

FY 26-27 Budget Hearing Special Meeting Agenda
Yutan City Council
Tuesday, September 15, 2026
7:00 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.

7:00 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) Ordinances and Public Hearings

- a. FY 26-27 City of Yutan Budget
 - i. Presentation of the FY 26-27 Budget
 - ii. Public Hearing - No time limit, open only for budget comments.

Meeting Adjourned

Regular City Council meeting to follow immediately after the budget hearing.

2026-2027
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, 2026 through September 30, 2027

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:

318,161.61	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
318,161.61	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2026
(As of the Beginning of the Budget Year)

Principal	45,000.00
Interest	607.50
Total Bonded Indebtedness	45,607.50

112,211,589.00 **Total Certified Valuation (All Counties)**

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

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, 2025 through June 30, 2026?

☒ 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, 2025 through June 30, 2026?

☐ YES

☒ 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 9-30-2026

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 Yutan in Saunders County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
1	Net Cash Balance	1,402,671.65	1,200,878.90	1,162,137.15
2	Investments	-		
3	County Treasurer's Balance	7,000.00	7,200.00	7,200.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	1,409,671.65	1,208,078.90	1,169,337.15
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	302,000.00	308,640.00	314,980.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	671.00	675.00	675.00
9				
10	State Receipts: Highway Allocation and Incentives	186,348.00	183,055.00	179,558.00
11	State Receipts: Motor Vehicle Fee	14,000.00	13,000.00	13,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	25,793.59	134,095.21	141,977.41
14	State Receipts: Other	26,432.66	23,618.00	23,618.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	49,224.00	45,000.00	45,000.00
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax	13,084.00	13,385.00	13,385.00
20	Local Receipts: Other	1,107,420.00	711,722.00	711,722.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	497,619.00	509,587.00	538,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	Total Resources Available (Lines 5 thru 23)	3,632,263.90	3,150,856.11	3,151,252.56
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	2,424,185.00	1,981,518.96	2,600,259.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	1,208,078.90	1,169,337.15	550,993.56
27	Cash Reserve Percentage			33%
PROPERTY TAX RECAP		Tax from Line 6		314,980.00
		County Treasurer Commission - 1% of Total Taxes Collected		3,181.61
		Total Property Tax Requirement		318,161.61

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:

	Expected Levy **	Property Tax Request
General Fund	0.283537	\$ 318,161.61
Bond Fund	0.000000	\$ -
_____ Fund	0.000000	
_____ Fund	0.000000	
_____ Fund	0.000000	
Total Tax Request		\$ 318,161.61 *

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

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

*Levy Formula: Property Tax Request / Taxable Valuation * 100
(levies are expressed per \$100 of taxable valuation)*

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	\$ 550,993.56
Remaining Cash Reserve	\$ 550,993.56
Remaining Cash Reserve %	33%

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 Yutan in Saunders County

Line No.	2026-2027 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	298,650.00		31,500.00	46,800.00		488,000.00	864,950.00
3	Public Safety - Police	239,379.00		70,000.00				309,379.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	303,773.00			50,116.00			353,889.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	189,506.00		123,000.00				312,506.00
9	Community Development	13,000.00		150,000.00				163,000.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	257,683.00			52,918.00			310,601.00
19	Water	237,938.00		25,000.00	22,996.00			285,934.00
20	Other							-
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	1,539,929.00	-	399,500.00	172,830.00	-	488,000.00	2,600,259.00

(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.	2025-2026 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	256,140.11		-	46,927.38		488,000.00	791,067.49
3	Public Safety - Police	153,706.20		26,833.84				180,540.04
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	184,777.42	-	56,198.24				240,975.66
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	136,728.26		2,733.34		1,284.23		140,745.83
9	Community Development		72,697.01	-				72,697.01
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	205,662.00	790.00	-	52,918.19			259,370.19
19	Water	214,124.88	59,002.00	-	22,995.86			296,122.74
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,151,138.87	132,489.01	85,765.42	122,841.43	1,284.23	488,000.00	1,981,518.96

(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 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	333,898.00		28,000.00			497,619.00	859,517.00
3	Public Safety - Police	163,207.00		108,230.00				271,437.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	145,904.00		93,666.00				239,570.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	163,832.00	19,927.00					183,759.00
9	Community Development	28,215.00						28,215.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water	360,307.00		155,735.00	85,203.00			601,245.00
20	Other	184,395.00			56,047.00			240,442.00
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,379,758.00	19,927.00	385,631.00	141,250.00	-	497,619.00	2,424,185.00

(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

2026-2027 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
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	-	-	-	-
	(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	<u>City of Yutan</u>
ADDRESS	<u>PO Box 215</u>
CITY & ZIP CODE	<u>Yutan, 68073</u>
TELEPHONE	<u>402-625-2112</u>
WEBSITE	<u></u>

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>Matt Thompson</u>	<u>Bob Oliva</u>	<u>Bob Oliva</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>City Administrator</u>	<u>City Administrator</u>
TELEPHONE	<u>402-625-2112</u>	<u>402-625-2112</u>	<u></u>
EMAIL ADDRESS	<u>mthompson@cityofyutan.com</u>	<u>administrator@cityofyutan.com</u>	<u></u>

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

City of Yutan

2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority**2025-2026 Total Property Tax Request**

(1) \$ 311,726.40

(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

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) -

(10) -

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)

(11) -

Preliminary Property Tax Request Authority (line 1 - line 11)

(12) 311,726.40

Allowed Increases to Preliminary Property Tax Request Authority**2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)**

311,726.40

See instructions below for where to find this amount

(13)

Growth Percentage per County Assessor

75,295.00 / 106,287,154.00 = 0.07%

2026 Growth Value

2025 Total Valuation

(14a)

220.83

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

Increase due to Growth
(14)**Inflation Percentage**

5.26%

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

(15a)

16,396.81

Increase due to Inflation
(15)**Allowable Exceptions Utilized (§ 13-3404)****2026-2027 Property Taxes Budgeted For:**

Approved Bonds

(16) -

(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))

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

(23) -

(MUST attach sample ballot language and certified election results)

Prior Year's Unused Property Tax Request Authority used this year

(24) -

(Cannot exceed amount on Supporting Schedule 1, line 1)

Total Exceptions Utilized (Total lines 16 thru 24)

(25) -

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)

(26) 328,344.04

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1)

(27) 318,161.61

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3)

(28) 10,182.43

(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

City of Yutan
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(1)	\$ 24,934.83
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)	10,182.43
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4)	35,117.26
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5)	-
Calculated Carryover Maximum (5% of line 5)	(6)	-
Unused Property Tax Request Authority Available for Future Years	(7)	-

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 Yutan in Saunders County

Municipality Levy

Personal and Real Property Tax Request	(1)		318,161.61
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)		318,161.61
Valuation	(9)		112,211,589
Municipality Levy Subject to Levy Authority	(10)		0.283537
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
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)		0.000000
Total Levy for Compliance Purposes	(17)		0.283537 (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.

2026-2027 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) 311,726.40
(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

<u>75,295.00</u> 2026 Growth Value per Assessor	/	<u>106,287,154.00</u> Prior Year Total Property Valuation per Assessor	=	<u>0.07</u> % (3)
---	---	--	---	-------------------

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.07 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 6,452.74

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 318,179.14
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) 318,161.61
(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 Yutan
IN
Saunders 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 15th day of September 2026, at 7:00 o'clock PM, at City Hall, 112 Vine St. 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.

