FALLS CITY
NEBRASKA
PASSIONATE • PROVEN • PROSPEROUS

CITY COUNCIL SPECIAL BUDGET HEARING
MONDAY – SEPTEMBER 29TH, 2025, 5:30 PM
CITY HALL - COUNCIL CHAMBERS
2307 BARADA STREET
FALLS CITY, NE 68355

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

ROUTINE BUSINESS

1. Announcement of Open Meetings Act
2. Roll Call

REGULAR BUSINESS

1. Combination Budget Hearing/Special Hearing–Review of the Fiscal Year 2024/2025 Budget and Final Tax Request | Anthony Nussbaum

ADJOURNMENT

Anthony Nussbaum, City Clerk

2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Falls City, NE
TO THE COUNTY BOARD AND COUNTY CLERK OF
Richardson County

This budget is for the Period October 1, 2025 through September 30, 2026

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

814,060.00	Property Taxes for Non-Bond Purposes
-	Principal and Interest on Bonds
814,060.00	**Total Personal and Real Property Tax Required**

Projected Outstanding Bonded Indebtedness as of October 1, 2025
(As of the Beginning of the Budget Year)

Principal	14,405,000.00
Interest	3,573,980.00
Total Bonded Indebtedness	17,978,980.00

210,094,061.00	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: auditors.nebraska.gov
Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

City of Falls City, NE in Richardson County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	Net Cash Balance	919,843.95	1,926,829.32	1,337,522.11
2	Investments	2,803,748.94	628,668.00	545,687.00
3	County Treasurer's Balance			
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	16,849,106.00	16,922,104.09	30,394,599.56
5	**Subtotal of Beginning Balances** (Lines 1 thru 4)	**20,572,698.89**	**19,477,601.41**	**32,277,808.67**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	725,686.47	782,781.26	806,000.00
7	Federal Receipts	472,111.54	415,005.66	902,539.16
8	State Receipts: Motor Vehicle Pro-Rate	2,040.93	1,617.32	1,670.00
9				
10	State Receipts: Highway Allocation and Incentives	567,889.19	572,769.36	624,784.00
11	State Receipts: Motor Vehicle Fee	44,497.85	42,013.79	45,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	544,911.79	643,111.68	720,439.31
14	State Receipts: Other	8,350.00	266,714.22	253,962.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax			
18	Local Receipts: Local Option Sales Tax	1,531,216.19	1,553,540.84	1,573,587.46
19	Local Receipts: In Lieu of Tax	652,833.49	672,712.72	721,947.12
20	Local Receipts: Other	507,157.49	518,702.27	2,057,098.51
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds (Only if Page 6 is Used)	14,184,881.00	29,123,913.26	24,512,546.52
24	**Total Resources Available** (Lines 5 thru 23)	**39,814,274.83**	**54,070,483.79**	**64,497,382.75**
25	**Total Disbursements & Transfers** (Line 22, Pg 3, 4 & 5)	**20,336,673.42**	**21,792,675.12**	**31,285,134.58**
26	**Balance Forward/Cash Reserve** (Line 24 MINUS Line 25)	**19,477,601.41**	**32,277,808.67**	**33,212,248.17**
27	Cash Reserve Percentage			110%

PROPERTY TAX RECAP

Tax from Line 6	806,000.00
County Treasurer Commission at 1%	8,060.00
Total Property Tax Requirement	814,060.00

City of Falls City, NE in Richardson County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund		$ 814,060.00
Bond Fund		$ -
______ Fund		
______ Fund		
Total Tax Request	**	$ 814,060.00

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Utility Funds Bond Reserve	$ 1,224,627.50
Energy Forward Special Reserve	$ 21,000,000.00
Total Special Reserve Funds	$ 22,224,627.50
Total Cash Reserve	$ 33,212,248.17
Remaining Cash Reserve	$ 10,987,620.67
Remaining Cash Reserve %	36%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From: ______ Transfer To: ______

Amount:

Reason:

Transfer From: ______ Transfer To: ______

Amount: ______

Reason:

Transfer From: ______ Transfer To: ______

Amount:

Reason:

City of Falls City, NE in Richardson County

Line No.	**2025-2026 ADOPTED BUDGET Disbursements & Transfers**	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	**TOTAL**
1	Governmental:							
2	General Government	537,415.04					3,212,093.85	3,749,508.89
3	Public Safety - Police	1,748,623.84		110,616.22				1,859,240.06
3a	Public Safety - Fire	141,605.40		5,000.00				146,605.40
4	Public Safety - Other	202,865.72						202,865.72
5	Public Works - Streets	857,656.02	327,000.00		103,520.00			1,288,176.02
6	Public Works - Other	122,651.17						122,651.17
7	Public Health and Social Services	1,500.00						1,500.00
8	Culture and Recreation	1,387,520.90	42,500.00					1,430,020.90
9	Community Development	1,094,357.03	326,553.75	349,000.00		113,682.72		1,883,593.50
10	Miscellaneous					184,000.00	46,000.00	230,000.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds (Page 6)					20,370,972.92		20,370,972.92
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	6,094,195.12	696,053.75	464,616.22	103,520.00	20,668,655.64	3,258,093.85	31,285,134.58

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
(F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Falls City, NE in Richardson County

Line No.	2024-2025 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	307,659.84						307,659.84
3	Public Safety - Police	1,761,808.84		17,092.00				1,778,900.84
3a	Public Safety - Fire	173,746.52						173,746.52
4	Public Safety - Other	187,067.83						187,067.83
5	Public Works - Streets	736,199.92	14,000.00	182,549.73	105,088.75			1,037,838.40
6	Public Works - Other	52,687.54						52,687.54
7	Public Health and Social Services	1,336.50						1,336.50
8	Culture and Recreation	1,527,479.97	121,233.92	182,549.73				1,831,263.62
9	Community Development	384,492.41	418,400.48					802,892.89
10	Miscellaneous					185,340.00		185,340.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other	73,892.32						73,892.32
21	Proprietary Function Funds					15,360,048.82		15,360,048.82
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	5,206,371.69	553,634.40	382,191.46	105,088.75	15,545,388.82	-	21,792,675.12

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
(F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Falls City, NE in Richardson County

Line No.	2023-2024 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	764,137.00						764,137.00
3	Public Safety - Police	1,721,110.00						1,721,110.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	812,111.00						812,111.00
6	Public Works - Other							-
7	Public Health and Social Services	131,296.00						131,296.00
8	Culture and Recreation	934,923.00				7,152.00		942,075.00
9	Community Development	292,881.00	808,871.00					1,101,752.00
10	Miscellaneous			1,727,192.42				1,727,192.42
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds					13,137,000.00		13,137,000.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	4,656,458.00	808,871.00	1,727,192.42	-	13,144,152.00	-	20,336,673.42

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
(F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Falls City, NE in Richardson County

2025-2026 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
Electric	22,628,425.02	17,012,537.65	12,993,959.82	26,647,002.85
Natural Gas	5,557,852.03	3,564,837.50	3,231,293.89	5,891,395.64
Water	824,879.60	1,816,219.91	2,003,340.01	637,759.50
Wastewater	1,383,442.91	2,118,951.46	2,142,379.20	1,360,015.17
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	30,394,599.56	24,512,546.52	20,370,972.92	34,536,173.16
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Anthony Nussbaum**
ADDRESS	**2307 Barada Street**
CITY & ZIP CODE	**Falls City, NE 68355**
TELEPHONE	**402.245.2851**
WEBSITE	**fallscitynebraska.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mark Harkendorff	Anthony Nussbaum	Anthony Nussbaum
TITLE /FIRM NAME	Mayor	City Administrator/Clerk/Treasurer	City Administrator/Clerk/Treasurer
TELEPHONE	402.245.2851	402.245.2851	402.245.2851
EMAIL ADDRESS	mayor@fallscityne.us	a.nussbaum@fallscityne.us	a.nussbaum@fallscityne.us

