Items	0.00	0.00	329.80	4,389.07	-4,389.07	0.00 %
<u>600-07-00-52920</u>	Cost of Merchandise Sold-External	0.00	0.00	0.00	2,249.17	-2,249.17	0.00 %
<u>600-07-00-53300</u>	Easement/ROW	6,750.00	6,750.00	400.00	1,878.00	4,872.00	72.18 %
<u>600-07-00-54103</u>	Interest Expense	282,886.50	282,886.50	0.00	345,537.50	-62,651.00	-22.15 %
<u>600-07-00-54110</u>	Principal Payments	800,000.00	800,000.00	0.00	800,000.00	0.00	0.00 %
<u>600-07-00-54115</u>	Debt Service Fees	800.00	800.00	0.00	1,800.00	-1,000.00	-125.00 %
<u>600-07-00-60000</u>	Transfers Out	0.00	0.00	35.29	14,902,463.81	-14,902,463.81	0.00 %
<u>600-07-61-51000</u>	Salaries Regular Full-time	443,400.18	443,400.18	19,280.12	273,359.25	170,040.93	38.35 %
<u>600-07-61-51040</u>	Overtime	4,677.75	4,677.75	583.52	20,321.54	-15,643.79	-334.43 %
<u>600-07-61-51060</u>	Special Pay-Holiday	0.00	0.00	940.97	20,299.04	-20,299.04	0.00 %
<u>600-07-61-51061</u>	Special Pay-Sick Leave	0.00	0.00	307.29	18,479.09	-18,479.09	0.00 %
<u>600-07-61-51062</u>	Special Pay-Vacation	0.00	0.00	469.71	13,220.46	-13,220.46	0.00 %
<u>600-07-61-51063</u>	Special Pay-On-Call Pay	0.00	0.00	46.16	8,552.76	-8,552.76	0.00 %
<u>600-07-61-51065</u>	Special Pay-CTO	0.00	0.00	322.84	26,270.20	-26,270.20	0.00 %
<u>600-07-61-51099</u>	Other Pay	0.00	0.00	48.45	12,263.23	-12,263.23	0.00 %
<u>600-07-61-51100</u>	Payroll Taxes-FICA	33,920.11	33,920.11	1,759.91	31,739.84	2,180.27	6.43 %
<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	2,614.84	52,176.80	18,428.80	26.10 %
<u>600-07-61-51210</u>	Allowances-Medical In Lieu	6,600.00	6,600.00	935.00	3,850.00	2,750.00	41.67 %
<u>600-07-61-51220</u>	Health Savings Account	11,750.00	11,750.00	166.67	20,879.17	-9,129.17	-77.70 %
<u>600-07-61-51230</u>	Retirement-501a/457b	22,539.68	22,539.68	815.63	19,526.42	3,013.26	13.37 %
<u>600-07-61-51299</u>	Other Benefits & Costs	0.00	0.00	531.02	-4,695.05	4,695.05	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<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	0.00	11,433.66	9,816.34	46.19 %
<u>600-07-61-52011</u>	Telephone	5,125.32	5,125.32	773.43	6,668.43	-1,543.11	-30.11 %
<u>600-07-61-52014</u>	Vehicle/Equipment Maintenance &	0.00	0.00	718.46	11,668.22	-11,668.22	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	64.54	8,399.78	14,065.22	62.61 %
<u>600-07-61-52019</u>	Water/Sewer Expense	1,890.00	1,890.00	90.21	955.08	934.92	49.47 %
<u>600-07-61-52020</u>	Electric Expense	41,897.00	41,897.00	290.59	7,136.87	34,760.13	82.97 %
<u>600-07-61-52085</u>	Refuse/Recycling	2,425.00	2,425.00	65.00	4,524.85	-2,099.85	-86.59 %
<u>600-07-61-52090</u>	Office Equipment Repair	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>600-07-61-52093</u>	Building/Grounds Maintenance & R	35,000.00	35,000.00	4,557.60	5,488.80	29,511.20	84.32 %
<u>600-07-61-52094</u>	Infrastructure Maintenance & Repa	0.00	0.00	25,600.90	241,915.64	-241,915.64	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	98.66 %
<u>600-07-61-52099</u>	Other Maintenance & Repair	0.00	0.00	849.05	10,729.07	-10,729.07	0.00 %
<u>600-07-61-52118</u>	Printing Expense	0.00	0.00	365.54	2,030.31	-2,030.31	0.00 %
<u>600-07-61-52160</u>	Insurance Expense	104,224.50	104,224.50	0.00	213,014.78	-108,790.28	-104.38 %
<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	243.00	16,821.42	-7,423.42	-78.99 %
<u>600-07-61-52199</u>	Other Contractual Services	0.00	0.00	96,440.49	96,440.49	-96,440.49	0.00 %
<u>600-07-61-52372</u>	Office Supplies	5,199.00	5,199.00	61.84	1,265.11	3,933.89	75.67 %
<u>600-07-61-52387</u>	Postage/Shipping	1,400.00	1,400.00	0.00	858.62	541.38	38.67 %
<u>600-07-61-52420</u>	Small Equipment	10,000.00	10,000.00	1,308.28	9,485.66	514.34	5.14 %
<u>600-07-61-52429</u>	Supplies & Materials	7,500.00	7,500.00	891.80	5,144.38	2,355.62	31.41 %
<u>600-07-61-52935</u>	Other Supplies	1,250.00	1,250.00	0.00	2,368.33	-1,118.33	-89.47 %
<u>600-07-61-52999</u>	Inventory Adjustment	3,500.00	3,500.00	36.17	-904.15	4,404.15	125.83 %
<u>600-07-61-53250</u>	Other Capital Equipment	0.00	0.00	1,248.19	10,542.44	-10,542.44	0.00 %
<u>600-07-61-53550</u>	Utility Systems & Structures	0.00	0.00	27,161.27	1,433,528.23	-1,433,528.23	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	17,568.04	240,031.97	145,589.23	37.67 %
<u>600-07-62-51011</u>	Wages-BOPW	0.00	0.00	7.52	136.98	-136.98	0.00 %
<u>600-07-62-51020</u>	Salaries-Regular Part Time	0.00	0.00	4,375.98	45,789.96	-45,789.96	0.00 %
<u>600-07-62-51040</u>	Overtime	4,726.13	4,726.13	1,321.20	19,390.40	-14,664.27	-310.28 %
<u>600-07-62-51060</u>	Special Pay-Holiday	0.00	0.00	2,872.09	23,798.83	-23,798.83	0.00 %
<u>600-07-62-51061</u>	Special Pay-Sick Leave	0.00	0.00	1,212.36	25,807.09	-25,807.09	0.00 %
<u>600-07-62-51062</u>	Special Pay-Vacation	0.00	0.00	3,179.31	22,181.10	-22,181.10	0.00 %
<u>600-07-62-51063</u>	Special Pay-OnCall Pay	0.00	0.00	1,166.16	10,317.76	-10,317.76	0.00 %
<u>600-07-62-51065</u>	Special Pay-CTO	0.00	0.00	2,161.20	24,853.32	-24,853.32	0.00 %
<u>600-07-62-51099</u>	Other Pay	0.00	0.00	193.76	1,038.75	-1,038.75	0.00 %
<u>600-07-62-51100</u>	Payroll Taxes-FICA	29,930.42	29,930.42	2,614.74	31,665.28	-1,734.86	-5.80 %
<u>600-07-62-51200</u>	Group Insurance-Health/Dental/Vis	77,205.60	77,205.60	5,291.38	53,691.75	23,513.85	30.46 %
<u>600-07-62-51210</u>	Allowances Medical Intieu	0.00	0.00	797.50	13,062.50	-13,062.50	0.00 %
<u>600-07-62-51220</u>	Health Savings Account	7,750.00	7,750.00	166.67	7,379.17	370.83	4.78 %
<u>600-07-62-51230</u>	Retirement-501a/457b	23,474.84	23,474.84	2,013.35	21,112.96	2,361.88	10.06 %
<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	149.00	3,530.26	6,219.74	63.79 %
<u>600-07-62-52011</u>	Telephone	4,750.00	4,750.00	192.88	2,266.95	2,483.05	52.27 %
<u>600-07-62-52014</u>	Vehicle/Equipment Maintenance &	0.00	0.00	69.80	761.65	-761.65	0.00 %
<u>600-07-62-52018</u>	Heat/Gas Expense	37,856.00	37,856.00	1,790.00	49,562.70	-11,706.70	-30.92 %
<u>600-07-62-52019</u>	Water/Sewer Expense	2,745.00	2,745.00	353.03	6,681.31	-3,936.31	-143.40 %
<u>600-07-62-52020</u>	Electric Expense	8,265.00	8,265.00	13,771.70	136,417.16	-128,152.16	-1,550.54 %
<u>600-07-62-52085</u>	Refuse/Recycling	2,550.00	2,550.00	130.00	910.00	1,640.00	64.31 %
<u>600-07-62-52093</u>	Building/Grounds Maintenance & R	0.00	0.00	96.62	13,548.84	-13,548.84	0.00 %
<u>600-07-62-52094</u>	Infrastructure Maintenance & Repa	254,869.00	254,869.00	3,999.90	93,379.82	161,489.18	63.36 %
<u>600-07-62-52096</u>	Operational Equipment Repair	0.00	0.00	149.38	7,974.65	-7,974.65	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	76.37 %
<u>600-07-62-52175</u>	Rents & Leases-Equipment & Vehicl	0.00	0.00	350.00	350.00	-350.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>600-07-62-52395</u>	Technology Expense	9,398.00	9,398.00	228.92	11,276.17	-1,878.17	-19.98 %
<u>600-07-62-52333</u>	Uniforms/Safety Supplies	0.00	0.00	1,135.96	1,516.59	-1,516.59	0.00 %
<u>600-07-62-52372</u>	Office Supplies	0.00	0.00	85.70	1,067.47	-1,067.47	0.00 %
<u>600-07-62-52387</u>	Postage/Shipping	0.00	0.00	0.00	298.89	-298.89	0.00 %
<u>600-07-62-52396</u>	Production Fuel - Diesel	40,000.00	40,000.00	0.00	29,781.65	10,218.35	75.55 %
<u>600-07-62-52399</u>	Production Fuel - Natural Gas	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<u>600-07-62-52420</u>	Small Equipment	15,000.00	15,000.00	1,421.10	15,870.00	870.00	5.80 %
<u>600-07-62-52429</u>	Supplies & Materials	0.00	0.00	684.53	11,042.48	11,042.48	0.00 %
<u>600-07-62-53250</u>	Other Capital Equipment	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
<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	100.00 %
<u>600-07-62-53610</u>	Office Equipment	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>600-07-62-53650</u>	Vehicles	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<u>600-07-62-53900</u>	Other Capital Outlay	342,142.26	342,142.26	0.00	0.00	342,142.26	100.00 %
	Expense Total:	12,361,693.47	12,361,693.47	448,115.60	22,246,279.28	-9,884,585.81	-79.96%
	Fund: 600 - Electric Surplus (Deficit):	-3,395,813.03	-3,395,813.03	15,420,009.18	14,140,923.02	17,536,736.05	516.42%

Fund: 610 - Water

Revenue							
<u>610-07-00-45000</u>	Interest	24,156.90	24,156.90	0.00	0.00	-24,156.90	100.00 %
<u>610-07-00-45120</u>	Rent/Lease on Land	3,000.00	3,000.00	0.00	2,600.00	400.00	13.33 %
<u>610-07-05-41600</u>	Excise Tax Collection	48,000.00	48,000.00	4,054.30	40,438.30	7,561.70	15.75 %
<u>610-07-05-41800</u>	Sales Tax	22,630.67	22,630.67	2,816.24	17,064.42	4,966.25	21.94 %
<u>610-07-05-43110</u>	Grant State Funds	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>610-07-05-46300</u>	Residential	1,144,833.07	1,144,833.07	85,393.54	729,017.17	-415,815.90	36.32 %
<u>610-07-05-46305</u>	Commercial Small	361,569.66	361,569.66	50,740.60	299,935.78	-61,633.88	17.05 %
<u>610-07-05-46310</u>	Commercial Large	71,754.31	71,754.31	5,819.04	60,530.52	-11,214.79	15.63 %
<u>610-07-05-46315</u>	Sales for Resale	195,594.61	195,594.61	14,585.11	142,733.82	-52,860.79	27.03 %
<u>610-07-05-46320</u>	Service Fees	1,497.00	1,497.00	311.00	3,091.33	1,594.33	206.50 %
<u>610-07-05-46360</u>	Other Charges for Service	1,523.45	1,523.45	0.00	0.00	-1,523.45	100.00 %
<u>610-07-05-46365</u>	Customer Deposit Fee	0.00	0.00	1,068.00	-3,230.00	-3,230.00	0.00 %
<u>610-07-05-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	93.85	3,419.79	3,419.79	0.00 %
<u>610-07-05-46300</u>	Forfeitures/Penalties	4,845.30	4,845.30	501.05	3,896.89	-948.47	19.57 %
<u>610-07-05-46550</u>	Miscellaneous	1,645.78	1,645.78	0.00	1.00	-1,644.78	99.94 %
<u>610-07-05-47290</u>	Transfers In	215,000.00	215,000.00	0.00	0.00	-215,000.00	100.00 %
<u>610-07-05-48000</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	163,246.73	1,300,844.93	-805,205.88	38.23%
Expense							
<u>610-07-05-51000</u>	Salaries Regular Full Time	432,249.45	432,249.45	17,703.19	207,898.84	224,350.61	51.90 %
<u>610-07-05-51011</u>	Wages BOPW	175.00	175.00	7.52	136.98	38.02	21.73 %
<u>610-07-05-51030</u>	Hourly Wages Temporary/Seasonal	16,800.00	16,800.00	0.00	0.00	16,800.00	100.00 %
<u>610-07-05-51040</u>	Overtime	42,677.07	42,677.07	1,138.00	17,537.53	25,139.54	58.91 %
<u>610-07-05-51060</u>	Special Pay-Holiday	20,589.37	20,589.37	1,216.50	14,206.04	6,383.33	31.00 %
<u>610-07-05-51061</u>	Special Pay-Sick Leave	18,958.46	18,958.46	371.15	6,753.55	12,204.91	64.38 %
<u>610-07-05-51062</u>	Special Pay-Vacation	23,958.46	23,958.46	221.28	14,006.68	9,951.78	41.54 %
<u>610-07-05-51063</u>	Special Pay-OnCall Pay	7,485.29	7,485.29	46.16	1,752.76	5,732.53	76.58 %
<u>610-07-05-51065</u>	Special Pay-CTO	8,156.78	8,156.78	576.38	5,601.90	2,554.88	31.32 %
<u>610-07-05-51066</u>	Special Pay-Allowances/Stipends	23.08	23.08	0.00	0.00	23.08	100.00 %
<u>610-07-05-51090</u>	Other Pay	2,502.13	2,502.13	0.00	35.86	2,466.27	98.57 %
<u>610-07-05-51100</u>	Payroll Taxes-FICA	35,899.77	35,899.77	1,622.26	19,907.62	15,992.15	44.55 %
<u>610-07-05-51200</u>	Group Insurance-Health/Dental/Vis	96,686.76	96,686.76	4,167.14	47,983.99	48,702.77	50.37 %
<u>610-07-05-51210</u>	Allowances-Medical InLieu	9,042.00	9,042.00	797.50	10,862.50	1,820.50	-20.13 %
<u>610-07-05-51220</u>	Health Savings Account	16,399.94	16,399.94	166.67	9,379.17	7,020.77	42.81 %
<u>610-07-05-51230</u>	Retirement SOA/457b	38,274.80	38,274.80	1,246.69	15,222.26	23,052.63	60.23 %
<u>610-07-05-51302</u>	Association Dues	700.00	700.00	0.00	1,822.50	1,122.50	160.36 %
<u>610-07-05-51310</u>	Training, Meetings & Conferences	3,500.00	3,500.00	0.00	7,420.73	3,920.73	112.02 %
<u>610-07-05-52011</u>	Telephone	3,124.60	3,124.60	429.72	4,138.11	1,013.51	32.44 %
<u>610-07-05-52014</u>	Vehicle/Equipment Maintenance &	3,212.71	3,212.71	306.07	2,457.85	754.86	23.50 %
<u>610-07-05-52015</u>	Vehicle/Equipment Repair	1,568.98	1,568.98	0.00	324.20	1,244.78	79.34 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Percent Remaining
<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	9,621.72	109,315.34	37,091.32	25.33 %
<u>610-07-65-52085</u>	Refuse/Recycling	0.00	0.00	0.00	1,991.55	-1,991.55	0.00 %
<u>610-07-65-52090</u>	Office Equipment Repair	1,500.00	1,500.00	0.00	168.50	1,331.50	88.77 %
<u>610-07-65-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	191.34	1,947.28	442.28	29.49 %
<u>610-07-65-52094</u>	Infrastructure Maintenance & Repa	97,674.90	97,674.90	15,809.74	93,278.25	4,396.65	4.50 %
<u>610-07-65-52096</u>	Operational Equipment Repair	125,000.00	125,000.00	5,649.71	19,645.52	105,354.48	84.28 %
<u>610-07-65-52099</u>	Other Maintenance & Repair	0.00	0.00	894.11	1,223.31	1,223.31	0.00 %
<u>610-07-65-52103</u>	Bank Charges	3,245.12	3,245.12	730.63	6,837.42	-3,592.30	-110.70 %
<u>610-07-65-52109</u>	Legal Expense	1,645.74	1,645.74	0.00	1,352.58	293.24	17.82 %
<u>610-07-65-52110</u>	Labor Relations Expense	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<u>610-07-65-52118</u>	Printing Expense	300.00	300.00	365.54	1,350.00	-1,050.00	-350.03 %
<u>610-07-65-52147</u>	Advertising Expense	1,258.45	1,258.45	1,012.87	2,724.20	-1,465.75	-116.47 %
<u>610-07-65-52160</u>	Insurance Expense	48,355.00	48,355.00	0.00	67,699.85	-19,344.85	-40.01 %
<u>610-07-65-52175</u>	Rents & Leases-Equipment & Vehicl	0.00	0.00	0.00	17,057.71	-17,057.71	0.00 %
<u>610-07-65-52185</u>	Tax Expense	31,025.45	31,025.45	2,336.02	16,020.67	15,004.78	48.36 %
<u>610-07-65-52187</u>	Excise Tax Expense	0.00	0.00	4,054.00	36,366.00	-36,366.00	0.00 %
<u>610-07-65-52192</u>	Accounting & Auditing Expense	0.00	0.00	0.00	3,866.25	-3,866.25	0.00 %
<u>610-07-65-52195</u>	Technology Expense	4,698.50	4,698.50	351.42	10,549.30	-5,850.80	124.52 %
<u>610-07-65-52197</u>	Engineering Expense	80,000.00	80,000.00	5,946.15	7,313.65	72,686.35	90.86 %
<u>610-07-65-52198</u>	Other Professional Services	27,142.70	27,142.70	108.00	6,150.00	20,992.70	77.34 %
<u>610-07-65-52199</u>	Other Contractual Services	17,499.92	17,499.92	1,662.78	27,280.97	-9,781.05	-55.89 %
<u>610-07-65-52300</u>	Chemicals	129,251.69	129,251.69	19,439.45	107,943.31	21,308.38	16.49 %
<u>610-07-65-52333</u>	Uniforms/Safety Supplies	0.00	0.00	0.00	338.77	-338.77	0.00 %
<u>610-07-65-52372</u>	Office Supplies	1,500.00	1,500.00	179.92	1,764.46	-264.46	-17.63 %
<u>610-07-65-52387</u>	Postage/Shipping	5,819.45	5,819.45	2,076.70	6,119.13	-299.68	-5.15 %
<u>610-07-65-52420</u>	Small Equipment	15,650.00	15,650.00	0.00	3,944.80	11,705.20	74.79 %
<u>610-07-65-52429</u>	Supplies & Materials	18,569.74	18,569.74	833.10	8,043.50	10,526.24	56.68 %
<u>610-07-65-52935</u>	Other Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<u>610-07-65-52999</u>	Inventory Adjustment	0.00	0.00	-643.20	-2,290.85	2,290.85	0.00 %
<u>610-07-65-53300</u>	Easement/ROW	0.00	0.00	0.00	860.71	-860.71	0.00 %
<u>610-07-65-53530</u>	Utility Systems & Structures	218,722.06	218,722.06	0.00	412,578.03	-193,855.97	-88.63 %
<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	99.97 %
<u>610-07-65-53900</u>	Other Capital Outlay	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
<u>610-07-65-54103</u>	Interest Expense	51,463.75	51,463.75	0.00	52,643.75	1,180.00	2.29 %
<u>610-07-65-54110</u>	Principal Payments	285,061.94	285,061.94	0.00	290,061.94	-5,000.00	1.75 %
<u>610-07-65-54115</u>	Debt Service Fees	500.00	500.00	0.00	200.00	300.00	60.00 %
<u>610-07-67-51000</u>	Salaries Regular Full Time	0.00	0.00	0.00	38,296.15	-38,296.15	0.00 %
<u>610-07-67-51040</u>	Overtime	0.00	0.00	0.00	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	1,070.00	7,270.00	-7,270.00	0.00 %
<u>610-07-67-51065</u>	Special Pay-CTO	0.00	0.00	0.00	2,389.36	-2,389.36	0.00 %
<u>610-07-67-51100</u>	Payroll Taxes-FICA	0.00	0.00	77.77	4,404.41	-4,404.41	0.00 %
<u>610-07-67-51200</u>	Group Insurance-Health/Dental/Vis	0.00	0.00	203.70	6,003.89	-6,003.89	0.00 %
<u>610-07-67-51210</u>	Allowances-Medical InLieu	0.00	0.00	550.00	5,275.00	-5,275.00	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	61.22	624.59	624.59	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	331.80	331.80	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>610-07-67-52094</u>	Infrastructure Maintenance & Repa	0.00	0.00	0.00	2,490.00	-2,490.00	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	1,006.16	-1,006.16	0.00 %
<u>610-07-67-53200</u>	Buildings	0.00	0.00	0.00	3,315.96	-3,315.96	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
610 07 67 53550	Utility Systems & Structures	0.00	0.00	0.00	3,273.60	-3,273.60	0.00 %
	Expense Total:	2,314,775.81	2,314,775.81	102,631.87	1,797,795.12	516,980.69	22.33%
	Fund: 610 - Water Surplus (Deficit):	-208,725.00	-208,725.00	60,614.86	-496,950.19	-288,225.19	-138.09%
Fund: 620 - Gas							
Revenue							
620-07-63-41800	Sales Tax	148,305.29	148,305.29	5,184.29	157,616.27	9,310.98	106.28 %
620-07-63-44300	Residential	1,904,151.95	1,904,151.95	54,776.08	1,595,881.87	-308,270.08	16.19 %
620-07-63-44305	Commercial Small	926,864.38	926,864.38	31,705.87	957,480.91	30,616.53	103.30 %
620-07-63-44310	Commercial Large	71,699.11	71,699.11	630.77	57,501.48	14,197.63	19.80 %
620-07-63-44315	Transportation	43,251.45	43,251.45	0.00	0.00	43,251.45	100.00 %
620-07-63-44320	Service Fees	5,123.45	5,123.45	176.00	3,273.00	1,850.45	36.12 %
620-07-63-44365	Customer Deposit Fee	0.00	0.00	-2,794.00	-7,262.00	-7,262.00	0.00 %
620 07 63 45000	Interest	84,549.15	84,549.15	0.00	0.00	-84,549.15	100.00 %
620 07 63 46220	Sale of Supplies/Merchandise	0.00	0.00	617.22	7,919.40	7,919.40	0.00 %
620 07 63 46300	Forfeitures/Penalties	7,456.84	7,456.84	358.62	9,683.55	2,226.71	129.86 %
620-07-63 46355	Miscellaneous	563.45	563.45	0.00	13,808.80	13,245.35	2,450.76 %
620-07-63-48000	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	90,654.85	2,808,653.87	-383,311.20	12.01%
Expense							
620-07-63-51000	Salaries Regular Full Time	0.00	0.00	29,735.32	337,605.59	-337,605.59	0.00 %
620-07-63-51011	Wages BOPW	0.00	0.00	7.52	136.98	-136.98	0.00 %
620-07-63-51020	Salaries-Regular Part Time	393,217.63	393,217.63	0.00	0.00	393,217.63	100.00 %
620-07-63-51030	Hourly Wages-Temporary/Seasonal	16,800.00	16,800.00	2,045.55	4,543.80	12,256.20	72.95 %
620-07-63-51040	Overtime	5,505.26	5,505.26	3,427.96	17,260.97	11,755.71	213.54 %
620-07-63-51060	Special Pay-Holiday	25,432.55	25,432.55	2,222.41	21,982.46	3,450.09	33.57 %
620 07 63 51061	Special Pay-Sick Leave	15,126.80	15,126.80	1,395.03	13,905.90	1,220.90	8.07 %
620 07 63 51062	Special Pay-Vacation	35,140.73	35,140.73	4,198.07	25,004.88	10,135.85	28.84 %
620 07 63 51063	Special Pay-OnCall Pay	13,534.27	13,534.27	1,026.16	10,867.76	2,666.51	19.70 %
620-07-63-51065	Special Pay-CTO	5,433.60	5,433.60	1,848.03	8,511.48	-3,077.88	-56.65 %
620-07-63-51066	Special Pay-Allowances/Stipend	11.54	11.54	0.00	0.00	11.54	100.00 %
620-07-63-51099	Other Pay	325.48	325.48	0.00	74.60	250.79	77.05 %
620-07-63-51100	Payroll Taxes-FICA	37,619.27	37,619.27	3,346.16	34,338.10	3,281.17	8.72 %
620-07-63-51200	Group Insurance Health/Dental/Vis	104,670.48	104,670.48	8,972.10	86,504.60	18,165.88	17.36 %
620-07-63-51210	Allowances Medical In Lieu	3,135.00	3,135.00	110.00	825.00	2,310.00	73.68 %
620-07-63-51220	Health Savings Account	20,566.66	20,566.66	166.67	27,879.17	-2,312.51	-11.24 %
620-07-63-51230	Retirement 501a/457b	27,983.24	27,983.24	2,601.53	25,007.88	2,975.36	10.63 %
620 07 63 51299	Other Benefits & Costs	0.00	0.00	52.30	142.18	-142.18	0.00 %
620 07 63 51300	Subscriptions & Educational Materi	500.00	500.00	0.00	1,581.60	-1,081.60	-216.32 %
620 07 63 51302	Association Dues	500.00	500.00	0.00	842.50	-342.50	-68.50 %
620 07 63 51310	Training, Meetings & Conferences	12,178.59	12,178.59	0.00	6,973.53	5,205.06	42.74 %
620-07-63-52011	Telephone	5,076.74	5,076.74	241.42	2,441.11	2,635.63	53.92 %
620-07-63-52014	Vehicle/Equipment Maintenance &	10,039.45	10,039.45	690.12	6,988.49	3,050.96	30.39 %
620-07-63-52015	Vehicle/Equipment Repair	6,345.24	6,345.24	0.00	1,080.63	5,264.61	82.97 %
620-07-63-52018	Heat/Gas Expense	1,800.96	1,800.96	35.48	2,508.28	-707.32	-39.27 %
620-07-63-52019	Water/Sewer Expense	606.66	606.66	52.43	551.46	55.20	9.10 %
620-07-63-52020	Electric Expense	5,898.12	5,898.12	496.33	5,820.67	77.45	1.31 %
620-07-63-52085	Refuse/Recycling	780.00	780.00	65.00	520.00	260.00	33.33 %
620-07-63-52087	Depreciation Expense	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00 %
620-07-63-52090	Office Equipment Repair	250.00	250.00	0.00	0.00	250.00	100.00 %
620-07-63-52093	Building/Grounds Maintenance & R	1,500.00	1,500.00	73.91	131.48	1,368.52	91.23 %
620-07-63-52094	Infrastructure Maintenance & Repa	35,245.14	35,245.14	10,236.69	95,282.60	-60,037.46	-170.34 %
620 07 63 52096	Operational Equipment Repair	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
620 07 63 52099	Other Maintenance & Repair	0.00	0.00	849.30	849.30	-849.30	0.00 %
620 07 63 52103	Bank Charges	0.00	0.00	1,461.28	11,307.39	-11,307.39	0.00 %
620 07 63 52109	Legal Expense	0.00	0.00	0.00	1,792.50	-1,792.50	0.00 %
620 07 63 52110	Labor Relations Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
620 07 63 52118	Printing Expense	585.00	585.00	365.55	954.52	-369.52	-63.17 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>620-07-63-52147</u>	Advertising Expense	2,503.43	2,503.43	1,012.88	5,164.15	-2,960.72	118.27 %
<u>620-07-63-52160</u>	Insurance Expense	48,355.00	48,355.00	0.00	22,569.36	25,785.64	53.33 %
<u>620-07-63-52175</u>	Rents & Leases- Equipment & Vehicle	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	5,545.85	153,140.98	4,835.69	-3.26 %
<u>620-07-63-52187</u>	PILOT Expense	196,348.00	196,348.00	8,995.91	186,767.16	10,080.84	5.13 %
<u>620-07-63-52192</u>	Accounting & Auditing Expense	5,460.00	5,460.00	0.00	3,866.25	1,593.75	29.19 %
<u>620-07-63-52195</u>	Technology Expense	9,398.00	9,398.00	806.42	15,310.18	-5,912.18	-62.91 %
<u>620-07-63-52197</u>	Engineering Expense	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
<u>620-07-63-52198</u>	Other Professional Services	0.00	0.00	0.00	105.00	-105.00	0.00 %
<u>620-07-63-52199</u>	Other Contractual Services	27,391.66	27,391.66	406.89	3,403.61	23,988.05	87.57 %
<u>620-07-63-52303</u>	Commodity Purchase for Resale	1,180,285.32	1,180,285.32	146,271.92	899,130.51	281,154.81	23.82 %
<u>620-07-63-52333</u>	Uniforms/Safety Supplies	4,403.40	4,403.40	0.00	0.00	4,403.40	100.00 %
<u>620-07-63-52372</u>	Office Supplies	575.00	575.00	147.54	1,859.92	-1,284.92	-223.46 %
<u>620-07-63-52387</u>	Postage/Shipping	0.00	0.00	2,076.70	5,303.51	-5,303.51	0.00 %
<u>620-07-63-52420</u>	Small Equipment	0.00	0.00	0.00	9,931.85	-9,931.85	0.00 %
<u>620-07-63-52429</u>	Supplies & Materials	15,264.45	15,264.45	1,007.18	14,914.29	350.16	2.29 %
<u>620-07-63-52915</u>	999 Funds- Use of Inventory Items	0.00	0.00	10.81	14.80	14.80	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	0.33	27.91	-27.91	0.00 %
<u>620-07-63-53250</u>	Other Capital Equipment	0.00	0.00	0.00	34,642.26	-34,642.26	0.00 %
<u>620-07-63-53300</u>	Easement/ROW	0.00	0.00	0.00	4,500.00	-4,500.00	0.00 %
<u>620-07-63-53550</u>	Utility Systems & Structures	859,812.11	859,812.11	98,443.65	118,793.65	741,018.46	86.18 %
<u>620-07-63-53650</u>	Vehicles	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00 %
	Expense Total:	3,733,910.07	3,733,910.07	340,447.74	2,235,583.18	1,498,326.89	40.13%
	Fund: 620 - Gas Surplus (Deficit):	-541,945.00	-541,945.00	-249,792.89	573,070.69	1,115,015.69	205.74%
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	100.00 %
<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	6,611.43	64,662.03	23,763.89	26.87 %
<u>630-07-64-44300</u>	Sewer Use Fee	1,179,012.24	1,179,012.24	96,906.78	949,217.70	229,794.54	19.49 %
<u>630-07-64-44320</u>	Service Fees	2,415.45	2,415.45	250.00	420.00	1,995.45	82.61 %
<u>630-07-64-45000</u>	Interest	24,156.90	24,156.90	0.00	0.00	24,156.90	100.00 %
<u>630-07-64-46220</u>	Sale of Supplies/Merchandise	9,000.00	9,000.00	75.44	129.52	-8,870.48	98.56 %
<u>630-07-64-46300</u>	Forfeiture/Penalties	5,422.68	5,422.68	501.80	4,535.93	-886.75	16.35 %
<u>630-07-64-46555</u>	Miscellaneous	1,340.35	1,340.35	0.00	0.00	-1,340.35	100.00 %
<u>630-07-64-47290</u>	Transfers In	80,000.00	80,000.00	0.00	0.00	-80,000.00	100.00 %
	Revenue Total:	2,318,573.54	2,318,573.54	104,345.45	1,028,500.18	-1,290,073.36	55.64%
Expense							
<u>630-07-64-51000</u>	Salaries-Regular Full Time	242,513.41	242,513.41	21,607.11	226,170.38	16,343.03	6.74 %
<u>630-07-64-51011</u>	Wages BOPW	175.00	175.00	7.44	136.56	38.44	21.97 %
<u>630-07-64-51040</u>	Overtime	1,542.32	1,542.32	48.26	746.53	795.79	51.60 %
<u>630-07-64-51060</u>	Special Pay Holiday	17,750.31	17,750.31	1,361.77	15,752.96	1,997.35	11.25 %
<u>630-07-64-51061</u>	Special Pay-Sick Leave	34,428.17	34,428.17	749.57	13,002.64	21,425.53	62.23 %
<u>630-07-64-51062</u>	Special Pay-Vacation	19,903.81	19,903.81	991.96	19,270.25	633.56	3.18 %
<u>630-07-64-51063</u>	Special Pay-OnCall Pay	15,288.91	15,288.91	1,166.12	12,717.32	2,571.59	16.82 %
<u>630-07-64-51065</u>	Special Pay-CTO	21,374.38	21,374.38	1,901.22	14,380.90	6,993.48	32.72 %
<u>630-07-64-51066</u>	Special Pay-Allowances/Stipend	23.00	23.00	0.00	0.00	23.00	100.00 %
<u>630-07-64-51099</u>	Other Pay	1,192.57	1,192.57	0.00	8.44	1,184.13	99.29 %
<u>630-07-64-51100</u>	Payroll Taxes-FICA	26,199.74	26,199.74	2,003.17	21,880.88	4,318.86	16.48 %
<u>630-07-64-51200</u>	Group Insurance-Health/Dental/Vis	86,069.76	86,069.76	7,361.71	70,906.05	15,163.71	17.62 %
<u>630-07-64-51210</u>	Allowances-Medical In Lieu	0.00	0.00	110.00	825.00	-825.00	0.00 %
<u>630-07-64-51220</u>	Health Savings Account	18,566.72	18,566.72	166.67	18,879.18	-312.46	-1.68 %
<u>630-07-64-51230</u>	Retirement - 501a/457b	20,849.18	20,849.18	1,640.83	17,793.09	3,056.09	14.66 %
<u>630-07-64-51302</u>	Association Dues	500.00	500.00	0.00	842.50	-342.50	-68.50 %
<u>630-07-64-52011</u>	Telephone	2,593.41	2,593.41	173.31	2,313.17	280.24	10.81 %
<u>630-07-64-52014</u>	Vehicle/Equipment Maintenance &	7,529.76	7,529.76	276.89	3,018.80	4,510.96	59.91 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Percent Remaining
<u>630-07-64-52015</u>	Vehicle/Equipment Repair	1,526.45	1,526.45	0.00	940.44	586.01	38.39 %
<u>630-07-64-52018</u>	Heat/Gas Expense	6,198.02	6,198.02	112.71	15,479.33	-9,281.31	-149.75 %
<u>630-07-64-52019</u>	Water/Sewer Expense	4,885.33	4,885.33	804.27	4,526.23	359.10	7.35 %
<u>630-07-64-52020</u>	Electric Expense	141,800.07	141,800.07	12,291.60	91,866.48	49,933.59	35.21 %
<u>630-07-64-52085</u>	Refuse/Recycling	4,986.32	4,986.32	540.00	4,741.23	245.09	4.92 %
<u>630-07-64-52087</u>	Depreciation Expense	185,456.12	185,456.12	0.00	0.00	185,456.12	100.00 %
<u>630-07-64-52090</u>	Office Equipment Repair	0.00	0.00	0.00	301.70	-301.70	0.00 %
<u>630-07-64-52093</u>	Building/Grounds Maintenance & R	5,525.00	5,525.00	166.66	2,710.16	2,814.84	50.95 %
<u>630-07-64-52094</u>	Infrastructure Maintenance & Repa	28,206.31	28,206.31	0.00	4,311.39	23,894.92	84.71 %
<u>630-07-64-52096</u>	Operational Equipment Repair	17,500.00	17,500.00	34.67	90,941.82	-73,441.82	-419.67 %
<u>630-07-64-52099</u>	Other Maintenance & Repair	0.00	0.00	67.48	6,976.04	-6,976.04	0.00 %
<u>630-07-64-52103</u>	Bank Charges	2,456.12	2,456.12	730.64	6,051.64	-3,595.52	-146.39 %
<u>630-07-64-52109</u>	Legal Expense	754.12	754.12	180.00	1,542.50	-788.38	-104.54 %
<u>630-07-64-52110</u>	Labor Relations Expense	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<u>630-07-64-52118</u>	Printing Expense	750.00	750.00	365.54	1,229.51	-479.51	-63.93 %
<u>630-07-64-52147</u>	Advertising Expense	660.45	660.45	1,012.88	4,701.91	-4,041.46	-611.93 %
<u>630-07-64-52160</u>	Insurance Expense	75,610.00	75,610.00	0.00	44,272.87	31,337.13	41.45 %
<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	6,265.88	57,996.71	30,429.21	34.41 %
<u>630-07-64-52192</u>	Accounting & Auditing Expense	1,450.00	1,450.00	0.00	3,866.25	-2,416.25	-166.64 %
<u>630-07-64-52195</u>	Technology Expense	4,698.50	4,698.50	253.92	16,609.72	-11,911.22	-253.51 %
<u>630-07-64-52197</u>	Engineering Expense	0.00	0.00	20,379.79	41,863.18	-41,863.18	0.00 %
<u>630-07-64-52198</u>	Other Professional Services	0.00	0.00	0.00	1,575.00	-1,575.00	0.00 %
<u>630-07-64-52199</u>	Other Contractual Services	0.00	0.00	976.79	7,650.06	-7,650.06	0.00 %
<u>630-07-64-52300</u>	Chemicals	0.00	0.00	137.50	1,752.23	-1,752.23	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	147.54	1,876.87	-1,876.87	0.00 %
<u>630-07-64-52387</u>	Postage/Shipping	0.00	0.00	2,091.27	5,180.28	-5,180.28	0.00 %
<u>630-07-64-52420</u>	Small Equipment	0.00	0.00	0.00	3,163.00	-3,163.00	0.00 %
<u>630-07-64-52429</u>	Supplies & Materials	0.00	0.00	220.56	7,877.04	-7,877.04	0.00 %
<u>630-07-64-52931</u>	Training, Meetings & Conferences	3,500.00	3,500.00	100.00	4,707.50	-1,207.50	-34.50 %
<u>630-07-64-52935</u>	Other Supplies	0.00	0.00	62.98	169.05	-169.05	0.00 %
<u>630-07-64-52941</u>	Subscriptions & Educational Materi	0.00	0.00	261.00	323.37	-323.37	0.00 %
<u>630-07-64-53550</u>	Utility Systems & Structures	1,015,800.00	1,015,800.00	97,210.00	97,210.00	918,590.00	90.43 %
<u>630-07-64-53650</u>	Vehicles	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<u>630-07-64-54103</u>	Interest Expense	821.19	821.19	0.00	821.19	0.00	0.00 %
<u>630-07-64-54110</u>	Principal Payments	61,824.11	61,824.11	0.00	62,353.83	-529.72	-0.86 %
<u>630-07-64-54115</u>	Debt Service Fees	250.00	250.00	0.00	821.19	-571.19	-228.48 %
	Expense Total:	2,248,084.54	2,248,084.54	183,978.31	1,041,996.52	1,206,088.02	53.65%
	Fund: 630 - Wastewater Surplus (Deficit):	70,489.00	70,489.00	-79,632.86	-13,496.34	-83,985.34	119.15%
	Report Surplus (Deficit):	-5,084,576.14	-5,084,576.14	14,882,675.70	13,883,549.76	18,968,125.90	373.05%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - General						
Revenue	3,197,208.35	3,197,208.35	79,101.40	1,875,918.19	-1,321,290.16	41.33%
Expense	459,377.78	459,377.78	34,367.66	406,020.68	53,357.10	11.62%
Fund: 100 - General Surplus (Deficit):	2,737,830.57	2,737,830.57	44,733.74	1,469,897.51	-1,267,933.06	46.31%
Fund: 110 - Police						
Revenue	75,026.00	75,026.00	650.10	11,557.57	-63,468.43	84.60%
Expense	1,387,517.14	1,387,517.14	90,908.36	1,048,207.37	339,309.77	24.45%
Fund: 110 - Police Surplus (Deficit):	-1,312,491.14	-1,312,491.14	-90,258.26	-1,036,649.80	275,841.34	21.02%
Fund: 115 - Animal Control						
Revenue	9,290.00	9,290.00	1,476.00	5,847.00	-3,443.00	37.06%
Expense	90,697.45	90,697.45	3,306.82	42,194.69	48,502.76	53.48%
Fund: 115 - Animal Control Surplus (Deficit):	-81,407.45	-81,407.45	-1,830.82	-36,347.69	45,059.76	55.35%
Fund: 120 - Fire						
Revenue	94,907.00	94,907.00	4,015.78	35,403.53	59,503.47	62.70%
Expense	229,822.75	229,822.75	9,836.74	122,241.91	107,580.84	46.81%
Fund: 120 - Fire Surplus (Deficit):	-134,915.75	-134,915.75	-13,852.52	-86,838.38	48,077.37	35.64%
Fund: 130 - Building Inspections & Code Enforcement						
Revenue	88,743.84	88,743.84	4,515.14	60,561.16	-28,182.68	31.76%
Expense	126,257.28	126,257.28	8,413.27	110,243.62	16,013.66	12.68%
Fund: 130 - Building Inspections & Code Enforcement Surplus (Deficit):	-37,513.44	-37,513.44	-3,898.13	-49,682.46	-12,169.02	-32.44%
Fund: 150 - Parks						
Revenue	1,167,186.00	1,167,186.00	19,879.25	135,085.29	-1,032,100.71	88.43%
Expense	2,003,539.53	2,003,539.53	111,458.51	658,759.01	1,344,780.52	67.17%
Fund: 150 - Parks Surplus (Deficit):	-836,353.53	-836,353.53	-91,579.26	-523,673.72	312,679.81	37.39%
Fund: 151 - Auditorium						
Revenue	32,150.00	32,150.00	5,365.00	24,531.12	-7,618.88	23.70%
Expense	214,092.33	214,092.33	19,366.93	211,267.42	2,824.91	1.32%
Fund: 151 - Auditorium Surplus (Deficit):	-181,942.33	-181,942.33	-14,001.93	-186,736.30	-4,793.97	-2.63%
Fund: 160 - Tree Board						
Revenue	9,500.00	9,500.00	0.00	0.00	-9,500.00	100.00%
Expense	9,500.00	9,500.00	0.00	307.92	9,192.08	96.76%
Fund: 160 - Tree Board Surplus (Deficit):	0.00	0.00	0.00	-307.92	-307.92	0.00%
Fund: 170 - Library						
Revenue	15,585.48	15,585.48	8,232.10	28,729.60	13,144.12	84.34%
Expense	420,146.13	420,146.13	39,732.90	364,345.67	55,800.46	13.28%
Fund: 170 - Library Surplus (Deficit):	-404,560.65	-404,560.65	-31,500.80	-335,616.07	68,944.58	17.04%
Fund: 180 - Cemetery						
Revenue	33,510.00	33,510.00	3,300.00	28,844.26	-4,665.74	13.92%
Expense	156,740.45	156,740.45	12,326.77	147,654.83	9,085.62	5.80%
Fund: 180 - Cemetery Surplus (Deficit):	-123,230.45	-123,230.45	-9,226.77	-118,810.57	4,419.88	3.59%
Fund: 190 - Streets						
Revenue	948,982.08	948,982.08	66,435.53	807,473.29	-141,508.79	14.91%
Expense	1,051,028.88	1,051,028.88	104,915.31	1,035,499.33	15,529.55	1.48%
Fund: 190 - Streets Surplus (Deficit):	-102,046.80	-102,046.80	-38,479.78	-228,026.04	-125,979.24	-123.45%
Fund: 195 - Mechanic Shop						
Revenue	59,850.75	59,850.75	70.62	70.62	-59,780.13	90.88%
Expense	119,701.50	119,701.50	9,078.19	106,388.18	13,313.32	11.12%
Fund: 195 - Mechanic Shop Surplus (Deficit):	-59,850.75	-59,850.75	-9,007.57	-106,317.56	-46,466.81	-77.64%
Fund: 205 - Dispatching						
Revenue	38,567.42	38,567.42	1,815.00	18,236.14	-20,331.28	52.72%
Expense	421,180.86	421,180.86	38,854.79	388,873.10	32,307.76	7.67%
Fund: 205 - Dispatching Surplus (Deficit):	-382,613.44	-382,613.44	-37,039.79	-370,636.96	11,976.48	3.13%

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 206 - NG911-PSAP						
Revenue	42,833.38	42,833.38	0.00	35,045.46	7,787.92	18.18%
Expense	47,133.38	47,133.38	0.00	42,833.34	4,300.04	9.12%
Fund: 206 - NG911-PSAP Surplus (Deficit):	-4,300.00	-4,300.00	0.00	-7,787.88	-3,487.88	-81.11%
Fund: 210 - Solid Waste						
Revenue	48,744.00	48,744.00	4,054.00	28,284.00	-20,460.00	41.97%
Expense	45,672.00	45,672.00	0.00	0.00	45,672.00	100.00%
Fund: 210 - Solid Waste Surplus (Deficit):	3,072.00	3,072.00	4,054.00	28,284.00	25,212.00	-820.70%
Fund: 220 - CDBG - Downtown Revitalization Program						
Revenue	535,000.00	535,000.00	0.00	54,536.73	-480,463.27	89.81%
Expense	526,500.00	526,500.00	71,791.16	124,943.47	401,556.53	76.27%
Fund: 220 - CDBG - Downtown Revitalization Program Surplus (Deficit):	8,500.00	8,500.00	-71,791.16	-70,406.74	-78,906.74	928.31%
Fund: 230 - CDBG-QOR Reuse						
Expense	0.00	0.00	0.00	7,920.57	7,920.57	0.00%
Fund: 230 - CDBG-QOR Reuse Total:	0.00	0.00	0.00	7,920.57	-7,920.57	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program						
Revenue	0.00	0.00	0.00	44,202.56	44,202.56	0.00%
Expense	0.00	0.00	0.00	56,685.03	-56,685.03	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program Surplus (Deficit):	0.00	0.00	0.00	-12,482.47	-12,482.47	0.00%
Fund: 245 - Rural Workforce Housing Fund						
Revenue	325,000.00	325,000.00	0.00	317,000.00	-7,100.00	2.18%
Expense	325,000.00	325,000.00	1,000.00	216,313.90	108,686.10	33.44%
Fund: 245 - Rural Workforce Housing Fund Surplus (Deficit):	0.00	0.00	-1,000.00	101,586.10	101,586.10	0.00%
Fund: 250 - LB840						
Expense	152,816.95	152,816.95	18,928.75	39,134.23	113,682.72	74.39%
Fund: 250 - LB840 Total:	152,816.95	152,816.95	18,928.75	39,134.23	113,682.72	74.39%
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	129,282.85	1,292,853.55	-305,910.45	19.13%
Expense	1,495,000.00	1,495,000.00	0.00	0.00	1,495,000.00	100.00%
Fund: 260 - Capital Improvement Sinking Surplus (Deficit):	103,764.00	103,764.00	129,282.85	1,292,853.55	1,189,089.55	-1,145.96%
Fund: 280 - Housing Abatement/Demolition Program						
Revenue	28,944.00	28,944.00	375.00	35,601.45	6,657.45	23.00%
Expense	61,650.00	61,650.00	14,572.64	21,794.67	39,855.33	64.65%
Fund: 280 - Housing Abatement/Demolition Program Surplus (Deficit):	-32,706.00	-32,706.00	-14,197.64	13,806.78	46,512.78	142.21%
Fund: 281 - Sidewalk Improvement Program						
Expense	15,000.00	15,000.00	0.00	11,600.00	3,400.00	22.67%
Fund: 281 - Sidewalk Improvement Program Total:	15,000.00	15,000.00	0.00	11,600.00	3,400.00	22.67%
Fund: 600 - Electric						
Revenue	8,965,880.44	8,965,880.44	15,868,124.78	36,387,202.30	27,421,321.86	305.84%
Expense	12,361,693.47	12,361,693.47	448,115.60	22,246,279.28	9,884,585.81	-79.96%
Fund: 600 - Electric Surplus (Deficit):	-3,395,813.03	-3,395,813.03	15,420,009.18	14,140,923.02	17,536,736.05	516.42%
Fund: 610 - Water						
Revenue	2,106,050.81	2,106,050.81	163,246.73	1,300,844.93	-805,205.88	38.23%
Expense	2,314,775.81	2,314,775.81	102,631.87	1,797,795.12	516,980.69	22.33%
Fund: 610 - Water Surplus (Deficit):	-208,725.00	-208,725.00	60,614.86	-496,950.19	-288,225.19	-138.09%
Fund: 620 - Gas						
Revenue	3,191,965.07	3,191,965.07	90,654.85	2,808,653.87	-383,311.20	12.01%
Expense	3,733,910.07	3,733,910.07	340,447.74	2,235,583.18	1,498,326.89	40.13%
Fund: 620 - Gas Surplus (Deficit):	-541,945.00	-541,945.00	-249,792.89	573,070.69	1,115,015.69	205.74%

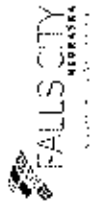
Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 630 - Wastewater						
Revenue	2,318,573.54	2,318,573.54	104,345.45	1,028,500.18	-1,790,073.36	55.64%
Expense	2,248,084.54	2,248,084.54	183,978.31	1,041,996.52	1,206,088.02	53.65%
Fund: 630 - Wastewater Surplus (Deficit):	70,489.00	70,489.00	-79,632.86	-13,496.34	-83,985.34	119.15%
Report Surplus (Deficit):	-5,084,576.14	-5,084,576.14	14,882,675.70	13,883,549.76	18,968,125.90	373.05%

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	44,733.74	1,469,897.51	-1,267,933.06
110 - Police	-1,312,491.14	1,312,491.14	90,258.26	1,036,649.80	275,841.34
115 - Animal Control	-81,407.45	81,407.45	1,830.82	36,347.69	45,059.76
120 - Fire	-134,915.75	134,915.75	-13,852.52	-86,838.38	48,077.37
130 - Building Inspections & Code	37,513.44	-37,513.44	-3,898.13	-49,682.46	-12,169.02
150 - Parks	836,353.53	-836,353.53	-91,579.26	-523,673.72	312,679.81
151 - Auditorium	181,942.33	-181,942.33	-14,001.93	-186,736.30	-4,793.97
160 - Free Board	0.00	0.00	0.00	-307.92	-307.92
170 - Library	-404,560.65	-404,560.65	-31,500.80	-335,616.07	68,944.58
180 - Cemetery	-123,230.45	-123,230.45	-9,226.77	-118,810.57	4,419.88
190 - Streets	-102,046.80	-102,046.80	-38,479.78	-278,026.04	-125,979.24
195 - Mechanic Shop	-59,850.75	-59,850.75	-9,007.57	-106,317.56	-46,466.81
205 - Dispatching	-382,613.44	-382,613.44	-37,039.79	-370,636.96	11,976.48
206 - NG911-PSAP	-4,300.00	-4,300.00	0.00	-7,787.88	-3,487.88
210 - Solid Waste	3,072.00	3,072.00	4,054.00	28,284.00	25,212.00
220 - CDBG - Downtown Revitalize	8,500.00	8,500.00	71,791.16	70,406.74	78,906.74
230 - CDBG - OOR Reuse	0.00	0.00	0.00	7,920.57	7,920.57
240 - CDBG - Owner-Occupier Reh	0.00	0.00	0.00	-12,482.47	-12,482.47
245 - Rural Workforce Housing fu	0.00	0.00	-1,000.00	101,586.10	101,586.10
250 - 18840	152,816.95	152,816.95	-18,928.75	-39,134.23	113,682.72
255 - Revitalize Rural Nebraska	0.00	0.00	0.00	2,550.00	2,550.00
260 - Capital Improvement Sinking	103,764.00	103,764.00	129,282.85	1,292,853.55	1,189,089.55
280 - Housing Abatement/Demoli	-32,706.00	-32,706.00	-14,197.64	13,806.78	46,512.78
281 - Sidewalk Improvement Prog	-15,000.00	-15,000.00	0.00	-11,600.00	3,400.00
600 - Electric	-3,395,813.03	-3,395,813.03	15,420,009.18	14,140,923.02	17,536,736.05
610 - Water	-208,725.00	-208,725.00	60,614.86	-496,950.19	-288,225.19
620 - Gas	-541,945.00	-541,945.00	-249,792.89	573,070.69	1,115,015.69
630 - Wastewater	70,189.00	70,189.00	-79,637.86	-13,496.34	-83,985.34
Report Surplus (Deficit):	-5,084,576.14	-5,084,576.14	14,882,675.70	13,883,549.76	18,968,125.90

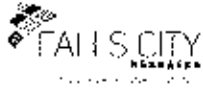


City of Falls City, NE

Treasurers Report Summary

Date Range: 06/01/2025 - 06/30/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
120 - General	3,492,615.06	414,712.81	48,379.70	342,921.19	342,921.19	3,173,109.79	3,835,540.25	-662,430.46
110 - Police	-1,855,060.89	980.15	87,559.81	-86,619.65	-86,619.66	-1,782,441.23	-1,955,680.55	173,239.32
115 - Animal Control	-58,325.59	2,583.00	3,437.31	-854.31	-854.31	-57,471.28	-59,179.90	1,708.62
120 - Fire	-175,540.51	19,090.00	10,555.75	8,534.21	8,534.21	-188,074.72	-171,006.30	-17,068.42
130 - Building Inspections & Code Enforcement	-98,472.38	5,255.85	8,635.35	-3,378.50	-3,378.53	-95,093.88	-101,850.88	6,757.00
140 - Senior Center	-275.49	0.00	0.00	0.00	0.00	-275.49	-275.49	0.00
150 - Parks	-882,898.89	43,513.00	141,726.59	-98,113.59	-98,113.59	-784,885.30	-981,012.48	196,127.18
151 - Auditorium	-256,235.08	1,130.00	10,192.55	-8,092.55	-8,092.55	-249,142.53	-264,327.63	15,185.10
160 - Tree Board	-651.15	0.00	0.00	0.00	0.00	-651.15	-651.15	0.00
170 - Library	-494,432.97	1,920.09	31,994.25	-30,014.16	-30,014.16	-464,418.81	-524,447.13	60,028.32
180 - Cemetery	-196,549.84	1,550.00	12,003.59	-10,453.59	-10,453.59	-188,096.25	-207,003.43	20,907.18
190 - Streets	-1,750,242.39	48,423.37	90,807.72	-38,542.35	-38,542.35	-1,715,542.04	-1,788,784.74	73,242.70
195 - Mechanic Shop	-408,917.97	0.00	8,295.75	-8,295.75	-8,295.75	-400,622.22	-417,213.72	16,591.50
205 - Dispatching	-591,693.56	1,747.00	-1,695.22	3,445.22	3,445.22	-595,139.78	-588,247.34	-6,892.44
206 - NG911-PSAP	43,312.69	0.00	42,833.34	-42,833.34	-42,833.34	86,146.03	479.35	85,666.68
210 - Solid Waste	475,941.31	0.00	0.00	0.00	0.00	475,941.31	475,941.31	0.00
220 - CDBG - Downtown Revitalization Program	13,816.80	0.00	0.00	0.00	0.00	13,816.80	13,816.80	0.00
230 - CDBG-OCR Reuse	-2,655.44	0.00	0.00	0.00	0.00	-2,655.44	-2,655.44	0.00
240 - CDBG - Owner-Occupier Rehabilitation Program	1,826.96	0.00	0.00	0.00	0.00	1,826.96	1,826.96	0.00
245 - Rural Workforce Housing Fund	201,141.07	0.00	107,106.90	-107,106.90	-107,106.90	308,247.97	94,034.17	214,213.80
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	4,111,495.79	126,896.74	0.00	126,896.74	126,896.74	3,984,599.05	4,238,392.53	-253,793.48
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	-5,927.36	11,409.51	60.00	2,187.17	2,187.17	1,047.81	-3,740.19	4,788.00
281 - Sidewalk Improvement Program	-30,520.00	0.00	2,903.00	-2,903.00	-2,903.00	-27,622.00	-33,420.00	5,800.00
500 - Cemetery Trust	374,036.48	0.00	0.00	0.00	0.00	374,036.48	374,036.48	0.00
600 - Electric	6,595,502.06	15,637,265.88	15,363,929.74	360,114.33	360,114.33	6,148,005.54	6,955,615.39	-807,006.85
610 - Water	628,336.60	142,096.34	130,339.08	14,347.45	14,347.46	611,398.94	642,684.06	-31,285.12
620 - Gas	5,551,674.47	106,892.73	85,292.53	56,379.94	56,379.94	6,456,514.63	6,608,054.41	-151,539.78
530 - Wastewater	1,358,320.08	59,041.27	141,972.88	-40,473.34	-40,473.34	1,396,035.15	1,317,546.74	78,488.41
700 - Unemployment	120,874.65	0.00	0.00	0.00	0.00	120,874.65	120,874.65	0.00
Report Total:	17,319,784.89	16,664,478.74	16,330,303.82	437,149.22	437,149.22	16,779,661.57	17,756,934.11	-977,272.74



