

Agenda
Yutan City Council
Wednesday, September 10th, 2025
6:30 P.M. – Yutan City Hall
112 Vine St, Yutan NE 68073

The mayor and city council reserve the right to enter into a closed session per Section 84-1410 of Nebraska State law. The sequencing of agenda items is provided as a courtesy; the mayor and city council reserve the right to address each item in any sequence they see fit.

6:30 Meeting to Order

Statement from the Mayor Regarding the Posted Location of Open Meetings Act

Statement from the Mayor Regarding the Meeting Code of Conduct

Roll Call

Pledge of Allegiance

1) Consent Agenda

a. Approve Minutes of August 21st, 2025 Special Meeting

2) Discussion Items

a. Budget for the 2025-2026 Fiscal Year

b. Scheduling of Third Budget Hearing

Meeting Adjourned

NEXT MEETING DATEs

Planning Commission - November 14th, 2025, 7:00 PM

Third Budget Hearing - TBD

City Council Meeting - September 16th, 2025, 7:00 PM

Anyone desiring to speak before the mayor and city council should contact the city clerk by the Monday preceding the city council meeting by 4:00 p.m. Anyone desiring to speak on any item on the agenda is invited to do so but should limit himself/herself to 3 minutes. After being recognized by the mayor, give your name and address for the record. Anyone desiring to speak for a longer period of time should make arrangements with the city clerk prior to the meeting. All speakers shall address the mayor and city council only. Anyone attending the meeting that may require auxiliary aid or service should contact the city clerk in advance.

Yutan City Council
Tuesday, August 21st, 2025
4:00 p.m. Yutan City Hall

EXTRACT FROM MINUTES OF A REGULAR MEETING OF THE MAYOR AND CITY COUNCIL OF THE CITY OF YUTAN, IN THE COUNTY OF SAUNDERS, STATE OF NEBRASKA HELD AT THE CITY OFFICE IN SAID CITY ON THE 21st DAY OF AUGUST 2025, AT 4:00 P.M.

Notice of the meeting was given in advance thereof by posting notice, a designated method for giving notice, as shown by the Affidavit of Publication and Certificate of Posting Notice attached to these minutes. Notice of this meeting was given to Mayor Thompson and all members of the Yutan City Council, and a copy of their acknowledgment of receipt of the notice and the agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The meeting was called to order at 4:00 p.m. by Mayor Thompson. Councilmembers Lawton, Schimenti, and Smith were present. Councilmember Mach was absent. Mayor Thompson informed all the individuals present of the location of the Open Meetings Act and Code of Conduct.

1) Consent Agenda

- a. Approval of the August 19th, 2025 Minutes
- b. A motion to approve the consent agenda was made by Schimenti and seconded by Lawton. Upon roll call vote was as follows: YEAH: Lawton, Schimenti, Smith. NO: None, Motion Carried.

2) Resolutions

- a. Resolution 2025-6 League Association of Risk Management (LARM) 2025-26 Renewal
 - i. A motion to approve Resolution 2025-6 League Association of Risk Management 2025-26 Renewal for the 90 day notice one year term in the amount of \$58,024.00 was made by Schimenti and seconded by Lawton. Upon roll call vote was as follows: YEAH: Schimenti, Smith, Lawton. NO: None, Motion Carried.

3) Action Item

- a. Proceed with Source Water Protection Grant
 - i. A motion to proceed with the Source Water Protection Grant was made by Lawton and seconded by Smit. Upon roll call vote was as follows: YEAH: Smith, Lawton, Schimenti. NO: None, Motion carried.

Meeting Adjourned-A motion to adjourn at 4:06 pm was made by Schimenti and seconded by Smith. Upon roll call vote was as follows: YEAH: Lawton, Schimenti, Smith. NO: None, Motion Carried.

NEXT MEETING DATES

Planning Commission Meeting, Tuesday, September 9th, 2025, 7:00 P.M.

Second Budget Hearing, September 10th, 2025, 6:30 P.M.

Third Budget Hearing with City Council Meeting to follow, September 16th, 2025, 7:00 P.M.

Anyone desiring to speak before the mayor and city council should contact the city clerk by the Monday preceding the city council meeting by 4:00 p.m. Anyone desiring to speak on any item on the agenda is invited to do so but should limit himself/herself to 3 minutes. After being recognized by the mayor, give your name and address for the record. Anyone desiring to speak for a longer period of time should make arrangements with the city clerk prior to the meeting. All speakers shall address the mayor and city council only. Anyone attending the meeting that may require auxiliary aid or service should contact the city clerk in advance.

Matt Thompson, Mayor

Brandy Bolter, City Clerk/Treasurer

Interlocal Agreement Report and Trade Name Report. Due September 30th. If the Reports are not filed on time, the Subdivision can be charged a **\$20 per day fine until the Reports are filed.** The Reports have been added to this file as a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the appropriate box on Page 1 to reduce the chance of a fine.

September 30th - budget filing due date

LB 34 (2024 Special Session) and LB 647 (2025 Regular Session) repealed the Lid on Restricted Funds for Municipalities and implemented the Property Tax Growth Limitation Act in §§ 13-3401 - 13-3408. Therefore, the Lid Supporting Schedule and Lid Computation form have been removed from the forms and replaced with a new Property Tax Request Authority Computation Form and Property Tax Request Authority Supporting Schedules. See those forms for additional information and instructions.

LB 647 (2025 Regular Session) - modifications to LB 34 provisions

APA has provided a recorded presentation regarding these changes that is available for viewing on our website at any time using the following link:
https://auditors.nebraska.gov/Budget_Info/B2025-2026/2025_Budget_Updates.mp4

Please Complete this **Basic Data Input Area** -It will put information consistently throughout Budget Form.

INPUT ↓

Name of City or Village	City of Yutan
Name of County in which Subdivision resides:	Saunders
First Date of Fiscal Year:	October 1, 2025
Last Date of Fiscal Year:	September 30, 2026
Current Valuation	106,287,154
Prior Year Valuation	98,422,238
Prior Year Property Tax Request	305,020
Prior Year Operating Budget Amount	3,441,871
Prior Year Tax Levy Rate	0.309910
Outstanding Bond Principal at beginning of budget year	45,000.00
Outstanding Bond Interest at beginning of budget year	1,215.00
Budget Hearing Held On:	September
Day of month	10
Year	2025
Time	6:30
A.M. or P.M.	PM
Location	Yutan City Hall
Month	September
Day of month	16
Year	2025
Time	7:00
A.M. or P.M.	PM
Location	Yutan City Hall

Do not include the word "County"

Total Certified Valuation will come from the County Assessor's on or before August 20th

This number comes from the prior budget Page 1, Left Side

This number comes from the prior budget Page 1, Left Side

This number will come from the Total Disbursements and Transfers on Line 25, Column 3, of page 2 of the prior year budget

This number represents the levy set by the County for the prior year budget

This represents the principal portion of the anticipated bonded indebtedness the subdivision has at beginning of budget year

This represents the interest portion of the anticipated bonded indebtedness the subdivision has at beginning of budget year.

Information entered here will transfer to the Combo Hearing tab

Note: Helpful information and answers to common questions have been included throughout this Budget Form. This information may be considered a Guidance Document under the Administrative Procedures Act. This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. (Neb. Rev. Stat. § 84-901.03)

2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Yutan
TO THE COUNTY BOARD AND COUNTY CLERK OF
Saunders 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:

NOTE: We have removed the signature from the front cover, but you are now required to remit a copy of the board minutes or resolution where the budget was adopted

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:		Projected Outstanding Bonded Indebtedness as of October 1, 2025 (As of the Beginning of the Budget Year)	
311,726.40	Property Taxes for Non-Bond Purposes	Principal	45,000.00
	Principal and Interest on Bonds	Interest	1,215.00
311,726.40	Total Personal and Real Property Tax Required	Total Bonded Indebtedness	46,215.00
106,287,154.00 (Certification of Valuation(s) from County Assessor MUST be attached)		Report of Joint Public Agency & Interlocal Agreements	
County Clerk's Use ONLY		Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025? <input checked="" type="checkbox"/> YES <input type="checkbox"/> 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? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If YES, Please submit Trade Name Report by September 30th.	
APA Contact Information		Submission Information	
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov		Budget Due by 9-30-2025	
Questions - E-Mail: Jeff.Schreier@nebraska.gov		Submit budget to: 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk	

Note: If budget is filed electronically through website, you will receive a confirmation. Confirmations will not be sent if filed by mail or email.

City of Yutan in Saunders County

Beginning Balances, Receipts, & Transfers					Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2026 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
Line No.							
1	Net Cash Balance				1,512,211.28	1,402,671.65	1,098,520.24
2	Investments						
3	County Treasurer's Balance				6,871.72	7,000.00	7,200.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)						-
5	Subtotal of Beginning Balances (Lines 1 thru 4)				1,519,083.00	1,409,671.65	1,095,720.24
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)				333,252.53	302,000.00	308,640.00
7	Federal Receipts						
8	State Receipts: Motor Vehicle Pro-Rate				722.00	671.00	675.00
9							
10	State Receipts: Highway Allocation and Incentives				182,075.73	186,348.00	183,055.00
11	State Receipts: Motor Vehicle Fee				12,810.19	14,000.00	13,000.00
12	State Receipts: State Aid						
13	State Receipts: Municipal Equalization Aid				20,226.37	25,793.59	134,095.21
14	State Receipts: Other				26,432.66	23,618.00	23,600.00
15	State Receipts: Property Tax Credit						
16	Local Receipts: Nameplate Capacity Tax						
17	Local Receipts: Motor Vehicle Tax				44,341.62	49,224.00	45,000.00
18	Local Receipts: Local Option Sales Tax				12,811.63	13,084.00	13,385.00
19	Local Receipts: In Lieu of Tax				1,370,688.11	1,107,420.00	1,033,722.00
20	Local Receipts: Other						
21	Transfers In or Surplus Fees						
22	Transfers In Other Than Surplus Fees				520,920.82	509,587.00	538,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)						
24	Total Resources Available (Lines 5 thru 23)				4,043,464.66	3,641,417.24	3,388,892.45
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)				2,633,793.01	2,545,697.00	2,878,860.10
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)				1,409,671.65	1,095,720.24	510,032.35
27	Cash Reserve Percentage						36%
PROPERTY TAX RECAP					Tax from Line 6		
					County Treasurer Commission at 1%		
					Total Property Tax Requirement		
					308,640.00		
					3,086.40		
					311,726.40		

Cash balances reported must reconcile to bank balances. Such reconciliation must be provided to the APA upon request

Must have budget number for State Receipts Motor Vehicle Pro Rate if you have a number in Row 6

Budgeted number needs to agree to projection by Department of Transportation, see link on website.

Budgeted number needs to agree to projection by Department of Revenue, see link on website.