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

City of Falls City, NE

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	$ 782,750.00		
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*				
Approved Bonds *(prior year line 16)*	(2)	-		
Emergency Response *(prior year line 17)*	(3)	-		
Public Safety Services *(prior year line 18)*	(4)	-		
County Attorneys *(prior year line 19)*	(5)	-		
County Public Defenders *(prior year line 20)*	(6)	-		
Response to Public Safety Threat *(prior year line 21)*	(7)	-		
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-		
Voter Approved Increase *(prior year line 23)*	(9)	-		
Unused authority used in the prior year *(prior year line 24)*	(10)	-		
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-		
Preliminary Property Tax Request Authority (line 1 - line 11)			(12)	**782,750.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 782,781.26 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

2025 Growth Value		2024 Total Valuation		(14a)	Increase due to Growth (14)
3,874,990.00	/	193,672,997.00	=	2.00%	15,661.81

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage — 5.17% (15a) — 40,469.79 Increase due to Inflation (15)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1)*	(16)	-		
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-		
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-		
County Attorneys	(19)	-		
County Public Defenders	(20)	-		
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-		
Support of an interlocal agreement relating to public safety	(22)	-		
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-		
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-		
Total Exceptions Utilized *(Total lines 16 thru 24)*			(25)	-
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*			(26)	**838,881.60**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*			(27)	814,060.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*			(28)	**24,821.60**

City of Falls City, NE
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 39,139.06
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	24,821.60
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	63,960.66

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception ***(must agree to Computation Form, line 17)***			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception ***(must agree to Computation Form, line 18)***	-

Municipality Levy Limit Form

City of Falls City, NE in Richardson County

Municipality Levy				
Personal and Real Property Tax Request	(1)		814,060.00	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	0.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		0.00	
Tax Request Subject to Levy Limit	(8)		814,060.00	
Valuation	(9)		210,094,061	
Municipality Levy Subject to Levy Authority	(10)		0.387474	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.047355	
Community Redevelopment Authority	(12)		0.000000	
Transit Authority	(13)		0.000000	
Off Street Parking District Valuation	(14)			
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000	
Other	(16)		0.012020	
Total Levy for Compliance Purposes	(17)		0.446849	(A)
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)		0.000000	
Total Municipality Levy Authority	(20)		0.450000	(B)
Voter Approved Levy Override	(21)		0.000000	(C)

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

☐ **This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.**

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 782,750.00
(Total Personal and Real Property Tax Required from ***prior year*** *budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=	
3,874,990.00	/	193,672,997.00	=	2.00 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.00 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 31,310.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **814,060.00**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 814,060.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

City of Falls City, NE
IN
Richardson County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 29 day of September 2025, at 5:30 o'clock P.M., at 2307 Barada Street for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	20,336,673.42
2024-2025 Actual/Estimated Disbursements & Transfers	$	21,792,675.12
2025-2026 Proposed Budget of Disbursements & Transfers	$	31,285,134.58
2025-2026 Necessary Cash Reserve	$	33,212,248.17
2025-2026 Total Resources Available	$	64,497,382.75
Total 2025-2026 Personal & Real Property Tax Requirement	$	814,060.00
Unused Budget Authority Created For Next Year	$	63,960.66

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	814,060.00
Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 29 day of September 2025, at 5:30 o'clock P.M., at 2307 Barada Street for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	27,970,622.69	31,285,134.58	12%
Property Tax Request	$ 782,750.00	$ 814,060.00	4%
Valuation	193,672,997	210,094,061	8%
Tax Rate	0.404161	0.387474	-4%
Tax Rate if Prior Tax Request was at Current Valuation	0.372571		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Falls City, NE **Richardson County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Falls City, Humboldt, Dawson, Verdon, Stella, Rulo, Shubert, Salem	October 1, 2025 to September 30, 2028	Richardson County Mutual Finance Organization for Joint Fire Protection
Falls City & Nebraska City	July 7, 2025 to July 7, 2029	Cooperative framework for shared use of utility equipment and resources
Falls City & Richardson County	December 31, 2021 to December 31, 2024	Joint Aerial Photo Project
Falls City & Verdon	August 8, 2023 to Perpetual Existance	Southeast Nebraska Land Bank
Fals City & League Association of Risk Management	August 4, 2025 to September 30, 2028	Risk Management Pool for risk Management Services and Insurance Coverage
Falls City & Child advocacy Center	October 1, 2024 to September 30, 2026	Juvenile Services

Budget Listing

City of Falls City, NE

For Fiscal: 2025-2026 Period Ending: 10/31/2025

Account Number	Account Name	2025-2026 FY2026
Function: 01 - General Government		
Fund: 100 - General		
100-01-11-41000	Tax - Property	756,283.17
100-01-11-41005	Tax - PILOT	721,947.12
100-01-11-41100	Tax - Homestead Exemption	48,435.26
100-01-11-41300	Tax - Pro-Rate Motor Vehicle	1,670.00
100-01-11-41400	Tax - Airline & Carline	1,250.00
100-01-11-41710	Franchise Fees	55,000.00
100-01-11-41900	Tax - Occupation Tax	43,400.00
100-01-11-41905	Tax - Other	31.57
100-01-11-42000	Licenses-Liquor	2,751.00
100-01-11-42100	Planning Services-Applications/Permits	675.00
100-01-11-43300	Municipal Equalization	720,439.21
100-01-11-44810	Equipment Rental	1,500.00
100-01-11-45000	Interest	65,342.48
100-01-11-45130	Rent/Leases on Land	3,175.00
100-01-11-47290	Transfers	1,500,000.00
100-01-11-47430	Miscellaneous	4,685.47
100-01-11-51000	Salaries-Regular Full Time	221,905.63
100-01-11-51011	Wages-Council Member/Mayor	39,000.00
100-01-11-51099	Other Pay	1,500.00
100-01-11-51100	Payroll Taxes-FICA	18,742.17
100-01-11-51200	Group Insurance-Health/Dental/Vision/Life	51,696.00
100-01-11-51210	Allowances-Medical InLieu	1,500.00
100-01-11-51220	Health Savings Account	7,500.00
100-01-11-51230	Retirement - 501a/457b	15,910.00
100-01-11-51299	Other Benefits & Costs	4,400.00
100-01-11-51300	Subscriptions & Educational Materials	1,200.00
100-01-11-51302	Associations Dues	17,750.00
100-01-11-51310	Training, Meetings & Conferences	2,500.00
100-01-11-52011	Telephone	7,750.00
100-01-11-52014	Vehicle/Equipment Maintenance & Operation	250.00
100-01-11-52018	Heat/Gas Expense	2,460.81
100-01-11-52019	Water/Sewer Expense	1,693.59
100-01-11-52020	Electric Expense	12,024.94
100-01-11-52093	Building/Grounds Maintenance & Repair	1,500.00
100-01-11-52096	Operation Equipment Repair	250.00
100-01-11-52099	Other Maintenance & Repair	500.00
100-01-11-52100	Election Expense	500.00
100-01-11-52103	Bank Charges	950.00
100-01-11-52109	Legal Expense	23,500.00
100-01-11-52118	Printing & Publishing	7,800.00
100-01-11-52147	Advertising Expense	17,000.00
100-01-11-52160	Insurance Expense	15,131.90
100-01-11-52163	Tax Expense	600.00
100-01-11-52172	Payments to Other Agencies	6,000.00
100-01-11-52192	Accounting & Audit Expense	35,000.00
100-01-11-52195	Technology Services	10,000.00
100-01-11-52196	Janitorial Expense	300.00
100-01-11-52198	Other Professional Services	750.00
100-01-11-52199	Other Contractual Services	3,750.00
100-01-11-52320	Books & Periodicals	600.00