City of Falls City, NE

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
Fund: 100 - General							
Revenue							
<u>100-01-11-41000</u>	Tax - Property	775,000.00	775,000.00	43,040.29	580,557.01	-194,442.99	75.09 %
<u>100-01-11-41005</u>	Tax - PILOT	704,130.00	704,130.00	0.00	501,997.99	-202,132.01	28.71 %
<u>100-01-11-41100</u>	Tax - Homestead Exemption	40,000.00	40,000.00	1,931.27	31,725.08	-8,274.92	20.69 %
<u>100-01-11-41300</u>	Tax - Pro Rate Motor Vehicle	1,750.00	1,750.00	0.00	719.02	1,030.98	58.91 %
<u>100-01-11-41400</u>	Tax - Airline & Carline	0.00	0.00	0.00	1,242.05	1,242.05	0.00 %
<u>100-01-11-41710</u>	Franchise Fees	43,000.00	43,000.00	0.00	33,002.08	-9,997.92	23.25 %
<u>100-01-11-41900</u>	Tax - Occupation Tax	97,743.21	97,743.21	2,155.51	32,455.99	-65,287.22	66.79 %
<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	40.00	2,007.00	822.00	169.37 %
<u>100-01-11-42100</u>	Planning Services-Applications/Per	1,500.00	1,500.00	542.00	692.00	-808.00	53.87 %
<u>100-01-11-43100</u>	Municipal Equalization	643,110.70	643,110.70	353,428.40	549,342.12	-93,768.58	14.58 %
<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	5,636.34	50,116.34	-15,903.66	24.09 %
<u>100-01-11-45130</u>	Rent/Leases on Land	10,500.00	10,500.00	0.00	3,175.00	-7,325.00	69.76 %
<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	4,000.00	4,000.00	0.00 %
<u>100-01-11-47200</u>	Transfers	800,000.00	800,000.00	0.00	90.00	800,090.00	100.01 %
<u>100-01-11-47430</u>	Miscellaneous	13,269.44	13,269.44	1,939.00	3,344.59	9,724.85	73.29 %
Revenue Total:		3,197,208.35	3,197,208.35	414,712.81	1,795,816.79	-1,400,391.56	43.80 %
Expense							
<u>100-01-11-51000</u>	Salaries-Regular Full Time	48,076.38	48,076.38	2,947.47	35,722.85	12,353.53	25.70 %
<u>100-01-11-51011</u>	Wages-Council Member/Mayor	39,000.00	39,000.00	3,250.00	29,250.00	9,750.00	25.00 %
<u>100-01-11-51020</u>	Salaries-Regular Part Time	0.00	0.00	70.48	538.27	-538.27	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	100.00 %
<u>100-01-11-51040</u>	Overtime	50.00	50.00	1.13	6.97	43.03	86.06 %
<u>100-01-11-51060</u>	Special Pay - Holiday	3,087.54	3,087.54	456.96	2,386.68	700.86	22.70 %
<u>100-01-11-51061</u>	Special Pay-Sick Leave	2,099.97	2,099.97	127.17	2,368.96	-268.99	-12.81 %
<u>100-01-11-51062</u>	Special Pay- Vacation	4,764.83	4,764.83	992.39	3,366.40	1,398.43	29.35 %
<u>100-01-11-51065</u>	Special Pay-CTO	219.45	219.45	45.86	301.55	-82.10	-37.41 %
<u>100-01-11-51066</u>	Special Pay-Allowances/Stipends	415.44	415.44	34.62	346.20	69.24	16.67 %
<u>100-01-11-51100</u>	Payroll Taxes FICA	9,110.64	9,110.64	599.33	7,355.24	1,755.40	19.27 %
<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/Vls	11,187.00	11,187.00	739.40	6,657.51	4,529.49	40.49 %
<u>100-01-11-51210</u>	Allowances-Medical Inlieu	0.00	0.00	137.50	962.50	-962.50	0.00 %
<u>100-01-11-51220</u>	Health Savings Account	2,275.00	2,275.00	0.00	1,775.01	499.99	21.98 %
<u>100-01-11-51230</u>	Retirement - SD1a/457b	3,498.34	3,498.34	274.29	4,477.53	-979.19	-27.99 %
<u>100-01-11-51299</u>	Other Benefits & Costs	275.00	275.00	568.09	3,481.21	-3,206.21	-1,165.89 %
<u>100-01-11-51300</u>	Subscriptions & Educational Materi	110.00	110.00	677.87	1,185.24	-1,075.24	-977.49 %
<u>100-01-11-51302</u>	Associations Dues	6,861.28	6,861.28	0.00	8,793.42	-1,932.14	-28.16 %
<u>100-01-11-51310</u>	Training, Meetings & Conferences	1,500.00	1,500.00	0.00	1,937.08	-437.08	-29.14 %
<u>100-01-11-52011</u>	Telephone	7,901.16	7,901.16	640.54	5,840.11	2,061.05	26.09 %
<u>100-01-11-52014</u>	Vehicle/Equipment Maintenance &	1,610.66	1,610.66	0.00	224.20	1,386.46	86.08 %
<u>100-01-11-52015</u>	Vehicle/Equipment Repair	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>100-01-11-52018</u>	Heat/Gas Expense	2,435.08	2,435.08	109.79	1,999.94	435.14	17.87 %
<u>100-01-11-52019</u>	Water/Sewer Expense	1,479.46	1,479.46	142.87	1,235.88	243.58	16.46 %
<u>100-01-11-52020</u>	Electric Expense	11,724.61	11,724.61	1,343.01	8,847.73	2,876.88	24.54 %
<u>100-01-11-52085</u>	Refuse/Recycling	330.00	330.00	0.00	0.00	330.00	100.00 %
<u>100-01-11-52093</u>	Building/Grounds Maintenance & R	2,500.00	2,500.00	688.25	1,651.97	848.63	33.95 %
<u>100-01-11-52096</u>	Operation Equipment Repair	2,500.00	2,500.00	0.00	299.92	2,260.08	90.40 %
<u>100-01-11-52100</u>	Election Expense	500.00	500.00	0.00	212.04	287.96	57.59 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-01-11-52103</u>	Bank Charges	250.00	250.00	53.50	685.46	-435.46	174.18 %
<u>100-01-11-52109</u>	Legal Expense	6,750.00	6,750.00	4,640.00	18,267.00	-11,517.00	170.62 %
<u>100-01-11-52110</u>	Labor Relations Expense	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<u>100-01-11-52118</u>	Printing & Publishing	3,213.55	3,213.55	273.50	5,695.17	2,481.57	-77.22 %
<u>100-01-11-52147</u>	Advertising Expense	9,250.00	9,250.00	0.00	7,714.58	1,535.42	16.60 %
<u>100-01-11-52160</u>	Insurance Expense	23,218.28	23,218.28	0.00	11,689.12	11,529.16	49.66 %
<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	96.25 %
<u>100-01-11-52175</u>	Rent & Leases - Equipment & Vehicle	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
<u>100-01-11-52192</u>	Accounting & Audit Expense	15,000.00	15,000.00	15,465.00	15,465.00	-465.00	-3.10 %
<u>100-01-11-52195</u>	Technology Services	30,900.00	30,900.00	81.00	9,611.72	21,288.28	68.89 %
<u>100-01-11-52196</u>	Janitorial Expense	0.00	0.00	0.00	113.74	-113.74	0.00 %
<u>100-01-11-52198</u>	Other Professional Services	0.00	0.00	0.00	728.50	-728.50	0.00 %
<u>100-01-11-52199</u>	Other Contractual Services	2,950.00	2,950.00	175.00	2,953.93	-3.93	0.13 %
<u>100-01-11-52320</u>	Books & Periodicals	500.00	500.00	155.50	355.50	344.50	68.90 %
<u>100-01-11-52372</u>	Office Supplies	2,879.22	2,879.22	250.44	2,739.37	639.90	22.22 %
<u>100-01-11-52387</u>	Postage/Shipping	900.00	900.00	0.00	1,154.96	254.96	-28.33 %
<u>100-01-11-52420</u>	Small Equipment	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
<u>100-01-11-52429</u>	Supplies & Materials	500.00	500.00	163.43	896.71	-396.71	-79.34 %
<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	100.00 %
<u>100-01-11-53613</u>	Furniture/Fixtures	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<u>100-01-11-60000</u>	Transfers Out	0.00	0.00	0.00	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	154,379.34	-154,379.34	0.00 %
	Expense Total:	459,377.78	459,377.78	48,379.70	371,653.02	87,724.76	19.10%
Fund: 100 - General Surplus (Deficit):		2,737,830.57	2,737,830.57	366,333.11	1,425,163.77	-1,312,666.80	47.95%
Fund: 110 - Police							
Revenue							
<u>110-02-21-42305</u>	Permits-Gun	720.00	720.00	5.00	215.00	505.00	70.14 %
<u>110-02-21-43000</u>	Grant-Federal Funds	65,252.00	65,252.00	0.00	1,090.57	64,161.43	98.33 %
<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	0.00	1,050.00	-80.00	7.08 %
<u>110-02-21-46550</u>	Miscellaneous	7,674.00	7,674.00	975.15	5,970.10	-1,703.90	22.20 %
<u>110-02-21-47000</u>	Sale of Fixed Asset	250.00	250.00	0.00	0.00	-250.00	100.00 %
	Revenue Total:	75,026.00	75,026.00	980.15	10,907.47	-64,118.53	85.46%
Expense							
<u>110-02-21-51000</u>	Salaries-Regular Full Time	727,156.72	727,156.72	48,109.63	510,082.25	217,074.47	29.85 %
<u>110-02-21-51020</u>	Salaries-Regular Part Time	1,350.00	1,350.00	0.00	0.00	1,350.00	100.00 %
<u>110-02-21-51040</u>	Overtime	38,192.19	38,192.19	3,264.68	24,183.45	14,008.74	36.68 %
<u>110-02-21-51060</u>	Special Pay-Holiday	33,306.13	33,306.13	3,232.12	30,732.32	2,573.81	7.73 %
<u>110-02-21-51061</u>	Special Pay-Sick leave	19,679.34	19,679.34	2,253.73	12,372.84	7,306.50	37.36 %
<u>110-02-21-51062</u>	Special Pay-Vacation	24,982.01	24,982.01	3,015.26	25,315.50	333.49	-1.33 %
<u>110-02-21-51063</u>	Special Pay-On Call Pay	9,368.88	9,368.88	875.00	6,805.00	2,563.88	27.37 %
<u>110-02-21-51064</u>	Special Pay-Shift Differential	30,408.61	30,408.61	1,873.42	19,387.30	11,021.31	36.24 %
<u>110-02-21-51065</u>	Special Pay-CTO	1,150.00	1,150.00	4.18	1,585.16	-435.16	-37.84 %
<u>110-02-21-51066</u>	Special Pay-Allowances/Stipends	150.00	150.00	11.34	115.40	34.60	23.07 %
<u>110-02-21-51099</u>	Other Pay	8,104.33	8,104.33	743.68	9,822.86	-1,718.53	-21.21 %
<u>110-02-21-51100</u>	Payroll Taxes-FICA	67,040.78	67,040.78	4,908.05	49,424.82	17,615.96	26.28 %
<u>110-02-21-51200</u>	Group Insurance-Health/Dental/Vis	105,947.43	105,947.43	7,104.56	73,964.98	31,982.45	30.19 %
<u>110-02-21-51210</u>	Allowances-Medical Inlieu	29,700.00	29,700.00	2,750.00	22,825.00	6,875.00	23.15 %
<u>110-02-21-51220</u>	Health Savings Account	16,225.00	16,225.00	0.00	16,225.01	-0.01	0.00 %
<u>110-02-21-51230</u>	Retirement - 501a/457b	51,551.72	51,551.72	3,159.43	37,237.44	14,314.28	27.77 %
<u>110-02-21-51300</u>	Subscriptions & Educational Materi	100.00	100.00	0.00	222.95	-122.95	-122.95 %
<u>110-02-21-51302</u>	Association Dues	750.00	750.00	0.00	100.00	650.00	86.67 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>110-02-21-51310</u>	Training, Meetings & Conferences	3,000.00	3,000.00	80.00	2,111.16	888.84	29.63 %
<u>110-02-21-52011</u>	Telephone	15,995.00	15,995.00	891.31	9,681.92	6,313.08	39.47 %
<u>110-02-21-52014</u>	Vehicle/Equipment Maintenance &	22,718.40	22,718.40	2,273.20	14,024.66	8,693.74	38.27 %
<u>110-02-21-52015</u>	Vehicle/Equipment Repair	1,500.00	1,500.00	0.00	1,352.09	147.91	9.86 %
<u>110-02-21-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	74.99	1,084.02	415.98	27.73 %
<u>110-02-21-52096</u>	Operational Equipment Repair	500.00	500.00	0.00	686.92	-186.92	-37.38 %
<u>110-02-21-52099</u>	Other Maintenance & Repair	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>110-02-21-52109</u>	Legal Expense	37,469.60	37,469.60	1,429.00	19,182.22	18,287.38	48.81 %
<u>110-02-21-52110</u>	Labor Relations Expense	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<u>110-02-21-52118</u>	Printing Expense	1,500.00	1,500.00	361.07	2,868.31	-1,368.31	-91.22 %
<u>110-02-21-52147</u>	Advertising Expense	75.00	75.00	0.00	93.00	-18.00	-24.00 %
<u>110-02-21-52160</u>	Insurance Expense	32,288.00	32,288.00	0.00	43,822.00	-11,534.00	-35.72 %
<u>110-02-21-52195</u>	Technology Services	6,500.00	6,500.00	112.50	4,082.75	2,417.25	37.19 %
<u>110-02-21-52198</u>	Other Professional Services	250.00	250.00	243.00	1,533.00	1,283.00	-513.20 %
<u>110-02-21-52199</u>	Other Contractual Services	15,028.00	15,028.00	597.60	12,839.50	2,188.50	14.56 %
<u>110-02-21-52333</u>	Uniforms/Safety Supplies	1,330.00	1,330.00	231.86	570.86	759.14	57.08 %
<u>110-02-21-52372</u>	Office Supplies	500.00	500.00	0.00	43.50	456.50	91.30 %
<u>110-02-21-52387</u>	Postage/Shipping	500.00	500.00	0.00	136.18	363.82	72.70 %
<u>110-02-21-52420</u>	Small Equipment	750.00	750.00	0.00	76.89	673.11	89.75 %
<u>110-02-21-52429</u>	Supplies & Materials	750.00	750.00	0.00	2,655.45	-1,905.45	-254.06 %
<u>110-02-21-52935</u>	Other Supplies	50.00	50.00	0.00	69.00	-19.00	-38.00 %
<u>110-02-21-53610</u>	Office Equipment	500.00	500.00	0.00	28.00	472.00	94.40 %
<u>110-02-21-53615</u>	Furniture/Fixtures	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
<u>110-02-21-53650</u>	Vehicles	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
<u>110-02-21-53900</u>	Other Capital Outlay	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
Expense Total:		1,387,517.14	1,387,517.14	87,599.81	957,299.01	430,218.13	31.01%
Fund: 110 - Police Surplus (Deficit):		-1,312,491.14	-1,312,491.14	-86,619.66	-946,391.54	366,099.60	27.89%

Fund: 115 - Animal Control

Revenue							
<u>115-02-23-42300</u>	Permits-Animal	1,575.00	1,575.00	0.00	240.00	1,335.00	84.76 %
<u>115-02-23-42310</u>	Licenses - Dog & Cat	6,215.00	6,215.00	2,583.00	3,361.00	2,854.00	45.92 %
<u>115-02-23-46550</u>	Miscellaneous	1,500.00	1,500.00	0.00	770.00	730.00	48.67 %
Revenue Total:		9,290.00	9,290.00	2,583.00	4,371.00	4,919.00	52.95%
Expense							
<u>115-02-23-51000</u>	Salaries-Regular Full Time	54,589.67	54,589.67	1,498.94	18,427.30	36,162.37	66.24 %
<u>115-02-23-51060</u>	Special Pay-Holiday	1,449.22	1,449.22	219.54	1,309.43	139.79	9.65 %
<u>115-02-23-51061</u>	Special Pay-Sick Leave	1,437.89	1,437.89	109.77	763.35	674.54	46.91 %
<u>115-02-23-51062</u>	Special Pay-Vacation	1,489.35	1,489.35	365.12	1,411.89	77.52	5.20 %
<u>115-02-23-51065</u>	Special Pay CFO	0.00	0.00	2.09	11.01	-11.01	0.00 %
<u>115-02-23-51100</u>	Payroll Taxes FICA	2,879.44	2,879.44	188.67	1,865.05	1,014.39	35.23 %
<u>115-02-23-51200</u>	Group Insurance-Health/Dental/Vls	0.00	0.00	21.80	198.88	-198.88	0.00 %
<u>115-02-23-51210</u>	Allowances-Medical Inlieu	3,300.00	3,300.00	275.00	2,475.00	825.00	25.00 %
<u>115-02-23-51220</u>	Health Savings Account	50.00	50.00	0.00	50.01	-0.01	-0.02 %
<u>115-02-23-51230</u>	Retirement-S01a/457b	3,276.14	3,276.14	131.73	1,315.24	1,960.90	59.85 %
<u>115-02-23-51302</u>	Association Dues	250.00	250.00	0.00	0.00	250.00	100.00 %
<u>115-02-23-52011</u>	Telephone	0.00	0.00	42.94	343.51	-343.51	0.00 %
<u>115-02-23-52014</u>	Vehicle/Equipment Maintenance &	2,545.75	2,545.75	130.65	764.04	1,781.71	69.99 %
<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	17.46	134.46	-134.46	0.00 %
<u>115-02-23-52020</u>	Electric Expense	575.45	575.45	41.10	402.51	172.94	30.05 %
<u>115-02-23-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<u>115-02-23-52109</u>	Legal Expense	0.00	0.00	380.00	2,788.42	-2,788.42	0.00 %
<u>115-02-23-52160</u>	Insurance Expense	4,123.86	4,123.86	0.00	3,538.00	585.86	14.21 %
<u>115-02-23-52195</u>	Technology Services	150.00	150.00	12.50	2,607.75	-2,457.75	-1,638.50 %
<u>115-02-23-52198</u>	Other Professional Services	0.00	0.00	0.00	60.00	-60.00	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	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<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	99.18 %
<u>115-02-23-52935</u>	Other Supplies	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>115-02-23-53250</u>	Other Capital Equipment	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>115-02-23-53610</u>	Office Equipment	750.00	750.00	0.00	0.00	750.00	100.00 %
	Expense Total:	90,697.45	90,697.45	3,437.31	38,887.87	51,809.58	57.12%
	Fund: 115 - Animal Control Surplus (Deficit):	-81,407.45	-81,407.45	-854.31	-34,516.87	46,890.58	57.60%
Fund: 120 - Fire Revenue							
<u>120-02-22-43300</u>	Grant-State Funds	56,000.00	56,000.00	19,045.00	47,250.00	-8,750.00	15.63 %
<u>120-02-22-46200</u>	Bulk Water Receipts	480.00	480.00	45.00	7,830.69	-8,310.69	1,731.39 %
<u>120-02-22-47290</u>	Transfers	38,427.00	38,427.00	0.00	0.00	-38,427.00	100.00 %
	Revenue Total:	94,907.00	94,907.00	19,090.00	39,419.31	-55,487.69	58.47%
Expense							
<u>120-02-22-51000</u>	Salaries-Regular Full Time	0.00	0.00	212.65	2,918.95	-2,918.95	0.00 %
<u>120-02-22-51020</u>	Salaries-Regular Part Time	4,794.47	4,794.47	264.65	648.71	4,145.76	86.47 %
<u>120-02-22-51060</u>	Special Pay-Holiday	250.50	250.50	36.62	201.41	49.09	19.60 %
<u>120-02-22-51061</u>	Special Pay-Sick leave	0.00	0.00	13.24	248.46	-248.46	0.00 %
<u>120-02-22-51062</u>	Special Pay-Vacation	422.71	422.71	103.74	278.37	144.34	34.15 %
<u>120-02-22-51063</u>	Special Pay-OnCall Pay	43,680.00	43,680.00	3,360.00	33,619.69	10,060.31	23.03 %
<u>120-02-22-51065</u>	Special Pay-CTO	60.00	60.00	2.09	11.01	48.99	81.65 %
<u>120-02-22-51066</u>	Special Pay-Allowances/Stipend	0.00	0.00	5.76	57.60	-57.60	0.00 %
<u>120-02-22-51099</u>	Other Pay	0.00	0.00	184.62	1,846.20	-1,846.20	0.00 %
<u>120-02-22-51100</u>	Payroll Taxes-FICA	0.00	0.00	317.99	3,032.92	-3,032.92	0.00 %
<u>120-02-22-51200</u>	Group Insurance-Health/Dental/Vis	703.48	703.48	61.84	557.18	146.30	20.80 %
<u>120-02-22-51220</u>	Health Savings Account	112.50	112.50	0.00	112.51	-0.01	-0.01 %
<u>120-02-22-51230</u>	Retirement - 501a/457b	281.77	281.77	22.02	219.67	62.10	22.04 %
<u>120-02-22-51302</u>	Association dues	1,625.00	1,625.00	173.46	1,423.46	201.54	12.40 %
<u>120-02-22-51310</u>	Training, Meetings & Conferences	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>120-02-22-52011</u>	Telephone	1,628.20	1,628.20	127.62	1,488.36	139.84	8.59 %
<u>120-02-22-52014</u>	Vehicle/Equipment Maintenance &	8,000.00	8,000.00	45.38	184.31	7,815.69	97.70 %
<u>120-02-22-52015</u>	Vehicle/Equipment Repair	8,000.00	8,000.00	861.17	5,841.06	2,158.94	26.99 %
<u>120-02-22-52018</u>	Heat/Gas Expense	1,975.86	1,975.86	79.75	1,926.19	49.67	2.51 %
<u>120-02-22-52019</u>	Water/Sewer Expense	41,456.85	41,456.85	4,127.35	28,607.71	12,849.14	30.99 %
<u>120-02-22-52020</u>	Electric Expense	4,652.45	4,652.45	235.26	3,559.48	1,092.97	23.49 %
<u>120-02-22-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	70.34	269.04	1,230.96	82.06 %
<u>120-02-22-52096</u>	Operational Equipment Repair	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
<u>120-02-22-52099</u>	Other Maintenance & Repair	1,500.00	1,500.00	239.54	652.85	847.15	56.48 %
<u>120-02-22-52160</u>	Insurance Expense	10,972.00	10,972.00	0.00	21,493.00	-10,471.00	-95.43 %
<u>120-02-22-52195</u>	Technology Services	156.96	156.96	12.50	2,607.75	-2,450.79	-1,561.41 %
<u>120-02-22-52199</u>	Other Contractual Services	2,000.00	2,000.00	0.00	330.92	1,669.08	83.45 %
<u>120-02-22-52372</u>	Office Supplies	150.00	150.00	0.00	148.96	1.04	0.69 %
<u>120-02-22-52387</u>	Postage/Shipping	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>120-02-22-52420</u>	Small Equipment	2,500.00	2,500.00	0.00	169.40	2,330.60	93.22 %
<u>120-02-22-52429</u>	Supplies & Materials	250.00	250.00	0.00	0.00	250.00	100.00 %
<u>120-02-22-53250</u>	Other Capital Equipment	82,000.00	82,000.00	0.00	0.00	82,000.00	100.00 %
	Expense Total:	229,822.75	229,822.75	10,555.79	112,405.17	117,417.58	51.09%
	Fund: 120 - Fire Surplus (Deficit):	-134,915.75	-134,915.75	8,534.21	-72,985.86	61,929.89	45.90%
Fund: 130 - Building Inspections & Code Enforcement Revenue							
<u>130-02-23-42100</u>	Permits-Building	77,649.93	77,649.93	4,609.40	52,755.47	24,894.46	32.06 %
<u>130-02-23-42105</u>	Permits-Electric	1,657.49	1,657.49	0.00	57.30	1,600.19	96.54 %
<u>130-02-23-42110</u>	Permits-Demolition & Moving	960.00	960.00	0.00	250.00	710.00	73.96 %
<u>130-02-23-42112</u>	Permits-Mechanical	3,975.00	3,975.00	217.45	1,491.25	2,483.75	62.48 %
<u>130-02-23-42115</u>	Permits-Plumbing	3,776.42	3,776.42	0.00	244.00	3,532.42	93.54 %
<u>130-02-23-42199</u>	Permits-Other	475.00	475.00	430.00	1,248.00	-773.00	-262.74 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
130-02-23-46550	Miscellaneous	250.00	250.00	0.00	0.00	250.00	100.00 %
	Revenue Total:	88,743.84	88,743.84	5,256.85	56,046.02	-32,697.82	36.85%
	Expense						
130-02-23-51000	Salaries Regular Full Time	54,619.58	54,619.58	4,574.72	51,274.61	3,344.97	6.12 %
130-02-23-51040	Overtime	150.00	150.00	0.00	223.41	-73.41	-48.94 %
130-02-23-51060	Special Pay-Holiday	4,306.88	4,306.88	599.80	3,298.90	1,007.98	23.40 %
130-02-23-51061	Special Pay-Sick Leave	3,542.43	3,542.43	26.48	1,729.84	1,812.59	51.17 %
130-02-23-51062	Special Pay-Vacation	3,130.41	3,130.41	787.31	3,024.73	105.68	3.38 %
130-02-23-51065	Special Pay-CTO	711.80	711.80	8.95	562.34	149.46	21.00 %
130-02-23-51066	Special Pay-Allowances/Stipend	1,523.04	1,523.04	126.92	1,269.20	253.84	16.67 %
130-02-23-51100	Payroll Taxes-FICA	5,769.78	5,769.78	434.22	4,379.75	1,390.03	24.09 %
130-02-23-51200	Group Insurance-Health/Dental/Vis	21,321.40	21,321.40	1,394.22	12,556.69	8,764.71	41.13 %
130-02-23-51220	Health Savings Account	4,625.00	4,625.00	0.00	4,625.01	0.01	0.00 %
130-02-23-51230	Retirement - 501a/457b	4,748.96	4,748.96	359.85	3,606.96	1,142.00	24.05 %
130-02-23-51302	Association Dues	1,300.00	1,300.00	0.00	0.00	1,300.00	100.00 %
130-02-23-51310	Training, Meetings & Conferences	500.00	500.00	0.00	2,036.04	-1,536.04	-307.21 %
130-02-23-52011	Telephone	514.32	514.32	42.94	386.45	127.87	24.86 %
130-02-23-52109	Legal Expense	2,976.00	2,976.00	240.00	260.00	2,716.00	91.26 %
130-02-23-52147	Advertising Expense	295.00	295.00	0.00	297.78	-2.78	-0.94 %
130-02-23-52160	Insurance	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
130-02-23-52195	Technology Services	10,092.00	10,092.00	12.50	12,124.75	-2,032.75	-20.14 %
130-02-23-52199	Other Contractual Services	750.00	750.00	0.00	85.00	665.00	88.67 %
130-02-23-52133	Uniforms/Safety Supplies	680.68	680.68	0.00	0.00	680.68	100.00 %
130-02-23-52372	Office Supplies	150.00	150.00	27.44	79.29	70.71	47.14 %
130-02-23-52387	Postage/Shipping	400.00	400.00	0.00	9.60	390.40	97.60 %
130-02-23-52420	Small Equipment	500.00	500.00	0.00	0.00	500.00	100.00 %
130-02-23-52429	Supplies & Materials	500.00	500.00	0.00	0.00	500.00	100.00 %
130-02-23-53610	Office Equipment	150.00	150.00	0.00	0.00	150.00	100.00 %
	Expense Total:	126,257.28	126,257.28	8,635.35	101,830.35	24,426.93	19.35%
Fund: 130 - Building Inspections & Code Enforcement Surplus (Defi		-37,513.44	-37,513.44	-3,378.50	-45,784.33	-8,270.89	-22.05%
Fund: 150 - Parks							
	Revenue						
150-05-00-46500	Insurance Damage Claim	0.00	0.00	0.00	30,626.04	30,626.04	0.00 %
150-05-51-43000	Grant - Federal Funds	920,000.00	920,000.00	0.00	0.00	-920,000.00	100.00 %
150-05-51-43100	Grant-State Funds	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00 %
150-05-51-44500	Building/Shelter Rental	5,670.00	5,670.00	450.00	4,500.00	-1,170.00	20.63 %
150-05-51-44505	Camper & Tent Fees	26,766.00	26,766.00	1,360.00	16,120.00	-10,646.00	39.77 %
150-05-51-44515	Concession Fees	20,750.00	20,750.00	11,700.50	11,700.50	-9,049.50	43.61 %
150-05-51-44520	Gate Fees	47,500.00	47,500.00	27,046.00	35,111.00	-12,389.00	26.08 %
150-05-51-44525	Program/Class Fees	0.00	0.00	1,725.00	8,550.00	8,550.00	0.00 %
150-05-51-46000	Donations	110,000.00	110,000.00	500.00	5,500.00	-104,500.00	95.00 %
150-05-51-46220	Sale of Supplies/Merchandise	0.00	0.00	581.50	2,246.00	2,246.00	0.00 %
150-05-51-46550	Miscellaneous	1,500.00	1,500.00	150.00	846.50	653.50	43.57 %
150-05-51-47040	Sale of Fixed Assets	10,000.00	10,000.00	0.00	6.00	9,994.00	99.94 %
	Revenue Total:	1,167,186.00	1,167,186.00	43,513.00	115,206.04	-1,051,979.96	90.13%
	Expense						
150-05-51-51000	Salaries Regular Full Time	181,937.85	181,937.85	11,165.01	117,095.79	64,842.06	35.64 %
150-05-51-51030	Hourly Wages Temporary/Seasonal	120,000.00	120,000.00	42,173.40	40,710.79	73,289.21	61.07 %
150-05-51-51040	Overtime	5,000.00	5,000.00	2,481.99	3,813.05	-3,813.05	-76.26 %
150-05-51-51060	Special Pay-Holiday	9,818.29	9,818.29	1,237.22	6,648.87	3,169.42	32.28 %
150-05-51-51061	Special Pay-Sick Leave	6,832.87	6,832.87	253.07	4,263.65	2,569.22	37.60 %
150-05-51-51062	Special Pay-Vacation	12,090.76	12,090.76	549.39	12,476.92	-386.16	-3.19 %
150-05-51-51065	Special Pay-CTO	5,002.22	5,002.22	13.13	1,719.90	3,282.32	65.62 %
150-05-51-51066	Special Pay-Allowances/Stipend	600.00	600.00	69.24	692.40	-92.40	-15.40 %
150-05-51-51100	Payroll Taxes-FICA	21,525.00	21,525.00	4,411.40	15,037.14	6,487.86	30.14 %
150-05-51-51110	Payroll Taxes-FED	24,932.02	24,932.02	0.00	0.00	24,932.02	100.00 %
150-05-51-51200	Group Insurance-Health/Dental/Vis	47,936.31	47,936.31	2,904.28	28,548.22	19,388.09	40.45 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>150-05-51-51210</u>	Allowances Medical Int'lieu	3,300.00	3,300.00	275.00	2,337.50	962.50	29.17 %
<u>150-05-51-51220</u>	Health Savings Account	725.00	725.00	0.00	725.00	-0.00	0.00 %
<u>150-05-51-51230</u>	Retirement - 501a/457b	11,578.53	11,578.53	891.30	7,779.52	3,799.01	32.81 %
<u>150-05-51-51300</u>	Subscriptions & Educational Materl	0.00	0.00	100.00	187.50	-187.50	0.00 %
<u>150-05-51-51302</u>	Association Dues	500.00	500.00	0.00	139.60	360.00	72.20 %
<u>150-05-51-51310</u>	Training, Meetings & Conferences	2,500.00	2,500.00	0.00	788.11	1,711.89	68.48 %
<u>150-05-51-52011</u>	Telephone	2,427.00	2,427.00	293.94	1,054.29	1,372.71	56.56 %
<u>150-05-51-52014</u>	Vehicle/Equipment Maintenance &	6,673.89	6,673.89	686.27	5,049.63	1,624.26	24.34 %
<u>150-05-51-52015</u>	Vehicle/Equipment Repair	250.00	250.00	0.00	74.98	175.02	70.01 %
<u>150-05-51-52018</u>	Heat/Gas Expense	4,831.44	4,831.44	0.00	64.00	4,767.44	98.68 %
<u>150-05-51-52019</u>	Water/Sewer Expense	55,244.89	55,244.89	7,907.53	24,248.22	30,996.67	56.11 %
<u>150-05-51-52020</u>	Electric Expense	21,752.98	21,752.98	1,212.89	11,207.80	10,545.18	48.48 %
<u>150-05-51-52085</u>	Refuse/Recycling	1,725.00	1,725.00	0.00	1,040.00	685.00	39.71 %
<u>150-05-51-52093</u>	Building/Grounds Maintenance & R	11,160.94	11,160.94	25,500.84	53,060.55	-41,899.61	-375.41 %
<u>150-05-51-52096</u>	Operational Equipment Repair	11,503.67	11,503.67	20.00	462.12	11,041.55	95.98 %
<u>150-05-51-52099</u>	Other Maintenance & Repairs	2,206.44	2,206.44	0.00	160.49	2,045.95	92.73 %
<u>150-05-51-52109</u>	Legal Expense	0.00	0.00	160.00	240.00	-240.00	0.00 %
<u>150-05-51-52160</u>	Insurance Expense	26,621.33	26,621.33	0.00	26,020.61	600.72	2.26 %
<u>150-05-51-52163</u>	Tax Expense	150.00	150.00	479.47	1,690.30	-1,540.30	-1,026.87 %
<u>150-05-51-52172</u>	Payments to Other Agencies	5,000.00	5,000.00	5,891.00	5,891.00	-891.00	-17.82 %
<u>150-05-51-52195</u>	Technology Services	1,973.00	1,973.00	37.50	5,380.75	-3,407.75	-172.72 %
<u>150-05-51-52198</u>	Other Professional Services	30,000.00	30,000.00	0.00	70.00	29,930.00	99.93 %
<u>150-05-51-52199</u>	Other Contractual Services	7,250.00	7,250.00	0.00	400.05	6,849.95	94.48 %
<u>150-05-51-52300</u>	Chemical	23,355.57	23,355.57	7,694.85	9,404.85	13,950.72	59.73 %
<u>150-05-51-52303</u>	Cost of Sale - Concessions	18,169.00	18,169.00	0.00	71.12	18,097.88	99.61 %
<u>150-05-51-52330</u>	Merchandise for Resale	0.00	0.00	4,472.98	4,472.98	4,472.98	0.00 %
<u>150-05-51-52333</u>	Uniforms/Safety Supplies	3,201.36	3,201.36	2,653.26	6,022.60	-2,821.24	-88.13 %
<u>150-05-51-52372</u>	Office Supplies	500.00	500.00	142.00	223.85	276.15	55.23 %
<u>150-05-51-52387</u>	Postage/Shipping	250.00	250.00	0.00	0.00	250.00	100.00 %
<u>150-05-51-52420</u>	Small Equipment	4,248.66	4,248.66	0.00	5,173.66	-925.00	-21.77 %
<u>150-05-51-52429</u>	Supplies & Materials	15,431.37	15,431.37	1,564.48	10,579.54	4,851.83	31.44 %
<u>150-05-51-53200</u>	Buildings	8,000.00	8,000.00	0.00	3,076.87	4,923.13	61.54 %
<u>150-05-51-53250</u>	Other Capital Equipment	67,834.14	67,834.14	0.00	50,487.26	17,346.88	25.57 %
<u>150-05-51-53515</u>	Sidewalks	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
<u>150-05-51-53610</u>	Office Equipment	1,500.00	1,500.00	0.00	58.63	1,441.37	96.09 %
<u>150-05-51-53900</u>	Other Capital Outlay	1,203,000.00	1,203,000.00	16,545.15	67,550.98	1,135,449.02	94.38 %
<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	141,726.59	547,300.50	1,456,239.03	72.68 %
Fund: 150 - Parks Surplus (Deficit):		-836,353.53	-836,353.53	-98,213.59	-432,094.46	404,259.07	48.34 %
Fund: 151 - Auditorium							
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	0.00	1,014.00	1,014.00	0.00 %
<u>151-05-51-44540</u>	Rent	32,150.00	32,150.00	1,100.00	7,395.00	-24,755.00	77.00 %
<u>151-05-51-46000</u>	Donations	0.00	0.00	0.00	8,157.00	8,157.00	0.00 %
Revenue Total:		32,150.00	32,150.00	1,100.00	19,166.12	-12,983.88	40.39 %
Expense							
<u>151-05-51-51000</u>	Salaries-Regular Full Time	59,933.51	59,933.51	4,677.13	44,050.44	15,883.07	26.50 %
<u>151-05-51-51020</u>	Salaries-Regular Part Time	0.00	0.00	493.37	3,767.78	-3,767.78	0.00 %
<u>151-05-51-51040</u>	Overtime	0.00	0.00	3.56	20.89	-20.89	0.00 %
<u>151-05-51-51060</u>	Special Pay-Holiday	1,811.40	1,811.40	537.86	2,101.47	-290.07	-16.01 %
<u>151-05-51-51061</u>	Special Pay-Sick Leave	1,135.81	1,135.81	18.02	1,028.44	107.37	9.45 %
<u>151-05-51-51062</u>	Special Pay-Vacation	1,275.68	1,275.68	125.61	1,290.11	-14.43	1.13 %
<u>151-05-51-51065</u>	Special Pay-CTO	50.00	50.00	20.00	220.62	-170.62	341.24 %
<u>151-05-51-51066</u>	Special Pay-Allowances/Stipend	270.00	270.00	63.44	634.40	-364.40	134.96 %
<u>151-05-51-51100</u>	Payroll Taxes-FICA	3,239.80	3,239.80	502.95	4,434.17	-1,194.32	36.86 %
<u>151-05-51-51200</u>	Group Insurance-Health/Dental/Vis	8,147.28	8,147.28	88.67	794.99	7,352.29	90.24 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>151-05-51-51210</u>	Allowances-Medical Indiv	3,300.00	3,300.00	687.50	5,225.00	-1,925.00	-58.33 %
<u>151-05-51-51220</u>	Health Savings Account	1,662.50	1,662.50	0.00	162.50	1,500.00	90.23 %
<u>151-05-51-51230</u>	Retirement SOLA/457b	2,014.36	2,014.36	322.90	1,074.77	939.59	46.64 %
<u>151-05-51-52011</u>	Telephone	1,814.52	1,814.52	100.22	959.33	855.19	47.13 %
<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	141.68	10,023.99	-1,878.62	-10.96 %
<u>151-05-51-52019</u>	Water/Sewer Expense	3,989.72	3,989.72	346.72	3,314.70	675.02	16.92 %
<u>151-05-51-52020</u>	Electric Expense	25,546.38	25,546.38	1,950.84	16,381.94	9,214.44	36.07 %
<u>151-05-51-52085</u>	Refuse/Recycling	1,275.00	1,275.00	0.00	1,040.00	235.00	18.43 %
<u>151-05-51-52093</u>	Building/Grounds Maintenance & R	6,500.00	6,500.00	50.00	13,524.00	-7,024.00	-108.06 %
<u>151-05-51-52096</u>	Operational Equipment Repair	1,500.00	1,500.00	0.00	580.56	919.44	61.30 %
<u>151-05-51-52099</u>	Other Maintenance & Repair	500.00	500.00	0.00	256.79	243.21	48.64 %
<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	8.23 %
<u>151-05-51-52195</u>	Technology Services	1,973.00	1,973.00	37.50	6,743.30	-4,770.30	-241.78 %
<u>151-05-51-52199</u>	Other Contractual Services	0.00	0.00	0.00	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	-101.98 %
<u>151-05-51-52429</u>	Supplies & Materials	2,500.00	2,500.00	24.58	5,593.33	-3,093.33	-123.73 %
<u>151-05-51-53515</u>	Sidewalks	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>151-05-51-53610</u>	Office Equipment	2,500.00	2,500.00	0.00	176.65	2,323.35	92.93 %
<u>151-05-51-53615</u>	Furniture/Fixtures	1,750.00	1,750.00	0.00	2,799.80	-1,049.80	-59.99 %
	Expense Total:	214,092.33	214,092.33	10,192.55	191,900.49	22,191.84	10.37%
	Fund: 151 - Auditorium Surplus (Deficit):	-181,942.33	-181,942.33	-9,092.55	-172,734.37	9,207.96	5.06%
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	100.00 %
<u>160-06-00-46000</u>	Donations	1,500.00	1,500.00	0.00	0.00	-1,500.00	100.00 %
	Revenue Total:	9,500.00	9,500.00	0.00	0.00	-9,500.00	100.00%
Expense							
<u>160-06-00-51300</u>	Subscriptions & Educational Materi	150.00	150.00	0.00	139.36	10.64	7.09 %
<u>160-06-00-52093</u>	Tree Care & Maintenance	7,700.00	7,700.00	0.00	0.00	7,700.00	100.00 %
<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	100.00 %
<u>160-06-00-52429</u>	Supplies & Materials	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
	Expense Total:	9,500.00	9,500.00	0.00	307.92	9,192.08	96.76%
	Fund: 160 - Tree Board Surplus (Deficit):	0.00	0.00	0.00	-307.92	-307.92	0.00%
Fund: 170 - Library							
Revenue							
<u>170-05-52-44550</u>	Receipts	5,285.48	5,285.48	379.45	4,268.57	-1,016.91	19.24 %
<u>170-05-52-46000</u>	Donations	10,000.00	10,000.00	1,507.64	15,747.94	-5,747.94	157.48 %
<u>170-05-52-46220</u>	Sale of Supplies/Merchandise	250.00	250.00	33.00	480.99	-230.99	192.40 %
<u>170-05-52-46550</u>	Miscellaneous	50.00	50.00	0.00	0.00	50.00	100.00 %
	Revenue Total:	15,585.48	15,585.48	1,920.09	20,497.50	4,912.02	31.52%
Expense							
<u>170-05-52-51000</u>	Salaries-Regular Full Time	172,536.83	172,536.83	12,746.11	136,972.90	35,563.93	20.61 %
<u>170-05-52-51020</u>	Salaries-Regular Part Time	19,468.00	19,468.00	362.11	8,191.95	11,276.05	57.92 %
<u>170-05-52-51040</u>	Overtime	480.00	480.00	506.67	2,610.66	-2,130.66	443.89 %
<u>170-05-52-51060</u>	Special Pay-Holiday	9,070.18	9,070.18	1,566.34	8,371.11	699.07	7.71 %
<u>170-05-52-51061</u>	Special Pay-Sick Leave	4,532.77	4,532.77	211.78	3,561.88	970.89	21.42 %
<u>170-05-52-51062</u>	Special Pay-Vacation	6,905.25	6,905.25	703.72	4,827.68	2,077.57	30.09 %
<u>170-05-52-51065</u>	Special Pay-CFO	301.20	301.20	257.01	1,155.42	-854.22	-283.61 %
<u>170-05-52-51066</u>	Special Pay-Allowances/Stipend	377.23	377.23	5.76	57.60	319.63	84.73 %
<u>170-05-52-51099</u>	Other Pay	2,274.94	2,274.94	218.40	633.84	1,641.10	72.14 %
<u>170-05-52-51100</u>	Payroll Taxes-FICA	20,663.32	20,663.32	1,268.41	12,722.45	7,940.87	38.43 %
<u>170-05-52-51200</u>	Group Insurance-Health/Dental/Vis	52,916.48	52,916.48	4,083.11	36,770.66	16,145.82	30.51 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>170-05-52-51210</u>	Allowances-Medical Inflera	6,600.00	6,600.00	550.00	4,950.00	1,650.00	25.00 %
<u>170-05-52-51220</u>	Health Savings Account	1,250.00	1,250.00	0.00	4,162.50	2,912.50	233.00 %
<u>170-05-52-51230</u>	Retirement - 501a/457b	8,603.70	8,603.70	969.83	8,832.22	-228.52	-2.66 %
<u>170-05-52-51300</u>	Subscriptions & Educational Materi	10,265.46	10,265.46	0.00	4,245.47	6,019.99	58.64 %
<u>170-05-52-51302</u>	Association Dues	200.00	200.00	190.00	190.00	10.00	5.00 %
<u>170-05-52-51310</u>	Training, Meetings & Conferences	250.00	250.00	0.00	1,424.11	-1,174.11	-469.64 %
<u>170-05-52-52011</u>	Telephone	2,726.36	2,726.36	221.42	2,019.08	707.28	25.94 %
<u>170-05-52-52018</u>	Heat/Gas Expense	3,495.68	3,495.68	73.56	3,526.20	-30.52	-0.87 %
<u>170-05-52-52019</u>	Water/Sewer Expense	5,551.88	5,551.88	835.89	5,023.45	528.43	9.52 %
<u>170-05-52-52020</u>	Electric Expense	20,108.39	20,108.39	1,930.17	13,898.21	6,210.18	30.88 %
<u>170-05-52-52085</u>	Refuse/Recycling	780.00	780.00	0.00	455.00	325.00	41.67 %
<u>170-05-52-52090</u>	Office Equipment Repair	200.00	200.00	1,518.96	1,518.96	-1,318.96	-659.48 %
<u>170-05-52-52091</u>	Building/Grounds Maintenance & R	3,600.00	3,600.00	62.14	2,253.01	1,346.99	37.42 %
<u>170-05-52-52096</u>	Operational Equipment Repair	750.00	750.00	0.00	0.00	750.00	100.00 %
<u>170-05-52-52099</u>	Other Maintenance & Repair	500.00	500.00	0.00	486.12	13.88	2.78 %
<u>170-05-52-52118</u>	Printing Expense	1,400.00	1,400.00	0.00	1,116.57	283.43	20.25 %
<u>170-05-52-52147</u>	Advertising Expense	300.00	300.00	0.00	0.00	300.00	100.00 %
<u>170-05-52-52160</u>	Insurance Expense	16,820.68	16,820.68	0.00	17,697.00	-876.32	-5.21 %
<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	37.50	4,346.23	-2,817.23	-184.25 %
<u>170-05-52-52198</u>	Other Professional Services	850.00	850.00	265.75	1,754.55	-904.55	-106.42 %
<u>170-05-52-52199</u>	Other Contractual Services	7,154.40	7,154.40	240.00	6,729.23	425.17	5.94 %
<u>170-05-52-52372</u>	Office Supplies	1,707.05	1,707.05	127.27	700.17	1,006.88	58.98 %
<u>170-05-52-52387</u>	Postage/Shipping	3,229.06	3,229.06	242.85	2,400.72	828.34	25.65 %
<u>170-05-52-52400</u>	Books & Periodicals	29,366.44	29,366.44	1,822.35	17,831.34	11,535.10	39.28 %
<u>170-05-52-52429</u>	Supplies & Materials	3,381.83	3,381.83	678.62	2,323.33	1,058.50	31.30 %
<u>170-05-52-52935</u>	Other Supplies	0.00	0.00	238.52	238.52	-238.52	0.00 %
<u>170-05-52-53200</u>	Buildings	0.00	0.00	0.00	504.88	-504.88	0.00 %
	Expense Total:	420,146.13	420,146.13	31,934.25	324,612.77	95,533.36	22.74%
	Fund: 170 - Library Surplus (Deficit):	-404,560.65	-404,560.65	-30,014.16	-304,115.27	100,445.38	24.83%

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	0.00	570.00	-930.00	62.00 %
<u>180-05-53-44610</u>	Burial Openings	13,600.00	13,600.00	950.00	13,150.00	-450.00	3.31 %
<u>180-05-53-45010</u>	Burial Sites	8,760.00	8,760.00	600.00	4,800.00	-3,960.00	45.21 %
<u>180-05-53-45115</u>	Rent/Leases on Land	0.00	0.00	0.00	680.00	680.00	0.00 %
<u>180-05-53-46000</u>	Donations	0.00	0.00	0.00	50.00	50.00	0.00 %
<u>180-05-53-46550</u>	Miscellaneous	800.00	800.00	0.00	600.00	-200.00	25.00 %
<u>180-05-53-47000</u>	Sale of Fixed Assets	8,850.00	8,850.00	0.00	0.00	-8,850.00	100.00 %
	Revenue Total:	33,510.00	33,510.00	1,550.00	25,544.26	-7,965.74	23.77%
Expense							
<u>180-05-53-51000</u>	Salaries-Regular Full Time	54,560.00	54,560.00	4,105.71	40,069.59	14,490.41	26.56 %
<u>180-05-53-51020</u>	Salaries-Regular Part Time	0.00	0.00	3,216.10	5,482.67	-5,482.67	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	100.00 %
<u>180-05-53-51040</u>	Overtime	251.00	251.00	0.00	398.53	-147.53	-58.78 %
<u>180-05-53-51060</u>	Special Pay-Holiday	3,598.37	3,598.37	537.54	2,956.47	641.90	17.84 %
<u>180-05-53-51061</u>	Special Pay-Sick Leave	1,483.83	1,483.83	18.02	2,988.88	-1,505.05	-101.43 %
<u>180-05-53-51062</u>	Special Pay-Vacation	4,209.86	4,209.86	702.90	2,412.81	1,797.05	42.60 %
<u>180-05-53-51065</u>	Special Pay-CTO	7,066.29	7,066.29	11.34	5,248.95	1,817.34	25.72 %
<u>180-05-53-51066</u>	Special Pay-Allowances/Stipend	69.12	69.12	5.76	57.60	11.52	16.67 %
<u>180-05-53-51100</u>	Payroll Taxes-FICA	6,776.39	6,776.39	639.40	4,455.05	2,321.34	34.26 %
<u>180-05-53-51200</u>	Group Insurance-Health/Dental/Vis	9,504.32	9,504.32	1,100.42	9,909.73	-405.41	-4.27 %
<u>180-05-53-51220</u>	Health Savings Account	2,015.50	2,015.50	0.00	2,012.50	3.00	0.15 %
<u>180-05-53-51230</u>	Retirement - 501a/457b	3,271.37	3,271.37	322.53	3,244.59	26.78	0.82 %
<u>180-05-53-51310</u>	Training, Meetings & Conferences	250.00	250.00	0.00	788.11	-538.11	-215.24 %
<u>180-05-53-52011</u>	Telephone	1,726.80	1,726.80	99.17	892.11	834.69	48.34 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>180-05-53-52014</u>	Vehicle/Equipment Maintenance &	3,728.93	3,728.93	766.02	2,068.12	1,660.81	44.54 %
<u>180-05-53-52015</u>	Vehicle/Equipment Repair	785.65	785.65	0.00	0.00	785.65	100.00 %
<u>180-05-53-52018</u>	Heat/Gas Expense	1,563.54	1,563.54	0.00	0.00	1,563.54	100.00 %
<u>180-05-53-52020</u>	Electric Expense	1,872.14	1,872.14	154.74	1,594.05	278.09	14.85 %
<u>180-05-53-52093</u>	Building/Grounds Maintenance & R	500.00	500.00	135.00	505.66	-5.66	-1.13 %
<u>180-05-53-52096</u>	Operational Equipment Repair	1,193.16	1,193.16	0.00	64.73	1,128.43	94.57 %
<u>180-05-53-52147</u>	Advertising Expense	150.00	150.00	0.00	302.50	152.50	101.67 %
<u>180-05-53-52160</u>	Insurance Expense	5,076.00	5,076.00	0.00	5,191.44	-115.44	-2.27 %
<u>180-05-53-52195</u>	Technology Services	750.00	750.00	12.50	2,607.75	-1,857.75	-247.70 %
<u>180-05-53-52198</u>	Other Professional Services	9,600.00	9,600.00	0.00	0.00	9,600.00	100.00 %
<u>180-05-53-52199</u>	Other Contractual Services	0.00	0.00	120.00	3,133.22	-3,133.22	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	100.00 %
<u>180-05-53-52429</u>	Supplies & Materials	898.75	898.75	56.44	1,103.13	-204.38	-22.74 %
<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	-38.11 %
<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	12,003.59	135,128.06	21,612.39	13.79 %
	Fund: 180 - Cemetery Surplus (Deficit):	-123,230.45	-123,230.45	-10,453.59	-109,583.80	13,646.65	11.07 %
Fund: 190 - Streets							
Revenue							
<u>190-03-31-41200</u>	Tax-Motor Vehicle	98,284.08	98,284.08	0.00	31,796.70	-66,487.38	67.65 %
<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	0.00	31,345.42	-41,217.58	56.80 %
<u>190-03-31-43120</u>	Maintenance Contract	4,350.00	4,350.00	0.00	13,348.80	8,998.80	306.87 %
<u>190-03-31-43200</u>	Highway Allocation	649,202.00	649,202.00	50,906.37	464,687.80	-184,514.20	28.42 %
<u>190-03-31-45000</u>	Interest	0.00	0.00	0.00	151.14	151.14	0.00 %
<u>190-03-31-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	0.00	713.46	713.46	0.00 %
<u>190-03-31-46550</u>	Miscellaneous	7,083.00	7,083.00	-2,645.00	277.00	-6,806.00	96.09 %
<u>190-03-31-47000</u>	Sale of Fixed Assets	90,000.00	90,000.00	162.00	2,546.00	-87,454.00	97.17 %
<u>190-03-31-48000</u>	Special Assessments	27,500.00	27,500.00	0.00	192,500.00	165,000.00	700.00 %
	Revenue Total:	948,982.08	948,982.08	48,423.37	741,037.76	-207,944.32	21.91 %
Expense							
<u>190-03-31-51000</u>	Salaries-Regular Full Time	264,463.95	264,463.95	18,417.03	195,906.75	68,557.20	25.92 %
<u>190-03-31-51030</u>	Hourly Wages-Temporary/Seasonal	6,757.80	6,757.80	0.00	0.00	6,757.80	100.00 %
<u>190-03-31-51040</u>	Overtime	80.00	80.00	217.07	8,482.90	8,402.90	0,503.63 %
<u>190-03-31-51060</u>	Special Pay-Holiday	17,429.49	17,429.49	2,489.10	13,532.13	3,897.36	22.36 %
<u>190-03-31-51061</u>	Special Pay-Sick Leave	15,088.84	15,088.84	625.95	9,312.56	5,776.28	38.28 %
<u>190-03-31-51062</u>	Special Pay-Vacation	20,506.27	20,506.27	1,593.85	15,458.00	5,048.21	24.62 %
<u>190-03-31-51063</u>	Special Pay-OnCall Pay	14,688.00	14,688.00	1,040.00	10,630.00	4,058.00	27.63 %
<u>190-03-31-51065</u>	Special Pay-CTO	4,840.73	4,840.73	1,765.00	12,914.59	-8,073.86	-166.79 %
<u>190-03-31-51066</u>	Special Pay-Allowances/Stipend	121.17	121.17	11.54	115.40	5.77	4.76 %
<u>190-03-31-51099</u>	Other Pay	56.33	56.33	0.00	332.89	-276.56	-490.96 %
<u>190-03-31-51100</u>	Payroll Taxes FICA	25,871.48	25,871.48	1,949.33	19,925.40	5,945.99	22.98 %
<u>190-03-31-51200</u>	Group Insurance Health/Dental/Vis	78,744.84	78,744.84	6,562.00	59,091.58	19,653.26	24.96 %
<u>190-03-31-51210</u>	Allowances Medical In Lieu	6,600.00	6,600.00	550.00	4,950.00	1,650.00	25.00 %
<u>190-03-31-51220</u>	Health Savings Account	10,325.00	10,325.00	0.00	10,325.01	-0.01	0.00 %
<u>190-03-31-51230</u>	Retirement - 501a/457b	20,257.50	20,257.50	1,568.83	15,994.01	4,263.49	21.05 %
<u>190-03-31-51310</u>	Trainings, Meetings & Conferences	0.00	0.00	0.00	788.09	-788.09	0.00 %
<u>190-03-31-52002</u>	Asphalt-Cold Mix	5,402.20	5,402.20	996.00	6,592.29	-1,190.09	-22.03 %
<u>190-03-31-52003</u>	Concrete	35,898.53	35,898.53	0.00	2,152.55	33,745.98	94.00 %
<u>190-03-31-52005</u>	Street Lighting	71,240.52	71,240.52	0.00	0.00	71,240.52	100.00 %
<u>190-03-31-52011</u>	Telephone	2,270.64	2,270.64	95.33	892.53	1,378.11	60.69 %
<u>190-03-31-52014</u>	Vehicle/Equipment Maintenance &	27,201.94	27,201.94	1,724.55	38,823.18	11,621.24	42.72 %
<u>190-03-31-52015</u>	Vehicle/Equipment Repair	7,504.95	7,504.95	1,994.54	8,192.83	687.86	9.17 %
<u>190-03-31-52018</u>	Heat/Gas Expense	5,296.13	5,296.13	0.00	3,723.04	1,573.09	29.70 %
<u>190-03-31-52019</u>	Water/Sewer Expense	620.38	620.38	128.77	570.20	50.18	8.09 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>190-03-31-52020</u>	Electricity Expense	2,731.11	2,731.11	9,595.72	62,306.67	-59,575.56	2,181.37 %
<u>190-03-31-52085</u>	Refuse/Recycling	780.00	780.00	0.00	520.00	260.00	33.33 %
<u>190-03-31-52093</u>	Building/Grounds Maintenance & R	2,500.00	2,500.00	0.00	347.96	2,152.04	86.08 %
<u>190-03-31-52094</u>	Infrastructure Maintenance & Repa	0.00	0.00	4,459.87	4,459.87	4,459.87	0.00 %
<u>190-03-31-52096</u>	Operational Equipment Repair	8,785.69	8,785.69	0.00	0.00	8,785.69	100.00 %
<u>190-03-31-52099</u>	Other Maintenance & Repair	1,979.54	1,979.54	0.00	0.00	1,979.54	100.00 %
<u>190-03-31-52109</u>	Legal Expense	0.00	0.00	440.00	440.00	-440.00	0.00 %
<u>190-03-31-52147</u>	Advertising Expense	81.18	81.18	0.00	99.13	-17.95	-22.11 %
<u>190-03-31-52160</u>	Insurance Expense	5,603.40	5,603.40	0.00	33,588.60	-27,985.20	-499.43 %
<u>190-03-31-52175</u>	Rent & Leases - Equipment & Vehicl	104,426.16	104,426.16	0.00	61,386.11	40,040.05	38.34 %
<u>190-03-31-52195</u>	Technology Services	984.75	984.75	25.00	3,295.25	-2,310.50	-234.63 %
<u>190-03-31-52197</u>	Engineering Expense	0.00	0.00	0.00	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	0.00	562.40	4,437.60	88.75 %
<u>190-03-31-52300</u>	Chemicals	4,500.00	4,500.00	0.00	240.40	4,259.60	94.66 %
<u>190-03-31-52333</u>	Uniforms/Safety Supplies	3,031.40	3,031.40	0.00	0.00	3,031.40	100.00 %
<u>190-03-31-52354</u>	Gravel & Barrow	10,000.00	10,000.00	0.00	9,767.85	232.15	2.32 %
<u>190-03-31-52360</u>	Lumber	3,000.00	3,000.00	99.99	557.58	2,442.42	81.41 %
<u>190-03-31-52372</u>	Office Supplies	150.00	150.00	87.17	106.93	43.07	28.71 %
<u>190-03-31-52387</u>	Postage/Freight	150.00	150.00	0.00	61.85	88.15	58.77 %
<u>190-03-31-52417</u>	Signs & Posts	4,500.00	4,500.00	0.00	1,631.13	2,868.87	63.75 %
<u>190-03-31-52420</u>	Small Equipment	8,000.00	8,000.00	0.00	37.78	7,962.22	99.53 %
<u>190-03-31-52429</u>	Supplies & Materials	29,770.21	29,770.21	113.08	2,312.88	27,457.33	92.23 %
<u>190-03-31-52935</u>	Other Supplies	0.00	0.00	0.00	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	100.00 %
<u>190-03-31-53250</u>	Other Capital Equipment	25,000.00	25,000.00	0.00	10,578.00	14,422.00	57.69 %
<u>190-03-31-53530</u>	Street Preservation	75,000.00	75,000.00	34,258.00	34,258.00	40,742.00	54.37 %
<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	100.00 %
<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	0.00	30,888.75	800.00	2.66 %
<u>190-03-31-54110</u>	Principal Payments	75,000.00	75,000.00	0.00	75,000.00	0.00	0.00 %
<u>190-03-31-54115</u>	Debt Service Fees	200.00	200.00	0.00	400.00	-200.00	-100.00 %
Expense Total:		1,051,028.88	1,051,028.88	90,807.72	930,584.02	120,444.86	11.46%
Fund: 190 - Streets Surplus (Deficit):		-102,046.80	-102,046.80	-42,384.35	-189,546.26	-87,499.46	-85.74%

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	100.00 %
Revenue Total:		59,850.75	59,850.75	0.00	0.00	-59,850.75	100.00%
Expense							
<u>195-03-66-51000</u>	Salaries Regular Full Time	53,705.51	53,705.51	4,094.24	42,032.68	11,672.83	21.73 %
<u>195-03-66-51040</u>	Overtime	120.00	120.00	110.43	1,532.75	-1,412.75	-1,177.29 %
<u>195-03-66-51060</u>	Special Pay-Holiday	3,840.41	3,840.41	534.98	2,697.99	1,142.42	29.75 %
<u>195-03-66-51061</u>	Special Pay-Sick Leave	6,585.16	6,585.16	537.37	5,718.08	867.08	13.17 %
<u>195-03-66-51062</u>	Special Pay-Vacation	6,260.56	6,260.56	148.52	2,557.67	3,702.89	59.15 %
<u>195-03-66-51065</u>	Special Pay-CFO	180.00	180.00	34.73	414.15	-234.15	-130.08 %
<u>195-03-66-51066</u>	Special Pay-Allowances/Stipend	229.00	229.00	21.14	211.40	17.60	7.69 %
<u>195-03-66-51100</u>	Payroll Taxes-FICA	5,307.51	5,307.51	407.26	4,119.39	1,188.12	22.39 %
<u>195-03-66-51200</u>	Group Insurance-Health/Dental/Vis	10,292.28	10,292.28	857.71	7,724.78	2,567.50	24.95 %
<u>195-03-66-51220</u>	Health Savings Account	2,162.50	2,162.50	0.00	2,162.50	0.00	0.00 %
<u>195-03-66-51230</u>	Retirement-501a/457b	4,250.49	4,250.49	327.61	3,297.25	953.24	22.43 %
<u>195-03-66-51310</u>	Training, Meetings & Conferences	0.00	0.00	0.00	788.09	-788.09	0.00 %
<u>195-03-66-52011</u>	Telephone	0.00	0.00	6.20	33.97	-33.97	0.00 %
<u>195-03-66-52014</u>	Vehicle/Equipment Maintenance &	359.87	359.87	0.00	500.70	-140.83	-39.13 %
<u>195-03-66-52015</u>	Vehicle/Equipment Repair	49.52	49.52	0.00	2,818.17	-2,768.65	-5,590.97 %
<u>195-03-66-52085</u>	Refuse/Recycling	175.00	175.00	0.00	0.00	175.00	100.00 %
<u>195-03-66-52093</u>	Building/Grounds Maintenance & R	500.00	500.00	0.00	0.00	500.00	100.00 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
195-03-66-52160	Insurance Expense	2,112.00	2,112.00	0.00	3,238.00	-1,126.00	-53.31 %
195-03-66-52195	Technology Services	750.00	750.00	0.00	1,920.25	-1,170.25	-156.03 %
195-03-66-52199	Other Contractual Services	0.00	0.00	0.00	85.00	-85.00	0.00 %
195-03-66-52330	Merchandise for Resale	19,995.01	19,995.01	1,044.67	14,407.61	5,587.40	27.94 %
195-03-66-52333	Uniforms/Safety Supplies	680.86	680.86	0.00	0.00	680.86	100.00 %
195-03-66-52372	Office Supplies	150.00	150.00	0.00	0.00	150.00	100.00 %
195-03-66-52387	Postage/Shipping	50.00	50.00	0.00	0.00	50.00	100.00 %
195-03-66-52420	Small Equipment	1,000.00	1,000.00	0.00	215.00	785.00	78.50 %
195-03-66-52429	Supplies & Materials	945.82	945.82	170.89	834.56	111.26	11.76 %
	Expense Total:	119,701.50	119,701.50	8,295.75	97,309.99	22,391.51	18.71%
Fund: 195 - Mechanic Shop Surplus (Deficit):		-59,850.75	-59,850.75	-8,295.75	-97,309.99	-37,459.24	-62.59%