2024-2025 Actual Disbursements & Transfers	\$ 2,424,185.00
2025-2026 Actual/Estimated Disbursements & Transfers	\$ 1,981,518.96
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 2,600,259.00
2026-2027 Necessary Cash Reserve	\$ 550,993.56
2026-2027 Total Resources Available	\$ 3,151,252.56
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 318,161.61
Unused Budget Authority Created For Next Year	\$ -

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 318,161.61
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 15th day of September 2026, Immediately following the Budget Hearing , at City Hall, 112 Vine St. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	2,600,260.10	2,600,259.00	0%
Property Tax Request	\$ 311,726.40	\$ 318,161.61	2%
Valuation	106,287,154	112,211,589	6%
Tax Rate	0.293287	0.283537	-3%
Tax Rate If Prior Tax Request was at Current Valuation	0.277802		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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 2026-2027 property tax request be set at:

General Fund: \$ 318,161.61

Bond Fund: \$ -

2. The total assessed value of property differs from last year's total assessed value by 5.57 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 0.277802 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 0.283537 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 0 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2026

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Saunders County

[illegible]

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-10-01000	GENERAL CHECKING	\$ 97,986.72	\$ 167,824.24	\$ -		\$ 65,188.05	\$ 325,155.15
10-10-01010	0101 GENERAL MONEY MARKET	\$ 86,814.94	\$ 37,138.44	\$ -		\$ -	\$ -
10-10-01020	GENERAL CERTIFICATE OF DEPOSIT	\$ 355,658.82	\$ 367,245.66	\$ -		\$ 584,421.00	\$ 404,314.00
10-10-01050	RESERVE ACCOUNTS	\$ -	\$ 181,949.90	\$ -		\$ 5,400.00	\$ 5,403.00
10-10-03000	DUE FROM COUNTY - GENERAL	\$ 4,681.14	\$ 5,446.36	\$ -		\$ -	\$ -
10-10-03500	ACCCOUTS PAYABLE	\$ -	\$ -	\$ -		\$ -	\$ -
10-10-03990	FUND BALANCE	\$ 1,054,031.09	\$ 906,416.33	\$ -		\$ -	\$ -
10-10-1007M	MEDICARE	\$ -	\$ -	\$ -		\$ -	\$ -
10-10-10130	GENERAL FUND TRANFERS	\$ -	\$ -	\$ -		\$ -	\$ -
10-10-1013A	TRANSFERS IN	\$ -	\$ 60,793.01	\$ -		\$ -	\$ -
10-10-10370	ARPA EXPENSE	\$ 98,579.24	\$ 35,231.63	\$ -		\$ -	\$ -
10-10-10410	COMP PLAN	\$ 1,437.50	\$ -	\$ 1.00		\$ -	\$ -
10-10-10600	GEN DTR GRANT EXPENSE	\$ 1,000.00	\$ -	\$ 1.00		\$ -	\$ -
10-10-10860	TRANSFER TO CRA CHECKING	\$ -	\$ 462,446.58	\$ 520,000.00		\$ 488,000.00	\$ 488,000.00
10-10-1970A	T.I.F. FUND DEPOSIT	\$ -	\$ 462,446.58	\$ 520,000.00		\$ 488,000.00	\$ 488,000.00
10-10-21000	PAYROLL LIABILITIES	\$ -	\$ -	\$ -		\$ -	\$ -
10-10-2100D	Dental Insurance	\$ -	\$ -	\$ -		\$ -	\$ -
10-10-2100H	Health Insurance	\$ -	\$ -	\$ -		\$ -	\$ -
10-10-66900	Reconciliation Discrepancies	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTALS	\$ 1,700,189.45	\$ 2,686,938.73	\$ 1,040,002.00	\$ -	\$ 655,009.05	\$ 734,872.15
GL Account	GL Account Description	FY 2022	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-10-10000	GENERAL INCOME	\$ -	\$ -	\$ -		\$ -	\$ -
10-10-18070	RESERVE INTEREST INCOME	\$ 106.28	\$ 534.75	\$ 300.00	\$ 0.24	\$ 55.00	\$ 50.00
10-10-18090	MISCELLANEOUS REVENUE	\$ 10,175.76	\$ 94,482.63	\$ 1,000.00	\$ 3,832.93	\$ 1,000.00	\$ 1,000.00
10-10-18180	LICENSES AND FEES	\$ 4,207.00	\$ 3,525.00	\$ 5,000.00	\$ 4,391.75	\$ 4,500.00	\$ 4,500.00
10-10-18200	PLANNING & ZONING PERMIT FEES	\$ 1,640.00	\$ 1,457.50	\$ 1,800.00	\$ (180.00)	\$ 1,500.00	\$ 1,500.00
10-10-18400	EQUALIZATION FUNDS	\$ 34,233.92	\$ 20,226.37	\$ 20,500.00	\$ 111,029.25	\$ 134,905.00	\$ 141,977.41
10-10-18410	MOTOR VEHICLE PRO RATA	\$ 426.32	\$ 429.94	\$ 350.00	\$ 601.64	\$ 675.00	\$ 675.00
10-10-18420	HOMESTEAD EXEMPTION	\$ 13,534.42	\$ 16,405.65	\$ 16,000.00	\$ 25,127.48	\$ 23,500.00	\$ 24,000.00
10-10-18430	5% GROSS TAX	\$ 7,503.48	\$ 7,625.30	\$ 8,000.00	\$ 13,326.57	\$ 13,000.00	\$ 13,250.00
10-10-18440	IN LIEU OF TAX	\$ 33.85	\$ 64.10	\$ 1.00	\$ 85.73	\$ 35.00	\$ 75.00
10-10-18460	CARLINE TAX	\$ 43.22	\$ 65.20	\$ 100.00	\$ 51.85	\$ 100.00	\$ 100.00
10-10-18470	BUILDING PERMITS	\$ 29,582.65	\$ 18,737.60	\$ 22,000.00	\$ 32,519.00	\$ 26,000.00	\$ 30,000.00
10-10-18490	OCCUPATION TAX	\$ 6,479.63	\$ 5,823.01	\$ 350.00	\$ 5,282.03	\$ 4,500.00	\$ 5,200.00
10-10-18500	INTEREST INCOME	\$ 2,303.26	\$ 12,671.83	\$ 1,000.00	\$ 727.10	\$ 24,500.00	\$ 22,000.00
10-10-18910	MOTOR VEHICLE TAX	\$ 46,093.75	\$ 44,341.62	\$ 42,500.00	\$ 43,989.80	\$ 45,000.00	\$ 45,000.00
10-10-18930	FRANCHISE TAX	\$ -	\$ -	\$ 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	\$ 693.31	\$ 494.87	\$ 500.00	\$ 872.90	\$ 350.00	\$ 750.00
10-10-18990	PROPERTY TAXES	\$ 180,859.42	\$ 183,965.55	\$ 302,000.00	\$ 205,589.44	\$ 311,726.40	\$ 318,161.61
10-10-19800	ARPA INCOME	\$ -	\$ -	\$ -		\$ -	\$ -
10-10-64150	SRF LOAN INCOME WATER	\$ 1,000.00	\$ 57,918.77	\$ -		\$ -	\$ -
	TOTALS	\$ 345,566.27	\$ 468,769.69	\$ 421,402.00	\$ 447,247.71	\$ 591,346.40	\$ 608,239.02