Account Number	Account Name	2025-2026 FY2026
100-01-11-52372	Office Supplies	2,500.00
100-01-11-52387	Postage/Shipping	1,850.00
100-01-11-52429	Supplies & Materials	1,000.00
100-01-11-52935	Other Supplies	150.00
100-01-11-60000	Transfers Out	3,212,093.85
	Total Fund: 100 - General:	**177,076.39**
Fund: 260 - Capital Improvement Sinking		
260-01-00-41800	Tax-Sales Tax	1,573,587.46
260-01-00-45000	Interest	32,500.00
260-01-00-60000	Transfers Out	1,500,000.00
	Total Fund: 260 - Capital Improvement Sinking:	**106,087.46**
	Total Function: 01 - General Government:	**283,163.85**
Function: 02 - Public Safety		
Fund: 110 - Police		
110-02-21-42305	Permits-Gun	300.00
110-02-21-43000	Grant-Federal Funds	71,712.16
110-02-21-46300	Parking Fines	1,200.00
110-02-21-46550	Miscellaneous	7,350.00
110-02-21-47290	Transfers	1,241,383.03
110-02-21-51000	Salaries-Regular Full Time	786,343.11
110-02-21-51040	Overtime	35,953.05
110-02-21-51066	Special Pay-Allowances/Stipends	150.00
110-02-21-51100	Payroll Taxes-FICA	56,403.00
110-02-21-51200	Group Insurance-Health/Dental/Vision/Life	90,508.56
110-02-21-51210	Allowances-Medical InLieu	36,300.00
110-02-21-51220	Health Savings Account	16,250.00
110-02-21-51230	Retirement - 501a/457b	51,129.33
110-02-21-51300	Subscriptions & Educational Materials	250.00
110-02-21-51302	Association Dues	100.00
110-02-21-51310	Training, Meetings & Conferences	4,000.00
110-02-21-52011	Telephone	12,287.99
110-02-21-52014	Vehicle/Equipment Maintenance & Operation	19,500.00
110-02-21-52015	Vehicle/Equipment Repair	2,500.00
110-02-21-52093	Building/Grounds Maintenance & Repair	1,500.00
110-02-21-52096	Operational Equipment Repair	700.00
110-02-21-52099	Other Maintenance & Repair	100.00
110-02-21-52109	Legal Expense	24,000.00
110-02-21-52118	Printing Expense	4,500.00
110-02-21-52147	Advertising Expense	150.00
110-02-21-52160	Insurance Expense	48,003.93
110-02-21-52195	Technology Services	4,450.00
110-02-21-52198	Other Professional Services	1,800.00
110-02-21-52199	Other Contractual Services	18,000.00
110-02-21-52333	Uniforms/Safety Supplies	1,000.00
110-02-21-52372	Office Supplies	50.00
110-02-21-52387	Postage/Shipping	200.00
110-02-21-52420	Small Equipment	100.00
110-02-21-52429	Supplies & Materials	3,000.00
110-02-21-52935	Other Supplies	100.00
110-02-21-53250	Other Capital Equipment	7,000.00
110-02-21-53650	Vehicles	95,616.22
	Total Fund: 110 - Police:	**0.00**
Fund: 115 - Animal Control		
115-02-23-42300	Permits-Animal	240.00
115-02-23-42310	Licenses - Dog & Cat	5,300.00
115-02-23-46550	Miscellaneous	1,050.00

Account Number	Account Name	2025-2026 FY2026
115-02-23-47290	Transfers	75,940.22
115-02-23-51000	Salaries-Regular Full Time	57,324.80
115-02-23-51100	Payroll Taxes-FICA	4,385.35
115-02-23-51210	Allowances-Medical InLieu	3,300.00
115-02-23-51230	Retirement-501a/457b	4,012.74
115-02-23-52011	Telephone	475.00
115-02-23-52014	Vehicle/Equipment Maintenance & Operation	1,000.00
115-02-23-52015	Vehicle/Equipment Repair	150.00
115-02-23-52019	Water/Sewer Expense	200.00
115-02-23-52020	Electric Expense	575.00
115-02-23-52109	Legal Expense	3,400.00
115-02-23-52160	Insurance Expense	4,207.33
115-02-23-52195	Technology Services	2,700.00
115-02-23-52198	Other Professional Services	250.00
115-02-23-52199	Other Contracted Services	150.00
115-02-23-52420	Small Equipment	250.00
115-02-23-52429	Supplies & Materials	150.00
	Total Fund: 115 - Animal Control:	**0.00**
Fund: 120 - Fire		
120-02-22-43100	Grant-State Funds	47,732.00
120-02-22-46200	Bulk Water Receipts	21,250.00
120-02-22-47290	Transfers	77,623.40
120-02-22-51020	Salaries-Regular Part Time	1,500.00
120-02-22-51063	Special Pay-OnCall Pay	43,680.00
120-02-22-51099	Other Pay	2,400.06
120-02-22-51110	Payroll Taxes-FED	114.75
120-02-22-51302	Association Dues	1,750.00
120-02-22-52011	Telephone	1,950.00
120-02-22-52014	Vehicle/Equipment Maintenance & Operation	9,000.00
120-02-22-52015	Vehicle/Equipment Repair	10,000.00
120-02-22-52018	Heat/Gas Expense	2,250.00
120-02-22-52019	Water/Sewer Expense	30,012.26
120-02-22-52020	Electric Expense	4,559.37
120-02-22-52093	Building/Grounds Maintenance & Repair	1,500.00
120-02-22-52096	Operational Equipment Repair	3,000.00
120-02-22-52099	Other Maintenance & Repair	1,000.00
120-02-22-52160	Insurance Expense	23,888.96
120-02-22-52195	Technology Services	2,650.00
120-02-22-52199	Other Contractual Services	350.00
120-02-22-52372	Office Supplies	150.00
120-02-22-52420	Small Equipment	1,500.00
120-02-22-52429	Supplies & Materials	350.00
120-02-22-53250	Other Capital Equipment	5,000.00
	Total Fund: 120 - Fire:	**0.00**
Fund: 130 - Building Inspections & Code Enforcement		
130-02-23-42100	Permits-Building	87,250.00
130-02-23-42105	Permits-Electric	50.00
130-02-23-42110	Permits-Demolition & Moving	350.00
130-02-23-42112	Permits-Mechanical	2,400.00
130-02-23-42115	Permits-Plumbing	275.00
130-02-23-42199	Permits-Other	2,250.00
130-02-23-47290	Transfers	27,760.50
130-02-23-51000	Salaries-Regular Full Time	70,699.20
130-02-23-51040	Overtime	350.00
130-02-23-51066	Special Pay-Allowances/Stipend	1,650.00
130-02-23-51100	Payroll Taxes-FICA	5,084.04
130-02-23-51200	Group Insurance-Health/Dental/Vision/Life	17,232.00