Fund: 205 - Dispatching

Revenue							
205-02-24-41700	Tax-Surcharge 911	38,567.42	38,567.42	1,747.00	16,420.14	-22,147.28	57.42 %
205-02-24-43100	E911 PSAP Funds	0.00	0.00	0.00	1.00	1.00	0.00 %
	Revenue Total:	38,567.42	38,567.42	1,747.00	16,421.14	-22,146.28	57.42%
Expense							
205-02-24-51000	Salaries-Regular Full Time	184,552.50	184,552.50	-24,190.77	138,094.80	46,457.70	25.17 %
205-02-24-51040	Overtime	26,026.10	26,026.10	3,147.36	17,210.29	8,815.81	33.87 %
205-02-24-51060	Special Pay-Holiday	13,103.36	13,103.36	568.79	10,459.94	2,643.42	20.17 %
205-02-24-51061	Special Pay-Sick leave	5,881.17	5,881.17	887.42	6,877.31	-996.14	-16.94 %
205-02-24-51062	Special Pay-Vacation	12,877.43	12,877.43	1,927.21	6,479.07	6,398.36	49.69 %
205-02-24-51064	Special Pay-Shift Differential	8,222.39	8,222.39	618.76	6,074.47	2,147.92	26.12 %
205-02-24-51065	Special Pay CIO	44.45	44.45	4.15	903.29	-858.84	-1,932.15 %
205-02-24-51066	Special Pay Allowances/Stipend	60.90	60.90	5.80	58.00	2.90	4.76 %
205-02-24-51099	Other Pay	836.66	836.66	0.00	1,245.58	-408.92	-48.88 %
205-02-24-51100	Payroll Taxes-FICA	22,004.37	22,004.37	1,933.99	17,393.47	4,610.90	20.95 %
205-02-24-51200	Group Insurance-Health/Dental/Vls	73,868.04	73,868.04	6,931.87	57,373.46	16,494.58	22.33 %
205-02-24-51210	Allowances-Medical In Lieu	6,600.00	6,600.00	550.00	4,950.00	1,650.00	25.00 %
205-02-24-51220	Health Savings Account	10,829.20	10,829.20	0.00	10,162.46	666.74	6.16 %
205-02-24-51230	Retirement-501a/457b	16,458.34	16,458.34	1,368.27	13,274.59	3,183.75	19.34 %
205-02-24-51300	Subscriptions & Educational Materi	150.00	150.00	0.00	0.00	150.00	100.00 %
205-02-24-51310	Training, Meetings & Conferences	3,500.00	3,500.00	425.00	2,636.46	863.54	24.67 %
205-02-24-52011	Telephone	3,805.95	3,805.95	709.76	4,967.66	-1,161.71	-30.52 %
205-02-24-52090	Office Equipment Repair	250.00	250.00	0.00	0.00	250.00	100.00 %
205-02-24-52093	Building/Grounds Maintenance & R	0.00	0.00	85.00	85.00	-85.00	0.00 %
205-02-24-52096	Operational Equipment Repair	250.00	250.00	0.00	239.91	10.09	4.04 %
205-02-24-52109	Legal Expense	500.00	500.00	0.00	0.00	500.00	100.00 %
205-02-24-52110	Labor Relations Expense	500.00	500.00	0.00	0.00	500.00	100.00 %
205-02-24-52160	Insurance Expense	4,360.00	4,360.00	0.00	103.00	4,257.00	97.64 %
205-02-24-52166	Damages/Tort Claims	0.00	0.00	0.00	78.94	-78.94	0.00 %
205-02-24-52195	Technology Services	0.00	0.00	3,178.59	17,806.69	-17,806.69	0.00 %
205-02-24-52199	Other Contractual Services	25,500.00	25,500.00	4.13	19,848.50	5,651.50	22.16 %
205-02-24-52372	Office Supplies	0.00	0.00	0.00	162.09	-162.09	0.00 %
205-02-24-52429	Supplies & Materials	500.00	500.00	145.45	202.38	297.62	59.52 %
205-02-24-52935	Other Supplies	0.00	0.00	0.00	135.95	-135.95	0.00 %
205-02-24-53610	Office Equipment	500.00	500.00	0.00	0.00	500.00	100.00 %
205-02-24-53615	Furniture/Fixtures	0.00	0.00	0.00	1,464.00	-1,464.00	0.00 %
205-02-24-53900	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	-1,699.22	350,018.31	71,162.55	16.90%
Fund: 205 - Dispatching Surplus (Deficit):		-382,613.44	-382,613.44	3,446.22	-333,597.17	49,016.27	12.81%

Fund: 206 - NG911-PSAP

Revenue							
206-02-21-43100	NG911 PSAP Payments	42,833.38	42,833.38	0.00	35,045.46	-7,787.92	18.18 %
	Revenue Total:	42,833.38	42,833.38	0.00	35,045.46	-7,787.92	18.18%

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Expense							
<u>206-02-24-51000</u>	Salaries Regular Full Time	42,833.38	42,833.38	42,833.34	42,833.34	0.04	0.00 %
<u>206-02-24-52429</u>	Supplies & Materials	4,300.00	4,300.00	0.00	0.00	4,300.00	100.00 %
	Expense Total:	47,133.38	47,133.38	42,833.34	42,833.34	4,300.04	9.12%
	Fund: 206 - NG911-PSAP Surplus (Deficit):	-4,300.00	-4,300.00	-42,833.34	-7,787.88	-3,487.88	-81.11%
Fund: 210 - Solid Waste							
Revenue							
<u>210-03-00-44400</u>	Tax-Excise	48,744.00	48,744.00	0.00	24,230.00	-24,514.00	50.29 %
	Revenue Total:	48,744.00	48,744.00	0.00	24,230.00	-24,514.00	50.29%
Expense							
<u>210-03-00-52011</u>	Telephone	672.00	672.00	0.00	0.00	672.00	100.00 %
<u>210-03-00-53250</u>	Other Capital Equipment	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
	Expense Total:	45,672.00	45,672.00	0.00	0.00	45,672.00	100.00%
	Fund: 210 - Solid Waste Surplus (Deficit):	3,072.00	3,072.00	0.00	24,230.00	21,158.00	-688.74%
Fund: 220 - CDBG - Downtown Revitalization Program							
Revenue							
<u>220-06-00-43000</u>	Grant - Federal Funds	435,000.00	435,000.00	0.00	52,912.31	-382,087.69	87.84 %
<u>220-06-00-45150</u>	Loan Repayment-Principal & Intere	0.00	0.00	0.00	1,624.42	1,624.42	0.00 %
<u>220-06-00-47290</u>	Transfers In	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
	Revenue Total:	535,000.00	535,000.00	0.00	54,536.73	-480,463.27	89.81%
Expense							
<u>220-06-00-52103</u>	Grant Administration Expense	25,000.00	25,000.00	0.00	26,992.31	-1,992.31	7.97 %
<u>220-06-00-52109</u>	Legal Expense	1,500.00	1,500.00	0.00	240.00	1,260.00	84.00 %
<u>220-06-00-52108</u>	Other Professional Services	135,000.00	135,000.00	0.00	0.00	135,000.00	100.00 %
<u>220-06-00-52901</u>	Rehabilitation of Private Properties	165,000.00	165,000.00	0.00	25,920.00	139,080.00	84.29 %
<u>220-06-00-53515</u>	Sidewalks	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
	Expense Total:	526,500.00	526,500.00	0.00	53,152.31	473,347.69	89.90%
	Fund: 220 - CDBG - Downtown Revitalization Program Surplus (De	8,500.00	8,500.00	0.00	1,384.42	-7,115.58	83.71%
Fund: 230 - CDBG-00R Reuse							
Expense							
<u>230-06-00-52109</u>	Legal Expense	0.00	0.00	0.00	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	0.00	7,920.57	-7,920.57	0.00%
	Fund: 230 - CDBG-00R Reuse Total:	0.00	0.00	0.00	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	1,099.78	1,099.78	0.00 %
	Revenue Total:	0.00	0.00	0.00	44,202.56	44,202.56	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>240-06-00-52147</u>	Advertising Expense	0.00	0.00	0.00	28.42	-28.42	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	56,685.03	-56,685.03	0.00%
	Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program Surplus	0.00	0.00	0.00	-12,482.47	-12,482.47	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	2.18 %
	Revenue Total:	325,000.00	325,000.00	0.00	317,900.00	-7,100.00	2.18%
Expense							
<u>245-01-00-52109</u>	Legal Expense	750.00	750.00	0.00	2,240.00	1,490.00	198.67 %
<u>245-01-00-52000</u>	Construction Expense	317,900.00	317,900.00	107,106.90	213,073.90	104,826.10	32.97 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>245-01-00-52935</u>	Miscellaneous	6,350.00	6,350.00	0.00	0.00	6,350.00	100.00 %
Expense Total:		325,000.00	325,000.00	107,106.90	215,313.90	109,686.10	33.75 %
Fund: 245 - Rural Workforce Housing Fund Surplus (Deficit):		0.00	0.00	-107,106.90	102,586.10	102,586.10	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	86.78 %
Expense Total:		152,816.95	152,816.95	0.00	20,205.48	132,611.47	86.78 %
Fund: 250 - LB840 Total:		152,816.95	152,816.95	0.00	20,205.48	132,611.47	86.78 %
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 %
<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	126,896.74	1,163,570.70	-435,193.30	27.22 %
Revenue Total:		1,598,764.00	1,598,764.00	126,896.74	1,163,570.70	-435,193.30	27.22 %
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	100.00 %
Expense Total:		1,495,000.00	1,495,000.00	0.00	0.00	1,495,000.00	100.00 %
Fund: 260 - Capital Improvement Sinking Surplus (Deficit):		103,764.00	103,764.00	126,896.74	1,163,570.70	1,059,806.70	-1,021.36 %
Fund: 280 - Housing Abatement/Demolition Program							
Revenue							
<u>280-06-23-45150</u>	Loan Repayment Principal & Intere	16,944.00	16,944.00	11,409.51	35,226.45	18,282.45	207.90 %
<u>280-06-23-48100</u>	Vacant Property Fees	12,000.00	12,000.00	0.00	0.00	-12,000.00	100.00 %
Revenue Total:		28,944.00	28,944.00	11,409.51	35,226.45	6,282.45	21.71 %
Expense							
<u>280-06-23-52085</u>	Refuse/Recycling	0.00	0.00	0.00	4,346.06	-4,346.06	0.00 %
<u>280-06-23-52109</u>	Legal Expense	7,500.00	7,500.00	60.00	2,113.06	5,386.94	71.83 %
<u>280-06-23-52175</u>	ACM Inspections & Remediation	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
<u>280-06-23-52176</u>	Demolition Expense	40,000.00	40,000.00	0.00	313.91	39,686.09	99.22 %
<u>280-06-23-52177</u>	Grass/Weed Control	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<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	102.64	47.36	31.57 %
<u>280-06-23-52629</u>	Supplies & Materials	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
Expense Total:		61,650.00	61,650.00	60.00	7,222.03	54,427.97	88.29 %
Fund: 280 - Housing Abatement/Demolition Program Surplus (Defi		-32,706.00	-32,706.00	11,949.51	28,004.42	60,710.42	185.62 %
Fund: 281 - Sidewalk Improvement Program							
Expense							
<u>281-06-23-52901</u>	Grants Issued	15,000.00	15,000.00	2,900.00	11,600.00	3,400.00	22.67 %
Expense Total:		15,000.00	15,000.00	2,900.00	11,600.00	3,400.00	22.67 %
Fund: 281 - Sidewalk Improvement Program Total:		15,000.00	15,000.00	2,900.00	11,600.00	3,400.00	22.67 %
Fund: 600 - Electric							
Revenue							
<u>600-07-00-41800</u>	Sales Tax	544,052.00	544,052.00	29,798.45	269,982.09	-274,069.91	50.38 %
<u>600-07-00-43000</u>	Grant-Federal Funds	573,047.00	573,047.00	0.00	0.00	-573,047.00	100.00 %
<u>600-07-00-43100</u>	Grant-State Funds	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00 %
<u>600-07-00-44300</u>	Residential	3,475,190.00	3,475,190.00	231,834.71	2,212,961.00	-1,262,229.00	36.32 %
<u>600-07-00-44305</u>	Commercial-Small	3,496,391.00	3,496,391.00	295,225.54	2,526,961.84	-969,429.16	27.73 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>600-07-00-44310</u>	Commercial Large	197,619.00	197,619.00	13,233.67	112,703.33	-84,915.67	42.97 %
<u>600-07-00-44320</u>	Service Fees	6,625.00	6,625.00	707.89	9,109.89	2,484.89	137.51 %
<u>600-07-00-44360</u>	Other Charges for Service	14,500.00	14,500.00	0.00	200.00	-14,300.00	98.62 %
<u>600-07-00-44365</u>	Customer Deposit Fee	0.00	0.00	103.00	4,097.81	4,097.81	0.00 %
<u>600-07-00-45000</u>	Interest	108,706.44	108,706.44	28,494.84	270,143.74	161,437.30	248.51 %
<u>600-07-00-45010</u>	All Utility - Level Pay	0.00	0.00	34,529.41	-34,800.00	-34,800.00	0.00 %
<u>600-07-00-45500</u>	Generation Capacity Sales	180,000.00	180,000.00	0.00	0.00	-180,000.00	100.00 %
<u>600-07-00-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	-0.01	19,578.61	19,578.61	0.00 %
<u>600-07-00-46300</u>	Forfeitures/Penalties	27,250.00	27,250.00	3,280.38	19,695.92	-7,554.08	27.72 %
<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	0.00	106,262.68	-193,737.32	64.58 %
<u>600-07-00-48000</u>	Infrastructure Agreement	42,500.00	42,500.00	0.00	9,344.00	-33,156.00	78.01 %
	Revenue Total:	8,965,880.44	8,965,880.44	15,637,265.88	20,519,077.52	11,553,197.08	128.86%
Expense							
<u>600-07-00-51302</u>	Association Dues	750.00	750.00	0.00	842.50	-92.50	12.33 %
<u>600-07-00-52087</u>	Depreciation Expense	805,874.85	805,874.85	0.00	0.00	805,874.85	100.00 %
<u>600-07-00-52103</u>	Bank Charges	14,350.00	14,350.00	2,325.83	34,104.22	19,754.22	-137.66 %
<u>600-07-00-52109</u>	Legal Expense	7,125.00	7,125.00	2,882.50	15,005.00	7,880.00	-110.60 %
<u>600-07-00-52110</u>	Labor Relations Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>600-07-00-52147</u>	Advertising Expense	3,425.00	3,425.00	0.00	1,737.51	1,687.49	49.27 %
<u>600-07-00-52172</u>	Payments to Other Agencies	0.00	0.00	1,002.99	2,005.98	-2,005.98	0.00 %
<u>600-07-00-52185</u>	Tax Expense	544,052.00	544,052.00	34,277.10	240,235.09	303,816.91	55.84 %
<u>600-07-00-52187</u>	PILOT Expense	507,782.00	507,782.00	0.00	316,644.74	191,137.26	37.64 %
<u>600-07-00-52192</u>	Accounting & Auditing Expense	7,125.00	7,125.00	4,854.78	4,854.78	2,270.22	31.86 %
<u>600-07-00-52197</u>	Engineering Expense	180,000.00	180,000.00	24,889.95	82,484.23	97,515.77	54.18 %
<u>600-07-00-52198</u>	Other Professional Services	0.00	0.00	0.00	19,647.96	-19,647.96	0.00 %
<u>600-07-00-52199</u>	Other Contractual Services	0.00	0.00	4,809.69	33,086.41	-33,086.41	0.00 %
<u>600-07-00-52303</u>	Commodity Purchase for Resale	2,498,606.00	2,498,606.00	219,320.07	1,651,394.22	847,211.78	33.91 %
<u>600-07-00-52387</u>	Postage/Shipping	4,750.00	4,750.00	313.50	4,705.57	44.43	0.94 %
<u>600-07-00-52915</u>	999 Funds Use of Inventory Items	0.00	0.00	885.95	4,059.18	-4,059.18	0.00 %
<u>600-07-00-52920</u>	Cost of Merchandise Sold External	0.00	0.00	444.28	2,249.17	2,249.17	0.00 %
<u>600-07-00-53300</u>	Easement/ROW	6,750.00	6,750.00	0.00	1,478.00	5,272.00	78.10 %
<u>600-07-00-54103</u>	Interest Expense	282,886.50	282,886.50	0.00	345,537.50	62,651.00	-22.15 %
<u>600-07-00-54110</u>	Principal Payments	800,000.00	800,000.00	0.00	800,000.00	0.00	0.00 %
<u>600-07-00-54115</u>	Debt Service Fees	800.00	800.00	0.00	1,800.00	-1,000.00	-125.00 %
<u>600-07-00-60000</u>	Transfers Out	0.00	0.00	14,000,000.00	14,902,428.52	-14,902,428.52	0.00 %
<u>600-07-61-51000</u>	Salaries-Regular Full Time	443,400.18	443,400.18	14,986.85	254,079.13	189,321.05	42.70 %
<u>600-07-61-51040</u>	Overtime	4,677.75	4,677.75	395.21	10,738.02	-15,060.27	-321.96 %
<u>600-07-61-51060</u>	Special Pay-Holiday	0.00	0.00	1,768.59	10,358.07	-19,358.07	0.00 %
<u>600-07-61-51061</u>	Special Pay-Sick Leave	0.00	0.00	91.08	18,171.80	-18,171.80	0.00 %
<u>600-07-61-51062</u>	Special Pay-Vacation	0.00	0.00	257.40	12,750.75	-12,750.75	0.00 %
<u>600-07-61-51063</u>	Special Pay-OnCall Pay	0.00	0.00	46.16	8,506.60	-8,506.60	0.00 %
<u>600-07-61-51065</u>	Special Pay CIO	0.00	0.00	83.61	25,947.36	-25,947.36	0.00 %
<u>600-07-61-51099</u>	Other Pay	0.00	0.00	0.00	12,214.78	-12,214.78	0.00 %
<u>600-07-61-51100</u>	Payroll Taxes FICA	33,920.11	33,920.11	1,381.61	29,979.93	3,940.18	11.62 %
<u>600-07-61-51120</u>	Payroll Taxes-NC	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	1,522.12	49,561.96	21,043.64	29.80 %
<u>600-07-61-51210</u>	Allowances-Medical Intlieu	6,600.00	6,600.00	330.00	2,915.00	3,685.00	55.83 %
<u>600-07-61-51220</u>	Health Savings Account	11,750.00	11,750.00	0.00	20,712.50	-8,962.50	-76.28 %
<u>600-07-61-51230</u>	Retirement-SD1a/457b	22,539.68	22,539.68	816.08	18,710.79	3,828.89	16.99 %
<u>600-07-61-51299</u>	Other Benefits & Costs	0.00	0.00	0.00	5,226.07	5,226.07	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	0.00	11,433.06	9,816.94	46.19 %
<u>600-07-61-52011</u>	Telephone	5,125.32	5,125.32	726.56	5,945.00	-819.68	-15.99 %
<u>600-07-61-52014</u>	Vehicle/Equipment Maintenance &	0.00	0.00	222.19	10,949.76	-10,949.76	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	64.54	8,334.74	14,130.26	62.90 %
<u>600-07-61-52019</u>	Water/Sewer Expense	1,890.00	1,890.00	76.64	864.87	1,025.13	54.24 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>600-07-61-52020</u>	Electric Expense	41,897.00	41,897.00	385.99	6,846.28	35,050.72	83.66 %
<u>600-07-61-52085</u>	Refuse/Recycling	2,425.00	2,425.00	0.00	4,459.85	-2,034.85	-83.91 %
<u>600-07-61-52090</u>	Office Equipment Repair	150.00	150.00	0.00	0.00	150.00	100.00 %
<u>600-07-61-52093</u>	Building/Grounds Maintenance & R	35,000.00	35,000.00	0.00	931.20	34,068.80	97.34 %
<u>600-07-61-52094</u>	Infrastructure Maintenance & Repa	0.00	0.00	24,051.69	216,314.74	216,314.74	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	98.66 %
<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	0.00	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	104.38 %
<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	376.00	16,580.42	-7,182.42	-76.42 %
<u>600-07-61-52372</u>	Office Supplies	5,199.00	5,199.00	18.95	1,203.27	3,995.73	76.86 %
<u>600-07-61-52387</u>	Postage/Shipping	1,400.00	1,400.00	0.00	858.62	541.38	38.67 %
<u>600-07-61-52420</u>	Small Equipment	10,000.00	10,000.00	730.99	8,177.38	1,822.62	18.23 %
<u>600-07-61-52429</u>	Supplies & Materials	7,500.00	7,500.00	416.48	4,252.58	3,247.42	43.30 %
<u>600-07-61-52935</u>	Other Supplies	1,250.00	1,250.00	0.00	2,368.33	-1,118.33	-89.47 %
<u>600-07-61-52999</u>	Inventory Adjustment	3,500.00	3,500.00	-162.66	-940.32	4,440.32	126.87 %
<u>600-07-61-53250</u>	Other Capital Equipment	0.00	0.00	0.00	9,294.25	-9,294.25	0.00 %
<u>600-07-61-53250</u>	Utility Systems & Structures	0.00	0.00	4,704.56	1,406,366.96	1,406,366.96	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	18,575.16	223,363.93	163,157.27	42.21 %
<u>600-07-62-51011</u>	Wages BOPW	0.00	0.00	13.13	129.46	-129.46	0.00 %
<u>600-07-62-51020</u>	Salaries- Regular Part Time	0.00	0.00	3,831.94	41,413.98	-41,413.98	0.00 %
<u>600-07-62-51040</u>	Overtime	4,726.13	4,726.13	1,301.82	18,069.20	-13,343.07	-282.33 %
<u>600-07-62-51060</u>	Special Pay-Holiday	0.00	0.00	3,771.15	20,926.74	-20,926.74	0.00 %
<u>600-07-62-51061</u>	Special Pay-Sick Leave	0.00	0.00	1,472.19	24,594.73	-24,594.73	0.00 %
<u>600-07-62-51062</u>	Special Pay-Vacation	0.00	0.00	2,014.80	19,001.79	-19,001.79	0.00 %
<u>600-07-62-51063</u>	Special Pay-OnCall Pay	0.00	0.00	906.16	9,151.60	-9,151.60	0.00 %
<u>600-07-62-51065</u>	Special Pay-CTO	0.00	0.00	2,754.19	22,692.12	-22,692.12	0.00 %
<u>600-07-62-51099</u>	Other Pay	0.00	0.00	172.98	844.99	-844.99	0.00 %
<u>600-07-62-51100</u>	Payroll Taxes-FICA	29,930.42	29,930.42	2,678.80	29,050.54	879.88	2.94 %
<u>600-07-62-51200</u>	Group Insurance-Health/Dental/Vis	77,205.60	77,205.60	5,404.06	48,400.37	28,805.23	37.31 %
<u>600-07-62-51210</u>	Allowances-Medical Indiv	0.00	0.00	880.00	12,265.00	-12,265.00	0.00 %
<u>600-07-62-51220</u>	Health Savings Account	7,750.00	7,750.00	0.00	7,212.50	537.50	6.94 %
<u>600-07-62-51230</u>	Retirement 501a/457b	23,474.84	23,474.84	2,056.15	19,099.61	4,375.23	18.64 %
<u>600-07-62-51300</u>	Subscriptions & Educational Materl	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	3,381.26	6,368.74	65.32 %
<u>600-07-62-52011</u>	Telephone	4,750.00	4,750.00	195.99	2,074.07	2,675.93	56.34 %
<u>600-07-62-52014</u>	Vehicle/Equipment Maintenance &	0.00	0.00	233.84	691.85	-691.85	0.00 %
<u>600-07-62-52018</u>	Heat/Gas Expense	37,856.00	37,856.00	10,464.86	47,772.70	-9,916.70	-26.20 %
<u>600-07-62-52019</u>	Water/Sewer Expense	2,745.00	2,745.00	711.39	6,328.28	-3,583.28	-130.54 %
<u>600-07-62-52020</u>	Electric Expense	8,265.00	8,265.00	21,508.36	122,645.96	-114,380.96	-1,383.92 %
<u>600-07-62-52085</u>	Refuse/Recycling	2,550.00	2,550.00	0.00	780.00	1,770.00	69.41 %
<u>600-07-62-52093</u>	Building/Grounds Maintenance & R	0.00	0.00	557.87	13,452.22	-13,452.22	0.00 %
<u>600-07-62-52094</u>	Infrastructure Maintenance & Repa	254,869.00	254,869.00	20,955.23	89,379.92	165,489.08	64.93 %
<u>600-07-62-52096</u>	Operational Equipment Repair	0.00	0.00	6,314.56	7,825.27	-7,825.27	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	76.37 %
<u>600-07-62-52195</u>	Technology Expense	9,398.00	9,398.00	145.00	11,047.25	-1,649.25	-17.55 %
<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	27.10	981.77	-981.77	0.00 %
<u>600-07-62-52387</u>	Postage/Shipping	0.00	0.00	0.00	298.89	-298.89	0.00 %
<u>600-07-62-52396</u>	Production Fuel - Diesel	40,000.00	40,000.00	3,594.36	29,781.65	10,218.35	25.55 %
<u>600-07-62-52399</u>	Production Fuel - Natural Gas	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<u>600-07-62-52420</u>	Small Equipment	35,000.00	35,000.00	1,555.74	14,448.90	551.10	3.67 %
<u>600-07-62-52429</u>	Supplies & Materials	0.00	0.00	2,535.05	10,357.95	10,357.95	0.00 %
<u>600-07-62-53250</u>	Other Capital Equipment	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>600-07-62-53550</u>	Utility Systems & Structures	4,135,002.03	4,135,002.03	0.00	0.00	4,135,002.03	100.00 %
<u>600-07-62-53610</u>	Office Equipment	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
<u>600-07-62-53650</u>	Vehicles	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<u>600-07-62-53900</u>	Other Capital Outlay	342,142.26	342,142.26	0.00	0.00	342,142.26	100.00 %
	Expense Total:	12,361,693.47	12,361,693.47	15,363,929.74	21,798,163.68	-9,436,470.21	-76.34%
	Fund: 600 - Electric Surplus (Deficit):	-3,395,813.03	-3,395,813.03	273,336.14	-1,279,086.16	2,116,726.87	62.33%
Fund: 610 - Water							
Revenue							
<u>610-07-00-45000</u>	Interest	24,156.90	24,156.90	0.00	0.00	24,156.90	100.00 %
<u>610-07-00-45120</u>	Rent/Lease on Land	3,000.00	3,000.00	0.00	2,600.00	-400.00	13.33 %
<u>610-07-65-41600</u>	Excise Tax Collection	48,000.00	48,000.00	4,060.00	36,384.00	-11,616.00	24.20 %
<u>610-07-65-41800</u>	Sales Tax	22,630.67	22,630.67	1,849.40	14,848.18	-7,782.49	34.39 %
<u>610-07-65-43110</u>	Grant-State Funds	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
<u>610-07-65-44300</u>	Residential	1,144,833.07	1,144,833.07	75,120.79	643,623.63	-501,209.44	43.78 %
<u>610-07-65-44305</u>	Commercial-Small	361,569.66	361,569.66	34,042.38	249,195.18	-112,374.48	91.08 %
<u>610-07-65-44310</u>	Commercial-Large	71,754.31	71,754.31	5,798.16	54,720.48	-17,033.83	23.74 %
<u>610-07-65-44315</u>	Sales for Resale	195,594.61	195,594.61	20,378.63	128,148.71	-67,445.90	34.48 %
<u>610-07-65-44320</u>	Service Fees	1,497.00	1,497.00	55.00	2,780.33	1,283.33	185.73 %
<u>610-07-65-44360</u>	Other Charges for Service	1,523.45	1,523.45	0.00	0.00	-1,523.45	100.00 %
<u>610-07-65-44365</u>	Customer Deposit Fee	0.00	0.00	339.00	-2,162.00	-2,162.00	0.00 %
<u>610-07-65-46220</u>	Sale of Supplies/Merchandise	0.00	0.00	0.00	3,325.94	3,325.94	0.00 %
<u>610-07-65-46300</u>	Forfeitures/Penalties	4,845.36	4,845.36	452.98	3,395.84	-1,449.52	29.92 %
<u>610-07-65-46550</u>	Miscellaneous	1,645.78	1,645.78	0.00	1.00	-1,644.78	99.94 %
<u>610-07-65-47290</u>	Transfers In	215,000.00	215,000.00	0.00	0.00	-215,000.00	100.00 %
<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	142,096.34	1,137,598.20	-968,452.61	45.98%
Expense							
<u>610-07-65-51000</u>	Salaries-Regular Full Time	432,249.45	432,249.45	17,176.97	190,195.65	-242,053.80	56.00 %
<u>610-07-65-51011</u>	Wages-BOPW	175.00	175.00	13.13	129.46	-45.54	26.02 %
<u>610-07-65-51030</u>	Hourly Wages-Temporary/Seasonal	16,800.00	16,800.00	0.00	0.00	-16,800.00	100.00 %
<u>610-07-65-51040</u>	Overtime	42,677.07	42,677.07	2,569.37	16,399.53	-26,277.54	61.57 %
<u>610-07-65-51060</u>	Special Pay Holiday	20,589.37	20,589.37	1,754.53	12,989.54	-7,599.83	36.91 %
<u>610-07-65-51061</u>	Special Pay Sick Leave	18,958.46	18,958.46	252.52	6,982.40	-12,576.06	66.33 %
<u>610-07-65-51062</u>	Special Pay Vacation	23,958.46	23,958.46	370.96	13,785.40	-10,173.06	42.46 %
<u>610-07-65-51063</u>	Special Pay-OnCall Pay	7,485.29	7,485.29	46.16	1,706.60	-5,778.69	77.20 %
<u>610-07-65-51065</u>	Special Pay-CTO	8,156.78	8,156.78	564.15	5,025.52	-3,131.26	38.39 %
<u>610-07-65-51066</u>	Special Pay-Allowances/Stipends	23.08	23.08	0.00	0.00	-23.08	100.00 %
<u>610-07-65-51099</u>	Other Pay	2,502.13	2,502.13	0.00	35.86	-2,466.27	98.57 %
<u>610-07-65-51100</u>	Payroll Taxes-FICA	35,899.77	35,899.77	1,731.05	18,285.36	-17,614.41	49.07 %
<u>610-07-65-51200</u>	Group Insurance-Health/Dental/Vis	96,686.76	96,686.76	4,019.82	43,816.85	-52,869.91	54.08 %
<u>610-07-65-51210</u>	Allowances-Medical InLieu	9,042.00	9,042.00	880.00	10,065.00	-1,023.00	-11.31 %
<u>610-07-65-51220</u>	Health Savings Account	16,399.94	16,399.94	0.00	9,212.50	-7,187.44	43.83 %
<u>610-07-65-51230</u>	Retirement-501a/457b	38,274.89	38,274.89	1,332.18	13,975.57	-24,299.32	63.49 %
<u>610-07-65-51302</u>	Association Dues	700.00	700.00	105.00	1,822.50	-1,122.50	-160.36 %
<u>610-07-65-51310</u>	Training, Meetings & Conferences	3,500.00	3,500.00	0.00	7,420.73	-3,920.73	-112.02 %
<u>610-07-65-52011</u>	Telephone	3,124.60	3,124.60	431.50	3,708.39	-583.79	-18.68 %
<u>610-07-65-52014</u>	Vehicle/Equipment Maintenance &	3,212.71	3,212.71	316.19	2,151.78	-1,060.93	33.07 %
<u>610-07-65-52015</u>	Vehicle/Equipment Repair	1,568.98	1,568.98	0.00	324.20	-1,244.78	79.34 %
<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	10,638.75	99,693.62	-46,713.04	31.91 %
<u>610-07-65-52085</u>	Refuse/Recycling	0.00	0.00	626.55	1,991.55	1,991.55	0.00 %
<u>610-07-65-52090</u>	Office Equipment Repair	1,500.00	1,500.00	18.00	168.50	-1,331.50	88.77 %
<u>610-07-65-52093</u>	Building/Grounds Maintenance & R	1,500.00	1,500.00	226.06	1,750.94	250.94	16.73 %
<u>610-07-65-52094</u>	Infrastructure Maintenance & Repa	97,674.90	97,674.90	6,444.04	77,468.51	-20,206.39	20.69 %
<u>610-07-65-52096</u>	Operational Equipment Repair	125,000.00	125,000.00	1,566.00	13,995.81	-11,004.19	88.80 %
<u>610-07-65-52099</u>	Other Maintenance & Repair	0.00	0.00	0.00	329.20	-329.20	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>610-07-65-52103</u>	Bank Charges	3,245.12	3,245.12	584.14	6,106.79	-2,861.67	-88.18 %
<u>610-07-65-52109</u>	Legal Expense	1,645.74	1,645.74	445.00	1,352.50	293.24	17.82 %
<u>610-07-65-52110</u>	Labor Relations Expense	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<u>610-07-65-52118</u>	Printing Expense	300.00	300.00	0.00	984.55	684.55	228.18 %
<u>610-07-65-52147</u>	Advertising Expense	1,258.45	1,258.45	0.00	1,711.33	452.88	35.99 %
<u>610-07-65-52160</u>	Insurance Expense	48,355.00	48,355.00	0.00	67,699.85	-19,344.85	40.01 %
<u>610-07-65-52175</u>	Rents & Leases-Equipment & Vehicle	0.00	0.00	1,631.53	17,057.71	-17,057.71	0.00 %
<u>610-07-65-52185</u>	Tax Expense	31,025.45	31,025.45	1,926.87	13,084.65	17,940.80	55.89 %
<u>610-07-65-52187</u>	Excise Tax Expense	0.00	0.00	0.00	32,312.00	-32,312.00	0.00 %
<u>610-07-65-52192</u>	Accounting & Auditing Expense	0.00	0.00	3,866.25	3,866.25	-3,866.25	0.00 %
<u>610-07-65-52195</u>	Technology Expense	4,698.50	4,698.50	282.50	10,197.88	-5,499.38	-117.05 %
<u>610-07-65-52197</u>	Engineering Expense	80,000.00	80,000.00	0.00	1,367.50	78,632.50	98.29 %
<u>610-07-65-52198</u>	Other Professional Services	27,142.70	27,142.70	129.00	6,042.00	21,100.70	77.74 %
<u>610-07-65-52199</u>	Other Contractual Services	17,499.92	17,499.92	7,731.17	25,618.19	-8,118.27	-46.39 %
<u>610-07-65-52300</u>	Chemicals	129,251.69	129,251.69	10,919.71	88,503.86	40,747.83	31.53 %
<u>610-07-65-52333</u>	Uniforms/Safety Supplies	0.00	0.00	0.00	338.77	-338.77	0.00 %
<u>610-07-65-52372</u>	Office Supplies	1,500.00	1,500.00	46.04	1,584.54	-84.54	-5.64 %
<u>610-07-65-52387</u>	Postage/Shipping	5,819.45	5,819.45	313.50	4,042.43	1,777.02	30.54 %
<u>610-07-65-52420</u>	Small Equipment	15,650.00	15,650.00	0.00	3,944.80	11,705.20	74.79 %
<u>610-07-65-52429</u>	Supplies & Materials	18,569.74	18,569.74	440.16	7,210.40	11,359.34	61.17 %
<u>610-07-65-52935</u>	Other Supplies	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<u>610-07-65-52999</u>	Inventory Adjustment	0.00	0.00	37.27	-1,647.65	1,647.65	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	0.00	412,578.03	-193,855.97	-88.63 %
<u>610-07-65-53635</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	99.97 %
<u>610-07-65-53900</u>	Other Capital Outlay	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
<u>610-07-65-54103</u>	Interest Expense	51,463.75	51,463.75	0.00	52,643.75	-1,180.00	-2.29 %
<u>610-07-65-54110</u>	Principal Payments	285,061.94	285,061.94	42,530.97	290,061.94	-5,000.00	-1.75 %
<u>610-07-65-54115</u>	Debt Service Fees	500.00	500.00	0.00	200.00	300.00	60.00 %
<u>610-07-67-51000</u>	Salaries Regular Full Time	0.00	0.00	0.00	38,296.15	-38,296.15	0.00 %
<u>610-07-67-51040</u>	Overtime	0.00	0.00	0.00	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	980.00	6,200.00	6,200.00	0.00 %
<u>610-07-67-51065</u>	Special Pay-CTO	0.00	0.00	0.00	2,389.36	-2,389.36	0.00 %
<u>610-07-67-51100</u>	Payroll Taxes-FICA	0.00	0.00	77.32	4,326.64	-4,326.64	0.00 %
<u>610-07-67-51200</u>	Group Insurance-Health/Dental/Vis	0.00	0.00	128.38	5,800.19	-5,800.19	0.00 %
<u>610-07-67-51210</u>	Allowances-Medical InLieu	0.00	0.00	550.00	4,675.00	-4,675.00	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-503a/457b	0.00	0.00	58.80	563.37	-563.37	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	248.85	-248.85	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>610-07-67-52094</u>	Infrastructure Maintenance & Repa	0.00	0.00	2,490.00	2,490.00	-2,490.00	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	730.99	1,006.16	-1,006.16	0.00 %
<u>610-07-67-53200</u>	Buildings	0.00	0.00	0.00	3,315.96	-3,315.96	0.00 %
<u>610-07-67-53550</u>	Utility Systems & Structures	0.00	0.00	3,273.60	3,273.60	3,273.60	0.00 %
	Expense Total:	2,314,775.81	2,314,775.81	130,339.08	1,695,163.25	619,612.56	26.77%
	Fund: 610 - Water Surplus (Deficit):	-208,725.00	-208,725.00	11,757.26	-557,565.05	-348,840.05	-167.13%
Fund: 620 - Gas							
Revenue							
<u>620-07-63-41800</u>	Sales Tax	148,305.29	148,305.29	5,545.85	152,431.98	4,126.69	102.78 %
<u>620-07-63-44300</u>	Residential	1,904,151.95	1,904,151.95	59,138.69	1,541,105.79	363,046.16	19.07 %
<u>620-07-63-44305</u>	Commercial-Small	926,864.38	926,864.38	39,712.66	925,775.04	-1,089.34	0.12 %
<u>620-07-63-44310</u>	Commercial-Large	71,699.11	71,699.11	690.23	56,870.71	14,828.40	20.68 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
620-07-63-44315	Transportation	43,251.45	43,251.45	0.00	0.00	-43,251.45	100.00 %
620-07-63-44320	Service Fees	5,123.45	5,123.45	220.00	3,097.00	-2,026.45	39.55 %
620-07-63-44345	Customer Deposit Fee	0.00	0.00	1,076.00	-4,468.00	-4,468.00	0.00 %
620-07-63-45000	Interest	84,549.15	84,549.15	0.00	0.00	-84,549.15	100.00 %
620-07-63-46220	Sale of Supplies/Merchandise	0.00	0.00	0.00	7,302.18	7,302.18	0.00 %
620-07-63-46300	Forfeitures/Penalties	7,456.84	7,456.84	500.30	9,324.93	1,868.09	125.05 %
620-07-63-46555	Miscellaneous	563.45	563.45	0.00	13,808.80	13,245.35	2,450.76 %
620-07-63-48000	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	106,892.73	2,717,999.02	-473,966.05	14.85%
Expense							
620-07-63-51000	Salaries-Regular Full Time	0.00	0.00	28,794.25	307,870.27	-307,870.27	0.00 %
620-07-63-51011	Wages-BOPW	0.00	0.00	13.13	129.46	-129.46	0.00 %
620-07-63-51020	Salaries-Regular Part Time	393,217.63	393,217.63	0.00	0.00	393,217.63	100.00 %
620-07-63-51030	Hourly Wages-Temporary/Seasonal	16,800.00	16,800.00	7,183.25	2,498.25	14,301.75	85.13 %
620-07-63-51040	Overtime	5,505.26	5,505.26	3,798.53	13,833.01	-8,327.75	-151.27 %
620-07-63-51060	Special Pay Holiday	25,432.55	25,432.55	3,681.39	19,760.05	5,672.50	22.30 %
620-07-63-51061	Special Pay Sick Leave	15,126.80	15,126.80	1,094.27	12,510.87	2,615.93	17.29 %
620-07-63-51062	Special Pay Vacation	35,140.73	35,140.73	3,160.02	20,806.81	14,333.92	40.79 %
620-07-63-51063	Special Pay-OnCall Pay	13,534.27	13,534.27	886.16	9,841.60	3,692.67	27.28 %
620-07-63-51065	Special Pay-CTO	5,433.60	5,433.60	281.99	6,663.45	1,229.85	22.63 %
620-07-63-51066	Special Pay-Allowances/Stipend	11.54	11.54	0.00	0.00	11.54	100.00 %
620-07-63-51099	Other Pay	325.48	325.48	66.24	74.69	250.79	77.05 %
620-07-63-51100	Payroll Taxes-FICA	37,619.27	37,619.27	3,226.13	30,991.94	6,627.33	17.62 %
620-07-63-51200	Group Insurance-Health/Dental/Vis	104,670.48	104,670.48	8,598.62	77,532.50	27,137.98	25.93 %
620-07-63-51210	Allowances-Medical Inlieu	3,135.00	3,135.00	55.00	715.00	2,420.00	77.19 %
620-07-63-51220	Health Savings Account	20,566.66	20,566.66	0.00	22,712.50	-2,145.84	-10.43 %
620-07-63-51230	Retirement-501a/457b	27,983.24	27,983.24	2,473.00	22,406.35	5,576.89	19.93 %
620-07-63-51299	Other Benefits & Costs	0.00	0.00	42.33	89.88	-89.88	0.00 %
620-07-63-51300	Subscriptions & Educational Materi	500.00	500.00	0.00	1,581.60	-1,081.60	-216.32 %
620-07-63-51302	Association Dues	500.00	500.00	0.00	842.50	-342.50	-68.50 %
620-07-63-51310	Training, Meetings & Conferences	12,178.59	12,178.59	646.52	6,973.53	5,205.06	42.74 %
620-07-63-52011	Telephone	5,076.74	5,076.74	251.25	2,199.69	2,877.05	56.67 %
620-07-63-52014	Vehicle/Equipment Maintenance &	10,039.45	10,039.45	1,522.86	6,798.37	3,241.08	37.26 %
620-07-63-52015	Vehicle/Equipment Repair	6,345.24	6,345.24	0.00	1,080.63	5,264.61	82.97 %
620-07-63-52018	Heat/Gas Expense	1,800.96	1,800.96	35.48	2,472.80	-671.84	-37.30 %
620-07-63-52019	Water/Sewer Expense	606.66	606.66	62.11	499.03	107.63	17.74 %
620-07-63-52020	Electric Expense	5,898.12	5,898.12	640.88	5,324.34	573.78	9.73 %
620-07-63-52085	Refuse/Recycling	780.00	780.00	0.00	455.00	325.00	41.67 %
620-07-63-52087	Depreciation Expense	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00 %
620-07-63-52090	Office Equipment Repair	250.00	250.00	0.00	0.00	250.00	100.00 %
620-07-63-52093	Building/Grounds Maintenance & R	1,500.00	1,500.00	0.00	57.57	1,442.43	96.16 %
620-07-63-52094	Infrastructure Maintenance & Repa	35,245.14	35,245.14	13,644.89	85,045.91	-49,800.77	-141.30 %
620-07-63-52096	Operational Equipment Repair	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
620-07-63-52103	Bank Charges	0.00	0.00	1,158.04	9,846.11	-9,846.11	0.00 %
620-07-63-52109	Legal Expense	0.00	0.00	65.00	1,792.50	-1,792.50	0.00 %
620-07-63-52110	Labor Relations Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
620-07-63-52118	Printing Expense	585.00	585.00	0.00	588.97	-3.97	-0.68 %
620-07-63-52147	Advertising Expense	2,503.43	2,503.43	0.00	4,451.27	-1,947.84	-77.81 %
620-07-63-52160	Insurance Expense	48,355.00	48,355.00	0.00	22,569.36	25,785.64	53.33 %
620-07-63-52175	Rents & Leases-Equipment & Vehicl	0.00	0.00	0.00	6,926.18	-6,926.18	0.00 %
620-07-63-52185	Tax Expense	148,305.29	148,305.29	6,755.33	147,595.13	710.16	0.48 %
620-07-63-52187	PILOT Expense	196,348.00	196,348.00	0.00	177,271.25	19,076.75	9.72 %
620-07-63-52192	Accounting & Auditing Expense	5,460.00	5,460.00	3,866.25	3,866.25	1,593.75	29.19 %
620-07-63-52195	Technology Expense	9,398.00	9,398.00	62.50	14,303.76	-5,105.76	-54.33 %
620-07-63-52197	Engineering Expense	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
620-07-63-52198	Other Professional Services	0.00	0.00	0.00	105.00	-105.00	0.00 %
620-07-63-52199	Other Contractual Services	27,391.66	27,391.66	311.71	2,996.72	24,394.94	89.06 %
620-07-63-52303	Commodity Purchase for Resale	1,180,285.32	1,180,285.32	0.00	752,858.59	427,426.73	36.21 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
620-07-63-52333	Uniforms/Safety Supplies	4,403.40	4,403.40	0.00	0.00	4,403.40	100.00 %
620-07-63-52372	Office Supplies	575.00	575.00	65.93	1,712.38	-1,137.38	-197.81 %
620-07-63-52387	Postage/Shipping	0.00	0.00	322.77	3,226.81	-3,226.81	0.00 %
620-07-63-52420	Small Equipment	0.00	0.00	42.75	9,931.85	-9,931.85	0.00 %
620-07-63-52429	Supplies & Materials	15,264.45	15,264.45	775.31	13,907.11	1,357.34	8.89 %
620-07-63-52915	999 Funds-Use of Inventory Items	0.00	0.00	0.00	3.99	-3.99	0.00 %
620-07-63-52920	Cost of Merchandise Sold- External	0.00	0.00	0.00	194.11	-194.11	0.00 %
620-07-63-52999	Inventory Adjustment	0.00	0.00	-0.46	28.24	-28.24	0.00 %
620-07-63-53250	Other Capital Equipment	0.00	0.00	709.26	34,642.26	-34,642.26	0.00 %
620-07-63-53300	Easement/ROW	0.00	0.00	0.00	4,500.00	4,500.00	0.00 %
620-07-63-53550	Utility Systems & Structures	859,812.11	859,812.11	0.00	20,350.00	839,462.11	97.63 %
620-07-63-53650	Vehicles	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00 %
Expense Total:		3,733,910.07	3,733,910.07	89,292.69	1,895,135.44	1,838,774.63	49.25%
Fund: 620 - Gas Surplus (Deficit):		-541,945.00	-541,945.00	17,600.04	822,863.58	1,364,808.58	251.84%
Fund: 630 - Wastewater							
Revenue							
630-07-64-30500	Grant - Federal Funds	928,800.00	928,800.00	0.00	0.00	-928,800.00	100.00 %
630-07-64-30510	Grant State Funds	0.00	0.00	0.00	9,535.00	9,535.00	0.00 %
630-07-64-41800	Sales Tax	88,425.92	88,425.92	6,265.88	58,050.60	-30,375.32	34.35 %
630-07-64-44300	Sewer Use Fee	1,179,012.24	1,179,012.24	92,263.29	852,310.92	-326,701.32	27.71 %
630-07-64-44320	Service Fees	2,415.45	2,415.45	0.00	170.00	-2,245.45	92.96 %
630-07-64-45000	Interest	24,156.90	24,156.90	0.00	0.00	-24,156.90	100.00 %
630-07-64-46220	Sale of Supplies/Merchandise	9,000.00	9,000.00	0.00	54.08	8,945.92	99.40 %
630-07-64-46300	Forfeiture/Penalties	5,422.68	5,422.68	512.10	4,034.13	1,388.55	25.61 %
630-07-64-46555	Miscellaneous	1,340.35	1,340.35	0.00	0.00	1,340.35	100.00 %
630-07-64-47290	Transfers In	80,000.00	80,000.00	0.00	0.00	80,000.00	100.00 %
Revenue Total:		2,318,573.54	2,318,573.54	99,041.27	924,154.73	-1,394,418.81	60.14%
Expense							
630-07-64-51000	Salaries-Regular Full Time	242,513.41	242,513.41	20,111.28	204,563.27	37,950.14	15.65 %
630-07-64-51011	Wages-BOPW	175.00	175.00	13.11	129.12	45.88	26.22 %
630-07-64-51040	Overtime	1,542.32	1,542.32	73.16	698.27	844.05	54.73 %
630-07-64-51060	Special Pay Holiday	17,750.31	17,750.31	2,870.28	14,391.24	3,359.07	18.92 %
630-07-64-51061	Special Pay Sick Leave	34,428.17	34,428.17	1,331.41	12,253.07	22,175.10	64.41 %
630-07-64-51062	Special Pay-Vacation	19,903.81	19,903.81	1,218.96	18,278.29	1,625.52	8.17 %
630-07-64-51063	Special Pay-OnCall Pay	15,288.91	15,288.91	1,146.12	11,551.70	3,737.21	24.45 %
630-07-64-51065	Special Pay-CFO	21,374.38	21,374.38	3,110.28	12,479.68	8,894.70	41.61 %
630-07-64-51066	Special Pay-Allowances/Stipend	23.06	23.06	0.00	0.00	23.06	100.00 %
630-07-64-51099	Other Pay	1,192.57	1,192.57	0.00	8.44	1,184.13	99.29 %
630-07-64-51100	Payroll Taxes-FICA	26,199.74	26,199.74	2,021.80	19,877.71	6,322.03	24.13 %
630-07-64-51200	Group Insurance-Health/Dental/Vis	86,069.76	86,069.76	7,040.90	63,544.34	22,525.42	26.17 %
630-07-64-51210	Allowances-Medical In Lieu	0.00	0.00	55.00	715.00	-715.00	0.00 %
630-07-64-51220	Health Savings Account	18,566.72	18,566.72	0.00	18,712.51	-145.79	0.79 %
630-07-64-51230	Retirement - 501a/457b	20,849.18	20,849.18	1,639.83	16,153.06	4,696.12	22.52 %
630-07-64-51302	Association Dues	500.00	500.00	0.00	842.50	-342.50	-68.50 %
630-07-64-52011	Telephone	2,593.41	2,593.41	182.57	2,139.86	453.55	17.49 %
630-07-64-52014	Vehicle/Equipment Maintenance &	7,529.76	7,529.76	229.03	2,741.91	4,787.85	63.59 %
630-07-64-52015	Vehicle/Equipment Repair	1,526.45	1,526.45	0.00	940.44	586.01	38.39 %
630-07-64-52018	Heat/Gas Expense	6,198.07	6,198.07	141.24	15,366.62	-9,168.60	-147.93 %
630-07-64-52019	Water/Sewer Expense	4,885.33	4,885.33	641.03	3,721.96	1,163.37	23.81 %
630-07-64-52020	Electric Expense	141,800.07	141,800.07	14,940.38	79,574.88	62,225.19	43.88 %
630-07-64-52085	Refuse/Recycling	4,986.32	4,986.32	298.98	4,201.23	785.09	15.74 %
630-07-64-52087	Depreciation Expense	185,456.12	185,456.12	0.00	0.00	185,456.12	100.00 %
630-07-64-52090	Office Equipment Repair	0.00	0.00	231.70	301.70	-301.70	0.00 %
630-07-64-52093	Building/Grounds Maintenance & R	5,525.00	5,525.00	24.73	2,543.50	2,981.50	53.96 %
630-07-64-52094	Infrastructure Maintenance & Reps	28,206.33	28,206.33	91.91	4,331.39	23,894.92	84.71 %
630-07-64-52096	Operational Equipment Repair	17,500.00	17,500.00	28,194.63	90,907.20	-73,407.20	-419.47 %
630-07-64-52099	Other Maintenance & Repair	0.00	0.00	312.59	6,908.56	-6,908.56	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>630-07-64-52103</u>	Bank Charges	2,456.12	2,456.12	584.14	5,321.00	-2,864.88	-116.64 %
<u>630-07-64-52104</u>	Legal Expense	754.12	754.12	65.00	1,362.50	-608.38	-80.67 %
<u>630-07-64-52110</u>	Labor Relations Expense	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
<u>630-07-64-52118</u>	Printing Expense	750.00	750.00	0.00	863.97	-113.97	15.20 %
<u>630-07-64-52147</u>	Advertising Expense	660.45	660.45	0.00	3,689.03	-3,028.58	458.56 %
<u>630-07-64-52160</u>	Insurance Expense	75,610.00	75,610.00	0.00	44,272.87	31,337.13	41.45 %
<u>630-07-64-52175</u>	Rents & Leases-Equipment & Vehicle	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	6,299.20	51,730.83	36,695.09	41.50 %
<u>630-07-64-52192</u>	Accounting & Auditing Expense	1,450.00	1,450.00	3,866.25	3,866.25	-2,416.25	-166.64 %
<u>630-07-64-52195</u>	Technology Expense	4,698.50	4,698.50	2,975.00	16,355.80	-11,657.30	-248.11 %
<u>630-07-64-52197</u>	Engineering Expense	0.00	0.00	10,323.29	21,483.39	-21,483.39	0.00 %
<u>630-07-64-52198</u>	Other Professional Services	0.00	0.00	0.00	1,575.00	-1,575.00	0.00 %
<u>630-07-64-52199</u>	Other Contractual Services	0.00	0.00	31.25	6,673.77	-6,673.77	0.00 %
<u>630-07-64-52300</u>	Chemicals	0.00	0.00	528.32	1,614.73	-1,614.73	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	46.07	1,729.33	-1,729.33	0.00 %
<u>630-07-64-52387</u>	Postage/Shipping	0.00	0.00	313.49	3,089.01	-3,089.01	0.00 %
<u>630-07-64-52420</u>	Small Equipment	0.00	0.00	0.00	3,163.00	-3,163.00	0.00 %
<u>630-07-64-52429</u>	Supplies & Materials	0.00	0.00	170.88	7,656.48	-7,656.48	0.00 %
<u>630-07-64-52931</u>	Training, Meetings & Conferences	3,500.00	3,500.00	0.00	4,607.50	1,107.50	-31.64 %
<u>630-07-64-52935</u>	Other Supplies	0.00	0.00	0.00	106.07	-106.07	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	100.00 %
<u>630-07-64-53650</u>	Vehicles	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
<u>630-07-64-54103</u>	Interest Expense	821.19	821.19	396.69	821.19	0.00	0.00 %
<u>630-07-64-54110</u>	Principal Payments	61,824.11	61,824.11	31,455.68	62,353.83	-529.72	-0.86 %
<u>630-07-64-54115</u>	Debt Service Fees	250.00	250.00	396.69	821.19	-571.19	-228.48 %
	Expense Total:	2,248,084.54	2,248,084.54	141,972.88	858,018.21	1,390,066.33	61.83%
	Fund: 630 - Wastewater Surplus (Deficit):	70,489.00	70,489.00	-42,931.61	66,136.52	-4,352.48	6.17%
	Report Surplus (Deficit):	-5,084,576.14	-5,084,576.14	334,174.92	-999,125.94	4,085,450.20	80.35%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - General						
Revenue	3,197,208.35	3,197,208.35	414,712.81	1,796,816.79	-1,400,391.56	43.80%
Expense	459,377.78	459,377.78	48,379.70	371,653.02	87,724.76	19.10%
Fund: 100 - General Surplus (Deficit):	2,737,830.57	2,737,830.57	366,333.11	1,425,163.77	-1,312,666.80	47.95%
Fund: 110 - Police						
Revenue	75,026.00	75,026.00	980.15	10,907.47	-64,118.53	85.46%
Expense	1,387,517.14	1,387,517.14	87,599.81	957,299.01	430,218.13	31.01%
Fund: 110 - Police Surplus (Deficit):	-1,312,491.14	-1,312,491.14	-86,619.66	-946,391.54	366,099.60	27.89%
Fund: 115 - Animal Control						
Revenue	9,290.00	9,290.00	2,583.00	4,371.00	4,919.00	52.95%
Expense	90,697.45	90,697.45	3,437.31	38,887.87	51,809.58	57.12%
Fund: 115 - Animal Control Surplus (Deficit):	-81,407.45	-81,407.45	-854.31	-34,516.87	46,890.58	57.60%
Fund: 120 - Fire						
Revenue	94,907.00	94,907.00	10,090.00	39,419.31	-55,487.69	58.47%
Expense	229,822.75	229,822.75	10,555.79	112,405.17	117,417.58	51.09%
Fund: 120 - Fire Surplus (Deficit):	-134,915.75	-134,915.75	8,534.21	-72,985.86	61,929.89	45.90%
Fund: 130 - Building Inspections & Code Enforcement						
Revenue	88,743.84	88,743.84	5,256.85	56,046.02	-32,697.82	36.85%
Expense	126,257.28	126,257.28	8,635.35	101,830.35	24,426.93	19.35%
Fund: 130 - Building Inspections & Code Enforcement Surplus (Deficit):	-37,513.44	-37,513.44	-3,378.50	-45,784.33	-8,270.89	-22.05%
Fund: 150 - Parks						
Revenue	1,167,186.00	1,167,186.00	43,513.00	115,206.04	-1,051,979.96	90.13%
Expense	2,003,539.53	2,003,539.53	141,726.59	547,300.50	1,456,239.03	72.68%
Fund: 150 - Parks Surplus (Deficit):	-836,353.53	-836,353.53	-98,213.59	-432,094.46	404,259.07	48.34%
Fund: 151 - Auditorium						
Revenue	32,150.00	32,150.00	1,100.00	19,166.12	12,983.88	40.39%
Expense	214,092.33	214,092.33	10,192.55	191,900.49	22,191.84	10.37%
Fund: 151 - Auditorium Surplus (Deficit):	-181,942.33	-181,942.33	-9,092.55	-172,734.37	9,207.96	5.06%
Fund: 160 - Tree Board						
Revenue	9,500.00	9,500.00	0.00	0.00	-9,500.00	100.00%
Expense	9,500.00	9,500.00	0.00	307.92	9,192.08	96.76%
Fund: 160 - Tree Board Surplus (Deficit):	0.00	0.00	0.00	-307.92	-307.92	0.00%
Fund: 170 - Library						
Revenue	15,585.48	15,585.48	1,920.09	20,497.50	4,912.02	31.52%
Expense	420,146.13	420,146.13	31,934.25	324,612.77	95,533.36	27.74%
Fund: 170 - Library Surplus (Deficit):	-404,560.65	-404,560.65	-30,014.16	-304,115.27	100,445.38	24.83%
Fund: 180 - Cemetery						
Revenue	33,510.00	33,510.00	1,550.00	25,544.26	7,965.74	23.77%
Expense	156,740.45	156,740.45	12,003.59	135,128.06	21,612.39	13.79%
Fund: 180 - Cemetery Surplus (Deficit):	-123,230.45	-123,230.45	-10,453.59	-109,583.80	13,646.65	11.07%
Fund: 190 - Streets						
Revenue	948,982.08	948,982.08	48,423.37	741,037.76	-207,944.32	21.91%
Expense	1,051,028.88	1,051,028.88	90,807.72	930,584.02	120,444.86	11.46%
Fund: 190 - Streets Surplus (Deficit):	-102,046.80	-102,046.80	-42,384.35	-189,546.26	-87,499.46	-85.74%
Fund: 195 - Mechanic Shop						
Revenue	59,850.75	59,850.75	0.00	0.00	-59,850.75	100.00%
Expense	119,701.50	119,701.50	8,295.75	97,309.99	22,391.51	18.71%
Fund: 195 - Mechanic Shop Surplus (Deficit):	-59,850.75	-59,850.75	-8,295.75	-97,309.99	-37,459.24	-62.59%
Fund: 205 - Dispatching						
Revenue	38,567.42	38,567.42	1,747.00	16,421.14	-22,146.28	57.42%
Expense	421,180.86	421,180.86	-1,699.22	350,018.31	71,162.55	16.90%
Fund: 205 - Dispatching Surplus (Deficit):	-382,613.44	-382,613.44	3,446.22	-333,597.17	49,016.27	12.81%

Budget Report

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 206 - NG911-PSAP						
Revenue	42,833.38	42,833.38	0.00	35,045.46	-7,787.92	18.18%
Expense	47,133.38	47,133.38	42,833.34	42,833.34	4,300.04	9.12%
Fund: 206 - NG911-PSAP Surplus (Deficit):	-4,300.00	-4,300.00	-42,833.34	-7,787.88	-3,487.88	-81.11%
Fund: 210 - Solid Waste						
Revenue	48,744.00	48,744.00	0.00	24,230.00	-24,514.00	50.29%
Expense	45,672.00	45,672.00	0.00	0.00	45,672.00	100.00%
Fund: 210 - Solid Waste Surplus (Deficit):	3,072.00	3,072.00	0.00	24,230.00	21,158.00	-688.74%
Fund: 220 - CDBG - Downtown Revitalization Program						
Revenue	535,000.00	535,000.00	0.00	54,536.73	480,463.27	89.81%
Expense	526,500.00	526,500.00	0.00	53,152.31	473,347.69	89.90%
Fund: 220 - CDBG - Downtown Revitalization Program Surplus (De	8,500.00	8,500.00	0.00	1,384.42	-7,115.58	83.71%
Fund: 230 - CDBG-ODR Reuse						
Expense	0.00	0.00	0.00	7,920.57	-7,920.57	0.00%
Fund: 230 - CDBG-ODR Reuse Total:	0.00	0.00	0.00	7,920.57	-7,920.57	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program						
Revenue	0.00	0.00	0.00	44,202.56	44,202.56	0.00%
Expense	0.00	0.00	0.00	56,685.03	-56,685.03	0.00%
Fund: 240 - CDBG - Owner-Occupier Rehabilitation Program Surplus	0.00	0.00	0.00	-12,482.47	-12,482.47	0.00%
Fund: 245 - Rural Workforce Housing Fund						
Revenue	325,000.00	325,000.00	0.00	317,900.00	-7,100.00	2.18%
Expense	325,000.00	325,000.00	107,106.90	215,313.90	109,686.10	33.75%
Fund: 245 - Rural Workforce Housing Fund Surplus (Deficit):	0.00	0.00	-107,106.90	102,586.10	102,586.10	0.00%
Fund: 250 - LB840						
Expense	152,816.95	152,816.95	0.00	20,205.48	132,611.47	86.78%
Fund: 250 - LB840 Total:	152,816.95	152,816.95	0.00	20,205.48	132,611.47	86.78%
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	126,896.74	1,163,570.70	-435,193.30	27.22%
Expense	1,495,000.00	1,495,000.00	0.00	0.00	1,495,000.00	100.00%
Fund: 260 - Capital Improvement Sinking Surplus (Deficit):	103,764.00	103,764.00	126,896.74	1,163,570.70	1,059,806.70	-1,021.36%
Fund: 280 - Housing Abatement/Demolition Program						
Revenue	28,944.00	28,944.00	11,409.51	35,226.45	6,282.45	21.71%
Expense	61,650.00	61,650.00	0.00	7,222.03	54,427.97	88.29%
Fund: 280 - Housing Abatement/Demolition Program Surplus (Defi	-32,706.00	-32,706.00	11,349.51	28,004.42	60,710.42	185.62%
Fund: 281 - Sidewalk Improvement Program						
Expense	15,000.00	15,000.00	2,900.00	11,600.00	3,400.00	22.67%
Fund: 281 - Sidewalk Improvement Program Total:	15,000.00	15,000.00	2,900.00	11,600.00	3,400.00	22.67%
Fund: 600 - Electric						
Revenue	8,965,880.44	8,965,880.44	15,637,265.88	20,519,077.52	11,553,197.08	128.86%
Expense	12,361,693.47	12,361,693.47	15,363,929.74	21,798,163.68	-9,436,470.21	-76.34%
Fund: 600 - Electric Surplus (Deficit):	-3,395,813.03	-3,395,813.03	273,336.14	-1,279,086.16	2,116,726.87	62.33%
Fund: 610 - Water						
Revenue	2,106,050.81	2,106,050.81	142,096.34	1,137,598.20	-968,452.61	45.98%
Expense	2,314,775.81	2,314,775.81	130,339.08	1,695,363.25	619,612.56	26.77%
Fund: 610 - Water Surplus (Deficit):	-208,725.00	-208,725.00	11,757.26	-557,565.05	-348,840.05	-167.13%
Fund: 620 - Gas						
Revenue	3,191,965.07	3,191,965.07	106,892.73	2,717,999.02	-473,966.05	14.85%
Expense	3,733,910.07	3,733,910.07	89,292.69	1,895,135.44	1,838,774.63	49.25%
Fund: 620 - Gas Surplus (Deficit):	-541,945.00	-541,945.00	17,600.04	822,863.58	1,364,808.58	251.84%

Budget Report

For Fiscal 2024-2025 Period Ending: 06/30/2025

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	Percent Remaining
					Favorable (Unfavorable)	
Fund: 630 - Wastewater						
Revenue	2,318,573.54	2,318,573.54	99,041.27	924,154.73	-1,394,418.81	60.14%
Expense	2,248,084.54	2,248,084.54	141,972.88	858,018.21	1,390,066.33	61.83%
Fund: 630 - Wastewater Surplus (Deficit):	70,489.00	70,489.00	-42,931.61	66,136.52	-4,352.48	6.17%
Report Surplus (Deficit):	-5,084,576.14	-5,084,576.14	334,174.92	-999,125.94	4,085,450.20	80.35%

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	366,333.11	1,425,163.77	1,312,660.80
110 - Police	-1,312,491.14	-1,312,491.14	86,619.66	946,391.54	366,099.60
115 - Animal Control	81,407.45	81,407.45	-854.31	-34,516.87	46,800.58
120 - Fire	134,915.75	134,915.75	8,534.21	-72,985.86	61,929.89
130 - Building Inspections & Code	37,513.44	-37,513.44	-3,378.50	-45,784.33	-8,270.89
150 - Parks	-836,353.53	-836,353.53	-98,213.59	-432,094.46	404,259.07
151 - Auditorium	-181,942.33	-181,942.33	-9,092.55	-172,734.37	9,207.96
160 - Tree Board	0.00	0.00	0.00	-307.92	-307.92
170 - Library	-404,560.65	-404,560.65	-30,014.16	-304,115.27	100,445.38
180 - Cemetery	-123,230.45	-123,230.45	-10,453.59	-109,583.80	13,646.65
190 - Streets	-102,046.80	-102,046.80	-42,384.35	-189,546.26	-87,499.46
195 - Mechanic Shop	-59,850.75	-59,850.75	-8,295.75	-97,309.99	37,459.24
205 - Dispatching	-382,613.44	-382,613.44	3,446.22	-333,597.17	49,016.27
206 - HG911-PSAP	-4,300.00	-4,300.00	-42,833.34	7,787.88	3,487.88
210 - Solid Waste	3,072.00	3,072.00	0.00	24,230.00	21,158.00
220 - CDBG - Downtown Revitaliz:	8,500.00	8,500.00	0.00	1,384.42	-7,115.58
230 - CDBG-QOR Reuse	0.00	0.00	0.00	-7,920.57	-7,920.57
240 - CDBG - Owner Occupier Reh	0.00	0.00	0.00	-12,482.47	-12,482.47
245 - Rural Workforce Housing Fu	0.00	0.00	-107,106.90	102,586.10	102,586.10
250 - CDBG	-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 Sinking	103,764.00	103,764.00	126,896.74	1,163,570.70	1,059,806.70
280 - Housing Abatement/Demoli	-32,706.00	-32,706.00	11,349.51	28,004.42	60,710.42
281 - Sidewalk Improvement Prog	-15,000.00	-15,000.00	-2,900.00	-11,600.00	3,400.00
600 - Electric	-3,395,813.03	-3,395,813.03	273,336.14	-1,279,086.16	2,116,726.87
610 - Water	-208,725.00	-208,725.00	11,757.26	-557,565.05	-348,840.05
620 - Gas	-541,945.00	-541,945.00	17,600.04	822,863.58	1,364,808.58
630 - Wastewater	70,489.00	70,489.00	-42,931.61	66,136.52	4,352.48
Report Surplus (Deficit):	-5,084,576.14	-5,084,576.14	334,174.92	-999,125.94	4,085,450.20

ORDINANCE NO. 2025-106

AN ORDINANCE TO AMEND SECTION 6-206 AND 6-207 OF THE FALLS CITY MUNICIPAL CODE AND ADD SECTION 6-207.01 TO THE FALLS CITY MUNICIPAL CODE PROHIBITING ALL FOWL WITH THE EXCEPTION OF CHICKEN HENS WITHIN THE CITY LIMITS OF FALLS CITY NEBRASKA; PROVIDING FOR THE CONTROL OF CHICKENS HENS WITHIN THE CITY LIMITS; ESTABLISHING APPLICATION AND FEE REQUIREMENTS; ESTABLISHING PENALTIES FOR THE VIOLATION THEREOF; PROVIDING AN EFFECTIVE DATE; AND REPEALING ALL CONFLICTING ORDINANCES AND SECTIONS.

