

City Council Regular Meeting
Monday, May 15, 2023 7:00 PM
City Hall
715 Front Street
Gibbon, NE 68840

1. Opening Procedures

1.1. Call to Order

1.2. Pledge of Allegiance

1.3. Announcement of Open Meetings Act

1.3.1. This is an open meeting of the Gibbon City Council. The City of Gibbon abides by the Open Meetings Act in conducting business. A copy of the Open Meetings Act is displayed on the north wall of the Council Chambers as required by state law.

1.4. Roll Call

2. Submittal of Requests for Future Items

2.1. Individuals who have items for City Council consideration should complete the Request for Future Agenda items form available from the City Clerk or on the City of Gibbon website. If the issue can be handled administratively without Council action, notification will be provided. If the item is scheduled for a meeting or study session, notification of the date will be given.

3. Reserve Time to Speak on Agenda Items

3.1. This is an opportunity for individuals wishing to provide input on any of tonight's agenda items to reserve time to speak. The City Council may take public comments on an agenda item, if it is deemed appropriate, before the Council begins discussion of the agenda item.

4. Presentations and Proclamations

4.1. Buffalo County Sheriff's Department-Contract Law Enforcement

4.1.1. Report on Monthly Contract Law Enforcement Activities

4.2. Mayor Report--Deb VanMatre

- 4.2.1. TownCloud Agenda and Website
- 4.2.2. Recreation Advisory Board
- 4.2.3. Medical Building Office Use and Planned Sale of City Hall
- 4.3. City Administrator Report--Matt Smallcomb
 - 4.3.1. Report on City Operations
 - 4.3.2. Construction Update - Fire Hall (BD Construction)
 - 4.3.3. Concept Plan - Community Center and City Hall (Goodlife Architecture)
 - 4.3.4. CDBG Board Recommendation - Olsson
 - 4.3.5. Proposed ATV Ordinance
- 4.4. City Treasurer Report--Susan Tonniges
 - 4.4.1. Report on Monthly Financial Activities
- 4.5. City Attorney Report--Barry Hemmerling
- 4.6. Dana F. Cole & Company, LLP - Kay Stahly
 - 4.6.1. Report on the Audit of the 2021-2022 Financial Statements
- 5. Ordinance
 - 5.1. Ordinance No. 660 - Disbanding the Board of Park Commissioners, Pool Board and Golf Course Advisory Board and Creating the Recreation Advisory Board
 - 5.2. Ordinance No. 661 - Defining an All-Terrain Vehicle (ATV), Providing for Its Operation and Equipment, Permitting and Defining Certain Unlawful Acts, and Providing for Liability Insurance
- 6. Consent Agenda
 - 6.1. Approval of the Minutes of the April 17, 2023 Council Meeting
 - 6.2. Approval of Claims for the Month of May
 - 6.3. Approval of Report of Departments, Boards and Commissions

6.3.1. Buffalo County Sheriff's Department Report

6.3.2. Treasurer's Report

6.3.3. Gibbon Volunteer Fire Department Report

6.3.4. Planning Commission Report

6.3.4.1. Building Permits

6.3.4.1.1. Building Permit No. 2023-07 - Bob Shaffer - 201 Pine -
Addition

6.3.4.1.2. Building Permit No. 2023-08 - Angel Escandon - 1109
Trail Drive - Fence

6.3.4.1.3. Building Permit No. 2023-09 - Chris Kuhlman - 1009 2nd
Street - Fence

6.3.4.1.4. Building Permit No. 2023-10 - Dylan Kellner - 6895
Limousine Road - Addition

6.3.5. Library Report

6.3.6. Cemetery Board Report

6.4. Commission and Board Appointments

6.4.1. Planning Commission - Yoce Avina-Sanchez

6.4.2. Recreation Board

6.4.2.1. Three Year - Hallie Hartman, Jennifer Samuelson, Albert Krueger

6.4.2.2. Two Year - Amanda Johnson, Alec Smallcomb

6.4.2.3. One Year - Sonny Bengel, Ashley Jarmin

7. Resolution and Motions

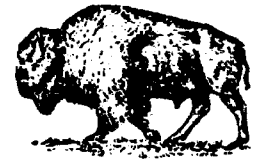
7.1. Consider a Motion to Approve the Recommendation of the CDBG Board to
Approve Olsson as the Engineer for CDBG Street Projects

7.2. Consider a Motion to Approve the Permit to Sell Permissible Fireworks at Retail for
Stacy Rockefeller at 720 6th Street

8. Other Items

8.1. Next Regular Council Meeting will be on Monday, June 19, 2023 at 7:00 p.m.

9. Adjourn



BUFFALO COUNTY SHERIFF'S OFFICE
 CONTRACT LAW ENFORCEMENT
 CITY OF GIBBON, NEBRASKA

April 2023

CONTRACTUAL TIME TOTALS

Contractual Law Enforcement Coverage Time	450.00 Hours
Actual Law Enforcement Coverage Time	493.50 Hours
Actual Contract CSO Time	88.50 Hours
Supervisory Law Enforcement Coverage Time	<u>5.00 Hours</u>
Total Law Enforcement Coverage Time	587.00 Hours

PATROL AND ENFORCEMENT

Citations Issued	11
Warnings Issued	16
Violations Issued	0
Parking Warning	6
Accidents Investigated	1

CALLS FOR SERVICE

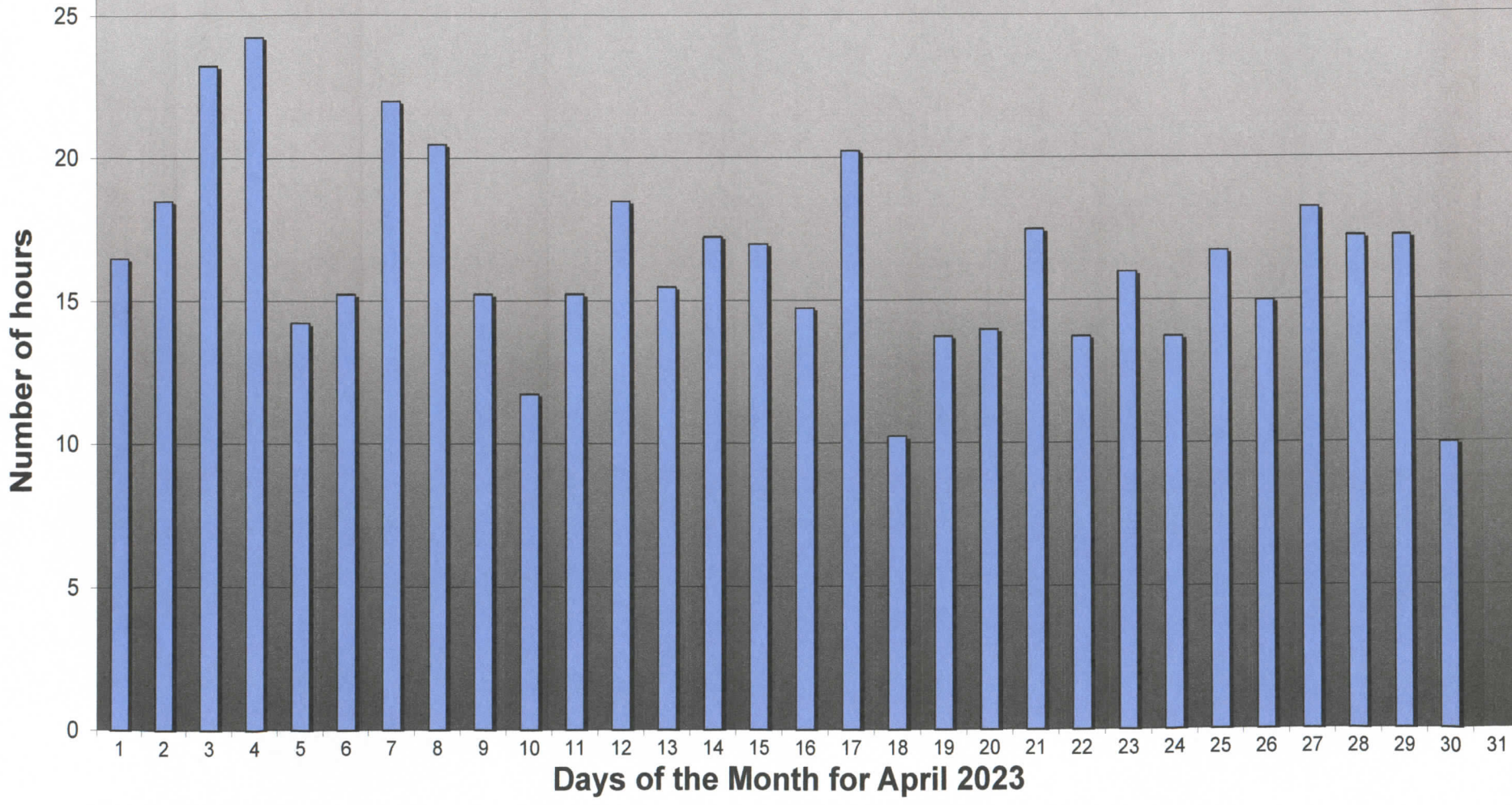
04-01-23	Arrest Warrant	#18 Sun Valley Trlr. Cr.
04-02-23	Disturbance	311 Court St.
04-02-23	Check Welfare	311 Court St.
04-02-23	Disturbance	311 Court St.
04-02-23	Disturbance	204 Kelsey Ave.
04-02-23	Hit and Run Accident	3 rd St./Labarre St.
04-02-23	Suspicious Activity	1030 Court St.
04-02-23	Medical Call	412 1 st St.
04-03-23	Foot Patrol	1030 Court St.
04-03-23	Driving Under Suspension	1031 Court St.
04-03-23	Directed Patrol	1100 Block Hwy. 30.
04-03-23	Trespassing	311 Court St.
04-03-23	Motorist Assist	1000 Block Hwy. 30.

04-04-23	Parking Violation	312 Center St.
04-04-23	Medical Call	1008 7 th St.
04-04-23	Parking Violation	403 Lawn Ave.
04-04-23	Code Violation	1002 Front St.
04-04-23	Parking Violation	213 Williams St.
04-04-23	Animal – Other	616 South Wind Dr.
04-04-23	Theft	1601 7 th St.
04-04-23	Juvenile Issues	1030 Court St.
04-04-23	Disturbance	805 Front St.
04-05-23	Traffic Hazard	1700 Hwy. 30.
04-05-23	Directed Patrol	1030 Court St.
04-05-23	Traffic Hazard	1029 7 th St.
04-05-23	Parking Violation	204 3 rd St,
04-06-23	Check Welfare	1030 Court St.
04-06-23	Traffic Control	7 th St./Court St.
04-06-23	Directed Patrol	1030 Court St.
04-08-23	Arrest Warrant	619 5 th St.
04-08-23	Medical Call	714 4 th St. #2A.
04-09-23	Directed Patrol	1100 Hwy. 30.
04-10-23	Keys Locked in Vehicle	1030 Court St.
04-10-23	Medical Call	820 Front St.
04-10-23	Animal – Other	210 Garfield St.
04-11-23	Motorist Assist	1300 Block Hwy. 30.
04-11-23	Speed Trailer Placement	Scout St./River St.
04-11-23	Medical Call	1030 Court St.
04-11-23	Directed Patrol	1030 Court St.
04-11-23	Animal – Dog	219 Niles St.
04-12-23	Foot Patrol	1030 Court St.
04-12-23	Directed Patrol	1030 Court St.
04-12-23	Directed Patrol	1030 Court St.
04-12-23	Animal in Roadway	1700 Hwy. 30.
04-13-23	Directed Patrol	1030 Court St.
04-13-23	Check Welfare	413 1 st St. #136.
04-13-23	Disturbance	1030 Court St.
04-13-23	Code Violation	211 May Ave.
04-13-23	Code Violation	311 May Ave.
04-13-23	Code Violation	406 May Ave.
04-13-23	Lost Property	413 1 st St. #129.
04-13-23	Mental Health Investigation	1115 7 th St.