Account Number	Account Name	2025-2026 FY2026
130-02-23-51220	Health Savings Account	4,000.00
130-02-23-51230	Retirement - 501a/457b	5,170.26
130-02-23-51310	Training, Meetings & Conferences	2,500.00
130-02-23-52011	Telephone	550.00
130-02-23-52109	Legal Expense	250.00
130-02-23-52147	Advertising Expense	300.00
130-02-23-52195	Technology Services	12,250.00
130-02-23-52199	Other Contractual Services	150.00
130-02-23-52372	Office Supplies	100.00
130-02-23-52387	Postage/Shipping	50.00
	Total Fund: 130 - Building Inspections & Code Enforcement:	**0.00**
Fund: 205 - Dispatching		
205-02-24-41700	Tax-Surcharge 911	22,000.00
205-02-24-47290	Transfers	440,793.46
205-02-24-51000	Salaries-Regular Full Time	240,108.90
205-02-24-51040	Overtime	15,684.75
205-02-24-51100	Payroll Taxes-FICA	17,496.86
205-02-24-51200	Group Insurance-Health/Dental/Vision/Life	69,996.44
205-02-24-51210	Allowances-Medical InLieu	6,600.00
205-02-24-51220	Health Savings Account	10,250.00
205-02-24-51230	Retirement-501a/457b	19,756.51
205-02-24-51310	Training, Meetings & Conferences	3,000.00
205-02-24-52011	Telephone	7,150.00
205-02-24-52096	Operational Equipment Repair	1,500.00
205-02-24-52195	Technology Services	2,000.00
205-02-24-52199	Other Contractual Services	53,550.00
205-02-24-52372	Office Supplies	200.00
205-02-24-52429	Supplies & Materials	350.00
205-02-24-52935	Other Supplies	150.00
205-02-24-53250	Other Capital Equipment	15,000.00
	Total Fund: 205 - Dispatching:	**0.00**
Fund: 206 - NG911-PSAP		
206-02-24-43100	NG911 PSAP Payments	53,501.41
206-02-24-51000	Salaries-Regular Full Time	53,501.41
206-02-24-52429	Supplies & Materials	6,000.00
	Total Fund: 206 - NG911-PSAP:	**-6,000.00**
Fund: 820 - Mutual Finance Organization		
820-02-00-52192	Accounting & Auditing Expense	1,230.00
820-02-22-43100	Grant-State Funds	185,230.00
820-02-22-45000	Interest	50.00
820-02-22-52172	Disbursements - Other Gov Entities	184,000.00
	Total Fund: 820 - Mutual Finance Organization:	**50.00**
	Total Function: 02 - Public Safety:	**-5,950.00**
Function: 03 - Public Works		
Fund: 190 - Streets		
190-03-31-41200	Tax-Motor Vehicle	32,500.00
190-03-31-43100	Grant-State Funds	4,000.00
190-03-31-43115	Motor Vehicle Fees	45,000.00
190-03-31-43120	Maintenance Contract	14,000.00
190-03-31-43200	Highway Allocation	624,784.00
190-03-31-46550	Miscellaneous	1,000.00
190-03-31-47000	Sale of Fixed Assets	25,000.00
190-03-31-47150	Proceeds of Debt	382,000.00
190-03-31-47290	Transfers	132,392.02
190-03-31-48000	Special Assessments	27,500.00
190-03-31-51000	Salaries-Regular Full Time	326,250.71

Account Number	Account Name	2025-2026 FY2026
190-03-31-51040	Overtime	9,699.84
190-03-31-51063	Special Pay-OnCall Pay	14,000.00
190-03-31-51066	Special Pay-Allowances/Stipend	150.00
190-03-31-51099	Other Pay	400.00
190-03-31-51100	Payroll Taxes-FICA	23,355.57
190-03-31-51200	Group Insurance-Health/Dental/Vision/Life	84,495.60
190-03-31-51220	Health Savings Account	8,850.00
190-03-31-51230	Retirement - 501a/457b	23,225.00
190-03-31-51310	Trainings, Meetings & Conferences	1,300.00
190-03-31-52002	Asphalt-Cold Mix	8,000.00
190-03-31-52003	Concrete	8,000.00
190-03-31-52005	Street Lighting	81,150.00
190-03-31-52011	Telephone	1,150.00
190-03-31-52014	Vehicle/Equipment Maintenance & Operation	30,936.00
190-03-31-52015	Vehicle/Equipment Repair	5,500.00
190-03-31-52018	Heat/Gas Expense	4,800.00
190-03-31-52019	Water/Sewer Expense	725.00
190-03-31-52020	Electricity Expense	4,380.00
190-03-31-52085	Refuse/Recycling	800.00
190-03-31-52093	Building/Grounds Maintenance & Repair	1,500.00
190-03-31-52094	Infrastructure Maintenance & Repair	3,000.00
190-03-31-52109	Legal Expense	500.00
190-03-31-52147	Advertising Expense	150.00
190-03-31-52160	Insurance Expense	37,385.00
190-03-31-52175	Rent & Leases - Equipment & Vehicles	95,028.30
190-03-31-52195	Technology Services	3,425.00
190-03-31-52197	Engineering Expense	57,000.00
190-03-31-52198	Other Professional Services	250.00
190-03-31-52199	Other Contractual Services	5,000.00
190-03-31-52300	Chemicals	1,000.00
190-03-31-52333	Uniforms/Safety Supplies	1,500.00
190-03-31-52354	Gravel & Barrow	8,000.00
190-03-31-52360	Lumber	750.00
190-03-31-52372	Office Supplies	150.00
190-03-31-52387	Postage/Freight	100.00
190-03-31-52417	Signs & Posts	2,000.00
190-03-31-52420	Small Equipment	1,500.00
190-03-31-52429	Supplies & Materials	2,000.00
190-03-31-52935	Other Supplies	250.00
190-03-31-53520	Street-New Roadway	325,000.00
190-03-31-53540	Storm Drainage	2,000.00
190-03-31-54103	Interest Expense	28,020.00
190-03-31-54110	Principal Payments	75,000.00
190-03-31-54115	Debt Service Fees	500.00
	Total Fund: 190 - Streets:	**0.00**
Fund: 195 - Mechanic Shop		
195-03-66-44550	Receipts	91,988.25
195-03-66-47290	Transfers	30,662.92
195-03-66-51000	Salaries-Regular Full Time	66,686.05
195-03-66-51040	Overtime	1,850.00
195-03-66-51100	Payroll Taxes-FICA	5,104.18
195-03-66-51200	Group Insurance-Health/Dental/Vision/Life	10,988.64
195-03-66-51220	Health Savings Account	2,162.50
195-03-66-51230	Retirement-501a/457b	4,797.52
195-03-66-51310	Training, Meetings & Conferences	1,150.00
195-03-66-52014	Vehicle/Equipment Maintenance & Operation	500.00
195-03-66-52015	Vehicle/Equipment Repair	500.00

Account Number	Account Name	2025-2026 FY2026
195-03-66-52160	Insurance Expense	3,812.28
195-03-66-52195	Technolgy Services	1,950.00
195-03-66-52330	Merchandise for Resale	20,000.00
195-03-66-52420	Small Equipment	1,500.00
195-03-66-52429	Supplies & Materials	1,650.00
	Total Fund: 195 - Mechanic Shop:	**0.00**
Fund: 210 - Solid Waste		
210-03-00-44400	Tax-Excise	48,720.00
210-03-00-60000	Transfers Out	46,000.00
	Total Fund: 210 - Solid Waste:	**2,720.00**
	Total Function: 03 - Public Works:	**2,720.00**
Function: 04 - Health & Social Services		
Fund: 100 - General		
100-04-00-52199	Other Contracted Services	1,500.00
	Total Fund: 100 - General:	**1,500.00**
	Total Function: 04 - Health & Social Services:	**1,500.00**
Function: 05 - Culture & Recreation		
Fund: 150 - Parks		
150-05-51-44500	Building/Shelter Rental	5,750.00
150-05-51-44505	Camper & Tent Fees	22,785.00
150-05-51-46000	Donations	5,000.00
150-05-51-46550	Miscellaneous	250.00
150-05-51-47040	Sale of Fixed Assets	5,000.00
150-05-51-47290	Transfers	318,681.99
150-05-51-51000	Salaries-Regular Full Time	143,939.70
150-05-51-51030	Hourly Wages-Temporary/Seasonal	15,000.00
150-05-51-51066	Special Pay-Allowances/Stipend	900.00
150-05-51-51100	Payroll Taxes-FICA	12,158.89
150-05-51-51200	Group Insurance-Health/Dental/Vision/Life	39,219.31
150-05-51-51210	Allowances-Medical InLieu	1,100.00
150-05-51-51220	Health Savings Account	725.00
150-05-51-51230	Retirement - 501a/457b	10,075.78
150-05-51-51300	Subscriptions & Educational Materials	500.00
150-05-51-51302	Association Dues	750.00
150-05-51-51310	Training, Meetings & Conferences	1,500.00
150-05-51-52011	Telephone	1,030.00
150-05-51-52014	Vehicle/Equipment Maintenance & Operation	7,500.00
150-05-51-52015	Vehicle/Equipment Repair	500.00
150-05-51-52018	Heat/Gas Expense	1,500.00
150-05-51-52019	Water/Sewer Expense	41,756.00
150-05-51-52020	Electric Expense	16,245.00
150-05-51-52085	Refuse/Recylcing	1,600.00
150-05-51-52093	Building/Grounds Maintenance & Repair	5,000.00
150-05-51-52096	Operational Equipment Repair	1,500.00
150-05-51-52099	Other Maintenance & Repair	500.00
150-05-51-52109	Legal Expense	500.00
150-05-51-52160	Insurance Expense	24,826.31
150-05-51-52163	Tax Expense	1,991.00
150-05-51-52172	Payments to Other Agencies	5,000.00
150-05-51-52195	Technology Services	4,500.00
150-05-51-52198	Other Professional Services	500.00
150-05-51-52199	Other Contractual Services	500.00
150-05-51-52300	Chemical	3,500.00
150-05-51-52372	Office Supplies	150.00
150-05-51-52420	Small Equipment	1,500.00
150-05-51-52429	Supplies & Materials	8,000.00