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-10-10040	SIRENS	\$ 2,188.12	\$ 2,239.04	\$ 2,000.00	\$ 2,308.08	\$ 2,200.00	\$ 2,300.00
10-10-10060	INSURANCE	\$ 4,596.62	\$ 5,343.58	\$ 4,900.00	\$ 1,961.71	\$ 10,000.00	\$ 10,000.00
10-10-10070	SALARIES	\$ 30,485.65	\$ 49,948.44	\$ 93,800.00	\$ 76,787.28	\$ 60,000.00	\$ 85,000.00
10-10-1007F	PAYROLL TAXES	\$ 37,040.55	\$ 143,723.97	\$ 7,175.70	\$ 8,513.76	\$ 4,600.00	\$ 9,000.00
10-10-1007H	Health Insurance	\$ -	\$ -	\$ -	\$ 45,902.28	\$ 50,400.00	\$ 50,400.00
10-10-1007R	R - RETIREMENT CONTRIBUTION	\$ 11,865.80	\$ 13,081.64	\$ 18,900.00	\$ 15,293.38	\$ 22,500.00	\$ 22,500.00
10-10-10080	TELEPHONE	\$ 1,250.13	\$ 936.39	\$ 1,100.00	\$ 987.02	\$ 1,000.00	\$ 1,000.00
10-10-10090	MISCELLANEOUS EXPENSE	\$ 1,133.44	\$ (1,186.00)	\$ 500.00	\$ 851.99	\$ 1,500.00	\$ 950.00
10-10-10100	DOG/CAT EXPENSE	\$ 84.95	\$ 77.25	\$ 90.00	\$ 105.95	\$ 100.00	\$ 100.00
10-10-10110	OFFICE UTILITIES	\$ 2,725.90	\$ 2,376.02	\$ 2,400.00	\$ 2,832.62	\$ 2,400.00	\$ 3,000.00
10-10-10120	EMPLOYEE HEALTH REIMBURSEMENT	\$ 8,017.41	\$ 9,922.14	\$ 36,000.00	\$ -	\$ -	\$ -
10-10-10140	COUNCIL PAYROLL	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 12,500.00	\$ 11,000.00
10-10-10150	UNEMPLOYMENT	\$ 416.47	\$ 628.76	\$ 500.00	\$ 645.01	\$ 600.00	\$ 650.00
10-10-10160	AUDIT	\$ 14,634.00	\$ 16,015.00	\$ 22,000.00	\$ 25,300.00	\$ 25,000.00	\$ 20,000.00
10-10-10170	DUES	\$ 5,677.00	\$ 2,079.00	\$ 3,000.00	\$ 7,067.00	\$ 6,800.00	\$ 7,000.00
10-10-10200	LEGAL	\$ 4,187.50	\$ 6,948.50	\$ 7,000.00	\$ 3,131.50	\$ 5,000.00	\$ 5,000.00
10-10-10220	COUNTY COMMISSIONS	\$ 1,833.61	\$ 1,893.44	\$ 1,600.00	\$ 2,070.17	\$ 2,000.00	\$ 2,100.00
10-10-10230	COUNCIL CONFERENCE EXPENSE	\$ 968.70	\$ 495.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
10-10-10240	EMPLOYMENT BENEFITS	\$ 7,157.69	\$ 6,026.70	\$ 12,000.00	\$ 6,416.13	\$ 6,000.00	\$ 6,500.00
10-10-10260	OFFICE SUPPLIES	\$ 14,061.99	\$ 5,228.61	\$ 10,800.00	\$ 8,041.05	\$ 10,000.00	\$ 8,500.00
10-10-10280	TRAINING/CONFERENCES	\$ 5,208.36	\$ 10,899.49	\$ 10,000.00	\$ 2,232.88	\$ 8,000.00	\$ 5,000.00
10-10-10290	PLANNING & ZONING	\$ 9,042.50	\$ 19,897.50	\$ 10,000.00	\$ 1,332.61	\$ 10,000.00	\$ 4,000.00
10-10-10310	COMPUTER EXPENSE	\$ 21,399.39	\$ 23,604.91	\$ 15,000.00	\$ 18,516.76	\$ 15,000.00	\$ 15,000.00
10-10-10330	LOCAL PUBLISHING	\$ 4,975.87	\$ 2,765.50	\$ 4,400.00	\$ 2,690.81	\$ 4,500.00	\$ 3,500.00
10-10-10340	EMPLOYEE APPRECIATION	\$ 696.03	\$ 1,619.99	\$ 1,800.00	\$ 1,714.86	\$ 2,000.00	\$ 2,000.00
10-10-10350	CITY CLEAN UP	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
10-10-10480	BUILDING INSPECTIONS	\$ 4,800.00	\$ 7,003.50	\$ 4,750.00	\$ 127.64	\$ 3,000.00	\$ 2,500.00
10-10-10650	COMMUNITY ENGAGEMENT	\$ 10,508.92	\$ (719.52)	\$ 10,000.00	\$ 13,862.58	\$ 12,000.00	\$ 12,500.00
10-10-10670	REPAIRS	\$ 455.00	\$ (150.00)	\$ 500.00	\$ 1,515.80	\$ 500.00	\$ 1,000.00
10-10-10680	OFFICE EQUIPMENT	\$ 3,752.01	\$ 4,714.51	\$ 3,000.00	\$ 5,851.36	\$ 3,000.00	\$ 4,000.00
10-10-10720	SIGN EXPENSE	\$ 912.79	\$ 1,435.70	\$ 850.00	\$ 1,796.52	\$ 850.00	\$ 1,650.00
10-10-10900	CAPITAL OUTLAY	\$ 30,282.64	\$ -	\$ 170,000.00	\$ -	\$ 28,000.00	\$ 31,500.00
10-10-1207F	BACK TAXES	\$ -	\$ 19,238.81	\$ 1.00	\$ -	\$ -	\$ -
	TOTALS	\$ 253,859.04	\$ 369,587.87	\$ 468,566.70	\$ 271,356.75	\$ 312,950.00	\$ 330,150.00

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-11-01000	GENERAL CHECKING	\$ -	\$ -	\$ -		\$ -	\$ -
10-11-01100	POLICE RESERVE	\$ 9,646.82	\$ 9,688.01	\$ -		\$ -	\$ -
10-11-01110	CRIME STOPPERS RESERVE	\$ 447.30	\$ 480.14	\$ -		\$ -	\$ -
10-11-03500	ACCCOUTS PAYABLE	\$ -	\$ -	\$ -		\$ -	\$ -
10-11-03990	FUND BALANCE	\$ -	\$ -	\$ -		\$ -	\$ -
10-11-11400	POLICE GRANT EXPENSE	\$ -	\$ -	\$ -		\$ -	\$ -
10-11-21000	PAYROLL LIABILITIES	\$ -	\$ -	\$ -		\$ -	\$ -
10-11-18560	POLICE INCOME	\$ -	\$ 7,009.17	\$ 1,500.00		\$ 31,500.00	\$ 35,000.00
	TOTALS	\$ 10,094.12	\$ 17,177.32	\$ 1,500.00		\$ 31,500.00	\$ 35,000.00
GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-11-1007F	PAYROLL TAXES	\$ -	\$ -	\$ 8,190.00	\$ 10,276.31	\$ 8,599.50	\$ 17,000.00
10-11-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ 365.39	\$ -	\$ -
10-11-11060	INSURANCE - POLICE	\$ 9,406.82	\$ 7,746.21	\$ 8,500.00	\$ 534.34	\$ 10,000.00	\$ 10,000.00
10-11-11070	WAGES-POLICE	\$ 76,555.81	\$ 87,289.47	\$ 107,000.00	\$ 106,524.10	\$ 112,350.00	\$ 169,579.00
10-11-1107F	PAYROLL TAXES-POLICE	\$ 52.31	\$ 5,296.27	\$ -	\$ -	\$ -	\$ -
10-11-11080	TELEPHONE-POLICE	\$ 1,250.41	\$ 1,206.42	\$ 1,200.00	\$ 1,532.16	\$ 1,260.00	\$ 1,500.00
10-11-11090	MISCELLANEOUS-POLICE	\$ -	\$ -	\$ 250.00	\$ -	\$ 262.50	\$ 300.00
10-11-11100	HEALTH REIMBURSEMENT - PD	\$ 4,729.29	\$ 8,014.33	\$ 5,400.00	\$ -	\$ -	\$ -
10-11-11200	LEGAL-POLICE	\$ -	\$ -	\$ 500.00	\$ -	\$ 525.00	\$ -
10-11-11240	GAS-POLICE	\$ 2,917.62	\$ 2,012.80	\$ 3,000.00	\$ 2,762.24	\$ 3,150.00	\$ 3,500.00
10-11-11250	UNIFORMS-POLICE	\$ 787.38	\$ 1,174.74	\$ 1,500.00	\$ 2,284.66	\$ 1,575.00	\$ 2,800.00
10-11-11260	SUPPLIES-POLICE	\$ 3,121.49	\$ 7,710.28	\$ 4,000.00	\$ 4,303.27	\$ 4,200.00	\$ 3,000.00
10-11-11270	POLICE DEBIT SERVICE	\$ -	\$ 13,758.68	\$ 60,000.00	\$ -	\$ -	\$ -
10-11-11280	TRAINING/CONFERENCES-POLICE	\$ 1,110.61	\$ 1,021.05	\$ 2,000.00	\$ 768.04	\$ 2,100.00	\$ 1,500.00
10-11-11290	EVIDENCE-POLICE	\$ 17.65	\$ -	\$ 250.00	\$ -	\$ 262.50	\$ 300.00
10-11-11300	COMMUNITY OUTREACH-POLICE	\$ 709.51	\$ 1,563.00	\$ -	\$ 950.00	\$ -	\$ 1,500.00
10-11-11900	CAPITAL OUTLAY-POLICE	\$ 37,215.41	\$ -	\$ 20,000.00	\$ 27,481.26	\$ 75,000.00	\$ 70,000.00
10-11-11910	STATION LEASE PAYMENT						\$ 14,500.00
10-11-11920	MAINTENANCE						\$ 4,800.00
10-11-11930	SUBSCRIPTIONS						\$ 2,100.00
10-11-11950	POLICE TECHNOLOGY	\$ (26,199.00)	\$ -	\$ 6,000.00	\$ 4,401.25	\$ 6,300.00	\$ 7,000.00
	TOTALS	\$ 111,675.31	\$ 136,793.25	\$ 227,790.00	\$ 162,183.02	\$ 225,584.50	\$ 309,379.00