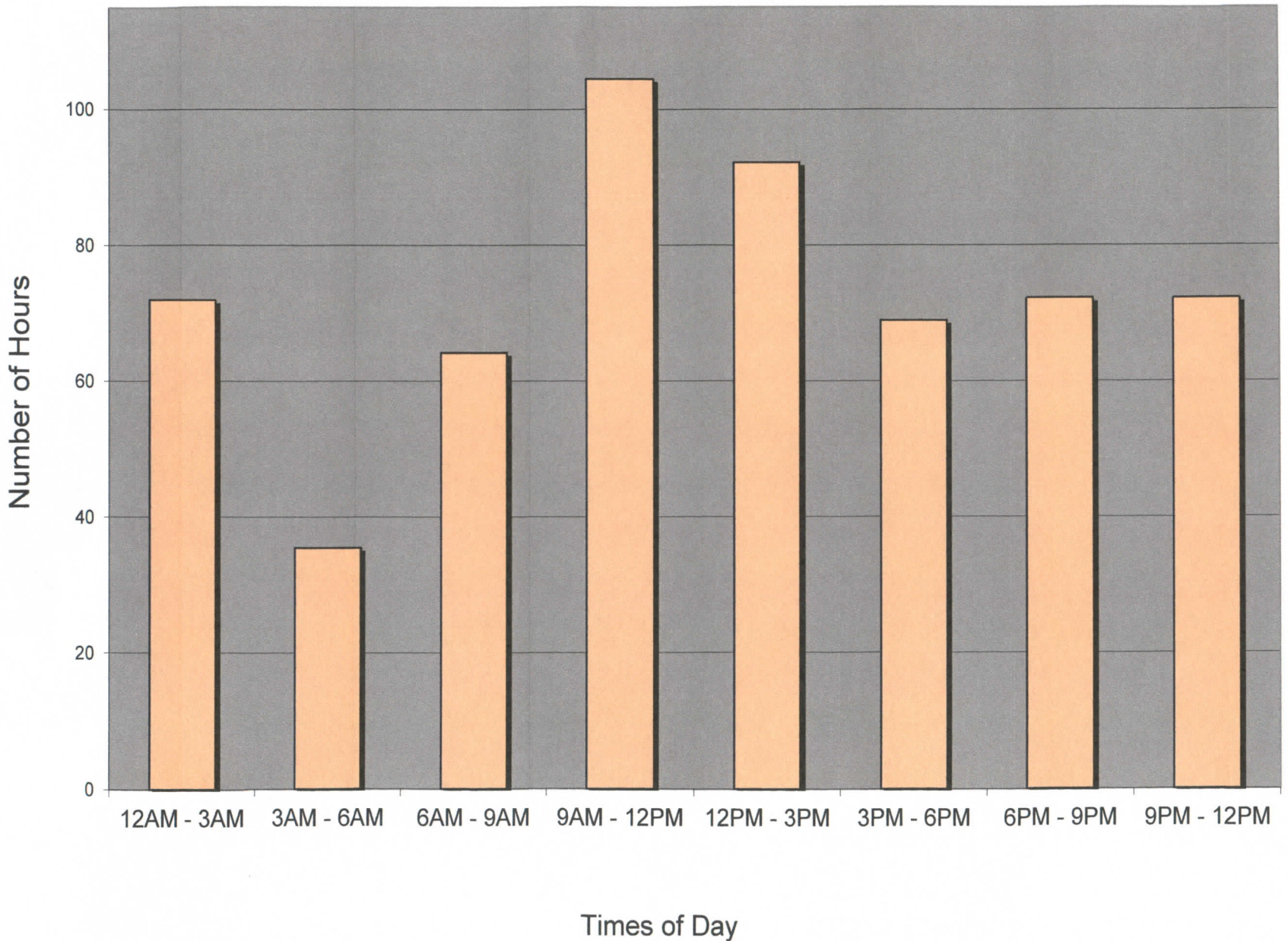
04-14-23	Medical Call	413 1 st St. #101.
04-14-23	Directed Patrol	1030 Court St.
04-15-23	Medical Call	1115 7 th St.
04-15-23	Suspicious Activity	300 Block Garfield St.
04-16-23	Disturbance – Loud Music	718 Hwy. 30 #B.
04-17-23	Directed Patrol	1030 Court St.
04-17-23	Animal – Dog	214 Rice St.
04-17-23	Assault	805 Front St. #2
04-17-23	Directed Patrol	800 Block Lawn Ave.
04-17-23	Fraud	615 6 th St.
04-17-23	Check Welfare	611 3 rd St.
04-17-23	Mental Health Inv.	514 May Ave.
04-18-23	Animal – Dog	413 2 nd St.
04-18-23	Animal Bite	1009 2 nd St.
04-18-23	Animal – Dog	1115 7 th St.
04-18-23	Check Welfare	514 May Ave.
04-18-23	Disturbance	#18 Sun Valley Trlr. Crt.
04-19-23	Foot Patrol	Downtown Area.
04-19-23	Directed Patrol	1030 Court St.
04-19-23	Directed Patrol	1030 Court St.
04-20-23	Directed Patrol	1030 Court St.
04-20-23	Directed Patrol	1030 Court St.
04-20-23	Parking Violation	1321 8 th St.
04-20-23	Directed Patrol	1030 Court St.
04-20-23	Mental Health Inv.	306 West Ave.
04-21-23	Foot Patrol	1030 Court St.
04-21-23	Directed Patrol	1030 Court St.
04-21-23	Directed Patrol	1000 Blk. Hwy. 30.
04-21-23	Check Premise	1031 Court St.
04-21-23	Foot Patrol	Downtown Area.
04-22-23	Loud Music	718 Hwy. 30 #B.
04-23-23	Keys Locked in Vehicle	704 Hwy. 30.
04-24-23	Directed Patrol	1030 Court St.
04-24-23	Check Welfare	817 Lawn Ave.
04-24-23	Foot Patrol	1030 Court St.
04-24-23	Directed Patrol	1030 Court St.
04-24-23	Code Violation	715 Front St.
04-24-23	Medical Call	215 Court St.
04-25-23	Directed Patrol	1030 Court St.

04-25-23	Sex Offense	316 Center St.
04-25-23	Suspicious Activity	1021 1 st St.
04-25-23	Suspicious Activity	818 Hwy. 30.
04-25-23	Suspicious Activity	718 Hwy. 30 #E.
04-26-23	Parking Violation	614 Hwy. 30.
04-26-23	Civil Dispute	218 Center St.
04-26-23	Directed Patrol	1030 Court St.
04-26-23	Child Abuse/Neglect Inv.	1021 1 st St.
04-26-23	Traffic Complaint	700 May Ave.
04-27-23	Directed Patrol	1100 Court St.
04-27-23	Directed Patrol	1030 Court St.
04-28-23	Directed Patrol	1030 Court St.
04-28-23	Check Welfare	#6 L&J Trlr. Cr.
04-28-23	Medical Call	413 1 st St. #130.
04-28-23	Directed Patrol	1030 Court St.
04-28-23	Check Welfare	606 South Wind Dr.
04-29-23	Animal – Dog	Woodland Dr./Trail Dr.
04-30-23	Coroner's Investigation	412 1 st St.

Buffalo County Sheriff's Office

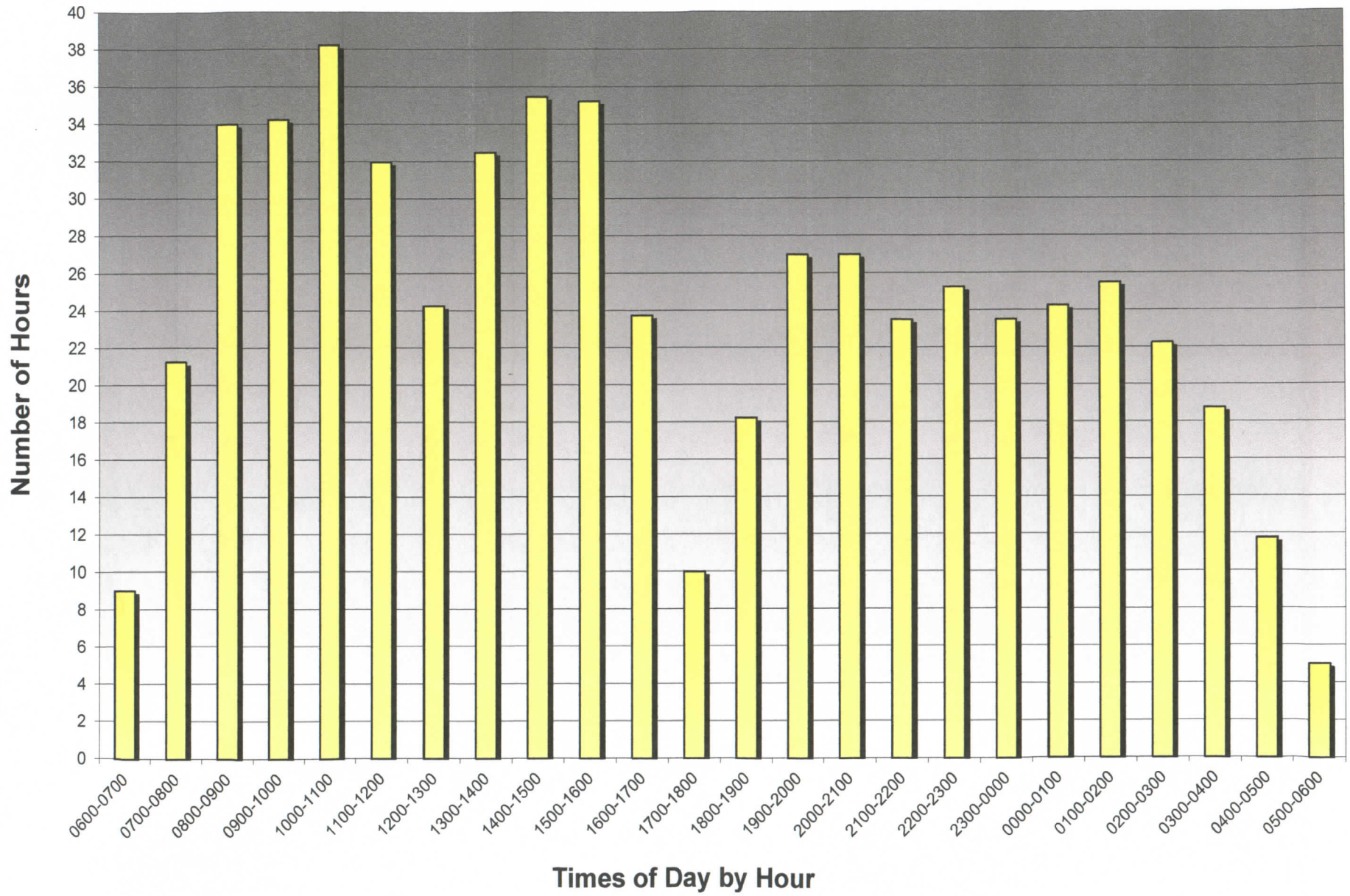


Buffalo County Sheriff's Office Gibbon Contract Hours



April 2023

Buffalo County Sheriff's Office Gibbon Contract Hours



April 2023



Buffalo County Sheriff's Office

Neil A. Miller, Sheriff



City of Gibbon Calls For Service April, 2023

<u>Call Time</u>	<u>Street</u>	<u>Nature of Call</u>
4/1/2023 10:34:04AM	309 GARFIELD ST	SEX OFFENDER REGISTRY
4/1/2023 10:51:02AM	805-5 FRONT ST	CIVIL PAPER SERVICE
4/1/2023 11:11:11AM	709 RIVER ST	CIVIL PAPER SERVICE
4/1/2023 11:11:48AM	514 MAY AVE	CIVIL PAPER SERVICE
4/1/2023 12:46:36PM	1203-18 7TH ST	WARRANT
4/2/2023 6:00:45AM	311 COURT ST	DISTURBANCE
4/2/2023 11:24:00AM	311 COURT ST	SUSPICIOUS ACTIVITY
4/2/2023 1:16:10PM	311 COURT ST	CHECK WELFARE
4/2/2023 1:27:32PM	204 KELSEY AVE	DISTURBANCE
4/2/2023 3:23:24PM	311 COURT ST	FOLLOW UP
4/2/2023 5:58:35PM	LABARRE ST/3RD ST	TRAFFIC OFFENSE
4/2/2023 8:49:57PM	1031 COURT ST	SUSPICIOUS ACTIVITY
4/2/2023 10:24:06PM	381 HWY 30	TRAFFIC STOP
4/2/2023 11:27:19PM	412 1ST ST	FALL
4/3/2023 8:13:44AM	1030 COURT ST	FOOT PATROL
4/3/2023 9:39:27AM	2ND ST/GILMORE ST	TRAFFIC STOP
4/3/2023 11:06:28AM	1031 COURT ST	TRAFFIC STOP
4/3/2023 12:27:48PM	1100 HWY 30	DIRECTED PATROL
4/3/2023 3:09:16PM	311 COURT ST	TRESPASSING
4/3/2023 4:49:42PM	1000 HWY 30	MOTORIST ASSIST
4/3/2023 8:14:52PM	805-5 FRONT ST	WARRANT
4/3/2023 8:27:26PM	1203-22 7TH ST	WARRANT
4/4/2023 8:28:24AM	312 CENTER ST	PARKING VIOLATION
4/4/2023 8:36:35AM	1008 7TH ST	TROUBLE BREATHING
4/4/2023 9:00:37AM	403 LAWN AVE	PARKING VIOLATION
4/4/2023 9:09:09AM	1002 FRONT ST	CODE VIOLATION
4/4/2023 9:33:37AM	213 WILLIAMS ST	PARKING VIOLATION
4/4/2023 12:55:27PM	616 SOUTH WIND DR	ANIMAL
4/4/2023 2:56:58PM	1601 7TH ST	THEFT
4/4/2023 4:54:18PM	1030 COURT ST	JUVENILE
4/4/2023 10:02:24PM	805 FRONT ST	DISTURBANCE
4/5/2023 12:35:48AM	805 FRONT ST	FOLLOW UP
4/5/2023 6:55:37AM	HWY 30/GIBBON RD	TRAFFIC HAZARD
4/5/2023 7:41:43AM	1030 COURT ST	DIRECTED PATROL
4/5/2023 8:33:20AM	1029 7TH ST	TRAFFIC HAZARD