Account Number	Account Name	2025-2026 FY2026
150-05-51-53900	Other Capital Outlay	3,500.00
	Total Fund: 150 - Parks:	0.00
Fund: 151 - Auditorim		
151-05-51-44520	Gate Fees	2,500.00
151-05-51-44525	Program/Class Fees	4,750.00
151-05-51-44540	Rent	13,400.00
151-05-51-46000	Donations	5,000.00
151-05-51-47290	Transfers	204,443.70
151-05-51-51000	Salaries-Regular Full Time	68,622.90
151-05-51-51020	Salaries-Regular Part Time	31,096.00
151-05-51-51030	Hourly Wages-Temporary/Seasonal	4,875.00
151-05-51-51040	Overtime	150.00
151-05-51-51066	Special Pay-Allowances/Stipend	850.00
151-05-51-51100	Payroll Taxes-FICA	8,012.91
151-05-51-51200	Group Insurance-Health/Dental/Vision/Life	2,872.00
151-05-51-51210	Allowances-Medical InLieu	6,050.00
151-05-51-51220	Health Savings Account	850.00
151-05-51-51230	Retirement-501a/457b	4,803.60
151-05-51-52011	Telephone	1,250.00
151-05-51-52014	Vehicle/Equipment Maintenance & Operation	500.00
151-05-51-52018	Heat/Gas Expense	20,215.52
151-05-51-52019	Water/Sewer Expense	4,130.88
151-05-51-52020	Electric Expense	23,414.89
151-05-51-52085	Refuse/Recycling	1,500.00
151-05-51-52093	Building/Grounds Maintenance & Repair	5,000.00
151-05-51-52096	Operational Equipment Repair	1,500.00
151-05-51-52099	Other Maintenance & Repair	500.00
151-05-51-52147	Advertising Expense	150.00
151-05-51-52160	Insurance Expense	20,850.00
151-05-51-52195	Technology Services	7,000.00
151-05-51-52199	Other Contractual Services	4,250.00
151-05-51-52372	Office Supplies	150.00
151-05-51-52420	Small Equipment	2,500.00
151-05-51-52429	Supplies & Materials	6,500.00
151-05-51-53250	Other Capital Equipment	2,500.00
	Total Fund: 151 - Auditorim:	0.00
Fund: 152 - Aquatic Center		
152-05-51-44515	Concession Fees	20,000.00
152-05-51-44520	Gate Fees	45,750.00
152-05-51-44525	Program/Class Fees	8,500.00
152-05-51-46000	Donations	5,000.00
152-05-51-46220	Sale of Supplies/Merchandise	2,500.00
152-05-51-47290	Transfers	174,512.24
152-05-51-51000	Salaries-Full Time	24,672.50
152-05-51-51030	Hourly Wages-Temporary/Seasonal	128,500.00
152-05-51-51100	Payroll Taxes-FICA	9,850.00
152-05-51-51210	Alowances-Medical InLieu	1,100.00
152-05-51-51230	Retirement-501a/457b	1,725.00
152-05-51-51302	Association Dues	200.00
152-05-51-51310	Training, Meetings & Conferences	500.00
152-05-51-52011	Telephone	1,030.56
152-05-51-52018	Heat/Gas Expense	7,393.81
152-05-51-52019	Water/Sewer Expense	8,453.41
152-05-51-52020	Electric Expense	7,072.19
152-05-51-52085	Refuse/Recycling	390.00
152-05-51-52093	Building/Grounds Maintenance & Repair	3,000.00
152-05-51-52096	Operational Equipment Repair	1,500.00

Account Number	Account Name	2025-2026 FY2026
152-05-51-52099	Other Maintenance & Repair	250.00
152-05-51-52160	Insurance Expense	6,505.00
152-05-51-52163	Tax Expense	5,319.77
152-05-51-52172	Payments to Other Agencies	1,000.00
152-05-51-52195	Technology Expense	1,500.00
152-05-51-52300	Chemical	14,500.00
152-05-51-52330	Merchandise for Resale	17,000.00
152-05-51-52333	Uniforms/Safety Supplies	3,000.00
152-05-51-52372	Office Supplies	300.00
152-05-51-52420	Small Equipment	3,000.00
152-05-51-52429	Supplies & Materials	3,500.00
152-05-51-53900	Other Capital Outlay	5,000.00
	Total Fund: 152 - Aquatic Center:	0.00
Fund: 170 - Library		
170-05-52-44550	Receipts	5,500.00
170-05-52-46000	Donations	8,000.00
170-05-52-46220	Sale of Supplies/Merchandise	560.00
170-05-52-47290	Transfers	425,941.70
170-05-52-51000	Salaries-Regular Full Time	211,057.60
170-05-52-51020	Salaries-Regular Part Time	10,500.00
170-05-52-51040	Overtime	4,000.00
170-05-52-51100	Payroll Taxes-FICA	15,782.65
170-05-52-51200	Group Insurance-Health/Dental/Vision/Life	51,820.45
170-05-52-51210	Allowances-Medical InLieu	6,600.00
170-05-52-51220	Health Savings Account	4,250.00
170-05-52-51230	Retirement - 501a/457b	14,568.45
170-05-52-51300	Subscriptions & Educational Materials	8,000.00
170-05-52-51302	Association Dues	250.00
170-05-52-51310	Training, Meetings & Conferences	1,500.00
170-05-52-52011	Telephone	2,750.00
170-05-52-52018	Heat/Gas Expense	3,923.75
170-05-52-52019	Water/Sewer Expense	8,239.81
170-05-52-52020	Electric Expense	23,503.64
170-05-52-52085	Refuse/Recycling	650.00
170-05-52-52090	Office Equipment Repair	1,250.00
170-05-52-52093	Building/Grounds Maintenance & Repair	1,500.00
170-05-52-52096	Operational Equipment Repair	500.00
170-05-52-52099	Other Maintenance & Repair	500.00
170-05-52-52118	Printing Expense	1,750.00
170-05-52-52160	Insurance Expense	16,605.35
170-05-52-52195	Technology Services	4,500.00
170-05-52-52198	Other Professional Services	3,500.00
170-05-52-52199	Other Contractual Services	8,000.00
170-05-52-52372	Office Supplies	3,500.00
170-05-52-52387	Postage/Shipping	3,000.00
170-05-52-52400	Books & Periodicals	15,000.00
170-05-52-52420	Small Equipment	1,000.00
170-05-52-52429	Supplies & Materials	11,500.00
170-05-52-52935	Other Supplies	500.00
	Total Fund: 170 - Library:	0.00
Fund: 180 - Cemetery		
180-05-53-42120	Permits-Grave Markers	600.00
180-05-53-44610	Burial Openings	16,000.00
180-05-53-45115	Rent/Leases on Land	600.00
180-05-53-46550	Miscellaneous	700.00
180-05-53-47000	Sale of Fixed Assets	5,000.00
180-05-53-47290	Transfers	92,296.27