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-12-01000	GENERAL CHECKING	\$ -	\$ -	\$ -		\$ -	\$ -
10-12-03500	ACCCOUTS PAYABLE	\$ -	\$ -	\$ -		\$ -	\$ -
10-12-03990	FUND BALANCE	\$ -	\$ -	\$ -		\$ -	\$ -
10-12-21000	PAYROLL LIABILITIES	\$ -	\$ -	\$ -		\$ -	\$ -
10-12-18600	DONATIONS-LIBRARY	\$ 215.00	\$ 150.00	\$ 150.00	\$ 407.10	\$ 150.00	\$ 150.00
10-12-18610	FINES/FEES-LIBRARY	\$ 213.24	\$ 833.84	\$ 500.00	\$ 642.52	\$ 750.00	\$ 750.00
10-12-18640	STATE AID-LIBRARY	\$ 968.00	\$ 973.00	\$ 500.00	\$ 979.00	\$ 1,000.00	\$ 1,000.00
10-12-18650	MISCELLANEOUS INCOME-LIBRARY	\$ 21.00	\$ 55.60	\$ -	\$ 35.76	\$ 330.00	\$ 330.00
10-12-18670	GRANT INCOME - LIBRARY	\$ 3,319.29	\$ 3,857.00	\$ 750.00		\$ -	\$ -
	TOTALS	\$ 4,736.53	\$ 5,869.44	\$ 3,280.00	\$ 3,280.00	\$ 2,230.00	\$ 2,230.00
GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-12-1007F	PAYROLL TAXES	\$ -	\$ -	\$ 3,672.00	\$ 5,740.85	\$ 3,855.60	\$ 7,000.00
10-12-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ 1,468.45	\$ -	\$ -
10-12-13070	SALARIES-LIBRARY	\$ 40,961.76	\$ 49,505.00	\$ 48,000.00	\$ 47,235.98	\$ 50,400.00	\$ 60,000.00
10-12-1307F	PAYROLL TAXES-LIBRARY	\$ 28.12	\$ 2,362.88	\$ -	\$ -	\$ -	\$ -
10-12-13090	HEALTH REIMBURSEMENT-LIBRARY	\$ 4,781.88	\$ 5,347.84	\$ 6,000.00	\$ -	\$ -	\$ -
10-12-13100	COLLECTION DEVELOPMENT-LIBRARY	\$ 5,041.90	\$ 4,791.48	\$ 5,000.00	\$ 3,993.13	\$ 5,250.00	\$ 7,653.75
10-12-13110	READING PROGRAM-LIBRARY	\$ 2,972.49	\$ 1,190.00	\$ 3,000.00	\$ 761.36	\$ 3,150.00	\$ 3,000.00
10-12-13120	UTILITIES-LIBRARY	\$ 2,033.83	\$ 2,765.16	\$ 2,800.00	\$ 1,921.99	\$ 3,000.00	\$ 2,500.00
10-12-13130	INSURANCE-LIBRARY	\$ 3,918.40	\$ 2,880.88	\$ 3,200.00	\$ 534.34	\$ 4,000.00	\$ 4,000.00
10-12-13150	MAINTENANCE-LIBRARY	\$ 3,282.09	\$ 2,925.00	\$ 2,000.00	\$ 481.20	\$ 1,925.00	\$ 1,500.00
10-12-13260	SUPPLIES-LIBRARY	\$ 2,170.97	\$ 1,957.18	\$ 2,300.00	\$ 2,031.26	\$ 2,415.00	\$ 3,000.00
10-12-13280	TRAINING-LIBRARY	\$ 523.81	\$ 988.52	\$ 700.00	\$ 1,115.56	\$ 734.00	\$ 1,200.00
10-12-13300	TECHNOLOGY SERVICES-LIBRARY	\$ 2,369.57	\$ 1,038.94	\$ 1,100.00	\$ 119.99	\$ 1,155.00	\$ 1,500.00
10-12-13320	APOLLO				\$ 880.00	\$ -	\$ 1,000.00
10-12-13400	GRANT EXPENSE - LIBRARY	\$ 783.96	\$ 3,491.99	\$ 1,500.00	\$ -	\$ -	\$ -
10-12-13900	CAPITAL OUTLAY-LIBRARY	\$ -	\$ -	\$ -	\$ 4,963.34	\$ 19,999.00	\$ 20,000.00
	TOTALS	\$ 68,868.78	\$ 79,244.87	\$ 79,272.00	\$ 71,247.45	\$ 95,883.60	\$ 112,353.75

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-13-01000	GENERAL CHECKING	\$ -	\$ -	\$ -		\$ -	\$ -
10-13-01150	PARK EQUIPMENT RESERVE	\$ 144.06	\$ 152.30	\$ -		\$ -	\$ -
10-13-03500	ACCCOUTS PAYABLE	\$ -	\$ -	\$ -		\$ -	\$ -
10-13-03990	FUND BALANCE	\$ -	\$ -	\$ -		\$ -	\$ -
10-13-14270	CONCESSIONS	\$ -	\$ -	\$ -		\$ -	\$ -
10-13-14920	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-13-18310	PARK INCOME	\$ 2,582.26	\$ 1,562.70	\$ 1,000.00	\$ 2,426.00	\$ 1,500.00	\$ 2,500.00
10-13-18330	INSURANCE CLAIMS INCOME	\$ -	\$ -	\$ -	\$ 2,248.96	\$ -	\$ -
10-13-18350	CONCESSION STANDS INCOME	\$ -	\$ -	\$ -	\$ 1,851.54	\$ 1,500.00	\$ 2,000.00
	TOTALS	\$ 2,726.32	\$ 1,715.00	\$ 1,000.00	\$ 6,526.50	\$ 3,000.00	\$ 4,500.00
GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-13-1007F	PAYROLL TAXES	\$ -	\$ -	\$ 230.00	\$ 3,062.65	\$ 241.50	\$ -
10-13-14050	UTILITIES-PARK	\$ 8,597.79	\$ 7,678.42	\$ 8,000.00	\$ 7,696.76	\$ 8,400.00	\$ 8,400.00
10-13-14060	INSURANCE-PARK	\$ 8,993.51	\$ 4,283.17	\$ 4,500.00	\$ 583.48	\$ 8,000.00	\$ 8,000.00
10-13-14070	WAGES-PARK	\$ 5,469.27	\$ 6,335.23	\$ 3,000.00	\$ 12,310.18	\$ 3,150.00	\$ 15,000.00
10-13-1407F	PAYROLL TAXES-PARK	\$ 4.22	\$ 138.36	\$ -		\$ -	\$ -
10-13-14260	SUPPLIES-PARK	\$ 5,411.87	\$ 12,973.53	\$ 10,000.00	\$ 14,223.87	\$ 10,500.00	\$ 15,000.00
10-13-14320	GRAVEL-PARK	\$ 1,257.57	\$ 158.28	\$ 1,000.00	\$ -	\$ 1,050.00	\$ 1,252.00
10-13-14340	REPAIRS-PARK	\$ 11,709.89	\$ 9,505.51	\$ 7,500.00	\$ 9,871.96	\$ 7,875.00	\$ 8,500.00
10-13-14350	MOSQUITO SPRAYING	\$ -	\$ 1,800.00	\$ -	\$ 5,400.00	\$ 4,500.00	\$ 6,000.00
10-13-14390	PARK IMPROVEMENTS	\$ 28,360.77	\$ 3,803.22	\$ 10,000.00	\$ 1,086.28	\$ 10,500.00	\$ 10,000.00
10-13-14400	PLAYGROUND EQUIPMENT	\$ -	\$ 600.00	\$ 16,000.00	\$ 360.00	\$ 10,000.00	\$ 10,000.00
10-13-14410	TMBRCRST/SPLSHPAD IMPROVE	\$ 340.69	\$ 288.10	\$ 16,000.00	\$ 1,075.00	\$ 15,000.00	\$ 15,000.00
10-13-14900	CAPITAL OUTLAY-PARK	\$ -	\$ -	\$ -		\$ 123,000.00	\$ 103,000.00
	TOTALS	\$ 70,145.58	\$ 47,563.82	\$ 76,230.00	\$ 55,670.18	\$ 202,216.50	\$ 200,152.00