5/9/2023
7:51:16AM

Chief Deputy D. Schleusener

<u>Call Time</u>	<u>Street</u>	<u>Nature of Call</u>
4/5/2023 10:18:25AM	204 3RD ST	PARKING VIOLATION
4/5/2023 4:14:17PM	601 7TH ST	FOLLOW UP
4/5/2023 4:30:50PM	1601 7TH ST	FOLLOW UP
4/5/2023 7:12:14PM	219 KELSEY AVE	CIVIL PAPER SERVICE
4/5/2023 7:25:12PM	511 1ST ST	CIVIL PAPER SERVICE
4/6/2023 7:48:59AM	1030 COURT ST	CHECK WELFARE
4/6/2023 12:10:05PM	705 COURT ST	ESCORT FUNERAL
4/6/2023 12:37:40PM	7TH ST/PINE AVE	TRAFFIC STOP
4/6/2023 2:49:47PM	1030 COURT ST	DIRECTED PATROL
4/6/2023 11:12:19PM	1098 HWY 30	TRAFFIC STOP
4/7/2023 7:24:34PM	401 MAY AVE	CIVIL PAPER SERVICE
4/8/2023 1:59:28PM	619 5TH ST	WARRANT
4/8/2023 2:08:23PM	714-2A 4TH ST	ILLNESS
4/8/2023 3:04:32PM	1203-22 7TH ST	WARRANT
4/9/2023 10:32:42AM	1100 HWY 30	DIRECTED PATROL
4/10/2023 12:28:27PM	1031 COURT ST	MOTORIST ASSIST
4/10/2023 1:03:45PM	720 6TH ST	CIVIL PAPER SERVICE
4/10/2023 4:41:50PM	820 FRONT ST	CHEST PAIN
4/10/2023 8:25:47PM	210 GARFIELD ST	ANIMAL
4/10/2023 9:54:54PM	1305 HWY 30	MOTORIST ASSIST
4/11/2023 7:37:22AM	1030 COURT ST	DIRECTED PATROL
4/11/2023 7:51:10AM	SCOUT AVE/RIVER ST	SPECIAL SERVICE
4/11/2023 10:09:54AM	1030 COURT ST	HEAD INJURY
4/11/2023 10:22:39AM	201 CENTER ST	FOLLOW UP
4/11/2023 3:14:07PM	1030 COURT ST	DIRECTED PATROL
4/11/2023 7:21:56PM	714 1ST ST	ANIMAL
4/12/2023 10:58:00AM	1200 TRAIL DR	TRAFFIC STOP
4/12/2023 11:09:20AM	1030 COURT ST	FOOT PATROL
4/12/2023 11:12:09AM	385 HWY 30	TRAFFIC STOP
4/12/2023 11:32:29AM	2ND ST/COURT ST	TRAFFIC STOP
4/12/2023 3:19:14PM	1030 COURT ST	DIRECTED PATROL
4/12/2023 3:24:26PM	1030 COURT ST	DIRECTED PATROL
4/12/2023 6:04:35PM	HWY 30/GIBBON RD	ANIMAL IN ROADWAY
4/13/2023 3:09:41AM	39645 E 56TH RD	CHECK PREMISE
4/13/2023 7:43:41AM	1030 COURT ST	DIRECTED PATROL
4/13/2023 12:02:41PM	413-138 1ST ST	CHECK WELFARE
4/13/2023 12:24:47PM	1030 COURT ST	DISTURBANCE
4/13/2023 1:33:43PM	210 WEST AVE	FOLLOW UP
4/13/2023 1:46:26PM	211 MAY AVE	CODE VIOLATION
4/13/2023 1:49:38PM	311 MAY AVE	CODE VIOLATION
4/13/2023 1:52:03PM	406 MAY AVE	CODE VIOLATION
4/13/2023 6:21:43PM	413-129 1ST ST	PROPERTY LOST OR FOUND
4/13/2023 6:40:25PM	1115 7TH ST	CHECK WELFARE

5/9/2023
7:51:16AM

Chief Deputy D. Schleusener

<u>Call Time</u>	<u>Street</u>	<u>Nature of Call</u>
4/14/2023 12:41:54PM	413-101 1ST ST	ILLNESS
4/14/2023 1:24:00PM	200 WEST AVE	FOLLOW UP
4/14/2023 3:22:07PM	1030 COURT ST	DIRECTED PATROL
4/14/2023 4:58:30PM	1117 TRAIL DR	CIVIL PAPER SERVICE
4/14/2023 5:02:52PM	216 SCOUT AVE	CIVIL PAPER SERVICE
4/15/2023 9:10:43AM	600 LAWN AVE	SEX OFFENDER REGISTRY
4/15/2023 2:37:47PM	1115 7TH ST	ILLNESS
4/15/2023 8:36:52PM	3RD ST/GARFIELD ST	TRAFFIC OFFENSE
4/16/2023 1:02:52AM	718-B HWY 30	DISTURBANCE
4/16/2023 8:56:42PM	1078 RIVER ST	TRAFFIC STOP
4/17/2023 7:40:06AM	1030 COURT ST	DIRECTED PATROL
4/17/2023 10:46:06AM	214 RICE ST	ANIMAL
4/17/2023 11:27:29AM	805-2 FRONT ST	DISTURBANCE
4/17/2023 2:38:49PM	827 LAWN AVE	DIRECTED PATROL
4/17/2023 4:00:57PM	615 6TH ST	FRAUD
4/17/2023 8:56:03PM	611 3RD ST	CHECK WELFARE
4/17/2023 10:05:49PM	514 MAY AVE	CHECK WELFARE
4/18/2023 2:36:07AM	413 2ND ST	ANIMAL
4/18/2023 9:19:37AM	1009 2ND ST	ANIMAL
4/18/2023 2:36:22PM	1009 2ND ST	FOLLOW UP
4/18/2023 4:21:27PM	1115 7TH ST	ANIMAL
4/18/2023 6:41:16PM	222 KELSEY AVE	WARRANT
4/18/2023 8:32:25PM	514 MAY AVE	CHECK WELFARE
4/18/2023 10:00:45PM	1203-18 7TH ST	DISTURBANCE
4/19/2023 12:46:31AM	98 LABARRE ST	FOOT PATROL
4/19/2023 7:29:40AM	1030 COURT ST	SPECIAL SERVICE
4/19/2023 7:49:13AM	1030 COURT ST	DIRECTED PATROL
4/19/2023 2:50:43PM	1030 COURT ST	DIRECTED PATROL
4/20/2023 7:45:29AM	1030 COURT ST	DIRECTED PATROL
4/20/2023 2:47:55PM	1030 COURT ST	DIRECTED PATROL
4/20/2023 3:45:01PM	1321 8TH ST	PARKING VIOLATION
4/20/2023 3:53:56PM	1030 COURT ST	FOOT PATROL
4/20/2023 6:07:24PM	411 LAWN AVE	CIVIL PAPER SERVICE
4/20/2023 6:14:28PM	805-4 FRONT ST	CIVIL PAPER SERVICE
4/20/2023 7:00:08PM	1031 COURT ST	SPECIAL SERVICE
4/20/2023 11:08:31PM	306 WEST AVE	PROTECTIVE CUSTODY EF
4/21/2023 8:38:31AM	1030 COURT ST	FOOT PATROL
4/21/2023 3:18:06PM	1030 COURT ST	DIRECTED PATROL
4/21/2023 4:10:06PM	1010 HWY 30	DIRECTED PATROL
4/21/2023 4:26:09PM	218 HWY 30	CIVIL PAPER SERVICE
4/21/2023 11:32:12PM	1031 COURT ST	CHECK PREMISE
4/21/2023 11:38:39PM	18 LABARRE ST	FOOT PATROL
4/22/2023 10:49:56PM	718-B HWY 30	DISTURBANCE

5/9/2023
7:51:16AM

Chief Deputy D. Schleusener

<u>Call Time</u>	<u>Street</u>	<u>Nature of Call</u>
4/23/2023 12:41:33PM	500 PINE AVE	TRAFFIC STOP
4/23/2023 5:40:32PM	704 HWY 30	MOTORIST ASSIST
4/23/2023 5:56:41PM	1000 HWY 30	TRAFFIC STOP
4/23/2023 6:49:36PM	1000 HWY 30	TRAFFIC STOP
4/23/2023 9:42:59PM	17 GILMORE ST	ACCIDENT NON INJURY
4/24/2023 7:33:23AM	1030 COURT ST	DIRECTED PATROL
4/24/2023 10:33:24AM	817 LAWN AVE	CHECK WELFARE
4/24/2023 11:00:00AM	1030 COURT ST	FOOT PATROL
4/24/2023 2:33:35PM	1030 COURT ST	DIRECTED PATROL
4/24/2023 3:32:48PM	715 FRONT ST	CODE VIOLATION
4/24/2023 6:07:44PM	215 COURT ST	BLEEDING
4/24/2023 9:19:03PM	1380 HWY 30	TRAFFIC STOP
4/25/2023 7:37:10AM	1030 COURT ST	DIRECTED PATROL
4/25/2023 2:38:16PM	316 CENTER ST	SEX OFFENSE
4/25/2023 3:18:03PM	316 CENTER ST	FOLLOW UP
4/25/2023 7:08:14PM	1021 1ST ST	SUSPICIOUS ACTIVITY
4/25/2023 8:03:39PM	818 HWY 30	SUSPICIOUS ACTIVITY
4/25/2023 8:23:22PM	818 HWY 30	TRAFFIC STOP
4/25/2023 9:04:17PM	718-E HWY 30	SUSPICIOUS ACTIVITY
4/26/2023 1:30:55PM	614 HWY 30	PARKING VIOLATION
4/26/2023 3:16:20PM	218 CENTER ST	CIVIL
4/26/2023 3:30:58PM	1030 COURT ST	DIRECTED PATROL
4/26/2023 3:34:38PM	7TH ST/GIBBON RD	TRAFFIC STOP
4/26/2023 6:08:48PM	202 KELSEY AVE	ABUSE ADULT OR CHILD
4/26/2023 8:33:50PM	7TH ST/MAY AVE	TRAFFIC OFFENSE
4/27/2023 8:10:12AM	1100 COURT ST	DIRECTED PATROL
4/27/2023 2:25:01PM	1030 COURT ST	FOLLOW UP
4/27/2023 3:33:51PM	1030 COURT ST	DIRECTED PATROL
4/27/2023 4:16:00PM	805-4 FRONT ST	CIVIL PAPER SERVICE
4/27/2023 4:40:09PM	1115-9 7TH ST	CIVIL PAPER SERVICE
4/27/2023 4:48:47PM	1323 8TH ST	CIVIL PAPER SERVICE
4/28/2023 7:39:29AM	1030 COURT ST	DIRECTED PATROL
4/28/2023 8:53:22AM	1115-6 7TH ST	CHECK WELFARE
4/28/2023 9:13:21AM	218 HWY 30	ALARM FIRE
4/28/2023 10:31:00AM	413-130 1ST ST	PAIN
4/28/2023 3:34:38PM	1030 COURT ST	DIRECTED PATROL
4/28/2023 8:07:41PM	606 SOUTH WIND DR	CHECK WELFARE
4/28/2023 8:47:28PM	276 HWY 30	TRAFFIC STOP
4/29/2023 4:28:03PM	WOODLAND DR/TRAIL DR	ANIMAL
4/30/2023 3:44:28AM	412 1ST ST	CORONER INVESTIGATION

5/9/2023
7:51:16AM

Chief Deputy D. Schleusener

Street Department –Work continues on the sidewalk at the Legion ball field. We have 75ft left to pour.

Heritage center-

Cemetery - Still in the process of uploading full obituaries. The directory building has been installed, seeking donations to add benches and potential flowerpots to the inside. Section signs have been ordered and received. Three security cameras have been installed around the cemetery. The crew is preparing for Memorial Day.

Golf Course- Currently 66 Members. Weber will be painting the restrooms on the course and replacing the fence crossings. We are still in need of one more attendant in the club house. Tournaments - May 21st, June 1st June 10th, and June 17th.

Library – Getting ready for Crafty Wednesdays for adults on May 17th Beaded Plant Stakes, May 24th Glass Etching Mugs and May 31st Pot Head Planters and then the kickoff to Summer Reading Program! Some of the city staff will be helping with the summer reading program kick off June 1st. The little free library was installed during community service day. They will have a ribbon cutting on June 1st.

Wastewater – The guys are still working on getting the plant running constantly. We are working with Olsson to get some communication wiring upgraded. Olsson is working with Gibbon pack on their pretreatment plant limits.

Water/Sewer – The pool is ready for the season; they will start filling May 15th. In the May billing there will be a lead service survey and information about lead services. The water staff will start hydro vacing mains to inspect for lead services we are hoping to get half of the town done this summer.