Account Number	Account Name	2025-2026 FY2026
180-05-53-51000	Salaries-Regular Full Time	59,633.81
180-05-53-51030	Hourly Wages-Temporary/Seasonal	13,196.80
180-05-53-51040	Overtime	500.00
180-05-53-51100	Payroll Taxes-FICA	4,239.97
180-05-53-51200	Group Insurance-Health/Dental/Vision/Life	10,841.52
180-05-53-51220	Health Savings Account	1,250.00
180-05-53-51230	Retirement - 501a/457b	4,209.37
180-05-53-51300	Subscriptions & Educational Materials	750.00
180-05-53-51310	Training, Meetings & Conferences	1,150.00
180-05-53-52011	Telephone	1,200.00
180-05-53-52014	Vehicle/Equipment Maintenance & Operation	3,000.00
180-05-53-52019	Water/Sewer Expense	300.00
180-05-53-52020	Electric Expense	2,100.29
180-05-53-52093	Building/Grounds Maintenance & Repair	500.00
180-05-53-52096	Operational Equipment Repair	500.00
180-05-53-52147	Advertising Expense	500.00
180-05-53-52160	Insurance Expense	6,374.51
180-05-53-52195	Technology Services	2,700.00
180-05-53-52199	Other Contractual Services	200.00
180-05-53-52372	Office Supplies	50.00
180-05-53-52420	Small Equipment	500.00
180-05-53-52429	Supplies & Materials	1,000.00
180-05-53-53250	Other Capital Equipment	500.00
	Total Fund: 180 - Cemetery:	**0.00**
Fund: 500 - Cemetery Trust		
500-05-53-44600	Burial Sites	9,600.00
500-05-53-45000	Interest	9,250.00
500-05-53-53900	Other Capital Outlay	31,000.00
	Total Fund: 500 - Cemetery Trust:	**-12,150.00**
	Total Function: 05 - Culture & Recreation:	**-12,150.00**
Function: 06 - Community & Economic Development		
Fund: 100 - General		
100-06-11-52172	Payments to Other Agencies	165,266.34
	Total Fund: 100 - General:	**165,266.34**
Fund: 160 - Tree Board		
160-06-00-43000	Grant-Federal Funds	123,638.00
160-06-00-52093	Tree Care & Maintenance	122,638.00
160-06-00-52147	Advertising Expense	150.00
160-06-00-52429	Supplies & Materials	850.00
	Total Fund: 160 - Tree Board:	**0.00**
Fund: 220 - CDBG - Downtown Revitalization Program		
220-06-00-43000	Grant - Federal Funds	392,189.00
220-06-00-47290	Transfers In	15,662.44
220-06-00-52103	Grant Administration Expense	3,825.19
220-06-00-52198	Other Professional Services	77,472.50
220-06-00-52901	Rehabilitation of Private Properties	106,250.00
220-06-00-53515	Sidewalks	220,303.75
	Total Fund: 220 - CDBG - Downtown Revitalization Program:	**0.00**
Fund: 245 - Rural Workforce Housing Fund		
245-06-00-43000	Grant-Federal Funds	315,000.00
245-06-00-45200	Program Income	779,000.00
245-06-00-46550	Miscellaneous	15,000.00
245-06-00-52109	Legal Expense	7,000.00
245-06-00-52147	Advertising Expense	500.00
245-06-00-52199	Other Contracual Services	37,205.00
245-06-00-52900	Construction Expense	315,000.00

Account Number	Account Name	2025-2026 FY2026
245-06-00-53900	Other Capital Outlay	34,000.00
245-06-00-54110	Principal Payments	637,900.00
	Total Fund: 245 - Rural Workforce Housing Fund:	**77,395.00**
Fund: 250 - LB840		
250-06-00-52901	Grants Issued	113,682.72
	Total Fund: 250 - LB840:	**113,682.72**
Fund: 255 - Revitalize Rural Nebraska		
255-06-00-43100	Grant-State Funds	17,000.00
255-06-00-46000	Donations	2,550.00
255-06-00-52176	Demolition Expense	17,000.00
255-06-00-60000	Transfers Out	2,550.00
	Total Fund: 255 - Revitalize Rural Nebraska:	**0.00**
Fund: 280 - Housing Abatement/Demolition Program		
280-06-23-45150	Loan Repayment-Principal & Interest	12,000.00
280-06-23-48100	Vacant Property Fees	10,000.00
280-06-23-52085	Refuse/Recycling	4,500.00
280-06-23-52109	Legal Expense	6,000.00
280-06-23-52176	Demolition Expense	10,750.00
280-06-23-52199	Other Contractual Services	600.00
280-06-23-52387	Postage/Shipping	150.00
	Total Fund: 280 - Housing Abatement/Demolition Program:	**0.00**
	Total Function: 06 - Community & Economic Development:	**-201,554.06**
Function: 07 - Business-Type Activities		
Fund: 600 - Electric		
600-07-00-41800	Sales Tax	491,849.32
600-07-00-43000	Grant-Federal Funds	548,524.00
600-07-00-44300	Residential	3,418,187.12
600-07-00-44305	Commercial-Small	3,723,214.20
600-07-00-44310	Commercial-Large	158,856.10
600-07-00-44320	Service Fees	24,436.00
600-07-00-44330	Infrastructure Fee	140,027.88
600-07-00-45000	Interest	898,981.32
600-07-00-45500	Generation Capacity Sales	544,000.00
600-07-00-46220	Sale of Supplies/Merchandise	22,511.45
600-07-00-46300	Forfeitures/Penalties	0.26
600-07-00-46550	Miscellaneous	9,450.00
600-07-00-47150	Proceeds of Debt	7,000,000.00
600-07-00-48000	Infrastructure Agreement	32,500.00
600-07-00-51000	Salaries-Management	404,346.89
600-07-00-51302	Association Dues	2,675.00
600-07-00-52087	Depreciation Expense	923,232.00
600-07-00-52103	Bank Charges	47,865.00
600-07-00-52109	Legal Expense	15,000.00
600-07-00-52147	Advertising Expense	4,250.00
600-07-00-52172	Payments to Other Agencies	2,250.00
600-07-00-52185	Tax Expense	491,849.32
600-07-00-52187	PILOT Expense	520,820.00
600-07-00-52192	Accounting & Auditing Expense	21,000.00
600-07-00-52197	Engineering Expense	140,000.00
600-07-00-52198	Other Professional Services	15,000.00
600-07-00-52199	Other Contractual Services	42,500.00
600-07-00-52303	Commodity Purchase for Resale	2,200,740.94
600-07-00-52387	Postage/Shipping	7,500.00
600-07-00-54103	Interest Expense	378,818.75
600-07-00-54110	Principal Payments	700,000.00
600-07-00-54115	Debt Service Fees	2,000.00