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-14-01000	GENERAL CHECKING	\$ -	\$ -	\$ -		\$ -	\$ -
10-14-01090	STREET RESERVE	\$ 43,909.15	\$ 44,362.45	\$ -		\$ -	\$ -
10-14-03500	ACCCOUTS PAYABLE	\$ -	\$ -	\$ -		\$ -	\$ -
10-14-03990	FUND BALANCE	\$ -	\$ -	\$ -		\$ -	\$ -
10-14-20110	*ACCOUNTS PAYABLE	\$ -	\$ -	\$ -		\$ -	\$ -
10-14-20950	STREET IMPRPTS/EQUIPMENT RESERV	\$ -	\$ -	\$ -		\$ -	\$ -
10-14-20960	STREET COMP PLAN EXPENSE	\$ 1,437.50	\$ -	\$ -		\$ -	\$ -
10-14-20970	STREET DTR PLAN EXPENSE	\$ (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	\$ (19,877.97)	\$ -	\$ -		\$ -	\$ -
10-14-21040	TRUCK/CO RD 5 LOAN TO DS	\$ -	\$ 30,992.12	\$ -		\$ -	\$ -
10-14-20010	STREET INCOME	\$ -	\$ -	\$ -		\$ -	\$ -
10-14-28090	MISCELLANEOUS REVENUE	\$ -	\$ 3,850.00	\$ 1.00	\$ 27,431.42	\$ -	\$ -
10-14-28400	STATE HIWAY ALLOCATION	\$ 186,383.14	\$ 179,075.73	\$ 186,348.00	\$ 163,349.73	\$ 181,555.00	\$ 179,558.00
10-14-28410	MOTOR VEHICLE FEES	\$ 14,787.10	\$ 12,810.19	\$ 14,000.00	\$ 12,328.99	\$ 13,000.00	\$ 13,000.00
10-14-28510	INCENTIVE	\$ -	\$ 3,000.00	\$ 1.00	\$ 3,000.00	\$ -	\$ 3,000.00
10-14-28550	STREET EQUIPMENT SOLD	\$ 8,333.33	\$ -	\$ -		\$ -	\$ -
10-14-28590	TOWNSHIP ROAD LEVY	\$ 20,781.81	\$ 22,284.02	\$ 19,000.00	\$ 15,414.31	\$ 15,000.00	\$ 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	\$ 340,286.08	\$ 919,066.65	\$ 219,350.00	\$ 221,524.45	\$ 209,555.00	\$ 210,558.00

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-14-1007F	PAYROLL TAXES	\$ -	\$ -	\$ 4,300.00	\$ 5,815.48	\$ 4,515.00	\$ 7,500.00
10-14-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ 3,656.32	\$ 2,888.00	\$ 6,000.00
10-14-20030	INSURANCE	\$ 5,312.65	\$ 4,332.12	\$ 4,500.00	\$ 583.47	\$ 10,000.00	\$ 10,000.00
10-14-20040	STREET LIGHTS	\$ 24,484.46	\$ 25,984.70	\$ 24,000.00	\$ 28,410.25	\$ 24,000.00	\$ 30,000.00
10-14-20070	SALARIES	\$ 41,990.54	\$ 43,574.28	\$ 55,000.00	\$ 48,241.69	\$ 57,750.00	\$ 62,000.00
10-14-20090	MISCELLANEOUS EXPENSE	\$ 248.00	\$ 900.00	\$ 1,000.00		\$ 1,050.00	\$ 1,000.00
10-14-20120	EMPLOYEE HEALTH REIMBURSEMENT	\$ 2,228.08	\$ 4,307.61	\$ 6,000.00		\$ -	\$ -
10-14-20240	GAS	\$ 3,507.16	\$ 3,448.94	\$ 3,500.00	\$ 2,581.02	\$ 3,675.00	\$ 3,500.00
10-14-20260	SUPPLIES	\$ 4,143.72	\$ 3,784.70	\$ 3,500.00	\$ 3,203.27	\$ 3,675.00	\$ 3,500.00
10-14-20630	ENGINEERING	\$ 12,434.16	\$ 3,000.00	\$ 5,000.00		\$ 5,250.00	\$ 4,000.00
10-14-20650	EQUIPMENT REPAIRS	\$ 1,779.21	\$ 2,754.19	\$ 3,000.00	\$ 2,688.07	\$ 3,150.00	\$ 3,000.00
10-14-20660	SIGNS	\$ 796.41	\$ 5,926.17	\$ 2,500.00	\$ 442.72	\$ 2,625.00	\$ 1,000.00
10-14-20700	EQUIPMENT RENTAL	\$ 1,296.78	\$ 4,294.65	\$ 4,000.00	\$ 680.00	\$ 4,200.00	\$ 2,863.00
10-14-20810	GARBAGE	\$ 3,870.00	\$ 4,256.00	\$ 3,700.00	\$ 5,158.01	\$ 3,885.00	\$ 5,500.00
10-14-20820	UTILITIES-SHED	\$ 4,471.56	\$ 3,475.21	\$ 4,000.00	\$ 4,236.53	\$ 4,200.00	\$ 4,410.00
10-14-20830	REPAIRS	\$ 23,470.55	\$ 21,514.96	\$ 50,000.00	\$ 6,160.36	\$ 10,000.00	\$ 8,000.00
10-14-20840	STREET SWEEPING BY OTHERS	\$ 2,750.00	\$ 4,250.00	\$ 4,500.00	\$ 5,650.00	\$ 4,725.00	\$ 5,500.00
10-14-20850	GRAVEL AND ICE MELT	\$ 4,600.37	\$ 9,762.65	\$ 10,000.00	\$ 3,519.45	\$ 10,500.00	\$ 7,500.00
10-14-20900	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 11,498.24	\$ 85,000.00	\$ 30,000.00
10-14-20920	STREET MAINTENANCE	\$ 7,210.71	\$ 3,565.38	\$ 6,000.00	\$ 15,670.58	\$ 50,000.00	\$ 100,000.00
10-14-20930	PAINT	\$ 2,825.00	\$ -	\$ 4,000.00	\$ 234.33	\$ 4,200.00	\$ 500.00
10-14-20940	SEASONAL BANNERS	\$ 2,364.85	\$ -	\$ -	\$ 66.78	\$ 1,500.00	\$ 1,000.00
10-14-21050	1ST & POPLAR LOAN TO DS	\$ -	\$ 433,532.72	\$ 400,000.00	\$ 50,115.53	\$ 50,011.00	\$ 50,116.00
10-14-21060	EQUIPMENT PURCHASE	\$ -	\$ 20,388.19	\$ 20,000.00		\$ 5,000.00	\$ 5,000.00
10-14-21070	UTILITY UNIFORMS	\$ 1,029.56	\$ 1,896.58	\$ 2,000.00	\$ 939.50	\$ 2,100.00	\$ 2,000.00
10-14-21080	TRUCK & PLOW LOAN	\$ 88,746.98	\$ 20,307.93	\$ -		\$ -	\$ -
	TOTALS	\$ 239,560.75	\$ 625,256.98	\$ 620,500.00	\$ 199,551.60	\$ 353,899.00	\$ 353,889.00