Permits: Number of permits being submitted and approved: April 2023 (4) Building permits and (0) Sign permit

MONTHLY SUMMARY OF ALL FUNDS						
COMBINED CASH TRANSACTIONS & BALANCES						
FOR THE MONTH ENDING						
4/30/2023						
FUND	BALANCE	RECEIPTS	NET TRANS	EXPENSES	BALANCE	
1 GENERAL	504,997.33	158,922.18	0.00	139,528.10	524,391.41	
2 STREET	718,216.59	36,169.90	0.00	23,147.07	731,239.42	
3 SALES TAX	0.00	0.00	0.00	0.00	0.00	
4 CEMETERY	29,556.66	5,102.73	38.73	10,026.29	24,671.83	
5 POLICE	1,157.92	18,962.50	0.00	18,925.27	1,195.15	
6 POOL	44,804.09	8,180.60	0.00	2,989.26	49,995.43	
7 PARK	55,691.99	18,851.97	0.00	15,283.84	59,260.12	
8 FIRE	48,768.00	7,024.32	0.00	1,884.47	53,907.85	
9 LIBRARY	11,398.43	10,387.45	0.00	7,060.52	14,725.36	
10 STREET LIGHTS	16,151.83	4,750.00	0.00	2,049.93	18,851.90	
11 HEALTH CENTER	0.00	0.00	0.00	0.00	0.00	
12 SEWER	432,318.95	25,103.08	0.00	41,456.21	415,965.82	
13 GARBAGE	-65.92	10,218.55	0.00	9,233.20	919.43	
14 WATER	254,072.98	28,767.29	0.00	24,213.41	258,626.86	
15 SP SEWER PLANT	1,279,265.03	216,396.25	0.00	50,252.57	1,445,408.71	
16 BOND & INTEREST	-33,920.57	40,498.15	0.00	87,135.00	-80,557.42	
17 RE IMPROVEMENTS	282,310.64	8,447.31	0.00	0.00	290,757.95	
18 GOLF COURSE	23,859.38	43,505.51	0.00	48,780.07	18,584.82	
19 TIF	27,784.04	773.38	0.00	15,003.48	13,553.94	
20 KENO	81,181.89	6,133.70	0.00	2,804.00	84,511.59	
21 FIRE/CITY HALL CONST	1,838,744.94	742.31	0.00	270,309.69	1,569,177.56	
DONATIONS FOR SPECIAL PROJECTS	95,000.00	0.00	0.00	0.00	95,000.00	
22 ARPA Funds - Federal	389,881.59	0.00	0.00	675.25	389,206.34	
TOTALS	6,101,175.79	648,937.18	38.73	770,757.63	5,979,394.07	
YEAR TO DATE TOTALS						
FOR THE MONTH ENDING						
4/30/2023						
1 GENERAL	726,733.64	815,068.13	0.00	1,017,410.36	524,391.41	
2 STREET	530,634.41	457,549.54	-139.57	256,804.96	731,239.42	
3 SALES TAX	0.00	0.00	0.00	0.00	0.00	
4 CEMETERY	26,983.09	39,747.72	69.70	42,167.41	24,633.10	
5 POLICE	0.00	132,737.50	0.00	131,542.35	1,195.15	
6 POOL	0.00	56,342.52	0.00	6,347.09	49,995.43	
7 PARK	0.00	143,564.90	0.00	84,304.78	59,260.12	
8 FIRE	30,000.00	50,850.24	0.00	26,942.39	53,907.85	
9 LIBRARY	0.00	73,315.05	0.00	58,589.69	14,725.36	
10 STREET LIGHTS	0.00	33,250.00	0.00	14,398.10	18,851.90	
12 SEWER	377,621.62	176,627.14	0.00	138,282.94	415,965.82	
13 GARBAGE	0.00	67,421.85	0.00	66,502.42	919.43	
14 WATER	199,579.11	223,075.83	0.00	164,028.08	258,626.86	
15 SP SEWER PLANT	1,000,514.01	773,314.19	0.00	328,419.49	1,445,408.71	
16 BOND & INTEREST	-42,778.34	255,009.67	0.00	292,788.75	-80,557.42	
17 RE IMPROVEMENTS	209,098.46	89,220.77	0.00	7,561.28	290,757.95	
18 GOLF COURSE	3,873.49	134,672.63	0.00	119,961.30	18,584.82	
19 TIF	8,999.49	19,557.93	0.00	15,003.48	13,553.94	
20 KENO	88,220.80	36,734.79	0.00	40,444.00	84,511.59	
21 FIRE/CITY HALL CONST	1,954,808.75	80,560.67	-75,000.00	391,191.86	1,569,177.56	
DONATIONS FOR SPECIAL PROJECTS	20,000.00		75,000.00		95,000.00	
22 ARPA Funds - Federal	310,562.24	100,000.00	0.00	21,355.90	389,206.34	
TOTALS	5,444,850.77	3,758,621.07	-69.87	3,224,046.63	5,979,355.34	

No assurance is provided on these financial statements

CITY OF GIBBON						
BUDGET SUMMARY						
4/30/2023						
FUND	BUDGET RECEIPTS	RECEIVED FOR MONTH	RECEIVED YTD	BALANCE REMAINING	% OF BUDGET REMAINING	
1	GENERAL	1,700,718.55	158,922.18	815,068.13	885,650.42	52.08%
2	STREET	468,125.00	36,169.90	457,549.54	10,575.46	2.26%
3	SALES TAX	0.00	0.00	0.00	0.00	
4	CEMETERY	56,795.75	5,102.73	39,747.72	17,048.03	30.02%
5	POLICE	227,550.00	18,962.50	132,737.50	94,812.50	41.67%
6	POOL	96,200.00	8,180.60	56,342.52	39,857.48	41.43%
7	PARK	217,223.68	18,851.97	143,564.90	73,658.78	33.91%
8	FIRE	95,291.85	7,024.32	50,850.24	44,441.61	46.64%
9	LIBRARY	125,120.00	10,387.45	73,315.05	51,804.95	41.40%
10	STREET LIGHTS	57,000.00	4,750.00	33,250.00	23,750.00	41.67%
12	SEWER	410,500.00	25,103.08	176,627.14	233,872.86	56.97%
13	GARBAGE	106,570.58	10,218.55	67,421.85	39,148.73	36.74%
14	WATER	357,050.00	28,767.29	223,075.83	133,974.17	37.52%
15	SP SEWER PLANT	1,550,546.00	216,396.25	773,314.19	777,231.81	50.13%
16	BOND & INTEREST	613,400.00	40,498.15	255,009.67	358,390.33	58.43%
17	RE IMPROVEMENTS	100,450.00	8,447.31	89,220.77	11,229.23	11.18%
18	GOLF COURSE	296,526.51	43,505.51	134,672.63	161,853.88	54.58%
19	TIF	30,020.00	773.38	19,557.93	10,462.07	34.85%
20	KENO	40,000.00	6,133.70	36,734.79	3,265.21	8.16%
21	FIRE/CITY HALL CONST	50,000.00	742.31	80,560.67	-30,560.67	-61.12%
	DONATIONS FOR SPECIAL PROJEC	0.00	0.00	0.00	0.00	
22	ARPA Funds - Federal	0.00	0.00	100,000.00	-100,000.00	#DIV/0!
TRANSFER TOTALS		6,599,087.92	648,937.18	3,758,621.07	2,840,466.85	43.04%
FUND	BUDGET EXPENSES	EXPENSES FOR MONTH	EXPENSES YTD	BALANCE REMAINING	% OF BUDGET REMAINING	
1	GENERAL	1,859,328.37	139,528.10	0.00	1,859,328.37	100.00%
2	STREET	549,200.00	23,147.07	256,804.96	292,395.04	53.24%
3	SALES TAX	0.00	0.00	0.00	0.00	
4	CEMETERY	110,700.00	10,026.29	42,167.41	68,532.59	61.91%
5	POLICE	227,550.00	18,925.27	131,542.35	96,007.65	42.19%
6	POOL	106,200.00	2,989.26	6,347.09	99,852.91	94.02%
7	PARK	217,223.68	15,283.84	84,304.78	132,918.90	61.19%
8	FIRE	121,600.00	1,884.47	26,942.39	94,657.61	77.84%
9	LIBRARY	125,120.00	7,060.52	58,589.69	66,530.31	53.17%
10	STREET LIGHTS	57,000.00	2,049.93	14,398.10	42,601.90	74.74%
12	SEWER	456,100.00	41,456.21	138,282.94	317,817.06	69.68%
13	GARBAGE	113,000.00	41,456.21	66,502.42	46,497.58	41.15%
14	WATER	438,900.00	24,213.41	164,028.08	274,871.92	62.63%
15	SP SEWER PLANT	1,410,100.00	50,252.57	328,419.49	1,081,680.51	76.71%
16	BOND & INTEREST	496,617.75	87,135.00	292,788.75	203,829.00	41.04%
17	RE IMPROVEMENTS	307,483.66	0.00	7,561.28	299,922.38	97.54%
18	GOLF COURSE	300,400.00	48,780.07	119,961.30	180,438.70	60.07%
19	TIF	37,024.97	15,003.48	15,003.48	22,021.49	59.48%
20	KENO	92,021.43	2,804.00	40,444.00	51,577.43	56.05%
21	FIRE/CITY HALL CONST	2,044,334.03	270,309.69	391,191.86	1,653,142.17	80.86%
	DONATIONS FOR SPECIAL PROJEC	0.00	0.00	0.00	0.00	
22	ARPA Funds - Federal	341,008.21	675.25	21,355.90	319,652.31	93.74%
TRANSFER TOTAL		9,410,912.10	802,980.64	2,206,636.27	7,204,275.83	76.55%

No assurance is provided on these financial statements

CITY OF GIBBON						
BANK RECONCILIATION						
FOR THE MONTH ENDING						
4/30/2023						
CASH ON HAND		4/1/2023				5,991,954.54
RECEIPTS FOR MONTH						648,937.18
CASH TO ACCOUNT FOR						6,640,891.72
CHECK WRITTEN FOR MONTH						770,935.93
FUND BALANCE		4/30/2023				5,869,955.79
ACCOUNTS REC						-66,537.23
ACCOUNTS PAYABLE						-28,871.45
CASH BALANCE		4/30/2023				5,774,547.11
PROOF OF BALANCE						
DEPOSITS IN TRANSIT						7,782.28
BALANCE ON STATEMENT		4/30/2023				
Checking Account						3,366,351.91
MM Account						2,481,818.83
LESS CHECKS OUTSTANDING						81,405.91
ADJ. BANK BALANCE		4/30/2023				5,774,547.11
RECONCILED BANK BALANCES						5,774,547.11
		10/1/22				
		BALANCE	INT MONTH	YTD INT		END. BAL.
EB CD 105692	Street	80,488.78	139.57	514.46		81,003.24
EB CD 105789	Cemetery	12,900.32	14.35	43.47		12,943.79
EB CD 106458	Cemetery	14,082.77	24.38	64.96		14,147.73
						0.00
TOTAL CD'S		107,471.87	178.30	622.89		108,094.76
TOTAL OF ALL FUNDS AVAILABLE						5,882,641.87
No assurance is provided on these financial statements						
CITY OF GIBBON						
DONATIONS FOR SPECIAL PROJECTS						
SOURCE OF FUNDS	BALANCE	RECEIPTS	ADJUSTMENT	ADJUSTMENT	EXPENSES	BALANCE

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
GENERAL									
01-1001	PROPERTY TAX	34,392.00	99,406.31	15.68 %	52,830.00	633,965.55	534,559.24	126,181.03	381,693.85
01-1002	CONSUMERS 5%	47,483.85	47,483.85	118.71 %	3,333.00	40,000.00	(7,483.85)	94.90	32,265.59
01-1003	BUILDING PERMIT	60.00	370.00	37.00 %	83.00	1,000.00	630.00	810.00	1,180.00
01-1004	OTHER INCOME	0.00	2,758.85	55.18 %	417.00	5,000.00	2,241.15	3,315.00	10,801.44
01-1005	INTEREST	284.75	2,023.84	101.19 %	167.00	2,000.00	(23.84)	1,711.08	3,183.38
01-1006	NPPD	34,009.80	277,655.02	61.70 %	37,500.00	450,000.00	172,344.98	267,938.03	465,770.44
01-1007	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-1009	RENT	800.00	5,025.00	55.83 %	750.00	9,000.00	3,975.00	5,325.00	9,225.00
01-1012	MOTOR VEHICLE TAX	4,278.94	22,109.71	88.44 %	2,083.00	25,000.00	2,890.29	0.00	37,708.76
01-1013	LOCAL SALES TAX	36,682.87	273,523.21	68.38 %	33,333.00	400,000.00	126,476.79	227,129.55	409,944.26
01-1014	PRO RATE	869.97	4,641.07	663.01 %	58.00	700.00	(3,941.07)	521.36	1,352.51
01-1020	SOURCE GAS FRANCHISE	0.00	4,039.60	100.99 %	333.00	4,000.00	(39.60)	3,735.22	3,735.22
01-1021	FINES & LICENSE	60.00	2,210.00	88.40 %	208.00	2,500.00	290.00	2,650.00	2,840.00
01-1022	CABLE FRANCHISE	0.00	11,581.59	96.51 %	1,000.00	12,000.00	418.41	11,420.85	11,420.85
01-1049	ACE REBATE	0.00	3,542.00	118.07 %	250.00	3,000.00	(542.00)	2,971.00	2,971.00
01-1051	MUNICIPAL EQUAL FUND	0.00	58,698.08	52.15 %	9,379.00	112,553.00	53,854.92	26,586.00	91,614.61
01-1054	UTILITY DEPOSITS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		158,922.18	815,068.13	47.92 %	141,724.00	1,700,718.55	885,650.42	680,389.02	1,465,706.91