Account Number	Account Name	2025-2026 FY2026
600-07-00-60000	Transfers Out	6,000,000.00
600-07-61-51000	Salaries-Regular Full Time	309,927.08
600-07-61-51040	Overtime	28,000.00
600-07-61-51063	Special Pay-OnCall Pay	13,130.00
600-07-61-51100	Payroll Taxes-FICA	54,339.00
600-07-61-51200	Group Insurance-Health/Dental/Vision/Life	53,382.76
600-07-61-51210	Allowances-Medical InLieu	13,200.00
600-07-61-51220	Health Savings Account	21,000.00
600-07-61-51230	Retirement-501a/457b	41,562.00
600-07-61-51300	Subscriptions & Educational Materials	4,000.00
600-07-61-51310	Training, Meetings & Conferences	15,000.00
600-07-61-52011	Telephone	9,000.00
600-07-61-52014	Vehicle/Equipment Maintenance & Operation	14,500.00
600-07-61-52015	Vehicle/Equipment Repair	12,750.00
600-07-61-52018	Heat/Gas Expense	850.00
600-07-61-52019	Water/Sewer Expense	1,350.00
600-07-61-52020	Electric Expense	5,350.00
600-07-61-52085	Refuse/Recycling	7,000.00
600-07-61-52090	Office Equipment Repair	1,500.00
600-07-61-52093	Building/Grounds Maintenance & Repair	7,500.00
600-07-61-52094	Infrastructure Maintenance & Repair	200,000.00
600-07-61-52096	Operational Equipment Repair	2,000.00
600-07-61-52099	Other Maintenance & Repair	15,000.00
600-07-61-52118	Printing Expense	2,250.00
600-07-61-52160	Insurance Expense	9,670.00
600-07-61-52175	Rent & Leases-Equipment & Vehicles	7,000.00
600-07-61-52195	Technology Expense	15,000.00
600-07-61-52199	Other Contractual Services	50,000.00
600-07-61-52333	Uniforms/Safety Supplies	7,250.00
600-07-61-52372	Office Supplies	1,500.00
600-07-61-52387	Postage/Shipping	1,000.00
600-07-61-52420	Small Equipment	15,000.00
600-07-61-52429	Supplies & Materials	7,500.00
600-07-61-52935	Other Supplies	3,000.00
600-07-61-53100	Land	90,000.00
600-07-61-53550	Utility Systems & Structures	3,418,863.00
600-07-61-53650	Vehicles	75,000.00
600-07-61-53900	Other Capital Outlay	25,000.00
600-07-62-51000	Salaries-Regular Full Time	356,137.60
600-07-62-51011	Wages-BOPW	175.00
600-07-62-51040	Overtime	22,500.00
600-07-62-51063	Special Pay-OnCall Pay	13,130.00
600-07-62-51099	Other Pay	1,500.00
600-07-62-51100	Payroll Taxes-FICA	27,244.48
600-07-62-51200	Group Insurance-Health/Dental/Vision/Life	70,440.65
600-07-62-51210	Allowances-Medical InLieu	6,600.00
600-07-62-51220	Health Savings Account	8,000.00
600-07-62-51230	Retirement-501a/457b	31,150.35
600-07-62-51300	Subscriptions & Educational Materials	600.00
600-07-62-51310	Training, Meetings & Conferences	6,000.00
600-07-62-52011	Telephone	2,750.00
600-07-62-52014	Vehicle/Equipment Maintenance & Operation	1,250.00
600-07-62-52015	Vehicle/Equipment Repair	1,000.00
600-07-62-52018	Heat/Gas Expense	64,780.00
600-07-62-52019	Water/Sewer Expense	7,500.00
600-07-62-52020	Electric Expense	17,110.00
600-07-62-52085	Refuse/Recycling	1,250.00
600-07-62-52090	Office Equipment Repair	1,500.00

Account Number	Account Name	2025-2026 FY2026
600-07-62-52093	Building/Grounds Maintenance & Repair	8,000.00
600-07-62-52094	Infrastructure Maintenance & Repair	75,000.00
600-07-62-52096	Operational Equipment Repair	10,000.00
600-07-62-52099	Other Maintenance & Repair	5,000.00
600-07-62-52118	Printing Expense	150.00
600-07-62-52160	Insurance Expense	275,250.00
600-07-62-52175	Rents & Leases-Equipment & Vehicles	500.00
600-07-62-52195	Technology Expense	15,000.00
600-07-62-52333	Uniforms/Safety Supplies	12,000.00
600-07-62-52372	Office Supplies	2,000.00
600-07-62-52387	Postage/Shipping	500.00
600-07-62-52396	Production Fuel - Diesel	40,000.00
600-07-62-52420	Small Equipment	10,000.00
600-07-62-52429	Supplies & Materials	15,000.00
600-07-62-53200	Buildings	45,000.00
600-07-62-53250	Other Capital Equipment	10,000.00
600-07-62-53550	Utility Systems & Structures	1,301,720.00
600-07-62-53900	Other Capital Outlay	50,000.00
	Total Fund: 600 - Electric:	**-1,981,422.17**
Fund: 610 - Water		
610-07-00-44330	Infrastructure Fee	26,469.34
610-07-00-45000	Interest	22,406.00
610-07-00-45120	Rent/Lease on Land	2,600.00
610-07-00-51000	Salaries-Management	39,502.08
610-07-00-52197	Engineering Expense	40,000.00
610-07-00-52387	Postage/Shipping	6,500.00
610-07-00-54103	Interest Expense	48,953.75
610-07-00-54110	Principal Payments	290,061.94
610-07-00-54115	Debt Service Fees	500.00
610-07-65-41600	Excise Tax Collection	48,600.00
610-07-65-41800	Sales Tax	25,714.74
610-07-65-44300	Residential	1,037,784.75
610-07-65-44305	Commercial-Small	368,377.77
610-07-65-44310	Commercial-Large	73,770.23
610-07-65-44315	Sales for Resale	199,289.97
610-07-65-44320	Service Fees	3,281.00
610-07-65-46220	Sale of Supplies/Merchandise	3,250.00
610-07-65-46300	Forfeitures/Penalties	4,676.11
610-07-65-51000	Salaries-Regular Full Time	186,157.71
610-07-65-51011	Wages-BOPW	150.00
610-07-65-51040	Overtime	19,500.00
610-07-65-51063	Special Pay-OnCall Pay	1,950.00
610-07-65-51099	Other Pay	500.00
610-07-65-51100	Payroll Taxes-FICA	18,989.27
610-07-65-51200	Group Insurance-Health/Dental/Vision/Life	55,768.00
610-07-65-51210	Allowances-Medical InLieu	6,600.00
610-07-65-51220	Health Savings Account	9,500.00
610-07-65-51230	Retirement-501a/457b	14,031.04
610-07-65-51302	Association Dues	2,750.00
610-07-65-51310	Training, Meetings & Conferences	4,250.00
610-07-65-52011	Telephone	4,750.00
610-07-65-52014	Vehicle/Equipment Maintenance & Operation	4,000.00
610-07-65-52015	Vehicle/Equipment Repair	1,000.00
610-07-65-52018	Heat/Gas Expense	900.00
610-07-65-52020	Electric Expense	145,080.00
610-07-65-52085	Refuse/Recycling	750.00
610-07-65-52087	Depreciation Expense	394,536.00

Account Number	Account Name	2025-2026 FY2026
610-07-65-52090	Office Equipment Repair	500.00
610-07-65-52093	Building/Grounds Maintenance & Repair	3,500.00
610-07-65-52094	Infrastructure Maintenance & Repair	10,000.00
610-07-65-52096	Operational Equipment Repair	15,000.00
610-07-65-52099	Other Maintenance & Repair	2,500.00
610-07-65-52103	Bank Charges	4,250.00
610-07-65-52109	Legal Expense	1,500.00
610-07-65-52118	Printing Expense	1,400.00
610-07-65-52147	Advertising Expense	4,000.00
610-07-65-52160	Insurance Expense	83,707.00
610-07-65-52175	Rents & Leases-Equipment & Vehicles	2,000.00
610-07-65-52185	Tax Expense	25,714.74
610-07-65-52187	Excise Tax Expense	48,600.00
610-07-65-52192	Accounting & Auditing Expense	2,800.00
610-07-65-52195	Technology Expense	11,800.00
610-07-65-52198	Other Professional Services	3,000.00
610-07-65-52199	Other Contractual Services	36,000.00
610-07-65-52300	Chemicals	137,500.00
610-07-65-52333	Uniforms/Safety Supplies	750.00
610-07-65-52372	Office Supplies	2,750.00
610-07-65-52420	Small Equipment	2,500.00
610-07-65-52429	Supplies & Materials	8,000.00
610-07-65-52935	Other Supplies	500.00
610-07-67-51000	Salaries-Regular Full Time	154,140.48
610-07-67-51040	Overtime	8,000.00
610-07-67-51063	Special Pay-OnCall Pay	10,950.00
610-07-67-51066	Special Pay-Allowances/Stipend	1,680.00
610-07-67-51100	Payroll Taxes-FICA	11,800.00
610-07-67-51200	Group Insurance-Health/Dental/Vision/Life	30,268.00
610-07-67-51210	Allowances-Medical InLieu	1,150.00
610-07-67-51220	Health Savings Account	5,000.00
610-07-67-51230	Retirement-501a/457b	11,220.00
610-07-67-51310	Trainings, Meetings & Conferences	4,250.00
610-07-67-52011	Telephone	1,080.00
610-07-67-52014	Vehicle/Equipment Maintenance & Operation	1,500.00
610-07-67-52015	Vehicle/Equipment Repair	1,000.00
610-07-67-52094	Infrastructure Maintenance & Repair	25,000.00
610-07-67-52099	Other Maintenance & Repair	5,000.00
610-07-67-52160	Insurance Expense	1,950.00
610-07-67-52175	Rents & Leases_Equipment & Vehicles	15,500.00
610-07-67-52195	Technology Expense	6,250.00
610-07-67-52372	Office Supplies	150.00
610-07-67-52420	Small Equipment	2,500.00
	Total Fund: 610 - Water:	**-187,120.10**
Fund: 620 - Gas		
620-07-00-51000	Salaries-Management	118,553.21
620-07-63-41800	Sales Tax	215,774.00
620-07-63-44300	Residential	1,755,157.87
620-07-63-44305	Commercial-Small	1,057,526.75
620-07-63-44310	Commercial-Large	60,559.88
620-07-63-44320	Service Fees	3,750.00
620-07-63-45000	Interest	424,419.00
620-07-63-46220	Sale of Supplies/Merchandise	10,750.00
620-07-63-46300	Forefeitures/Penalties	10,400.00
620-07-63-46555	Miscellaneous	11,500.00
620-07-63-47000	Sale of Fixed Asset	2,500.00
620-07-63-48000	Infrastructure Agreement	12,500.00