Cash Reserve: Statute 13-504 states "The cash reserve shall not exceed fifty percent of the total budget adopted exclusive of capital outlay items." If cash reserve is higher than 50%, need to consider reducing property taxes or provide information that money is being held in special reserve account. See Page 2-A

Cash Reserve = Line 26 divided by (Line 25 minus Lines 21, 22 & Page 3 B22, C22)

0

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

City of Yutan in Saunders 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		\$ 311,726.40
Bond Fund		
	Fund	
	Fund	
Total Tax Request		** \$ 311,726.40

** 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
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ 510,032.35
Remaining Cash Reserve	\$ 510,032.35
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:
Reason:	Amount:
Transfer From:	Transfer To:
Reason:	Amount:
Transfer From:	Transfer To:
Reason:	Amount:

City of Yutan in Saunders 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	284,950.00	80,000.00		48,200.00		50,000.00	463,150.00
3	Public Safety - Police	150,584.50	75,000.00					225,584.50
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	228,899.00	200,000.00	5,000.00				433,899.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	121,352.10	195,500.00	10,000.00				326,852.10
9	Community Development	-	150,000.00					150,000.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	252,694.50	75,000.00	26,250.00	52,920.00			406,864.50
19	Water	261,514.00	100,000.00		22,996.00			384,510.00
20	Other						488,000.00	488,000.00
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	1,299,994.10	875,500.00	41,250.00	124,116.00	-	538,000.00	2,878,860.10

- (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 Yutan in Saunders 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	260,143.00			52,636.00		464,587.00	777,366.00
3	Public Safety - Police	138,004.00		4,718.00	60,348.00			203,070.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	421,193.00	238,691.00	352.00	65,293.00			725,529.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	126,740.00	19,927.00	4,789.00				151,456.00
9	Community Development	38,500.00						38,500.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	218,765.00			57,971.00		45,000.00	321,736.00
19	Water	232,954.00		70,000.00	25,086.00			328,040.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,436,299.00	258,618.00	79,859.00	261,334.00	-	509,587.00	2,545,697.00

- (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 Yutan in Saunders 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	362,244.27			48,721.63		462,446.58	873,412.48
3	Public Safety - Police	156,032.06						156,032.06
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	196,900.37	433,532.72	51,380.31				681,813.40
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	128,188.69						128,188.69
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	308,828.45	105,851.49		4,711.82			419,391.76
19	Water	227,363.38	32,549.50		56,567.50		58,474.24	374,954.62
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,379,557.22	571,933.71	51,380.31	110,000.95	-	520,920.82	2,633,793.01

- (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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME

City of Yutan

ADDRESS

PO Box 215

CITY & ZIP CODE

Yutan, 68073

TELEPHONE

402-625-2112

WEBSITE

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME

Matt Thompson

Bob Oliva

Alyson Pedro

TITLE /FIRM NAME

Chairperson

City Administrator

Ortmeier CPA, PC

TELEPHONE

402-625-2112

402-625-2112

402-721-4224

EMAIL ADDRESS

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

☐ Board Chairperson

☒ Clerk / Treasurer / Superintendent / Other

☐ Preparer

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
(Total Personal and Real Property Tax Required from prior year budget - Cover Page) (1) 305,020.00

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

Real Growth Percentage Increase

$$\frac{201,412.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{98,422,238.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = 0.20 \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.20 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 6,710.44

(6) 311,730.44

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

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request
(Total Personal and Real Property Tax Required from Cover Page) (7) 311,726.40

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.

Instructions:

If this budget is for a VILLAGE - input an "x" into cell A4. Nothing further is required because Villages are not subject to the allowable growth provisions of the Property Tax Request Act. If this budget is for a CITY - continue with the following instructions.

Line 1: This will complete automatically based on the prior year property tax request entered on the "Basic Data Input" tab. It will equal the TOTAL property tax request from the cover page of the previous year's budget.

Line 2: This will be 2%. Nothing required.

Line 3: Enter the Real Growth Value and Prior Year Total Real Property Valuation from the Certification of Taxable Valuation received from the County Assessor.

Lines 4-7: These lines will calculate automatically. Nothing required.

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 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.

See budget form instruction manual for additional information regarding the joint public hearing and postcard notification requirements.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-507 to 13-513, that the governing body will meet on the 10 day of September 2025, at 6:00 o'clock PM, at Yutan City Hall for the purpose of hearing support, opposition, criticism, suggestions or comments of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	\$ 2,533,793.01
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 2,545,697.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 2,878,860.10
2025-2026 Necessary Cash Reserve	\$ 570,032.35
2025-2026 Total Resources Available	\$ 3,388,892.45
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 311,726.40
Unused Budget Authority Created For Next Year	\$ 24,894.83
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 311,726.40
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 16 day of September 2025, at 6:00 o'clock PM, at Yutan City Hall for the purpose of hearing support, opposition, criticism, suggestions or comments of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	3,441,870.70	2,878,860.10	-16%
Property Tax Request	\$ 305,020.00	\$ 311,726.40	2%
Valuation	98,422,238	108,287,154	8%
Tax Rate	0.309910	0.288287	-5%
Tax Rate If Prior Tax Request was at Current Valuation	0.286677		

Notes:

- (1) The example publications included here are solely to hear taxpayer input at the budget hearing and tax request hearing. No action should be taken at these hearings. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.
- (2) These sample publications are intended to assist subdivisions in meeting the publication requirements related to the Budget Hearing and Tax Request Hearing. They are sample forms only - they are not required forms. Each subdivision is responsible for ensuring their publications include all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.
- (3) For Cities only: If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the provisions of the Public Hearing Act. You are required to hold a public hearing on the request for the following year (see Public Hearing Act § 77-1633). You are required to attend the public hearing and are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. Villages are not subject to the allowable growth provisions of the Property Tax Request Act. Villages will hold the Budget Hearing and Tax Request Hearing.

Common Questions

- 1 How many days must the notice be published prior to the meeting?
Notice must be published 4 days prior to hearing date. State Statute 13-506 states "For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing."
- 2 My notice did not get printed, now what do I do?
If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 4 day rule still applies. If there is not time to publish and hold meeting prior to the September 30 deadline, your budget will be late and you need to submit as soon as possible.
- 3 The Board approved a budget different than what was published?
If the Board approves a budget at the meeting that is different than the published information, you must publish a summary of the changes within 20 days after the date the budget is adopted. File your budget timely, and submit publication of summary of changes once that has been published.
- 4 Found a calculation error in the budget after it was adopted, now what?
If it has been less than 30 days since adoption of the budget:
If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, County Clerk. You are not required to hold a hearing or publish the change.
If it has been more than 30 days since adoption of the budget:
You must follow the procedures of amending the budget that are found in Statute 13-511. This includes holding a hearing, publication and then filing the new forms with Auditor, and County Clerk.
- 5 The County Assessor changes the certified valuation after the budget and tax request has been adopted.
The change causes the levy to exceed the levy limit.
The budget will need to be amended to reduce the property taxes so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.
The change causes the levy to be reduced.
The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change to the valuation will change the levy set, but will not change the amount collected in taxes. Therefore, the budget will not need to be amended.

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. _____

NOTE: This sheet is protected to prevent unintended errors. If you would like to unlock go to Review>Unprotect Sheet

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Yutan passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the City of Yutan resolves that:

1. The 2025-2026 property tax request be set at:

General Fund: \$ 311,726.40
Bond Fund:

2. The total assessed value of property differs from last year's total assessed value by 7.99 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.286977 per \$100 of assessed value.

4. The City of Yutan proposes to adopt a property tax request that will cause its tax rate to be 0.293287 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Yutan will increase (or decrease) last year's budget by -16.36 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

NOTE 2: This sample resolution is intended solely to assist political subdivisions. It is not a required form. Each political subdivision is responsible for ensuring the resolution is accurate and complies with all requirements set forth in State Statute Section 77-1632 and/or 77-1633

GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
10-10-01000	GENERAL CHECKING	\$ 196,038.92	\$ 97,986.72	\$ 167,824.24	\$ 465,568.63	\$ 499,921.00	\$ -	\$ -	\$ 56,679.45
10-10-01010	0101 GENERAL MONEY MARKET	\$ 781,702.45	\$ 86,814.94	\$ 37,138.44	\$ 37,138.44	\$ 40,515.00	\$ -	\$ -	\$ -
10-10-01020	GENERAL CERTIFICATE OF DEPOSIT	\$ 350,056.12	\$ 355,658.82	\$ 367,245.66	\$ 367,245.66	\$ 400,632.00	\$ -	\$ -	\$ 584,421.00
10-10-01050	RESERVE ACCOUNTS	\$ -	\$ -	\$ 181,949.90	\$ (250,385.14)	\$ (273,147.00)	\$ -	\$ -	\$ 5,400.00
10-10-03000	DUE FROM COUNTY - GENERAL	\$ 5,242.52	\$ 4,681.14	\$ 5,446.36	\$ 5,446.36	\$ 5,941.00	\$ -	\$ -	\$ -
10-10-03500	ACCOUNTS PAYABLE	\$ 23,506.25	\$ -	\$ -	\$ 3,344.88	\$ 3,404.00	\$ -	\$ -	\$ -
10-10-03990	FUND BALANCE	\$ 858,526.08	\$ 1,054,031.09	\$ 906,416.33	\$ 1,031,159.53	\$ 1,124,901.00	\$ -	\$ -	\$ -
10-10-1007M	MEDICARE	\$ 1,686.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-10130	GENERAL FUND TRANSFERS	\$ 91,427.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-1013A	TRANSFERS IN	\$ -	\$ -	\$ 60,793.01	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-10130	ARPA EXPENSE	\$ -	\$ 98,579.24	\$ 35,231.63	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-10410	COMP PLAN	\$ 3,842.50	\$ 1,437.50	\$ -	\$ -	\$ -	\$ -	\$ 1.00	\$ -
10-10-10600	GEN DTR GRANT EXPENSE	\$ 8,129.18	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1.00	\$ -
10-10-10660	TRANSFER TO CRA CHECKING	\$ 389,506.33	\$ -	\$ 462,446.58	\$ 335,283.10	\$ 365,763.00	\$ 321,092.00	\$ 520,000.00	\$ 488,000.00
10-10-1970A	T.I.F. FUND DEPOSIT	\$ 389,506.33	\$ -	\$ 462,446.58	\$ 312,767.84	\$ 341,201.00	\$ 321,092.00	\$ 520,000.00	\$ 488,000.00
10-10-21000	PAYROLL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-2100D	Dental Insurance	\$ -	\$ -	\$ -	\$ 629.06	\$ 606.00	\$ -	\$ -	\$ -
10-10-2100H	Health Insurance	\$ -	\$ -	\$ -	\$ 14,670.62	\$ 14,783.00	\$ -	\$ -	\$ -
10-10-66900	Reconciliation Discrepancies	\$ 0.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ 3,099,170.85	\$ 1,700,189.45	\$ 2,686,938.73	\$ 2,322,868.98	\$ 2,524,520.00	\$ 642,184.00	\$ 1,040,002.00	\$ 646,500.45
GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
10-10-10000	GENERAL INCOME	\$ -	\$ -	\$ -	\$ 1,869.37	\$ 2,039.00	\$ -	\$ -	\$ -
10-10-18070	RESERVE INTEREST INCOME	\$ 284.75	\$ 106.28	\$ 534.75	\$ 47.10	\$ 51.00	\$ 246.00	\$ 300.00	\$ 55.00
10-10-18090	MISCELLANEOUS REVENUE	\$ 3,572.71	\$ 10,175.76	\$ 94,482.63	\$ 190.96	\$ 208.00	\$ 323.00	\$ 1,000.00	\$ 1,000.00
10-10-18180	LICENSES AND FEES	\$ 16,834.75	\$ 4,207.00	\$ 3,525.00	\$ 4,053.25	\$ 4,422.00	\$ 5,000.00	\$ 5,000.00	\$ 4,500.00
10-10-18200	PLANNING & ZONING PERMIT FEES	\$ 1,162.50	\$ 1,640.00	\$ 1,457.50	\$ 1,415.00	\$ 1,544.00	\$ 1,800.00	\$ 1,800.00	\$ 1,500.00
10-10-18400	EQUALIZATION FUNDS	\$ 7,973.46	\$ 34,233.92	\$ 20,226.37	\$ 22,032.81	\$ 24,036.00	\$ 16,688.00	\$ 20,500.00	\$ 134,905.00
10-10-18410	MOTOR VEHICLE PRO RATA	\$ 3,359.34	\$ 426.32	\$ 429.94	\$ 615.40	\$ 671.00	\$ 349.00	\$ 350.00	\$ 675.00
10-10-18420	HOMESTEAD EXEMPTION	\$ 12,429.42	\$ 13,534.42	\$ 16,405.65	\$ 21,568.02	\$ 23,529.00	\$ 16,000.00	\$ 16,000.00	\$ 23,500.00
10-10-18430	5% GROSS TAX	\$ 7,205.11	\$ 7,503.48	\$ 7,625.30	\$ 11,961.56	\$ 13,049.00	\$ 8,000.00	\$ 8,000.00	\$ 13,000.00
10-10-18440	IN LIEU OF TAX	\$ 60.50	\$ 33.85	\$ 64.10	\$ 32.05	\$ 35.00	\$ -	\$ 1.00	\$ 35.00
10-10-18460	CARLINE TAX	\$ 69.48	\$ 43.22	\$ 65.20	\$ 81.91	\$ 89.00	\$ 81.00	\$ 100.00	\$ 100.00
10-10-18470	BUILDING PERMITS	\$ 21,950.00	\$ 29,582.65	\$ 18,737.60	\$ 25,748.00	\$ 26,720.00	\$ 21,871.00	\$ 22,000.00	\$ 26,000.00
10-10-18490	OCCUPATION TAX	\$ 330.00	\$ 6,479.63	\$ 5,823.01	\$ 4,353.51	\$ 4,749.00	\$ 350.00	\$ 350.00	\$ 4,500.00
10-10-18500	INTEREST INCOME	\$ 3,945.01	\$ 2,303.26	\$ 12,671.83	\$ 1,215.39	\$ 1,326.00	\$ 877.00	\$ 1,000.00	\$ 24,500.00
10-10-18910	MOTOR VEHICLE TAX	\$ 42,147.58	\$ 46,093.75	\$ 44,341.62	\$ 45,121.62	\$ 49,224.00	\$ 38,017.00	\$ 42,500.00	\$ 45,000.00
10-10-18930	FRANCHISE TAX	\$ 4,259.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.00	\$ -
10-10-18940	GEN. DTR GRANT INCOME	\$ -	\$ 4,650.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-18950	GEN. NIFA GRANT INCOME	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-18980	INTEREST ON TAXES	\$ 1,769.39	\$ 693.31	\$ 494.87	\$ 294.42	\$ 321.00	\$ 485.00	\$ 500.00	\$ 350.00
10-10-18990	PROPERTY TAXES	\$ 165,584.94	\$ 180,859.42	\$ 183,965.55	\$ 186,599.80	\$ 203,563.00	\$ 215,608.00	\$ 302,000.00	\$ 320,235.00
10-10-19800	ARPA INCOME	\$ 115,926.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-64150	SRF LOAN INCOME WATER	\$ -	\$ 1,000.00	\$ 57,918.77	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ 408,845.39	\$ 345,566.27	\$ 468,769.69	\$ 327,200.17	\$ 355,576.00	\$ 325,695.00	\$ 421,402.00	\$ 599,855.00

GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
10-10-10040	SIRENS	\$ 3,628.23	\$ 2,188.12	\$ 2,239.04	\$ 2,181.81	\$ 2,344.00	\$ 1,973.00	\$ 2,000.00	\$ 2,200.00
10-10-10060	INSURANCE	\$ 3,985.02	\$ 4,596.62	\$ 5,343.58	\$ 7,329.35	\$ 7,996.00	\$ 3,603.00	\$ 4,900.00	\$ 10,000.00
10-10-10070	SALARIES	\$ 27,407.13	\$ 30,485.65	\$ 49,948.44	\$ 44,938.37	\$ 46,904.00	\$ 83,284.00	\$ 93,800.00	\$ 60,000.00
10-10-1007F	PAYROLL TAXES	\$ 7,889.16	\$ 37,040.55	\$ 143,723.97	\$ 11,137.23	\$ 11,998.00	\$ 5,583.00	\$ 7,175.70	\$ 4,600.00
10-10-1007H	Health Insurance	\$ -	\$ -	\$ -	\$ 11,769.27	\$ 12,084.00	\$ -	\$ -	\$ 50,400.00
10-10-1007R	R - RETIREMENT CONTRIBUTION	\$ 465.38	\$ 11,865.80	\$ 13,081.64	\$ 1,062.22	\$ 1,324.00	\$ 18,157.00	\$ 18,900.00	\$ 22,500.00
10-10-10080	TELEPHONE	\$ 824.60	\$ 1,250.13	\$ 936.39	\$ 846.30	\$ 784.00	\$ 1,015.00	\$ 1,100.00	\$ 1,000.00
10-10-10090	MISCELLANEOUS EXPENSE	\$ 370.69	\$ 1,133.44	\$ (1,186.00)	\$ 2,155.75	\$ 1,448.00	\$ 500.00	\$ 500.00	\$ 1,500.00
10-10-10100	DOG/CAT EXPENSE	\$ 79.05	\$ 84.95	\$ 77.25	\$ 90.97	\$ 99.00	\$ 90.00	\$ 90.00	\$ 100.00
10-10-10110	OFFICE UTILITIES	\$ 2,333.27	\$ 2,725.90	\$ 2,376.02	\$ 2,059.15	\$ 2,056.00	\$ 2,172.00	\$ 2,400.00	\$ 2,400.00
10-10-10120	EMPLOYEE HEALTH REIMBURSEMENT	\$ 1,025.86	\$ 8,017.41	\$ 9,922.14	\$ 23,123.16	\$ 22,014.00	\$ 35,918.00	\$ 36,000.00	\$ -
10-10-10140	COUNCIL PAYROLL	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 12,430.33	\$ 13,560.00	\$ 11,000.00	\$ 11,000.00	\$ 12,500.00
10-10-10150	UNEMPLOYMENT	\$ -	\$ 416.47	\$ 628.76	\$ 469.78	\$ 512.00	\$ 433.00	\$ 500.00	\$ 600.00
10-10-10160	AUDIT	\$ 17,649.00	\$ 14,634.00	\$ 16,015.00	\$ 24,000.00	\$ 26,182.00	\$ 22,000.00	\$ 22,000.00	\$ 25,000.00
10-10-10170	DUES	\$ 5,457.00	\$ 5,677.00	\$ 2,079.00	\$ 11,228.80	\$ 7,419.00	\$ 144.00	\$ 3,000.00	\$ 6,800.00
10-10-10170	DUES	\$ 4,452.75	\$ 4,187.50	\$ 6,948.50	\$ 3,095.00	\$ 2,738.00	\$ 5,296.00	\$ 7,000.00	\$ 5,000.00
10-10-10200	LEGAL	\$ 1,711.60	\$ 1,833.61	\$ 1,893.44	\$ 1,854.81	\$ 2,023.00	\$ 1,151.00	\$ 1,600.00	\$ 2,000.00
10-10-10220	COUNTY COMMISSIONS	\$ -	\$ 968.70	\$ 495.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
10-10-10230	COUNCIL CONFERENCE EXPENSE	\$ 13,977.25	\$ 7,157.69	\$ 6,026.70	\$ 5,318.74	\$ 5,050.00	\$ 11,115.00	\$ 12,000.00	\$ 6,000.00
10-10-10240	EMPLOYMENT BENEFITS	\$ 9,486.55	\$ 14,061.99	\$ 5,228.61	\$ 8,561.73	\$ 8,638.00	\$ 10,278.00	\$ 10,800.00	\$ 10,000.00
10-10-10260	OFFICE SUPPLIES	\$ 12,535.47	\$ 5,208.36	\$ 10,899.49	\$ 2,755.39	\$ 2,970.00	\$ 10,000.00	\$ 10,000.00	\$ 8,000.00
10-10-10280	TRAINING/CONFERENCES	\$ 15,039.44	\$ 9,042.50	\$ 19,897.50	\$ 28.00	\$ 31.00	\$ 9,383.00	\$ 10,000.00	\$ 10,000.00
10-10-10290	PLANNING & ZONING	\$ 12,709.45	\$ 21,399.39	\$ 23,604.91	\$ 18,220.88	\$ 19,254.00	\$ 14,146.00	\$ 15,000.00	\$ 15,000.00
10-10-10310	COMPUTER EXPENSE	\$ 2,721.41	\$ 4,975.87	\$ 2,765.50	\$ 3,531.69	\$ 3,650.00	\$ 3,711.00	\$ 4,400.00	\$ 4,500.00
10-10-10330	LOCAL PUBLISHING	\$ 513.82	\$ 696.03	\$ 1,619.99	\$ 1,793.08	\$ 1,956.00	\$ 1,800.00	\$ 1,800.00	\$ 2,000.00
10-10-10340	EMPLOYEE APPRECIATION	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,727.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
10-10-10350	CITY CLEAN UP	\$ 2,200.00	\$ 4,800.00	\$ 7,003.50	\$ 1,520.00	\$ 1,658.00	\$ 4,090.00	\$ 4,750.00	\$ 3,000.00
10-10-10480	BUILDING INSPECTIONS	\$ 3,190.90	\$ 10,508.92	\$ (719.52)	\$ 10,775.91	\$ 11,756.00	\$ 54,757.00	\$ 10,000.00	\$ 12,000.00
10-10-10650	COMMUNITY ENGAGEMENT	\$ 20.00	\$ 455.00	\$ (150.00)	\$ 395.00	\$ 431.00	\$ 500.00	\$ 500.00	\$ 500.00
10-10-10670	REPAIRS	\$ 4,951.13	\$ 3,752.01	\$ 4,714.51	\$ 3,770.11	\$ 3,212.00	\$ 2,862.00	\$ 3,000.00	\$ 3,000.00
10-10-10680	OFFICE EQUIPMENT	\$ 824.79	\$ 912.79	\$ 1,435.70	\$ 866.30	\$ 864.00	\$ 538.00	\$ 850.00	\$ 850.00
10-10-10720	SIGN EXPENSE	\$ -	\$ 30,282.64	\$ -	\$ -	\$ -	\$ 155,837.00	\$ 170,000.00	\$ 80,000.00
10-10-10900	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 33,422.45	\$ 36,461.00	\$ 1.00	\$ 1.00	\$ -
10-10-1207F	BACK TAXES	\$ 188,948.95	\$ 253,859.04	\$ 369,587.87	\$ 253,231.58	\$ 260,143.00	\$ 474,837.00	\$ 468,566.70	\$ 364,950.00
	TOTALS								

GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
10-11-01000	GENERAL CHECKING	\$ -	\$ -	\$ -	\$ (43,740.74)	\$ (43,270.00)	\$ -	\$ -	\$ -
10-11-01100	POLICE RESERVE	\$ 9,638.64	\$ 9,646.82	\$ 9,688.01	\$ 9,691.62	\$ 10,573.00	\$ -	\$ -	\$ -
10-11-01110	CRIME STOPPERS RESERVE	\$ 440.76	\$ 447.30	\$ 480.14	\$ 483.02	\$ 527.00	\$ -	\$ -	\$ -
10-11-03500	ACCCOUTS PAYABLE	\$ -	\$ -	\$ -	\$ 2,732.68	\$ 2,668.00	\$ -	\$ -	\$ -
10-11-03990	FUND BALANCE	\$ -	\$ -	\$ -	\$ (129,784.08)	\$ (141,583.00)	\$ -	\$ -	\$ -
10-11-11400	POLICE GRANT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-11-21000	PAYROLL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-11-18560	POLICE INCOME	\$ 5.00	\$ -	\$ 7,009.17	\$ 9,631.00	\$ 7,779.00	\$ 1,500.00	\$ 1,500.00	\$ 31,500.00
	TOTALS	\$ 10,084.40	\$ 10,094.12	\$ 17,177.32	\$ (150,986.50)	\$ (163,306.00)	\$ 1,500.00	\$ 1,500.00	\$ 31,500.00
GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
10-11-1007F	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 6,451.65	\$ 6,604.00	\$ 7,502.00	\$ 8,190.00	\$ 8,599.50
10-11-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ 1,895.02	\$ 2,198.00	\$ -	\$ -	\$ -
10-11-11060	INSURANCE - POLICE	\$ 6,848.25	\$ 9,406.82	\$ 7,746.21	\$ 14,131.32	\$ 15,416.00	\$ 8,500.00	\$ 8,500.00	\$ 10,000.00
10-11-11070	WAGES-POLICE	\$ 77,317.56	\$ 76,555.81	\$ 87,289.47	\$ 95,584.10	\$ 98,598.00	\$ 97,243.00	\$ 107,000.00	\$ 112,350.00
10-11-1107F	PAYROLL TAXES-POLICE	\$ 4,504.47	\$ 52.31	\$ 5,296.27	\$ -	\$ -	\$ -	\$ -	\$ -
10-11-11080	TELEPHONE-POLICE	\$ 1,018.01	\$ 1,250.41	\$ 1,206.42	\$ 1,295.22	\$ 1,202.00	\$ 1,080.00	\$ 1,200.00	\$ 1,260.00
10-11-11090	MISCELLANEOUS-POLICE	\$ 100.00	\$ -	\$ -	\$ 119.21	\$ 130.00	\$ 231.00	\$ 250.00	\$ 262.50
10-11-11100	HEALTH REIMBURSEMENT - PD	\$ 3,000.00	\$ 4,729.29	\$ 8,014.33	\$ 904.61	\$ 987.00	\$ 5,377.00	\$ 5,400.00	\$ -
10-11-11200	LEGAL-POLICE	\$ 349.05	\$ -	\$ -	\$ -	\$ -	\$ 462.00	\$ 500.00	\$ 525.00
10-11-11240	GAS-POLICE	\$ 4,208.25	\$ 2,917.62	\$ 2,012.80	\$ 1,660.47	\$ 1,599.00	\$ 2,803.00	\$ 3,000.00	\$ 3,150.00
10-11-11250	UNIFORMS-POLICE	\$ 375.53	\$ 787.38	\$ 1,174.74	\$ 524.87	\$ 573.00	\$ 2,291.00	\$ 1,500.00	\$ 1,575.00
10-11-11260	SUPPLIES-POLICE	\$ 10,045.32	\$ 3,121.49	\$ 7,710.28	\$ 4,760.71	\$ 5,092.00	\$ 3,671.00	\$ 4,000.00	\$ 4,200.00
10-11-11270	POLICE DEBIT SERVICE	\$ -	\$ -	\$ 13,758.68	\$ 60,348.09	\$ 65,834.00	\$ 20,000.00	\$ 60,000.00	\$ -
10-11-11280	TRAINING/CONFERENCES-POLICE	\$ 130.00	\$ 1,110.61	\$ 1,021.05	\$ 587.11	\$ 600.00	\$ 2,000.00	\$ 2,000.00	\$ 2,100.00
10-11-11290	EVIDENCE-POLICE	\$ 53.13	\$ 17.65	\$ -	\$ -	\$ -	\$ 231.00	\$ 250.00	\$ 262.50
10-11-11300	COMMUNITY OUTREACH-POLICE	\$ 1,976.14	\$ 709.51	\$ 1,563.00	\$ 1,163.13	\$ 287.00	\$ -	\$ -	\$ -
10-11-11900	CAPITAL OUTLAY-POLICE	\$ -	\$ 37,215.41	\$ -	\$ 4,325.00	\$ 4,718.00	\$ 18,337.00	\$ 20,000.00	\$ 75,000.00
10-11-11950	POLICE TECHNOLOGY	\$ 83.42	\$ (26,199.00)	\$ -	\$ -	\$ -	\$ 5,500.00	\$ 6,000.00	\$ 6,300.00
	TOTALS	\$ 110,009.13	\$ 111,675.31	\$ 136,793.25	\$ 193,750.51	\$ 203,838.00	\$ 175,228.00	\$ 227,790.00	\$ 225,584.50

GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
10-12-01000	GENERAL CHECKING	\$ -	\$ -	\$ -	\$ (43,104.36)	\$ (43,269.00)	\$ -	\$ -	\$ -
10-12-03500	ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ 6,647.55	\$ 7,204.00	\$ -	\$ -	\$ -
10-12-03990	FUND BALANCE	\$ -	\$ -	\$ -	\$ (74,755.43)	\$ (81,551.00)	\$ -	\$ -	\$ -
10-12-13320	APOLLO	\$ -	\$ -	\$ 1,380.00	\$ 1,380.00	\$ 960.00	\$ 880.00	\$ 1,380.00	\$ 1,300.00
10-12-21000	PAYROLL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-12-18600	DONATIONS-LIBRARY	\$ 218.19	\$ 215.00	\$ 150.00	\$ 35.00	\$ 38.00	\$ 150.00	\$ 150.00	\$ 150.00
10-12-18610	FINES/FEES-LIBRARY	\$ 135.70	\$ 213.24	\$ 833.84	\$ 727.64	\$ 794.00	\$ 481.00	\$ 500.00	\$ 750.00
10-12-18640	STATE AID-LIBRARY	\$ 896.00	\$ 968.00	\$ 973.00	\$ 977.00	\$ 1,066.00	\$ 500.00	\$ 500.00	\$ 1,000.00
10-12-18650	MISCELLANEOUS INCOME-LIBRARY	\$ 298.44	\$ 21.00	\$ 55.60	\$ 302.12	\$ 330.00	\$ -	\$ -	\$ 330.00
10-12-18670	GRANT INCOME - LIBRARY	\$ 5,650.00	\$ 3,319.29	\$ 3,857.00	\$ -	\$ -	\$ 361.00	\$ 750.00	\$ -
	TOTALS	\$ 7,198.33	\$ 4,736.53	\$ 7,249.44	\$ (107,790.48)	\$ (114,428.00)	\$ 2,372.00	\$ 3,280.00	\$ 3,530.00
GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
10-12-1007F	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 3,779.45	\$ 3,953.00	\$ 3,366.00	\$ 3,672.00	\$ 3,855.60
10-12-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ 1,987.10	\$ 2,255.00	\$ -	\$ -	\$ -
10-12-13070	SALARIES-LIBRARY	\$ 37,907.95	\$ 40,961.76	\$ 49,505.00	\$ 48,759.62	\$ 50,967.00	\$ 42,724.00	\$ 48,000.00	\$ 50,400.00
10-12-1307F	PAYROLL TAXES-LIBRARY	\$ 2,342.95	\$ 28.12	\$ 2,362.88	\$ -	\$ -	\$ -	\$ -	\$ -
10-12-13090	HEALTH REIMBURSEMENT-LIBRARY	\$ 4,555.23	\$ 4,781.88	\$ 5,347.84	\$ 2,965.37	\$ 3,235.00	\$ 5,159.00	\$ 6,000.00	\$ -
10-12-13100	COLLECTION DEVELOPMENT-LIBRARY	\$ 3,295.25	\$ 5,041.90	\$ 4,791.48	\$ 3,629.65	\$ 3,689.00	\$ 5,000.00	\$ 5,000.00	\$ 5,250.00
10-12-13110	READING PROGRAM-LIBRARY	\$ 2,910.68	\$ 2,972.49	\$ 1,190.00	\$ 1,917.16	\$ 1,859.00	\$ 2,973.00	\$ 3,000.00	\$ 3,150.00
10-12-13120	UTILITIES-LIBRARY	\$ 1,875.03	\$ 2,033.83	\$ 2,765.16	\$ 1,763.11	\$ 1,779.00	\$ 2,669.00	\$ 2,800.00	\$ 3,000.00
10-12-13130	INSURANCE-LIBRARY	\$ 2,664.13	\$ 3,918.40	\$ 2,880.88	\$ 1,507.51	\$ 1,645.00	\$ 3,200.00	\$ 3,200.00	\$ 4,000.00
10-12-13150	MAINTENANCE-LIBRARY	\$ 1,961.65	\$ 3,282.09	\$ 2,925.00	\$ 168.29	\$ 184.00	\$ 2,000.00	\$ 2,000.00	\$ 2,100.00
10-12-13260	SUPPLIES-LIBRARY	\$ 2,704.65	\$ 2,170.97	\$ 1,957.18	\$ 1,546.75	\$ 1,550.00	\$ 2,154.00	\$ 2,300.00	\$ 2,415.00
10-12-13280	TRAINING-LIBRARY	\$ 537.60	\$ 523.81	\$ 988.52	\$ 1,010.24	\$ 944.00	\$ 626.00	\$ 700.00	\$ 735.00
10-12-13300	TECHNOLOGY SERVICES-LIBRARY	\$ 1,925.39	\$ 2,369.57	\$ 1,038.94	\$ 1,981.74	\$ 2,012.00	\$ 1,101.00	\$ 1,100.00	\$ 1,155.00
10-12-13400	GRANT EXPENSE - LIBRARY	\$ 9,159.76	\$ 783.96	\$ 3,491.99	\$ -	\$ -	\$ 1,444.00	\$ 1,500.00	\$ 1,575.00
10-12-13900	CAPITAL OUTLAY-LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
	TOTALS	\$ 71,840.27	\$ 68,868.78	\$ 79,244.87	\$ 71,015.99	\$ 74,072.00	\$ 72,416.00	\$ 79,272.00	\$ 97,635.60

GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
10-13-01000	GENERAL CHECKING	\$ -	\$ -	\$ -	\$ (21,265.35)	\$ (14,071.00)	\$ -	\$ -	\$ -
10-13-01150	PARK EQUIPMENT RESERVE	\$ 142.45	\$ 144.06	\$ 152.30	\$ 153.02	\$ 167.00	\$ -	\$ -	\$ -
10-13-03500	ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ 3,044.82	\$ 3,322.00	\$ -	\$ -	\$ -
10-13-03900	FUND BALANCE	\$ -	\$ -	\$ -	\$ (46,001.12)	\$ (50,183.00)	\$ -	\$ -	\$ -
10-13-14270	CONCESSIONS	\$ -	\$ -	\$ -	\$ 696.05	\$ 398.00	\$ -	\$ -	\$ -
10-13-14920	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ 2,325.24	\$ 2,537.00	\$ -	\$ -	\$ -
10-13-18330	INSURANCE CLAIMS INCOME	\$ -	\$ -	\$ -	\$ 27,131.97	\$ 29,599.00	\$ -	\$ -	\$ -
10-13-18350	CONCESSION STANDS INCOME	\$ -	\$ -	\$ -	\$ 1,109.02	\$ 1,210.00	\$ -	\$ -	\$ -
10-13-21000	PAYROLL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-13-18310	PARK INCOME	\$ 3,781.25	\$ 2,582.26	\$ 1,562.70	\$ 1,686.50	\$ 1,851.00	\$ 988.00	\$ 1,000.00	\$ 1,500.00
	TOTALS	\$ 3,923.70	\$ 2,726.32	\$ 1,715.00	\$ (31,109.85)	\$ (25,170.00)	\$ 988.00	\$ 1,000.00	\$ 1,500.00
10-13-1007F	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 1,508.56	\$ 1,582.00	\$ 209.00	\$ 230.00	\$ 241.50
10-13-14050	UTILITIES-PARK	\$ 7,546.16	\$ 8,597.79	\$ 7,678.42	\$ 5,889.74	\$ 5,565.00	\$ 7,322.00	\$ 8,000.00	\$ 8,400.00
10-13-14060	INSURANCE-PARK	\$ 7,614.17	\$ 8,993.51	\$ 4,283.17	\$ 7,287.02	\$ 7,949.00	\$ 4,499.00	\$ 4,500.00	\$ 8,000.00
10-13-14070	WAGES-PARK	\$ 2,525.80	\$ 5,469.27	\$ 6,335.23	\$ 11,234.07	\$ 11,424.00	\$ 2,928.00	\$ 3,000.00	\$ 3,150.00
10-13-1407F	PAYROLL TAXES-PARK	\$ 173.13	\$ 4.22	\$ 138.36	\$ -	\$ -	\$ -	\$ -	\$ -
10-13-14260	SUPPLIES-PARK	\$ 9,204.68	\$ 5,411.87	\$ 12,973.53	\$ 15,326.26	\$ 14,026.00	\$ 9,471.00	\$ 10,000.00	\$ 10,500.00
10-13-14320	GRAVEL-PARK	\$ 2,621.32	\$ 1,257.57	\$ 158.28	\$ 2,106.51	\$ 2,298.00	\$ 1,000.00	\$ 1,000.00	\$ 1,050.00
10-13-14340	REPAIRS-PARK	\$ 10,487.19	\$ 11,709.89	\$ 9,505.51	\$ 10,129.24	\$ 7,416.00	\$ 7,280.00	\$ 7,500.00	\$ 7,875.00
10-13-14350	MOSQUITO SPRAYING	\$ -	\$ -	\$ 1,800.00	\$ 2,250.00	\$ 491.00	\$ -	\$ -	\$ 4,500.00
10-13-14390	PARK IMPROVEMENTS	\$ 27,092.92	\$ 28,360.77	\$ 3,803.22	\$ 2,628.31	\$ 1,917.00	\$ 4,122.00	\$ 10,000.00	\$ 10,500.00
10-13-14400	PLAYGROUND EQUIPMENT	\$ -	\$ -	\$ 600.00	\$ -	\$ -	\$ 3,200.00	\$ 16,000.00	\$ 10,000.00
10-13-14410	TMBRCRST/SPLSHPAD IMPROVE	\$ -	\$ 340.69	\$ 288.10	\$ 18,266.81	\$ 19,927.00	\$ 16,000.00	\$ 16,000.00	\$ 15,000.00
10-13-14900	CAPITAL OUTLAY-PARK	\$ -	\$ -	\$ -	\$ 4,390.00	\$ 4,789.00	\$ -	\$ -	\$ 150,000.00
	TOTALS	\$ 67,265.37	\$ 70,145.58	\$ 47,563.82	\$ 81,016.52	\$ 77,384.00	\$ 56,031.00	\$ 76,230.00	\$ 229,216.50

GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
10-14-01000	GENERAL CHECKING	\$ -	\$ -	\$ -	\$ (170,501.36)	\$ (177,192.00)	\$ -	\$ -	\$ -
10-14-01090	STREET RESERVE	\$ 42,932.19	\$ 43,909.15	\$ 44,362.45	\$ 44,402.34	\$ 48,439.00	\$ -	\$ -	\$ -
10-14-03500	ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ 12,851.08	\$ 12,637.00	\$ -	\$ -	\$ -
10-14-03990	FUND BALANCE	\$ -	\$ -	\$ -	\$ 139,356.54	\$ 152,025.00	\$ -	\$ -	\$ -
10-14-20110	*ACCOUNTS PAYABLE	\$ (117.82)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-20950	STREET IMPRTS/EQUIPMENT RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-20960	STREET COMP PLAN EXPENSE	\$ 3,842.50	\$ 1,437.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-20970	STREET DTR PLAN EXPENSE	\$ 812.50	\$ (3,050.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-20980	CAPITAL OUTLAY - EQPT PURCHASE	\$ -	\$ 829.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-20990	TRANSFER TO GENERAL	\$ -	\$ -	\$ 22,542.14	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-21000	PAYROLL LIABILITIES	\$ 2,388.14	\$ (19,877.97)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-21040	TRUCK/CO RD 5 LOAN TO DS	\$ -	\$ -	\$ 30,992.12	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-20010	STREET INCOME	\$ 57,192.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-28090	MISCELLANEOUS REVENUE	\$ 134.40	\$ -	\$ 3,850.00	\$ 221.87	\$ 242.00	\$ 1.00	\$ 1.00	\$ -
10-14-28400	STATE HIWAY ALLOCATION	\$ 132,405.29	\$ 186,383.14	\$ 179,075.73	\$ 165,518.01	\$ 163,858.00	\$ 170,956.00	\$ 186,348.00	\$ 181,555.00
10-14-28410	MOTOR VEHICLE FEES	\$ 2,915.80	\$ 14,787.10	\$ 12,810.19	\$ 12,138.42	\$ 13,242.00	\$ 14,000.00	\$ 14,000.00	\$ 13,000.00
10-14-28510	INCENTIVE	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,273.00	\$ 1.00	\$ 1.00	\$ -
10-14-28550	STREET EQUIPMENT SOLD	\$ -	\$ 8,333.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-28590	TOWNSHIP ROAD LEVY	\$ 22,612.16	\$ 20,781.81	\$ 22,284.02	\$ 13,965.81	\$ 15,235.00	\$ 13,199.00	\$ 19,000.00	\$ 15,000.00
10-14-28600	STREET NIFA GRANT INCOME	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-29040	TRUCK/CO RD 5 LOAN PROCEEDS	\$ -	\$ 84,752.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-29050	1ST & POPLAR LOAN PROCEEDS	\$ -	\$ -	\$ 600,150.00	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-31820	TRANSFER FR STREET FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ 265,117.64	\$ 340,286.08	\$ 919,066.65	\$ 220,952.71	\$ 231,759.00	\$ 198,157.00	\$ 219,350.00	\$ 209,555.00
10-14-1007F	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 3,813.96	\$ 3,957.00	\$ 3,938.00	\$ 4,300.00	\$ 4,515.00
10-14-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ 1,642.51	\$ 1,912.00	\$ -	\$ -	\$ 2,888.00
10-14-20030	INSURANCE	\$ 3,816.90	\$ 5,312.65	\$ 4,332.12	\$ 4,033.21	\$ 4,400.00	\$ 4,449.00	\$ 4,500.00	\$ 10,000.00
10-14-20040	STREET LIGHTS	\$ 17,297.90	\$ 24,484.46	\$ 25,984.70	\$ 21,536.73	\$ 20,905.00	\$ 21,944.00	\$ 24,000.00	\$ 24,000.00
10-14-20070	SALARIES	\$ 35,919.14	\$ 41,990.54	\$ 43,574.28	\$ 48,962.21	\$ 50,745.00	\$ 48,332.00	\$ 55,000.00	\$ 57,750.00
10-14-20090	MISCELLANEOUS EXPENSE	\$ -	\$ 248.00	\$ 900.00	\$ 1,891.25	\$ 918.00	\$ 1,000.00	\$ 1,000.00	\$ 1,050.00
10-14-20120	EMPLOYEE HEALTH REIMBURSEMENT	\$ 100.00	\$ 2,228.08	\$ 4,307.61	\$ 2,071.38	\$ 2,260.00	\$ 5,986.00	\$ 6,000.00	\$ -
10-14-20240	GAS	\$ 2,267.65	\$ 3,507.16	\$ 3,448.94	\$ 2,814.09	\$ 2,582.00	\$ 3,375.00	\$ 3,500.00	\$ 3,675.00
10-14-20260	SUPPLIES	\$ 3,406.49	\$ 4,143.72	\$ 3,784.70	\$ 1,290.77	\$ 1,395.00	\$ 3,002.00	\$ 3,500.00	\$ 3,675.00
10-14-20630	ENGINEERING	\$ 4,217.50	\$ 12,434.16	\$ 3,000.00	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,250.00
10-14-20650	EQUIPMENT REPAIRS	\$ 1,565.72	\$ 1,779.21	\$ 2,754.19	\$ 7,279.24	\$ 7,903.00	\$ 3,000.00	\$ 3,000.00	\$ 3,150.00
10-14-20660	SIGNS	\$ 3,692.63	\$ 796.41	\$ 5,926.17	\$ 3,698.94	\$ 4,035.00	\$ 2,500.00	\$ 2,500.00	\$ 2,625.00
10-14-20700	EQUIPMENT RENTAL	\$ -	\$ 1,296.78	\$ 4,294.65	\$ 278.40	\$ 304.00	\$ 4,000.00	\$ 4,000.00	\$ 4,200.00
10-14-20810	GARBAGE	\$ 2,003.43	\$ 3,870.00	\$ 4,256.00	\$ 4,724.00	\$ 4,671.00	\$ 3,375.00	\$ 3,700.00	\$ 3,885.00
10-14-20820	UTILITIES-SHED	\$ 3,748.68	\$ 4,471.56	\$ 3,475.21	\$ 3,481.64	\$ 3,575.00	\$ 3,787.00	\$ 4,000.00	\$ 4,200.00
10-14-20830	REPAIRS	\$ 5,660.00	\$ 23,470.55	\$ 21,514.96	\$ 4,287.47	\$ 2,882.00	\$ 49,924.00	\$ 50,000.00	\$ 25,000.00
10-14-20840	STREET SWEEPING BY OTHERS	\$ 2,400.00	\$ 2,750.00	\$ 4,250.00	\$ 2,900.00	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 4,725.00
10-14-20850	GRAVEL AND ICE MELT	\$ 2,365.39	\$ 4,600.37	\$ 9,762.65	\$ 3,868.80	\$ 4,221.00	\$ 10,000.00	\$ 10,000.00	\$ 10,500.00
10-14-20900	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 4,550.00	\$ 4,964.00	\$ -	\$ -	\$ 150,000.00
10-14-20920	STREET MAINTENANCE	\$ 11,638.54	\$ 7,210.71	\$ 3,565.38	\$ 265,547.70	\$ 289,429.00	\$ 1,793.00	\$ 6,000.00	\$ 50,000.00
10-14-20930	PAINT	\$ 2,175.00	\$ 2,825.00	\$ -	\$ 871.31	\$ 951.00	\$ 3,663.00	\$ 4,000.00	\$ 4,200.00
10-14-20940	SEASONAL BANNERS	\$ -	\$ -	\$ -	\$ 1,213.75	\$ 1,324.00	\$ -	\$ -	\$ 1,500.00
10-14-21050	1ST & POPLAR LOAN TO DS	\$ -	\$ -	\$ 20,388.19	\$ 322.65	\$ 352.00	\$ 20,000.00	\$ 20,000.00	\$ 5,000.00
10-14-21060	EQUIPMENT PURCHASE	\$ -	\$ -	\$ 1,896.58	\$ 1,764.10	\$ 1,924.00	\$ 1,804.00	\$ 2,000.00	\$ 2,100.00
10-14-21070	UTILITY UNIFORMS	\$ -	\$ 1,029.56	\$ -	\$ 65,292.80	\$ 71,229.00	\$ -	\$ -	\$ -
10-14-21080	TRUCK & FLOW LOAN	\$ -	\$ 88,746.98	\$ 20,307.93	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ 102,738.24	\$ 239,560.75	\$ 625,256.98	\$ 676,937.09	\$ 725,529.00	\$ 453,592.00	\$ 620,500.00	\$ 433,899.00

GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
20-20-01400	WATER RESERVE CD	\$ 176,406.12	\$ 127,430.68	\$ 128,385.14	\$ 127,878.30	\$ 139,504.00	\$ -	\$ -	\$ 66,000.00
20-20-01405	UTILITIES CHECKING	\$ -	\$ 247,107.28	\$ 321,097.79	\$ 16,753.17	\$ 32,980.00	\$ -	\$ -	\$ 20,000.00
20-20-03180	ACCOUNTS RECEIVABLE - WATER	\$ 23,928.47	\$ 262,713.48	\$ 11,104.58	\$ 288,208.89	\$ 314,208.00	\$ -	\$ -	\$ -
20-20-03490	ACCOUNTS PAYABLE	\$ 1,880.72	\$ 54,297.37	\$ -	\$ (60,940.53)	\$ (66,677.00)	\$ -	\$ -	\$ -
20-20-03980	FUND BALANCES	\$ (202.06)	\$ -	\$ -	\$ 1,786,037.83	\$ 1,948,405.00	\$ -	\$ -	\$ -
20-20-08100	WATER CASH IN DRAWER	\$ (99.32)	\$ 125.00	\$ 125.00	\$ 125.00	\$ 136.00	\$ -	\$ -	\$ 135.00
20-20-08500	ACCOUNTS PAYABLE - WATER	\$ 2,796.00	\$ 948.32	\$ 12,831.15	\$ 12,831.15	\$ 13,998.00	\$ -	\$ -	\$ -
20-20-08550	LAND - WATER	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 11,455.00	\$ -	\$ -	\$ -
20-20-08560	BUILDINGS - WATER	\$ 2,309,574.11	\$ 2,379,639.98	\$ 2,676,405.98	\$ 2,676,405.98	\$ 2,919,716.00	\$ -	\$ -	\$ -
20-20-08570	EQUIPMENT - WATER	\$ 208,783.20	\$ 269,097.99	\$ 285,092.99	\$ 285,092.99	\$ 311,011.00	\$ -	\$ -	\$ -
20-20-08580	ACCUM. DEPRICATION- WATER	\$ (655,151.44)	\$ (724,227.92)	\$ (887,828.00)	\$ (887,828.00)	\$ (968,540.00)	\$ -	\$ -	\$ -
20-20-08630	WATER DEPOSITS PAYABLE	\$ 5,390.46	\$ 5,287.50	\$ 8,061.50	\$ 8,136.50	\$ 8,876.00	\$ -	\$ -	\$ -
20-20-08700	WATER NOTE PAYABLE	\$ -	\$ 548,353.00	\$ 678,378.07	\$ 678,378.07	\$ 740,049.00	\$ -	\$ -	\$ -
20-20-08990	FUND BALANCE- WATER	\$ 1,759,431.32	\$ 1,737,801.57	\$ 1,813,047.49	\$ -	\$ -	\$ -	\$ -	\$ -
20-20-80180	DEPRECIATION EXPENSE	\$ -	\$ -	\$ 84,086.00	\$ -	\$ -	\$ -	\$ -	\$ -
20-20-80220	WATER DTR PLAN EXPENSE	\$ 8,129.16	\$ 2,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-20-80760	MULTI PURPOSE BOND	\$ 70,065.87	\$ 1,293.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-20-88800	SALES TAX WATER	\$ -	\$ 21.34	\$ 9.57	\$ 103.40	\$ 113.00	\$ -	\$ -	\$ -
20-20-81070	RESERVE INTEREST INCOME	\$ 1,018.49	\$ 408.96	\$ 2,445.17	\$ 181.23	\$ 198.00	\$ 511.00	\$ 600.00	\$ -
20-20-81100	RENTAL INCOME - TOWER	\$ 10,000.00	\$ 11,000.00	\$ 12,000.00	\$ 11,000.00	\$ 12,000.00	\$ 11,000.00	\$ 12,000.00	\$ 12,000.00
20-20-81110	WATER NIFA GRANT INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-20-81120	WATER DTR GRANT INCOME	\$ -	\$ 4,650.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-20-88090	MISCELLANEOUS REVENUE	\$ 935.40	\$ 7,702.10	\$ 68,310.18	\$ (1,199.92)	\$ (1,309.00)	\$ 1.00	\$ 1.00	\$ -
20-20-88640	INFRASTRUCTURE REPLACEMENT	\$ 33,279.60	\$ 77,154.15	\$ 75,680.00	\$ 73,469.00	\$ 80,148.00	\$ -	\$ -	\$ -
20-20-88750	LATE FEES	\$ 3,964.42	\$ 7,418.77	\$ 8,642.50	\$ 8,721.25	\$ 9,312.00	\$ 5,625.00	\$ 6,500.00	\$ 8,500.00
20-20-88760	USER FEES	\$ 187,541.05	\$ 399,229.74	\$ 149,788.22	\$ 374,498.25	\$ 408,544.00	\$ 290,532.00	\$ 325,000.00	\$ 408,000.00
20-20-88770	SECURITY DEPOSITS	\$ 1,200.00	\$ 1,212.50	\$ 75.00	\$ 375.00	\$ 409.00	\$ -	\$ 1.00	\$ -
20-20-88780	HOOKUPS	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ 1.00	\$ -
20-20-88810	SALES TAX REVENUE	\$ (887.34)	\$ 1,331.29	\$ 48.15	\$ 121.55	\$ 133.00	\$ -	\$ 1.00	\$ -
20-20-88900	BOND PROCEEDS	\$ 548,353.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ 4,706,837.23	\$ 5,434,846.85	\$ 5,458,286.48	\$ 5,408,849.11	\$ 5,914,669.00	\$ 307,669.00	\$ 344,104.00	\$ 514,635.00

GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
20-20-1007F	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 7,870.45	\$ 8,154.00	\$ 8,437.00	\$ 9,200.00	\$ 9,660.00
20-20-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ 4,379.86	\$ 16,044.00	\$ -	\$ -	\$ 6,300.00
20-20-80040	INSURANCE	\$ 9,895.34	\$ 11,364.15	\$ 4,283.18	\$ 9,676.78	\$ 10,556.00	\$ 4,800.00	\$ 4,800.00	\$ 5,040.00
20-20-80050	UTILITIES	\$ 15,020.23	\$ 14,697.38	\$ 12,865.53	\$ 10,164.86	\$ 9,825.00	\$ 11,928.00	\$ 13,000.00	\$ 10,000.00
20-20-80070	SALARIES	\$ 76,306.84	\$ 85,382.26	\$ 114,545.18	\$ 115,540.08	\$ 120,182.00	\$ 105,418.00	\$ 120,000.00	\$ 126,000.00
20-20-80090	10% SRF LOAN TO CD	\$ 110.61	\$ -	\$ 13,311.38	\$ 75.00	\$ 82.00	\$ 102.00	\$ 100.00	\$ 2,299.00
20-20-80100	METER TECHNOLOGY FEES	\$ 5,028.62	\$ 218.40	\$ 3,721.04	\$ 5,192.37	\$ 5,664.00	\$ 2,500.00	\$ 2,500.00	\$ 2,625.00
20-20-80120	EMPLOYEE HEALTH REIMBURSEMENT	\$ 1,283.27	\$ 2,228.11	\$ 4,307.64	\$ 2,071.35	\$ 2,260.00	\$ 5,986.00	\$ 6,000.00	\$ -
20-20-80150	DWSRF PAYMENT	\$ -	\$ -	\$ -	\$ 22,995.86	\$ 25,086.00	\$ 25,000.00	\$ 25,000.00	\$ 22,996.00
20-20-80170	DUES	\$ 87.50	\$ 87.50	\$ -	\$ 430.00	\$ 469.00	\$ 462.00	\$ 500.00	\$ 525.00
20-20-80200	LEGAL	\$ 539.90	\$ -	\$ -	\$ -	\$ -	\$ 482.00	\$ 500.00	\$ 525.00
20-20-80210	WATER COMP PLAN EXPENSE	\$ 3,842.50	\$ 1,437.50	\$ -	\$ -	\$ -	\$ 913.00	\$ 1,000.00	\$ 1,050.00
20-20-80240	GAS	\$ 2,962.06	\$ 3,507.30	\$ 3,448.85	\$ 2,697.13	\$ 2,454.00	\$ 3,374.00	\$ 3,500.00	\$ 3,675.00
20-20-80250	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-20-80260	SUPPLIES	\$ 7,319.54	\$ 6,128.61	\$ 7,977.28	\$ 6,104.09	\$ 6,263.00	\$ 4,527.00	\$ 5,000.00	\$ 5,250.00
20-20-80270	LOCATING COSTS	\$ 278.13	\$ 216.74	\$ 159.28	\$ 118.50	\$ 118.00	\$ 233.00	\$ 300.00	\$ 315.00
20-20-80280	SCHOOLS	\$ 1,207.47	\$ 572.29	\$ 2,988.45	\$ 1,528.50	\$ 1,667.00	\$ 2,999.00	\$ 3,000.00	\$ 3,150.00
20-20-80460	TOWER REPAIRS	\$ -	\$ 13,412.82	\$ 1,950.00	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 20,000.00
20-20-80630	ENGINEERS	\$ 4,188.75	\$ 5,416.67	\$ -	\$ 2,198.75	\$ 2,399.00	\$ 4,587.00	\$ 5,000.00	\$ 5,250.00
20-20-80640	TESTING	\$ 6,805.33	\$ 4,460.36	\$ 4,595.99	\$ 1,287.23	\$ 1,109.00	\$ 5,001.00	\$ 5,000.00	\$ 5,250.00
20-20-80690	REPAIRS	\$ 2,215.50	\$ 5,667.00	\$ 1,922.22	\$ 11,026.77	\$ 11,055.00	\$ 15,000.00	\$ 15,000.00	\$ 15,750.00
20-20-80730	WATER MAIN REPAIRS	\$ 13,886.00	\$ 10,294.91	\$ 23,193.71	\$ 8,595.00	\$ 9,376.00	\$ 11,748.00	\$ 12,000.00	\$ 12,600.00
20-20-80750	WELL EXPENSE	\$ 1,743.99	\$ 3,906.28	\$ 3,463.12	\$ 6,087.79	\$ 6,641.00	\$ 4,499.00	\$ 4,500.00	\$ 4,725.00
20-20-80770	SECURITY DEPOSIT RETURNS	\$ 889.81	\$ 182.41	\$ 48.44	\$ 150.00	\$ 164.00	\$ -	\$ 500.00	\$ 525.00
20-20-80790	METERS/HYDRANTS	\$ 85,761.83	\$ 212,106.01	\$ 18,523.66	\$ 5,870.47	\$ 6,404.00	\$ 1,999.00	\$ 2,000.00	\$ 6,000.00
20-20-80810	SALES TAX EXPENSE	\$ 3,322.05	\$ 14,919.37	\$ -	\$ 11,989.08	\$ 12,068.00	\$ 23,922.00	\$ 25,000.00	\$ 15,000.00
20-20-80900	CAPITAL OUTLAY	\$ -	\$ 50,582.65	\$ 32,549.50	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 100,000.00
20-20-90930	SPLASH PAD IMPROVEMENTS	\$ 64.31	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ 242,759.58	\$ 447,288.72	\$ 253,854.45	\$ 236,049.92	\$ 258,040.00	\$ 248,897.00	\$ 308,400.00	\$ 384,510.00

GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
20-21-01405	UTILITIES CHECKING	\$ -	\$ -	\$ -	\$ 74,865.71	\$ 90,508.00	\$ -	\$ -	\$ 20,000.00
20-21-01470	SEWER RESERVE CD	\$ 165,557.81	\$ 92,499.45	\$ 93,927.14	\$ 94,061.24	\$ 102,612.00	\$ -	\$ -	\$ 89,000.00
20-21-03190	ACCOUNTS RECEIVABLE - SEWER	\$ 18,340.00	\$ 262,108.18	\$ 35,641.96	\$ 264,208.28	\$ 288,036.00	\$ -	\$ -	\$ -
20-21-03980	FUND BALANCES	\$ -	\$ -	\$ -	\$ 858,926.59	\$ 937,011.00	\$ -	\$ -	\$ -
20-21-03980	ACCOUNTS PAYABLE - SEWER	\$ -	\$ -	\$ 9,143.00	\$ 9,354.48	\$ 10,205.00	\$ -	\$ -	\$ -
20-21-039530	LAND - SEWER	\$ 175,580.63	\$ 175,580.63	\$ 175,580.63	\$ 175,580.63	\$ 191,543.00	\$ -	\$ -	\$ -
20-21-039540	BUILDINGS - SEWER	\$ 1,485,726.56	\$ 1,523,781.56	\$ 2,396,770.56	\$ 2,396,770.56	\$ 2,614,659.00	\$ -	\$ -	\$ -
20-21-039560	EQUIPMENT - SEWER	\$ 49,862.51	\$ 49,862.51	\$ 87,476.01	\$ 87,476.01	\$ 95,428.00	\$ -	\$ -	\$ -
20-21-039600	ACCUM. DEPRICIATION - SEWER	\$ (941,817.24)	\$ (971,028.78)	\$ (1,058,517.78)	\$ (1,058,517.78)	\$ (1,154,747.00)	\$ -	\$ -	\$ -
20-21-039630	SEWER DEPOSITS PAYABLE	\$ 5,390.46	\$ 5,287.50	\$ 8,062.50	\$ 8,137.50	\$ 8,877.00	\$ -	\$ -	\$ -
20-21-039900	FUND BALANCE - SEWER	\$ 1,241,065.76	\$ 1,294,275.26	\$ 1,117,210.43	\$ (58,474.24)	\$ (63,790.00)	\$ -	\$ -	\$ -
20-21-90210	SEWER COMP PLAN EXPENSE	\$ 3,842.50	\$ 1,437.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-90220	SEWER DTR PLAN EXPENSE	\$ 8,129.16	\$ 2,103.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-90660	SEWER SALES TAX EXPENSE	\$ 4,521.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-90730	DEPRECIATION EXPENSE	\$ -	\$ -	\$ 51,888.00	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-90950	SEWER SYSTEM/EQUIPMENT RESERVE	\$ -	\$ -	\$ 587.50	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-90960	LIFT STATION PUMP UPGRADE	\$ 38,055.00	\$ 556,664.99	\$ 105,851.49	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-90970	TRANSFER TO WATER	\$ -	\$ -	\$ 94,352.44	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-98800	SALES TAX SEWER	\$ -	\$ 18,241.60	\$ 944.94	\$ 10,361.36	\$ 11,303.00	\$ -	\$ -	\$ -
20-21-98801	SEWER NOTES PAYABLE	\$ -	\$ -	\$ 902,632.32	\$ 902,632.32	\$ 984,690.00	\$ -	\$ -	\$ -
20-21-90140	SRF LOAN INCOME	\$ -	\$ 176,513.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-91070	SEWER RESERVE INTEREST	\$ 753.61	\$ 302.59	\$ 1,134.27	\$ 134.10	\$ 146.00	\$ 759.00	\$ 1,000.00	\$ -
20-21-91110	SEWER NIFA GRANT INCOME	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-91120	SEWER DTR GRANT INCOME	\$ -	\$ 4,650.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-98090	MISCELLANEOUS REVENUE	\$ 1,887.73	\$ 36.25	\$ (573.51)	\$ 1,899.87	\$ 2,073.00	\$ -	\$ 1.00	\$ -
20-21-98750	LATE FEES	\$ 3,661.87	\$ 6,342.74	\$ 5,512.50	\$ 5,291.25	\$ 5,581.00	\$ 4,004.00	\$ 4,600.00	\$ 5,500.00
20-21-98760	USER FEES	\$ 208,061.97	\$ 437,250.83	\$ 196,631.97	\$ 403,218.66	\$ 439,875.00	\$ 334,418.00	\$ 365,000.00	\$ 439,000.00
20-21-98770	SECURITY DEPOSITS	\$ 1,200.00	\$ 1,200.00	\$ 75.00	\$ 375.00	\$ 409.00	\$ 1,301.00	\$ 1,300.00	\$ 1,000.00
20-21-98780	HOOKUPS	\$ -	\$ 275.00	\$ -	\$ -	\$ -	\$ -	\$ 1.00	\$ -
20-21-98790	SEWER SALES TAX INCOME	\$ 3,693.65	\$ 3,956.15	\$ -	\$ 12,270.91	\$ 13,386.00	\$ 8,235.00	\$ 9,000.00	\$ 13,000.00
20-21-98960	LAGOON FARM INCOME	\$ 21,004.91	\$ 19,660.91	\$ 10,215.69	\$ 15,452.28	\$ 16,857.00	\$ 11,000.00	\$ 11,000.00	\$ 12,000.00
	TOTALS	\$ 2,494,517.93	\$ 3,663,001.62	\$ 4,234,547.06	\$ 4,204,024.73	\$ 4,594,662.00	\$ 359,717.00	\$ 391,902.00	\$ 579,500.00

GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget
20-21-1007F	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 7,870.45	\$ 8,154.00	\$ 8,844.00	\$ 9,650.00	\$ 10,132.50
20-21-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ 4,379.86	\$ 16,044.00	\$ -	\$ -	\$ 6,300.00
20-21-90040	INSURANCE	\$ 4,186.49	\$ 5,690.85	\$ 4,914.17	\$ 8,998.55	\$ 9,817.00	\$ 5,500.00	\$ 5,500.00	\$ 10,000.00
20-21-90050	UTILITIES	\$ 4,453.35	\$ 5,119.61	\$ 5,447.24	\$ 4,780.86	\$ 4,800.00	\$ 5,099.00	\$ 5,500.00	\$ 5,775.00
20-21-90070	SALARIES	\$ 75,682.66	\$ 85,382.27	\$ 114,545.18	\$ 115,540.07	\$ 120,182.00	\$ 110,688.00	\$ 126,000.00	\$ 132,300.00
20-21-9007F	PAYROLL TAXES	\$ 4,577.35	\$ 48.84	\$ 5,915.04	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-90080	TELEPHONE	\$ 1,409.57	\$ 1,625.43	\$ 1,551.40	\$ 1,554.18	\$ 1,562.00	\$ 1,431.00	\$ 1,600.00	\$ 1,680.00
20-21-90090	10% SRF LOAN TO GD	\$ 46.90	\$ 109.74	\$ 24,456.19	\$ 475.00	\$ 518.00	\$ 500.00	\$ 500.00	\$ 5,292.00
20-21-90120	EMPLOYEE HEALTH REIMBURSEMENT	\$ 1,283.27	\$ 2,193.14	\$ 4,307.63	\$ 2,071.35	\$ 2,260.00	\$ 5,986.00	\$ 6,000.00	\$ -
20-21-90130	DEBT SERVICE COSTS	\$ -	\$ -	\$ 4,711.82	\$ -	\$ -	\$ -	\$ -	\$ -
20-21-90150	CWSRF PAYMENT	\$ -	\$ -	\$ -	\$ 53,139.75	\$ 57,971.00	\$ 35,000.00	\$ 35,000.00	\$ 52,920.00
20-21-90170	DUES	\$ 87.50	\$ 87.50	\$ 3,588.55	\$ 175.00	\$ 191.00	\$ 462.00	\$ 500.00	\$ 525.00
20-21-90200	LEGAL	\$ 62.00	\$ -	\$ -	\$ -	\$ -	\$ 462.00	\$ 500.00	\$ 525.00
20-21-90240	GAS	\$ 4,417.06	\$ 2,906.57	\$ 3,448.90	\$ 3,350.27	\$ 3,167.00	\$ 3,855.00	\$ 4,000.00	\$ 4,200.00
20-21-90260	SUPPLIES	\$ 6,945.05	\$ 5,329.67	\$ 8,372.64	\$ 5,169.98	\$ 5,380.00	\$ 4,549.00	\$ 5,000.00	\$ 5,250.00
20-21-90280	SCHOOLS	\$ 1,662.46	\$ 363.72	\$ 1,374.22	\$ 509.70	\$ 556.00	\$ 2,000.00	\$ 2,000.00	\$ 2,100.00
20-21-90630	ENGINEERS	\$ 4,023.75	\$ 5,416.67	\$ -	\$ 1,623.75	\$ 1,771.00	\$ 4,587.00	\$ 5,000.00	\$ 5,250.00
20-21-90640	TESTING	\$ -	\$ -	\$ 969.80	\$ 251.40	\$ 274.00	\$ 1,460.00	\$ 1,500.00	\$ 1,575.00
20-21-90690	REPAIRS	\$ 1,421.62	\$ 16,651.17	\$ 11,893.12	\$ 12,099.53	\$ 12,422.00	\$ 19,816.00	\$ 20,000.00	\$ 21,000.00
20-21-90700	SEWER RR LEASE	\$ 1,817.29	\$ 1,603.14	\$ 2,401.69	\$ 417.05	\$ -	\$ 452.00	\$ 1,500.00	\$ 1,575.00
20-21-90710	CHEMICALS	\$ -	\$ 635.00	\$ -	\$ -	\$ -	\$ 1,650.00	\$ 1,800.00	\$ 1,890.00
20-21-90720	SEWER MAIN CLEANING	\$ -	\$ 10,155.75	\$ 9,781.25	\$ 20,335.50	\$ 22,184.00	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00
20-21-90770	SECURITY DEPOSIT RETURNS	\$ 889.79	\$ 182.41	\$ 48.44	\$ 150.00	\$ 164.00	\$ -	\$ 500.00	\$ 525.00
20-21-90780	LAGOON FARM GROUND EXPENSE	\$ 28,406.15	\$ 4,851.13	\$ 9,312.27	\$ 9,321.54	\$ 3,501.00	\$ 3,190.00	\$ 5,000.00	\$ 5,250.00
20-21-90790	LAGOON DISCHARGE COSTS	\$ 331.12	\$ 472.39	\$ 1,560.78	\$ 1,445.87	\$ 1,490.00	\$ 329.00	\$ 1,000.00	\$ 1,050.00
20-21-90900	CAPITAL OUTLAY	\$ -	\$ 13,590.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
20-21-90940	SEWER INFILTRATION REPAIRS	\$ -	\$ 10,741.67	\$ -	\$ -	\$ -	\$ 9,163.00	\$ 10,000.00	\$ 10,500.00
20-21-90980	CAPITAL OUTLAY - EQUIPMENT	\$ -	\$ 25,110.88	\$ -	\$ 3,967.38	\$ 4,328.00	\$ 5,249.00	\$ 25,000.00	\$ 26,250.00
	TOTALS	\$ 141,703.38	\$ 198,268.33	\$ 218,600.33	\$ 257,627.04	\$ 276,736.00	\$ 240,272.00	\$ 283,050.00	\$ 406,864.50
GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget

30-30-02030	BOND - CERTIFICATE OF DEPOSIT	\$ 103,007.06	\$ 104,014.13	\$ 105,723.38	\$ 105,723.38	\$ 115,335.00	\$ -	\$ -	\$ -	\$ -
30-30-02040	BOND CHECKING	\$ 109,495.86	\$ 126,498.17	\$ 126,185.51	\$ 103,179.02	\$ 112,559.00	\$ -	\$ -	\$ -	\$ 103,180.00
30-30-05000	DUE FROM COUNTY- DEBT SERVICE	\$ 834.14	\$ 375.13	\$ 1,525.36	\$ 1,525.36	\$ 1,664.00	\$ -	\$ -	\$ -	\$ -
30-30-05990	FUND BALANCE- DEBT SERVICE	\$ 190,102.89	\$ 213,370.10	\$ 213,190.10	\$ 274,001.11	\$ 298,910.00	\$ -	\$ -	\$ -	\$ -
30-30-38020	TRUCK LOAN	\$ -	\$ (10,639.35)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-38040	TRUCK AND FLOW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-38050	POLICE CRUISER	\$ -	\$ (1,058.36)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-31820	TRANSFER FR STREET FUND	\$ -	\$ -	\$ 4,979.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-32900	BOND FINANCING - YUTAN SCHOOLS	\$ 1,427.89	\$ 37,694.96	\$ 18,847.48	\$ 18,847.48	\$ 20,561.00	\$ 18,847.00	\$ 18,847.00	\$ 18,847.00	\$ 18,847.00
30-30-33510	PROPERTY TAXES	\$ 111,670.08	\$ 122,073.85	\$ 124,965.11	\$ 3,238.17	\$ 3,533.00	\$ -	\$ -	\$ -	\$ -
30-30-36810	BOND RESERVE INTEREST	\$ 799.95	\$ 208.63	\$ 370.20	\$ 425.05	\$ 464.00	\$ 218.00	\$ 250.00	\$ 250.00	\$ 200.00
30-30-37520	IN LIEU OF TAX	\$ 42.44	\$ 42.44	\$ 42.44	\$ 21.22	\$ 23.00	\$ 10.00	\$ 21.00	\$ 21.00	\$ -
30-30-37530	MOTOR VEHICLE PRO RATA	\$ 270.46	\$ 278.80	\$ 292.06	\$ 38.66	\$ 42.00	\$ 249.00	\$ 250.00	\$ 250.00	\$ -
30-30-37540	HOMESTEAD EXEMPTION	\$ 8,477.16	\$ 8,129.94	\$ 9,917.52	\$ -	\$ -	\$ 8,998.00	\$ 9,000.00	\$ 9,000.00	\$ -
30-30-37550	5% GROSS TAX	\$ 4,891.45	\$ 5,096.24	\$ 5,179.79	\$ -	\$ -	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	\$ -
30-30-37580	CARLINE TAX	\$ 39.37	\$ 42.35	\$ 44.29	\$ -	\$ -	\$ 36.00	\$ 40.00	\$ 40.00	\$ -
30-30-37590	INTEREST ON TAXES	\$ 1,637.50	\$ 470.68	\$ 2,037.85	\$ 164.96	\$ 180.00	\$ 390.00	\$ 400.00	\$ 400.00	\$ 90.00
30-30-37990	LOANS FROM OTHER FUNDS	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-37990	TOTALS	\$ 622,696.25	\$ 606,597.71	\$ 613,300.34	\$ 507,164.41	\$ 553,271.00	\$ 34,148.00	\$ 34,208.00	\$ 34,208.00	\$ 122,317.00
GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget	
30-30-30020	BOND EXPENSE	\$ -	\$ 66.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-31000	BOND FEES	\$ 64.00	\$ 22.00	\$ 211.63	\$ 44.00	\$ 48.00	\$ -	\$ -	\$ -	\$ -
30-30-32010	12 G.O. VAR PUR BDS - PRINCIPA	\$ 75,000.00	\$ 75,000.00	\$ 45,000.00	\$ 45,000.00	\$ 49,091.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
30-30-32020	12 G.O. VAR PUR BDS - INTEREST	\$ 6,871.40	\$ 4,539.38	\$ 3,510.00	\$ 2,947.50	\$ 3,215.00	\$ 1,755.00	\$ 1,755.00	\$ 1,755.00	\$ 3,200.00
30-30-32200	2014 WATER BONDS--PRINCIPAL	\$ 50,000.00	\$ 50,000.00	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-32210	2014 WATER BONDS--INTEREST	\$ 3,506.95	\$ 3,143.12	\$ 1,567.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-33040	TRUCK/CO RD 5 LOAN	\$ 19,175.67	\$ 19,175.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-33050	SKID LOADER/UTV LOAN	\$ 17,134.68	\$ 14,278.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-33060	CEDAR ASPHALT OVERLAY	\$ 22,542.14	\$ 22,542.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-33500	COUNTY COMMISSIONS	\$ 1,159.17	\$ 2,755.33	\$ 575.85	\$ 258.90	\$ 282.00	\$ -	\$ -	\$ -	\$ -
30-30-33650	UTV/SKID LOADER LOAN	\$ -	\$ -	\$ 58,474.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-33650	TOTALS	\$ 195,454.01	\$ 191,522.54	\$ 164,339.22	\$ 48,250.40	\$ 52,636.00	\$ 46,755.00	\$ 46,755.00	\$ 46,755.00	\$ 48,200.00
GL Account	GL Account Description	FY 2022	FY 2023	FY 2024	YTD 08/31/2025	Est. Year End	YTD Budget	FY 2025	New Budget	

40-40-01180	KENO CHECKING	\$ -	\$ 98,056.05	\$ 121,967.77	\$ 141,636.45	\$ 147,254.00	\$ -	\$ -	\$ 140,000.00
40-40-03210	ACCOUNTS RECEIVABLE - KENO	\$ 597.92	\$ 2,313.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-40-03500	ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40-40-04990	FUND BALANCE - KENO	\$ -	\$ 57,641.00	\$ 19,964.00	\$ 98,151.75	\$ 107,075.00	\$ -	\$ -	\$ -
40-40-19600	KENO INCOME	\$ 52,141.30	\$ 55,365.42	\$ 54,275.48	\$ 47,883.07	\$ 44,978.00	\$ 51,097.00	\$ 55,000.00	\$ 52,000.00
	TOTALS	\$ 52,739.22	\$ 213,375.51	\$ 196,207.25	\$ 287,671.27	\$ 299,307.00	\$ 51,097.00	\$ 55,000.00	\$ 192,000.00
GL Account GL Account Description		FY 2022		FY 2023		FY 2024		YTD 08/31/2025	
40-40-10810	KENO EXPENSE - STATE TAX	\$ 5,306.00	\$ 12,057.71	\$ 13,486.40	\$ 11,924.82	\$ 13,009.00	\$ 13,500.00	\$ 13,500.00	\$ 13,000.00
40-40-10820	KENO EXPENSE - OPERATING	\$ 6,907.68	\$ -	\$ 140.89	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ -
40-40-10830	KENO EXPENSE - COM. BETTERMENT	\$ 33,402.50	\$ -	\$ 22,614.24	\$ 17,441.82	\$ 19,027.00	\$ 100,000.00	\$ 100,000.00	\$ 137,000.00
40-40-10840	KENO EXPENSE - OTHER COSTS	\$ -	\$ -	\$ (60,153.80)	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ 45,616.18	\$ 12,057.71	\$ (23,912.27)	\$ 29,366.64	\$ 32,036.00	\$ 113,700.00	\$ 113,700.00	\$ 150,000.00

Funds Available	\$ 3,388,892.45
Expenditures	\$ 2,878,860.10
Carryover 2027	\$ 510,032.35
Total of CD's	\$ 693,156.00