Expense									
GENERAL									
01-2001	SALARIES	2,320.85	28,834.18	36.97 %	6,500.00	78,000.00	49,165.82	44,314.42	63,799.96
01-2002	EMPLOYEE INSURANCE	449.51	9,683.11	49.66 %	1,625.00	19,500.00	9,816.89	8,353.04	14,944.81
01-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2004	SUPPLIES	187.06	5,574.19	185.81 %	250.00	3,000.00	(2,574.19)	1,533.55	2,317.15
01-2005	REPAIR & MAINTENANCE	0.00	1,170.09	58.50 %	167.00	2,000.00	829.91	1,988.71	2,703.74
01-2006	UTILITIES-ELECTRIC	421.76	1,655.91	110.39 %	125.00	1,500.00	(155.91)	439.16	861.03
01-2007	UTILITIES-SOURCE GAS	482.44	2,542.39	169.49 %	125.00	1,500.00	(1,042.39)	591.07	901.15
01-2008	TELEPHONE	284.62	2,030.30	50.76 %	333.00	4,000.00	1,969.70	2,439.31	4,209.49
01-2009	PROFESSIONAL	3,956.75	51,315.17	60.37 %	7,083.00	85,000.00	33,684.83	50,513.49	93,383.65
01-2010	INSURANCE	0.00	666.18	4.01 %	1,383.00	16,600.00	15,933.82	352.90	16,327.18
01-2011	PRINTING & PUBLICATION	444.37	2,256.54	28.21 %	667.00	8,000.00	5,743.46	2,601.25	5,238.32
01-2012	MISCELLANEOUS	102.26	312.78	6.26 %	417.00	5,000.00	4,687.22	2,151.28	4,224.28
01-2013	OFFICE SUPPLIES	818.92	5,000.43	71.43 %	583.00	7,000.00	1,999.57	3,339.04	7,736.66
01-2014	ELECTION	0.00	100.00	2.00 %	417.00	5,000.00	4,900.00	0.00	0.00
01-2015	CHEMICAL & INSECT	50.00	203.25	40.65 %	42.00	500.00	296.75	106.50	106.50
01-2016	MISC. SUPPLIES	0.00	63.12	5.05 %	104.00	1,250.00	1,186.88	25.52	37.99
01-2017	COPIER PAYMENT	174.54	2,144.16	71.47 %	250.00	3,000.00	855.84	1,880.44	3,586.89
01-2018	TRANSFER SCHOOL	800.00	1,750.00	58.33 %	250.00	3,000.00	1,250.00	1,200.00	2,000.00
01-2020	ECON. DEVELOPMENT	0.00	0.00	0.00 %	1,667.00	20,000.00	20,000.00	20,000.00	40,000.00
01-2021	LABOR & MACHINE	0.00	646.83	64.68 %	83.00	1,000.00	353.17	527.70	845.40
01-2022	TRAVEL & CONF. MILE	637.10	10,631.27	88.59 %	1,000.00	12,000.00	1,368.73	9,126.33	13,913.73
01-2023	OFFICE EQUIPMENT	293.57	293.57	5.87 %	417.00	5,000.00	4,706.43	998.61	998.61
01-2024	TRANSFER	125,539.86	878,779.02	58.33 %	125,540.00	1,506,478.37	627,699.35	838,747.70	1,200,807.74
01-2025	RE IMPROVEMENTS	0.00	0.00	0.00 %	4,167.00	50,000.00	50,000.00	1,376.40	1,376.40
01-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	459.33
01-2043	DUES & CONV	1,609.62	2,593.62	86.45 %	250.00	3,000.00	406.38	1,358.03	6,728.03

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Expense (Continued)									
GENERAL									
01-2071	EQUIPMENT	0.00	0.00	0.00 %	417.00	5,000.00	5,000.00	0.00	0.00
01-2079	REFUNDS	0.00	0.00	0.00 %	167.00	2,000.00	2,000.00	0.00	0.00
01-2093	H CENTER TAXES	0.00	3,152.74	262.73 %	100.00	1,200.00	(1,952.74)	3,075.02	3,075.02
01-2095	CITY SHARE FICA	530.81	3,385.36	62.61 %	451.00	5,407.00	2,021.64	2,747.46	3,955.44
01-2096	CITY SHARE MEDICARE	124.16	791.68	66.36 %	99.00	1,193.00	401.32	642.79	925.42
01-2097	CITY SHARE RETIREMENT	179.93	1,100.67	52.41 %	175.00	2,100.00	999.33	895.42	1,272.17
01-2098	CITY SHARE ROTH	119.97	733.80	66.71 %	92.00	1,100.00	366.20	605.77	856.93
TOTAL Expense		139,528.10	1,017,410.36	54.72 %	154,946.00	1,859,328.37	841,918.01	1,001,930.91	1,497,593.02
PROFIT / (LOSS) :		19,394.08	(202,342.23)		(13,222.00)	(158,609.82)	43,732.41	(321,541.89)	(31,886.11)

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
STREET FUND									
02-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-1004	OTHER INCOME	0.00	208,961.74	358.47 %	208.00	2,500.00	(206,461.74)	8,316.10	8,316.10
02-1005	INTEREST	396.94	1,914.32	382.86 %	42.00	500.00	(1,414.32)	1,087.87	2,370.83
02-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-1007	TRANSFER	8,333.33	58,333.31	58.33 %	8,333.00	100,000.00	41,666.69	87,500.00	137,500.00
02-1012	MOTOR VEHICLE TAX	0.00	0.00	0.00 %	5,167.00	62,000.00	62,000.00	56,811.70	0.00
02-1013	LOCAL SALES TAX	3,006.23	30,689.96	76.72 %	3,333.00	40,000.00	9,310.04	30,022.69	58,364.74
02-1015	HIGHWAY ALLOCATION	19,818.33	144,705.62	58.32 %	20,677.00	248,125.00	103,419.38	96,940.81	237,747.72
02-1016	STREET ASSESSMENT	0.00	0.00	0.00 %	0.00	0.00	0.00	56,071.43	0.00
02-1018	MOTOR VEHICLE	4,615.07	12,944.59	86.30 %	1,250.00	15,000.00	2,055.41	12,943.50	17,323.98
02-1045	BOND PROCEEDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		36,169.90	457,549.54	97.74 %	39,010.00	468,125.00	10,575.46	349,694.10	461,623.37
Expense									
STREET FUND									
02-2001	SALARIES	10,333.36	115,234.98	54.61 %	17,583.00	211,000.00	95,765.02	114,806.20	174,455.00
02-2002	EMPLOYEE INSURANCE	6,088.86	49,688.21	60.60 %	6,833.00	82,000.00	32,311.79	65,929.76	93,396.05
02-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-2004	SUPPLIES	225.83	5,362.10	29.79 %	1,500.00	18,000.00	12,637.90	4,752.88	7,655.22
02-2005	REPAIR & MAINTENANCE	937.91	25,486.82	72.82 %	2,917.00	35,000.00	9,513.18	28,426.03	40,879.10
02-2006	UTILITIES-ELECTRIC	135.11	901.09	29.07 %	258.00	3,100.00	2,198.91	1,336.89	2,128.93
02-2007	UTILITIES-SOURCE GAS	613.99	3,316.79	48.07 %	575.00	6,900.00	3,583.21	3,926.80	4,748.74
02-2008	TELEPHONE	232.01	1,285.46	36.73 %	292.00	3,500.00	2,214.54	1,374.53	2,313.78
02-2009	PROFESSIONAL	1,713.75	10,513.71	70.09 %	1,250.00	15,000.00	4,486.29	4,560.00	4,560.00
02-2010	INSURANCE	0.00	(3,000.00)	-18.75 %	1,333.00	16,000.00	19,000.00	(227.43)	15,131.45
02-2012	MISCELLANEOUS	11.00	11.00	0.31 %	292.00	3,500.00	3,489.00	61.93	61.93
02-2015	CHEMICAL & INSECT	469.17	3,921.01	49.01 %	667.00	8,000.00	4,078.99	160.00	765.25
02-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-2025	RE IMPROVEMENTS	0.00	8.86	0.00 %	0.00	0.00	(8.86)	1,376.40	1,376.40
02-2026	CAPITAL OUTLAY	0.00	1,950.00	6.50 %	2,500.00	30,000.00	28,050.00	0.00	8,636.33
02-2027	GAS & OIL	818.30	8,779.59	87.80 %	833.00	10,000.00	1,220.41	6,001.77	12,263.01
02-2028	SNOW REMOVAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-2029	SAND & GRAVEL	264.88	7,399.03	73.99 %	833.00	10,000.00	2,600.97	4,386.29	6,801.22
02-2030	CONC & BLACK TOP	0.00	1,384.00	9.23 %	1,250.00	15,000.00	13,616.00	1,965.05	19,262.43
02-2031	SIGNS	0.00	1,638.80	0.00 %	0.00	0.00	(1,638.80)	435.19	435.19
02-2032	PAVEMENT MARK	0.00	0.00	0.00 %	167.00	2,000.00	2,000.00	0.00	1,131.76
02-2033	FLAGS/FLAR/BAR	0.00	0.00	0.00 %	292.00	3,500.00	3,500.00	0.00	0.00
02-2034	BOND & INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-2035	STREET IMPROVEMENTS	0.00	8,750.00	17.50 %	4,167.00	50,000.00	41,250.00	0.00	0.00
02-2095	CITY SHARE FICA	640.63	7,144.46	56.77 %	1,049.00	12,586.00	5,441.54	7,117.97	10,816.20
02-2096	CITY SHARE MEDICARE	149.81	1,670.84	42.69 %	326.00	3,914.00	2,243.16	1,664.79	2,529.75
02-2097	CITY SHARE RETIREMENT	204.84	2,710.60	42.75 %	528.00	6,341.00	3,630.40	3,147.77	4,623.68
02-2098	CITY SHARE ROTH	307.62	2,647.61	68.61 %	322.00	3,859.00	1,211.39	2,208.60	3,359.32
TOTAL Expense		23,147.07	256,804.96	46.76 %	45,767.00	549,200.00	292,395.04	253,411.42	417,330.74

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
PROFIT / (LOSS) :		13,022.83	200,744.58		(6,757.00)	(81,075.00)	(281,819.58)	96,282.68	44,292.63
Revenue									
SALES TAX FUND									
03-1004	OTHER INCOME	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-1023	STATE SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
Expense									
SALES TAX FUND									
03-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2036	SALES TAX PD TO ST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2037	TAX RELIEF-CEM	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2038	FUTURE CAPITAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2049	EQUIPMENT PARK	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2091	EQUIPMENT GENERAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
PROFIT / (LOSS) :		0.00	0.00		0.00	0.00	0.00	0.00	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
CEMETERY FUND									
04-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1004	OTHER INCOME	80.00	953.34	190.67 %	42.00	500.00	(453.34)	529.27	869.27
04-1005	INTEREST	39.75	108.52	0.00 %	0.00	0.00	(108.52)	42.28	202.02
04-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1007	TRANSFER	3,482.98	24,380.86	58.33 %	3,483.00	41,795.75	17,414.89	33,833.31	53,360.79
04-1008	DONATIONS	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	165.00	195.00
04-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1024	GRAVE OPENING	550.00	4,250.00	85.00 %	417.00	5,000.00	750.00	9,150.00	11,800.00
04-1025	CEMETERY LOTS	800.00	8,405.00	168.10 %	417.00	5,000.00	(3,405.00)	10,830.00	13,255.00
04-1050	COLMBARIUM RECEIPTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1055	RECLAIMED LOT SALES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1062	PERPETUAL CARE	150.00	1,650.00	47.14 %	292.00	3,500.00	1,850.00	3,600.00	4,950.00
TOTAL Revenue		5,102.73	39,747.72	69.98 %	4,734.00	56,795.75	17,048.03	58,149.86	84,632.08
Expense									
CEMETERY FUND									
04-2001	SALARIES	3,419.32	19,891.34	39.00 %	4,250.00	51,000.00	31,108.66	7,639.98	37,857.36
04-2002	EMPLOYEE INSURANCE	940.70	6,560.46	83.04 %	658.00	7,900.00	1,339.54	814.80	5,136.60
04-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-2004	SUPPLIES	2,947.28	5,122.48	72.66 %	588.00	7,050.00	1,927.52	4,156.18	5,567.07
04-2005	REPAIR & MAINTENANCE	1,069.48	2,258.47	32.04 %	588.00	7,050.00	4,791.53	593.50	5,928.99
04-2006	UTILITIES-ELECTRIC	83.12	919.35	81.72 %	94.00	1,125.00	205.65	649.32	1,591.69
04-2008	TELEPHONE	108.20	900.38	65.48 %	115.00	1,375.00	474.62	733.20	1,331.25
04-2010	INSURANCE	0.00	0.00	0.00 %	292.00	3,500.00	3,500.00	8.28	3,288.25
04-2012	MISCELLANEOUS	11.00	530.97	26.55 %	167.00	2,000.00	1,469.03	1,364.36	2,212.49
04-2026	CAPITAL OUTLAY	0.00	967.16	5.23 %	1,542.00	18,500.00	17,532.84	2,809.43	26,951.91
04-2027	GAS & OIL	1,081.84	2,765.75	55.32 %	417.00	5,000.00	2,234.25	867.35	5,432.74
04-2038	FUTURE CAPITAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-2095	CITY SHARE FICA	211.99	1,233.23	36.27 %	283.00	3,400.00	2,166.77	473.68	2,347.13
04-2096	CITY SHARE MEDICARE	49.59	288.42	41.20 %	58.00	700.00	411.58	110.78	548.93
04-2097	CITY SHARE RETIREMENT	62.26	437.65	36.47 %	100.00	1,200.00	762.35	75.25	274.42
04-2098	CITY SHARE ROTH	41.51	291.75	32.42 %	75.00	900.00	608.25	50.19	182.97
TOTAL Expense		10,026.29	42,167.41	38.09 %	9,227.00	110,700.00	68,532.59	20,346.30	98,651.80
PROFIT / (LOSS) :		(4,923.56)	(2,419.69)		(4,493.00)	(53,904.25)	(51,484.56)	37,803.56	(14,019.72)