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-15-11400	POLICE GRANT EXPENSE	\$ -	\$ -	\$ -		\$ -	\$ -
10-15-18580	POLICE GRANT	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTALS	\$ -	\$ -	\$ -		\$ -	\$ -
10-15-18670	GRANT INCOME - LIBRARY	\$ -	\$ -	\$ -		\$ -	\$ -
10-15-13400	GRANT EXPENSE - LIBRARY	\$ -	\$ -	\$ -	\$ 1,441.00	\$ -	\$ -
	TOTALS	\$ -	\$ -	\$ -		\$ -	\$ -
GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
10-20-01000	GENERAL CHECKING	\$ -	\$ -	\$ -		\$ -	\$ -
10-20-03500	ACCCOUTS PAYABLE	\$ -	\$ -	\$ -		\$ -	\$ -
10-20-21000	PAYROLL LIABILITIES	\$ -	\$ -	\$ -		\$ -	\$ -
10-20-8013C	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -		\$ -	\$ -
10-20-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -		\$ -	\$ -
10-21-01000	GENERAL CHECKING	\$ -	\$ -	\$ -		\$ -	\$ -
10-21-03500	ACCCOUTS PAYABLE	\$ -	\$ -	\$ -		\$ -	\$ -
10-21-21000	PAYROLL LIABILITIES	\$ -	\$ -	\$ -		\$ -	\$ -
10-21-9013A	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -
10-21-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTALS					\$ -	\$ -

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
20-20-01400	WATER RESERVE CD	\$ 127,430.68	\$ 128,385.14	\$ -		\$ 66,000.00	\$ 102,000.00
20-20-01405	UTILITIES CHECKING	\$ 247,107.28	\$ 321,097.79	\$ -		\$ 20,000.00	\$ 44,000.00
20-20-03180	ACCOUNTS RECEIVABLE - WATER	\$ 262,713.48	\$ 11,104.58	\$ -		\$ -	\$ -
20-20-03490	ACCOUNTS PAYABLE	\$ 54,297.37	\$ -	\$ -		\$ -	\$ -
20-20-03980	FUND BALANCES	\$ -	\$ -	\$ -		\$ -	\$ -
20-20-08100	WATER CASH IN DRAWER	\$ 125.00	\$ 125.00	\$ -		\$ 135.00	\$ -
20-20-08500	ACCOUNTS PAYABLE - WATER	\$ 948.32	\$ 12,831.15	\$ -		\$ -	\$ -
20-20-08550	LAND - WATER	\$ 10,500.00	\$ 10,500.00	\$ -		\$ -	\$ -
20-20-08560	BUILDINGS - WATER	\$ 2,379,639.98	\$ 2,676,405.98	\$ -		\$ -	\$ -
20-20-08570	EQUIPMENT - WATER	\$ 269,097.99	\$ 285,092.99	\$ -		\$ -	\$ -
20-20-08580	ACCUM. DEPRICATION- WATER	\$ (724,227.92)	\$ (887,828.00)	\$ -		\$ -	\$ -
20-20-08630	WATER DEPOSITS PAYABLE	\$ 5,287.50	\$ 8,061.50	\$ -		\$ -	\$ -
20-20-08700	WATER NOTE PAYABLE	\$ 548,353.00	\$ 678,378.07	\$ -		\$ -	\$ -
20-20-08990	FUND BALANCE- WATER	\$ 1,737,801.57	\$ 1,813,047.49	\$ -		\$ -	\$ -
20-20-80180	DEPRECIATION EXPENSE	\$ -	\$ 84,086.00	\$ -		\$ -	\$ -
20-20-80220	WATER DTR PLAN EXPENSE	\$ 2,100.00	\$ -	\$ -		\$ -	\$ -
20-20-80760	MULTI PURPOSE BOND	\$ 1,293.75	\$ -	\$ -		\$ -	\$ -
20-20-88800	SALES TAX WATER	\$ 21.34	\$ 9.57	\$ -		\$ -	\$ -
20-20-81070	RESERVE INTEREST INCOME	\$ 408.96	\$ 2,445.17	\$ 600.00	\$ 1.15	\$ -	\$ -
20-20-81100	RENTAL INCOME - TOWER	\$ 11,000.00	\$ 12,000.00	\$ 12,000.00	\$ 11,000.00	\$ 12,000.00	\$ 30,000.00
20-20-81110	WATER NIFA GRANT INCOME	\$ 2,000.00	\$ -	\$ -		\$ -	\$ -
20-20-81120	WATER DTR GRANT INCOME	\$ 4,650.00	\$ -	\$ -		\$ -	\$ -
20-20-88090	MISCELANEOUS REVENUE	\$ 7,702.10	\$ 68,310.18	\$ 1.00	\$ (18.76)	\$ -	\$ -
20-20-88640	INFRASTRUCTURE REPLACEMENT	\$ 77,154.15	\$ 75,680.00	\$ -	\$ 21,021.93	\$ -	\$ 25,200.00
20-20-88750	LATE FEES	\$ 7,418.77	\$ 8,642.50	\$ 6,500.00	\$ 5,300.00	\$ 8,500.00	\$ 6,500.00
20-20-88760	USER FEES	\$ 399,229.74	\$ 149,788.22	\$ 325,000.00	\$ 166,685.45	\$ 262,500.00	\$ 200,022.00
20-20-88770	SECURITY DEPOSITS	\$ 1,212.50	\$ 75.00	\$ 1.00	\$ 700.00	\$ -	\$ -
20-20-88780	HOOKUPS	\$ 250.00	\$ -	\$ 1.00		\$ -	\$ -
20-20-88810	SALES TAX REVENUE	\$ 1,331.29	\$ 48.15	\$ 1.00		\$ -	\$ -
20-20-88900	BOND PROCEEDS	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTALS	\$ 5,434,846.85	\$ 5,458,286.48	\$ 344,104.00	\$ 204,689.77	\$ 369,135.00	\$ 407,722.00

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
20-20-1007F	PAYROLL TAXES	\$ -	\$ -	\$ 9,200.00	\$ 9,110.77	\$ 9,660.00	\$ 10,143.00
20-20-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ 6,526.98	\$ 6,300.00	\$ 9,000.00
20-20-80040	INSURANCE	\$ 11,364.15	\$ 4,283.18	\$ 4,800.00	\$ 583.46	\$ 10,040.00	\$ 10,040.00
20-20-80050	UTILITIES	\$ 14,697.38	\$ 12,865.53	\$ 13,000.00	\$ 12,561.93	\$ 10,000.00	\$ 14,000.00
20-20-80070	SALARIES	\$ 85,382.26	\$ 114,545.18	\$ 120,000.00	\$ 103,794.45	\$ 126,000.00	\$ 120,000.00
20-20-80090	10% SRF LOAN TO CD	\$ -	\$ 13,311.38	\$ 100.00	\$ 234.92	\$ 2,299.00	\$ 2,299.00
20-20-80100	METER TECHNOLOGY FEES	\$ 218.40	\$ 3,721.04	\$ 2,500.00	\$ 2,636.20	\$ 2,625.00	\$ 2,756.25
20-20-80120	EMPLOYEE HEALTH REIMBURSEMENT	\$ 2,228.11	\$ 4,307.64	\$ 6,000.00	\$ -	\$ -	\$ -
20-20-80150	DWSRF PAYMENT	\$ -	\$ -	\$ 25,000.00	\$ 22,995.86	\$ 22,996.00	\$ 22,996.00
20-20-80170	DUES	\$ 87.50	\$ -	\$ 500.00	\$ 227.50	\$ 525.00	\$ 550.00
20-20-80200	LEGAL	\$ -	\$ -	\$ 500.00	\$ -	\$ 525.00	\$ 550.00
20-20-80210	WATER COMP PLAN EXPENSE	\$ 1,437.50	\$ -	\$ 1,000.00	\$ -	\$ 1,050.00	\$ 1,000.00
20-20-80240	GAS	\$ 3,507.30	\$ 3,448.85	\$ 3,500.00	\$ 2,733.11	\$ 3,675.00	\$ 3,800.00
20-20-80250	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-20-80260	SUPPLIES	\$ 6,128.61	\$ 7,977.28	\$ 5,000.00	\$ 7,437.85	\$ 5,250.00	\$ 7,500.00
20-20-80270	LOCATING COSTS	\$ 216.74	\$ 159.28	\$ 300.00	\$ 209.56	\$ 315.00	\$ 300.00
20-20-80280	SCHOOLS	\$ 572.29	\$ 2,988.45	\$ 3,000.00	\$ 2,100.60	\$ 3,150.00	\$ 2,500.00
20-20-80460	TOWER REPAIRS	\$ 13,412.82	\$ 1,950.00	\$ 5,000.00	\$ -	\$ 15,000.00	\$ 3,000.00
20-20-80630	ENGINEERS	\$ 5,416.67	\$ -	\$ 5,000.00	\$ 2,271.25	\$ 5,000.00	\$ 2,500.00
20-20-80640	TESTING	\$ 4,460.36	\$ 4,595.99	\$ 5,000.00	\$ 2,038.18	\$ 3,000.00	\$ 3,000.00
20-20-80690	REPAIRS	\$ 5,667.00	\$ 1,922.22	\$ 15,000.00	\$ 6,941.73	\$ 12,500.00	\$ 12,500.00
20-20-80730	WATER MAIN REPAIRS	\$ 10,294.91	\$ 23,193.71	\$ 12,000.00	\$ 4,850.00	\$ 10,000.00	\$ 10,000.00
20-20-80750	WELL EXPENSE	\$ 3,906.28	\$ 3,463.12	\$ 4,500.00	\$ 1,322.00	\$ 4,725.00	\$ 2,500.00
20-20-80770	SECURITY DEPOSIT RETURNS	\$ 182.41	\$ 48.44	\$ 500.00	\$ 122.52	\$ 525.00	\$ 500.00
20-20-80790	METERS/HYDRANTS	\$ 212,106.01	\$ 18,523.66	\$ 2,000.00	\$ 5,096.97	\$ 6,000.00	\$ 6,000.00
20-20-80810	SALES TAX EXPENSE	\$ 14,919.37	\$ -	\$ 25,000.00	\$ 10,867.27	\$ 15,000.00	\$ 13,500.00
20-20-80900	CAPITAL OUTLAY	\$ 50,582.65	\$ 32,549.50	\$ 40,000.00	\$ 59,362.00	\$ 90,000.00	\$ 25,000.00
20-20-90930	SPLASH PAD IMPROVEMENTS	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ 447,288.72	\$ 253,854.45	\$ 308,400.00	\$ 264,025.11	\$ 366,160.00	\$ 285,934.25