Account Number	Account Name	2025-2026 FY2026
620-07-63-51000	Salaries-Regular Full Time	470,634.11
620-07-63-51011	Wages-BOPW	150.00
620-07-63-51030	Hourly Wages-Temporary/Seasonal	7,500.00
620-07-63-51040	Overtime	5,000.00
620-07-63-51063	Special Pay-OnCall Pay	12,500.00
620-07-63-51065	Special Pay-CTO	9,500.00
620-07-63-51100	Payroll Taxes-FICA	43,111.45
620-07-63-51200	Group Insurance-Health/Dental/Vision/Life	112,146.00
620-07-63-51210	Allowances-Medical InLieu	950.00
620-07-63-51220	Health Savings Account	23,000.00
620-07-63-51230	Retirement-501a/457b	39,448.00
620-07-63-51300	Subscriptions & Educational Materials	1,750.00
620-07-63-51302	Association Dues	1,600.00
620-07-63-51310	Training, Meetings & Conferences	8,000.00
620-07-63-52011	Telephone	3,250.00
620-07-63-52014	Vehicle/Equipment Maintenance & Operation	15,000.00
620-07-63-52015	Vehicle/Equipment Repair	2,500.00
620-07-63-52018	Heat/Gas Expense	2,850.00
620-07-63-52019	Water/Sewer Expense	700.00
620-07-63-52020	Electric Expense	82,500.00
620-07-63-52085	Refuse/Recycling	780.00
620-07-63-52087	Depreciation Expense	111,697.00
620-07-63-52090	Office Equipment Repair	1,500.00
620-07-63-52093	Building/Grounds Maintenance & Repair	15,000.00
620-07-63-52094	Infrastructure Maintenance & Repair	125,000.00
620-07-63-52096	Operational Equipment Repair	2,000.00
620-07-63-52099	Other Maintenance & Repair	1,250.00
620-07-63-52103	Bank Charges	11,885.00
620-07-63-52109	Legal Expense	2,750.00
620-07-63-52118	Printing Expense	950.00
620-07-63-52147	Advertising Expense	6,650.00
620-07-63-52160	Insurance Expense	24,495.00
620-07-63-52175	Rents & Leases-Equipment & Vehicles	15,000.00
620-07-63-52185	Tax Expense	215,774.00
620-07-63-52187	PILOT Expense	201,127.12
620-07-63-52195	Technology Expense	15,500.00
620-07-63-52197	Engineering Expense	35,000.00
620-07-63-52198	Other Professional Services	15,000.00
620-07-63-52303	Commodity Purchase for Resale	1,256,043.00
620-07-63-52372	Office Supplies	2,750.00
620-07-63-52387	Postage/Shipping	5,500.00
620-07-63-52429	Supplies & Materials	20,000.00
620-07-63-52935	Other Supplies	5,000.00
620-07-63-53250	Other Capital Equipment	30,000.00
620-07-63-53550	Utility Systems & Structures	125,000.00
620-07-63-53900	Other Capital Outlay	25,000.00
	Total Fund: 620 - Gas:	**333,543.61**
Fund: 630 - Wastewater		
630-07-00-51000	Salaries-Management	39,406.25
630-07-64-30500	Grant-Federal Funds	800,440.00
630-07-64-41800	Sales Tax	70,427.76
630-07-64-44300	Sewer Use Fee	1,183,796.70
630-07-64-44320	Service Fees	500.00
630-07-64-44330	Infrastructure Fee	22,756.00
630-07-64-45000	Interest	35,431.00
630-07-64-46220	Sale of Supplies/Merchandise	150.00
630-07-64-46300	Forefeiture/Penalties	5,450.00

Account Number	Account Name	2025-2026 FY2026
630-07-64-51000	Salaries-Regular Full Time	320,365.76
630-07-64-51011	Wages-BOPW	200.00
630-07-64-51040	Overtime	950.00
630-07-64-51063	Special Pay-OnCall Pay	14,466.00
630-07-64-51100	Payroll Taxes-FICA	27,522.54
630-07-64-51200	Group Insurance-Health/Dental/Vision/Life	92,195.00
630-07-64-51210	Allowances-Medical InLieu	935.00
630-07-64-51220	Health Savings Account	18,900.00
630-07-64-51230	Retirement - 501a/457b	25,183.97
630-07-64-51302	Association Dues	1,600.00
630-07-64-52011	Telephone	2,750.00
630-07-64-52014	Vehicle/Equipment Maintenance & Operation	4,000.00
630-07-64-52015	Vehicle/Equipment Repair	950.00
630-07-64-52018	Heat/Gas Expense	16,380.00
630-07-64-52019	Water/Sewer Expense	13,780.00
630-07-64-52020	Electric Expense	121,283.00
630-07-64-52085	Refuse/Recycling	6,500.00
630-07-64-52087	Depreciation Expense	247,723.00
630-07-64-52090	Office Equipment Repair	500.00
630-07-64-52093	Building/Grounds Maintenance & Repair	3,000.00
630-07-64-52094	Infrastructure Maintenance & Repair	4,500.00
630-07-64-52096	Operational Equipment Repair	22,756.00
630-07-64-52099	Other Maintenance & Repair	7,500.00
630-07-64-52103	Bank Charges	6,750.00
630-07-64-52109	Legal Expense	2,000.00
630-07-64-52118	Printing Expense	1,250.00
630-07-64-52147	Advertising Expense	5,900.00
630-07-64-52160	Insurance Expense	54,022.96
630-07-64-52175	Rents & Leases-Equipment & Vehicles	7,000.00
630-07-64-52185	Tax Expense	70,427.76
630-07-64-52192	Accounting & Auditing Expense	2,800.00
630-07-64-52195	Technology Expense	17,000.00
630-07-64-52197	Engineering Expense	58,608.00
630-07-64-52198	Other Professional Services	2,250.00
630-07-64-52199	Other Contractual Services	19,520.69
630-07-64-52300	Chemicals	3,250.00
630-07-64-52372	Office Supplies	2,500.00
630-07-64-52387	Postage/Shipping	5,500.00
630-07-64-52420	Small Equipment	3,500.00
630-07-64-52429	Supplies & Materials	8,000.00
630-07-64-52931	Training, Meetings & Conferences	7,000.00
630-07-64-52935	Other Supplies	500.00
630-07-64-52941	Subscriptions & Educational Materials	350.00
630-07-64-53550	Utility Systems & Structures	783,732.85
630-07-64-53900	Other Capital Outlay	22,756.00
630-07-64-54103	Interest Expense	709.68
630-07-64-54110	Principal Payments	62,995.06
630-07-64-54115	Debt Service Fees	709.68
	Total Fund: 630 - Wastewater:	-23,427.74
	Total Function: 07 - Business-Type Activities:	-1,858,426.40
	Report Total:	-1,793,696.61