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
POLICE FUND									
05-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1004	OTHER INCOME	0.00	0.00	0.00 %	0.00	0.00	0.00	10.00	10.00
05-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1007	TRANSFER	18,962.50	132,737.50	58.33 %	18,962.00	227,550.00	94,812.50	127,679.44	217,136.26
05-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		18,962.50	132,737.50	58.33 %	18,962.00	227,550.00	94,812.50	127,689.44	217,146.26
Expense									
POLICE FUND									
05-2001	SALARIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2004	SUPPLIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	28.69
05-2005	REPAIR & MAINTENANCE	0.00	5.33	0.00 %	0.00	0.00	(5.33)	0.00	0.00
05-2006	UTILITIES-ELECTRIC	33.42	313.31	44.76 %	58.00	700.00	386.69	358.98	610.29
05-2007	UTILITIES-SOURCE GAS	151.36	770.01	42.78 %	150.00	1,800.00	1,029.99	641.37	708.13
05-2008	TELEPHONE	52.99	372.78	46.60 %	67.00	800.00	427.22	438.76	743.36
05-2010	INSURANCE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2013	OFFICE SUPPLIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2022	TRAVEL & CONF. MILE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2027	GAS & OIL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2038	FUTURE CAPITAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2041	DOG EXPENSE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2042	CLEANING	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2043	DUES & CONV	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2044	SHERIFF ALLOWANCE	18,687.50	130,080.92	58.01 %	18,688.00	224,250.00	94,169.08	125,231.19	215,055.79
05-2090	N CASH RESERVE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2095	CITY SHARE FICA	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2096	CITY SHARE MEDICARE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2098	CITY SHARE ROTH	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		18,925.27	131,542.35	57.81 %	18,963.00	227,550.00	96,007.65	126,670.30	217,146.26
PROFIT / (LOSS) :		37.23	1,195.15		(1.00)	0.00	(1,195.15)	1,019.14	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
POOL FUND									
06-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1004	OTHER INCOME	102.80	414.72	82.94 %	42.00	500.00	85.28	183.46	8,483.35
06-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1007	TRANSFER	7,975.00	55,825.00	65.14 %	7,142.00	85,700.00	29,875.00	52,500.00	106,430.95
06-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1019	POOL RECEIPTS	102.80	102.80	1.03 %	833.00	10,000.00	9,897.20	336.44	11,873.05
06-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1057	POOL BONDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		8,180.60	56,342.52	58.57 %	8,017.00	96,200.00	39,857.48	53,019.90	126,787.35

Expense									
POOL FUND									
06-2001	SALARIES	230.56	1,888.35	4.11 %	3,833.00	46,000.00	44,111.65	8,075.80	50,854.50
06-2002	EMPLOYEE INSURANCE	95.87	659.65	8.68 %	633.00	7,600.00	6,940.35	4,419.62	7,112.95
06-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2004	SUPPLIES	0.00	135.91	3.40 %	333.00	4,000.00	3,864.09	3,164.78	5,539.86
06-2005	REPAIR & MAINTENANCE	1,280.50	1,538.22	38.46 %	333.00	4,000.00	2,461.78	6,654.60	27,121.51
06-2006	UTILITIES-ELECTRIC	49.19	392.70	7.14 %	458.00	5,500.00	5,107.30	610.68	5,705.07
06-2007	UTILITIES-SOURCE GAS	38.60	219.90	43.98 %	42.00	500.00	280.10	220.69	577.52
06-2008	TELEPHONE	0.00	0.00	0.00 %	75.00	900.00	900.00	57.62	478.27
06-2010	INSURANCE	0.00	0.00	0.00 %	667.00	8,000.00	8,000.00	2.31	9,217.02
06-2012	MISCELLANEOUS	332.00	340.00	22.67 %	125.00	1,500.00	1,160.00	366.00	2,410.94
06-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	1,208.00	14,500.00	14,500.00	0.00	0.00
06-2045	MERCHANDISE FOR RESALE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	1,444.72
06-2046	CHEMICALS	933.36	933.36	9.33 %	833.00	10,000.00	9,066.64	318.54	11,665.97
06-2048	POOL PROJECT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2090	N CASH RESERVE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2095	CITY SHARE FICA	14.30	117.11	4.30 %	227.00	2,725.00	2,607.89	500.72	3,153.14
06-2096	CITY SHARE MEDICARE	3.35	27.38	2.81 %	81.00	975.00	947.62	117.02	737.29
06-2097	CITY SHARE RETIREMENT	6.91	56.68	0.00 %	0.00	0.00	(56.68)	217.85	457.78
06-2098	CITY SHARE ROTH	4.62	37.83	0.00 %	0.00	0.00	(37.83)	150.85	310.81
TOTAL Expense		2,989.26	6,347.09	5.98 %	8,848.00	106,200.00	99,852.91	24,877.08	126,787.35

PROFIT / (LOSS) :

	5,191.34	49,995.43	(831.00)	(10,000.00)	(59,995.43)	28,142.82	0.00
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City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
PARK FUND									
07-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1004	OTHER INCOME	750.00	16,851.11	0.00 %	0.00	0.00	(16,851.11)	11,489.07	11,489.07
07-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1007	TRANSFER	18,101.97	126,713.79	58.33 %	18,102.00	217,223.68	90,509.89	139,825.00	176,518.15
07-1008	DONATIONS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	6,000.00
07-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1028	REIMBURSEMENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1034	FEDERAL/STATE GRANTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		18,851.97	143,564.90	66.09 %	18,102.00	217,223.68	73,658.78	151,314.07	194,007.22
Expense									
PARK FUND									
07-2001	SALARIES	4,173.27	15,902.74	17.87 %	7,417.00	89,000.00	73,097.26	16,792.49	72,548.40
07-2002	EMPLOYEE INSURANCE	1,636.58	10,879.49	54.40 %	1,667.00	20,000.00	9,120.51	8,361.14	18,311.65
07-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2004	SUPPLIES	4,049.87	8,492.51	58.47 %	1,210.00	14,523.68	6,031.17	11,065.30	17,036.13
07-2005	REPAIR & MAINTENANCE	1,090.60	5,581.15	37.21 %	1,250.00	15,000.00	9,418.85	9,195.16	18,116.25
07-2006	UTILITIES-ELECTRIC	520.76	5,296.82	81.49 %	542.00	6,500.00	1,203.18	3,392.32	6,318.01
07-2008	TELEPHONE	148.53	1,036.87	51.84 %	167.00	2,000.00	963.13	511.47	1,223.18
07-2010	INSURANCE	0.00	0.00	0.00 %	1,167.00	14,000.00	14,000.00	788.48	13,091.12
07-2012	MISCELLANEOUS	11.00	837.59	41.88 %	167.00	2,000.00	1,162.41	467.92	1,150.40
07-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2026	CAPITAL OUTLAY	0.00	15,719.90	0.00 %	0.00	0.00	(15,719.90)	3,552.11	12,006.32
07-2027	GAS & OIL	132.91	2,276.59	25.30 %	750.00	9,000.00	6,723.41	2,529.02	8,893.86
07-2049	EQUIPMENT PARK	0.00	0.00	0.00 %	167.00	2,000.00	2,000.00	0.00	0.00
07-2050	MOWING	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2051	GOLF COURSE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2052	BALL DIAMOND IMPROV	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2053	PARK IMPROVEMENTS	0.00	0.00	0.00 %	2,083.00	25,000.00	25,000.00	0.00	0.00
07-2054	HERITAGE CENTER	514.85	13,868.08	231.13 %	500.00	6,000.00	(7,868.08)	10,937.44	15,107.38
07-2055	COMMUNITY CENTER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2056	STUMP REMOVAL TREES	2,500.00	2,500.00	125.00 %	167.00	2,000.00	(500.00)	2,350.00	2,350.00
07-2057	NEW BALL PARK	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2070	GRANT EXPENSE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2085	Heritage Center & CC Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	60.00	60.00
07-2095	CITY SHARE FICA	258.73	985.91	16.90 %	486.00	5,833.00	4,847.09	1,041.11	4,497.92
07-2096	CITY SHARE MEDICARE	60.52	230.58	19.76 %	97.00	1,167.00	936.42	243.52	1,051.93
07-2097	CITY SHARE RETIREMENT	78.35	362.33	18.87 %	160.00	1,920.00	1,557.67	415.19	1,342.25
07-2098	CITY SHARE ROTH	107.87	334.22	26.11 %	107.00	1,280.00	945.78	284.34	902.42
TOTAL Expense		15,283.84	84,304.78	38.81 %	18,104.00	217,223.68	132,918.90	71,987.01	194,007.22