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

Section 1. That Chapter 6, Article 2, Section 6-206 of the Municipal Code of the City of Falls City be amended to read as follows:

§6-206. ANIMALS; ENCLOSURES. (1) All pens, cages, sheds, yards, or any other area or enclosure for the confinement of animals and chicken hens and bantam hens ("hens") not specifically barred within the corporate limits shall be kept in a clean and orderly manner so as not to become a menace or nuisance to the neighborhood in which the said enclosure is located. Nuisance violations related to animal enclosures shall be assessed as stated at Falls City Municipal Code §6-402; Nuisances, specifically defined.

(2) All hens shall be confined in a coop and/or accessory building that provides at least two (2) square feet of floor space per hen including a fully enclosed outdoor run no more than two hundred (200) square feet in size. The coop and/or accessory building with enclosed run shall be kept in the rear yard. Rear yard shall mean the portion of the lot enclosed by the property's rear lot line and the side lot lines to the points where the side lot lines intersect with an imaginary line established by the rear of the dwelling and extending to the side lot lines.

(3) All coops and/or accessory buildings shall be constructed or repaired to prevent rats, mice, or other rodents from being harbored underneath, within, or within the wall of the enclosure. An enclosure cannot be made from scrap, waste board, sheet metal or similar materials.

(3) The enclosed outdoor run shall not be located closer than ten (10) feet to any property line of an adjacent property.

(Amended: Ord. 2025-1___)

Section 2. That Chapter 6, Article 2, Section 6-207 of the Municipal Code of the City of Falls City be amended to read as follows:

§6-207. CHICKENS; PERMIT, STANDARDS, RUNNING AT LARGE, AND

COMPLIANCE. (1) Except as allowed in Section 2, no person shall keep, harbor, or maintain hens within the corporate limits without first obtaining a permit from the City as herein provided.

(2) Permits authorized by this section shall be issued upon written application filed with the Municipal Clerk as herein provided. Said written application shall be signed by the applicant, setting forth the mailing address of the applicant, the legal description of the premises upon which said hens will be kept; the dimensions of the premises; statement of method in which offals, manure and waste material accumulating from the hens will be sanitarily disposed of; and the number of hens on said premises. There shall be a maximum number of ten (10) hens (hens or bantams or a combination) allowed per applicant. The applicant shall in addition pay to the Municipal Clerk a fee determined by resolution for each premise to defray the Municipality for its expenses and shall not be refunded.

A. Upon the filing of the initial application with the Municipal Clerk, the Municipal Clerk shall thereupon set the same for hearing before the Governing Body by causing a notice to be published in a legal newspaper of general circulation in the Municipality, at least ten (10) days prior to such hearing. At the hearing any persons having objections to the issuance of a permit shall be heard by the Governing Body. Following the hearing the Governing Body shall approve or disapprove said application. Upon approval of said application, the Municipal Clerk shall thereupon issue a permit to the applicant.

B. Any permit issued hereunder may be revoked by the Governing Body if the Governing Body shall find upon hearing that the holder of said permit has allowed the premise to be used in violation of this section or to become injurious to the public health, safety or welfare. Notice of the hearing for revocation of a permit shall be given in writing by mail to the holder at least ten (10) days prior to said hearing.

C. All permits issued hereunder shall expire annually on the thirty-first (31st) day of March. Permits will be renewed upon the holders paying a renewal fee in the amount as determined by City Council resolution; Provided, however, that any interested party may file objections to the renewal of said permit, in which event the Governing Body shall hold a hearing by giving the holder of the permit written notice of the time and place of said hearing ten (10) days in advance thereof.

(3) Persons owning a tract of real estate which has land both inside and out of the corporate limits of the City of Falls City and which land is not divided by a street or railroad right of way at the corporate limits, may harbor, keep or maintain hens on the whole of their property without obtaining a permit under this section. Such owners shall remain subject to all other animal and nuisance regulations of the City.

(4) It shall be unlawful for any person to allow hens to run at large within the corporate limits as hens shall be in enclosures as described in §6-206. (Amended: Ord. 2025-1____)

Section 3. That Chapter 6, Article 2, Section 6-207.01 of the Municipal Code of the City of Falls City shall read as follows:

§6-207.01. FOWL; PROHIBITED: No person shall keep, harbor or maintain fowl except chicken hens and bantam hens within the city limits of Falls City. Fowl shall mean chickens, ducks, geese, turkeys, pigeons, pheasants, quail, partridge, guineas, or other domesticated or wild birds. Further, no person shall keep, harbor or maintain roosters within the corporate limits of the City of Falls City.

Persons keeping, harboring or maintaining fowl including hens as of September ____, 2025 shall remove any fowl including roosters but excepting chicken hens and bantam hens by the 31st of December, 2025. After December 31, 2025, fowl including roosters may be removed in accordance with Municipal Code §6-211. Persons harboring, keeping and maintaining hens shall complete the initial application for permit as soon as possible but not later than December 31, 2025. Annual permits will then be filed on or before March 31, 2026.

(Amended: Ord. #2025-101)

Section 4. That the current Sections 6-206 and 6-207, and 6-207.01 of the Falls City Municipal Code and all other ordinances passed and approved prior to the passage, approval and publication or posting of this ordinance and in conflict with its provisions are hereby repealed.

Section 5. That persons violating the provisions of this ordinance shall be subject to Penalties as set out in Section 6-501.

Section 6. That this ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

Passed and approved this _____ day of _____, 2025.

Mayor of the City of Falls City, Nebraska

ATTESTED:

City Clerk

ORDINANCE NO. 2025-

AN ORDINANCE TO AMEND SECTION 6-206 AND 6-207 OF THE FALLS CITY MUNICIPAL CODE AND ADD SECTION 6-207.01 TO THE FALLS CITY MUNICIPAL CODE PROHIBITING ALL FOWL WITH THE EXCEPTION OF CHICKEN HENS WITHIN THE CITY LIMITS OF FALLS CITY NEBRASKA; PROVIDING FOR THE CONTROL OF CHICKENS HENS WITHIN THE CITY LIMITS; ESTABLISHING APPLICATION AND FEE REQUIREMENTS; ESTABLISHING PENALTIES FOR THE VIOLATION THEREOF; PROVIDING AN EFFECTIVE DATE; AND REPEALING ALL CONFLICTING ORDINANCES AND SECTIONS.

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

Section 1. That Chapter 6, Article 2, Section 6-206 of the Municipal Code of the City of Falls City be amended to read as follows:

§6-206. ANIMALS; ENCLOSURES. (1) All pens, cages, sheds, yards, or any other area or enclosure for the confinement of animals and chicken hens and bantam hens ("hens") not specifically barred within the corporate limits shall be kept in a clean and orderly manner so as not to become a menace or nuisance to the neighborhood in which the said enclosure is located. Nuisance violations related to animal enclosures shall be assessed as stated at Falls City Municipal Code §6-402; Nuisances, specifically defined.

(2) All hens shall be confined in a coop and/or accessory building that provides at least two (2) square feet of floor space per hen including a fully enclosed outdoor run no more than two hundred (200) square feet in size. The coop and/or accessory building with enclosed run shall be kept in the rear yard. Rear yard shall mean the portion of the lot enclosed by the property's rear lot line and the side lot lines to the points where the side lot lines intersect with an imaginary line established by the rear of the dwelling and extending to the side lot lines.

(3) All coops and/or accessory buildings shall be constructed or repaired to prevent rats, mice, or other rodents from being harbored underneath, within, or within the wall of the enclosure. An enclosure cannot be made from scrap, waste board, sheet metal or similar materials.

(3) The enclosed outdoor run shall not be located closer than ten (10) feet to any property line of an adjacent property.

(Amended: Ord. 2025-1____)

Section 2. That Chapter 6, Article 2, Section 6-207 of the Municipal Code of the City of Falls City be amended to read as follows:

§6-207. CHICKENS; PERMIT, STANDARDS, RUNNING AT LARGE, AND

COMPLIANCE. (1) Except as allowed in Section 2, no person shall keep, harbor, or maintain hens within the corporate limits without first obtaining a permit from the City as herein provided.

(2) Permits authorized by this section shall be issued upon written application filed with the Municipal Clerk as herein provided. Said written application shall be signed by the applicant, setting forth the mailing address of the applicant, the legal description of the premises upon which said hens will be kept; the dimensions of the premises; statement of method in which offals, manure and waste material accumulating from the hens will be sanitarily disposed of; and the number of hens on said premises. There shall be a maximum number of ten (10) hens (hens or bantams or a combination) allowed per applicant. The applicant shall in addition pay to the Municipal Clerk a fee determined by resolution for each premise to defray the Municipality for its expenses and shall not be refunded.

A. Upon the filing of the initial application with the Municipal Clerk, the Municipal Clerk shall thereupon set the same for hearing before the Governing Body by causing a notice to be published in a legal newspaper of general circulation in the Municipality, at least ten (10) days prior to such hearing. At the hearing any persons having objections to the issuance of a permit shall be heard by the Governing Body. Following the hearing the Governing Body shall approve or disapprove said application. Upon approval of said application, the Municipal Clerk shall thereupon issue a permit to the applicant.

B. Any permit issued hereunder may be revoked by the Governing Body if the Governing Body shall find upon hearing that the holder of said permit has allowed the premise to be used in violation of this section or to become injurious to the public health, safety or welfare. Notice of the hearing for revocation of a permit shall be given in writing by mail to the holder at least ten (10) days prior to said hearing.

C. All permits issued hereunder shall expire annually on the thirty-first (31st) day of March. Permits will be renewed upon the holders paying a renewal fee in the amount as determined by City Council resolution; Provided, however, that any interested party may file objections to the renewal of said permit, in which event the Governing Body shall hold a hearing by giving the holder of the permit written notice of the time and place of said hearing ten (10) days in advance thereof.

(3). Persons owning a tract of real estate which has land both inside and out of the corporate limits of the City of Falls City and which land is not divided by a street or railroad right of way at the corporate limits, may harbor, keep or maintain hens on the whole of their property without obtaining a permit under this section. Such owners shall remain subject to all other animal and nuisance regulations of the City.

(4) It shall be unlawful for any person to allow hens to run at large within the corporate limits as hens shall be in enclosures as described in §6-206. (Amended: Ord. 2025-1____)

Section 3. That Chapter 6, Article 2, Section 6-207.01 of the Municipal Code of the City of Falls City shall read as follows:

§6-207.01. FOWL; PROHIBITED: No person shall keep, harbor or maintain fowl except chicken hens and bantam hens within the city limits of Falls City. Fowl shall mean chickens, ducks, geese, turkeys, pigeons, pheasants, quail, partridge, guineas, or other domesticated or wild birds. Further, no person shall keep, harbor or maintain roosters within the corporate limits of the City of Falls City.

Persons keeping, harboring or maintaining fowl including hens as of September ____, 2025 shall remove any fowl including roosters but excepting chicken hens and bantam hens by the 31st of December, 2025. After December 31, 2025, fowl including roosters may be removed in accordance with Municipal Code §6-211. Persons harboring, keeping and maintaining hens shall complete the initial application for permit as soon as possible but not later than December 31, 2025. Annual permits will then be filed on or before March 31, 2026.

(Amended: Ord. #2025-101)

Section 4. That the current Sections 6-206 and 6-207, and 6-207.01 of the Falls City Municipal Code and all other ordinances passed and approved prior to the passage, approval and publication or posting of this ordinance and in conflict with its provisions are hereby repealed.

Section 5. That persons violating the provisions of this ordinance shall be subject to Penalties as set out in Section 6-501.

Section 6. That this ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

Passed and approved this _____ day of _____, 2025.

Mayor of the City of Falls City, Nebraska

ATTESTED:

City Clerk

ORDINANCE NO. 2025-

AN ORDINANCE TO AMEND SECTION 6-206 AND 6-207 OF THE FALLS CITY MUNICIPAL CODE AND ADD SECTION 6-207.01 TO OF THE FALLS CITY MUNICIPAL CODE CITY OF FALLS CITY, NEBRASKA, PROVIDING FOR THE CONTROL OF FOWL WITHIN THE CITY LIMITS; PROHIBITING ALL FOWL WITH THE EXCEPTION OF CHICKEN HENS WITHIN THE CITY LIMITS OF FALLS CITY NEBRASKA; PROVIDING FOR THE CONTROL OF CHICKENS HENS WITHIN THE CITY LIMITS; ESTABLISHING APPLICATION AND FEE REQUIREMENTS; ESTABLISHING PENALTIES FOR THE VIOLATION THERE-OF; PROVIDING AN EFFECTIVE DATE; AND REPEALING ALL CONFLICTING ORDINANCES AND SECTIONS.

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

Section 1. That Chapter 6, Article 2, Section 6-206 of the Municipal Code of the City of Falls City be amended to read as follows:

§6-206. ANIMALS; ENCLOSURES. (1) All pens, cages, sheds, yards, or any other area or enclosure for the confinement of animals and fowls-chicken hens and bantam hens ("hens") not specifically barred within the corporate limits shall be kept in a clean and orderly manner so as not to become a menace or nuisance to the neighborhood in which the said enclosure is located. Nuisance violations related to animal enclosures shall be assessed according to as stated at Falls City Municipal Code §6-402; Nuisances, specifically defined.

(2) Fowl shall mean chickens, ducks, geese, turkeys, pigeons, pheasants, quail, partridge, guineas, or other domesticated or wild birds. Fowl~~All hens~~ shall be confined in a coop and/or accessory building that provides at least two (2) square feet of floor space per fowl-hen including a fully enclosed outdoor run no more than two hundred (200) square feet in size. The coop and/or accessory building with enclosed run shall be kept in the rear yard. Rear yard shall mean the portion of the lot enclosed by the property's rear lot line and the side lot lines to the points where the side lot lines intersect with an imaginary line established by the rear of the dwelling and extending to the side lot lines.

(3) All coops and/or accessory buildings shall be constructed or repaired to prevent rats, mice, or other rodents from being harbored underneath, within, or within the wall of the enclosure. An enclosure cannot be made from scrap, waste board, sheet metal or similar materials.

(3) The enclosed outdoor run shall not be located closer than ~~ten~~ten ~~(4010)~~ feet to any property line of an adjacent property.

-(Amended: Ord. 2025-1___)

Section 2. That Chapter 6, Article 2, Section 6-207 of the Municipal Code of the City of Falls City be amended to read as follows:

§6-207. FOWLSCHICKENS; KEEPING PERMIT, STANDARDS, RUNNING AT LARGE, AND COMPLIANCE. ~~-(4)-(1)~~ Except as allowed in Section 2, no

person shall keep, harbor, or maintain ~~fowl~~ hens within the corporate limits without first obtaining a ~~fowl~~ permit from the City as herein provided. ~~The application shall be in writing on a form furnished by the City. An annual fee for the permit shall be ten dollars (\$10) or as determined and published by the City Council. Permits shall expire on the thirty-first of March annually. If continuing to keep fowl, the permit fee shall be paid annually prior to the thirty-first (31st) of March.~~

(2) Permits authorized by this section shall be issued upon written application filed with the Municipal Clerk as herein provided. Said written application shall be signed by the applicant, setting forth the mailing address of the applicant, the legal description of the premises upon which said hens will be kept; the dimensions of the premises; statement of method in which offals, manure and waste material accumulating from the hens will be sanitarily disposed of; and the number of hens on said premises. There shall be a maximum number of ten (10) hens (hens or bantams or a combination) allowed per applicant. The applicant shall in addition pay to the Municipal Clerk a ~~fee determined by resolution~~ for each premise to defray the Municipality for its expenses and shall not be refunded.

A. Upon the filing of the initial application with the Municipal Clerk, the Municipal Clerk shall thereupon set the same for hearing before the Governing Body by causing a notice to be published in a legal newspaper of general circulation in the Municipality, at least ten (10) days prior to such hearing. At the hearing any persons having objections to the issuance of a permit shall be heard by the Governing Body. Following the hearing the Governing Body shall approve or disapprove said application. Upon approval of said application, the Municipal Clerk shall thereupon issue a permit to the applicant.

B. Any permit issued hereunder may be revoked by the Governing Body if the Governing Body shall find upon hearing that the holder of said permit has allowed the premise to be used in violation of this section or to become injurious to the public health, safety or welfare. Notice of the hearing for revocation of a permit shall be given in writing by mail to the holder at least ten (10) days prior to said hearing.

C. All permits issued hereunder shall expire annually on the thirty-first (31st) day of March. Permits will be renewed upon the holders paying a renewal fee in the amount as determined by City Council resolution; Provided, however, that any interested party

may file objections to the renewal of said permit, in which event the Governing Body shall hold a hearing by giving the holder of the permit written notice of the time and place of said hearing ten (10) days in advance thereof.

(3). Persons owning a tract of real estate which has land both inside and out of the corporate limits of the City of Falls City and which land is not divided by a street or railroad right of way at the corporate limits, may harbor, keep or maintain hens on the whole of their property without obtaining a permit under this section. Such owners shall remain subject to all other animal and nuisance regulations of the City.

(4) It shall be unlawful for any person to allow hens to run at large within the corporate limits as hens shall be in enclosures as described in §6-206. (Amended: Ord. 2025-1)

-Section 3. That Chapter 6, Article 2, Section 6-207.01 of the Municipal Code of the City of Falls City shall read as follows:

§6-207.01. FOWL; PROHIBITED: No person shall keep, harbor or maintain fowl except chicken hens and bantam hens within the city limits of Falls City. Fowl shall mean chickens, ducks, geese, turkeys, pigeons, pheasants, quail, partridge, guineas, or other domesticated or wild birds. Further, no person shall keep, harbor or maintain roosters within the corporate limits of the City of Falls City.

Persons keeping, harboring or maintaining fowl including hens as of September ____, 2025 shall remove any fowl including roosters but excepting chicken hens and bantam hens by the 31st of December, 2025. After December 31, 2025, fowl including roosters may be removed in accordance with Municipal Code §6-211. Persons harboring, keeping and maintaining hens shall complete the initial application for permit as soon as possible but not later than December 31, 2025. Annual permits will then be filed on or before March 31, 2026.

(Amended: Ord. #2025-101)

Section 3. That Chapter 6, Article 1, Section 6-103 of the Municipal Code of the City of Falls City be amended as follows:

Section 134. That the current Sections 6-101 206 and 6-207, through 6-104, 6-107, and 6-207.0-110 through 6-114 of the Falls City Municipal Code and all other ordinances passed and approved prior to the passage, approval and publication or posting of this ordinance and in conflict with its provisions are hereby repealed.

Section 145. That persons violating the provisions of this ordinance shall be subject to Penalties as set out in Section 6-501.

Section ~~456~~. That this ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

Passed and approved this _____ day of _____, ~~2024~~2025.

Mayor of the City of Falls City, Nebraska

ATTESTED:

City Clerk

TO: Falls City Council & Mayor Harkendorff

FROM: Sub Committee for Transmission Line Project Company Selection

DATE: August 11, 2025

SUBJECT: Recommendation for Company Selection

Meeting Summary – Energy Forward Transmission Project Selection

Date: Monday, August 11, at 4:00 p.m.

Location: City Hall

Attendees:

- Councilman Ferguson
- Councilman Leyden
- Board of Public Works Member Joy
- Board of Public Works Member Koopman
- City Administrator Nussbaum
- Utility Superintendent Campbell

The meeting was called to order to determine a recommendation to the City Council for the engineering firm to be selected for the Energy Forward Transmission Project.

The discussion began with each member presenting their assessment of the strengths and weaknesses of each prospective firm. Following this initial review, the group unanimously agreed to narrow the list to the two firms considered the strongest candidates.

Further deliberation confirmed that both finalists were capable of providing exceptional service to the community for this important project. After additional discussion, a vote was taken, resulting in a unanimous decision to recommend **Olsson** to the City Council for the engineering component.

The deciding factors in favor of Olsson included:

- Prior successful collaboration with the City
- Established relationships with Nebraska government officials
- A strong focus on identifying and securing additional grant funding to support project financing

The meeting was adjourned at 5:15 p.m.



RESOLUTION NO. _____

A RESOLUTION APPROVING THE SELECTION OF OLSSON AS THE ENGINEERING SERVICES PROVIDER FOR THE ENERGY FORWARD TRANSMISSION IMPROVEMENTS PROJECT

WHEREAS, the City of Falls City, Nebraska ("City") is undertaking the Energy Forward Transmission Improvements Project to enhance electrical system capacity, redundancy, and resilience; and

WHEREAS, the City issued a Request for Qualifications (RFQ) for engineering services, receiving six submissions, and through a formal review and scoring process, shortlisted three firms: HDR, Power Engineers, and Olsson; and

WHEREAS, the Mayor appointed a Selection Committee comprised of members of the Board of Public Works, the Public Works Director, and the City Administrator to conduct interviews, review qualifications, and make a final recommendation for the selection of an engineering services provider; and

WHEREAS, the Selection Committee has met, evaluated the qualifications and presentations of the shortlisted firms, and recommends that the City Council select Olsson to provide engineering services for the Energy Forward Transmission Improvements Project; and

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

1. The recommendation of the Selection Committee to select Olsson as the engineering services provider for the Energy Forward Transmission Improvements Project is hereby accepted.
2. City administration is authorized and directed to negotiate a contract with Olsson for engineering services, which will be presented to the City Council for final approval at a future meeting.

PASSED AND APPROVED this _____ day of August, 2025.

ATTESTED TO:

CITY OF FALLS CITY

Clerk

Mayor

NOTICE OF PUBLIC HEARING ON AN APPLICATION FOR THE COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

NOTICE IS HEREBY GIVEN that on Monday, August 18, 2025 at or soon after 6:00 P.M. in the Falls City City Hall, located at 2307 Barada Street, Falls City, NE 68355, the City of Falls City will hold a public hearing concerning a proposed amendment to its previously awarded Community Development Block Grant (CDBG) from the Nebraska Department of Economic Development for Downtown Revitalization improvements.

The original \$435,000 CDBG award supported sidewalk, curb, and gutter improvements, commercial façade rehabilitation, and related amenities (such as railings, lighting, and ADA accessibility items) within a 12-block downtown redevelopment area. The original budget included:

- \$235,000 for Public Facilities & Improvements (sidewalks),
- \$165,000 for Commercial Building Rehabilitation
- \$10,000 for Construction Management, and
- \$25,000 for General Administration

Following the completion of all active commercial rehabilitation agreements, an excess of \$56,353.75 in grant funds remains available within that activity. The City proposes to reallocate these unused funds to the Sidewalk Construction portion of the project, reducing the Commercial Rehabilitation grant funds to \$108,646.25 and increasing the Public Facilities & Improvements (sidewalks) grant funds to \$291,353.75. This change will shift the associated 20% match of \$14,088.44 for the reallocated funds from private property owners to the City, for a total match requirement of \$72,838.44. The overall project budget and CDBG award amounts will remain unchanged.

No persons will be displaced as a result of this reallocation. The public is invited to comment on the proposed amendment to the use of grant funds.

A copy of the proposed amendment and the original application will be available for public inspection at City Hall, located at 2307 Barada Street, Falls City, NE. All interested persons are invited to attend this public hearing at which time you will have an opportunity to be heard regarding the grant application. Written and oral testimony will also be accepted at the public hearing scheduled for Monday, August 18, 2025 at or soon after 6:00 P.M. at the City Hall, located at 2307 Barada Street, Falls City, NE. Written comments addressed to the City Administrator, Anthony Nussbaum, 2307 Barada Street, Falls City, NE 68355 will be accepted if received on or before Monday, August 18, 2025.

Individuals requiring physical or sensory accommodations including interpreter service, Braille, large print, or recorded materials, please contact the City Administrator, Anthony Nussbaum, at 2307 Barada Street, Falls City, NE 68355 or (402) 245-2851 no later than Wednesday, August 13, 2025. Accommodations will be made for persons with disabilities and non-English speaking individuals provided that a three-day notice is received by the City of Falls City.



RESOLUTION NO. _____

A RESOLUTION APPROVING A REQUEST TO AMEND THE CDBG DOWNTOWN REVITALIZATION AGREEMENT (23DTR006) AND AUTHORIZING EXECUTION OF ALL RELATED DOCUMENTS.

WHEREAS, the City of Falls City has an existing Community Development Block Grant (CDBG) Downtown Revitalization Agreement (23DTR006) with the Nebraska Department of Economic Development; and

WHEREAS, the City desires to submit a formal request to amend the Agreement to (1) reallocate \$56,353.75 from Activity 14E – Commercial Rehabilitation to Activity 03L – Sidewalk Improvements, (2) decrease the number of businesses assisted under Activity 14E from six (6) to four (4), and (3) change the identified source of matching funds for the reallocated amount from participating business owners to the City's General Fund; and

WHEREAS, the proposed amendment will allow the City to maximize the use of available grant funds and maintain the planned scope and benefits of the sidewalk improvements; and

WHEREAS, the City Council of the City of Falls City, Nebraska, finds it is in the best interest of the City to approve and submit the amendment request and authorize execution of all related documents.

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

1. The amendment request to the CDBG Downtown Revitalization Agreement (23DTR006), as set forth in the attached letter, is hereby approved.
2. The Mayor or his designee is hereby authorized to execute the amendment request letter and all other documents necessary or appropriate to carry out the intent of this resolution.
3. City staff are authorized to take all actions necessary to implement and submit the amendment request to the Nebraska Department of Economic Development.

PASSED AND APPROVED this _____ day of August, 2025.

ATTESTED TO:

CITY OF FALLS CITY

Clerk

Mayor



August 19, 2025

Nebraska Department of Economic Development
Community Development Division
Gina Doose
P.O. Box 94666
Lincoln, NE 68509

RE: CDBG Agreement Amendment Request – Falls City (23DTR006)

Dear Ms. Doose,

On behalf of the City of Falls City, I am submitting this formal request to amend our CDBG Downtown Revitalization Agreement (23DTR006). The City Council approved this amendment at its August 18th meeting, as documented in the attached meeting minutes.

The City proposes the following changes:

1. Budget Amendment

- Reallocate **\$56,353.75** from **14E Commercial Rehabilitation** to **03L Sidewalk Improvements**.
- This adjustment will allow us to fully utilize available funds for sidewalk improvements within the project area.

2. Change in Accomplishments

- Decrease the number of businesses assisted under 14E Commercial Rehabilitation from **six (6)** to **four (4)** due to changes in project participation.

3. Change in Source of Matching Funds

- The original budget identified the 20% match for the reallocated \$56,353.75 as being provided by participating business owners. With the proposed reallocation to 03L Sidewalk Improvements, the 20% match will now be provided by the **City of Falls City** from the general fund.
- I certify that these matching funds are secured and available for expenditure during the project period.

This reallocation will not change the scope or scale of the sidewalk improvements planned under the project; however, it will reduce the amount the City must contribute to complete this work. The sidewalk improvements were already budgeted to be completed in full, with the City covering any remaining costs. Unfortunately, the engineering and construction costs are higher than expected. By applying the unused CDBG funds to this activity, the City will decrease its out-of-pocket commitment and preserve local tax dollars while still delivering the same public infrastructure benefits to residents and visitors.

All remaining Commercial Rehabilitation funds in this project have already been committed to active agreements or fully expended, with only one project still pending completion. As such, there is no remaining budget within this activity that could be reallocated, and no further amendments of this nature will be possible for the duration of this project.

Sincerely,

Mark Harkendorff
Mayor, City of Falls City

Attachments:

- City Council Meeting Minutes Approving Amendment
- Meeting Minutes from the Public Hearing
- Certificate of Continued Environmental Compliance

CERTIFICATION OF CONTINUED ENVIRONMENTAL COMPLIANCE

Nebraska Department of Economic Development

CDBG, HOME, and NAHTF Projects

INSTRUCTIONS: Complete Parts I-IV and submit to your Program Representative.

PART I. GRANTEE INFORMATION			
INSTRUCTIONS: Based on the original Environmental Review Record (ERR), complete the following information.			
GRANTEE NAME	City of Falls City	GRANT NUMBER	23DTR006
ENVIRONMENTAL REVIEW RECORD DATES			
Determination of Level of Review (DLR): <input type="checkbox"/> CENST <input checked="" type="checkbox"/> CEST <input type="checkbox"/> EA		DLR Date Signed	1/26/2024
Statutory Checklist Date	3/27/2024	Environmental Clearance Issued	4/29/2024

PART II. PROJECT DESCRIPTION INFORMATION	
INSTRUCTIONS: Input below Item A. original project description, Item B. clear and concise summary of the changes/revisions to the project description for which this form is being completed, and Item C. revised project description based upon those changes/revisions noted within Item B. NOTE: If needed to clearly articulate the responses, attach additional descriptive information, as appropriate, including narrative, maps, photographs, site plans, budgets and other information. Where attachments/enclosures are included, be sure to check the appropriate box.	
A.	ORIGINAL PROJECT DESCRIPTION. The City of Falls City, located in Richardson County, Nebraska (City), begins (Phase III of) its Downtown Revitalization program. The City will address the removal of architectural barriers for mobility restricted citizens to come into compliance with Americans with Disabilities Act (ADA) including upgrades of sidewalks, curbs, and gutters. The City will also address slum and blight in the City's downtown Commercial Business District through façade improvements and correction of municipal code violations. Sidewalk Improvements include 5 blocks of sidewalk upgrades for Stone Street, encompassing areas on both the east and west sides between 18th and 19th, 15th and 16th, and the west side between 14 th and 15th Streets, with a total area of approximately 0.84 acres) (the Project). The City plans to award funds to at least six (6) currently operating private commercial businesses. Eligible business will apply to the City to receive funds to reimburse seventy-five percent (75%) of the costs of completing eligible façade improvements and/or corrections of municipal code violations, with the remaining twenty-five percent (25%) being provided by the business applicant. Eligible businesses are privately owned, for-profit commercial business that operate in the within the designated downtown boundaries for the Project. The boundaries of the commercial downtown Project are: to the north by W 20th Street, to the south by W 14th Street, to the west by the alley between Barada and Chase Streets, and to the east by the alley between Harlan (US Hwy 73) and Lane Streets. Once selected, commercial properties will undergo a site-specific environmental review (Tier II) review including approval from History Nebraska. Comprehensive guidance on eligible businesses and activities, the application process, funding details, and other regulatory considerations will be made publicly available by the City at a project kick-off meeting to be held at 6:00PM on May 20th at 2307 Barada St, Falls City, NE 68355. Following the meeting, the application materials will be available to any interested parties at the same location or by visiting the City website at fallscitynebraska.org. Project impacts may include noise, dust, and temporary street closures. Businesses, residents, and emergency services will be notified of all street closures and will be re-routed during construction. Project activities will take place during normal business hours. The Project will be completed within 30 months. No persons, businesses, or farms will be displaced because of the Project activities. The Project is estimated to cost \$535,000. Funding for this Project includes a State of Nebraska Department of Economic Development Community Development Block Grant (CDBG) in the amount of \$435,000 including \$25,000 for general administration and \$10,000 for construction management. The remaining \$100,000 of the budget, matching funds of \$58,750 will be provided by the City from their general fund, and matching funds of \$41,250 will come from businesses selected for award. Of

this amount, Project costs of \$235,000 are planned for public infrastructure improvements (sidewalks) and \$165,000 is planned for commercial rehabilitation improvements. The City will maintain ownership, operational responsibility, and ongoing maintenance of the upgraded public infrastructure, ensuring its long-term sustainability and efficiency. No residents, businesses, or farms will be displaced as a result of this project. The Project is planned to be completed within 30 months.

B. SUMMARY OF CHANGES/REVISIONS.

Decrease in accomplishments:

- Decrease number of Façade improvements from 6 to 4

Budget changes:

- 14 E Commercial Rehabilitation
 - Decrease CDBG budget by \$56,353.75
 - Decrease business match by \$14,088.44
- 03L Sidewalk Improvements
 - Increase CDBG budget by \$56,353.75
 - Increase City match by \$14,088.44

C. REVISED PROJECT DESCRIPTION (where applicable).

The City of Falls City, Richardson County, Nebraska (Falls City) is preparing to implement Phase III of Downtown Revitalization (DTR) program to aid in the elimination of slum and blight conditions within the City's designated downtown Commercial Business District. Funds will be used for activities such as façade improvements, repairs necessary for correction of code violations, and public infrastructure improvements needed for Americans with Disabilities Act (ADA) compliance including sidewalk, curb, and gutter improvements within the 12-block downtown redevelopment area. Additional amenities such as railings, lighting, and ADA accessible amenities may be included in the implementation of the DTR program.

Eligible activities identified for improvement within these designated areas will be carried out in accordance with established program guidelines, design guidelines, and design goals and policies. The proposed improvements include 10 blocks of sidewalk improvements and 4 façade improvements. Eligible projects will be reviewed and scored by Falls City's appointed DTR Committee using a first-come first-serve system in accordance with established DTR Program Guidelines. The committee will recommend projects to the City Council for final approval. Applicants will need to participate in a Tier II environmental review upon site selection to confirm that the proposed project will have no adverse environmental impacts. In the case of non-residential structures, including commercial, industrial and public buildings: a) the facilities and improvements are in place and will not be changed in size or capacity by more than 20 percent; and b) the activity does not involve a change in land use, such as from non-residential to residential, commercial to industrial, or from one industrial use to another.

Community Development Block Grant (CDBG) funded activities include: **\$291,353.75** for Public Facilities & Improvements (Sidewalks) and **\$108,646.25** for Commercial Building Rehab, \$10,000 for Construction Management, and \$25,000 for General Administration. The funds will be matched with \$100,000 from the City and/or Property Owners, for a maximum project budget of \$535,000.

No residents, businesses, or farms will be displaced as a result of the project activities. Project activities may include dust, noise, or temporary interruption of access to individual buildings during construction. Business, residents, and emergency services will be notified of all sidewalk and street closures that may be required for the project and will be directed to an alternate route. Approved rehabilitation projects must be completed within six (6) months of the executed grant award contract end date unless an additional 6-month extension of funding is approved by the Council. All DTR program activities will be completed within 30 months.

☐ **ATTACHMENT(S).** Only check box if attachments and/or enclosures are being submitted along with this form.

PART III. DETERMINATION UPON REVIEW OF REVISIONS

In accordance with the provisions of 24 CFR Part 58.47, it is the finding of the Certifying Officer of the above referenced grantee that [check one of the following]:

1. ☒ The scope, scale, nature, magnitude and location of the project are **SUBSTANTIALLY UNCHANGED** from that as originally reviewed and approved; further, no new circumstances or environmental conditions which may affect the project or have a bearing on its impact, such as concealed or unexpected conditions, have been discovered; and the selection of an alternative not in the original finding is not proposed. Re-evaluation of the project under §58.47 is therefore not required. The same conditions that previously applied to the project remain unchanged and are summarized within Part II above.

OR

2. ☐ The scope, scale, nature, magnitude and/or location of the project have **SUBSTANTIALLY CHANGED** from that as originally reviewed and approved; or, new circumstances or environmental conditions which may affect the project or have a bearing on its impact, such as concealed or unexpected conditions, have been discovered; or, the selection of an alternative not in the original finding is now proposed. Re-evaluation of the project under §58.47 is required; the findings in the ERR have been updated per §58.47(b).
- a) ☐ There are substantial changes in the nature, magnitude, extent, or location of the project/program, including adding new activities not anticipated in the original scope (24 CFR Part 58.47(a)(1));
- b) ☐ There are new circumstances and environmental conditions which affect the project/program or have a bearing on its impact, such as concealed or unexpected conditions discovered during the implementation of the project or activity which is proposed to be continued (24 CFR Part 58.47(a)(2)); or
- c) ☐ An alternative has been selected not considered in the original finding (24 CFR Part 58.47(a)(3)).
- ☐ **REQUIRED Attachment(s):** The findings in the ERR have been updated per §58.47(b) and are described within the attached documentation.

PART IV. CERTIFICATION OF REVIEW

INSTRUCTIONS: Local units of government: Certifying Officer signs, keeps original, and sends copy to DED.

Nonprofit organizations: Preparer signs, sends to DED for RE signature, and DED returns a copy to grantee for the ERR file.

I certify that the above statements accurately reflect the revisions to the project scope of work and that such revisions do not alter the basis under which the project received its original environmental status determination.

Brittany McCullough		
Printed Preparer Name & Title	Signature of Preparer	Date
Mark Harkendorff, Mayor		
Printed Name & Title of RE Certifying Officer	Signature of RE Certifying Officer	Date

FOR DED USE ONLY

Program Rep/ERR 1 st Reviewer recommendation: <input type="checkbox"/> approve <input type="checkbox"/> deny <input type="checkbox"/> consultation		initials	date
		Signature of ERR 2 nd Reviewer	
Date received	Printed Name/Title	Date	
<input type="checkbox"/> Accepted <input type="checkbox"/> Denied			



August 19, 2025

Nebraska Department of Economic Development
Community Development Division
Gina Doose
P.O. Box 94666
Lincoln, NE 68509

RE: CDBG Agreement Amendment Request – Falls City (23DTR006)

Dear Ms. Doose,

On behalf of the City of Falls City, I am submitting this formal request to amend our CDBG Downtown Revitalization Agreement (23DTR006). The City Council approved this amendment at its August 18th meeting, as documented in the attached meeting minutes.

The City proposes the following changes:

1. **Budget Amendment**
 - Reallocate **\$56,353.75** from **14E Commercial Rehabilitation** to **03L Sidewalk Improvements**.
 - This adjustment will allow us to fully utilize available funds for sidewalk improvements within the project area.
2. **Change in Accomplishments**
 - Decrease the number of businesses assisted under 14E Commercial Rehabilitation from **six (6)** to **four (4)** due to changes in project participation.
3. **Change in Source of Matching Funds**
 - The original budget identified the 20% match for the reallocated \$56,353.75 as being provided by participating business owners. With the proposed reallocation to 03L Sidewalk Improvements, the 20% match will now be provided by the **City of Falls City** from the general fund.
 - I certify that these matching funds are secured and available for expenditure during the project period.

This reallocation will not change the scope or scale of the sidewalk improvements planned under the project; however, it will reduce the amount the City must contribute to complete this work. The sidewalk improvements were already budgeted to be completed in full, with the City covering any remaining costs. Unfortunately, the engineering and construction costs are higher than expected. By applying the unused CDBG funds to this activity, the City will decrease its out-of-pocket commitment and preserve local tax dollars while still delivering the same public infrastructure benefits to residents and visitors.

All remaining Commercial Rehabilitation funds in this project have already been committed to active agreements or fully expended, with only one project still pending completion. As such, there is no remaining budget within this activity that could be reallocated, and no further amendments of this nature will be possible for the duration of this project.

Sincerely,

Mark Harkendorff
Mayor, City of Falls City

Attachments:

- City Council Meeting Minutes Approving Amendment
- Meeting Minutes from the Public Hearing
- Certificate of Continued Environmental Compliance

City of Falls City
Board of Public Works
August 7, 2025

Falls City Council
Falls City, Nebraska

Dear Mayor and Members of the City Council:

The Board of Public Works respectfully submits this letter to affirm our full support for Mr. Trevor Campbell, Public Works Director/Utility Superintendent for the City of Falls City. In response to recent questions and concerns raised by some members of the City Council regarding utility operations, we feel it is important to clarify Mr. Campbell's role and the governance structure under which he operates.

Under §2-214 of the Falls City Code, the Board of Public Works is charged with operating all municipal utilities and exercising all powers conferred by law upon the municipality for the operation of those utilities, to the same extent as the Governing Body. The Code further states that the Board may, at its discretion, employ a commissioner to operate one or more of the municipal utilities, and that such commissioner shall be under the immediate authority of the Board. Mr. Campbell serves in this capacity and carries out his responsibilities in accordance with the direction and oversight of the Board of Public Works.

While all actions of the Board remain subject to the general review and supervision of the Governing Body, it is essential that the administrative framework established by ordinance be respected. If any member of the City Council has questions or concerns regarding the operation of the utilities or the performance of the Public Works Director, we respectfully request that such matters be directed to the Board of Public Works through the appropriate administrative channels.

We are committed to maintaining transparency, cooperation, and the highest standards of service to the residents of Falls City. We appreciate the Council's continued partnership and look forward to constructive collaboration in support of the community's infrastructure and utility systems.

Sincerely,
Board of Public Works
City of Falls City

2025 Cost of Service / Rate Design Study

Falls City Utilities Electric Utility

Board of Public Works and City Council
Review Draft

August 8, 2025

JKEC

JK Energy Consulting, LLC

John A. Krajewski, P.E.

74408 Road 433

Smithfield, Nebraska 68976

402-440-0227

jk@jkenergyconsulting.com

www.jkenergyconsulting.com

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Executive Summary

This study was prepared by JK Energy Consulting, LLC for the Falls City Utilities Electric Utility (Utility). The purpose of the study was to review the Utility's revenues and ensure electric rates are adequate to pay for projected expenses.

By fiscal year (FY) 2029, a cumulative rate increase of approximately 12.9% would be necessary to cover projected operating expenses (Table 1, Line 32). The analyses completed indicated that rate increases of approximately 4% in FY 2026 through FY 2029 would be necessary to cover projected expenses (Table 2, Line 32). These rate increases are primarily related to the construction of a new transmission tie to provide backup service to the City. The proposed rates would phase in sufficient revenue by FY 2028 to fund the estimated debt service associated with the new transmission line.

Based on the analyses completed, projected retail revenue for FY 2025 was approximately \$6.7 million (Table 5), while projected revenue requirements (operating expenses, debt service and capital improvements less non-retail revenues) were approximately \$7.0 million (Table 5). The \$7.0 million FY 2025 test year budget included a rate stabilization adjustment that would result in a rate increase of 4% (Table 5) based on the rate plan included in the projected operating results in Table 2.

Of the projected revenue requirements, approximately \$4.3 million (Table 3) was for local generation and purchased power from the Nebraska City 2 project (NC 2), Municipal Energy Agency of Nebraska (MEAN), and Western Area Power Administration (Western), including transmission service to deliver these purchases. This represents approximately 61% of projected revenue requirements.

The cost of service analysis was completed to assess the amount that each rate class should be paying compared to the revenue that is being collected from existing rates (Table 5). The analysis also indicated how much revenue is collected in each season compared to the cost of service in the respective season (Table 6). In general, future rate increases should be directed at all rate classes in an amount similar to the overall rate change being proposed. No rate classes have rates that significantly over-recover or under-recover revenue, particularly after implementing the proposed rate increase.

The purpose of rate design is to develop rates that reflect the cost of service and accomplish other goals established by the Utility. It is recommended to increase the Power Cost Adjustment (PCA) base rate with a corresponding increase in the base energy rates included in the rate schedule. This increase is reflective of recent increases in power supply costs that are includable in the PCA calculation. Based on conversations with staff and observations about the month-to-month volatility of the PCA, it is proposed to assess the PCA based on a six-month rolling average rather than on a monthly basis. This change would be phased in during the first half of fiscal year 2026.

It is also recommended that a portion of the rate change be designated for funding future capital projects. An "Infrastructure Fee" of 2% is proposed, with those funds being placed in a separate fund solely dedicated to funding future capital projects.

Another recommendation, first proposed in the 2022 Cost of Service Study, would be for FCU to consider collecting demand data for all customers that have a projected peak demand in excess of 25 kW. At some point in the future, it may be appropriate to implement a demand charge for smaller general service customers.

The proposed rate ordinance would allocate necessary rate increases between base energy rates and monthly customer charge. Rate changes are similar across all rate classes. The typical Residential customer monthly bill would increase \$4.63 per month in FY 2026 (Table 7) and \$4.80 per month in FY 2027 (Table 9). These changes were consistent with the cost of service analysis.

The proposed rates are competitive with neighboring utilities, even when the proposed rate increases are included (see Tables 10 and 11). Rates were compared to Nebraska Public Power District (NPPD), Omaha Public Power District (OPPD), Nebraska City Utilities (NCU), and the City of Auburn (Auburn). These neighboring utilities may be experiencing power supply and operating cost increases, which will help keep the Utility's rates competitive with these neighboring utilities.

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. The projected revenue requirement for FY 2025 was approximately \$7 million.
2. The largest component of the test year budget was purchased power expense, representing 61% of the projected test year budget.
3. Projected revenue from existing rates is approximately \$6.7 million.
4. In FY 2025, the projected surplus (cash basis) was approximately \$156,000, decreasing to a deficit of approximately \$866,000 by FY 2029. The deficit is primarily related to issuance of debt to fund a new transmission line.
5. Rate increases of 4% in FY 2026, 4% in FY 2027 and 4% FY 2028 would be necessary to ensure sufficient revenue to cover projected expenses.
6. An additional rate increase of 4% in FY 2029 may be necessary to provide sufficient revenue to cover projected expenses.
7. The current methodology for calculating the PCA, based on a single month calculation, results in rate volatility from month to month.
8. Implementing a portion of the proposed rate increase as a separate "Infrastructure Charge" would enable the Utility to designate funds solely to fund construction and rehabilitation of electric facilities.
9. With the proposed rate increases, the projected typical bill for a residential customer would increase approximately \$4.63 per month in FY 2026 and \$4.80 per month in FY 2027.

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. The Utility should adopt retail rate increases of 4% on October 1, 2025, 4% on October 1, 2026, and 4% on October 1, 2027. The proposed rate increases would be implemented with the rate ordinance included in Appendix A.
2. The Utility should consider implementing another 4% rate increase in FY 2029. The rate increase will be dependent on future purchased power, operating and maintenance, transfers, capital improvement costs and cost of debt service related to the new transmission line.
3. Rates should increase a similar amount for all rate classes with increases allocated between base energy and customer charges.
4. The Utility should calculate the PCA on a six-month rolling average rather than on a monthly basis.
5. The Utility should designate a portion of the rate increase as an "Infrastructure Fee" with revenue collected from the fee being placed in a separate fund. That fund would be solely used to fund future capital projects. It is recommended that 2% of customer revenue be set aside in the proposed infrastructure fund.
6. The Utility should consider collecting demand data for all General Service – Commercial customers with a projected peak demand in excess of 25 kW. This data would be helpful for engineering analyses of feeder loading. The data may also be used to establish a demand-based rate for these customers to more closely reflect the cost of service.
7. The Utility should review its rates on a regular basis, particularly as purchased power and other operating costs increase.

Purpose and Approach

The purpose of this study was to review the electrical rates charged by the Utility and develop rates that were consistent with a number of goals established by the Utility. The rate goals established by the Utility included having rates that were competitive with neighboring utilities, providing sufficient revenues to cover projected operating expenses, and having rates that reflected the cost of service for each rate class.

The approach to the study involved completing several tasks. Retail sales, purchased power, operating expenses, capital project, and financial information were collected. Test year expenses for FY 2025 were projected, and future revenues and expenses were projected through FY 2029. A rate plan was developed to meet the financial goals established by the Utility. The allocated cost of service for each rate class was calculated and compared to revenue from existing rates. Rates for each rate class were developed based on the cost of service and other goals established by the Utility. A rate ordinance was developed, establishing new rates that would increase in October 2025 (fiscal year 2026). A draft written report was prepared and presented to the Board of Public Works and City Council on August 18, 2025.

Background

Falls City Utilities – Electric Utility

Falls City Utilities, under the supervision of the Board of Public Works, operates its electric utility, which serves customers located within the City and in some areas adjacent to the City. The Utility serves approximately 2,100 Residential customers, 520 General Service customers, and two Large Power customer, along with a number of street and private security lighting accounts.

Power Supply Resources

The Utility receives capacity and energy from a number of resources. These power supply resources include local generation capacity owned and operated by the Utility, participation in the NC 2 project, and non-firm energy purchases from MEAN. In addition, MEAN provides scheduling services for the Utility's resources.

Western provides approximately 14% of the Utility's capacity and energy requirements from hydro-electric resources on the upper Missouri River. The cost of Western capacity and energy is approximately 3.1¢/kWh, which is lower than the cost of other resources. Western increased their rates on January 1, 2025, and plan to implement another rate increase on January 1, 2026. Future Western rate increases may vary based on future hydro conditions.

The Utility owns approximately 5.5 MW of participation capacity in the NC 2 project. This project provides baseload capacity and energy from a coal-fired generation unit located near Nebraska City. The capital cost of this project was paid from unrestricted available funds in the Electric Utility Fund. The only NC 2 costs that have to be recovered from the Utility's rates are those related to operating and maintenance costs and future capital improvements. The projected cost of NC 2 operating, maintenance and capital costs is 3.6¢/kWh, excluding the original capital cost and transmission.

The Utility's remaining energy requirements are purchased from the Southwest Power Pool Integrated Marketplace (SPP IM), with MEAN acting as the City's agent. Purchased power costs through the SPP IM have been relatively stable in recent years.

Purchased power represents approximately 61% of the Utility's test year budget, so any increase in power costs will most likely require a rate increase at the retail level. There is also future power cost uncertainty related to environmental restrictions, particularly for coal-fired generation. These issues could result in a major change in the Utility's future power costs and should be monitored because of the potential impact on the Utility's retail rates.

Transmission

The Utility is interconnected to OPPD via a single radial 69 kV line. This configuration means that local generation must be operated whenever the 69 kV line is out of service, whether for maintenance or as a result of an outage caused by weather or equipment failure. The lack of a backup transmission line also affects the ability to attract new customers that require high reliability service.

The Utility is investigating options to construct a new transmission line that would provide for looped backup service and additional delivery capacity. The cost of service analysis included additional debt service costs that would be used to fund the construction of this proposed transmission line.

Projected Financial Results

The purpose of preparing projected financial results is to compare projected revenues with projected expenses, and to determine the need for future rate increases. Projections were prepared for the period FY 2025 through FY 2029 based on information provided by MEAN, Western, and the Utility.

Parameters

The following parameters were used to develop the projected financial results.

- Historical and projected results were prepared based on the Utility's fiscal year (October 1 through September 30).
- The FY 2025 budget was used as the basis for the test year budget.
- Western rates were projected to increase 5% in 2026 and 3% annually thereafter
- MEAN rates were projected to increase 2% annually.
- NC 2 energy rates were projected to increase 2% annually.
- MEAN's administrative fee was projected to increase 4% annually.
- Operating and maintenance expenses, administrative costs, and other internal expenses were projected to increase at a rate of 3% annually.
- Debt service was based on the debt provided by the Utility, with allocations between the electric, water and wastewater utilities based on information by the Utility. Additional debt service is included beginning in FY 2027 to fund construction of the new transmission line.
- Peak demand and energy requirements were projected to remain stable (no increase or decrease).
- Projected financial results were presented on a "cash basis" as opposed to "accrual basis." Cash basis accounting includes capital improvements and debt service principal as expenses but does not include depreciation expense. Rates were developed to ensure positive cash flow.

Projected Financial Results

Table 1 (see page 8) shows the projected financial results for FY 2025 through FY 2029, along with test year FY 2025 and historical financial results for FY 2023 and FY 2024. The projected financial results do not include rate increases or use of available funds for rate stabilization.

Without a rate increase or use of rate stabilization funds, the projected surplus on a cash basis would be approximately \$156,000 in FY 2025, decreasing to a deficit of approximately \$866,000 by FY 2029. The major cause of the deficit is the debt service associated with construction of a new transmission tie to provide backup service to the City. Between now and FY 2029, existing rates would need to be increased by 12.9% to cover the projected deficit.

Future Rate Changes

One of the rate design goals was to spread any major rate increases over a number of years. Table 2 (see page 9) shows projected financial results with proposed rate increases of 4% in FY 2026 through FY 2029.

[Intentionally left blank.]

Table 1
Falls City Utilities
2025 Electric Cost of Service Study
Projected Financial Results
Existing Rates - Cash Basis

Line	Description	Actual		Test Year		Projected			
		2023	2024	2025	2026	2027	2028	2029	
1	Operating Revenues								
2	Retail Sales - Existing Rates	\$ 5,944,292	\$ 5,959,568	\$ 6,705,058	\$ 6,706,398	\$ 5,706,398	\$ 6,706,098	\$ 6,705,098	
3	PCA Change	-	-	-	112,774	\$ 116,138	\$ 119,642	\$ 123,232	
4	Rate Changes								
5	Capacity Sales Revenue			160,000	540,000	552,000	564,000	575,000	
6	Other Operating Revenue	790,000	790,000	68,750	72,550	75,433	78,431	81,548	
7	Total Operating Revenue	\$ 7,644,292	\$ 7,669,568	\$ 6,955,348	\$ 7,431,423	\$ 7,449,839	\$ 7,488,171	\$ 7,486,877	
8	Operating Expenses								
9	General and Administrative	\$ 1,213,671	\$ 614,125	\$ 230,075	\$ 236,377	\$ 244,387	\$ 251,409	\$ 259,961	
10	Distribution	322,350	783,464	591,137	1,020,902	1,051,529	1,083,073	1,115,537	
11	Depreciation (1)	790,367	923,232	923,232	950,928	979,457	1,008,841	1,038,106	
12	Production	3,551,089	4,286,855	3,758,149	3,871,924	3,985,061	4,107,724	4,230,955	
13	Total Operating Expenses	\$ 5,877,477	\$ 6,567,687	\$ 5,903,623	\$ 6,080,732	\$ 6,263,154	\$ 6,451,048	\$ 6,644,580	
14	Operating Income	\$ 1,766,815	\$ 1,081,881	\$ 1,051,725	\$ 1,350,691	\$ 1,186,685	\$ 1,037,123	\$ 842,297	
15	Non-Operating Expense/(Revenue)								
16	Interest Income	(74,190)	\$ (499,541)	\$ (108,706)	(108,706)	(108,706)	(108,706)	(108,706)	
17	Interest Expense - Existing	138,334	251,518	319,989	315,989	306,457	284,542	283,655	
18	Interest Expense - Proposed				-	432,948	390,703	379,027	
19	Payments in Lieu of Taxes (PILOT)	387,555	498,934	507,782	507,782	507,782	507,782	507,782	
20	Miscellaneous	(2,118,302)	914,451	-	-	-	-	-	
21	Total Non-Operating Expense/(Revenue)	\$ (1,666,603)	\$ 1,165,362	\$ 419,065	\$ 719,065	\$ 1,108,521	\$ 1,084,321	\$ 1,080,788	
22	Net Income - GAAP Basis	\$ 3,433,418	\$ (83,481)	\$ 533,160	\$ 631,626	\$ 78,014	\$ (57,198)	\$ (218,470)	
23	Cash Basis								
24	Net Income	\$ 3,433,418	\$ (83,481)	\$ 533,160	\$ 531,626	\$ 78,014	\$ (57,198)	\$ (218,470)	
25	Plus Depreciation	790,367	923,232	923,232	950,929	979,457	1,008,841	1,038,106	
26	Debt Service Principal - Existing	485,000	535,300	800,000	713,245	733,482	735,883	751,243	
27	Debt Service Principal - Proposed	-	-	-	-	310,000	325,000	335,000	
28	Less Rate Stabilization	-	-	-	-	-	-	-	
29	Less Capital Expenditures (2)	1,818,137	2,256,120	500,000	500,000	500,000	600,000	600,000	
30	Net Income - Cash Basis	\$ 1,818,137	\$ (1,851,369)	\$ 156,392	\$ 269,310	\$ (586,020)	\$ (719,350)	\$ (865,607)	
31	Rate Increase - Positive Cash Flow	-25.2%	28.0%	-2.3%	-4.0%	8.7%	10.7%	12.9%	
32	Cumulative								

Notes:

(1) Based on 2024 depreciation expense.