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
20-21-01405	UTILITIES CHECKING	\$ -	\$ -	\$ -		\$ 20,000.00	\$ 44,000.00
20-21-01470	SEWER RESERVE CD	\$ 92,499.45	\$ 93,927.14	\$ -		\$ 44,000.00	\$ 102,000.00
20-21-03190	ACCOUNTS RECEIVABLE - SEWER	\$ 262,108.18	\$ 35,641.96	\$ -		\$ -	\$ -
20-21-03980	FUND BALANCES	\$ -	\$ -	\$ -		\$ -	\$ -
20-21-09500	ACCOUNTS PAYABLE - SEWER	\$ -	\$ 9,143.00	\$ -		\$ -	\$ -
20-21-09530	LAND - SEWER	\$ 175,580.63	\$ 175,580.63	\$ -		\$ -	\$ -
20-21-09540	BUILDINGS - SEWER	\$ 1,523,781.56	\$ 2,396,770.56	\$ -		\$ -	\$ -
20-21-09550	EQUIPMENT - SEWER	\$ 49,862.51	\$ 87,476.01	\$ -		\$ -	\$ -
20-21-09560	ACCUM. DEPRICATION - SEWER	\$ (971,028.78)	\$ (1,058,517.78)	\$ -		\$ -	\$ -
20-21-09630	SEWER DEPOSITS PAYABLE	\$ 5,287.50	\$ 8,062.50	\$ -		\$ -	\$ -
20-21-09990	FUND BALANCE - SEWER	\$ 1,294,275.26	\$ 1,117,210.43	\$ -		\$ -	\$ -
20-21-90210	SEWER COMP PLAN EXPENSE	\$ 1,437.50	\$ -	\$ -		\$ -	\$ -
20-21-90220	SEWER DTR PLAN EXPENSE	\$ 2,103.75	\$ -	\$ -		\$ -	\$ -
20-21-90660	SEWER SALES TAX EXPENSE	\$ -	\$ -	\$ -		\$ -	\$ -
20-21-90730	DEPRECIATION EXPENSE	\$ -	\$ 51,888.00	\$ -		\$ -	\$ -
20-21-90950	SEWER SYSTEM/EQUIPMENT RESERVE	\$ -	\$ 587.50	\$ -		\$ -	\$ -
20-21-90960	LIFT STATION PUMP UPGRADE	\$ 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	\$ -		\$ -	\$ -
20-21-98801	SEWER NOTES PAYABLE	\$ -	\$ 902,632.32	\$ -		\$ -	\$ -
20-21-90140	SRF LOAN INCOME	\$ 176,513.00	\$ -	\$ -		\$ -	\$ -
20-21-91070	SEWER RESERVE INTEREST	\$ 302.59	\$ 1,134.27	\$ 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	\$ 36.25	\$ (573.51)	\$ 1.00	\$ (18.76)	\$ -	\$ -
20-21-98750	LATE FEES	\$ 6,342.74	\$ 5,512.50	\$ 4,600.00	\$ 3,085.00	\$ 5,500.00	\$ 4,000.00
20-21-98760	USER FEES	\$ 437,250.83	\$ 196,631.97	\$ 365,000.00	\$ 175,993.54	\$ 262,500.00	\$ 211,200.00
20-21-98770	SECURITY DEPOSITS	\$ 1,200.00	\$ 75.00	\$ 1,300.00	\$ 680.00	\$ 1,000.00	\$ 1,000.00
20-21-98780	HOOKUPS	\$ 275.00	\$ -	\$ 1.00		\$ -	\$ -
20-21-98790	SEWER SALES TAX INCOME	\$ 3,956.15	\$ -	\$ 9,000.00		\$ 13,000.00	\$ -
20-21-98960	LAGOON FARM INCOME	\$ 19,660.91	\$ 10,215.69	\$ 11,000.00		\$ 12,000.00	\$ 12,000.00
	TOTALS	\$ 3,663,001.62	\$ 4,234,547.06	\$ 391,902.00		\$ 358,000.00	\$ 374,200.00

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025		FY 2026	New Budget
20-21-1007F	PAYROLL TAXES	\$ -	\$ -	\$ 9,650.00	\$ 9,110.78	\$ 10,132.50	\$ 10,500.00
20-21-1007R	R - RETIREMENT CONTRIBUTION	\$ -	\$ -	\$ -	\$ 6,527.05	\$ 6,300.00	\$ 7,500.00
20-21-90040	INSURANCE	\$ 5,690.85	\$ 4,914.17	\$ 5,500.00	\$ 583.47	\$ 10,000.00	\$ 10,000.00
20-21-90050	UTILITIES	\$ 5,119.61	\$ 5,447.24	\$ 5,500.00	\$ 6,583.74	\$ 5,775.00	\$ 7,000.00
20-21-90070	SALARIES	\$ 85,382.27	\$ 114,545.18	\$ 126,000.00	\$ 103,794.45	\$ 132,300.00	\$ 120,000.00
20-21-9007F	PAYROLL TAXES	\$ 48.84	\$ 5,915.04	\$ -		\$ -	\$ -
20-21-90080	TELEPHONE	\$ 1,625.43	\$ 1,551.40	\$ 1,600.00	\$ 1,173.78	\$ 1,680.00	\$ 1,764.00
20-21-90090	10% SRF LOAN TO CD	\$ 109.74	\$ 24,456.19	\$ 500.00	\$ 234.99	\$ 5,292.00	\$ 5,292.00
20-21-90120	EMPLOYEE HEALTH REIMBURSEMENT	\$ 2,193.14	\$ 4,307.63	\$ 6,000.00		\$ -	\$ -
20-21-90130	DEBT SERVICE COSTS	\$ -	\$ 4,711.82	\$ -		\$ -	\$ -
20-21-90150	CWSRF PAYMENT	\$ -	\$ -	\$ 35,000.00	\$ 52,918.19	\$ 52,920.00	\$ 52,920.00
20-21-90170	DUES	\$ 87.50	\$ 3,588.55	\$ 500.00	\$ 227.50	\$ 525.00	\$ 525.00
20-21-90200	LEGAL	\$ -	\$ -	\$ 500.00		\$ 525.00	\$ 500.00
20-21-90240	GAS	\$ 2,906.57	\$ 3,448.90	\$ 4,000.00	\$ 2,581.14	\$ 4,200.00	\$ 3,500.00
20-21-90260	SUPPLIES	\$ 5,329.67	\$ 8,372.64	\$ 5,000.00	\$ 6,579.80	\$ 5,250.00	\$ 7,000.00
20-21-90280	SCHOOLS	\$ 363.72	\$ 1,374.22	\$ 2,000.00	\$ 523.50	\$ 2,100.00	\$ 1,500.00
20-21-90630	ENGINEERS	\$ 5,416.67	\$ -	\$ 5,000.00	\$ 701.25	\$ 5,250.00	\$ 2,500.00
20-21-90640	TESTING	\$ -	\$ 969.80	\$ 1,500.00	\$ 3.29	\$ 1,575.00	\$ 1,000.00
20-21-90690	REPAIRS	\$ 16,651.17	\$ 11,893.12	\$ 20,000.00	\$ 15,280.27	\$ 21,000.00	\$ 20,000.00
20-21-90700	SEWER RR LEASE	\$ 1,603.14	\$ 2,401.69	\$ 1,500.00	\$ 875.81	\$ 1,575.00	\$ 1,575.00
20-21-90710	CHEMICALS	\$ 635.00	\$ -	\$ 1,800.00	\$ 277.50	\$ 1,890.00	\$ 1,000.00
20-21-90720	SEWER MAIN CLEANING	\$ 10,155.75	\$ 9,781.25	\$ 10,000.00	\$ 4,825.00	\$ 20,000.00	\$ 10,000.00
20-21-90770	SECURITY DEPOSIT RETURNS	\$ 182.41	\$ 48.44	\$ 500.00	\$ 122.53	\$ 525.00	\$ 500.00
20-21-90780	LAGOON FARM GROUND EXPENSE	\$ 4,851.13	\$ 9,312.27	\$ 5,000.00	\$ 8,577.32	\$ 5,250.00	\$ 9,000.00
20-21-90790	LAGOON DISCHARGE COSTS	\$ 472.39	\$ 1,560.78	\$ 1,000.00	\$ 438.74	\$ 1,050.00	\$ 1,000.00
20-21-90900	CAPITAL OUTLAY	\$ 13,590.78	\$ -	\$ -	\$ 1,150.00	\$ 50,000.00	\$ 25,000.00
20-21-90940	SEWER INFILTRATION REPAIRS	\$ 10,741.67	\$ -	\$ 10,000.00		\$ 10,500.00	\$ 11,025.00
20-21-90980	CAPITAL OUTLAY - EQUIPMENT	\$ 25,110.88	\$ -	\$ 25,000.00		\$ -	
	TOTALS	\$ 198,268.33	\$ 218,600.33	\$ 283,050.00	\$ 223,090.10	\$ 355,614.50	\$ 310,601.00