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
PROFIT / (LOSS) :		3,568.13	59,260.12		(2.00)	0.00	(59,260.12)	79,327.06	0.00
Revenue									
FIRE FUND									
08-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1004	OTHER INCOME	0.00	1,680.00	168.00 %	83.00	1,000.00	(680.00)	2,663.97	2,663.97
08-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1007	TRANSFER	7,024.32	49,170.24	58.33 %	7,024.00	84,291.85	35,121.61	37,683.31	56,518.12
08-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1030	RURAL FIRE DIST.	0.00	0.00	0.00 %	833.00	10,000.00	10,000.00	9,032.46	18,465.72
08-1034	FEDERAL/STATE GRANTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1037	WARRANTS/LOAN	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1048	OCCUPATION TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		7,024.32	50,850.24	53.36 %	7,940.00	95,291.85	44,441.61	49,379.74	77,647.81
Expense									
FIRE FUND									
08-2004	SUPPLIES	103.40	661.72	13.23 %	417.00	5,000.00	4,338.28	1,119.34	2,381.30
08-2005	REPAIR & MAINTENANCE	471.23	1,686.65	33.73 %	417.00	5,000.00	3,313.35	2,584.41	3,844.85
08-2006	UTILITIES-ELECTRIC	168.92	1,395.46	46.52 %	250.00	3,000.00	1,604.54	1,297.97	2,239.22
08-2007	UTILITIES-SOURCE GAS	611.42	2,968.56	74.21 %	333.00	4,000.00	1,031.44	1,924.13	2,420.35
08-2008	TELEPHONE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	62.39
08-2010	INSURANCE	93.00	6,490.00	19.67 %	2,750.00	33,000.00	26,510.00	7,675.00	31,300.95
08-2012	MISCELLANEOUS	436.50	436.50	21.82 %	167.00	2,000.00	1,563.50	335.00	335.00
08-2022	TRAVEL & CONF. MILE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-2026	CAPITAL OUTLAY	0.00	8,503.50	14.17 %	5,000.00	60,000.00	51,496.50	9,850.50	27,063.75
08-2038	FUTURE CAPITAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-2058	ALLOWANCE	0.00	4,800.00	50.00 %	800.00	9,600.00	4,800.00	4,800.00	8,000.00
08-2095	CITY SHARE FICA	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-2096	CITY SHARE MEDICARE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		1,884.47	26,942.39	22.16 %	10,134.00	121,600.00	94,657.61	29,586.35	77,647.81
PROFIT / (LOSS) :		5,139.85	23,907.85		(2,194.00)	(26,308.15)	(50,216.00)	19,793.39	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
LIBRARY FUND									
09-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-1004	OTHER INCOME	27.45	795.05	159.01 %	42.00	500.00	(295.05)	364.86	540.30
09-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-1007	TRANSFER	10,360.00	72,520.00	58.33 %	10,360.00	124,320.00	51,800.00	68,902.19	107,012.60
09-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-1031	LIBRARY FEES	0.00	0.00	0.00 %	25.00	300.00	300.00	7.58	7.58
09-1034	FEDERAL/STATE GRANTS	0.00	0.00	0.00 %	0.00	0.00	0.00	4,265.00	4,265.00
09-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-1056	LOST BOOK	0.00	0.00	0.00 %	0.00	0.00	0.00	44.94	60.94
TOTAL Revenue		10,387.45	73,315.05	58.60 %	10,427.00	125,120.00	51,804.95	73,584.57	111,886.42
Expense									
LIBRARY FUND									
09-2001	SALARIES	4,856.83	36,463.61	48.32 %	6,289.00	75,470.00	39,006.39	35,842.38	62,874.62
09-2002	EMPLOYEE INSURANCE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	2,682.25
09-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2004	SUPPLIES	416.66	2,161.77	61.76 %	292.00	3,500.00	1,338.23	1,447.63	3,076.06
09-2005	REPAIR & MAINTENANCE	175.75	3,151.21	78.78 %	333.00	4,000.00	848.79	2,364.12	3,861.19
09-2006	UTILITIES-ELECTRIC	508.87	3,541.95	43.19 %	683.00	8,200.00	4,658.05	3,810.80	6,104.22
09-2010	INSURANCE	0.00	0.00	0.00 %	417.00	5,000.00	5,000.00	0.00	4,573.67
09-2012	MISCELLANEOUS	44.50	1,190.97	79.40 %	125.00	1,500.00	309.03	406.98	1,457.54
09-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	333.00	4,000.00	4,000.00	0.00	1,964.00
09-2038	FUTURE CAPITAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2060	UPKEEP	140.40	955.18	56.19 %	142.00	1,700.00	744.82	657.88	1,335.64
09-2061	BOOKS	493.08	5,899.74	37.46 %	1,312.00	15,750.00	9,850.26	5,817.64	10,435.05
09-2062	MAGAZINES	52.90	2,435.78	0.00 %	0.00	0.00	(2,435.78)	2,165.19	4,499.89
09-2070	GRANT EXPENSE	0.00	0.00	0.00 %	0.00	0.00	0.00	3,596.61	4,212.37
09-2090	N CASH RESERVE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2095	CITY SHARE FICA	301.11	2,260.75	51.38 %	367.00	4,400.00	2,139.25	2,222.25	3,898.25
09-2096	CITY SHARE MEDICARE	70.42	528.73	33.05 %	133.00	1,600.00	1,071.27	519.71	911.67
09-2097	CITY SHARE RETIREMENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2098	CITY SHARE ROTH	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		7,060.52	58,589.69	46.83 %	10,426.00	125,120.00	66,530.31	58,851.19	111,886.42
PROFIT / (LOSS) :		3,326.93	14,725.36		1.00	0.00	(14,725.36)	14,733.38	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
STREET LIGHTS									
10-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-1004	OTHER INCOME	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-1007	TRANSFER	4,750.00	33,250.00	58.33 %	4,750.00	57,000.00	23,750.00	33,250.00	36,229.80
10-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		4,750.00	33,250.00	58.33 %	4,750.00	57,000.00	23,750.00	33,250.00	36,229.80
Expense									
STREET LIGHTS									
10-2006	UTILITIES-ELECTRIC	2,049.93	14,398.10	36.00 %	3,333.00	40,000.00	25,601.90	17,506.82	27,736.40
10-2012	MISCELLANEOUS	0.00	0.00	0.00 %	167.00	2,000.00	2,000.00	0.00	0.00
10-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	1,250.00	15,000.00	15,000.00	0.00	8,493.40
TOTAL Expense		2,049.93	14,398.10	25.26 %	4,750.00	57,000.00	42,601.90	17,506.82	36,229.80
PROFIT / (LOSS) :		2,700.07	18,851.90		0.00	0.00	(18,851.90)	15,743.18	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
HEALTH CENTER									
11-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-1007	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-1009	RENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
Expense									
HEALTH CENTER									
11-2004	SUPPLIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2005	REPAIR & MAINTENANCE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2007	UTILITIES-SOURCE GAS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2010	INSURANCE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2093	H CENTER TAXES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
PROFIT / (LOSS) :		0.00	0.00		0.00	0.00	0.00	0.00	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
SEWER FUND									
12-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
12-1004	OTHER INCOME	0.00	1,650.00	0.00 %	0.00	0.00	(1,650.00)	1,615.00	1,615.00
12-1005	INTEREST	331.94	2,235.41	447.08 %	42.00	500.00	(1,735.41)	604.72	1,361.81
12-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
12-1007	TRANSFER	0.00	0.00	0.00 %	10,417.00	125,000.00	125,000.00	125,000.00	125,000.00
12-1032	COLLECTIONS	24,418.64	170,176.73	60.78 %	23,333.00	280,000.00	109,823.27	157,729.60	278,909.91
12-1052	LATE FEES & RECONNECT	352.50	2,565.00	51.30 %	417.00	5,000.00	2,435.00	2,422.50	4,410.00
12-1054	UTILITY DEPOSITS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		25,103.08	176,627.14	43.03 %	34,209.00	410,500.00	233,872.86	287,371.82	411,296.72
Expense									
SEWER FUND									
12-2001	SALARIES	5,454.19	44,819.86	55.33 %	6,750.00	81,000.00	36,180.14	39,347.33	68,974.77
12-2002	EMPLOYEE INSURANCE	1,784.90	16,326.09	49.47 %	2,750.00	33,000.00	16,673.91	17,839.00	28,070.14
12-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
12-2004	SUPPLIES	0.00	822.41	41.12 %	167.00	2,000.00	1,177.59	101.76	527.83
12-2005	REPAIR & MAINTENANCE	2,169.50	8,823.09	58.82 %	1,250.00	15,000.00	6,176.91	3,149.12	5,717.13
12-2006	UTILITIES-ELECTRIC	444.99	3,056.96	33.44 %	762.00	9,143.00	6,086.04	4,436.39	7,026.49
12-2007	UTILITIES-SOURCE GAS	175.08	943.33	110.07 %	71.00	857.00	(86.33)	272.69	424.25
12-2008	TELEPHONE	170.33	794.60	79.46 %	83.00	1,000.00	205.40	606.51	1,083.15
12-2009	PROFESSIONAL	0.00	1,638.00	0.00 %	0.00	0.00	(1,638.00)	1,560.00	1,630.62
12-2010	INSURANCE	0.00	184.45	3.69 %	417.00	5,000.00	4,815.55	575.23	5,697.25
12-2013	OFFICE SUPPLIES	0.00	0.00	0.00 %	8.00	100.00	100.00	0.00	0.00
12-2015	CHEMICAL & INSECT	0.00	81.83	20.46 %	33.00	400.00	318.17	0.00	0.00
12-2024	TRANSFER	0.00	0.00	0.00 %	4,167.00	50,000.00	50,000.00	175,000.00	175,000.00
12-2025	RE IMPROVEMENTS	0.00	0.00	0.00 %	0.00	0.00	0.00	1,376.40	1,376.40
12-2026	CAPITAL OUTLAY	10,500.00	16,831.66	67.33 %	2,083.00	25,000.00	8,168.34	0.00	3,816.67
12-2027	GAS & OIL	138.49	2,095.89	139.73 %	125.00	1,500.00	(595.89)	967.39	2,765.65
12-2046	CHEMICALS	0.00	0.00	0.00 %	125.00	1,500.00	1,500.00	0.00	0.00
12-2063	CLEAN SEWER/CULVERTS	19,933.00	19,933.00	79.73 %	2,083.00	25,000.00	5,067.00	1,249.75	12,093.95
12-2064	SEWER LINES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
12-2065	CONSULTING	0.00	7,707.98	38.54 %	1,667.00	20,000.00	12,292.02	5,270.03	7,108.12
12-2066	CONTRACTOR COSTS	0.00	8,680.00	17.36 %	4,167.00	50,000.00	41,320.00	0.00	0.00
12-2067	B & 1940 PAYMENT	0.00	0.00	0.00 %	10,417.00	125,000.00	125,000.00	0.00	0.00
12-2095	CITY SHARE FICA	338.14	2,778.80	54.52 %	425.00	5,097.00	2,318.20	2,439.67	4,276.56
12-2096	CITY SHARE MEDICARE	79.09	649.88	49.88 %	109.00	1,303.00	653.12	570.64	1,000.21
12-2097	CITY SHARE RETIREMENT	161.10	1,269.11	50.36 %	210.00	2,520.00	1,250.89	957.93	1,732.52
12-2098	CITY SHARE ROTH	107.40	846.00	50.36 %	140.00	1,680.00	834.00	696.08	1,212.54
TOTAL Expense		41,456.21	138,282.94	30.32 %	38,009.00	456,100.00	317,817.06	256,415.92	329,534.25
PROFIT / (LOSS) :		(16,353.13)	38,344.20		(3,800.00)	(45,600.00)	(83,944.20)	30,955.90	81,762.47

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
GARBAGE FUND									
13-1004	OTHER INCOME	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
13-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
13-1007	TRANSFER	172.55	1,207.85	58.33 %	173.00	2,070.58	862.73	3,941.14	4,189.59
13-1033	RECEIPTS	9,346.00	65,314.00	63.41 %	8,583.00	103,000.00	37,686.00	60,355.50	103,755.50
13-1034	FEDERAL/STATE GRANTS	0.00	0.00	0.00 %	0.00	0.00	0.00	1,999.08	1,999.08
13-1035	LANDFILL/GRASS	700.00	900.00	60.00 %	125.00	1,500.00	600.00	700.00	1,495.00
TOTAL Revenue		10,218.55	67,421.85	63.26 %	8,881.00	106,570.58	39,148.73	66,995.72	111,439.17
Expense									
GARBAGE FUND									
13-2010	INSURANCE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
13-2068	GARBAGE SERVICE	9,233.20	64,694.60	61.61 %	8,750.00	105,000.00	40,305.40	61,965.80	106,557.40
13-2069	LANDFILL	0.00	1,807.82	22.60 %	667.00	8,000.00	6,192.18	1,767.67	4,881.77
13-2070	GRANT EXPENSE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		9,233.20	66,502.42	58.85 %	9,417.00	113,000.00	46,497.58	63,733.47	111,439.17
PROFIT / (LOSS) :		985.35	919.43		(536.00)	(6,429.42)	(7,348.85)	3,262.25	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
WATER FUND									
14-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-1004	OTHER INCOME	0.00	4,330.14	216.51 %	167.00	2,000.00	(2,330.14)	8,051.14	10,416.42
14-1005	INTEREST	102.58	683.69	227.90 %	25.00	300.00	(383.69)	332.47	715.01
14-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-1007	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-1032	COLLECTIONS	28,342.21	195,662.00	55.90 %	29,167.00	350,000.00	154,338.00	193,057.77	367,145.53
14-1034	FEDERAL/STATE GRANTS	0.00	20,000.00	0.00 %	0.00	0.00	(20,000.00)	0.00	0.00
14-1037	WARRANTS/LOAN	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-1038	HOOKUPS/TAPPING	0.00	0.00	0.00 %	21.00	250.00	250.00	0.00	0.00
14-1052	LATE FEES & RECONNECT	322.50	2,400.00	53.33 %	375.00	4,500.00	2,100.00	2,162.50	4,140.00
14-1054	UTILITY DEPOSITS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		28,767.29	223,075.83	62.48 %	29,755.00	357,050.00	133,974.17	203,603.88	382,416.96
Expense									
WATER FUND									
14-2001	SALARIES	6,766.91	57,782.01	53.50 %	9,000.00	108,000.00	50,217.99	53,111.91	86,905.55
14-2002	EMPLOYEE INSURANCE	2,348.61	20,673.56	50.42 %	3,417.00	41,000.00	20,326.44	24,581.90	37,391.17
14-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-2004	SUPPLIES	758.20	17,297.91	49.42 %	2,917.00	35,000.00	17,702.09	6,727.84	8,301.51
14-2005	REPAIR & MAINTENANCE	512.52	4,934.98	9.87 %	4,167.00	50,000.00	45,065.02	13,617.17	40,231.75
14-2006	UTILITIES-ELECTRIC	1,926.22	16,196.07	62.29 %	2,167.00	26,000.00	9,803.93	15,349.66	30,751.67
14-2007	UTILITIES-SOURCE GAS	217.48	993.00	49.65 %	167.00	2,000.00	1,007.00	229.37	493.48
14-2008	TELEPHONE	186.37	941.87	94.19 %	83.00	1,000.00	58.13	718.79	1,275.58
14-2009	PROFESSIONAL	0.00	11,063.83	316.11 %	292.00	3,500.00	(7,563.83)	2,385.00	2,933.35
14-2010	INSURANCE	0.00	27.19	0.23 %	1,000.00	12,000.00	11,972.81	564.07	13,862.46
14-2012	MISCELLANEOUS	(118.03)	(230.80)	-23.08 %	83.00	1,000.00	1,230.80	82.16	(523.58)
14-2013	OFFICE SUPPLIES	0.00	0.00	0.00 %	42.00	500.00	500.00	0.00	0.00
14-2024	TRANSFER	0.00	0.00	0.00 %	2,667.00	32,000.00	32,000.00	0.00	30,000.00
14-2025	RE IMPROVEMENTS	0.00	0.00	0.00 %	0.00	0.00	0.00	1,376.40	1,376.40
14-2026	CAPITAL OUTLAY	10,500.00	21,342.78	42.69 %	4,167.00	50,000.00	28,657.22	43,901.25	47,717.91
14-2027	GAS & OIL	138.50	2,185.24	109.26 %	167.00	2,000.00	(185.24)	1,069.54	2,938.55
14-2065	CONSULTING	0.00	458.00	1.83 %	2,083.00	25,000.00	24,542.00	1,235.16	7,121.60
14-2071	EQUIPMENT	0.00	1,949.94	39.00 %	417.00	5,000.00	3,050.06	1,949.94	1,949.94
14-2072	TESTS & CHLORINE	124.90	1,263.75	21.06 %	500.00	6,000.00	4,736.25	1,392.77	2,272.52
14-2073	REFUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-2074	WATER LINES	0.00	0.00	0.00 %	1,250.00	15,000.00	15,000.00	0.00	1,071.00
14-2075	WELLS	0.00	0.00	0.00 %	833.00	10,000.00	10,000.00	0.00	288.00
14-2076	PEOPLE SERVICE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-2079	REFUNDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-2095	CITY SHARE FICA	419.54	3,582.42	56.72 %	526.00	6,316.00	2,733.58	3,293.07	5,388.28
14-2096	CITY SHARE MEDICARE	98.12	837.79	38.36 %	182.00	2,184.00	1,346.21	770.18	1,260.15
14-2097	CITY SHARE RETIREMENT	189.48	1,591.50	48.01 %	276.00	3,315.00	1,723.50	1,331.19	2,218.65
14-2098	CITY SHARE ROTH	144.59	1,137.04	54.53 %	174.00	2,085.00	947.96	951.51	1,561.80
TOTAL Expense		24,213.41	164,028.08	37.37 %	36,577.00	438,900.00	274,871.92	174,638.88	326,787.74