(2) Annual average capital improvement expense based on 10-Year Capital Improvement Plan.

Table 2
Falls City Utilities
2025 Electric Cost of Service Study
Projected Financial Results
Proposed Rates - Cash Basis

Line	Description	Test Year				Projected			
		2025	2026	2027	2028	2029	2030	2031	2032
1	Operating Revenues								
2	Retail Sales - Existing Rates	\$ 6,706,098	\$ 6,706,098	\$ 6,706,098	\$ 6,706,098	\$ 6,706,098	\$ 6,706,098	\$ 6,706,098	\$ 6,706,098
3	Rate Change	-	269,444	546,455	836,567	1,138,284	1,439,996	1,741,708	2,043,420
4	PCA Change	-	112,774	116,158	119,642	123,232	126,822	130,412	134,002
5	Capacity Sales Revenue	180,000	540,000	552,000	564,000	576,000	588,000	600,000	612,000
6	Other Operating Revenue	69,750	72,552	75,433	78,427	81,540	84,653	87,766	90,879
7	Total Operating Revenue	\$ 6,955,848	\$ 7,700,869	\$ 7,996,143	\$ 8,304,725	\$ 8,625,133	\$ 8,946,549	\$ 9,267,965	\$ 9,589,381
8	Operating Expenses								
9	General and Administrative	\$ 230,075	\$ 236,977	\$ 244,087	\$ 251,409	\$ 258,561	\$ 265,713	\$ 272,865	\$ 280,017
10	Distribution	891,167	1,020,902	1,051,529	1,083,075	1,115,567	1,148,059	1,180,551	1,213,043
11	Depreciation (1)	523,232	550,829	579,457	608,841	638,106	667,270	696,334	725,398
12	Production	3,759,149	3,871,924	3,988,081	4,107,724	4,230,555	4,353,386	4,476,217	4,599,048
13	Total Operating Expenses	\$ 5,803,623	\$ 6,080,732	\$ 6,263,164	\$ 6,451,048	\$ 6,644,580	\$ 6,837,358	\$ 7,030,137	\$ 7,222,918
14	Operating Income	\$ 1,052,225	\$ 1,620,137	\$ 1,732,979	\$ 1,853,676	\$ 1,980,553	\$ 2,109,191	\$ 2,237,828	\$ 2,366,463
15	Non-Operating Expense/(Revenue)								
16	Interest Income	(108,706)	(108,706)	(108,706)	(108,706)	(108,706)	(108,706)	(108,706)	(108,706)
17	Interest Expense - Existing	319,989	319,989	306,487	294,842	283,656	272,470	261,284	250,098
18	Interest Expense - Proposed	-	-	402,548	390,793	378,027	366,272	354,517	342,762
19	Transfers	(300,000)	-	-	-	-	-	-	-
20	Payment in Lieu of Taxes (PILT)	507,782	507,782	507,782	507,782	507,782	507,782	507,782	507,782
21	Miscellaneous	-	-	-	-	-	-	-	-
22	Total Non-Operating Expense/(Revenue)	\$ 419,065	\$ 719,065	\$ 1,108,524	\$ 1,084,321	\$ 1,060,768	\$ 1,036,619	\$ 1,012,473	\$ 988,325
23	Net Income - GAAP Basis	\$ 633,160	\$ 901,072	\$ 624,455	\$ 769,355	\$ 919,785	\$ 1,072,572	\$ 1,225,355	\$ 1,378,138
24	Cash Basis								
25	Net Income	\$ 633,160	\$ 901,072	\$ 624,455	\$ 769,355	\$ 919,785	\$ 1,072,572	\$ 1,225,355	\$ 1,378,138
26	Plus Depreciation	923,232	950,829	979,457	1,008,841	1,038,106	1,067,270	1,096,334	1,125,398
27	Debt Service Principal - Power Plant	800,000	713,245	733,492	753,993	774,494	794,995	815,496	835,997
28	Debt Service Principal - Proposed	-	-	310,000	326,000	342,000	358,000	374,000	390,000
29	Less Rate Stabilization	-	-	-	-	-	-	-	-
30	Less Capital Expenditures (2)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
31	Net Income - Cash Basis	\$ 156,392	\$ 538,756	\$ (39,566)	\$ 117,203	\$ 272,549	\$ 427,897	\$ 583,245	\$ 738,593
32	Rate Change Implemented	0.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

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Cost of Service

The purpose of the cost of service analysis is to identify the costs related to serving each class of customers. Several steps were completed to prepare the cost of service analysis. A FY 2025 test year budget was prepared based on the FY 2025 operating budget with adjustments for known changes. Each expense item was identified and assigned to a utility function, and further classified as a demand, energy or customer related expense. This process is called "functionalization" and "classification." The costs related to each function are then allocated to each customer class based on generally accepted cost allocation principles for municipal electric utilities. The allocated costs were compared to revenues based on existing rates. The comparison of the cost of service to revenue from existing rates was used as a factor in designing rates.

Test Year Budget

The FY 2025 operating budget was used as the basis for the test year budget. The purpose of preparing a test year budget is to create a scenario that is as close to "normal" operating conditions as possible, reflecting known changes for the Utility. The test year budget included the following adjustments to the FY 2025 operating budget:

- Adjustments to capital improvements were made to reflect normal expenditures and the proposed 10-year capital improvement program provided by the Utility.

The test year budget for FY 2025 was approximately \$7.0 million and is summarized in Table 3 (see page 11). This figure represents the amount that needs to be collected from retail rates. It includes all operating expenses, debt service payments, capital improvements funded from rates, and is reduced for revenue from interest income and other non-retail revenue.

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Table 3
Falls City Utilities
2025 Electric Cost of Service Study
Test Year Budget by Function
Annual

Rate Class	Production / Transmission	Subtrans/ Distribution	Customer/ Admin	Total
Residential	\$ 1,709,458	\$ 1,203,954	\$ 48,705	\$ 2,962,117
Rural Residential	210,521	120,007	5,145	335,673
General Service Commercial	727,791	489,637	14,462	1,231,889
General Service Rural Commercial	119,351	96,849	3,518	219,719
Net Metering - Residential	2,807	2,441	155	5,403
Net Metering - Rural Residential	3,120	1,501	-	4,621
GS Demand	1,132,257	537,251	1,149	1,670,658
GS Demand Rural	239,404	86,107	1,535	327,046
Large Power 3 / Rural Industrial	69,872	48,061	475	118,409
Private Lighting	3,188	6,630	152	11,971
Street Lighting	58,657	25,442	2	84,102
Total	\$ 4,276,427	\$ 2,619,881	\$ 75,299	\$ 6,971,608
Percentage	61.34%	37.58%	1.08%	100.00%

Functionalization and Classification

Functionalization and classification involved assigning the expense items to a function and classifying those expenses by allocation method. Functions vary by utility and are based on power supply arrangements, size, and type of utility. The following functions were used for the Utility:

1. Production costs / purchased power
2. Transmission and sub-transmission service
3. Distribution (primary and secondary)
4. Services
5. Meter reading
6. Billing and customer accounting
7. Street lighting
8. Local generation

Expenses were classified into demand-related, energy-related, and customer-related classifications. Some costs are allocated solely to a single classification. For example, transmission service is classified as demand-related. Other functions, including primary distribution, are spread between the demand-related and customer-related classifications. The classifications were based on cost causation and how the costs should be recovered from the Utility's retail rate classes.

Table 4 summarizes the classification of test year expenses, including allocation to the various retail rate classes. Approximately \$630,000 is customer-related, \$1.7 million is energy-related, and \$4.6 million is demand-related expense. Based on this classification, 9% of the Utility's test year budget is customer-related, 25% is energy-related, and 66% is demand-related.

Table 4
Falls City Utilities
2025 Electric Cost of Service Study
Classification of Expenses
Annual

Rate Class	Customer		Energy		Demand	
	(\$)	\$/month	(\$)	¢/kWh	(\$)	¢/kWh \$/kW
Residential	\$ 396,456	\$ 16.72	\$ 701,625	3.49	\$ 1,864,036	9.27
Rural Residential	35,990	20.53	84,449	3.41	215,234	8.70
General Service Commercial	120,772	29.15	265,620	3.44	816,498	9.84
General Service Rural Commercial	31,569	29.15	46,729	3.50	141,421	10.58
Net Metering - Residential	1,181	32.80	1,046	3.30	3,176	10.02
Net Metering - Rural Residential	-	-	1,163	3.34	3,458	9.93
GS Demand	19,115	67.07	459,574	3.46	1,191,968	
GS Demand Rural	6,254	88.08	109,924	3.41	210,869	27.99
Large Power 3 / Rural Industrial	1,938	88.08	20,221	3.48	96,250	26.58
Private Lighting	7,359	7.49	1,687	3.43	2,925	5.95
Street Lighting	20	1.67	30,792	3.42	53,290	5.92
Total	\$ 629,653		\$ 1,742,829		\$ 4,599,126	
Percentage	9.0%		25.0%		66.0%	

Cost Allocation

The functionalized costs were allocated to the various rate classes using generally accepted methods for preparing embedded cost of service studies. There is no standard cost of service methodology set by a regulatory agency that the Utility is required to follow. There are a number of guidelines that municipal utilities typically follow, including publications and guidelines from the American Public Power Association, the National Association of Regulatory Utility Commissioners, and the Federal Energy Regulatory Commission.

Demand-related costs were allocated based on coincident or non-coincident demands, depending on the function, and adjusted for losses. Energy-related costs were allocated based on energy sales, adjusted for losses. Customer-related costs were allocated based on the weighted number of customers within each rate class, with weighting factors determined based on the cost of metering, customer billing or services.

Some expenses are not easily assigned to a particular function. Examples of expenses that are not easily assigned include interest income, general administrative expenses, and miscellaneous operating revenue. These expenses were assigned to functions at

the same ratio as expenses that were directly assigned to functions, which is one of several generally accepted methods for assigning these costs to the appropriate function.

Comparison of Revenues to Cost of Service

Revenues collected from existing rates were compared to the allocated cost of service. The purpose of this comparison was to provide guidance on the adequacy of existing rates for each rate class. This comparison can be used to assess the general magnitude of rate changes needed for each rate class and is one factor in determining the need for rate adjustments for individual rate classes.

Table 5 compares the revenue from existing rates to the calculated cost of service. Overall, the cost of service indicated rates would need to increase 4% in FY 2025. The cost of service indicated that among the major rate classes (excluding net metering and lighting), individual rate class revenues vary from the cost service in amounts ranging between -10.7% (over collection) and 8.7% (under collection). Generally, the deviations from cost of service to revenue collected are in a reasonable range, indicating it would be reasonable to impose a similar rate increase across all rate classes.

Table 5
Falls City Utilities
2025 Electric Cost of Service Study
Comparison of Cost of Service
to Revenue from Existing Rates
Annual

Rate Class	Revenue Existing Rates	Cost of Service	Difference	
			\$	%
Residential	\$ 2,771,224	\$ 2,962,117	\$ 190,893	6.9%
Rural Residential	333,422	335,673	2,252	0.7%
General Service Commercial	1,206,638	1,231,889	25,251	2.1%
General Service Rural Commercial	215,522	219,719	4,197	1.9%
Net Metering - Residential	4,238	5,403	1,165	27.5%
Net Metering - Rural Residential	4,212	4,621	408	9.7%
GS Demand	1,613,600	1,670,658	57,058	3.5%
GS Demand Rural	366,381	327,046	(39,335)	-10.7%
Large Power 3 / Rural Industrial	108,892	118,409	9,517	8.7%
Private Lighting	13,634	11,971	(1,663)	-12.2%
Street Lighting	68,335	84,102	15,767	23.1%
Total	\$ 6,706,098	\$ 6,971,608	\$ 265,510	4.0%

Table 6 (see page 14) shows the calculated cost of service for the summer and winter season. Summer season rates would require an increase of 7.7% to recover the cost of service, while winter season rates would need to increase 1.7% to reflect the cost of service. In general, this indicates that rate increases should be directed more toward the summer season.

Table 6
Falls City Utilities
2025 Electric Cost of Service Study
Comparison of Cost of Service
to Revenue from Existing Rates

Summer				
Rate Class	Revenue	Cost of	Difference	
	Existing Rates	Service	\$	%
Residential	\$ 1,079,099	\$ 1,197,231	\$ 118,132	10.9%
Rural Residential	114,698	122,898	8,200	7.1%
General Service Commercial	433,448	486,465	53,018	12.2%
General Service Rural Commercial	85,053	91,946	6,894	8.1%
Net Metering - Residential	1,163	1,755	602	52.2%
Net Metering - Rural Residential	1,224	1,583	360	29.4%
GS Demand	625,484	639,953	14,469	2.3%
GS Demand Rural	130,557	120,889	(9,668)	-7.6%
Large Power 3 / Rural Industrial	38,102	43,554	5,452	14.3%
Private Lighting	4,660	3,636	(1,024)	-22.0%
Street Lighting	22,778	21,135	(1,643)	-7.2%
Total	\$ 2,536,255	\$ 2,730,845	\$ 194,590	7.7%

Winter				
Rate Class	Revenue	Cost of	Difference	
	Existing Rates	Service	\$	%
Residential	\$ 1,692,125	\$ 1,764,888	\$ 72,761	4.3%
Rural Residential	218,724	212,776	(5,948)	-2.7%
General Service Commercial	773,191	745,424	(27,766)	-3.6%
General Service Rural Commercial	130,469	127,772	(2,697)	-2.1%
Net Metering - Residential	3,085	3,648	563	18.2%
Net Metering - Rural Residential	2,989	3,038	49	1.6%
GS Demand	988,116	1,030,705	42,589	4.3%
GS Demand Rural	235,824	206,357	(29,467)	-12.5%
Large Power 3 / Rural Industrial	70,790	74,855	4,065	5.7%
Private Lighting	8,974	8,335	(639)	-7.1%
Street Lighting	45,556	62,966	17,410	38.2%
Total	\$ 4,169,843	\$ 4,240,762	\$ 70,920	1.7%

Rate Design

The purpose of rate design is to develop rates that help achieve established revenue and financial performance goals while balancing other rate goals established by the Utility. This process involves meeting goals that sometimes conflict with each other. For example, a goal to have competitive rates may conflict with the need to have rates that recover sufficient revenue to pay for projected expenses.

The rates were designed to meet several goals that were established by the Utility and its consultant. These goals included:

- Ensuring the long-term financial integrity of the utility.
- Establishing rates that are fair, reasonable, and non-discriminatory.
- Developing rates that are competitive with neighboring utilities.
- Encouraging usage during low cost time periods, while discouraging usage during high cost periods.
- Recognizing the cost of service for rate classes and seasons.
- Phasing in large rate increases to minimize rate impacts to customers.

Summary of Rate Design Changes

The proposed rate ordinance, included in Appendix A, would implement the following rate increases:

- October 1, 2025 (FY 2026): 4%
- October 1, 2026 (FY 2027): 4%
- October 1, 2027 (FY 2028): 4%

The proposed rate increases would be similar for all rate classes and directed toward the PCA base rate and the monthly customer charge. The proposed changes by rate class are shown in Table 7 (see page 16) on an annual basis and Table 8 (see page 17) on a seasonal basis. Table 9 (see page 18) shows the proposed rate increases for FY 2027, effective October 1, 2026. Generally, similar rate increases are being implemented across all rate classes.

Specific Rate Design Issues

In general, the Utility's rate structure is reasonable for its size and customer base. Two specific rate design changes were identified based on the cost of service results and a review of the existing rate structure. The following rate design changes are recommended and included in the rate ordinance (see Appendix A):

1. Increase Power Cost Adjustment (PCA) base rate: It is proposed that the PCA base rate be increased to \$0.047/kWh. The proposed rate takes into account moving cost recovery from the PCA monthly collections to the base rates. A corresponding increase in the base energy rate would be implemented.
2. Use six-month rolling average for PCA: Currently, the PCA is calculated on a monthly basis. Recently, volatility in the SPP Integrated Marketplace has resulted in significant changes in PCA collections from month to month, which causes significant changes from month to month in customer bills. Using a six-month average would reduce this volatility while enabling full collection of any power supply costs in excess of the base over a six-month period.

3. **Implement Infrastructure Fee:** As noted previously in this report, a significant driver of future rate increases is the need to fund capital projects. These projects help provide for reliable service and the ability to serve new customers. Since these needs drive a portion of the rate increase, it is recommended to implement an "Infrastructure Fee" equal to 2% of the customer bill. The rate schedule provides that these funds will be segregated and only used for capital projects. This approach will help customers understand that a portion of the rate increase is dedicated to funding capital projects rather than the day-to-day operations of the utility.

As mentioned in the 2022 Cost of Service Study, with cost reductions in metering equipment capable of recording demand data, most utilities have transitioned to collecting peak demand data for commercial customers. Some utilities with Advanced Metering Infrastructure systems have even begun billing peak demand charges to residential customers. Collection of this data serves two purposes: (a) it provides additional information to support engineering design work on the distribution system, and (b) it provides for future opportunities to develop rate structures for smaller customers that incorporate demand billing. Establishing a demand-based rate structure does not necessarily mean higher costs for those customers, but it does provide the opportunity for rates to more closely resemble the cost of service. Since more than 60% of the Utility's costs are demand-based, the ability to develop a demand rate structure can improve ratemaking for the Utility.

Table 7
Falls City Utilities
2025 Electric Cost of Service Study
Proposed Rate Change by Rate Class - October 2025

Rate Class	Annual		Difference		
	Revenue Existing Rates	Revenue Proposed Rates	\$	Bill (1)	%
Residential	\$ 2,771,224	\$ 2,881,101	\$ 109,877	\$ 4.63	4.0%
Rural Residential	333,422	348,217	14,795	8.44	4.4%
General Service Commercial	1,206,638	1,255,012	48,374	10.87	4.0%
General Service Rural Commercial	215,522	224,180	8,658	7.99	4.0%
Net Metering - Residential	4,238	4,442	204	5.66	4.8%
Net Metering - Rural Residential	4,212	4,427	215	17.90	5.1%
GS Demand	1,613,600	1,679,622	66,022	231.66	4.1%
GS Demand Rural	366,381	382,889	16,508	232.51	4.5%
Large Power 3 / Rural Industrial	108,892	113,137	4,245	192.96	3.9%
Private Lighting	13,634	14,180	545	0.55	4.0%
Street Lighting	68,335	71,068	2,733	227.78	4.0%
Total	\$ 6,706,098	\$ 6,978,275	\$ 269,444		4.0%

Note:

(1) Change in average monthly bill for customers within rate class.

Table B
Falls City Utilities
2025 Electric Cost of Service Study
Proposed Rate Change by Rate Class - October 2025

Summer				
Rate Class	Revenue	Revenue	Difference	
	Existing Rates	Proposed Rates	\$	%
Residential	\$ 1,079,099	\$ 1,114,151	\$ 35,052	3.2%
Rural Residential	114,698	118,440	3,743	3.3%
General Service Commercial	433,448	449,734	16,286	3.8%
General Service Rural Commercial	85,053	88,159	3,106	3.7%
Net Metering - Residential	1,153	1,193	40	3.4%
Net Metering - Rural Residential	1,224	1,264	40	3.3%
GS Demand	625,484	648,974	23,490	3.8%
GS Demand Rural	130,557	135,567	5,010	3.8%
Large Power 3 / Rural Industrial	38,102	39,560	1,458	3.8%
Private Lighting	4,660	4,847	186	4.0%
Street Lighting	22,778	23,689	911	4.0%
Total	\$ 2,536,255	\$ 2,625,577	\$ 89,322	3.5%

Winter				
Rate Class	Revenue	Revenue	Difference	
	Existing Rates	Proposed Rates	\$	%
Residential	\$ 1,692,125	\$ 1,766,950	\$ 74,825	4.4%
Rural Residential	218,724	229,777	11,053	5.1%
General Service Commercial	773,191	805,278	32,088	4.2%
General Service Rural Commercial	130,469	136,021	5,552	4.3%
Net Metering - Residential	3,085	3,250	164	5.3%
Net Metering - Rural Residential	2,989	3,163	174	5.8%
GS Demand	988,116	1,030,648	42,532	4.3%
GS Demand Rural	235,824	247,322	11,498	4.9%
Large Power 3 / Rural Industrial	70,790	73,577	2,787	3.9%
Private Lighting	8,974	9,333	359	4.0%
Street Lighting	45,556	47,379	1,822	4.0%
Total	\$ 4,169,843	\$ 4,352,698	\$ 182,855	4.4%

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Table 9
Falls City Utilities
2025 Electric Cost of Service Study
Proposed Rate Change by Rate Class - October 2026

Rate Class	Annual		Difference		
	Revenue Existing Rates	Revenue Proposed Rates	\$	Bill (1)	%
Residential	\$ 2,881,101	\$ 2,995,055	113,954	\$ 4.80	4.0%
Rural Residential	348,217	362,392	14,176	8.09	4.1%
General Service Commercial	1,255,012	1,308,884	53,862	12.05	4.3%
General Service Rural Commercial	224,180	233,122	8,942	8.26	4.0%
Net Metering - Residential	4,442	4,632	190	5.27	4.3%
Net Metering - Rural Residential	4,427	4,597	170	14.13	3.8%
GS Demand	1,679,622	1,745,091	65,468	229.71	3.9%
GS Demand Rural	382,889	398,305	15,416	217.12	4.0%
Large Power 3 / Rural Industrial	113,137	117,815	4,678	203.54	4.0%
Private Lighting	14,180	14,747	567	0.58	4.0%
Street Lighting	71,068	73,911	2,843	236.89	4.0%
Total	\$ 6,978,275	\$ 7,258,129	\$ 277,011		4.0%

Note:

(1) Change in average monthly bill for customers within rate class.

Rate Comparisons

With the proposed rate increases, the Utility's electric rates will still be competitive with neighboring utilities. The Utility's proposed rates for FY 2026 were compared to four neighboring utilities: NPPD, OPPD, NCU, and Auburn. Table 10 compares Residential rates and Table 11 (see page 19) compares General Service rates at various usage levels for the summer and winter seasons.

The proposed rates are generally competitive with neighboring utilities for Residential rates when taking into accounts differences in rates between the summer and winter seasons, even when considering the proposed rate increases. General Service rates tend to be toward the higher end of the peer group. The neighboring utilities shown in Tables 10 and 11 may be experiencing power supply and operating cost increases which may result in retail rate increases in the future.

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Table 10
Falls City Utilities
2025 Electric Cost of Service Study
Typical Bill Comparison
Rate Comparisons - October 2025 Proposed
Residential

Summer Comparisons					
Utility	500 kWh	Utility	1,000 kWh	Utility	2,500 kWh
Auburn	63.10	Auburn	109.10	Auburn	247.10
NCU	75.40	NCU	129.80	NCU	288.50
Falls City	80.93	Falls City	136.89	Falls City	304.75
NPPD	85.59	NPPD	142.80	NPPD	314.44
OPPD	88.99	OPPD	146.48	OPPD	318.94
Winter Comparisons					
Utility	500 kWh	Utility	1,000 kWh	Utility	2,500 kWh
Auburn	62.10	Auburn	107.10	Auburn	195.60
NCU	72.90	NPPD	118.99	NPPD	249.39
NPPD	74.30	NCU	121.80	NCU	250.50
OPPD	78.70	OPPD	125.16	OPPD	262.82
Falls City	80.93	Falls City	131.19	Falls City	270.58

Table 11
Falls City Utilities
2025 Electric Cost of Service Study
Typical Bill Comparison
Rate Comparisons - October 2022 Proposed
General Service

Summer Comparisons					
Utility	1,000 kWh	Utility	5,000 kWh	Utility	10,000 kWh
Auburn	121.25	Auburn	509.25	Auburn	994.25
OPPD	146.16	OPPD	592.20	OPPD	1,149.75
NPPD	148.12	NPPD	595.53	NPPD	1,154.79
NCU	159.50	NCU	618.00	NCU	1,180.50
Falls City	170.68	Falls City	684.48	Falls City	1,326.72
Winter Comparisons					
Utility	1,000 kWh	Utility	5,000 kWh	Utility	10,000 kWh
Auburn	120.25	OPPD	450.24	Auburn	808.75
OPPD	122.85	Auburn	463.75	OPPD	827.72
NPPD	125.78	NPPD	483.80	NPPD	931.32
NCU	154.50	NCU	570.00	NCU	1,057.50
Falls City	170.68	Falls City	630.42	Falls City	1,168.70

Rate comparisons are important but cannot take into account other factors that cause rate differences. For example, transfers and discounted service for street lighting would not be available if NPPD or OPPD served the City's retail customers. The Utility has traditionally transferred between 5% and 10% to the City's general fund and has provided one-time transfers to other City funds in the past. This would not be available if the City's customers were served by a different entity like NPPD or OPPD. Rate comparisons were based on existing rate schedules for neighboring utilities and do not consider future rate changes that may be implemented by those utilities.

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. The projected revenue requirement for FY 2025 was approximately \$7 million.
2. The largest component of the test year budget was purchased power expense, representing 61% of the projected test year budget.
3. Projected revenue from existing rates is approximately \$6.7 million.
4. In FY 2025, the projected surplus (cash basis) was approximately \$156,000, decreasing to a deficit of approximately \$866,000 by FY 2029. The deficit is primarily related to issuance of debt to fund a new transmission line.
5. Rate increases of 4% in FY 2026, 4% in FY 2027 and 4% FY 2028 would be necessary to ensure sufficient revenue to cover projected expenses.
6. An additional rate increase of 4% in FY 2029 may be necessary to provide sufficient revenue to cover projected expenses.
7. The current methodology for calculating the PCA, based on a single month calculation, results in rate volatility from month to month.
8. Implementing a portion of the proposed rate increase as a separate "Infrastructure Charge" would enable the Utility to designate funds solely to fund construction and rehabilitation of electric facilities.
9. With the proposed rate increases, the projected typical bill for a residential customer would increase approximately \$4.63 per month in FY 2026 and \$4.80 per month in FY 2027.

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. The Utility should adopt retail rate increases of 4% on October 1, 2025, 4% on October 1, 2026, and 4% on October 1, 2027. The proposed rate increases would be implemented with the rate ordinance included in Appendix A.
2. The Utility should consider implementing another 4% rate increase in FY 2029. The rate increase will be dependent on future purchased power, operating and maintenance, transfers, capital improvement costs and cost of debt service related to the new transmission line.

3. Rates should increase a similar amount for all rate classes with increases allocated between base energy and customer charges.
4. The Utility should calculate the PCA on a six-month rolling average rather than on a monthly basis.
5. The Utility should designate a portion of the rate increase as an "Infrastructure Fee" with revenue collected from the fee being placed in a separate fund. That fund would be solely used to fund future capital projects. It is recommended that 2% of customer revenue be set aside in the proposed infrastructure fund.
6. The Utility should consider collecting demand data for all General Service – Commercial customers with a projected peak demand in excess of 25 kW. This data would be helpful for engineering analyses of feeder loading. The data may also be used to establish a demand-based rate for these customers to more closely reflect the cost of service.
7. The Utility should review its rates on a regular basis, particularly as purchased power and other operating costs increase.

Appendix A – Rate Ordinance

ORDINANCE NO. 2025-101

AN ORDINANCE TO AMEND ORDINANCE 2022-106, AND TO SET FORTH BASE COST FOR POWER PRODUCTION COST ADJUSTMENTS, TO RESTATE THE CURRENT ELECTRICAL RATES, FEES AND CHARGES, AND COLLECTIONS FOR ELECTRICITY FROM AND IN THE CITY OF FALLS CITY, NEBRASKA; REPEALING ANY PRIOR ORDINANCES IN CONFLICT THEREWITH; AND ORDERING THE PUBLICATION OF THE ORDINANCE IN PAMPHLET FORM AND PROVIDE FOR EFFECTIVE DATE.

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

SECTION I

That the rates, fees, charges, and collections for the use of electricity be and hereby are those figures and terms set out in the schedule incorporated as Section II of this Ordinance, which schedule and terms shall be on file in the office of the Municipal Clerk for public inspection at any reasonable time.

SECTION II

A. RESIDENTIAL ELECTRIC RATE

1. Availability.

To all single family residences for all domestic uses within the City limits including lighting, cooking, refrigeration, household appliances, hot water heating, and motors. Individual single-phase motors or heating equipment shall not exceed 10 hp or 10 kW in size without Board of Public Works approval. Not applicable to resale, supplemental, auxiliary or shared service.

2. Character of Service.

Energy will be supplied from the electric department's standard available voltages, 60 Hertz, alternating current, single or three phase if available. New three phase service is not available under this schedule.

3. Residential Rate Schedule.

Rates Effective October 1, 2025

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$24.49	\$24.49
First 700 kWh, per kWh	0.1097	0.1097
Over 700 kWh, per kWh	0.1097	0.0911

Rates Effective October 1, 2026

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$26.45	\$26.45
First 700 kWh, per kWh	0.1127	0.1127
Over 700 kWh, per kWh	0.1127	0.0960

Rates Effective October 1, 2027

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$27.51	\$27.51
First 700 kWh, per kWh	0.1172	0.1172
Over 700 kWh, per kWh	0.1172	0.0998

4. Minimum Bill.

The Minimum Bill shall be the sum of the Customer Charge and Infrastructure Fee.

5. General Terms and Conditions

All rates are subject to the General Terms and Conditions, as set forth in Section K of this Ordinance.

B. RURAL RESIDENTIAL ELECTRIC RATE

1. Availability.

To all Rural customers served by the Falls City Electric Department for all domestic and agricultural uses including lighting, cooking, refrigeration, appliances, hot water heating, and motors. Individual single-phase motors or heating equipment shall not exceed 10 hp or 10 kW in size without Utility approval. Not applicable to resale, supplemental, auxiliary or shared service.

2. Character of Services.

Energy will be supplied from the electric department's standard available voltages, 60 Hertz, alternating current, single or three phase if available. New three phase service is not available under this schedule.

3. Rural Residential Rate Schedule.

Rates Effective October 1, 2025

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$31.36	\$31.36
First 1,200 kWh, per kWh	0.1150	0.1150
Over 1,200 kWh, per kWh	0.1150	0.0955

Rates Effective October 1, 2026

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$34.30	\$34.30
First 1,200 kWh, per kWh	0.1181	0.1181
Over 1,200 kWh, per kWh	0.1181	0.1006

Rates Effective October 1, 2027

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$35.67	\$35.67
First 1,200 kWh, per kWh	0.1228	0.1228
Over 1,200 kWh, per kWh	0.1228	0.1046

4. Minimum Bill.

The Minimum Bill shall be the sum of the Customer Charge and Infrastructure Fee.

5. General Terms and Conditions.

All rates are subject to the General Terms and Conditions, as set forth in Section K of this Ordinance.

C. GENERAL SERVICE ELECTRIC RATE (URBAN)

1. Availability.

To any non-Residential Urban customer for lighting, heating, and power purposes where the customer's peak demand does not exceed 100 kW for three (3) consecutive months. Rating of individual single phase motors and other single phase power and heating units shall not exceed 10 horsepower or 10 kW without written approval of the utility superintendent. Not applicable to resale, supplemental, auxiliary or shared service.

2. Character of Service.

Service shall be 60 Hertz, AC single or three phase at the standard secondary voltages in use by the electric department.

3. General Service (Urban) Rate Schedule.

Rates Effective October 1, 2025

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$41.41	\$41.41
First 2,400 kWh, per kWh	0.1259	0.1259
Over 2,400 kWh, per kWh	0.1259	0.1055

Rates Effective October 1, 2026

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$45.08	\$45.08
First 2,400 kWh, per kWh	0.1303	0.1303
Over 2,400 kWh, per kWh	0.1303	0.1098

Rates Effective October 1, 2027

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$46.88	\$46.88
First 2,400 kWh, per kWh	0.1356	0.1356
Over 2,400 kWh, per kWh	0.1356	0.1142

4. Minimum Bill.

The Minimum Bill shall be the sum of the Customer Charge and Infrastructure Fee.

5. Demand Metering

A demand register meter shall be installed by the electric department if a customer has projected peak integrated 15-minute peak demand exceeding 25 kW.

6. General Terms and Conditions.

All rates are subject to the General Terms and Conditions, as set forth in Section K of this Ordinance.

D. GENERAL SERVICE ELECTRIC RATE (RURAL)

1. Availability.

To any non-Residential customer outside the corporate limits of the City of Falls City for lighting, heating and power purposes where the customer's peak demand does not exceed 100 kW for three (3) consecutive months. Rating of individual single phase motors and other single phase power and heating units shall not exceed 10 horsepower or 10 kW without written approval of the utility superintendent. Not applicable to resale, supplemental, auxiliary or shared service.

2. Character of Service.

Service shall be 60 Hertz, AC single or three phase at the standard secondary voltages in use by the electric department.

3. General Service (Rural) Rate Schedule.

Rates Effective October 1, 2025

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$46.31	\$46.31
First 2,400 kWh, per kWh	0.1259	0.1259
Over 2,400 kWh, per kWh	0.1259	0.1055

Rates Effective October 1, 2026

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$49.00	\$49.00
First 2,400 kWh, per kWh	0.1303	0.1303
Over 2,400 kWh, per kWh	0.1303	0.1098

Rates Effective October 1, 2027

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$50.96	\$50.96
First 2,400 kWh, per kWh	0.1356	0.1356
Over 2,400 kWh, per kWh	0.1356	0.1142

4. Minimum Bill.

The Minimum Bill shall be the sum of the Customer Charge and Infrastructure Fee.

5. Demand Metering

A demand register meter shall be installed by the electric department if a customer has projected peak integrated 15-minute peak demand exceeding 25 kW.

6. General Terms and Conditions.

All rates are subject to the General Terms and Conditions, as set forth in Section K of this Ordinance.

E. GENERAL SERVICE DEMAND ELECTRIC RATE

1. Availability.

To any customer served by the Falls City Electric Department for lighting, heating and power purposes where the customer's peak demand exceeds 100 kW for three (3) consecutive months. Not applicable to resale, supplemental, auxiliary or shared service.

2. Character of Service.

Service shall be 60 Hertz, AC single or three phase at the standard primary and secondary voltages in use by the electric department.

3. General Service Demand Rate Schedule.

a. Urban

Rates Effective October 1, 2025

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$127.40	\$127.40
Demand Charge (\$/kW)	\$12.23	\$9.17
Energy Charge (per kWh)	0.0852	0.0750

Rates Effective October 1, 2026

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$132.30	\$132.30
Demand Charge (\$/kW)	\$12.23	\$9.17
Energy Charge (per kWh)	0.0902	0.0794

Rates Effective October 1, 2027

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$137.59	\$137.59
Demand Charge (\$/kW)	\$12.72	\$9.54
Energy Charge (per kWh)	0.0938	0.0826

b. Rural

Rates Effective October 1, 2025

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$147.00	\$147.00
Demand Charge (\$/kW)	\$12.99	\$9.94
Energy Charge (per kWh)	0.0861	0.0780

Rates Effective October 1, 2026

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$147.00	\$147.00
Demand Charge (\$/kW)	\$12.99	\$9.94
Energy Charge (per kWh)	0.0911	0.0824

Rates Effective October 1, 2027

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$152.88	\$152.88
Demand Charge (\$/kW)	\$13.51	\$10.33
Energy Charge (per kWh)	0.0948	0.0857

4. Minimum Bill.

Minimum Bill is 70% of the 100 kW demand times the Winter Demand Charge plus the Customer Charge and the Infrastructure Fee.

a. Urban

Effective October 1, 2025	\$785.20
Effective October 1, 2026	\$790.20
Effective October 1, 2027	\$821.81

b. Rural

Effective October 1, 2025	\$859.80
Effective October 1, 2026	\$859.80
Effective October 1, 2027	\$894.19

5. Billing Demand.

The Billing Demand shall be the maximum integrated 15-minute kW load occurring during the billing period, but not less than 70% of the highest demand established during the preceding eleven (11) months. A demand register meter shall be installed by the electric department if a customer has projected peak integrated 15-minute peak demand exceeding 25 kW.

6. Primary Metering.

Primary Metering may be used at the option of the Municipality.

If the transformation equipment is customer owned, the customer shall receive a 1.5 percent (1.5%) discount on monthly billings.

7. Installation Charge.

The customer shall pay the Municipality a contribution in aid of construction for installing transformation equipment in excess of that required to serve the average monthly demand or because of fluctuating loads. Said contribution shall be equal to the cost of the transformation equipment requested less the estimated cost of transformation equipment needed to serve the average monthly load. The Municipality shall continue to own and maintain the transformation equipment.

F. MUNICIPAL SERVICE ELECTRIC RATE

1. Availability.

To the City of Falls City for the various departments of the City for general use in performing municipal services.

2. Character of Service.

Service shall be 60 Hertz, AC single or three phase at the standard primary and secondary voltages in use by the electric department.

3. Municipal Service Rate Schedule.

The rate shall be at the applicable General Service or General Service Demand Rate.

G. DUSK TO DAWN LIGHTING SERVICE RATE

1. Availability.

To all consumers, for private outdoor lighting service when such lighting facilities are operated as an extension of the electric department's distribution system.

2. Character of Service.

The single phase, alternating current, 120 volt electric service will be supplied by the Falls City Electric Department for the operation of outdoor type luminaries using incandescent, high pressure sodium vapor, or mercury vapor lamps, mounted on electric department owned luminaries and posts on which overhead or underground secondary conductors exist, or to which such secondary conductors can be extended, except where the extensions of such secondary conductors is impractical. Service taken hereunder will be unmetered and the luminaries will operate automatically each night from dusk to dawn. All facilities necessary for service under this schedule shall be installed, owned and maintained by the electric department; service taken hereunder is for the exclusive use of the consumer for private outdoor lighting as herein specified and shall not be resold to others.

3. Lighting Service Rate Schedule.

The net monthly rate shall be as follows.

Effective October 1, 2025	\$14.14 per fixture
Effective October 1, 2026	\$14.71 per fixture
Effective October 1, 2027	\$15.30 per fixture

4. General Terms and Conditions.

All rates are subject to the General Terms and Conditions, as set forth in Section K of this Ordinance.

H. MUNICIPAL STREET LIGHTING RATE

1. Availability.

To the City of Falls City for municipal street lighting service (dusk to daylight) from the electric department distribution system.

2. Character of Service.

The electric department will construct, operate and maintain the complete system and furnish such lighting services every night from dusk until daylight or approximately 4,000 hours per annum.

3. Street Lighting Rate Schedule.

The rate shall be based on the number and size of units in use times 4,000 hours use per year.

Effective October 1, 2025	\$0.0774 per kWh
Effective October 1, 2026	\$0.0805 per kWh
Effective October 1, 2027	\$0.0837 per kWh

4. General Terms and Conditions.

All rates are subject to the General Terms and Conditions, as set forth in Section K of this Ordinance.

I. LARGE POWER

1. Availability.

To any Urban or Rural Industrial customer served by the Falls City Electric Department for lighting, heating and power purposes where the customer's peak demand exceeds 500 kW for three (3) consecutive months. Not applicable to resale, supplemental, auxiliary or shared service.

2. Character of Service.

Service shall be 60 Hertz, AC three phase at the standard primary and secondary voltages in use by the electric department.

3. Large Power Rate Schedule.

Rates Effective October 1, 2025

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$525.00	\$525.00
Demand Charge (\$/kW)	20.07	17.52
Energy Charge (per kWh)	0.0525	0.0514

Rates Effective October 1, 2026

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$535.00	\$535.00
Demand Charge (\$/kW)	20.25	17.75
Energy Charge (per kWh)	0.0590	0.0570

Rates Effective October 1, 2027

	<u>Summer</u>	<u>Winter</u>
Customer Charge	\$556.40	\$556.40
Demand Charge (\$/kW)	21.06	18.46
Energy Charge (per kWh)	0.0614	0.0593

4. Minimum Bill.

Minimum Bill is 70% of the 500 kW demand times the Winter Demand Charge plus the Customer Charge and Infrastructure Fee.

Effective October 1, 2025	\$6,657.00
Effective October 1, 2026	\$6,747.50
Effective October 1, 2027	\$7,017.40

5. Billing Demand.

The Billing Demand shall be the maximum integrated 15-minute kW load occurring during the billing period, but not less than 70% of the highest demand established during the preceding eleven (11) months.

6. Primary Metering.

Primary Metering may be used where at the option of the Municipality. If the transformation equipment is customer owned, the customer shall receive a 1.5 percent (1.5%) discount on monthly billings for operating and maintenance expenses.

7. Installation Charge.

The customer shall pay the Municipality a contribution in aid of construction for installing transformation equipment in excess of that required to serve the average

monthly demand or because of fluctuating loads. Said contribution shall be equal to the cost of the transformation equipment requested less the estimated cost of transformation equipment needed to serve the average monthly load. The Municipality shall continue to own and maintain the transformation equipment.

J. NET METERING RIDER

1. Available.

To renewable generation with production capacity of 25 kW_{AC} or less, in conjunction with a retail load. No single meter may exceed 25 kW_{AC}. Renewable generation includes electric generators powered by methane, wind, solar, biomass, hydro or waste technologies. Available until the total generating capacity of all renewable generation using net metering is equal to or exceeds one percent (1%) of the capacity necessary to meet the Falls City Electric Department's average aggregate customer monthly peak demand forecast for that calendar year. As of October 1, 2025, this amount is 105 kW.

2. Character of Service.

Service shall be 60 Hertz, AC three phase at the standard primary and secondary voltages in use by the electric department.

3. Purchase of Output from Renewable Generator Customers.

Owners of renewable generation will be allowed to parallel these facilities with the Falls City Electric Department and use the electrical output of their renewable generation to supply all or a portion of their own load and deliver the surplus to the Falls City Electric Department.

4. Rate.

At the end of the billing period, the Falls City Electric Department will net the metered energy which was delivered to the Falls City Electric Department and the metered energy that was supplied by the Falls City Electric Department.

- a. Net energy supplied by the system to the customer in a billing period will be billed at the applicable retail rate.
- b. Net energy delivered to the system in a billing period will be purchased by the Falls City Electric Department at the applicable Renewable Net Metering Rider Energy Payment rate.
- c. Other applicable fees and charges, including the Customer Charge and the Demand Charge (if any), will be billed to the Customer at the applicable retail rate.

Purchases by the Falls City Electric Department will appear as credits on the bill. Credits which exceed charges for a billing period will roll-over to the following billing period. At the end of each calendar year, any credits remaining will be paid by check from the Falls City Electric Department in the final billing period of the year.

5. Renewable Net Metering Rider Energy Payment Rate.

The energy payment rate will be as follows:

Effective October 1, 2025	\$0.0339/kWh
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6. Terms and Conditions.

- a. A signed written agreement between the renewable generator customer and the Falls City Electric Department will be required. The agreement form is available from FCU's office located at 2703 Barada Street.
- b. The renewable generation's connection to the Falls City distribution system must pass an inspection by the Falls City Electric Department and the State Electrical Division for safety and power quality.
- c. The renewable generator customer must supply a meter socket and a disconnect switch between the renewable generation/inverter and the Falls City Electric Department's service drop.
- d. The renewable generator customer must comply with all applicable city, county and state sales tax, laws and regulations.
- e. Service will be furnished subject to the Falls City Electric Department's Service Regulations and the Requirements for the Inverter Based Renewable Generation Systems less than 100 kW_{AC} which is available at FCU's office.

K. GENERAL TERMS AND CONDITIONS

All sales of electric power and energy by the City of Falls City are subject to the following General Terms and Conditions:

1. Terms of Payment.

All bills rendered are net, due and payable on receipt, and delinquent if not paid by 5:00 p.m. on the fifteenth (15th) of the month following the month for which the bill is rendered. Delinquent accounts are subject to a five percent (5%) delayed payment penalty. Unpaid delinquent accounts are subject to disconnection with proper notice. Reconnection may be had during regular working hours upon payment of a non-recoverable fee as established by the Board of Public Works under its service regulations. Reconnection may be had after hours or on weekends and holidays upon receipt of payment of a non-recoverable fee as established by the Board of Public Works under its service regulations.

2. Infrastructure Fee.

All amounts are subject to a two percent (2%) Infrastructure Fee. Amounts collected for the Infrastructure Fee shall be segregated into a separate revenue account. Such amounts shall only be used to fund the construction, rehabilitation or rebuilding of capital assets used in the production and delivery of electricity to customers.

3. Power Cost Adjustment.

The calculated Power Cost Adjustment (PCA) for a given month is the difference between actual cost of energy per kilowatt-hour and the PCA base of \$0.047/kWh, provided that if this amount is negative, the calculated PCA is zero (0). The charge applied to customer bills shall be an average of the calculated PCA for the prior six (6) months, provided that between October 2025 and March 2026 the calculation will transition from using a single month calculated PCA to using the rolling six (6) months average as follows:

October 2025:	One-sixth (1/6) of the calculated PCA for September 2025
November 2025:	Sum of the calculated PCA for September-October 2025, divided by six (6)
December 2025:	Sum of the calculated PCA for September-November 2025, divided by six (6)
January 2026:	Sum of the calculated PCA for September-December 2025, divided by six (6)
February 2026:	Sum of the calculated PCA for September 2025-January 2026, divided by six (6)
Thereafter:	Average of the PCA for prior six (6) months

4. Tax Clause.

This rate may be increased by the amount of any new or increased governmental tax imposed and levied on the transmission, distribution, production or sale of electricity.

5. Special Terms and Conditions.

- a. Special Service requirements, if available, will be negotiated on an actual cost basis with the electric department.
- b. The Municipality shall supply one electric service to a property at one point of delivery designated by the Municipality. For installation of additional electric service to a property, the customer or owner shall pay the Municipality an installation fee equal to the total cost of installing the service equipment except for the meter and meter socket supplied by the Municipality. Distribution from

the point of delivery to points of use on the customer's premises shall be the responsibility of the property owner.

- c. When electric service is measured through more than one meter, the consumption registered on each meter will be billed separately. Meter readings will not be combined for billing purposes.
- d. When a portion of a residential dwelling is used for commercial purposes, the Residential Rate shall apply provided:
 - 1. the service is all taken through one (1) meter;
 - 2. the residential load exceeds the commercial load;
 - 3. the connected commercial load does not exceed 10 kW.

In all other cases, the Residential and Commercial Service will be separately metered and billed under the applicable rate, or all service to the premises will be billed under the applicable General Service Rate.

- e. When no more than two (2) rooms within a dwelling unit are rented out, the Residential Rate shall apply. Where three (3) or more are rented out, the appropriate General Service Rate shall apply.
- f. Two (2) or more flats, apartments, or dwelling units in the same building will be served through one (1) meter and the appropriate General Service Rate shall apply. At the Municipality's option, each individual unit may be separately metered and billed under the Residential Rate where the property owner provided facilities designed to serve each unit individually.

6. Power Factor Adjustment.

All Urban and Rural General Service, General Service Demand, and Large Power customers will be expected to maintain, at customer's expense, a power factor of 95.0 percent (95%) lagging or better and 95.0 percent (95%) leading or better. If the power factor, as measured by the electric department, is lower than 95.0 percent (95%), the customer will be required to correct it. Customers failing to correct to the minimum allowable power factor will have the total amount of each monthly bill increased by the ratio of 0.95/actual power factor expressed as a decimal.

7. Urban/Rural Customers Defined.

Urban refers to any customer with the corporate limits of the City of Falls City. Rural refers to all other customers.

SECTION III

That the original Ordinance 2022-106 and any other ordinances or sections passed and approved prior to passage, approval and publication or posting of this Ordinance in conflict with the provisions herewith are hereby repealed.

SECTION IV

This Ordinance shall be in full force from and after its passage and approval and publication. This Ordinance shall be published in pamphlet form and take effect as provided by law.

Passed and approved this _____ day of _____, 2025.

Mayor

Attest:

City Clerk

2025 Cost of Service / Rate Design Study

Falls City Utilities Natural Gas Utility

Board of Public Works and City Council
Review Draft

August 8, 2025

JKEC

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Executive Summary

This study was prepared by JK Energy Consulting, LLC (JKEC) for the Falls City Utilities Natural Gas Utility (Utility). The purpose of the study was to review the Utility's revenues and expenses and ensure natural gas rates are adequate to pay for projected expenses.

Based on the analysis completed, the existing rates do not collect sufficient revenue to cover projected expenses in fiscal year (FY) 2025 through FY 2029 (Table 1, Line 26). Projected retail revenues for FY 2025 were approximately \$2.61 million, while projected test year expenses were approximately \$2.64 million (Table 4, Line 3). This indicates the cost of service is 1.0% more than existing revenues. By FY 2029, a total rate increase of 4.34% is necessary to cover projected expenses (Table 1, Line 27). The proposed rate plan would increase rates 1.0% in FY 2026 through FY 2028 and 2.0% in FY 2029 (Table 2, Line 19).

These projections assume no change in gas cost that would affect the gas cost adjustment and pass-through of any changes from past years to the test year. Cost increases are typical of normal escalation in wages, materials and supplies, and other operating costs.

The cost of service analysis was completed to assess the amount that each rate class should be paying, compared to the revenue that is being collected from existing rates. Customers were divided into Retail Sales customers (which includes residential, general service, and industrial), which take natural gas supply service from the Utility, and Transportation customers that purchase gas supply from a third party and use the Utility's distribution system. The analysis showed that Transportation customers would need a 4.2% (Table 4, Line 2) increase while Retail Sales customers would need a 1.0% rate increase (Table 4, Line 1).

The purpose of rate design is to develop rates that reflect the cost of service and accomplish other goals established by the Utility. The proposed rate design includes 1.0% rate increases for both the Retail Sales and Transportation rate classes in October 2025 (FY 2026), October 2026 (FY 2027) and October 2027 (FY 2028) (Tables 5, 6 and 7). The rate increases are almost entirely directed toward the customer charge. For a typical residential customer using 4.55 MCF per month, the proposed rate increase is \$1.00 per month starting in October 2025.

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. The test year budget for FY 2025 was approximately \$2.64 million, which includes all operating expenses, and less non-retail revenue.
2. Projected revenues from existing rates are approximately \$2.61 million.

3. A total rate increase of 4.34% by FY 2029 would be necessary to ensure adequate revenue to pay projected expenses.
4. The primary driver of needed rate increases is general cost escalation.
5. Rate increases of 1.0% annually in FY 2026 through FY 2028 and 2.0% in FY 2029 would provide sufficient revenue to cover projected expenses.

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. Retail Sales rates should be increased 1.0% in FY 2026 through FY 2028.
2. Transportation rates should be increased 1.0% in FY 2026 through FY 2028.
3. The City should consider implementing a 2.0% rate increase in FY 2029 for both Retail Sales and Transportation rate classes. This rate increase can be evaluated as part of a future rate study.
4. The Utility should evaluate its rates if an unexpected expense or change in usage occurs between now and FY 2029.

Purpose and Approach

The purpose of this study was to review the natural gas rates charged by the Utility and develop rates that were consistent with a number of goals established by the Utility. The rate goals established by the Utility include having future natural gas rates collect sufficient revenue to cover projected expenses.

The approach to the study involved completing several tasks. Information about the Utility was collected, including revenues, expenses, sales volumes, and customer information. Test year expenses for FY 2025 were projected, and future expenses were projected through FY 2029. A rate plan was developed to meet the financial goals established by the Utility. The allocated cost of service for each rate class was calculated and compared to revenue from existing rates. A rate ordinance was developed, establishing new rates that would increase in October 2025, October 2026, and October 2027. A draft written report was prepared and presented to the Board of Public Works and City Council on August 18, 2025.

Background

Falls City Utilities – Natural Gas Utility

Falls City Utilities, under the supervision of the Board of Public Works, operates the natural gas utility, which serves customers located within Falls City and a number of customers in rural areas adjacent to Falls City. The Utility provides retail natural gas to approximately 1,900 retail customers. There are three transportation-only customers that use the Utility's natural gas facilities to deliver gas purchased from a third party. Natural

gas is supplied by Clayton Energy Corporation (Clayton) and transported to the Utility's Town Border Station by Southern Star Central Gas Pipeline (Southern Star).

Projected Financial Results

The purpose of preparing projected financial results is to compare projected revenues with expenses and determine the need for future rate increases. Projections were prepared for the period FY 2025 through FY 2029 based on information provided by the Utility.

Parameters

The following parameters were used to develop the test year budget and the projected financial results.

1. Historical and projected results were prepared based on the Utility's fiscal year (October 1 through September 30).
2. The FY 2025 natural gas department budget was used as the basis for the FY 2025 test year budget.
3. Operating and maintenance expenses, administrative costs, and other internal expenses were projected to increase at a rate of 3% annually.
4. Natural gas sales were projected to remain stable (no increase or decrease).
5. Projected financial results were presented on an "accrual basis" and "cash basis." Accrual basis accounting is consistent with Generally Accepted Accounting Principles (GAAP) and cash basis results were intended to reflect actual cash flow. Each approach is important for ratemaking purposes, since the Utility's rates should ensure positive cash flow, positive net income, and a reasonable return on rate base.
6. The Clayton base commodity average cost included in the test year budget was \$5.00/Mcf and PGA collections were set to zero. Any increase in purchase cost would be passed through to customers.
7. Annual transportation costs of \$2.14/Mcf for Southern Star were estimated based on the existing transportation cost base. And transportation cost adjustment collections were set to zero.
8. Capital expenditures of \$350,000 in FY 2025 through FY 2029, based on the Utility's capital improvement program, were included in the cash-basis financial results.
9. Depreciation expense of \$111,697 in FY 2025 through FY 2029 was included in the accrual based financial results.

Projected Financial Results

Table 1 (see page 6) shows the projected financial results for FY 2026 through FY 2029, along with test year FY 2025 and historical financial results for FY 2022 through FY 2024. The projected financial results do not include rate increases or use of available funds for rate stabilization.

Without a rate change, the Utility does not collect sufficient revenue in future periods to cover projected expenses on a cash basis. While the test year revenues were relatively close to the projected test year expenses, future cost increases and capital needs indicate a need for future rate changes. The projected surplus on a cash basis would be approximately \$38,000 in FY 2025, decreasing to a deficit of \$113,000 by FY 2029. On an accrual basis, the projected surplus would be approximately \$276,000 in FY 2025, decreasing to \$125,000 by FY 2029. The primary cause of the projected deficit is the capital improvement program with funding needs of \$350,000 per year.

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Table 1
Falls City Utilities
2025 Natural Gas Cost of Service Study
Projected Financial Results
Existing Rates

Line	Description	Actual (1)		Test Year					Projected		
		2022	2023	2024	2025	2026	2027	2028	2029		
1	Operating Revenues										
2	Retail Sales - Existing Rates	\$ 2,944,442	\$ 4,243,608	\$ 3,007,588	\$ 2,811,090	\$ 2,611,080	\$ 2,611,090	\$ 2,611,090	\$ 2,511,090		
3	Rate Changes	-	-	-	-	-	-	-	-		
4	Other Operating Revenue	-	-	-	5,123	5,277	5,435	5,599	5,765		
5	Total Operating Revenue	\$ 2,944,442	\$ 4,243,608	\$ 3,007,588	\$ 2,816,213	\$ 2,616,357	\$ 2,616,525	\$ 2,616,688	\$ 2,516,855		
6	Operating Expenses										
7	Internal Operating Costs	\$ 1,301,497	\$ 1,575,272	\$ 1,46,588	\$ 1,207,786	\$ 1,244,020	\$ 1,281,340	\$ 1,319,780	\$ 1,356,374		
8	Depreciation	122,544	118,841	111,697	111,697	111,697	111,697	111,697	111,697		
9	Production (Gas Supply)	1,738,237	1,704,851	1,340,365	1,105,887	1,105,887	1,105,887	1,105,887	1,105,887		
10	Total Operating Expenses	\$ 3,162,278	\$ 3,498,964	\$ 2,598,651	\$ 2,425,371	\$ 2,461,604	\$ 2,498,925	\$ 2,537,365	\$ 2,578,958		
11	Operating Income - GAAP Basis	\$ (217,836)	\$ 744,604	\$ 408,937	\$ 190,843	\$ 154,753	\$ 117,600	\$ 79,323	\$ 39,898		
12	Non-Operating Expense/(Revenue)										
13	Interest Income	\$ (10,446)	\$ (5,314)	\$ (30,147)	\$ (84,549)	\$ (94,549)	\$ (94,549)	\$ (84,549)	\$ (84,549)		
14	Dividend Income	-	-	-	-	-	-	-	-		
15	Other Expenses	986,037	-	-	-	-	-	-	-		
16	Miscellaneous Revenue	-	(6,872)	76,442	(563)	(580)	(599)	(616)	(634)		
17	Total Non-Operating Expense/(Revenue)	\$ 985,592	\$ (11,986)	\$ (13,705)	\$ (85,113)	\$ (85,130)	\$ (85,147)	\$ (85,165)	\$ (85,183)		
18	Net Income - GAAP Basis	\$ (1,203,428)	\$ 756,590	\$ 422,642	\$ 275,956	\$ 239,892	\$ 202,747	\$ 164,488	\$ 125,081		
22	Cash Basis										
23	Net Income	\$ (1,203,428)	\$ 756,590	\$ 422,642	\$ 275,956	\$ 239,892	\$ 202,747	\$ 164,488	\$ 125,081		
24	Plus Depreciation	\$ 122,544	\$ 118,841	\$ 111,697	\$ 111,697	\$ 111,697	\$ 111,697	\$ 111,697	\$ 111,697		
25	Less Capital Expenditures (2)	\$ -	\$ (298,314)	\$ (491,841)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)		
26	Net Income - Cash Basis	\$ (1,080,884)	\$ 577,117	\$ 42,598	\$ 37,652	\$ 1,589	\$ (35,556)	\$ (73,815)	\$ (113,222)		
27	Rate Change for Breakeven Cash Flow				-1.44%	-0.06%	1.36%	2.83%	4.34%		

Notes:

- (1) Based on audited financial statements.
(2) Annual capital expenditures based on 10-year capital plan.

With projected cost increases and general expense escalation, the Utility should implement a series of rate increases through FY 2029. Table 2 shows the projected financial results if proposed rate increases of 1.0% in FY 2026 through FY 2028 and 2.0% in FY 2029. The proposed rate increases ensure sufficient revenue to cover projected expenses, including planned capital improvements.

Table 2
Falls City Utilities
2026 Natural Gas Cost of Service Study
Projected Financial Results
Proposed Rates

Line	Description	Test Year 2025	2026	2027	2028	2029
1	Operating Revenues					
2	Retail Sales - Existing Rates	\$ 2,611,000	\$ 2,611,090	\$ 2,611,090	\$ 2,611,090	\$ 2,611,090
3	Rate Changes		26,300	52,544	78,912	132,712
4	Other Operating Revenue	5,123	5,277	5,435	5,599	5,768
5	Total Operating Revenue	\$ 2,616,213	\$ 2,642,667	\$ 2,669,069	\$ 2,695,600	\$ 2,749,568
6	Operating Expenses					
7	Internal Operating Costs	1,207,786	1,244,020	1,281,340	1,319,780	1,359,374
8	Depreciation	111,697	111,697	111,697	111,697	111,697
9	Production	1,105,887	1,105,887	1,105,887	1,105,887	1,105,887
10	Total Operating Expenses	\$ 2,425,371	\$ 2,461,604	\$ 2,498,925	\$ 2,537,365	\$ 2,576,958
11	Operating Income - GAAP Basis	\$ 190,843	\$ 181,063	\$ 170,145	\$ 158,235	\$ 172,610
12	Non-Operating Expense/(Revenue)					
13	Interest Income	(84,549)	(84,549)	(84,549)	(84,549)	(84,549)
14	Dividends	-	-	-	-	-
15	Other Expenses	-	-	-	-	-
16	Miscellaneous Revenue	(583)	(580)	(598)	(516)	(634)
17	Total Non-Operating Expense/(Revenue)	\$ (85,113)	\$ (85,130)	\$ (85,147)	\$ (85,165)	\$ (85,183)
18	Net Income - GAAP Basis	\$ 275,955	\$ 266,192	\$ 255,291	\$ 243,400	\$ 257,793
19	Rate Change		1.0%	1.0%	1.0%	2.0%
20	Cash Basis					
21	Net Income	\$ 275,955	\$ 266,192	\$ 255,291	\$ 243,400	\$ 257,793
22	Plus Depreciation	\$ 111,697	\$ 111,697	\$ 111,697	\$ 111,697	\$ 111,697
23	Less Capital Expenditures	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)
24	Net Income - Cash Basis	\$ 37,652	\$ 27,889	\$ 16,988	\$ 5,097	\$ 19,490
25	Rate Change for Breakeven Cash Flow	-1.44%	-1.07%	-0.85%	-0.20%	-0.75%

Cost of Service

The purpose of the cost of service analysis is to identify the costs related to serving each class of customers. Several steps were completed to prepare the cost of service analysis. A test year budget was prepared based on the FY 2025 operating budget, with adjustments for known changes. Each expense item was identified and assigned to a utility function and classified as a commodity, distribution, or customer-related expense. This process is called "functionalization" and "classification."