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
30-30-02030	BOND - CERTIFICATE OF DEPOSIT	\$ 104,014.13	\$ 105,723.38	\$ -		\$ -	\$ -
30-30-02040	BOND CHECKING	\$ 126,498.17	\$ 126,185.51	\$ -		\$ 103,180.00	\$ 56,794.39
30-30-05000	DUE FROM COUNTY- DEBT SERVICE	\$ 375.13	\$ 1,525.36	\$ -		\$ -	\$ -
30-30-05990	FUND BALANCE- DEBT SERVICE	\$ 213,370.10	\$ 213,190.10	\$ -		\$ -	\$ -
30-30-38020	TRUCK LOAN	\$ (10,639.35)	\$ -	\$ -		\$ -	\$ -
30-30-38040	TRUCK AND PLOW	\$ -	\$ -	\$ -		\$ -	\$ -
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	\$ 37,694.96	\$ 18,847.48	\$ 18,847.00		\$ 18,847.00	\$ 18,847.00
30-30-33510	PROPERTY TAXES	\$ 122,073.85	\$ 124,965.11	\$ -		\$ -	\$ -
30-30-36810	BOND RESERVE INTEREST	\$ 208.63	\$ 370.20	\$ 250.00		\$ 200.00	\$ 200.00
30-30-37520	IN LIEU OF TAX	\$ 42.44	\$ 42.44	\$ 21.00		\$ -	\$ -
30-30-37530	MOTOR VEHICLE PRO RATA	\$ 278.80	\$ 292.06	\$ 250.00		\$ -	\$ -
30-30-37540	HOMESTEAD EXEMPTION	\$ 8,129.94	\$ 9,917.52	\$ 9,000.00		\$ -	\$ -
30-30-37550	5% GROSS TAX	\$ 5,096.24	\$ 5,179.79	\$ 5,400.00		\$ -	\$ -
30-30-37580	CARLINE TAX	\$ 42.35	\$ 44.29	\$ 40.00		\$ -	\$ -
30-30-37590	INTEREST ON TAXES	\$ 470.68	\$ 2,037.85	\$ 400.00		\$ 90.00	\$ 90.00
30-30-37990	LOANS FROM OTHER FUNDS	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTALS	\$ 606,597.71	\$ 613,300.34	\$ 34,208.00		\$ 122,317.00	\$ 75,931.39
GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
30-30-30020	BOND EXPENSE	\$ 66.00	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-31000	BOND FEES	\$ 22.00	\$ 211.63	\$ -	\$ 44.00	\$ -	\$ -
30-30-32010	12 G.O. VAR PUR BDS - PRINCIPA	\$ 75,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
30-30-32020	12 G.O. VAR PUR BDS - INTEREST	\$ 4,539.38	\$ 3,510.00	\$ 1,755.00	\$ 2,947.50	\$ 3,200.00	\$ 1,800.00
30-30-32200	2014 WATER BONDS--PRINCIPAL	\$ 50,000.00	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -
30-30-32210	2014 WATER BONDS--INTEREST	\$ 3,143.12	\$ 1,567.50	\$ -	\$ -	\$ -	\$ -
30-30-33040	TRUCK/CO RD 5 LOAN	\$ 19,175.67	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-33050	SKID LOADER/UTV LOAN	\$ 14,278.90	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-33060	CEDAR ASPHALT OVERLAY	\$ 22,542.14	\$ -	\$ -	\$ -	\$ -	\$ -
30-30-33500	COUNTY COMMISSIONS	\$ 2,755.33	\$ 575.85	\$ -	\$ 258.90	\$ -	\$ -
30-30-33650	UTV/SKID LOADER LOAN	\$ -	\$ 58,474.24	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ 191,522.54	\$ 164,339.22	\$ 46,755.00	\$ 48,250.40	\$ 48,200.00	\$ 46,800.00

GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
40-40-01180	KENO CHECKING	\$ 98,056.05	\$ 121,967.77	\$ -		\$ 140,000.00	\$ 155,000.00
40-40-03210	ACCOUNTS RECEIVABLE - KENO	\$ 2,313.04	\$ -	\$ -		\$ -	\$ -
40-40-03500	ACCCOUTS PAYABLE	\$ -	\$ -	\$ -		\$ -	\$ -
40-40-04990	FUND BALANCE - KENO	\$ 57,641.00	\$ 19,964.00	\$ -		\$ -	\$ -
40-40-19600	KENO INCOME	\$ 55,365.42	\$ 54,275.48	\$ 55,000.00		\$ 52,000.00	\$ 55,000.00
	TOTALS	\$ 213,375.51	\$ 196,207.25	\$ 55,000.00		\$ 192,000.00	\$ 210,000.00
GL Account	GL Account Description	FY 2023	FY 2024	FY 2025	YTD 08/31/2026	FY 2026	New Budget
40-40-10810	KENO EXPENSE - STATE TAX	\$ 12,057.71	\$ 13,486.40	\$ 13,500.00	\$ 11,924.82	\$ 13,000.00	\$ 13,000.00
40-40-10820	KENO EXPENSE - OPERATING	\$ -	\$ 140.89	\$ 200.00	\$ -	\$ -	\$ -
40-40-10830	KENO EXPENSE - COM. BETTERMENT	\$ -	\$ 22,614.24	\$ 100,000.00	\$ 17,441.82	\$ 137,000.00	\$ 150,000.00
40-40-10840	KENO EXPENSE - OTHER COSTS	\$ -	\$ (60,153.80)	\$ -	\$ -	\$ -	\$ -
	TOTALS	\$ 12,057.71	\$ (23,912.27)	\$ 113,700.00	\$ 29,366.64	\$ 150,000.00	\$ 163,000.00

Funds Available	\$ 3,151,252.56
Expenditures	\$ 2,600,259.00
Carryover 2028	\$ 550,993.56
Total of CD's	\$ 604,700.06