The costs related to each function were allocated to each customer class based on generally accepted cost allocation principles for municipal natural gas utilities. The

allocated costs were compared to revenues based on existing rates. The comparison of the cost of service to revenue from existing rates was used as a factor in designing rates.

Test Year Budget

The FY 2025 operating budget was used as the basis for the FY 2025 test year budget. The purpose of preparing a test year budget is to create a scenario that is as close to "normal" operating conditions as possible, reflecting known changes for the Utility. The test year budget for FY 2025 included the following adjustments to the FY 2025 operating budget:

1. Normalized natural gas sales based on typical historical natural gas sales.
2. Exclusion of sales tax revenues and expenses.
3. Rates would recover capital expenditures without issuing bond financing, based on the Utility's capital improvement program for FY 2025 through FY 2029.

The test year budget for FY 2025 was approximately \$2.6 million. The test year budget represents the amount that needs to be collected from retail rates. It includes all operating expenses and capital improvements funded from rates. The test year budget is reduced for revenue from interest income and other non-retail revenue.

Functionalization and Classification

Functionalization and classification involved assigning the expense items to functions and classifying those expenses on the basis of a reasonable allocation method. The following functions were used for the Utility:

1. Commodity
2. Transportation (including storage)
3. Distribution
4. Customer service/ metering
5. Other (interest income, other charges)

Commodity and transportation costs from Clayton, PEFA, and Southern Star vary in proportion to natural gas usage. Distribution costs typically are collected from customers in proportion to volume sales. Customer and metering costs include those costs associated with serving a particular customer, regardless of the customer's natural gas usage. Customer costs typically include expenses like customer billing, meter reading, customer accounting expense and operating and maintenance costs related to these functions.

Table 3 (see page 9) summarizes the classification of test year expenses, including the allocation to the various retail rate classes. Approximately \$1.1 million is related to commodity purchases and transportation, \$1.3 million is distribution-related, and

\$240,000 is customer-related. Based on this classification, 42% of the Utility's test year budget is commodity related (including transportation), 49% is distribution-related, and 9% is customer-related.

Table 3
Falls City Utilities
2025 Natural Gas Cost of Service Study
Test Year Budget by Function

Line	Rate Class	Production / Transport	Distribution	Customer	Total
1	Retail Sales	\$ 1,105,887	\$ 1,257,689	\$ 234,745	\$ 2,598,321
2	Transportation	-	33,319	5,561	38,880
3	Total	\$ 1,105,887	\$ 1,291,008	\$ 240,306	\$ 2,637,201
4	Percentage	42%	49%	9%	100%

Cost Allocation

The functionalized costs were allocated to the various rate classes using generally accepted methods for preparing embedded cost of service studies. There is no standard cost of service methodology that the Utility is required to follow by a regulatory agency. The Utility currently charges the same commodity rate, purchased gas adjustment, and transportation cost adjustment to all retail customers. Customer charges are different for residential service, general service, and industrial customers. For purposes of this rate study, the current rate structure (residential, general service, and industrial) was combined into a single rate class, referred to as Retail Sales. Transportation customers pay a customer charge and usage charges based on the volume of natural gas transported over the Utility's distribution system. Transportation customers were treated as a separate rate schedule for this rate study.

Costs were allocated between Retail Sales and Transportation customers based on the number of customers served, volume of natural gas purchased, and volume of natural gas transported. One limitation of the methodology used for cost allocation was the inability to allocate costs separately to inside and outside city customers. It is common for municipal utilities to differentiate between rates inside and outside the city, since outside city customers generally require higher customer service costs and distribution costs because of the distance from city facilities and decreased customer density.

Comparison of Revenues to Cost of Service

Revenues collected from existing rates were compared to the allocated cost of service. The purpose of this comparison was to provide guidance on the adequacy of the existing rates for each rate class. This comparison can be used to assess the general magnitude

of rate changes needed for each rate class and is one factor in determining the need for rate adjustments for individual rate classes.

Table 4 compares the revenue from existing rates to the calculated cost of service. Existing revenues were approximately \$2.61 million, compared to the test year budget of approximately \$2.64 million. The cost of service was 1.0% more than revenues from existing rates. The cost of service for Retail Sales was 1.0% more than revenue from existing rates while the cost of service for Transportation customers was 4.2% more than revenue from existing rates. This indicates that if rate changes were implemented, rates for Transportation customers should increase more than rates for Retail Sales customers.

Table 4
Falls City Utilities
2025 Natural Gas Cost of Service Study
Comparison of Cost of Service
to Revenue from Existing Rates

Line	Rate Class	Revenue Existing Rates	Cost of Service	Difference	
				\$	%
1	Retail Sales	\$ 2,573,769	\$ 2,598,321	\$ 24,552	1.0%
2	Transportation	37,320	38,880	1,559	4.2%
3	Total	\$ 2,611,090	\$ 2,637,201	\$ 26,111	1.0%

Rate Design

The existing rate structure is reasonable for the Utility's customer base and does not require any significant changes. Tables 5, 6 and 7 (see page 11) show the impact of the proposed rate plan on each of the rate classes. The proposed rate increases were directed towards customer charges. The typical residential bill would increase by approximately \$1.00 per month with the proposed rate change in October 2025.

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Table 5
Falls City Utilities
2025 Natural Gas Cost of Service Study
Proposed Rate Change by Rate Class - October 2025

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference	
				\$	%
1	Retail Sales	\$ 2,573,769	\$ 2,599,696	\$ 25,927	1.0%
2	Transportation	37,320	37,693	373	1.0%
3	Total	\$ 2,611,090	\$ 2,637,390	\$ 26,300	1.0%

Table 6
Falls City Utilities
2025 Natural Gas Cost of Service Study
Proposed Rate Change by Rate Class - October 2026

Line	Rate Class	Revenue Year 1 Rates	Revenue Year 2 Rates	Difference	
				\$	%
1	Retail Sales	\$ 2,599,696	\$ 2,625,563	\$ 25,867	1.0%
2	Transportation	37,693	38,070	377	1.0%
3	Total	\$ 2,637,390	\$ 2,663,634	\$ 26,244	1.0%

Table 7
Falls City Utilities
2025 Natural Gas Cost of Service Study
Proposed Rate Change by Rate Class - October 2027

Line	Rate Class	Revenue Year 2 Rates	Revenue Year 3 Rates	Difference	
				\$	%
1	Retail Sales	\$ 2,625,563	\$ 2,651,550	\$ 25,987	1.0%
2	Transportation	38,070	38,451	381	1.0%
3	Total	\$ 2,663,634	\$ 2,690,002	\$ 26,368	1.0%

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. The test year budget for FY 2025 was approximately \$2.64 million, which includes all operating expenses, and less non-retail revenue.
2. Projected revenues from existing rates are approximately \$2.61 million.
3. A total rate increase of 4.34% by FY 2029 would be necessary to ensure adequate revenue to pay projected expenses.
4. The primary driver of needed rate increases is general cost escalation.
5. Rate increases of 1.0% annually in FY 2026 through FY 2028 and 2.0% in FY 2029 would provide sufficient revenue to cover projected expenses.

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. Retail Sales rates should be increased 1.0% in FY 2026 through FY 2028.
2. Transportation rates should be increased 1.0% in FY 2026 through FY 2028.
3. The City should consider implementing a 2.0% rate increase in FY 2029 for both Retail Sales and Transportation rate classes. This rate increase can be evaluated as part of a future rate study.
4. The Utility should evaluate its rates if an unexpected expense or change in usage occurs between now and FY 2029.

Appendix A – Rate Ordinance

AN ORDINANCE TO AMEND ORDINANCE NO. 2022-108; TO SET NATURAL GAS RATES, FEES, CHARGES, AND COLLECTIONS FOR NATURAL GAS FROM AND IN THE CITY OF FALLS CITY, NEBRASKA; REPEALING ANY PRIOR ORDINANCES IN CONFLICT THEREWITH; AND ORDERING THE PUBLICATION OF THE ORDINANCE IN PAMPHLET FORM AND PROVIDE FOR EFFECTIVE DATE.

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

SECTION I

That the rates, fees, charges, and collections for the use of natural gas be and hereby are those figures and terms set out in the schedule incorporated as Section II of this Ordinance, which schedule and terms shall be on file in the office of the Municipal Clerk for public inspection at any reasonable time.

SECTION II

A. RESIDENTIAL NATURAL GAS RATE

1. Availability.

To all Residential customers on the Municipality's existing distribution facilities supplied at one point of delivery for which no other specific schedule is provided. Not applicable to resale, supplemental, auxiliary or shared service.

2. Character of Service.

Natural gas will be supplied at the standard pressures and quality.

3. Residential Natural Gas Rate Schedule.

Customer Charge

Effective October 1, 2025	\$20.00	per month
Effective October 1, 2026	\$21.00	per month
Effective October 1, 2027	\$22.00	per month

Commodity Charge

Effective October 1, 2025	\$13.52	per Mcf
Effective October 1, 2026	\$13.52	per Mcf
Effective October 1, 2027	\$13.52	per Mcf

4. Minimum Bill.

The Minimum Bill shall be the Customer Charge.

5. General Terms and Conditions.

All rates are subject to the General Terms and Conditions of the City of Falls City.

B. SMALL GENERAL SERVICE NATURAL GAS RATE

1. Availability.

To all Non-Residential customers on the Municipality's existing distribution facilities supplied at one point of delivery whose maximum monthly requirement has not exceeded 3000 Mcf in one service month during the most recent twelve (12) month period. Not applicable to resale, supplemental, auxiliary or shared service.

2. Character of Service.

Natural gas will be supplied at the standard pressures and quality.

3. Small General Service Natural Gas Rate Schedule.

Customer Charge

Effective October 1, 2025	\$35.00	per month
Effective October 1, 2026	\$37.00	per month
Effective October 1, 2027	\$39.00	per month

Commodity Charge

Effective October 1, 2025	\$13.52	per Mcf
Effective October 1, 2026	\$13.52	per Mcf
Effective October 1, 2027	\$13.52	per Mcf

4. Minimum Bill.

The Minimum Bill shall be the Customer Charge.

5. General Terms and Conditions.

All rates are subject to the General Terms and Conditions of the City of Falls City.

C. LARGE GENERAL SERVICE AND INDUSTRIAL NATURAL GAS RATE

1. Availability.

To any General Service or Industrial customer located at points on the Municipality's existing distribution facilities upon election and acceptance by the Municipality where the customer's natural gas consumption exceeds 3,000 Mcf in a minimum of one service month annually. Not applicable to resale, supplemental, auxiliary or shared service.

2. Character of Service.

Natural gas will be supplied at the standard pressures and quality.

3. Large General Service and Industrial Natural Gas Rate Schedule.

Customer Charge

Effective October 1, 2025	\$275.00	per month
Effective October 1, 2026	\$285.00	per month
Effective October 1, 2027	\$295.00	per month

Commodity Charge

Effective October 1, 2025	\$13.52	per Mcf
Effective October 1, 2026	\$13.52	per Mcf
Effective October 1, 2027	\$13.52	per Mcf

4. Minimum Bill.

The Minimum Bill shall be the Customer Charge.

5. General Terms and Conditions.

All rates are subject to the General Terms and Conditions of the City of Falls City.

All customers receiving service under this schedule shall be required to specify a level of maximum daily requirements (hereinafter referred to as the "Contract Demand Level") to be satisfied with purchases the Municipality makes from its suppliers. Gas purchase requirement in excess of the Contract Demand Level will be supplied strictly on an as-available basis in accordance with the contract. During the term of the contract, such Contract Demand service and as-available service shall be subject to the charges as specified by the Municipality's gas supplier and transportation provider's tariff or rate schedule as of the effective date of this schedule.

D. TRANSPORTATION RATES FOR NATURAL GAS

1. Transportation Natural Gas Rate Schedule.

Customer Charge

Effective October 1, 2025	\$503.76	per month
Effective October 1, 2026	\$508.80	per month
Effective October 1, 2027	\$513.88	per month

Commodity Charge			
Effective October 1, 2025	\$3.19	per Mcf	
Effective October 1, 2026	\$3.19	per Mcf	
Effective October 1, 2027	\$3.22	per Mcf	
Retention (Fuel %)	0.8%		

2. Minimum Bill.

The Minimum Bill shall be the Customer Charge.

All customers receiving service under this schedule shall be required to specify a level of maximum daily requirements (hereinafter referred to as the "Contract Demand Level") to be satisfied with purchases the Municipality makes from its suppliers. Gas purchase requirement in excess of the Contract Demand Level will be supplied strictly on an as-available basis in accordance with the contract. During the term of the contract, such Contract Demand service and as-available service shall be subject to the charges as specified by the Municipality's gas supplier and transportation provider's tariff or rate schedule as of the effective date of this schedule.

During periods of curtailment or other verified periods, the Municipality may assess the daily demand charge based on deliveries made to the customer each day during the billing period.

3. Demand Charge Credit.

If the Municipality fails or is unable to deliver during any one or more days the quantity of natural gas which the customer desires to purchase, up to the Contract Demand Level, the Transportation Charges, as determined herein, shall be reduced by an amount equal to the daily Transportation Charge multiplied by the difference between the volume of natural gas actually delivered on the days involved and the volume of natural gas, up to the Contract Demand Level, which the customer in good faith demanded to receive on such days.

4. Transportation Provisions.

a. Delivery Points.

Customer will provide for the delivery of volumes of natural gas to be transported to a mutually agreeable location on Municipality's system which services customer's premises and Municipality shall deliver said volumes of gas, less any retainages as may be set forth by contract, to the outlet side of the Municipality's meters at customer's premises. In cases where customer is served from a pipeline "Main Line Tap" or the Municipality's transmission system, the outlet of the Municipality's meter and the delivery point to customer

may be one and the same. Gas transported hereunder will be delivered to Municipality in the state in which it will ultimately be consumed.

b. Quantity.

- 1) If Municipality's system capacity is inadequate to meet all of its demands for sales and transportation service, the services supplied under this schedule will be curtailed in accordance with procedures established by the Municipality. The determination of system capacity limitations shall be in the sole discretion of Municipality reasonably exercised.
- 2) If a supply deficiency occurs in the volume of gas customer's supply delivered to Municipality for resale, and the customer's supply delivered to Municipality for transportation continues to be available, then customer may continue to receive full transportation service even though sales gas of the same priority is being curtailed. If capacity limitations restrict the volume of gas which customer desires to be transported, customer may request Municipality to make reasonable enlargements in its existing facilities, which request Municipality shall not unreasonably refused, provided that the actual cost (including indirect costs) of such system enlargement are borne by customer. Title to such expanded facilities shall be and remain in Municipality free and clear of any lien or equity by customer. Nothing herein contained shall be construed as obligating Municipality to construct any extensions of its facilities.
- 3) Should both transported volumes and sales volumes be delivered in a given month, transported volumes shall be considered the first volumes delivered and all other volumes shall be sold to customer under the applicable rate schedule.
- 4) When in a given month transportation volumes delivered to Municipality for customer's account (including any amount carried over from previous month) equals or exceeds the amount taken by customer, all deliveries shall be considered transported deliveries, and the excess, if any, shall be carried forward to customer's account for the subsequent month. Customer will make every effort to assure that transported volumes delivered equal transported volumes taken. The Municipality is not required to transport any excess volume to customer in the subsequent month should the Municipality's supply or capacity be inadequate; however, such gas will be delivered to customer at a later date, Municipality may in its discretion refuse to accept additional deliveries of gas until customer has received all excess transportation volumes delivered in prior periods.

5. Quality and Pressure of Gas Delivered for Transportation,

- a. The gas delivered by a producer or supplier to Municipality for transportation to customer shall at all times be merchantable gas of a quality otherwise required for the system of Municipality to which gas is being delivered as specified by contract and shall be free from any foreign materials such as dirt, dust, gums, iron particles, water, entrained liquids, and other impurities which might render it unmerchantable or interfere with the proper operation of pipelines, meter, regulators or other facilities through which it flows or is used.
- b. Municipality shall have the right to refuse to accept for transportation any gas not meeting its requirements for gas quality herein described and as more fully described in the contract.
- c. If a customer contract for the purchase of gas from a producer or pipeline that is not now delivering gas to Municipality and such gas is to be delivered directly into Municipality facilities, the customer will bear all expenses connected with the determination of the quality of gas being delivered.
- d. The BTU content of the gas delivered to customer by Municipality shall be the BTU content available in its system at the particular point of delivery at the time of delivery. It is recognized that the BTU content at the various delivery points will vary from point to point and from time to time and nothing herein contained shall be construed as obligating Municipality to alter the usual operation of its facilities to achieve deliveries of a prescribed heating value at any point or points.
- e. Customers receiving sales service hereunder may elect to amend their Contract Demand Level effective on each November 1 on at least one hundred eighty (180) days prior written notice to the Municipality by executing and transmitting the Municipality's standard form for such purpose to the Municipality. The customer's Contract Demand Level may be decreased by any amount on each November 1. Such reduction shall relieve the Municipality of the obligation to serve the customer's needs in excess of the Contract Demand Level. Increases in the Contract Demand Level may be made only with approval of the Municipality, which shall not be withheld if the net change by all customers eligible to specify Contract Demand Levels results in a decreased requirement for such gas large enough to accommodate the requested increase or if the net change results in an increased requirement and the Municipality is able to secure a sufficient supply of gas to meet such increased requirement. If the Municipality is unable to secure a sufficient gas supply for this purpose, the added supply, if any, will be allocated among the customers requesting an increase in their Contract Demand Level based on the proportion each customer's requested increase bears to the total increase requested by all customers. The balance of the customer's daily requirements in excess of the sum of the Contract Demand Level and the transportation volumes owned

by the customer and delivered to the Municipality on the customer's behalf will be met by the Municipality from other sources strictly on an as-available basis.

- f. Whenever the customer expects its daily requirements will be greater by ten percent (10%) or more than the sum of its Contract Demand Level (as may be reduced by curtailment orders of the Municipality) and the amount of transportation gas scheduled to be delivered daily to the Municipality for the customer's account, the customer shall notify the Municipality not less than twenty-four (24) hours in advance of that fact and provide an estimate of its daily requirements to the company. Use of gas in excess of the sum of transportation volumes and the customer's Contract Demand Level without prior approval of the Municipality shall subject the customer to interruption of service and/or overrun penalties in the amounts specified in the Municipality's General Terms and Conditions.
- g. Deliveries of as-available gas will be curtailed before any other category of service on the Municipality's system and may be curtailed by the Municipality when it determines that it has insufficient volumes of such gas to provide for the requirements of all its customers for whom such supplies were acquired or if the Municipality, in its sole discretion, determines the continued purchase and delivery of such gas to be uneconomical. In such event, the Municipality may require the customer to curtail its use of as-available natural gas. The Municipality shall use its best efforts to provide advance notice of such curtailment to the customer. In the event the customer, after such notice, fails to conform its usage to the level specified by the Municipality, it shall be liable for any demand charge, standby charge, reservation charge, overrun penalty or any other charge or penalty attributable to such failure to curtail gas usage in the amounts specified in the Municipality's General Terms and Conditions and as may be billed to the Municipality by its gas supplier(s) and/or transporter(s).
- h. The Municipality shall be found only to sell natural gas to satisfy the customer's Contract Demand Level to the extent a supply of natural gas is available in quantities sufficient to provide such gas without jeopardizing service to higher priority customers according to the Municipality's curtailment schedule contained in its General Terms and Conditions and shall not be liable for loss or damage to the customer in the event of curtailment of gas supply. In such event, Municipality may require the customer to curtail its usage below its Contract Demand Level. In the event that the customer, after such notice, fails to conform its usage to the level specified by the Municipality, it shall be liable for any demand charge, standby charge, reservation charge, overrun penalty or any other charge or penalty attributable to such failure to curtail gas usage in the amounts specified in the Municipality's General Terms and Conditions and as may be billed to the Municipality by its gas supplier(s) and/or transporter(s). The customer shall be responsible for establishing and maintaining alternate fuel burning facilities adequate, in the customer's sole

judgment, to prevent loss or damage to the customer in the event of curtailment of gas supply.

6. Installation Charge.

The customer shall pay the Municipality an installation fee for installing metering equipment in excess of size capacity. Said fee shall be equal to the cost of the metering equipment less the estimated cost of metering equipment with a capacity of 1,000 CFH. The Municipality shall own and maintain the metering equipment thereafter.

7. Balancing.

Any Customer under this rate schedule shall be subject to Attachment A, "Customer Balancing Applicable to Transportation Customers," to this rate ordinance.

E. MUNICIPAL SERVICE NATURAL GAS RATE

1. Availability.

To the City of Falls City, Nebraska, for the various departments of the City for general use in performing municipal services.

2. Character of Service.

Natural gas will be supplied that meets pressure and quality requirements.

3. Municipal Service Natural Gas Rate Schedule.

All volumes shall be billed at the Small General Service or Large General Service rate based on the nature of the municipal service.

F. GENERAL TERMS AND CONDITIONS

The following General Terms and Conditions apply to all gas sales by the Municipality:

1. Terms of Payment.

All bills rendered are net, due and payable on receipt, and delinquent if not paid by 5:00 p.m. on the fifteenth (15th) of the month following the month for which the bill is rendered. Delinquent accounts are subject to a five percent (5%) delayed payment penalty. Unpaid delinquent accounts are subject to disconnection with proper notice. Reconnection may be had during regular working hours upon payment of a non-recoverable fee as established by the Board of Public Works under its service regulations. Reconnection may be had after hours or on

weekends and holidays upon receipt of payment of a non-recoverable fee as established by the Board of Public Works under its service regulations.

2. Purchased Cost Adjustment (PCA).

This rate and the bill for service rendered hereunder may be adjusted from month to month to reflect the cost of "Purchasing Gas" to include but not limited to commodity, transportation and reservation charges, and any other associated costs charged to the Municipality by its natural gas suppliers. The purpose of the PCA is to allow the Municipality to recoup the cost on a monthly basis for gas transported and purchased whenever the cost to the Municipality exceeds the base cost for transported and purchased gas. The base costs for transported and purchased gas under all rates are:

Transported Gas	\$2.14 per Mcf
Purchased Gas	\$5.00 per Mcf

The monthly PCA to apply for purchased gas shall be calculated based on the following formula:

$$PCA = (\text{Total monthly cost of supply} / \text{Monthly Gas Mcf Supplied}) - 5.00$$

The monthly PCA to apply for transported gas shall be calculated based on the following formula:

$$PCA = (\text{Cost of transportation for previous 12 months} / \text{Gas Mcf Supplied for previous 12 months}) - 2.14$$

3. Tax Clause.

This rate may be increased by the amount of any new or increased governmental tax imposed and levied on the transmission, distribution, production, or sale of natural gas.

4. Special Terms and Conditions.

- a. Special service requirements, if available, will be negotiated on an actual cost basis with the utility department.
- b. The Municipality shall supply one natural gas connection to a property at one point of delivery designated by the Municipality. For installation of additional natural gas connections to a property, the customer or owner shall pay the Municipality an installation fee equal to the total cost of installing the service equipment supplied by the Municipality. Distribution from the point of delivery to points of use on the customer's premise shall be the responsibility of the property owner.

- c. When natural gas consumption is measured through more than one meter, the consumption registered on each meter will be billed separately. Meter readings will not be combined for billing purposes.
- d. When a portion of a residential dwelling is used for commercial purposes, the Residential rate shall apply provided:
 - 1) the service is all taken through one (1) meter;
 - 2) the residential load exceeds the commercial load.

In all other cases, residential and commercial consumption of natural gas will be separately metered and billed under the applicable rate.

- e. Two (2) or more flats, apartments or dwelling units in the same building will be served through one meter and the appropriate General Service rate shall apply. At the Municipality's option, each individual unit may be separately metered and billed under the Residential rate where the property owner provided facilities designed to serve each unit individually.

SECTION III

That the original Ordinance No. 2022-108 and any other ordinance or sections passed and approved prior to passage, approval and publication or posting of the ordinance in conflict with the provisions herewith are hereby repealed.

SECTION IV

This ordinance shall be in full force from and after its passage, approval, and publication. This ordinance shall be published in pamphlet form and take effect as provided by law.

Passed and approved this _____ day of _____, 2025.

Mayor

Attest:

City Clerk

ATTACHMENT A
CUSTOMER BALANCING
APPLICABLE TO TRANSPORTATION CUSTOMERS

1. **Customer Obligation.** The Customer or Agent shall have the obligation to balance on a daily basis the receipt of transportation gas by the Municipality at the Receipt Point, adjusted for Retention, with deliveries of quantities of gas by the Company to the Delivery Point. The Municipality will review the Customer's nomination made to the interstate pipeline. For purposes of determining distribution system imbalances, the Municipality will use the lesser of the volume confirmed on the interstate pipeline or the nomination submitted by the Customer or Agent to the Municipality.
 - a. **Daily Balancing Limit.** The Customer is permitted to incur a daily Positive or Negative Imbalance up to and including ten percent (10%) of the quantities delivered by the Municipality on the Customer's behalf, except on Critical Days.
 - b. **Short Critical Day.** The Customer is not permitted to incur a Daily Negative Imbalance but is permitted to incur an unlimited Daily Positive Imbalance.
 - c. **Long Critical Day.** The Customer is permitted to incur a Daily Positive Imbalance up to and including five percent (5%) and is permitted to incur an unlimited Negative Imbalance.
 - d. **Operational Flow Order (OFO).** The Municipality may call an OFO on a specific customer or multiple customers. This Customer or group of customers will be subject to the same balancing parameters imposed on a Critical Day as outlined above.
 - e. **Notification.** The Municipality shall notify Customer of a Short Critical Day, Long Critical Day or OFO using the procedures in the Terms and Conditions Applicable to Transportation Customers (see Attachment B).
2. **Daily Settlement of Imbalances.** On a monthly basis, the Customer will receive an Imbalance Statement from the Municipality that will show the daily quantities received by the Municipality on behalf of the Customer, Deliveries to the Customer's facilities, and any Daily Imbalances resulting from the over or under delivery of gas.
 - a. **Applicable Index.** For purposes of this Attachment A, the Applicable Index shall be the "Gas Daily" Daily Index price for the Southern Star Pipeline. If the Applicable Index provides a range, the highest or lowest index price will be used as noted herein.
 - b. **Municipality Cost of Gas.** For purposes of this Attachment A, the Municipality Cost of Gas shall be the average gas cost, expressed in \$/Mcf, paid by the Municipality to its gas supplier for natural gas supplies not provided by pre-pay contracts.

- c.
- d. Imbalance Cash-Out Settlement. Cumulative Daily Positive or Negative Imbalances at a Delivery Point will be deemed to have been sold to or bought from the Municipality at either the Applicable Index or Daily Cost of Gas plus applicable interstate pipeline transportation fees.
- e. Negative Imbalances. On days where the Customer Imbalance volume is negative (Transportation Customer used more gas than it delivered to the Municipality at the Town Border Station) the Negative Imbalance will be settled at the higher of the Applicable Index or the Municipality Cost of Gas for that day.
- f. Positive Imbalances. On days where the Customer Imbalance volume is positive (Transportation Customer used less gas than it delivered to the Municipality at the Town Border Station), all Positive Imbalance will be settled at the lower of the Applicable Index or the Municipality Cost of Gas for that day.
- g. Proration of Missed Meter Readings. Any missed daily meter readings will be calculated by dividing the next available meter reading by the number of days for which the reading is applicable. For example, if a Saturday and Sunday meter reading is unavailable, the Monday meter reading will be divided by three and used in place of the Saturday, Sunday and Monday meter readings.

3. Daily Balancing Charges.

- a. General. Daily Balancing charges shall be assessed in addition to the Daily Settlement of Imbalances as described in this Section 3.
- b. Normal Daily. If the Municipality has not declared a Critical Day, the Transportation Customer is allowed Positive or Negative Imbalances equal to ten percent (10%) without imbalance charges. Customers with a Positive or Negative Imbalance shall be subject to an additional charge at the rate of \$.10 per Mcf up to thirty percent (30%) Imbalances. For Imbalances greater than thirty percent (30%), the Imbalance charge is \$1.00 per Mcf. These charges apply except for Short Critical or Long Critical Days.
- c. Short Critical Day. Customers with a Negative Imbalance will be charged \$5.00 per Mcf for the first five percent (5%) Negative Imbalance in addition to the settlement of Imbalances. During the months November through March, Customers will be assessed the greater of \$30.00 per Mcf or three (3) times the higher of the Applicable Index or Municipality Cost of Gas for any Negative Imbalance in excess of five percent (5%). During the months of April through October, Customers will be assessed \$10.00 per Mcf for any Negative Imbalance in excess of five percent (5%).

Customers with a Positive Imbalance on any Short Critical Day will not incur the daily \$1.00 per Mcf over delivery charge.

- d. Long Critical Day. Customers with a Positive Imbalance in excess of the first five percent (5%) will be charged \$10.00 per Mcf.

Customers with a Negative Imbalance on any Long Critical Day will not incur the daily \$1.00 per Mcf under delivery charge.

- e. Additional Charges. If the Municipality incurs additional charges due to a single or multiple Customer's Imbalance, which are in excess of the balancing charges and penalties recovered from Transportation Customers, such excess costs incurred will be collected on a pro rata basis from all parties that created the additional costs.
- f. Waiver of Penalties. Regardless of Customer circumstances, the Municipality will not waive interstate pipeline Imbalance charges that are incurred due to a Customer imbalance. However, in the event of unanticipated, non-recurring circumstances experienced by the Customer with their natural gas fueled equipment where the Customer, as a result of such circumstances, was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), upon Customer request, the Municipality may at its sole discretion waive its Positive Daily Imbalance charges for the gas day the condition initially occurred.

Any balancing charge paid by the Customer or waived by the Municipality shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

2025 Cost of Service / Rate Design Study

Falls City Utilities Water Utility

Board of Public Works and City Council
Review Draft

August 8, 2025

JKEC

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Executive Summary

This study was prepared by JK Energy Consulting, LLC (JKEC) for the Falls City Utilities Water Utility (Utility). The purpose of the study was to review the Utility's revenues and expenses and ensure water rates are adequate to pay for projected expenses.

Based on the analysis completed, it appears the existing rates do not collect sufficient revenue to cover projected revenue requirements, including debt service payments, in fiscal year (FY) 2025 through FY 2029. Projected retail revenues for FY 2025 were approximately \$1.6 million (Table 4, Line 12), while projected test year expenses were approximately \$1.7 million (Table 4, Line 12). This indicates the cost of service is 6% greater than existing revenues (Table 4, Line 12). By FY 2029, the cost of service is 20.5% (Table 1, Line 26) greater than projected revenue.

The major factor driving the proposed rate increases was the funding for water system capital improvements from the 10-year capital improvement program. Under this program, capital improvements were proposed at a cost averaging \$150,000 per year through FY 2029. As a conservative planning assumption, it was assumed that these improvements would be funded via the existing debt service. It is possible that a portion of the projects would be funded via grants and debt forgiveness, so the calculated rate changes are likely higher than necessary; however, the cash position of the water fund has deteriorated somewhat, so additional cash reserves would be a prudent use of excess revenues.

The proposed rate plan would implement annual rate increases of 6% in FY 2026, FY 2027 and FY 2028. Without implementing the proposed rate increases, the Utility does not collect sufficient revenue to pay projected operating expenses, capital improvements and debt service expenses.

The cost of service analysis was completed to assess the amount that each rate class should be paying, compared to the revenue that is being collected from existing rates. The cost of service indicated the majority of rate classes were paying less than the allocated cost of service. Excluding fire protection (which is subsidized as a general fund service), the indicated rate changes varied between 0.8% and 8.2%, depending on the rate class and usage profile (Table 4).

The purpose of rate design is to develop rates that reflect the cost of service and accomplish other goals established by the Utility. The proposed rates would increase the average monthly residential water bill by \$2.43 in FY 2026, \$2.57 in FY 2027 and \$2.72 in FY 2028.

It is recommended that a portion of the rate change be designated for funding future capital projects. An "Infrastructure Fee" of 2% is proposed, with those funds being placed in a separate fund solely dedicated to funding future capital projects.

The Utility's water rate tends to be on the higher end of its peer group. Much of the rate discrepancy can be attributed to geography and the need for additional treatment costs as a result of the location of the Utility's sources of supply. The Utility has and continues to be proactive about implementing capital improvements before emergency repairs or replacements are necessary. The Utility is also proactive about seeking loan forgiveness and grant funding. To the extent these types of programs fund a portion of the capital improvement program, the rate increases proposed may be mitigated somewhat.

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. The projected test year budget for FY 2025 was approximately \$1.7 million.
2. Projected revenues from existing rates are approximately \$1.6 million for FY 2025.
3. Existing rates would need to increase by approximately \$97,000, or 6%, to provide sufficient revenue to pay projected FY 2025 test year expenses, including projected debt service.
4. Implementing a portion of the proposed rate increase as a separate "Infrastructure Charge" would enable the Utility to designate funds solely to fund construction and rehabilitation of water facilities.
5. Existing rates would need to increase by approximately 20.5% by FY 2029 to pay projected operating expenses, capital improvements, and debt service expenses (including 110% debt service coverage).

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. Water rates should be increased 6% on October 1, 2025 (for FY 2026), 6% for FY 2027, and 6% for FY 2028, for a cumulative rate increase over the three-year period of 18%. The rate ordinance included in Appendix A would implement these rate increases.
2. The Utility should designate a portion of the rate increase as an "Infrastructure Fee" with revenue collected from the fee being placed in a separate fund. That fund would be solely used to fund future capital projects. It is recommended that 4% of customer revenue be set aside in the proposed infrastructure fund.
3. The Utility should evaluate its rates if an unexpected expense or change in usage occurs between now and FY 2029. Also, if the Utility is successful in obtaining grant funding or loan forgiveness for a portion of the capital improvement program, it may be possible to defer some of the proposed rate increases.

Purpose and Approach

The purpose of this study was to review the water rates charged by the Utility. The goal of future water rates was to collect sufficient revenue to cover projected expenses, including debt service for water system improvements.

The approach to the study involved completing several tasks. Retail water sales, operating expenses, non-retail revenues, and other financial information were collected. Test year expenses for FY 2025 and future expenses through FY 2029 were projected. A rate plan was developed to meet the financial goals established by the Utility. The allocated cost of service for each rate class was calculated and compared to revenue from existing rates. The existing rate ordinance was reviewed, and new rates were developed. A written report was prepared and presented to the Board of Public Works and City Council on August 18, 2025.

Background

Falls City Utilities – Water Utility

Falls City Utilities, under the supervision of the Board of Public Works, operates the Water Utility, which serves customers located within Falls City and a number of customers in adjacent rural areas. The Utility serves approximately 2,330 customers, approximately 2,050 of which are residential.

Projected Financial Results

The purpose of preparing projected financial results is to compare projected revenues with expenses and determine the need for future rate increases. Projections were prepared for the period FY 2025 through FY 2029 based on information provided by the Utility.

Parameters

The following parameters were used to develop the test year budget and the projected financial results.

1. Historical and projected results were prepared based on the Utility's fiscal year (October 1 through September 30).
2. The FY 2025 water department budget was used as the basis for the FY 2025 test year budget, with normal escalation and adjustments for other known changes.
3. Operating and maintenance expenses, administrative costs, and other internal expenses were projected to increase at a rate of 3% annually.
4. Water sales were projected to remain stable (no increase or decrease).

5. Projected financial results were presented on an "accrual basis" and "cash basis." Accrual basis accounting is consistent with Generally Accepted Accounting Principles (GAAP) and cash basis results were intended to reflect actual cash flow. Each approach is important for ratemaking purposes, since the Utility's rates should ensure positive cash flow, positive net income.
6. The cost of service was prepared on a cash basis, including capital improvements and debt service payments, while excluding depreciation.
7. Depreciation expense of \$394,536 in FY 2025 through FY 2029 was included in the accrual-based financial results.
8. Existing debt service was included based on the repayment schedule provided by staff.
9. Minimum debt service coverage ratio of 110% was included as a constraint for rate-setting purposes.

Projected Financial Results

Table 1 (see page 6) shows the projected financial results for FY 2026 through FY 2029, along with test year FY 2025 and historical financial results for FY 2022 through FY 2024. The projected financial results do not include any rate changes or use of available funds for rate stabilization. The projected deficit on a cash basis ranges from approximately \$148,000 in FY 2025 to \$333,000 in FY 2029. On an accrual basis, the projected deficit ranges from \$108,000 in FY 2025 to \$270,000 in FY 2029. The cash-flow deficit is almost entirely caused by the increased debt service costs associated with funding the capital improvement program.

The Utility has historically been proactive about seeking alternative funding sources for capital improvement programs, including loan forgiveness and grant funding. To the extent the Utility is successful in using these types of funding sources, the need for future rate increases may be reduced.

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Table 1

Falls City Utilities
2025 Water Cost of Service Study
Projected Financial Results
Existing Rates

Line	Description	Actual (1)		Test Year				Projected			
		2022	2023	2024	2025	2026	2027	2028	2029		
1	Operating Revenues										
2	Retail Sales - Existing Rates	\$ 1,408,870	\$ 1,486,839	\$ 1,569,211	\$ 1,621,287	\$ 1,621,287	\$ 1,621,287	\$ 1,621,287	\$ 1,621,287		
3	Rate Changes	-	-	-	-	-	-	-	-		
4	Other Operating Revenue	-	-	-	32,142	32,142	32,142	32,142	32,142		
5	Total Operating Revenue	\$ 1,408,870	\$ 1,486,839	\$ 1,569,211	\$ 1,653,430	\$ 1,653,430	\$ 1,653,430	\$ 1,653,430	\$ 1,653,430		
6	Operating Expenses										
7	Internal Operating Costs	\$ 565,890	\$ 1,030,848	\$ 1,225,980	\$ 1,348,878	\$ 1,389,343	\$ 1,431,025	\$ 1,473,938	\$ 1,515,174		
8	Depreciation	485,812	401,876	384,538	364,538	394,538	394,538	394,538	384,538		
9	Total Operating Expenses	\$ 1,051,702	\$ 1,432,724	\$ 1,610,518	\$ 1,713,416	\$ 1,783,881	\$ 1,825,563	\$ 1,868,476	\$ 1,912,710		
10	Operating Income - GAAP Basis	\$ 357,168	\$ 54,017	\$ 48,695	\$ (59,985)	\$ (130,451)	\$ (172,133)	\$ (215,046)	\$ (259,281)		
11	Non-Operating Expense/(Revenue)										
12	Interest Income	(6)	(558)	-	\$ (24,157)	(24,157)	(24,157)	(24,157)	(24,157)		
13	Other / Transfers	(1,067,091)									
14	Grant Income				(10,000)						
15	Capital Improvements										
16	Interest Expense		56,075	56,138	57,464	47,058	43,058	38,785	34,148		
17	Miscellaneous Expense/(Revenue)	(172,892)	(188,998)	(683,502)	500	500	500	500	500		
18	Total Non-Operating Expense/(Revenue)	\$ (1,179,789)	\$ (133,083)	\$ (587,364)	\$ 17,807	\$ 23,401	\$ 19,411	\$ 15,111	\$ 10,491		
19	Net Income - GAAP Basis	\$ 1,556,851	\$ 167,100	\$ 646,059	\$ (107,792)	\$ (153,852)	\$ (151,542)	\$ (230,173)	\$ (269,771)		
20	Cash Basis										
21	Net Income	\$ 1,556,851	\$ 167,100	\$ 646,059	\$ (107,792)	\$ (153,852)	\$ (151,542)	\$ (230,173)	\$ (269,771)		
22	Plus Depreciation	465,918	401,874	394,538	384,538	394,538	394,538	394,538	384,538		
23	Less Debt Service Principal			(242,531)	(285,062)	(291,958)	(297,057)	(302,212)	(307,372)		
24	Less Capital Expenditures	(358,228)	(1,308,386)	(489,326)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)		
25	Net Income - Cash Basis	\$ 1,654,541	\$ (749,312)	\$ 338,739	\$ (146,318)	\$ (201,274)	\$ (244,063)	\$ (287,846)	\$ (332,607)		
26	Rate Change for Breakeven Cash Flow	-16.1%	48.4%	-20.3%	9.1%	12.4%	15.1%	17.6%	20.5%		

Notes:

(1) Based on audited financial statements.

Table 1a shows projected debt service coverage based on existing rates. A rate increase of 5.25% would be necessary in FY 2026 to meet the debt service coverage requirements of the 2019 Loan Agreement, with a cumulative rate increase of 13.37% by FY 2029. This is less than the rate increase needed to ensure adequate revenue on a cash basis. The need to maintain adequate debt service coverage formed the basis for the 6% annual rate increase recommendation for FY 2026, FY 2027 and FY 2028.

Table 1a
Falls City Utilities
2025 Water Cost of Service Study
Projected Financial Results - Debt Service Coverage Ratio
Existing Rates

Line	Description	Test Year	Projected				
		2025	2026	2027	2028	2029	
1	Retail Revenue	1,621,287	1,621,287	1,621,287	1,621,287	1,621,287	
2	Operating Income - GAAP Basis	(89,985)	(130,451)	(172,131)	(215,062)	(258,201)	
3	Adjustments						
4	Depreciation	394,536	394,536	394,536	394,536	394,536	
5	Interest Income	24,157	24,157	24,157	24,157	24,157	
6	Miscellaneous Revenue	(500)	(500)	(500)	(500)	(500)	
7	Net Adjustments	418,193	418,193	418,193	418,193	418,193	
8	Net Revenue for Debt Service Coverage	328,208	\$ 287,742	\$ 246,061	\$ 203,131	\$ 158,912	
9	Debt Service	336,526	\$ 339,015	\$ 340,124	\$ 340,979	\$ 341,519	
10	Debt Service Coverage	97.53%	84.88%	72.34%	59.57%	46.53%	
11	Minimum DSC Requirement	110.00%	110.00%	110.00%	110.00%	110.00%	
12	Over / (Under) Collection	(41,870)	(85,175)	(128,075)	(171,946)	(215,759)	
13	Necessary Rate Change for 110% DSC	2.58%	5.25%	7.90%	10.61%	13.37%	

Future Rate Changes

Table 2 (see page 8) shows the projected operating results with 6% rate increases in FY 2026, FY 2027 and FY 2028. The series of rate increases in FY 2026 through FY 2028 would result in sufficient revenue to cover projected operating expenses, debt service costs, and planned capital improvements. Implementing a series of rate increases would help customers avoid a sudden increase while providing stable financial results for future periods.

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Table 2

Falls City Utilities
2025 Water Cost of Service Study
Projected Financial Results
Proposed Rates - Cash Basis

Line	Description	Test Year				Projected			
		2025				2026			
1	Operating Revenues								
2	Retail Sales - Existing Rates	\$	1,621,287			\$	1,621,287	\$	1,621,287
3	Rate Changes		-				97,277		309,692
4	Other Operating Revenue		32,142				32,142		32,142
5	Total Operating Revenue	\$	1,653,430			\$	1,750,707	\$	1,963,121
6	Operating Expenses								
7	Internal Operating		1,348,878				1,389,345		1,473,958
8	Depreciation		394,536				394,536		394,536
9	Total Operating Expenses	\$	1,743,414			\$	1,783,881	\$	1,868,492
10	Operating Income - GAAP Basis	\$	(89,985)			\$	(33,174)	\$	94,630
11	Non-Operating Expense/(Revenue)								
12	Interest Income		(24,157)				(24,157)		(24,157)
13	Other Income		-				-		-
14	Grant Income		(10,000)				-		-
15	Capital Improvements		-				-		-
16	Interest Expense		51,484				47,058		38,768
17	Miscellaneous Revenue		500				-		34,148
18	Total Non-Operating Expense/(Revenue)	\$	17,807			\$	22,901	\$	14,611
19	Net Income - GAAP Basis	\$	(107,792)			\$	(56,074)	\$	80,019
20	Rate Change						6.00%		6.00%
21	Cash Basis								
22	Net Income	\$	(107,792)			\$	(56,074)	\$	80,019
23	Plus Depreciation	\$	394,536			\$	394,536	\$	394,536
24	Less Debt Service Principal	\$	(285,062)			\$	(291,958)	\$	(302,212)
25	Less Capital Expenditures (2)	\$	(150,000)			\$	(150,000)	\$	(150,000)
26	Net Income - Cash Basis	\$	(148,318)			\$	(103,496)	\$	22,343
27	Rate Change for Breakeven Cash Flow						6.4%		-1.4%
			6.1%				2.7%		1.4%

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Table 2a shows the projected debt service ratio if the proposed rate increases are implemented. The series of rate increases would increase debt service coverage to approximately 113% in FY 2026, 131% in FY 2027, and 150% in FY 2028. This approach does not include the effect of any debt forgiveness or use of grant money.

Table 2a
Falls City Utilities
2025 Water Cost of Service Study
Projected Financial Results - Debt Service Coverage Ratio
Proposed Rates

Line	Description	Test Year	Projected				
		2025	2026	2027	2028	2029	
1	Retail Revenue	1,621,287	1,718,565	1,821,878	1,930,979	1,930,979	
2	Operating Income - GAAP Basis	(89,985)	(33,174)	28,260	94,830	50,411	
3	Adjustments						
4	Depreciation	\$ 394,536	394,536	394,536	394,536	394,536	
5	Interest Income	24,157	24,157	24,157	24,157	24,157	
6	Miscellaneous Revenue	(500)	(500)	(500)	(500)	(500)	
7	Net Adjustments	418,193	418,193	418,193	418,193	418,193	
8	Net Revenue for Debt Service Coverage	328,208	\$ 385,019	\$ 445,453	\$ 512,823	\$ 468,604	
9	Debt Service	336,526	\$ 339,015	\$ 340,124	\$ 340,979	\$ 341,519	
10	Debt Service Coverage	97.53%	113.57%	131.26%	150.40%	137.21%	
11	Minimum DSC Requirement	110.00%	110.00%	110.00%	110.00%	110.00%	
12	Over / (Under) Collection	(41,970)	12,102	72,316	137,745	92,933	
13	Necessary Rate Change for 110% DSC	2.59%	-0.70%	-3.97%	-7.13%	-4.81%	

Cost of Service

The purpose of the cost of service analysis is to identify the costs related to serving each class of customers. Several steps were completed to prepare the cost of service analysis. A test year budget was prepared based on the FY 2025 operating budget, with adjustments for known changes. Each expense item was identified and assigned to a utility function, and further classified as a base, extra capacity (peak day or peak hour), and customer related expense. This process is called "functionalization" and "classification."

The costs related to each function were allocated to each customer class based on generally accepted cost allocation principles for municipal water utilities. The allocated costs were compared to revenues based on existing rates. The comparison of the cost of service to revenue from existing rates was used as a factor in designing rates.

Test Year Budget

The purpose of preparing a test year budget is to create a scenario that is as close to "normal" operating conditions as possible, reflecting known changes for the Utility. The

test year budget for FY 2025 included the following adjustments to the FY 2025 operating budget:

1. Normalized water sales based on typical historical water sales.
2. Exclusion of sales tax revenues and expenses.
3. Debt service based on existing loan repayment schedule.
4. Rate stabilization adjustment was included to limit the rate increase to 6%.

The test year budget for FY 2025 was approximately \$1.7 million and is summarized in Table 3. The test year budget represents the amount that needs to be collected from retail rates. It includes all operating expenses, debt service payments, capital improvements funded from rates, and is reduced for revenue from interest income and other non-retail revenue.

Table 3
Falls City Utilities
2025 Water Cost of Service Study
Test Year Budget by Function
Annual

Line	Rate Class	Production / Distribution	Customer / Metering	Other	Total
1	1" or Less Meter	\$ 782,958	\$ 371,070	\$ (86,725)	\$ 1,067,301
2	1.5" Meter	14,048	3,659	(855)	16,852
3	2" Meter	133,546	27,851	(6,533)	154,864
4	3" Meter	37,520	5,421	(1,267)	41,675
5	4" Meter	65,335	11,084	(2,580)	73,829
6	6" and Larger Meter	-	-	-	-
7	Rulo	36,867	2,891	(676)	39,083
8	Rural Water 2 WTP	156,971	2,891	(676)	159,186
9	Rural Water 2 from 21st Street	85,310	5,783	(1,352)	89,741
10	Public Fire Hydrant	9,166	62,455	(14,597)	57,025
11	Private Fire Hydrant	2,292	21,686	(5,068)	18,909
12	Total	\$ 1,324,011	\$ 514,893	\$ (120,339)	\$ 1,718,565
13	Percentage	77%	30%	-7%	100%

Functionalization and Classification

Functionalization and classification involved assigning the expense items to function, and classifying those expenses on the basis of a reasonable allocation method. The following functions were used for the Utility:

1. Water Production
2. Water Distribution (including storage)
3. Customer service
4. Metering
5. Other (interest income, other charges)

Production and distribution costs were split between base costs, which vary in proportion to water usage, and extra capacity costs. Extra capacity costs were divided between extra peak day capacity and extra peak hour capacity. These costs vary in proportion to the amount the peak usage exceeds the average usage. Customer and metering costs include those costs associated with serving a particular customer, regardless of the customer's water usage. This would include expenses like customer billing, meter reading, customer accounting expense and maintenance costs related to these functions.

Table 3 (see page 10) summarizes the classification of test year expenses, including the allocation to the various retail rate classes. Approximately \$1.3 million is production and distribution-related, \$515,000 is customer-related and \$(120,000) is related to other expenses. (NOTE: Other expenses is negative because it includes a rate stabilization adjustment to limit the needed rate increase to 6% as well as interest income and other revenue credits.) Based on this classification, 77% of the Utility's test year budget is production and distribution-related, 30% is customer-related, and -7% is considered other expense unrelated to production, distribution or customer expense.

Cost Allocation

The functionalized costs were allocated to the various rate classes using generally accepted methods for preparing embedded cost of service studies. There is no standard cost of service methodology that the Utility is required to follow by a regulatory agency. There are a number of guidelines that municipal utilities follow, including publications and guidelines from the American Water Works Association.

The City currently differentiates its rates based only on meter size; all consumption is billed at the same rate while customer charges vary based on the size of the meter. For cost allocation purposes, each meter size was treated as its own rate class. The Village of Rulo, Rural Water District #2 Water Treatment Plant account, and Rural Water District #2 21st Street account were each assigned their own rate class. Fire protection and fire hydrants were each assigned to a separate rate class since their usage profile differs from other rate classes.

One limitation of the methodology used for cost allocation was the inability to allocate costs separately to inside and outside city customers. It is common for municipal utilities to differentiate between rates inside and outside the city, since outside city customers generally require higher customer service costs, distribution costs and pumping costs because of the distance from City facilities and decreased customer density.

Comparison of Revenues to Cost of Service

Revenues collected from existing rates were compared to the allocated cost of service. The purpose of this comparison was to provide guidance on the adequacy of the existing rates for each rate class. This comparison can be used to assess the general magnitude

of rate changes needed for each rate class and is one factor in determining the need for rate adjustments for individual rate classes.

Table 4 compares the revenue from existing rates to the calculated cost of service. Overall, the cost of service was 6% more than revenues from existing rates. Excluding fire protection, the cost of service for the major rate classes ranged from 0.8% to 8.2%.

Table 4
Falls City Utilities
2025 Water Cost of Service Study
Comparison of Cost of Service
to Revenue from Existing Rates
Annual

Line	Rate Class	Revenue Existing Rates	Cost of Service	Difference	
				\$	%
1	1" or Less Meter	\$ 996,429	\$ 1,067,301	\$ 70,873	7.1%
2	1.5" Meter	16,599	16,852	253	1.5%
3	2" Meter	153,734	154,964	1,230	0.8%
4	3" Meter	39,877	41,675	1,797	4.5%
5	4" Meter	69,451	73,829	4,378	6.3%
6	6" and Larger Meter	-	-	-	0.0%
7	Rulo	36,112	39,083	2,971	8.2%
8	Rural Water 2 WTP	151,871	159,186	7,216	4.7%
9	Rural Water 2 from 21st Street	86,756	89,741	2,985	3.4%
10	Public Fire Hydrant	52,768	57,025	4,257	8.1%
11	Private Fire Hydrant	17,591	18,909	1,318	7.5%
12	Total	\$ 1,621,287	\$ 1,718,665	\$ 97,278	6.0%

Rate Design

The proposed rate plan would increase rates by a cumulative total of 19% through FY 2028. Because of the large scale of the proposed rate increase, an across the board approach to increasing the monthly customer charge and flow-based charge was used. This ensures that no individual customer would receive an increase significantly different than the average because it had a usage profile significantly different than the typical customer. Under this approach, all customers would experience a similar percentage rate increase.

The proposed rate change would increase the average monthly residential water bill by \$2.43 per month in October 2025, \$2.57 in October 2026 and \$2.72 in October 2027. Table 5 (see page 13) shows the revenue from existing rates and the proposed FY 2026 rates by rate class, effective October 2025. Table 6 (see page 13) shows the proposed revenue increases by rate class for FY 2027, effective October 2026.

Table 5
Falls City Utilities
2025 Water Cost of Service Study
Proposed Rate Change by Rate Class - October 2025
Annual

Line	Rate Class	Revenue		Difference		
		Existing Rates	Proposed Rates	\$	Bill (\$)	%
1	1" or Less Meter	\$ 996,429	\$ 1,056,214	\$ 59,786	\$ 2.43	6.0%
2	1.5" Meter	16,599	17,595	996	9.22	6.0%
3	2" Meter	153,734	162,958	9,224	19.88	6.0%
4	3" Meter	39,877	42,270	2,393	59.82	6.0%
5	4" Meter	69,451	73,618	4,167	90.59	6.0%
6	6" and Larger Meter	-	-	-	-	0.0%
7	Rulo	36,112	38,279	2,167	180.56	6.0%
8	Rural Water 2 WTP	161,971	161,089	9,118	759.85	6.0%
9	Rural Water 2 from 21st Street	86,756	91,961	5,205	216.89	6.0%
10	Public Fire Hydrant	52,768	55,934	3,166	1.22	6.0%
11	Private Fire Hydrant	17,591	18,646	1,055	21.99	6.0%
12	Total	\$ 1,621,287	\$ 1,718,665	\$ 97,277	\$ 3.61	6.0%

Note:

1. Change in average monthly bill for customers within rate class.

Table 6
Falls City Utilities
2025 Water Cost of Service Study
Proposed Rate Change by Rate Class - October 2026
Annual

Line	Rate Class	Revenue		Difference		
		Existing Rates	Proposed Rates	\$	Bill (\$)	%
1	1" or Less Meter	\$ 1,056,214	\$ 1,119,587	\$ 63,373	\$ 2.57	6.0%
2	1.5" Meter	17,595	18,651	1,056	9.78	6.0%
3	2" Meter	162,958	172,736	9,777	21.07	6.0%
4	3" Meter	42,270	44,806	2,536	63.40	6.0%
5	4" Meter	73,618	78,035	4,417	96.02	6.0%
6	6" and Larger Meter	-	-	-	-	0.0%
7	Rulo	38,279	40,575	2,297	191.39	6.0%
8	Rural Water 2 WTP	161,089	170,754	9,665	805.44	6.0%
9	Rural Water 2 from 21st Street	91,961	97,479	5,518	229.90	6.0%
10	Public Fire Hydrant	55,934	59,290	3,356	1.29	6.0%
11	Private Fire Hydrant	18,646	19,765	1,119	23.31	6.0%
12	Total	\$ 1,718,665	\$ 1,821,678	\$ 103,114	\$ 3.68	6.0%

Note:

1. Change in average monthly bill for customers within rate class.

The only significant rate design change proposed is to implement an Infrastructure Fee. As noted previously in this report, a significant driver of future rate increases is the need to fund capital projects. These projects help provide for reliable service and the ability to serve new customers. Since these needs drive a portion of the rate increase, it is recommended to implement an "Infrastructure Fee" equal to 4% of the customer bill. The rate schedule provides that these funds will be segregated and only used for capital projects. This approach will help customers understand that a portion of the rate increase is dedicated to funding capital projects rather than the day-to-day operations of the utility.

With the proposed rate increases, the Utility's residential water rates in FY 2026 would still be comparable to or lower than existing water rates for similarly-sized municipal utilities in eastern Nebraska. Table 7 (see page 15) provides a comparison of existing rates for the cities of Auburn, Nebraska City, Seward, and Wahoo to the proposed FY 2026 rates for Falls City. The comparisons were prepared for usage of 5 ccf, 7 ccf, and 10 ccf.

The typical monthly residential water usage for Falls City was 7 ccf. The calculated monthly bill in FY 2026 would be lower than Auburn for the analyzed usage levels and somewhat higher than Nebraska City, Seward and Wahoo. The rate comparison indicates the projected water rates toward the higher end of the selected peer group.

One of the most significant factors in the competitiveness of water rates is geography. The cost of water supply varies significantly based on proximity to surface water sources, groundwater contaminants and quantity and quality of supply in close proximity to the utility's customers. In addition, the Utility has been proactive about constructing capital projects before sudden failures occur, which improves reliability and helps reduce long-term maintenance costs. While this may result in somewhat higher rates in the near-term, in the long-term view it can reduce overall costs and provide better service to customers.

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Table 7
Falls City Utilities
2025 Water Cost of Service Study
Typical Bill Comparison
Rate Comparisons - October 2025 Rates
Residential 1" or Less Meter

Rate Comparisons			
Utility	500 cf	700 cf	1,000 cf
Auburn (1)	48.67	56.59	68.46
Falls City (2)	40.18	51.25	67.85
Nebraska City (3)	22.16	25.28	29.97
Seward (4)	33.23	40.81	52.18
Wahoo (5)	31.03	33.51	37.24

Notes:

1. Effective January 2025
2. Proposed rates, effective October 1, 2025
3. Rates effective March 2019
4. Rates effective October 2024
5. Rates effective February 2025

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. The projected test year budget for FY 2025 was approximately \$1.7 million.
2. Projected revenues from existing rates are approximately \$1.6 million for FY 2025.
3. Existing rates would need to increase by approximately \$97,000, or 6%, to provide sufficient revenue to pay projected FY 2025 test year expenses, including projected debt service.
4. Implementing a portion of the proposed rate increase as a separate "Infrastructure Charge" would enable the Utility to designate funds solely to fund construction and rehabilitation of water facilities.
5. Existing rates would need to increase by approximately 20.5% by FY 2029 to pay projected operating expenses, capital improvements, and debt service expenses (including 110% debt service coverage).

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. Water rates should be increased 6% on October 1, 2025 (for FY 2026), 6% for FY 2027, and 6% for FY 2028, for a cumulative rate increase over the three-year period of 18%. The rate ordinance included in Appendix A would implement these rate increases.
2. The Utility should designate a portion of the rate increase as an "Infrastructure Fee" with revenue collected from the fee being placed in a separate fund. That fund would be solely used to fund future capital projects. It is recommended that 4% of customer revenue be set aside in the proposed infrastructure fund.
3. The Utility should evaluate its rates if an unexpected expense or change in usage occurs between now and FY 2029. Also, if the Utility is successful in obtaining grant funding or loan forgiveness for a portion of the capital improvement program, it may be possible to defer some of the proposed rate increases.

Appendix A – Rate Ordinance

ORDINANCE NO. 2025-104

AN ORDINANCE TO AMEND ORDINANCE NO. 2022-107 TO SET WATER RATES, FEES, CHARGES, AND COLLECTIONS FOR WATER SERVICES FROM AND IN THE CITY OF FALLS CITY, NEBRASKA; REPEALING ANY PRIOR ORDINANCES IN CONFLICT THEREWITH; AND ORDERING THE PUBLICATION OF THE ORDINANCE IN PAMPHLET FORM TO PROVIDE FOR EFFECTIVE DATE.

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

SECTION I

That the rates, fees, charges, and collections for the use of water be and hereby are those figures and terms set out in the schedule incorporated as Section II of this Ordinance, which schedule and terms shall be on file in the office of the Municipal Clerk for public inspection at any reasonable time.

SECTION II

A. MINIMUM MONTHLY SERVICE CHARGE

All customers will be charged a Minimum Monthly Service Charge based on the size of the meter serving the facility or residence. Customers with more than one meter will be charged the specified rate for each meter serving their facility or residence.

<u>Meter Size</u>	<u>Monthly Service Charge</u>		
	<u>Effective October 1, 2025</u>	<u>Effective October 1, 2026</u>	<u>Effective October 1, 2027</u>
1-inch or less	\$12.04	\$12.76	\$13.52
1½-inch	\$38.10	\$40.38	\$42.81
2-inch	\$62.14	\$65.87	\$69.82
3-inch	\$124.32	\$131.77	\$139.68
4-inch	\$188.48	\$199.78	\$211.77
6-inch and larger	\$374.92	\$397.42	\$421.26

All rates are subject to the General Terms and Conditions, as set forth in Section E of this Ordinance.

B. WATER USE RATES

1. Water Usage.

Water usage rates will be based per 100 cubic feet of water used each month. All customers will be charged water usage rates on and after the effective date as shown below.

- a. Residential: Available to all Residential customers in the city limits of Falls City in single family residences for all domestic uses including drinking, cooking, washing, and watering lawns and gardens. Not applicable to resale, supplemental, auxiliary or shared service.
- b. Residential (Outside City Limits): Available to all Rural Residential customers in single family residences for all domestic uses including drinking, cooking, washing, and watering of lawns and gardens. Not applicable to resale, supplemental, auxiliary or shared service.
- c. Commercial/Industrial: Available to Commercial or Industrial customers in the city limits of Falls City for all commercial uses including drinking, cooling, and processing. Not applicable to resale, supplemental, auxiliary or shared service.
- d. Commercial/Industrial (Outside City Limits): Available to Rural Commercial or Industrial customers for all commercial uses including drinking, cooling, and processing. Not applicable to resale, supplemental, auxiliary or shared service.
- e. Village of Rulo: Available to the Village of Rulo for all resale uses.
- f. Richardson County Rural Water 2 from Water Treatment Plant: Available to Richardson County Rural Water 2 from Water Treatment Plant for all resale uses.
- g. Richardson County Rural Water 2 from 21st Street: Available to Rural Water District #2 for contract rate on West 21st Street Line for all resale uses.

<u>Customer Category</u>	<u>Usage Rate/100 Cubic Feet/Month</u> <u>Effective October 1</u>		
	<u>2025</u>	<u>2026</u>	<u>2027</u>
a. Residential	\$5.32	\$5.64	\$5.98
b. Residential (Outside City Limits)	\$5.32	\$5.64	\$5.98
c. Commercial/Industrial	\$5.32	\$5.64	\$5.98
d. Commercial/Industrial (Outside City Limits)			
e. Village of Rulo	\$4.25	\$4.51	\$4.78
f. Richardson Co. Rural Water 2 from Water Treatment Center	\$4.25	\$4.51	\$4.78
g. Richard Co. Rural Water 2 from 21 st Street	\$5.32	\$5.64	\$5.98

All rates are subject to the General Terms and Conditions, as set forth in Section E of this Ordinance.

C. FIRE PROTECTION SERVICE CHARGE

Minimum Bill per month:

<u>Service</u>	<u>Effective October 1, 2025</u>	<u>Effective October 1, 2026</u>	<u>Effective October 1, 2027</u>
2" Service	\$39.30	\$41.66	\$44.16
4" Service	\$69.26	\$73.42	\$77.82
6" Service	\$108.96	\$115.49	\$122.42

All rates are subject to the General Terms and Conditions, as set forth in Section E of this Ordinance.

D. FIRE HYDRANT CHARGE (ANNUAL CHARGE)

<u>Service</u>	<u>Effective October 1, 2025</u>	<u>Effective October 1, 2026</u>	<u>Effective October 1, 2027</u>
Public	\$239.78	\$254.17	\$269.42
Private	\$345.86	\$366.61	\$388.60

All rates are subject to the General Terms and Conditions, as set forth in Section E of this Ordinance.

E. GENERAL TERMS AND CONDITIONS

1. Terms of Payment.

All bills rendered are net, due and payable on receipt, and delinquent if not paid by 5:00 p.m. on the fifteenth (15th) of the month following the month for which the bill is rendered. Delinquent accounts are subject to a five percent (5%) delayed payment penalty. Unpaid delinquent accounts are subject to disconnection with proper notice.

Reconnection may be had during regular working hours upon payment of a non-recoverable fee as established by the Board of Public Works under its service regulations. Reconnection may be had after hours or on weekends and holidays upon receipt of payment of a non-recoverable fee as established by the Board of Public Works under its service regulations.

2. Infrastructure Fee.

All amounts are subject to a four percent (4%) Infrastructure Fee. Amounts collected for the Infrastructure Fee shall be segregated into a separate revenue account. Such amounts shall only be used to fund the construction, rehabilitation or rebuilding of capital assets used in the production and delivery of water to customers.

3. Tax Cause.

This rate may be increased by the amount of any new or increased governmental tax imposed and levied on the distribution or sale of water.

4. Special Terms and Conditions.

- a. Special service requirements, if available, will be negotiated on an actual cost basis with the water department.
- b. The Municipality shall supply one water service to a property at one point of delivery designated by the Municipality. For installation of additional water services to a property, the customer or owner shall pay the Municipality an installation fee equal to the total cost of installing the service equipment except for the meter supplied by the Municipality. Distribution from the point of delivery to points of use on the customer's premises shall be the responsibility of the property owner.
- c. When water service is measured through more than one meter, the consumption registered on each meter will be billed separately. Meter readings will not be combined for billing purposes.
- d. When a portion of a residential dwelling is used for commercial purposes, the Residential rate shall apply provided:
 - (1) the service is all taken through one (1) meter;
 - (2) the residential load exceeds the commercial load.
- e. When no more than two (2) rooms within a dwelling unit are rented, the Residential rate shall apply. Where three (3) or more are rented out, the appropriate general Commercial rate shall apply.
- f. Two (2) or more flats, apartments, or dwellings units in the same building will be served through one meter and the appropriate general Commercial rate shall apply. At the Municipality's option, each individual unit may be separately metered and billed under the Residential rate where property owner provides facilities designed to serve each unit individually.

SECTION III

That the original Ordinance No. 2022-107 and any other ordinances or sections passed and approved prior to passage, approval and publication or posting of this ordinance in conflict with the provisions herewith are hereby repealed.

SECTION IV

This Ordinance shall be in full force from and after its passage, approval, and publication.
This Ordinance shall be published in pamphlet form and take effect as provided by law.

Passed and approved this _____ day of _____, 2025.

Mayor

ATTEST:

City Clerk

2025 Cost of Service / Rate Design Study

Falls City Utilities Wastewater Utility

Board of Public Works and City Council
Review Draft

August 8, 2025

JKEC

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Executive Summary

This study was prepared by JK Energy Consulting, LLC (JKEC) for the Falls City Utilities Wastewater Utility (Utility), also referred to as sewer utility. The purpose of the study was to review the Utility's revenues and expenses and ensure sewer rates are adequate to pay for projected expenses.

Based on the analysis completed, existing rates do not collect sufficient revenue to cover projected expenses in fiscal year (FY) 2025 through FY 2029. Projected retail revenues for FY 2025 were approximately \$1.2 million, while projected test year expenses were approximately \$1.3 million (Table 6, Line 16). This indicates a rate increase of 4% would be necessary in FY 2025 to ensure sufficient revenue to cover projected expenses (Table 6, Line 16).

If the Utility plans to maintain 110% debt service coverage, a minimum increase of 6.8% by FY 2029 would be necessary (Table 2, Line 7). To maintain positive cash flow, including funding of capital improvements, a series of 4% rate increases through FY 2029 would be necessary (Table 3, Line 19). The proposed rate plan would implement a series of 4% rate increases to maintain sufficient cash flow to cover projected operating, debt service and capital expenditures. Rate increases beyond FY 2029 will be dependent on future expenses and the cost of capital improvements.

The cost of service analysis was completed to assess the amount that each rate class should be paying, compared to the revenue that is being collected from existing rates. The cost of service indicated that most rate classes were paying less than the cost of service. The indicated rate increases varied between 0.0% and 13.6%, depending on the rate class and usage profile (Table 6). Historically, the Utility has had a single rate applicable to all customers, varying only based on meter size and estimated wastewater flow estimated from non-consumptive water usage. Since the cost of service was prepared with residential, commercial and industrial customers classified as separate rate classes, wide variances in the difference in cost of service to revenue collected are not unexpected.

The purpose of rate design is to develop rates that reflect the cost of service and accomplish other goals established by the Utility. The proposed rates would increase the average monthly residential sewer bill from \$44.16 under existing rates to \$45.93 in FY 2026, or approximately \$1.77 (Table 7, Line 1). By FY 2028, the average sewer bill would increase to \$47.77 per month.

The only significant rate design change is that a portion of the rate change be designated for funding future capital projects. An "Infrastructure Fee" of 2% is proposed, with those funds being placed in a separate fund solely dedicated to funding future capital projects.

The Utility's sewer rate tends to be higher than its peer group (Table 10); however, the Utility has been proactive with regard to funding needed capital improvements and ensuring that each operating utility under the City's authority is financially self-sufficient. In addition, there are multiple factors affecting rates that are outside the control of the City, including geography and customer base characteristics.

No changes were proposed to the high strength surcharges because existing rates are mid-range when compared with similar utilities. For example, the biochemical oxygen demand (BOD) rate for Auburn is \$0.19 per pound and Nebraska City is \$0.69 per pound while Falls City's rate is \$0.36 per pound. Currently, no customers discharge high strength sewage; however, for the benefit of potential future customers, no increases to this rate were recommended.

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. The projected test year budget for FY 2025 was approximately \$1.3 million.
2. Projected revenues from existing rates are approximately \$1.2 million for FY 2025.
3. Existing rates would need to increase by approximately \$49,000, or 4%, to provide sufficient revenue to pay projected FY 2025 test year expenses.
4. Implementing a portion of the proposed rate increase as a separate "Infrastructure Charge" would enable the Utility to designate funds solely to fund construction and rehabilitation of wastewater facilities.
5. Existing high strength surcharges (BOD, TSS, and ammonia) are comparable to similar utilities.

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. Sewer rates should be increased 4% on October 1, 2025 (for FY 2026), 4% for FY 2027, and 4% for FY 2028. The rate ordinance included in Appendix A implements these rate increases.
2. The Utility should consider implementing another 4% rate increase in FY 2029.
3. The rate increase for flat rate customers should be modified from 7% annually to 4% annually to maintain consistency with the general rate increases being proposed.
4. The Utility should designate a portion of the rate increase as an "Infrastructure Fee" with revenue collected from the fee being placed in a separate fund. That fund would be solely used to fund future capital projects. It is recommended that 2% of customer revenue be set aside in the proposed infrastructure fund.

5. The existing rate differential between inside and outside city customers should be kept in place.
6. High strength surcharges should be kept in place. No increases should be implemented.
7. The Utility should evaluate its rates after FY 2029 or if there are any significant changes to the system, including capital improvement or operating expense increases.

Purpose and Approach

The purpose of this study was to review the sewer rates charged by the Utility. The goal of future sewer rates was to collect sufficient revenue to cover projected expenses and provide an adequate return on rate base.

The approach to the study involved completing several tasks. Sewer discharges (based on water sales), operating expenses, capital improvement programs, non-retail revenues, and other financial information were collected. Test year expenses for FY 2025 and future expenses through FY 2029 were projected. A rate plan was developed to meet the financial goals established by the Utility. The allocated cost of service for each rate class was calculated and compared to revenue from existing rates. The existing rate ordinance was reviewed, and new rates were developed. A draft written report was prepared and presented to the Board of Public Works and City Council on August 18, 2025.

Background

Falls City Utilities – Sewer Utility

Falls City Utilities, under the supervision of the Board of Public Works, operates the sewer utility, which serves customers located within Falls City and in rural areas adjacent to Falls City. The Utility serves approximately 1,780 residential customers, 250 commercial customers, and 4 industrial customers.

Projected Financial Results

The purpose of preparing projected financial results is to compare projected revenues with expenses and determine the need for future rate increases. Projections were prepared for the period FY 2025 through FY 2029 based on information provided by the Utility.

Parameters

The following parameters were used to develop the test year budget and the projected financial results.

1. Historical and projected results were prepared based on the Utility's fiscal year (October 1 through September 30).

2. The FY 2025 sewer department budget was used as the basis for the FY 2025 test year budget.
3. Operating and maintenance expenses, administrative costs, and other internal expenses were projected to increase at a rate of 3% annually.
4. Sewer discharges, based on water sales, were projected to remain stable (no increase or decrease).
5. Projected financial results were presented on an "accrual basis" and "cash basis." Accrual basis accounting is consistent with Generally Accepted Accounting Principles (GAAP) and cash basis results were intended to reflect actual cash flow. Each approach is important for ratemaking purposes, since the Utility's rates should ensure positive cash flow, positive net income, and adequate debt service coverage.
6. The cost of service was prepared on a cash basis, including capital improvements and debt service payments, while excluding depreciation.
7. Existing debt service requirements were based on the outstanding debt allocated to the wastewater fund, which includes utility revenue bonds and two state revolving fund loans.
8. The minimum debt service coverage target was set at 1.10 (110%).
9. Capital improvements of \$125,000 per year were included. This was based on the 10-year capital project plan and typical expenditures in recent years.
10. Depreciation expense of \$247,723 in FY 2025 through FY 2029 was included in the accrual-based financial results.

Projected Financial Results

Table 1 (see page 6) shows projected financial results for FY 2025 through FY 2029 without any rate changes. Without a rate change, the Utility does not collect sufficient revenue in FY 2025 to cover projected expenses. The projected deficit on a cash basis ranges from approximately \$7,000 in FY 2025 to \$154,000 in FY 2029. The Utility would have negative net income on an accrual basis during the study period, ranging from approximately \$68,000 in FY 2025 to \$213,000 in FY 2029.

The primary driver for future rate changes is maintaining sufficient cash flow to cover operating expenses, debt service and capital improvements. A secondary driver of required rate increases is the need to maintain adequate debt service coverage as shown in Table 2 (see page 7). The need to maintain sufficient cash flow results in a larger rate increase than the rate increase necessary to maintain adequate debt service coverage.

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Table 1

Falls City Utilities
2025 Sewer Cost of Service Study
Projected Financial Results
Existing Rates

Line	Description	Actual (1)			Test Year					Projected		
		2022	2023	2024	2025	2025	2026	2027	2028	2029	2030	2031
1	Operating Revenues											
2	Retail Sales - Existing Rates	\$1,150,011	\$ 1,175,308	\$ 1,248,805	\$ 1,228,334	\$ 1,228,334	\$ 1,228,334	\$ 1,228,334	\$ 1,228,334	\$ 1,228,334	\$ 1,228,334	\$ 1,228,334
3	Rate Changes	-	-	-	-	-	-	-	-	-	-	-
4	Other Operating Revenue	-	-	-	96,838	96,838	96,838	96,838	96,838	96,838	96,838	96,838
5	Total Operating Revenue	\$1,150,011	\$ 1,175,308	\$ 1,248,805	\$ 1,325,173	\$ 1,325,173	\$ 1,325,173	\$ 1,325,173	\$ 1,325,173	\$ 1,325,173	\$ 1,325,173	\$ 1,325,173
6	Operating Expenses											
7	Internal Operating	\$ 888,235	\$ 1,012,057	\$ 948,876	\$ 1,158,298	\$ 1,203,348	\$ 1,238,448	\$ 1,276,632	\$ 1,314,931	\$ 1,353,230	\$ 1,391,529	\$ 1,429,828
8	Depreciation	226,250	221,799	247,723	247,723	247,723	247,723	247,723	247,723	247,723	247,723	247,723
9	Total Operating Expenses	\$1,214,525	\$ 1,240,866	\$ 1,191,599	\$ 1,416,022	\$ 1,451,071	\$ 1,486,171	\$ 1,524,355	\$ 1,562,654	\$ 1,600,953	\$ 1,639,252	\$ 1,677,551
10	Operating Income - GAAP Basis	\$ (64,514)	\$ (64,558)	\$ 57,206	\$ (90,848)	\$ (125,898)	\$ (161,999)	\$ (199,182)	\$ (237,481)	\$ (275,780)	\$ (314,079)	\$ (352,378)
11	Non-Operating Expense/(Revenue)											
12	Interest Income	\$ (941)	(2,531)	(21)	(24,157)	(24,157)	(24,157)	(24,157)	(24,157)	(24,157)	(24,157)	(24,157)
13	Transfers (In)/Out	-	-	-	-	-	-	-	-	-	-	-
14	Interest Expense	-	2,217	480	821	-	-	-	-	-	-	-
15	Interest Expense - Proposed	-	-	-	-	-	-	-	-	-	-	-
16	Miscellaneous Expense (Revenue)	-	306,457	(5,914)	-	-	-	-	-	-	-	-
17	Total Non-Operating Expense/(Revenue)	\$ (941)	\$ 307,143	\$ (5,455)	\$ (23,338)	\$ (24,157)	\$ (24,157)	\$ (24,157)	\$ (24,157)	\$ (24,157)	\$ (24,157)	\$ (24,157)
18	Net Income - GAAP Basis	\$ (63,573)	\$ (371,701)	\$ 62,681	\$ (67,514)	\$ (101,741)	\$ (137,842)	\$ (175,025)	\$ (213,324)	\$ (254,937)	\$ (298,237)	\$ (340,535)
19	Cash Basis											
20	Net Income	\$ (63,573)	\$ (371,701)	\$ 62,681	\$ (67,514)	\$ (101,741)	\$ (137,842)	\$ (175,025)	\$ (213,324)	\$ (254,937)	\$ (298,237)	\$ (340,535)
21	Plus Depreciation	226,250	221,799	247,723	247,723	247,723	247,723	247,723	247,723	247,723	247,723	247,723
22	Less Principal - Existing	-	-	(84,921)	(61,824)	(63,355)	(63,243)	(63,130)	(63,017)	(62,904)	(62,791)	(62,678)
23	Less Principal - Proposed	-	-	-	-	-	-	-	-	-	-	-
24	Less Capital Expenditures (2)	(121,177)	(381,184)	(138,274)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
25	Net Income - Cash Basis	\$ 41,500	\$ (531,086)	\$ 87,189	\$ (6,615)	\$ (42,373)	\$ (78,362)	\$ (115,433)	\$ (153,618)	\$ (191,814)	\$ (230,014)	\$ (268,211)
26	Rate Change Needed (2)	-3.6%	-4.1%	-7.0%	0.5%	2.4%	6.4%	8.4%	10.4%	12.4%	14.4%	16.4%

Notes:

(1) Based on audited financial statements.

(2) Total rate change necessary by given year to ensure positive cash flow.

(3) Capital improvement plans beyond FY 2025 assumed to be funded through debt financing.

Table 2
Falls City Utilities
2025 Sewer Cost of Service Study
Projected Financial Results - Debt Service Coverage
Existing Rates

Line	Description	Test Year				Projected		
		2025	2026	2027	2028	2029		
1	Retail Revenue - Existing Rates	1,228,334	1,228,334	1,228,334	1,228,334	1,228,334		
2	Debt Service Coverage							
3	Net Revenue (1)	\$ 132,717	\$ 97,668	\$ 61,567	\$ 24,384	\$ (13,916)		
4	Debt Service Expense	\$ 62,645	\$ 63,355	\$ 63,243	\$ 63,130	\$ 63,017		
5	Debt Service Coverage (2)	2.12	1.54	0.97	0.39	(0.22)		
6	Revenue Increase for 1.1x Coverage	(63,807)	(27,977)	8,000	45,059	83,234		
7	Rate Increase for 1.1x Coverage (%) (3)	-5.2%	-2.3%	0.7%	3.7%	6.8%		

Note:

1. Operating revenue, less operating and maintenance expenses (excluding depreciation).
2. Net revenue divided by debt service expense.
3. Line 6 divided by Line 1. Represents total cumulative rate change from existing rates required.

Future Rate Changes

Tables 3 (see page 9) and 4 (see page 10) show the projected operating results with 4% rate increases in FY 2026 through FY 2029. This results in a cumulative rate increase of 17% over four years. (NOTE: The compounding effect causes the cumulative increase to be greater than the sum of the individual rate increases.) This series of rate increases would increase debt service coverage to 2.32 in FY 2026, 2.56 in FY 2027, 2.82 in FY 2028 and 3.09 in FY 2029.

Rate increases in FY 2026 through FY 2029 result in sufficient revenue to cover projected operating expenses, debt service costs, and a majority of planned capital improvements. Implementing a series of rate increases over this period will help customers avoid sudden increases while providing stable financial results for future periods.

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Table 3
Falls City Utilities
2025 Sewer Cost of Service Study
Projected Financial Results
Proposed Rates - Cash Basis

Line	Description	Test Year	Projected			
		2025	2026	2027	2028	2029
1	Operating Revenues					
2	Retail Sales - Existing Rates	\$ 1,228,334	\$ 1,228,334	\$ 1,228,334	\$ 1,228,334	\$ 1,228,334
3	Rate Changes	-	49,133	100,232	153,375	208,643
4	Other Operating Revenue	96,838	96,838	96,838	96,838	96,838
5	Total Operating Revenue	\$ 1,325,173	\$ 1,374,306	\$ 1,425,405	\$ 1,478,547	\$ 1,533,816
6	Operating Expenses					
7	General and Administrative	1,168,299	1,203,348	1,239,448	1,276,632	1,314,931
8	Depreciation	247,723	247,723	247,723	247,723	247,723
9	Total Operating Expenses	\$ 1,416,022	\$ 1,451,071	\$ 1,487,171	\$ 1,524,355	\$ 1,562,654
10	Operating Income - GAAP Basis	\$ (90,849)	\$ (76,765)	\$ (61,767)	\$ (45,807)	\$ (28,838)
11	Non-Operating Expense/(Revenue)					
12	Interest Income	\$ (24,157)	\$ (24,157)	\$ (24,157)	\$ (24,157)	\$ (24,157)
13	Dividends	-	-	-	-	-
14	Interest Expense - Existing	821	-	-	-	-
15	Interest Expense - Proposed	-	-	-	-	-
16	Miscellaneous Expense (Revenue)	-	-	-	-	-
17	Total Non-Operating Expense/(Revenue)	\$ (23,336)	\$ (24,157)	\$ (24,157)	\$ (24,157)	\$ (24,157)
18	Net Income - GAAP Basis	\$ (67,514)	\$ (52,608)	\$ (37,610)	\$ (21,651)	\$ (4,681)
19	Future Rate Change		4.00%	4.00%	4.00%	4.00%
20	Cash Basis					
21	Net Income	\$ (67,514)	\$ (52,608)	\$ (37,610)	\$ (21,651)	\$ (4,681)
22	Plus Depreciation	247,723	247,723	247,723	247,723	247,723
23	Less Principal - Existing	(61,824)	(63,355)	(63,243)	(63,130)	(63,017)
24	Less Principal - Proposed	-	-	-	-	-
25	Less Capital Expenditures	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
26	Net Income - Cash Basis	\$ (5,615)	\$ 6,760	\$ 21,870	\$ 37,942	\$ 55,025

Table 4
Falls City Utilities
2025 Sewer Cost of Service Study
Projected Financial Results - Debt Service Coverage
Proposed Rates

Line	Description	Test Year	Projected			
		2025	2026	2027	2028	2029
1	Debt Service Coverage					
2	Net Revenue (1)	\$ 132,717	\$ 146,801	\$ 151,799	\$ 177,759	\$ 194,728
3	Debt Service Expense	\$ 62,645	\$ 63,355	\$ 63,243	\$ 63,130	\$ 63,017
4	Debt Service Coverage (2)	2.12	2.32	2.56	2.82	3.09
5	Implemented Rate Change	0.00%	4.00%	4.00%	4.00%	4.00%

Note:

1. Operating revenue, less operating and maintenance expenses (excluding depreciation).
2. Net revenue divided by debt service expense.

Cost of Service

The purpose of the cost of service analysis is to identify the costs related to serving each class of customers. Several steps were completed to prepare the cost of service analysis. A FY 2025 test year budget was prepared based on the FY 2025 operating budget, with adjustments for known changes. Each expense item was identified and assigned to a utility function and further classified as volume or extra capacity (peak day or peak hour), and customer related expense. This process is called "functionalization" and "classification."

The costs related to each function were allocated to customer classes based on generally accepted cost allocation principles for municipal sewer utilities. The allocated costs were compared to revenues collected from existing rates. The comparison of the cost of service to revenue from existing rates was used as a factor in designing rates.

Test Year Budget

The FY 2025 operating budget was used as the basis for the test year budget. The purpose of preparing a test year budget is to create a scenario that is as close to "normal" operating conditions as possible, reflecting known changes for the Utility. The test year budget for FY 2025 included the following adjustments:

1. Normalized sewer discharges based on typical historical water sales.
2. Exclusion of sales tax revenues and expenses.
3. Debt service was based on outstanding revenue bonds and the two state revolving fund loans that are allocated to the wastewater utility.

The test year budget for FY 2025 was approximately \$1.3 million and is summarized in Table 5 (see page 13). The test year budget represents the amount that needs to be collected from retail rates. It includes all operating expenses, debt service payments, capital improvements funded from rates and is reduced for revenue from interest income and other non-retail revenue.

Functionalization and Classification

Functionalization and classification involved assigning the expense items to function, and classifying those expenses on the basis of a reasonable allocation method. The following functions were used for the Utility:

1. Sewage collection
2. Sewage treatment
3. Customer service
4. Other (interest income, other charges)

Treatment and collection costs were split between base costs, which vary in proportion to sewer discharge, extra capacity costs, and customer costs that do not vary based on sewage volumes. Extra capacity costs vary in proportion to the amount peak discharge exceeds the average usage. Customer and metering costs include those costs associated with serving a particular customer, regardless of the customer's sewer discharges. Customer-related costs include a portion of collection and treatment expense, customer billing, meter reading, customer accounting expense and maintenance costs related to these functions. Other expenses cannot easily be assigned to the base cost or customer cost category, including administrative expenses. These costs were split between volume-related and customer-related allocations in the cost of service analysis.

Table 5 (see page 13) summarizes the classification of test year expenses and the allocation to the various retail rate classes. Approximately \$678,000 was classified as volume-related, \$678,000 was classified as customer-related, and \$(78,000) was classified as other non-direct revenues and expenses. (NOTE: This amount is a credit due to inclusion of grant funding as a revenue credit.) Based on these classifications, 53.1% of the Utility's test year budget was volume-related, 53.1% was customer-related, and -6.1% was unrelated to either.

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Table 5
Falls City Utilities
2025 Sewer Cost of Service Study
Test Year Budget by Function

Line	Rate Class	Volume Related	Customer Related	Other	Total
1	Residential 1"	\$ 485,556	\$ 569,255	\$ (65,893)	\$ 988,919
2	Rural Residential 1"	470	834	(97)	1,208
3	Commercial 1"	61,547	68,397	(7,917)	122,027
4	Rural Commercial 1"	232	1,251	(145)	1,338
5	Commercial 1.5"	9,806	4,490	(520)	13,776
6	Rural Commercial 2"	622	1,042	(121)	1,544
7	Commercial 2"	57,366	17,306	(2,003)	72,670
8	Commercial 3"	28,380	4,544	(526)	32,398
9	Commercial 4"	18,872	6,949	(804)	25,017
10	Industrial 1"	2,677	641	(74)	3,244
11	Rural Industrial 1"	-	-	-	-
12	Industrial 2"	3,681	802	(93)	4,390
13	Rural Industrial 2"	3,886	1,042	(121)	4,808
14	Flat Charge	4,877	1,417	(164)	6,129
15	Total	\$ 677,972	\$ 677,972	\$ (78,477)	\$ 1,277,467
16	Percentage	53.1%	53.1%	-6.1%	100.0%

Cost Allocation

The functionalized costs were allocated to the various rate classes using generally accepted methods for preparing sewer cost of service studies. There is no standard cost of service methodology that the Utility is required to follow, although there are a number of guidelines that municipal utilities follow to establish sewer rates. The Utility currently differentiates its rates based only on meter size and whether the customer is located inside or outside the city limits. The existing outside-city differential is reasonable and was used in this analysis.

Comparison of Revenues to Cost of Service

Revenues collected from existing rates were compared to the allocated cost of service. The purpose of this comparison was to provide guidance on the adequacy of the existing rates for each rate class. This comparison can be used to assess the general magnitude of rate changes needed for each rate class and is one factor in determining the need for rate adjustments for individual rate classes.

Table 6 compares the revenue from existing rates to the calculated cost of service. Overall, the cost of service was 4% more than revenue from existing rates. The cost of service was 5.1% more than existing revenues for residential customers inside the City limits. The cost of service for other rate classes ranged from 2.9% to 13.6% more than existing rates, depending on the usage profile and meter size.

Table 6
Falls City Utilities
2025 Sewer Cost of Service Study
Comparison of Cost of Service
to Revenue from Existing Rates

Line	Rate Class	Revenue Existing Rates	Cost of Service	Difference	
				\$	%
1	Residential 1"	\$ 940,574	\$ 988,919	\$ 48,345	5.1%
2	Rural Residential 1"	1,117	1,208	91	8.1%
3	Commercial 1"	115,554	122,027	6,473	5.6%
4	Rural Commercial 1"	1,195	1,338	144	12.0%
5	Commercial 1.5"	14,347	13,776	(571)	-4.0%
6	Rural Commercial 2"	2,249	1,544	(705)	-31.4%
7	Commercial 2"	79,252	72,670	(6,582)	-8.3%
8	Commercial 3"	31,365	32,398	1,033	3.3%
9	Commercial 4"	25,132	25,017	(116)	-0.5%
10	Industrial 1"	2,855	3,244	389	13.6%
11	Rural Industrial 1"	-	-	-	0.0%
12	Industrial 2"	4,267	4,390	123	2.9%
13	Rural Industrial 2"	4,621	4,808	187	4.0%
14	Flat Charge	5,806	6,129	323	5.6%
16	Total	\$ 1,228,334	\$ 1,277,467	\$ 49,133	4.0%

Rate Design

The proposed rate plan would increase rates by a cumulative total of 17% through FY 2029. An across-the-board approach was used to increase the monthly customer charge and flow-based charge. This helps ensure that no individual customer receives an increase significantly different than the average because it has a usage profile significantly different than the typical customer. Under this approach, all customers will experience a similar percentage rate increase.

The proposed rate change would increase the average monthly residential sewer bill by \$5.52 per month between now and FY 2028. The recommended annual rate increases would be \$1.77 per month in FY 2026, \$1.84 per month in FY 2027, and \$1.91 per month in FY 2028. Tables 7, 8 (see page 15), and 9 (see page 16) show the proposed rate increases by rate class for FY 2026 through FY 2028.

Table 7
Falls City Utilities
2025 Sewer Cost of Service Study
Proposed Rate Change by Rate Class - October 2025

Line	Rate Class	Revenue Existing Rates	Revenue FY 2026 Rates	Difference		
				\$	Bill (1)	%
1	Residential 1"	\$ 940,574	\$ 978,197	\$ 37,623	\$ 1.77	4.0%
2	Rural Residential 1"	1,117	1,162	45	1.86	4.0%
3	Commercial 1"	115,554	120,176	4,622	1.81	4.0%
4	Rural Commercial 1"	1,195	1,243	48	1.33	4.0%
5	Commercial 1.5"	14,347	14,921	574	6.83	4.0%
6	Rural Commercial 2"	2,249	2,339	90	-	4.0%
7	Commercial 2"	79,252	82,422	3,170	12.24	4.0%
8	Commercial 3"	31,365	32,620	1,255	36.90	4.0%
9	Commercial 4"	25,132	26,138	1,005	38.67	4.0%
10	Industrial 1"	2,855	2,969	114	4.76	4.0%
11	Rural Industrial 1"	-	-	-	-	0.0%
12	Industrial 2"	4,267	4,438	171	14.22	4.0%
13	Rural Industrial 2"	4,621	4,806	185	15.40	4.0%
14	Flat Charge	5,808	6,039	232	4.38	4.0%
16	Total	\$ 1,228,334	\$ 1,277,468	\$ 49,133	\$ 2.01	4.0%

Note:

1. Change in average monthly bill for customers within rate class.

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Table 8
Falls City Utilities
2025 Sewer Cost of Service Study
Proposed Rate Change by Rate Class - October 2026

Line	Rate Class	Revenue FY 2026 Rates	Revenue FY 2027 Rates	Difference		
				\$	Bill (1)	%
1	Residential 1"	\$ 978,197	\$ 1,017,325	\$ 39,128	\$ 1.84	4.0%
2	Rural Residential 1"	1,162	1,208	46	1.94	4.0%
3	Commercial 1"	120,176	124,983	4,807	1.88	4.0%
4	Rural Commercial 1"	1,243	1,292	50	1.38	4.0%
5	Commercial 1.5"	14,921	15,518	597	7.11	4.0%
6	Rural Commercial 2"	2,339	2,433	94	-	4.0%
7	Commercial 2"	82,422	85,718	3,297	12.73	4.0%
8	Commercial 3"	32,620	33,925	1,305	38.38	4.0%
9	Commercial 4"	26,138	27,183	1,046	40.21	4.0%
10	Industrial 1"	2,969	3,088	119	4.95	4.0%
11	Rural Industrial 1"	-	-	-	-	0.0%
12	Industrial 2"	4,438	4,615	178	14.79	4.0%
13	Rural Industrial 2"	4,806	4,998	192	16.02	4.0%
14	Flat Charge	6,039	6,280	242	4.56	4.0%
16	Total	\$ 1,277,468	\$ 1,328,566	\$ 51,099	\$ 2.09	4.0%

Note:

1. Change in average monthly bill for customers within rate class.

[Intentionally left blank.]

Table 9
Falls City Utilities
2025 Sewer Cost of Service Study
Proposed Rate Change by Rate Class - October 2027

Line	Rate Class	Revenue FY 2027 Rates	Revenue FY 2028 Rates	Difference		
				\$	Bill (1)	%
1	Residential 1"	\$ 1,017,325	\$ 1,058,018	\$ 40,693	\$ 1.91	4.0%
2	Rural Residential 1"	1,208	1,257	48	2.01	4.0%
3	Commercial 1"	124,983	129,982	4,999	1.95	4.0%
4	Rural Commercial 1"	1,292	1,344	52	1.44	4.0%
5	Commercial 1.5"	15,518	16,139	621	7.39	4.0%
6	Rural Commercial 2"	2,433	2,530	97	-	4.0%
7	Commercial 2"	85,718	89,147	3,429	13.24	4.0%
8	Commercial 3"	33,925	35,282	1,357	39.91	4.0%
9	Commercial 4"	27,183	28,271	1,087	41.82	4.0%
10	Industrial 1"	3,088	3,211	124	5.15	4.0%
11	Rural Industrial 1"	-	-	-	-	4.0%
12	Industrial 2"	4,615	4,800	185	15.38	4.0%
13	Rural Industrial 2"	4,998	5,198	200	16.66	4.0%
14	Flat Charge	6,280	6,531	251	4.74	4.0%
16	Total	\$ 1,328,566	\$ 1,381,709	\$ 53,143	\$ 2.18	4.0%

Note:

1. Change in average monthly bill for customers within rate class.

Two rate design changes are proposed. The first would be to adjust the rate increase for flat charge customers. It is proposed that the current 7% rate adjustment included in the rate schedule be reduced to 4% to reflect the proposed rate plan for the Utility's other rates.

The second change would be to implement a separate "Infrastructure Fee." As noted previously in this report, a significant driver of future rate increases is the need to fund capital projects. These projects help provide for reliable service and the ability to serve new customers. Since these needs drive a portion of the rate increase, it is recommended to implement an "Infrastructure Fee" equal to 2% of the customer bill. The rate schedule provides that these funds will be segregated and only used for capital projects. This approach will help customers understand that a portion of the rate increase is dedicated to funding capital projects rather than the day-to-day operations of the utility.

The Utility has established surcharges for high strength sewage, including flows with high concentrations of BOD, total suspended solids (TSS) and ammonia. Currently, there are no customers that discharge high strength sewage as defined by the existing rate

ordinance. Existing high strength sewer rates are mid-range when compared to neighboring utilities. For example, the BOD rate for Nebraska City is \$0.69 per pound, which is significantly more than Falls City's rate of \$0.36 per pound. Auburn's rate for BOD is \$0.19 per pound, which is much lower than Falls City's rate. Similar disparities exist for TSS and ammonia rates. Because there is such a significant difference between the Utility's existing surcharges and the comparable rates for neighboring utilities, the existing surcharges should not be increased at this time.

With the proposed rate increases, the Utility's residential sewer rates in FY 2026 tend to be comparable to or higher than the identified peer group. Table 10 provides a comparison of existing rates for the cities of Auburn, Nebraska City, Seward, and Wahoo to the recommended FY 2026 rates for Falls City. The typical monthly residential sewer usage for Falls City was 5 ccf. The comparisons were prepared for usage of 3 ccf, 5 ccf, and 7 ccf.

Table 10
Falls City Utilities
2025 Sewer Cost of Service Study
Typical Bill Comparison
Rate Comparisons - October 2025 Rates

Residential 1"			
Rate Comparisons			
Utility	3 ccf	5 ccf	7 ccf
Auburn (1)	\$ 33.60	\$ 38.84	\$ 44.08
Falls City (2)	\$ 38.96	\$ 46.84	\$ 54.72
Nebraska City (3)	\$ 30.88	\$ 35.47	\$ 40.06
Seward (4)	\$ 50.71	\$ 60.45	\$ 70.18
Wahoo (5)	\$ 33.26	\$ 38.11	\$ 42.96

1. Rates effective January 2025
2. Proposed rates, effective October 2025
3. Rates effective March 2019
4. Rates effective October 2023
5. Rates effective February 2025

Rate comparisons do not consider factors such as geography, how proactive a given utility is regarding capital improvement budgets, and differences in customer base. The rate comparison indicates the projected sewer rates are reasonable compared to similarly

situated municipal utilities in eastern Nebraska, even after implementing the proposed rate increases.

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. The projected test year budget for FY 2025 was approximately \$1.3 million.
2. Projected revenues from existing rates are approximately \$1.2 million for FY 2025.
3. Existing rates would need to increase by approximately \$49,000, or 4%, to provide sufficient revenue to pay projected FY 2025 test year expenses.
4. Implementing a portion of the proposed rate increase as a separate "Infrastructure Charge" would enable the Utility to designate funds solely to fund construction and rehabilitation of electric facilities.
5. Existing high strength surcharges (BOD, TSS, and ammonia) are comparable to similar utilities.

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. Sewer rates should be increased 4% on October 1, 2025 (for FY 2026), 4% for FY 2027, and 4% for FY 2028. The rate ordinance included in Appendix A implements these rate increases.
2. The Utility should consider implementing another 4% rate increase in FY 2029.
3. The rate increase for flat rate customers should be modified from 7% annually to 4% annually to maintain consistency with the general rate increases being proposed.
4. The Utility should designate a portion of the rate increase as an "Infrastructure Fee" with revenue collected from the fee being placed in a separate fund. That fund would be solely used to fund future capital projects. It is recommended that 2% of customer revenue be set aside in the proposed infrastructure fund.
5. The existing rate differential between inside and outside city customers should be kept in place.
6. High strength surcharges should be kept in place. No increases should be implemented.
7. The Utility should evaluate its rates after FY 2029 or if there are any significant changes to the system, including capital improvement or operating expense increases.

Appendix A – Rate Ordinance

ORDINANCE NO. 2025- 104

AN ORDINANCE TO AMEND ORDINANCE NO. 2022-109 TO SET SEWER RATES, FEES, CHARGES, AND COLLECTIONS FOR SEWER SERVICES FROM AND IN THE CITY OF FALLS CITY, NEBRASKA; REPEALING ANY PRIOR ORDINANCES IN CONFLICT THEREWITH, AND ORDERING THE PUBLICATION OF THE ORDINANCE IN PAMPHLET FORM TO PROVIDE FOR EFFECTIVE DATE.

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

SECTION I

That the rates, fees, charges, and collections for the use of the sanitary sewer system be and hereby are those figures and terms set out in the schedule incorporated as Section II of this Ordinance, which schedule and terms shall be on file in the office of the Municipal Clerk for public inspection at any reasonable time.

SECTION II

RESIDENTIAL AND COMMERCIAL SEWER RATES

1. Availability.

Whereas, the City of Falls City, Nebraska has constructed a wastewater collection and treatment works; and whereas, the City must pay all expenses associated with said treatment works and charge the users of said treatment works accordingly; therefore, the following user charge system is established:

It is determined and declared to be necessary and conducive to the protection of the public health, safety, welfare, and convenience of the City to collect charges from all users who contribute wastewater to the City's treatment works. The proceeds of such charges so derived will be used for the purpose of operating, maintaining, and retiring the debt for such public wastewater treatment works.

2. Terms.

- a. "BOD" (denoting Biochemical Oxygen Demand) shall mean the quantity of oxygen utilized in the biochemical oxidation of organic matter under standard laboratory procedure in five (5) days at 20° C, expressed in milligrams per liter (mg/l).
- b. "Normal Domestic Wastewater" shall mean wastewater that has a BOD concentration of not more than 230 mg/l, a suspended solids concentration of not more than 260 mg/l, and ammonia-nitrogen concentration of not more than 25 mg/l.

- c. "Operation and Maintenance" shall mean all expenditures during the useful life of the treatment works for materials, labor, utilities, and other items which are necessary for managing and maintaining the sewage works to achieve the capacity and performance for which such works were designed and constructed.
- d. "Replacement" shall mean expenditures for obtaining and installing equipment, accessories or appurtenances that are necessary during the useful life of the treatment works to maintain the capacity and performance of which such works were designed and constructed. The term "operation and maintenance" includes replacement.
- e. "Residential Contributor" shall mean any contributor to the City's treatment works whose lot, parcel of real estate, or building is used for domestic dwelling purposes only.
- f. "Shall" is mandatory; "May" is permissive.
- g. "SS" (denoting Suspended Solids) shall mean solids that either float on the surface of or are in suspension in water, sewage or other liquids and which are removable by laboratory filtering.
- h. "Treatment Works" shall mean any devices and system for the storage, treatment, recycling, and reclamation of municipal sewage, domestic sewage, or liquid industrial wastes. These include intercepting sewers, outfall sewers, sewage collection systems, individual systems pumping, power and other equipment and their appurtenances; extensions improvement, remodeling, additions and alterations thereof; elements essential to provide a reliable recycled supply such as standby treatment units and clear well facilities; and any works, including site acquisition of the land that will be an integral part of the treatment process or is used for ultimate disposal of residues resulting from such treatment (including land for composting sludge, temporary storage of such compost, and land used for the storage of treated wastewater in land treatment systems before land application); or any other method or system for preventing abating, reducing, storing, treating, separating, or disposing of municipal waste or industrial waste.
- i. "Useful Life" shall mean the estimated period during which a treatment works will be operated.
- j. "User Charge" shall mean that portion of the total wastewater service charge that is levied in a proportional and adequate manner for the cost of operation, maintenance, and replacement of the wastewater treatment works.

- k. "Water Meter" shall mean a water volume measuring and recording device, furnished and/or installed by a user and approved by the City of Fall City.

3. User Charge.

The user charge system, including the monthly service charge and usage rates, shall generate adequate annual revenues equal to 1.1 times the cost of annual operation and maintenance, including replacement and costs associated with debt retirement of bonded capital associated with financing the treatment works, which the City may designate to be paid by the user charge system.

4. Character of Service.

Each user shall pay for the services provided by the City based on his use of the treatment works as determined by water meter(s) acceptable to the City.

5. Monthly Service Charge.

All customers will be charged a monthly service charge based on the size of the meter serving the facility or residence. Customers with more than one meter will be charged the specified rate for each meter serving their facility or residence.

<u>Meter Size</u>	<u>Monthly Service Charge</u>		
	<u>Effective October 1, 2025</u>	<u>Effective October 1, 2026</u>	<u>Effective October 1, 2027</u>
1-inch or less	\$26.60	\$27.67	\$28.77
1½-inch	\$79.79	\$82.99	\$86.31
2-inch	\$132.97	\$138.29	\$143.82
3-inch	\$265.93	\$276.57	\$287.63
4-inch	\$398.92	\$414.88	\$431.47
6-inch and larger	\$562.60	\$585.10	\$608.51

6. Rate Schedule – Usage Rates.

For Residential customers, sewer use rates will be based on the water used during the same month except that sewer use charges for the months of May, June, July, August, September and October shall be based on the customer's average water consumption during the months of November, December, January and February of the same year. If the customer has not established a November, December, January, February average, the monthly charge will be based on the average of all other Residential.

For Industrial and Commercial contributors, user charges shall be based on water used during the current month. If a Commercial or Industrial contributor has a consumptive use of water, or in some other manner uses water which is not returned to the wastewater collection system, the user charge for the contributor

may be based on a wastewater meter(s) or separate water meter(s) installed and maintained at the contributor's expense, and in a manner acceptable to the City.

<u>Usage Class</u>	<u>Usage Rates/100 Cubic Feet/Month</u>		
	<u>Effective October 1, 2025</u>	<u>Effective October 1, 2026</u>	<u>Effective October 1, 2027</u>
Inside City Limits	\$3.86	\$4.02	\$4.18
Outside City Limits	\$5.36	\$5.58	\$5.80

7. Infrastructure Fee.

All amounts are subject to a two percent (2%) Infrastructure Fee. Amounts collected for the Infrastructure Fee shall be segregated into a separate revenue account. Such amounts shall only be used to fund the construction, rehabilitation or rebuilding of capital assets used in the production and delivery of wastewater to customers.

8. Special Conditions.

- a. Industrial contributors who may contribute wastewater of greater concentration than normal domestic sewage shall be metered at a sampling manhole that shall be installed and maintained at the contributor's expense.

Billing shall be as follows:

<u>Wastewater Component</u>	<u>Monthly Surcharge Rates/100 Cubic Feet/Pound above Threshold Limit</u>	
	<u>Threshold Limit</u>	<u>Effective October 1, 2025</u>
BOD (5 day)	1.43 lbs/100 cubic feet (230 mg/L)	\$0.36
TSS	1.62 lbs/100 cubic feet (260 mg/L)	\$0.33
Ammonia-Nitrogen	0.156 lbs/100 cubic feet (25 mg/L)	\$0.87

- b. Any user that discharges any toxic pollutants which cause an increase in the cost of managing the effluent or the sludge from the City's treatment works, or any user which discharges any substance which singly or by interaction with other substances causes identifiable increases in the cost of operation, maintenance or replacement of the treatment works, shall pay for such increased costs. The charge to each such user shall be determined by the Board of Public Works.
- c. The user charge rates established in this article apply to all users, regardless of their location, of the City's treatment works.

9. Terms of Payment.

All bills rendered are net, due and payable on receipt, and delinquent if not paid by 5:00 p.m. on the fifteenth (15th) of the month following the month for which the bill is rendered. Delinquent accounts are subject to a five percent (5%) delayed payment penalty. Unpaid delinquent accounts are subject to disconnection with proper notice. Reconnection may be had during regular working hours upon payment of a non-recoverable fee as established by the Board of Public Works under its service regulations. Reconnection may be had after hours or on weekends and holidays upon receipt of payment of a non-recoverable fee as established by the Board of Public Works under its service regulations.

10. User Charge Review.

The City will review the user charge system every three (3) years, or more frequently if otherwise necessary, and revise user charge rates as necessary to ensure that the system generates adequate revenues to pay the costs of operation and maintenance, including replacement and that the system continues to provide for the proportional distribution of operation and maintenance including replacement costs among users and user classes.

SECTION III

That the original Ordinance No. 2022-109 and any other ordinances or sections passed and approved prior to passage, approval and publication or posting of this ordinance in conflict with the provisions herewith are hereby repealed.

SECTION IV

This Ordinance shall be in full force from and after its passage, approval, and publication. This Ordinance shall be published in pamphlet form and take effect as provided by law.

Passed and approved this ____ day of _____, 2025.

Mayor

ATTEST:

City Clerk

Proposed Additional Parts From Belleville

Quantity	Part #	Description	Price	Total
12		Used Cyl Pack	\$ 2,500.00	\$ 30,000.00
		Rockers,Head,Piston Rod,Liner and every thing hooked to them		
2		Used Cyl Pack (minus rod and piston)	\$ 1,500.00	\$ 3,000.00
		Rockers,Head,Liner and every thing hooked to them		
16	1A-2600	Fuel Lines	\$ 150.00	\$ 2,400.00
16		Exhaust Pipes	\$ 100.00	\$ 1,600.00
2	H724MT	Turbos @ (1000lbs)	\$ 0.80	\$ 1,600.00
2	216613	Intercoolers @ (500lbs)	\$ 0.80	\$ 800.00
1		B&A Pump		\$ 400.00
1		40ft Conex Container High Cube		\$ 4,350.00
		Total		\$ 44,150.00
		Share Each		\$ 22,075.00



EQUIPMENT CO.
 3250 Harvester Road
 Kansas City, Kansas 66115
 (Phone) 913-342-1450 (Fax) 913-342-1377
 sales@americanequipment.us

QUOTATION

DATE	Quotation #
7/30/2025	072925/6KY

NAME / ADDRESS
City of Falls City 2307 Barada Street Falls City, NE 68355

TO CONFIRM ORDER
Quote Accepted by _____
Date _____
P.O. # _____

LEAD TIME	TERMS	REP	FOB	PHONE	FAX #
	Due on Rece...	KAY	KC, KS	402-245-2691	
QTY	ITEM	DESCRIPTION	U/M	COST	Total
1	300	2025 Ram 3500 Tradesman crew cab 4x4 truck (169" wheelbase, 8ft. box) Reading CLS 098S RWI FA011201 Classic II Service Body --- Reading signature hidden hinges. --- Galvannealed steel treadplate floor (A60) --- Electrocothodic primer ("E-Coat") --- Fully powder coated (exterior and interior). --- Slam action tailgate, furnished installed. --- LED Lights for Reverse, Stop, Tail and Turn, furnished installed. --- Partitions pre-piloted for future Master Locking installation. --- Reading paddle handles with rotary security locks. Classic II Service Body, Steel, 98", SRW, Reading white powder coat, 40" standard height, Universal understructure, AA-compartment layout, Fuel fill front. Pooched, recessed bumper-powdercoat white Body powdercoat painted white Fuel Fill Kit Cab Protector 6' Basket Box on Curbside Compartment Installation and Freight		15,146.00	15,146.00T
Quoted by Kent Yahne				Total	



EQUIPMENT CO.
3250 Harvester Road
Kansas City, Kansas 66115
(Phone) 913-342-1450 (Fax) 913-342-1377
sales@americanequipment.us

QUOTATION

DATE	Quotation #
7/30/2025	072925/6KY

NAME / ADDRESS
City of Falls City 2307 Barada Street Falls City, NE 68355

TO CONFIRM ORDER
Quote Accepted by
Date
P.O. #

LEAD TIME	TERMS	REP	FOB	PHONE	FAX #
	Due on Rece...	KAY	KC, KS	402-245-2691	
QTY	ITEM	DESCRIPTION	U/M	COST	Total
		Kansas City, Kansas (KANWY)		9.125%	1,382.07
Quoted by Kent Yalme				Total	\$16,528.07

This quote is valid for 30 days. Applicable taxes not included.



8.15.2025

To:

Board of Public Works

Falls City City Council

Subject: Approval Request – SEL Engineering Services (Items 2, 3, and 4) for SCADA & Relay Upgrade Project

Board Members and Council,

The City entered into an agreement with Farris Engineering in December 2024 to provide engineering services that include system surveys, updated one-line diagrams, device specifications, relay settings development, SCADA specification preparation, and construction period services as part of the ongoing SCADA and Relay Upgrade Project. That work has been instrumental in establishing the technical scope for the next phase of the project.

Based on the findings and scope developed by Farris Engineering, SEL Engineering Services, Inc. has provided a detailed proposal dated July 16, 2025. I am requesting authorization to proceed with the following SEL scope items, which will provide the detailed engineering, design, and automation programming necessary for the upgrade:

- Item 2 – Protection Settings and ICTR Plan (\$48,418)

Development of settings for generators, feeders, transformers, and meters; review of existing SEL device settings; preparation of the Isolation, Commissioning, Testing, and Restoration Plan.

- Item 3 – Retrofit Design (\$80,199)

Modification of existing drawings and creation of approximately 60 updated protection and control design drawings, including one-lines, schematics, wiring diagrams, and panel layouts.

- Item 4 – Automation Settings Services (\$102,390)

Development of Functional Design Specification, SCADA integration programming, HMI screens, RTAC configuration for 39 devices, secure remote access configuration, and creation of up to two custom automated reports.

Total Requested Authorization (Items 2-4): \$231,007.00

Project Recap:

This relay replacement and SCADA (supervisory control and data acquisition) integration project is the first step to modernizing the control and protection of Falls City's electric system. The ability to record electrical events, troubleshooting electric system issues, and immediately know when a circuit trips offline will be gained. The new PDC (power distribution center) and Wartsila Engine

already have existing SEL equipment, standardizing on SEL equipment is highly recommended for future workability and support. This project was partially budgeted in 2024-25. The remainder of the project will be budgeted in 2025-26 fiscal year. Revenue being brought in from the capacity sales will help offset the impact to the Electric Department's reserve funds. The project timeline below outlines the progress to date and the next steps.

Project Timeline:

- December 2024 – Board and Council approved Farris Engineering agreement to assess system, prepare design documentation, and develop SCADA specifications.
- January–June 2025 – Farris conducted field verification, created updated one-line diagrams, identified devices for replacement, and coordinated with City staff on SCADA and relay integration requirements.
- July 2025 – SEL Engineering Services proposal completed based on Farris-developed scope.
- August 2025 (Current Request) – Approval of SEL Items 2–4 to perform detailed protection, control, and automation design and programming.
- October 2025 – Award materials proposed in Item 1 to lowest bidder for procuring new equipment as laid out in Section 1.1.1
- Late 2025–2026 – Request approval of Items 5-7 once the new fiscal year begins. Installation and commissioning of new SEL equipment and SCADA integration, with Farris providing construction period oversight.
- Future phases – Incorporating existing substations and future transmission line substation.

These SEL items will complete the engineering and automation design foundation for the project, allowing us to move forward to installation and commissioning with a fully coordinated and tested design package.

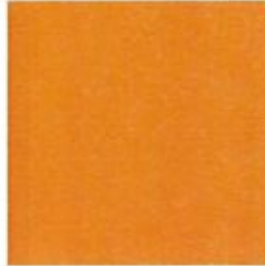
I recommend the Board of Public Works and City Council approve proceeding with SEL Engineering Services Items 2, 3, and 4 so that we can maintain project schedule and deliver modernized, reliable system protection and SCADA integration for the City of Falls City.

Sincerely,

Trevor Campbell
Public Works Director



SEL Engineering Services, Inc.



Proposal for Falls City

Mechanical Relay Replacement

SEL ES Project #: 036053.000.00 (Rev.02)

Submitted: 16 July 2025

Purchase Orders to be made out to SEL Engineering Services, Inc.

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All brand or product names appearing in this document are the trademark or registered trademark of their respective holders. No SEL trademarks may be used without written permission. SEL products appearing in this document may be covered by U.S. and Foreign patents.

SEL products referred to in the proposal are manufactured by Schweitzer Engineering Laboratories, Inc.

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Document Revision Table

Rev.	Issue Date	Notes
00	06/06/2025	Initial issue
01	06/26/2025	Scope Change - Removal of two (2) IEDs and addition of SEL-3620 (Firewall/VPN connection) in Item 1.
02	07/16/25	Scope Change – Add Extra Control Room Totaling Meter, addition of Custom Automated reports, Change in Test Switch part numbers

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1 Scope of Services

SEL Engineering Services, Inc. (SEL ES) is providing this document in response to SEL site visit for finalizing scope development, dated 26 February 2025, by Falls City.

Project Description – Base Scope	Price (USD)
Equipment – Fixed Fee (FF)	
Item 1 – Supply of Equipment SEL ES will supply equipment in the following locations based on the Equipment list in Section 1.1.1 <ul style="list-style-type: none">• PDC• Control Room• Wartsila Switchgear• U9 Wartsila	\$101,640.00
Equipment Total – Fixed Fee	\$101,640.00
Services – Fixed Fee (FF)	
Item 2 – Protection Settings and ICTR Plan: <ul style="list-style-type: none">• SEL ES will provide settings for two (2) SEL-700G Generator Protection relays, nine (9) SEL-751 Feeder relays, one (1) SEL-787-2 Transformer Protection relay, and five (5) SEL-735 Power Quality and Revenue meters in ACSELERATOR Quickset software in.rdb format.• SEL ES to review all existing settings for SEL devices:<ul style="list-style-type: none">○ Twelve (12) SEL relays○ One (1) SEL-2730M Managed 24-Port Ethernet Switch○ One (1) SEL-2488 Satellite-Synchronized Network Clock located in the PDC MV Switchgear• SEL ES will provide an Isolation, Commissioning, Testing and Restoration Plan (ICTR) plan for customer review and approval prior to SEL ES site arrival for the scope of work listed in Items 6 and 7.	\$48,418.00
Item 3 – Retrofit Design SEL ES will modify existing customer provided drawings to develop protection and control design drawings for the SEL relays listed in Item 1 for Control Room, South Industrial, South/North ring bus, Generator G7 and G8, Bus Tie Transformer Differential, and the 4.16kV feeders. This includes as many as sixty (60) drawings for the following: <ul style="list-style-type: none">○ One-line diagrams.○ Panel layout/bill of material/nameplate drawing.○ AC schematics.○ DC schematics.○ Wiring diagrams.	\$80,199.00

<p>Item 4 – Automation Settings Services</p> <ul style="list-style-type: none"> • Functional Design Specification (FDS): <ul style="list-style-type: none"> ○ SEL ES will provide engineering services to develop an FDS that describes the communication architecture and design, representative Human-Machine Interface screens (HMI), I/O list, and a network communication drawing. • SCADA Integration: <ul style="list-style-type: none"> ○ SEL ES will configure settings for one (1) RTAC (Remote Terminal Unit) to poll data from the specified devices and display it on an HMI at the customer's desired location. ○ The RTAC will poll a total of up to thirty-nine (39) Intelligent Electronic Devices (IEDs). It will also include control of the breakers (Open/Close -- does not include SEL-735, Shark meters and OPPD RTU) – See Appendix A for full list of devices. ○ RTAC will be configured to communicate with OPPD RTU – No controls are included (between OPPD RTU and RTAC). It will be a serial link between the two (2) devices and the protocol used will be DNP 3.0. The RTAC will be programmed to communicate with the plant DCS as well. Controls from the DCS to operate the breakers is not included in this scope. • RTAC HMI Screens: <p>SEL ES will use RTAC web-based HMI software to monitor the data retrieved from the IEDs. It will also be used to control breaker operations via SEL IEDs. The data displayed on the HMI will be based on the I/O points list and limited to data available from the IEDs.</p> • Configure the following HMI screens: <ul style="list-style-type: none"> ▪ Five (5) overall one-line screens. ▪ One (1) alarm screen to view and acknowledge active alarms. ▪ Develop eight (8) faceplates for each SEL relay type for a total of thirty-eight (38) devices (OPPD RTU is not included) being used on the system. Faceplates will include relevant tag information pertaining to each IED as well as controls (Open/Close - if applicable). • SEL-3620 Ethernet Security Gateway Configuration: <p>SEL ES will configure SEL-3620 as a Firewall/VPN. This will allow the computer from the office at City Hall to access local HMI (Read only). It will also connect the Simple Mail Transport Protocol (SMTP) server (IT world untrusted network) to the RTAC (OT device trusted network) for email notification on the occurrence of major events. The customer supplies the IP address of the SMTP server and list of the email addresses.</p> • SEL-3622 Security Gateway Configuration: 	<p>\$102,390.00</p>
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SEL ES will configure Ethernet Security Gateway (SEL-3622) as a Port Server. This will allow the RTAC to communicate with the IEDs in Wartsila switchgear and U9.	
<ul style="list-style-type: none">SEL will build up to two (2) custom automated reports based on the customers requirements	
Services Total (FF) – Items 2, 3 & 4	\$231,007.00
Services – Per Diem (PD)	
Item 5 – Installation	\$76,400.00
<p>SEL ES will provide up to six (6) days of onsite support by three (3) SEL ES Engineers/Technicians for a total of eighteen (18) days at the Customer's facility in Falls City, NE. Support will be provided over one (1) mobilization per SEL ES Engineer. This includes the cost of travel and related expenses.</p> <ul style="list-style-type: none">SEL ES will also provide and/or complete the following:<ul style="list-style-type: none">Demolition of existing electromechanical relays, modification of existing panels, and installation of new SEL equipment and custom panels.Field wiring of all new equipment:<ul style="list-style-type: none">Seventeen (17) relays (SEL-735, SEL-751 and SEL-700G, SEL-787).Eleven (11) custom plates with twenty-nine (29) ABB test switches.One (1) RTACOne (1) SEL-2730M Switch.One (1) installation of the SEL-2240 Axion.Two (2) SEL-3622 Security Gateways.One (1) SEL-3620 Security Gateway.All new SIS wire and consumables to support installation (terminals, ferrules, labels, zip ties, etc.)	
Note: Additional days and mobilizations can be provided on a Per Diem basis.	
Item 6 – Protection Commissioning	\$52,500.00
<p>SEL ES will provide up to six (6) days of onsite commissioning support by two (2) SEL ES Engineers/Technicians for two (2) SEL-700G, nine (9) SEL-751, one (1) SEL-787-2, and five (5) SEL-735 meters at the Customer's facility in Falls City, NE. This includes the cost of travel and related expenses, and the use of two (2) Omicron test sets for six (6) days each. Support will be provided over one (1) mobilization per SEL Engineer/Technician. SEL ES will also provide and/or complete the following:</p> <ul style="list-style-type: none">Relay Omicron Test Plans.Relay Omicron Test Reports.Relay Sequence of Events Summary.	

<ul style="list-style-type: none"> ○ Triggered Relay Event Reports after Energization. ○ Relay Meter Report after Energization. ○ As-left Relay Setting Files. ○ Field Service Report. <p>Note: Additional mobilizations, if needed, can be added on a Per Diem basis.</p>	
Item 7 – Automation Commissioning	\$45,700.00
<ul style="list-style-type: none"> • SEL ES will provide up to five (5) days of onsite support with two (2) SEL ES Engineers / Technicians for a total of ten (10) days at the Customer's facility in Falls City NE. Support will be provided over one (1) mobilization per SEL Engineer/Technician. SEL ES engineers/technicians will work ten (10) hour days. This support includes travel expenses and the use of two (2) Omicron test sets. The primary objectives are to upload settings to the devices, verify communication links between the RTAC and IEDs, validate HMI displays and alarms, test up to 30% of data points with the DCS, and confirm all control operations from the RTAC to the IEDs via the RTAC HMI. • The devices to be commissioned include two (2) SEL-700G, nine (9) SEL-751, one (1) SEL-787-2, five (5) SEL-735 meters, one (1) RTAC, one (1) SEL-2730M, one (1) SEL-3400, two (2) SEL-3622, one (1) SEL-3620, and one (1) SEL-2240 [®]. 	
Services Total (PD) – Items 5, 6 & 7	\$174,600.00
Total Base - Equipment and Services (FF and PD)	\$507,247.00

Option Description	Price (USD)
Services– Fixed Fee	
Item 8 - Maintenance contract to include remote support for HMI	\$6,113.00
Maintenance contract for HMI remote support: five (5) hours per month for six (6) months.	
Total Price (FF)	\$6,113.00
Total Base & Optional (FF & PD)	\$513,360.00

All quoted prices are exclusive of any sales, value-added, or similar taxes, which will be added, if applicable, at the statutory rate(s) at the time of invoicing.

The pricing includes project management and administration costs.

1.1 Deliverables to Customer

1.1.1 Equipment

SEL ES will provide the following equipment to Falls City ("Customer")

- **PDC:**
 - One (1) SEL-2240 Axion® - Configured with one (1) SEL-2243 Power Coupler, and one (1) SEL-2245-2 DC Analog Input Module (Sales Item Number: 2240#YBXL).
 - One (1) SEL-C276 EIA-232 Serial Cable with IRIG-B (Part Number: C276#6BC9).
 - One (1) SEL-C642 Serial Cable for SEL-2890 to PC (4 ft, RS-232, DTE-DCE, DB9 F/DB9 F/5V PS, Pin 1 Power, Hardware Flow Control) (Sales Item Number: C642).
 - One (1) BNC Tee (Female/Male/Female, Equipment Mount) (Sales Item Number: 240-1799).
 - Two (2) SEL-9322 15VDC Power Supplies for SEL-3622 (Sales Item Number: 93226XX).
 - Five (5) SEL-C962 Coaxial Cables for IRIG-B distribution (Part Number: C962#KIDFC).
 - Three (3) Wire-Lead Terminators, 50 Ohm (Sales Item Number: 915900036).
 - Eight (8) SEL-C963 Coaxial Cables for IRIG-B Distribution (Part Number: C963#6N49).
- **Control Room:**
 - One (1) SEL-3350 Real Time Automation Controller (RTAC) (Sales Item Number: 3350#W98V).
 - One (1) SEL-2730M Managed 24-Port Ethernet Switch (Sales Item Number: 2730M#7G49).
 - One (1) SEL-3620 Ethernet Security Gateway (Sales Item Number: 3620#1VTM).
 - One (1) SEL-3400 IRIG-B Distribution Module (Part Number: 3400A300D1).
 - Thirteen (13) SEL-C963 Coaxial Cable for IRIG-B distribution (Part Number: C963#6N49).
 - One (1) SEL-C963 Coaxial Cable for IRIG-B distribution (Part Number: C963#G6H6).
 - Three (3) SEL-C962 Coaxial Cables for IRIG-B distribution (Part Number: C962#KDFC).
 - One (1) SEL-C808 62.5/125 µm Multimode Fiber-Optic Cable (Sales Item Number: C808#KJM7).
 - One (1) SEL-C478A Serial Cable for SEL-3390 S8 (Sales Item Number: C478A#FJ6H).
 - Eighteen (18) Category 5e Ethernet Cables (Sales Item Number: CA605#2NJJ).
 - One (1) Category 5e Ethernet Cable (Sales Item Number: CA605#M7K4).
 - Three (3) Wire-Lead Terminators, 50 Ohm (Sales Item Number: 915900036).

- Two (2) SEL-2812 Fiber-Optic Transceivers With IRIG-B (Sales Item Number: 2812MRX0).
- Eleven (11) Fairview Microwave DB9 male connectors (Sales Item Number: FMCN45980).
- One (1) Dell 24 Monitor - P2425H
- Logitech MK270 Wireless Keyboard and Mouse combo for Windows, 2.4 GHz Wireless, Compact Mouse, Black
- **Control Room - South Industrial:**
 - One (1) SEL-751 Feeder Protection Relay (Sales Item Number: 751#8A00).
 - Custom Plate with two (2) ABB FT-1 Test switches including one (1) C774B430G20 and one (1) C129A501G01.
- **Control Room - South/North Ring Bus:**
 - Two (2) SEL-751 Feeder Protection Relays (Sales Item Number: 751#8A00)
 - Custom Plate with four (4) ABB FT-1 Test switches including two (2) C774B430G20 and two (2) C129A501G01.
- **Control Room - Generator G7:**
 - One (1) SEL-700G-1 Generator and Intertie Protection Relay (Sales Item Number: 700G#7H27).
 - One (1) SEL-735 Power Quality and Revenue Meter with Monochromatic Display (Sales Item Number: 735#FW27).
 - Custom Plate with four (4) ABB FT-1 Test switches including three (3) C774B430G20 and one (1) C129A501G01.
- **Control Room - Generator G8:**
 - One (1) SEL-700G-1 Generator and Intertie Protection Relay (Sales Item Number: 700G#7H27)
 - One (1) SEL-735 Power Quality and Revenue Meter with Monochromatic Display (Sales Item Number: 735#FW27).
 - Custom Plate with four (4) ABB FT-1 Test switches -three (3) C774B430G20 and one (1) C129A501G01.
- **Control Room - Bus Tie:**
 - One (1) SEL-751 Feeder Protection Relay (Sales Item Number: 751#8A00).
 - One (1) SEL-735 Power Quality and Revenue Meters with Monochromatic Display (Sales Item Number: 735#FW27).
 - Custom Plate with three (3) ABB FT-1 Test switches including two (2) C774B430G20 and one (1) C129A501G01.
- **Control Room - Totalizing:**
 - One (1) SEL-735 Power Quality and Revenue Meters with Monochromatic Display (Sales Item Number: 735#FW27).
 - Custom Plate with three (3) ABB FT-1 Test switches including one (1) C774B430G20 and one (1) C129A501G01.

Supply of 4.16kV Bus Feeders for:

- **Control Room - Old Hospital / West Residential and Station Power:**
 - Two (2) SEL-751 Feeder Protection Relays (Sales Item Number: 751#GH74).
 - Two (2) SEL-735 Power Quality and Revenue Meters with Monochromatic Display (Sales Item Number: 735#FW27).
 - Custom Plate with six (6) ABB FT-1 Test switches including four (4) C774B430G20 and two (2) C129A501G01.
- **Control Room - N.E Residential:**
 - One (1) SEL-751 Feeder Protection Relay (Sales Item Number: 751#GH74).
 - Custom Plate with two (2) ABB FT-1 Test switches including one (1) C774B430G20 and one (1) C129A501G01.
- **Control Room - East Residential and East Commercial:**
 - Two (2) SEL-751 Feeder Protection Relays (Sales Item Number: 751#GH74).
 - Custom Plate with four (4) ABB FT-1 Test switches including two (2) C774B430G20 and two (2) C129A501G01.
- **Upstairs Mezzanine - Bus Tie Transformer:**
 - One (1) SEL-787-2 Transformer Protection Relay (Part Number: 787#M5TD).
 - Custom Plate with two (2) ABB FT-1 Test switches including one (1) C774B430G20 and one (1) C129A501G01.
- **Wartsila Switchgear:**
 - One (1) SEL-3622 Security Gateway (Sales Item Number: 3622#H8J6).
 - Four (4) C605A Serial Cables (Sales Item Number: C605A#F7H7).
- **U9 Wartsila:**
 - One (1) SEL-3622 Security Gateway (Sales Item Number: 3622#H8J6).
 - Two (2) C605A Serial Cables (Part Number: C605A#F7H7).

1.1.2 Documentation

SEL ES will provide the following documentation to the Customer:

- Isolation, commissioning, testing, and restoration (ICTR) plan.
- Relay Omicron test plans.
- Relay Omicron test reports.
- Relay Sequence of Events summary.
- Triggered relay event reports after energization.
- Relay meter report after energization.
- As-left relay setting files.
- Red-marked P&C drawings.
- Field Service Report.

- One-Line Diagrams.
- Panel layout/bill of material/nameplate drawing.
- AC Schematics.
- DC Schematics.
- Wiring Diagrams.
- Communication Drawings.
- As-left RTAC and other communication settings files and documentation.
- Protection system settings in ACSELERATOR QuickSet[®] Software database file format.

Note: All drawings will be provided in AutoCAD format (.dwg) version 2013 unless otherwise noted.

1.2 Deliverables to SEL ES

The Customer will provide the following items to SEL ES:

- Customer outage plan.
- Primary equipment switching steps and lockout/tagout procedure with dates.
- Customer example ICTR plans, if available.
- Site-specific/Customer training requirements.
- Required personal protective equipment.
- Site point of contact information and site address.
- Existing relay setting files.
- An approved set of existing overall and relaying drawings for the application and relevant standards.
- All pertinent CT and PT data are required for relay settings.
- Existing as-built ac, dc, and wiring drawings (AutoCAD or MicroStation).
- Any other information needed for the successful completion of this project.

1.3 Change in Scope

In the event of a change in scope, the contract amount and schedule shall be equitably adjusted. The party identifying a potential change in scope will request the change of scope to the other in writing (fax, email, or letter). SEL ES will identify any budget or schedule impact and submit it for approval. SEL ES will proceed with the work as soon as SEL ES receives written approval, in accordance with established contract provisions.

2 Payment and Work Schedule

2.1 Purchase Order Instructions

We request that the Customer use the following name and address when issuing a Purchase Order (PO).

SEL Engineering Services, Inc.

2350 NE Hopkins Court

Pullman, WA 99163

- Purchase Order must reference SEL standard Terms and Conditions (T&Cs), or previously agreed contract T&Cs.
- Purchase amount must be for full amount of proposed project plus any selected options.
- Purchase Order can be issued to the contact(s) listed in the SEL ES Contact Information section in this proposal.

2.2 Payment Milestones

Milestone Activity - Base	Price (USD)
Equipment - FF	
1. Equipment Ordered	\$101,200.00
Services - FF	
2. Receipt of PO	\$90,000.00
3. Submission of Protection Settings	\$28,418.00
4. Submission of Automation Settings	\$62,830.00
5. Submission of Drawing Package	\$50,199.00
Services - PD	
6. Installation & Commissioning (Invoiced Monthly as Per Diem)	\$174,600.00
Total Base Price (FF+PD)	\$507,247.00
Optional Services - FF	
1. Remote Support for HMI five (5) Hours Per Month for two (2) Years	\$6,113.00
Total Base & Optional Price (FF+PD)	\$513,360.00

Unless indicated otherwise in this proposal, the price does not include the cost of any payment, performance, and/or warranty security instrument.

This proposal is valid for 60 days. SEL ES reserves the right to withdraw this offer if mutually accepted credit terms cannot be agreed upon.

2.3 Payment and Credit Terms

If your company does not have established credit terms sufficient to cover this purchase, SEL ES reserves the right to require any of the following: credit information, prepayment, letter of credit, or progress payments prior to acceptance.

Work cannot be initiated until adequate credit terms have been established.

Payment Terms: Net 30 days after date of invoice.

2.4 Schedule

SEL will furnish a schedule during the project kickoff meeting after receipt of a purchase order and agreed upon terms.

Failure to supply requested information in a timely manner will affect the schedule and will subject the Customer to additional charges as set forth in Section 2.5. If a project is delayed or suspended, the revised project schedule will be based on present workload and staff availability.

Proposed schedules are based on present workloads and, if applicable, material and equipment deliveries. The schedule may change depending upon the start date and the impact of work that may be awarded to SEL ES between the date of this proposal and the date of the award.

Schedule is subject to acceptable payment and credit terms.

The schedule will be equitably adjusted in the event of changes in scope or in the event of delays attributable to the Customer or Customer's separate contractors, unforeseen conditions, or causes beyond the control of SEL ES.

2.5 Suspension, Work Disputes, Termination

1. SEL shall proceed with the performance of the Project; provided, however, SEL may suspend its performance of the Project if:
 - a. A dispute arises between the Parties, and the dispute must be resolved to properly proceed with the Project, including, but not limited to, a dispute regarding the scope of SEL's work;
 - b. Customer fails to timely pay SEL all undisputed amounts arising from any contract between SEL and Customer;
 - c. Customer becomes insolvent, is placed into receivership, becomes the subject of proceedings under the laws relating to bankruptcy, or admits in writing to its inability to pay its debts as they become due;
 - d. For thirty (30) days or more the Customer fails to provide information or access necessary for SEL to complete the Project or the Customer has not responded to a request by SEL about such information or access;
 - e. Customer fails to provide a safe work environment; or
 - f. Customer, in writing, directs SEL to suspend performance of the Project.
2. If SEL suspends performance of the Project in accordance with this section, then:
 - a. SEL shall have no liability for any damages due to such suspension, including, but not limited to, delay damages;
 - b. The Parties shall, in writing, agree upon a revised schedule for SEL to perform the Project once the suspension ends;
 - c. Customer shall pay SEL for labor completed prior to the suspension, which shall be based on hours incurred and billed at the contracted rates or, if none stated, at current SEL billing rates;
 - d. Customer shall pay SEL for all materials procured prior to suspension for panels and products, if applicable, which shall be billed at contracted rates or, if none stated, at actual cost-plus fifteen percent (15%);

- e. Customer shall pay SEL for all other expenses incurred by SEL prior to the suspension, which shall be billed at the contracted rates or, if none stated, at actual cost-plus fifteen percent (15%);
- f. If SEL demobilizes, then Customer shall pay SEL a demobilization fee of the greater of Ten Thousand Dollars (\$10,000) or ten percent (10%) of the Agreement price;
- g. If SEL remobilizes after one hundred eighty (180) days of the initial date of suspension, then SEL shall evaluate the remaining scope of work, and negotiate a change order to account for changes to price and/or the schedule; and
- h. If SEL's performance of the Project is suspended for sixty (60) days or more, then either Party may immediately terminate this Agreement upon written notice to the other party.

3 Clarifications and Exceptions

SEL ES developed the scope of work, schedule, and price based on the information provided to us as listed in this proposal. Should additional or changed work be required, including such work resulting from unusual conditions or for any other reasons that are not evident from the information provided, changes to the price or schedule may result.

SEL ES will assign a project manager to the project. The project manager will oversee and maintain the schedule within SEL ES. The project manager will also be the point of contact with the Customer in order to maintain a smooth flow of information.

For safety reasons, SEL ES service personnel will not plan to work more than ten (10) hours per day. Should job requirements dictate work hours in excess of ten (10) hours per day, SEL ES and the Customer must review the requirements and agree on an appropriate plan that addresses safety concerns and the reasonableness of the hardship that the excessive hours place on SEL ES personnel.

3.1 Clarifications

SEL ES provides the following clarifications in a sincere effort to ensure we have a common understanding with our clients. It is not intended to deflect or reduce our commitment to serving the client. On the contrary it is meant to ensure we have a truly common understanding of our scope of supply. Please read the clarifications carefully. SEL ES remains open to working with the client to adjust, should there be a disconnect in our mutual understanding.

1. This proposal includes an FDS. The FDS will establish the design basis, equipment part numbers, and document-specific Customer requirements. As a part of this document, SEL ES will determine if additional equipment is needed to fulfil the requirements and may suggest value-engineered solutions. The FDS is a critical design document that must be finalized and approved by all responsible parties early in the design phase. The signed and approved FDS supersedes any proposal, specification, or other preliminary design documents. The programming and configuration of relays will not begin until after the standard FDS is approved by the Customer.
2. SEL ES will configure the RTAC to collect up to thirty (30) analog and thirty (30) digital tags per IED. It will also include controls (Open/Close breaker operation) for the applicable SEL relays.
3. No training is included in this proposal. The customer's preferred training type must be determined before it can be added to this proposal at additional cost.
4. Commissioning schedule will be based on availability of staff at the time the outage dates are confirmed and locked in. Commissioning will not be scheduled on holidays, weekends, or outside standard dayshift work hours.
5. Unless otherwise stated above, the SEL ES commissioning scope of work considers testing of SEL equipment only.
6. During onsite commissioning support, SEL ES engineers will work under the direction of the Customer's engineer and will assist with technical issues that arise during commissioning.
7. The Customer shall provide a senior electrician, or otherwise qualified person, to assist with commissioning activities on site. This would include:
 - a. Assistance with point-to-point testing to verify correctness of wiring
 - b. Assistance with wiring corrections if any errors are encountered

8. The Customer will perform all lock-out tag-out (LOTO) switching, grounding operations, and create all required switching orders and LOTO work permits.
9. SEL ES has allowed for normal commissioning planning and commissioning plan approval but has not allowed for extra onsite training. It is intended that site orientation will happen on the first visit and is included in the onsite commissioning time. Site-specific training will be provided by the Customer. Training in excess of four (4) hours shall be subject to additional charges covered under a change order.
10. The Customer will assist in obtaining all required information and act as the point of contact until all information is received and validated from all equipment vendors.
11. SEL ES will perform this project work based on the information and data provided by the Customer. Subsequent design revisions after SEL ES starts the project may require a change order for additional costs and may affect the final deliverables schedule.
12. If the Customer does not meet credit requirements, SEL ES will require a letter of credit, a bank guaranty, or a bond in the amount of the project value or prepayments for each milestone. This guaranty or bond will be at the Customer's expense and shall be valid for the life of the project. In the event an unpaid or past due amount exists at 30 days before the expiration of the guaranty or bond, then the Customer shall provide a replacement guaranty or bond prior to the expiration of the original guaranty or bond.
13. Hardware and settings development for non-SEL devices, including routers and gateways, are not included in the scope. SEL ES will provide communication parameters for the non-SEL devices to be programmed by third parties.
14. Time synchronization for non-SEL devices can be provided if these devices support IRIG-B or SNTP time signals.
15. The Customer will provide all protective element set points and/or the existing relay settings. Power system studies or relay coordination studies review are not included in this proposal. This can be provided as an additional service.
16. SEL ES assumes that the relay coordination and other protective set points for devices upstream and downstream of this project are correct. The verification of this data is not included in this scope of work.
17. Panel products provided in this scope of work are not UL listed. UL listing service is available as an option.
18. The customer is responsible for running the IRIG-B cables and Multi-Mode Fiber Optic cables from the Control Room to the PDC, U9 Wartsila, and Wartsila SWGR, as indicated in the attached communication drawings. It may be noted that the maximum distance from the clock SEL-2488 is five hundred (500) feet and the same (maximum distance) for the SEL-3400 is one hundred and thirty (130) feet.
19. SEL is dedicated to ensuring that we provide the best overall value to our Customers. We are committed to integrity and transparency. During the project, price differences may arise due to various contributing factors outside of SEL's control. To avoid building in excessive contingency, SEL shall discuss with the client and pass on any price differences in such cases. For example, projects that require design activities to be completed before placement of panel or equipment orders to the SEL panel shop will result in any increase or decrease in product price at the time of order placement to be billed to the Customer, based on the actual price.

20. Our proposal includes pricing for items listed in Sections above. Any other services not listed in this proposal are excluded from the offer.

3.2 Per Diem

SEL ES will perform onsite work on a per diem basis unless the Customer and SEL ES agree on other arrangements. The party identifying a potential change in scope will request the change of scope to the other in writing (fax, email, or letter). SEL ES will identify any budget or schedule impact and submit it for approval. SEL ES will proceed with the work as soon as SEL ES receives written approval, in accordance with established contract provisions. Refer to Table 1 for the per diem rates.

Table 1 Per Diem Rate Table (USD)

Item	Description	Price (USD)
1	Mobilization fee per U.S. personnel	Distant (requires air travel) = \$5,850 Local (within 200 miles) = \$2,950
2	Daily rate per U.S. personnel	Weekday rate = \$2,950/day Saturday rate = \$4,425/day Sunday and holiday rate = \$5,900/day

All quoted prices are exclusive of any sales, value-added, or similar taxes, which will be added, if applicable, at the statutory rate(s) at the time of invoicing.

The following details apply to Table 1:

- No receipts will be provided as part of the per diem rates.
- The mobilization fee is defined to include the labor and travel costs associated with transporting one person roundtrip to and from the Customer's site.
- The daily rate is the charge per person, per day. Typical working hours are 8 a.m. to 6 p.m., Monday through Friday. Lunch shall be up to 60 minutes with two 15-minute breaks each day. If all the onsite work cannot be performed during typical working hours, then the daily per diem rate will be billed at 1.5 times the above rate for work performed Monday through Friday. Onsite work performed on Saturday, Sunday, or on a holiday shall be agreed upon between the Customer and SEL ES in advance and be subject to additional charges.
- Time spent by SEL ES personnel on site while waiting standby, training, or traveling to and from the site will be considered billable time.
- Per diem rates are valid for work performed within one year of the proposal date.
- Holidays observed for U.S. Offices include New Year's Day (observed), Civil Rights Day, Memorial Day, Juneteenth, Independence Day (observed), Labor Day, Veterans Day, Thanksgiving Day, Thanksgiving Friday, and Christmas Day (observed).

3.3 On-Site Commissioning Services

SEL ES personnel performing onsite commissioning and testing support will:

- Adhere to both Customer- and SEL ES-required operational and **safety** processes and procedures. SEL ES personnel will execute safety expectations to the more rigorous of either the Customer or SEL ES safety requirements. The minimum SEL ES safety expectations include:

Use personal protective equipment (PPE), including Category 2 arc-rated (AR) flame-resistant (FR) clothing, safety glasses, ear plugs, hard hat, and safety toe protective footwear.

- Perform daily tailboard meetings. If site conditions change unexpectedly, a subsequent tailboard meeting shall be performed.
- Limit SEL ES employees' arc-flash energy exposure to 8 cal/cm² (see Note 1).
- Prohibit SEL ES employees from working with asbestos-containing material (see Note 2).
- Follow Customer notifications to SEL ES personnel concerning any special safety training, prior to onsite commissioning and testing activities (training time shall apply to onsite support time).
- Perform all work activities using the SEL **human performance** tools, as applicable. The SEL human performance tools will include, but are not limited to:
 - Stop-work authorization. Initiate a stop-work and/or time-out when conditions change or abnormal situations or discrepancies arise.
 - Three-part communications.
 - Flagging, taping, signage, and barriers.
 - Independent verifications and/or reviews of critical steps in the evolution of work.
 - Performance of place-keeping methods to maintain tracking of critical steps.
 - Performance of pre-job briefing and walkdown before working on active control schemes, including breaker failure, local and remote breaker backup, transfer trip schemes, remedial action scheme activation, etc.
- Participate in and execute **energy control** processes as required by the Customer and as stipulated in the SEL ES commissioning procedures. The minimum energy control expectations include:
 - Development of an SEL ES-written testing and commissioning plan, according to the scope of this proposal.
 - Review and perform a walkdown inspection of applicable energy control boundaries (lockout/tagout [LOTO]). Verify the installation and/or closure of any installed safety grounds and/or switches and open points. Ensure that tagging is in place and/or controlled by the Customer's designated authority (dispatch) (see Note 3).
 - Sign on to the Customer's clearance order or permitting processes and subsequent release from clearance when the work evolution ends.
- Provide **site leadership**, direction, and Customer collaboration and communications during the job-site work execution, equipment testing, wiring verifications, and equipment energizing. The site leadership will encompass the following:
 - Verification and/or validity of "Issue for Construction" engineering documentation.
 - Technical supervision of crews performing demolition and wiring activities.
 - Management of sequencing of testing activities according to the preapproved testing and commissioning plan.
 - Performance of wire checks and circuit verifications.
 - Execution of primary current injection testing.

- Execution of secondary current injection testing.
- Management of the energization and testing of control schemes and protective relays.
- Performance of the verification of settings and configuration files.
- Preparation of documentation of commissioning events.
- Communication of regular/daily Customer updates regarding the site status and/or progress and the equipment configuration.
- Assumption of responsibility for all work activities performed under the SEL ES scope of this proposal. Unexpected outcomes including equipment issues, product defects, and safety or human performance issues will immediately initiate a stop-work time-out and the Customer and SEL ES leadership must be engaged.
- Responsibility to provide Customer support for emergent or emergency situations not directly associated under the SEL ES scope of this contract.

If an emergent or emergency situation arises with the Customer's equipment (e.g., load at risk or load lost), and Customer assistance is needed, SEL ES personnel will assist and/or advise the Customer with respect to the remediation of the emergent or emergency situation without a preapproved testing plan. During the emergent or emergency situation, SEL ES personnel will work under the direction of the Customer and will be available in a technical support role only.

Note 1: Electrical outages (controlled through LOTO or other clearance processes) should be considered to eliminate risk of employee exposure to arc-flash incident energy. If the normal incident energy is above 8 cal/cm², SEL ES will work with the Customer to evaluate the options to reduce fault current and fault current clearing times, including creating temporary settings changes to speed up protection, opening tie breakers, and other incident energy reduction techniques. If an arc-flash study is required to determine the incident energy level, SEL ES will provide a proposal to do this work under a separate contract.

Note 2: SEL ES employees will not perform any work activities on asbestos-containing material or presumed asbestos-containing material within the work zone that will be disturbed during normal work activities or material that is already in a friable state, until a negative test result is received from a certified laboratory verifying the absence of asbestos in the workplace. If a positive result is confirmed indicating that any hazardous material is present, no work activities shall commence or resume without complete remediation by qualified contractors. It will be the responsibility of the equipment and/or asset owner to mitigate any identified and verified asbestos hazards.

Note 3: SEL ES personnel do not provide services for switching of the Customer's primary equipment to establish LOTO and/or clearance orders. The Customer must provide qualified personnel for switching primary equipment to establish primary LOTO and/or clearance zones for commissioning and testing activities.

3.4 Relay Setting Service

Relay settings will be selected to maintain coordination, to the extent that it is practical to do so. If system coordination cannot be maintained, SEL ES will work with the Customer to determine the best course of action. Any fault study developed or performed will be limited to that as defined under Section 1: Scope of Services. Adjacent substations and equivalent systems within one line segment of the study area will be included to verify coordination. All pertinent fault and relay data are to be provided by the Customer in a timely manner. Remote substation relay settings, evaluation, and recommendations are beyond the scope of this project.

Relay settings and supporting documentation are provided by electronic means. The documents include relay settings, supporting calculations, pertinent fault study results, and overcurrent coordination curves, as required in Microsoft Word or Adobe Acrobat format. In addition, these documents will also include

settings for all SEL relays in an ACSELERATOR QuickSet® SEL-5030 Software database to facilitate setting the relays.

3.5 Cyber Security – Project Passwords

To maintain security during the processes of engineering, fabrication, factory tests, shipment, delivery, onsite testing, and commissioning, the electronic devices in this system are assigned project passwords. They are specific to this project and are controlled at SEL ES on a strict need-to-know basis.

As part of the final deliverables from SEL ES, the Customer will receive documentation identifying the project passwords in each of the delivered products. SEL ES recommends that the Customer change the project passwords to Customer-defined passwords upon receipt of their products.

SEL ES policy is to change passwords; however, SEL ES will follow the Customer policy regarding passwords as advised.

3.6 Expense Overhead

3.6.1 Test Equipment

The following test equipment will be billed at the rate of \$450 per day for bench testing and/or Customer-witnessed testing at an SEL ES facility or for any testing performed at the Customer's site. This fee includes ground shipping costs. Air or other expedited shipment is available for an additional fee.

- Omicron or Doble

4 SEL ES Safety Program

4.1 Safety

SEL ES is committed to the safety of its employees and Customers, and our employees practice work rules to ensure compliance with industry standard safety methods and federally mandated requirements.

SEL ES safety metrics include:

- ORIR (OSHA Recordable Incident Rate): 0.33 year-ending 2023.
- DART (Days Away [from work], Restricted, and Transfer): 0.00 year-ending 2023.

4.1.1 SEL Human Performance

SEL ES project procedures are designed to highlight human performance improvement (HPI) error precursors and implement tools to place barriers against hazards encountered in engineering work and in the field. HPI tools that are built into the daily work of SEL ES engineers include, but are not limited to:

- Peer-check requirements
- Questioning attitude
- Stop work
- Policy adherence
- Effective communication strategies
- Documentation of good catches and near misses
- Participation in surveys and questionnaires to obtain feedback

4.1.2 Qualified Electrical Worker Training

Employees shall complete SEL Qualified Electrical Worker (SQEW) training to work in the field. The two-day course is comprised of section competencies measured through quizzes. The second day, employees collaborate, respond to real-life scenarios encountered in the field, and teach the class their evaluation. SQEW training covers:

- National Fire Protection Association (NFPA) 70E®
- Shock and arc-flash hazards and approach boundaries
- Risk assessment
- HPI tools and applications
- PPE in accordance with the Occupational Safety and Health Administration (OSHA) and NFPA 70E
- Substation equipment, entry, and protocols
- Step and touch potential
- Control of hazardous energy (LOTO)
- Electrically safe work conditions
- Situational awareness

- Project Safety Plan
- Daily Tailboard
- Energized Electrical Work Permit
- Stop Work Procedure
- Other electrical safety topics

4.1.3 SEL Field Safety Manual Training

The scope includes all SEL employees who visit Customers' sites to perform work in which the job may expose them to physical, mechanical, electrical, chemical, or radiological hazards. SEL ES complies with all local, state, and federal laws, as well as with other regulations relative to the methods of performing work. The contents meet or exceed the requirements of OSHA regulations and NFPA 70E.

4.1.4 Commissioning Qualification

Commissioning personnel are qualified within their area of expertise (i.e., automation, protection) and progress with greater levels of authority based on hands-on performance, demonstration of knowledge in each competency, and by final qualification via a review panel process and supervisory evaluation.

4.1.5 Event Reporting and Investigation

SEL ES has a robust event reporting and investigation program to collect safety data from employees when hazards or potential hazards are encountered while working. The goal is to proactively educate employees, create awareness, and put barriers against hazards in place to improve safety performance. A communication program provides information to employees regarding the good catch/near miss and allows discussion as to why they are important to safety performance.

5 Project Quality Plan

SEL maintains a documented quality system that meets the requirements of ISO 9001.

SEL ES strives to design, develop, and deliver dependable, quality solutions that exceed Customer expectations by applying the example SEL ES Project Procedure illustrated in Figure 1. The procedure and subordinate work instructions encompass a sequential, phase-gate design process that is tailored to the specific scope of the project. The primary goal is to design in quality from the beginning of the project. Time spent early on to ensure that the Customer's project requirements and the design basis are correct saves time and effort in later phases for the Customer, the project team, and others involved.

The SEL ES Project Procedure for a typical project has phases for planning, definition, development, testing/validation, commissioning, and close out. Detailed design reviews of requirements and deliverables by competent technical reviewers from SEL ES authorized reviewer lists ensure the quality of deliverables. Testing and validation processes prove the performance of the solution for the Customer's application.

The Customer has an important role in the process. Throughout the project, SEL ES will communicate project status and provide opportunities to define requirements, review deliverables, and provide feedback on SEL ES performance. Additionally, when Customers define hold/witness points or approval requirements, SEL ES will include the requirements in its detailed project plans to guarantee compliance.

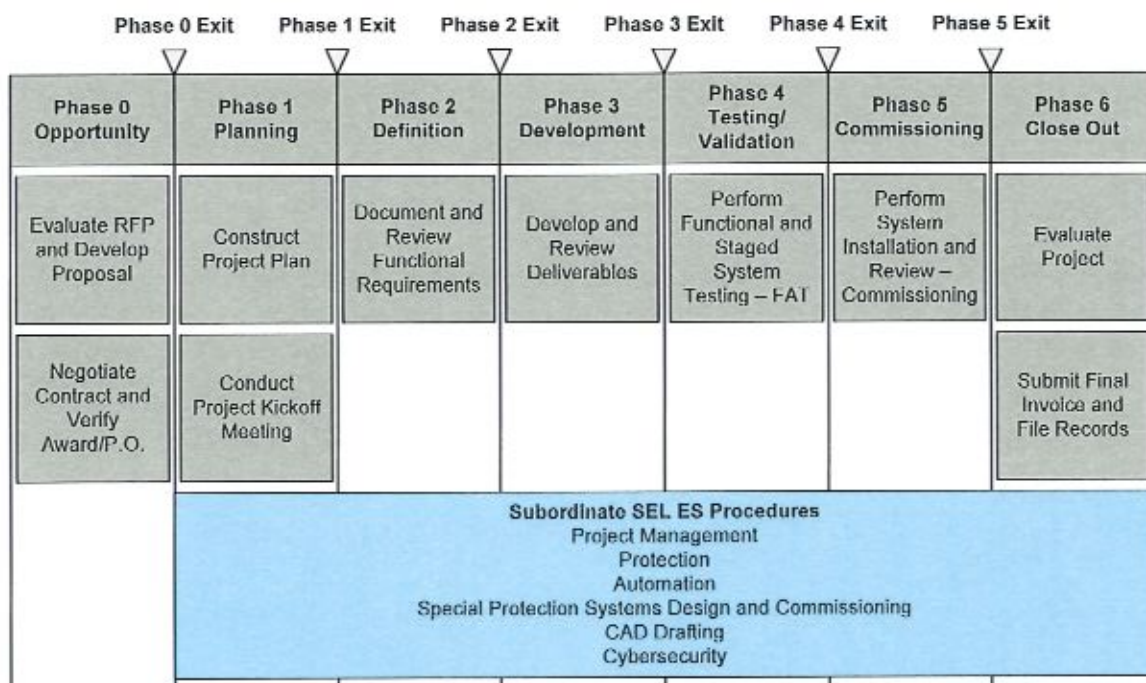


Figure 1: Example SEL ES Project Procedure Diagram

6 SEL ES Terms and Conditions

To accept this proposal, please return this sheet, signed and dated. All purchase orders shall be issued to **SEL Engineering Services, Inc.**

Falls City ("Customer")

2307 Barada Street

Falls City, NE 68355

USA

Signature: _____

Print Name: _____

Title: _____

Date: _____

SEL Engineering Services, Inc. ("SEL ES")

2350 NE Hopkins Court

Pullman, WA 99163

USA

Signature: _____

Print Name: _____

Title: _____

Date: _____

Contract Information (to be completed by client):

Contract Amount: \$ _____

Client PO/

Reference/Contract#: _____

Ship To Address: _____

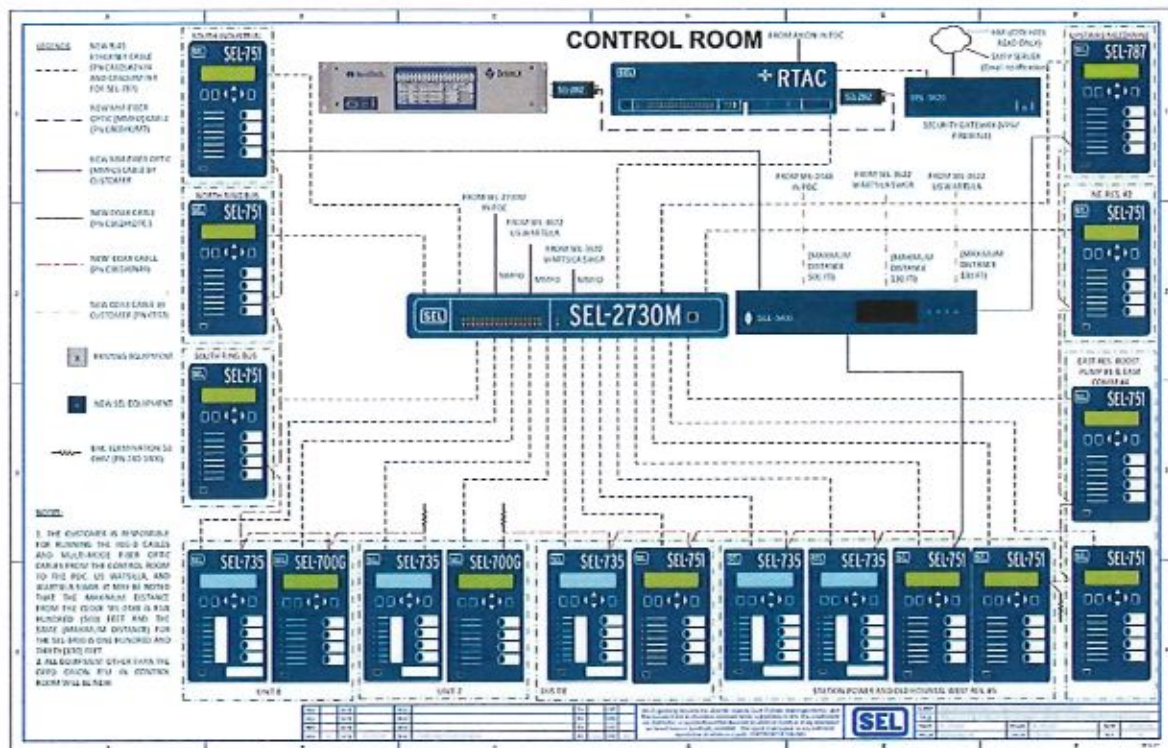
Bill To Street Address: _____

Bill To Email Address: _____

Attachment 1 – RTAC IED LIST

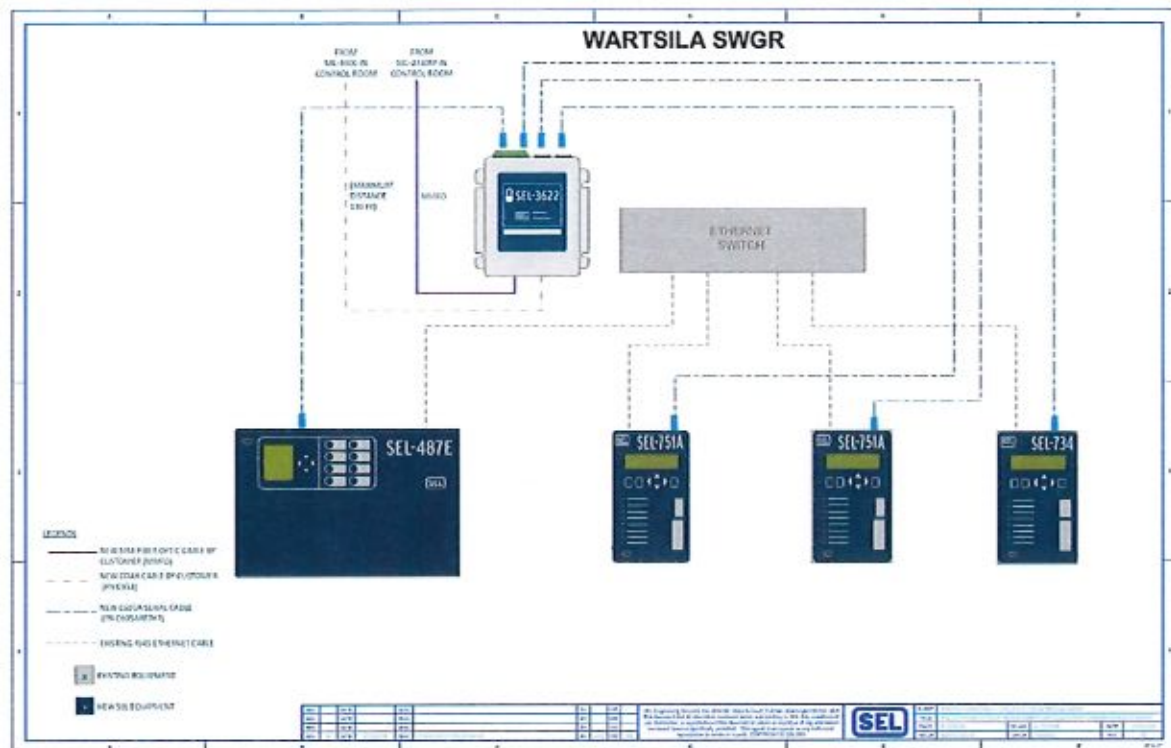
Description	Equipment Part#	Quantity	Location
SEL-700G-0,-1,-T,-W Generator and Intertie Protection Relay	700G#7H27	2	Control Room
SEL-751 Feeder Protection Relay	751#GH74	5	Control Room
SEL-751 Feeder Protection Relay	751#8A00	4	Control Room
SEL-735 With Monochromatic Display	735#FW27	6	Control Room
SEL-787 Transformer Protection Relay	787#M5TD	1	Control Room
OPPD RTU	N/A	1	Control Room
SEL-787	-	2	PDC
SEL-751	-	9	PDC
SEL-587Z	-	1	PDC
Shark Meter	-	3	PDC
SEL-487E	-	1	Wartsila SWGR
SEL-751A	-	2	Wartsila SWGR
SEL-734	-	1	Wartsila SWGR
SEL-700G	-	2	U9 Wartsila

CONTROL ROOM*

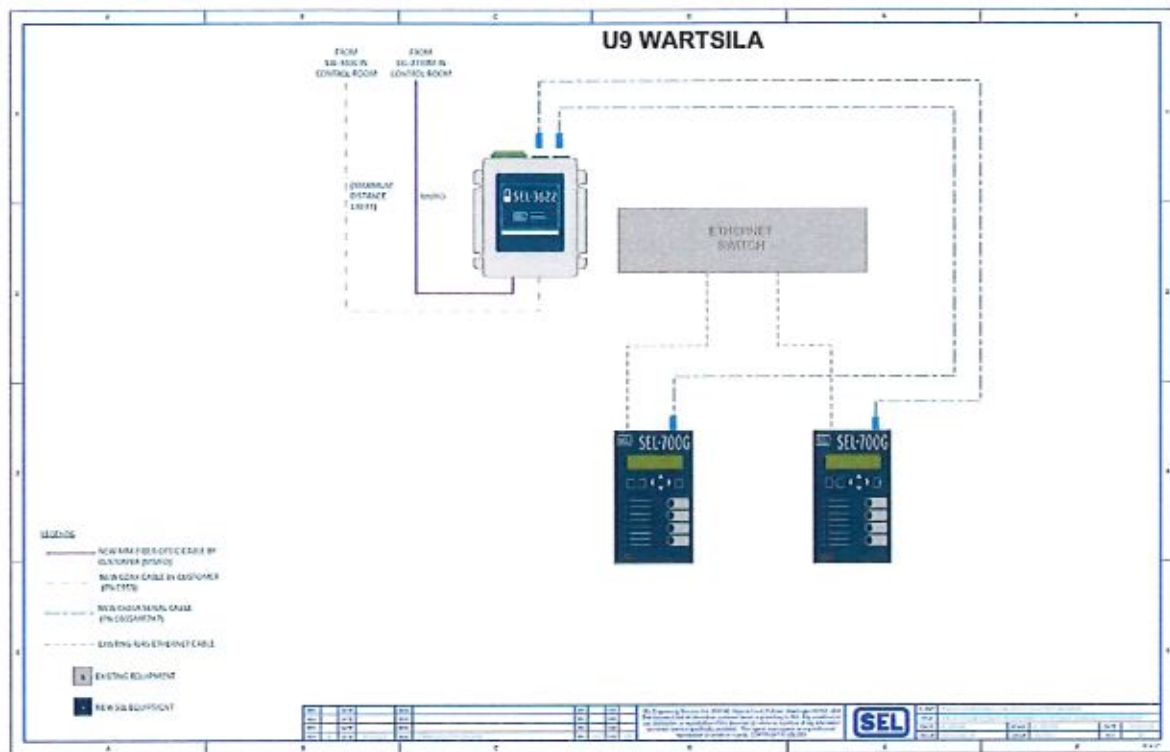


* To be updated after project kickoff to add Control Room – Totalizing: SEL-735

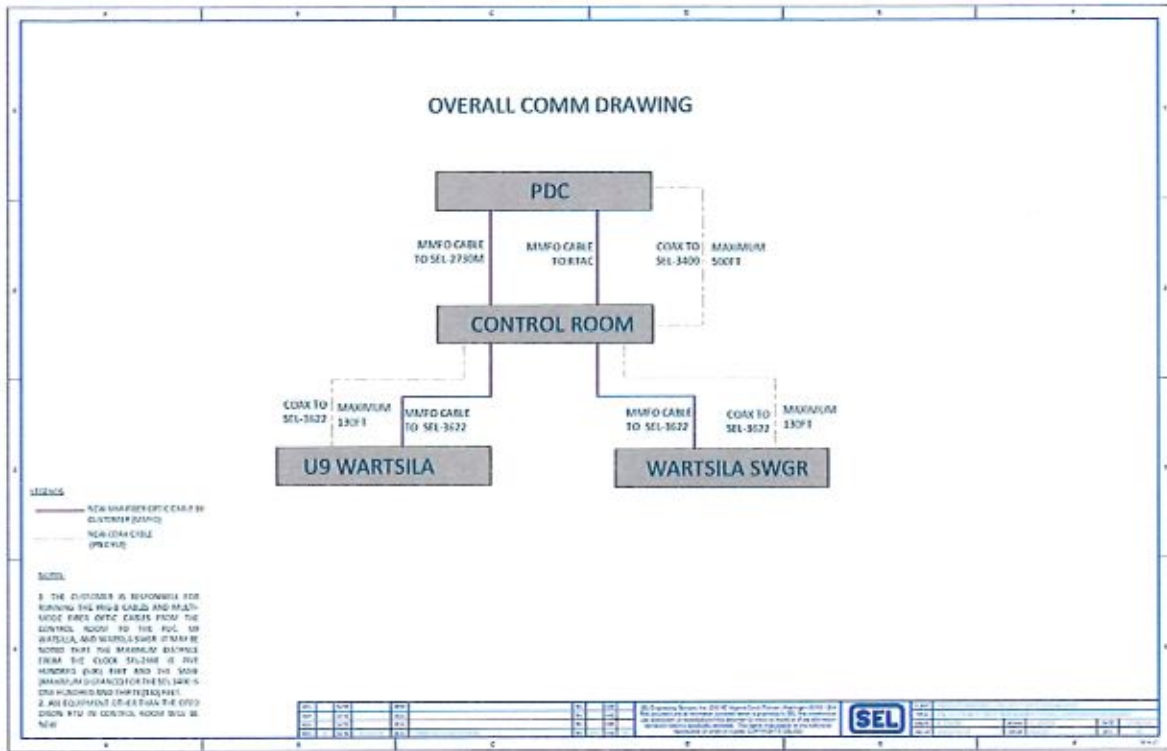
WARTSILA SWITCHGEAR



U9 WARTSILA



OVERALL COMMUNICATION DRAWING





Mayor's Statement on Meeting Procedures

In order to maintain orderly and productive meetings that comply with the Nebraska Open Meetings Act, I will be introducing the following basic meeting procedures at the start of each Council meeting. These procedures are not intended to limit participation but are intended to ensure respectful participation by both Council Members and the public, while keeping discussions focused on the posted agenda items.

1. Stay on Topic

- All discussion must remain relevant to the agenda item currently under consideration.
- If discussion veers off-topic, I or any Council Member may ask that we return to the agenda item.

2. Council Member Participation

- Council Members must be recognized by the Mayor before speaking.
- Please allow others to finish speaking and avoid interrupting or speaking out of turn.

3. Public Comment

- Members of the public may speak during designated comment periods or as permitted by the agenda by approaching the public comment podium
- All public speakers must be recognized by the Mayor before speaking.
- Speakers must state their full name for the record.
- Each speaker will be limited to three (3) minutes.
- Comments must be relevant to the topic under discussion.

4. Decorum & Order

- Anyone (Council or public) who interrupts, speaks out of turn, or otherwise disrupts the meeting may be ruled out of order.
- Multiple violations may result in being asked to leave or being removed from the meeting to maintain order.

5. Open Meetings Act

- A copy of the Nebraska Open Meetings Act is posted at the entrance of the meeting room as required by law.

Thank you for your cooperation.

Respectfully,

Mayor Mark Harkendorff

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: July 18th, 2025 Phone No: 402-801-0859

Name: Brandon Gibson James Crenshaw Email: brandon.gibson1997@yahoo.com

Address: 1610 Valley Ave. Falls City, NE 68355

Description of Topic & Desired Resolution:

We propose that the City vacates the property on what would be East 8th St. between Reavis St. and Ben Boulevard.

Brandon & Morgan Gibson^{who} own parcel #'s 740170632 and 740270661, and Smart Homes LLC, James Crenshaw, who owns parcel #740170525 would like the

city to vacate this area to be included with our properties - west half going to James Crenshaw and the east half going to Brandon and Morgan Gibson.

This area is between the properties of both parties, and this respective

land is already being maintained by us and has been by the owners (past & present)

Signature of Requester: Brandon Gibson James Crenshaw for 10+ years.

For City Use only

Received by: _____

Date: _____

Action Taken: _____

City of Falls City
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Falls City, NE 68355

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

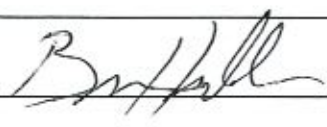
Date: 8/1/2025 Phone No: (402) 245-8257

Name: Ben Hullman Email: _____

Address: 1910 Lane St., Falls City, NE 68355

Description of Topic & Desired Resolution:

Propose that City vacates street ROW between
parcel ID 740270662 + 740270663 on Ben Blvd.

Signature of Requester: 

For City Use only

Received by: _____

Date: _____

Action Taken: _____

Request to vacate ROW

Created by: null

- ☐ Parcels
- ☐ Parcel Numbers
- ☐ Lots
- ☐ Roads
- ☐ Railroads
- ☐ Counties
- ☐ Richardson
- ☐ Surrounding Counties



Date created 8/4/2025
Last Data Uploaded 8/4/2025 4:04:10 AM

Developed by



ORDINANCE NO. 2025- 105

AN ORDINANCE TO VACATE 8TH STREET BETWEEN BLOCKS 3 AND 4 AND BETWEEN BLOCKS 2 AND 5 OF GATZ ADDITION TO THE CITY OF FALLS CITY SUBJECT TO THE RESERVATION OF AN EASEMENT FOR ALL UTILITIES; FOR SAID STREET TO REVERT TO THE OWNER OR OWNERS OF THE LOTS OR LANDS ABUTTING THE SAME ONE HALF TO EACH SIDE; FOR THIS ORDINANCE TO BE RECORDED IN THE OFFICE OF THE REGISTER OF DEEDS OF RICHARDSON COUNTY, NEBRASKA; FOR A REPEAL OF PRIOR ORDINANCES IN CONFLICT; TO PROVIDE FOR AN EFFECTIVE DATE.

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

Section 1. That 8th Street running east and west between Blocks 3 and 4 and between Blocks 2 and 5 of Gatz Addition to the City of Falls City, said street running from east right of way line of Reavis Street on the west, east to the west right of way line of Ben Boulevard then from the east right of way line of Ben Boulevard east to the west right of way line of Edith Avenue, in the City of Falls City, Richardson County, Nebraska, be, and hereby is, vacated.

Section 2. There is reserved to the city and any public utilities, and any cable television systems the right to maintain, repair, renew, and operate water mains, gas mains, pole lines, conduits, electrical transmission lines, sound and signal transmission lines, and other similar services and equipment and appurtenances, including lateral connections or branch lines, above, on, or below the surface of the ground that are existing as valid easements at the time title to the property is vacated for the purposes of serving the general public or the abutting properties and to enter upon the premises to accomplish such purposes at any and all reasonable times.

Further, there is reserved for the public for the construction and maintenance of public utilities and any cable television systems forever an easement sixteen (16) feet wide running north and south across the vacated 8th Street at the middle of each block in which the street is vacated to match the easement dedicated on the back eight (8) feet of each lot in the plat of Gatz subdivision.

Section 3. That said vacated street and abutting lots shall be replatted and numbered at the owner's expense.

Section 4. That this ordinance shall be recorded in the Office of the Register of Deeds and index to Lots 6 and 7, Block 2; Lots 6 and 7, Block 3; Lots 1 and 12, Block 4; and Lots 1 and 12, Block 5; Gatz Subdivision to Falls City, Richardson County, Nebraska.

Section 5. That all ordinances or parts of ordinances passed and approved prior to the passage and approval of this ordinance and in conflict therewith are hereby repealed.

Section 6. That this ordinance shall take effect and be in full force from and after its passage, approval and publication in pamphlet form as required by law.

Passed and approved this _____ day of _____, 2025.

MAYOR

CITY CLERK

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

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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: 8/14/25 Phone No: 402-245-0645
Name: Linda Santo Email: lsanto@cmcfc.org
Address: CMC - 3307 Bill Schock Blvd. F.C.

Description of Topic & Desired Resolution:

Cobblestone Fun Run - see attached

Signature of Requester: Linda Santo

For City Use only
Received by: _____ Date: _____
Action Taken: _____

FALLS CITY

16th
ANNUAL

Cobblestone

Fun Run-Walk

Saturday, August 23, 2025

Community Medical Center Nature Trail

3307 Bill Schock Blvd. Falls City, NE

1 MILE
5K OR
10K



Cobblestone Theme Hometown Super Heroes

SCHEDULE

- 6:30 a.m. Late Registration
- 7 a.m. Run/Walk begins
- Running clock for races.

Fee \$30

AWARDS

- 1st Place Female & Male in each race and division.
- DIVISIONS-
- Boys & Girls 12 & under
- Adult Female and Male
- Winners in each race, 1 Mile, 5K and 10K.

Registration Form

NAME: _____ AGE: _____ SEX: M F (circle)

ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

BUSINESS NAME: _____ E-MAIL ADDRESS: _____ CELL PH: _____

SHIRT SIZE: YOUTH: S M L XL ADULT: S M L XL XXL 3XL (Circle) ENTRY: 1 Mile Run/Walk 5K Run/Walk 10K Run

MAKE CHECKS PAYABLE TO: Cobblestone Fun Run MAIL TO: PO Box 399, Falls City, NE 68355

Proceeds to the Falls City Library & Arts Center

In consideration of your acceptance of my entry, I hereby, for myself, my heirs and executors, waive and release any and all rights and claims which hereafter accrue against organizers, all sponsors, meet officials and the City of Falls City for any injuries or health problems suffered by me in connection with this event. I further certify that I am in good enough physical condition to participate in this event. No refunds due to inclement weather or participant's inability to attend for any reason.

SIGNATURE: _____

DATE: _____

SIGNATURE OF PARENT/GUARDIAN (if under 19 years of age)

Proceeds to Falls City Library & Arts Center

Traveling trophy for business with Highest percentage of participants. Get your business to participate

		Frontier Bank	F&M Bank	First Interstate	American National	NPAIT	NE Class
12 month	Rate % (APY)	4.05	3.60	4.20	3.89	4.25	4.32
	Notes	12 bps for CDARS would be absorbed by Frontier	Investment remains local	CD Rate	CD Rate	Public Investment	Public Investment
Fund Type	Amount	ROI/Month					
Energy Forward Special Reserve Fund	\$15,000,000	\$607,500	\$540,000	\$630,000	\$583,500	\$633,000	\$648,000
Electric/Gas Reserve Funds	\$5,000,000	\$202,500	\$180,000	\$210,000	\$194,500	\$212,500	\$216,000
	Total:						
	Total Monthly Return:	\$67,500	\$60,000	\$70,000	\$59,846	\$70,458	\$72,000
	Total Annual Return:	\$810,000	\$720,000	\$840,000	\$778,000	\$845,500	\$864,000
Comments: 12 month investment options							

24 month	Rate % (APY)	Frontier Bank	F&M Bank	First Interstate	American National	NPAIT	NE Class
	Notes	12 bps for CDARS would be absorbed by Frontier	Investment remains local	CD Rate	CD Rate	Public Investment	Public Investment
Fund Type	Amount	ROI/Month					
Energy Forward Special Reserve Fund	\$15,000,000	\$1,239,604	\$744,004	\$1,192,815	\$1,136,758	\$1,302,094	\$1,323,994
Electric/Gas Reserve Funds	\$5,000,000	\$413,201	\$248,001	\$397,605	\$378,919	\$434,031	\$441,331
Total:	\$20,000,000						
Total Monthly Return:		\$137,734	\$82,667	\$132,535	\$116,591	\$144,677	\$147,110
Total Annual Return:		\$1,652,805	\$992,005	\$1,590,420	\$1,515,677	\$1,736,125	\$1,765,325

Comments: 24 month investment options

Anthony Nussbaum

From: Derrick Leyden <DLeyden@fmbankfc.com>
Sent: Tuesday, July 29, 2025 9:52 AM
To: Anthony Nussbaum; Alex Keithley
Subject: RE: Investment

6 month: 3.95%
12 month: 3.6%
18 month: 2.45%
24 month: 2.45%

Anthony Nussbaum

From: Trent Scheitel <tscheitel@frontier.bank>
Sent: Monday, July 28, 2025 10:15 AM
To: Anthony Nussbaum
Cc: Kevin Malone; Rachel Rankin; Trent Scheitel
Subject: CD Bid

Anthony,

Below are Frontier Bank bids for the \$15-20M CD. We can slice and dice any way you prefer. Let me know if you have any questions or want other terms. This would be booked to the CDARS program and the bank would eat the 12 bps fee associated with that, just to keep in mind when reviewing bids.

6 – 4.15% APY
12 – 4.05% APY
18 – 4.05% APY
24 – 4.05% APY

Look forward to hearing back.

Trent Scheitel
Market President



Frontier Bank
1616 Harlan St.
Falls City, NE 68355
o: 402.245.2486
c: 402.245.0487
e: tscheitel@frontier.bank

The content of this email is confidential and intended for the recipient specified in message only. It is strictly forbidden to share any part of this message with any third party, without a written consent of the sender. If you received this message by mistake, please reply to this message and follow with its deletion, so that we can ensure such a mistake does not occur in the future.

Disclaimer

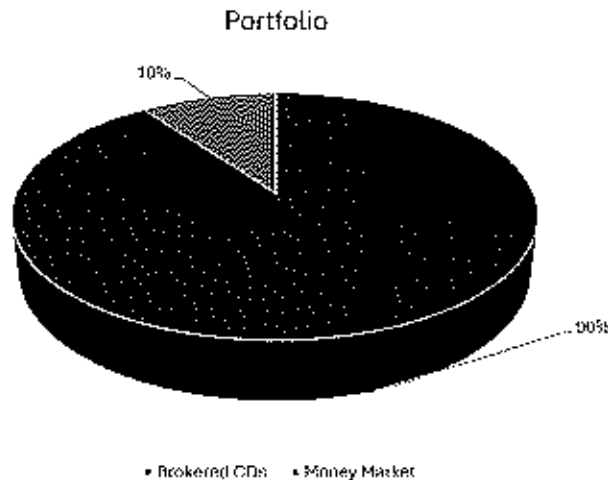
The content of this email is confidential and may be a legally privileged communication. If you know, or suspect, that you are not the intended recipient, you should inform the sender immediately, and delete the email. Any disclosure or copying of its content, or any action taken (or not taken) in reliance on it, by anyone other than its intended recipient is unauthorized and may be unlawful.

Brokered CDs: Current yields range from 4.35% for 3-months to 3.85% for 3 years. We would purchase multiple CDs from various high-rated US banks up to the FDIC limit of \$250,000 per institution. The chart below shows current rates (as of August 12th, 2025) for CDs, US Treasuries, and US Agencies - all acceptable investments for public funds. As you can see, the CD rates are currently the most attractive.

Maturity	CD Rate	US Treasury Rate	US Agency Rate	Proposed Principal Amount
3 month	4.35%	4.16%	4.05%	\$5 million
6 month	4.25%	4.04%	3.99%	
12 month	4.20%	3.74%	3.94%	\$5 million
24 month	3.90%	3.71%	3.71%	
36 month	3.85%	3.68%	3.74%	\$10 million

Total combined yield if CD funds were appropriated as proposed above would be 4.06% (before fees). This is subject to availability of inventory when portfolio was purchased.

Money Market: Backed 100% by short-term US government securities with current yield of 4.20%. By keeping some funds in money market initially, this gives the city daily liquid funds if needed at a very attractive daily yield. The yield of this money market can fluctuate and will move up or down with the Federal Funds Rate.



Public Funds Money Market

Money Market		
Minimum Balance		APY
\$ 2,500.00		3.375%
APY will be 75% of Fed Funds and will fluctuate		
Minimum balance required \$2,500		
\$ withdrawals per month		

Public Funds Certificate of Deposit

Certificate of Deposit		
Term	Minimum Balance	APY
6 Month	\$ 500,000.00	4.07%
12 Month	\$ 500,000.00	3.89%
18 Month	\$ 500,000.00	3.81%
24 Month	\$ 500,000.00	3.72%