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
PROFIT / (LOSS) :		4,553.88	59,047.75		(6,822.00)	(81,850.00)	(140,897.75)	28,965.00	55,629.22

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
SPECIAL SEWER									
15-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-1004	OTHER INCOME	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	630.00	1,730.00
15-1005	INTEREST	516.47	3,432.60	429.08 %	67.00	800.00	(2,632.60)	2,052.25	3,960.52
15-1007	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	50,000.00	50,000.00
15-1026	INT & PRIN INDUSTRIES	6,900.00	24,150.00	58.33 %	3,450.00	41,400.00	17,250.00	233,886.00	251,136.00
15-1028	REIMBURSEMENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-1032	COLLECTIONS	0.00	0.00	0.00 %	4,167.00	50,000.00	50,000.00	0.00	0.00
15-1039	COLLECTIONS-AM FOODS	173,372.00	606,802.00	52.43 %	96,446.00	1,157,346.00	550,544.00	604,168.00	1,037,598.00
15-1040	COLLECTIONS--DARLING	35,607.78	138,929.59	46.31 %	25,000.00	300,000.00	161,070.41	189,096.42	314,723.07
TOTAL Revenue		216,396.25	773,314.19	49.87 %	129,213.00	1,550,546.00	777,231.81	1,079,832.67	1,659,147.59

Expense									
SPECIAL SEWER									
15-2001	SALARIES	10,261.06	63,279.18	51.87 %	10,167.00	122,000.00	58,720.82	55,284.99	108,868.27
15-2002	EMPLOYEE INSURANCE	3,323.21	20,468.96	45.49 %	3,750.00	45,000.00	24,531.04	21,668.48	37,833.88
15-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-2004	SUPPLIES	1,645.80	9,215.70	30.72 %	2,500.00	30,000.00	20,784.30	19,629.41	23,021.32
15-2005	REPAIR & MAINTENANCE	3,002.94	11,842.12	5.92 %	16,667.00	200,000.00	188,157.88	40,361.78	46,141.09
15-2006	UTILITIES-ELECTRIC	21,972.07	156,718.95	41.79 %	31,250.00	375,000.00	218,281.05	130,198.17	222,360.87
15-2007	UTILITIES-SOURCE GAS	319.01	1,688.39	56.28 %	250.00	3,000.00	1,311.61	1,631.71	2,132.86
15-2008	TELEPHONE	413.81	2,497.46	35.68 %	583.00	7,000.00	4,502.54	2,480.11	4,254.23
15-2009	PROFESSIONAL	0.00	4,523.00	90.46 %	417.00	5,000.00	477.00	3,847.62	4,618.37
15-2010	INSURANCE	0.00	27.19	0.11 %	2,000.00	24,000.00	23,972.81	0.00	25,257.97
15-2012	MISCELLANEOUS	242.66	245.99	12.30 %	167.00	2,000.00	1,754.01	0.00	3.33
15-2024	TRANSFER	0.00	0.00	0.00 %	15,950.00	191,400.00	191,400.00	323,194.00	323,194.00
15-2025	RE IMPROVEMENTS	0.00	0.00	0.00 %	0.00	0.00	0.00	1,376.40	1,376.40
15-2026	CAPITAL OUTLAY	0.00	6,331.67	2.53 %	20,833.00	250,000.00	243,668.33	225,208.01	256,765.97
15-2027	GAS & OIL	138.50	2,075.88	41.52 %	417.00	5,000.00	2,924.12	1,699.23	3,980.64
15-2065	CONSULTING	2,609.61	8,942.22	22.36 %	3,333.00	40,000.00	31,057.78	10,598.61	19,706.93
15-2076	PEOPLE SERVICE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-2077	TESTS	5,030.00	32,717.50	43.62 %	6,250.00	75,000.00	42,282.50	31,897.50	53,867.50
15-2078	LAGOON CLEANING	0.00	0.00	0.00 %	1,667.00	20,000.00	20,000.00	0.00	1,197.24
15-2080	FUTURE CO RESER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-2095	CITY SHARE FICA	636.27	3,923.56	49.17 %	665.00	7,980.00	4,056.44	3,427.61	6,749.94
15-2096	CITY SHARE MEDICARE	148.79	917.74	60.38 %	127.00	1,520.00	602.26	801.45	1,578.57
15-2097	CITY SHARE RETIREMENT	305.27	1,802.08	58.13 %	258.00	3,100.00	1,297.92	1,085.23	2,465.52
15-2098	CITY SHARE ROTH	203.57	1,201.90	38.77 %	258.00	3,100.00	1,898.10	783.98	1,704.08
TOTAL Expense		50,252.57	328,419.49	23.29 %	117,509.00	1,410,100.00	1,081,680.51	875,174.29	1,147,078.98

PROFIT / (LOSS) :	166,143.68	444,894.70	11,704.00	140,446.00	(304,448.70)	204,658.38	512,068.61
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City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
BOND & INTEREST									
16-1001	PROPERTY TAX	14,248.15	37,373.89	0.00 %	0.00	0.00	(37,373.89)	0.00	157,696.97
16-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	13,327.86
16-1004	OTHER INCOME	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1007	TRANSFER	26,250.00	183,750.00	34.13 %	44,867.00	538,400.00	354,650.00	469,027.31	494,959.70
16-1012	MOTOR VEHICLE TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	148.68
16-1016	STREET ASSESSMENT	0.00	33,885.78	0.00 %	0.00	0.00	(33,885.78)	0.00	71,634.34
16-1041	PAVING ASSESSMENT	0.00	0.00	0.00 %	6,250.00	75,000.00	75,000.00	0.00	0.00
16-1043	SEWER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1044	STREET PROJECT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1045	BOND PROCEEDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1046	LOAN PAYMENTS CITY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1047	TRANSFER INDUSTRIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1057	POOL BONDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		40,498.15	255,009.67	41.57 %	51,117.00	613,400.00	358,390.33	469,027.31	737,767.55
Expense									
BOND & INTEREST									
16-2079	REFUNDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-2081	BOND INTEREST	86,935.00	291,588.75	59.62 %	40,760.00	489,117.75	197,529.00	191,271.04	329,765.06
16-2087	WATER PROJECT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-2088	OTHER COSTS-AMERITUS	200.00	1,200.00	16.00 %	625.00	7,500.00	6,300.00	6,620.00	7,770.00
16-2089	FUTURE BONDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-2092	POOL PROJECT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-2094	SRF LOAN	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		87,135.00	292,788.75	58.96 %	41,385.00	496,617.75	203,829.00	197,891.04	337,535.06
PROFIT / (LOSS) :		(46,636.85)	(37,779.08)		9,732.00	116,782.25	154,561.33	271,136.27	400,232.49

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
RE IMPROVEMENT FUND									
17-1004	OTHER INCOME	0.00	30,190.00	0.00 %	0.00	0.00	(30,190.00)	0.00	0.00
17-1005	INTEREST	113.98	697.46	154.99 %	38.00	450.00	(247.46)	1,003.58	1,845.27
17-1007	TRANSFER	8,333.33	58,333.31	58.33 %	8,333.00	100,000.00	41,666.69	58,333.31	91,666.63
17-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
17-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
17-1034	FEDERAL/STATE GRANTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
17-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		8,447.31	89,220.77	88.82 %	8,371.00	100,450.00	11,229.23	59,336.89	93,511.90
Expense									
RE IMPROVEMENT FUND									
17-2009	PROFESSIONAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	3,741.15
17-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
17-2025	RE IMPROVEMENTS	0.00	7,561.28	2.46 %	25,624.00	307,483.66	299,922.38	10,870.00	14,705.00
17-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	247,800.95
17-2070	GRANT EXPENSE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		0.00	7,561.28	2.46 %	25,624.00	307,483.66	299,922.38	10,870.00	266,247.10
PROFIT / (LOSS) :		8,447.31	81,659.49		(17,253.00)	(207,033.66)	(288,693.15)	48,466.89	(172,735.20)

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Golf Course									
18-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1004	OTHER INCOME	15,701.46	32,698.29	217.99 %	1,250.00	15,000.00	(17,698.29)	14,144.65	43,996.66
18-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1007	TRANSFER	11,793.88	82,557.16	58.33 %	11,794.00	141,526.51	58,969.35	49,466.69	72,479.15
18-1008	DONATIONS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1009	RENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1017	STREET ASSESSMENT PRICIPAL	90.06	109.97	0.00 %	0.00	0.00	(109.97)	108.28	826.49
18-1032	COLLECTIONS	0.00	0.00	0.00 %	2,917.00	35,000.00	35,000.00	250.00	250.00
18-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1052	LATE FEES & RECONNECT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1058	Golf Liquor	2,226.74	2,608.74	6.52 %	3,333.00	40,000.00	37,391.26	1,972.96	49,161.22
18-1059	Golf Food	971.34	1,068.86	10.69 %	833.00	10,000.00	8,931.14	832.54	19,965.19
18-1060	Golf Green Fee	4,174.39	4,922.26	17.90 %	2,292.00	27,500.00	22,577.74	2,600.93	46,234.81
18-1061	Golf Cart Fee	8,547.64	10,707.35	38.94 %	2,292.00	27,500.00	16,792.65	8,029.21	34,935.48
TOTAL Revenue		43,505.51	134,672.63	45.42 %	24,711.00	296,526.51	161,853.88	77,405.26	267,849.00

Expense									
Golf Course									
18-2001	SALARIES	2,918.04	11,647.60	20.43 %	4,750.00	57,000.00	45,352.40	13,531.24	61,530.15
18-2002	EMPLOYEE INSURANCE	(354.51)	1,893.45	18.93 %	833.00	10,000.00	8,106.55	616.61	7,043.50
18-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-2004	SUPPLIES	117.05	1,002.26	4.01 %	2,083.00	25,000.00	23,997.74	2,733.31	6,028.44
18-2005	REPAIR & MAINTENANCE	1,585.02	12,773.13	106.44 %	1,000.00	12,000.00	(773.13)	1,725.52	8,762.02
18-2006	UTILITIES-ELECTRIC	2,833.49	9,914.32	90.13 %	917.00	11,000.00	1,085.68	7,917.21	11,299.89
18-2007	UTILITIES-SOURCE GAS	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	0.00	0.00
18-2008	TELEPHONE	105.21	947.46	78.96 %	100.00	1,200.00	252.54	878.21	1,579.40
18-2009	PROFESSIONAL	22,500.00	37,105.01	41.23 %	7,500.00	90,000.00	52,894.99	35,312.07	66,315.36
18-2010	INSURANCE	795.00	1,489.59	22.92 %	542.00	6,500.00	5,010.41	746.54	6,220.72
18-2011	PRINTING & PUBLICATION	99.00	181.85	18.18 %	83.00	1,000.00	818.15	34.05	90.67
18-2012	MISCELLANEOUS	0.00	295.80	5.92 %	417.00	5,000.00	4,704.20	187.20	12,673.00
18-2013	OFFICE SUPPLIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	12.49
18-2015	CHEMICAL & INSECT	105.00	7,841.95	784.20 %	83.00	1,000.00	(6,841.95)	700.00	4,240.00
18-2016	MISC. SUPPLIES	107.45	418.93	0.00 %	0.00	0.00	(418.93)	685.92	1,308.27
18-2021	LABOR & MACHINE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-2022	TRAVEL & CONF. MILE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-2023	OFFICE EQUIPMENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-2025	RE IMPROVEMENTS	0.00	0.00	0.00 %	0.00	0.00	0.00	7,109.75	7,109.75
18-2026	CAPITAL OUTLAY	16,522.96	31,009.32	103.36 %	2,500.00	30,000.00	(1,009.32)	6,900.00	19,521.91
18-2027	GAS & OIL	0.00	941.20	18.82 %	417.00	5,000.00	4,058.80	747.43	6,232.72
18-2045	MERCHANDISE FOR RESALE	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	975.16	1,424.35
18-2083	Liquor Purchased	0.00	63.51	0.25 %	2,083.00	25,000.00	24,936.49	(943.55)	20,447.37

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Expense (Continued)									
Golf Course									
18-2084	FOOD PURCHASE	1,223.15	1,258.04	9.68 %	1,083.00	13,000.00	11,741.96	3,236.18	16,656.79
18-2095	CITY SHARE FICA	180.92	722.14	20.85 %	289.00	3,464.00	2,741.86	838.96	3,814.96
18-2096	CITY SHARE MEDICARE	42.29	168.94	14.87 %	95.00	1,136.00	967.06	196.13	892.05
18-2097	CITY SHARE RETIREMENT	0.00	172.07	26.39 %	54.00	652.00	479.93	55.28	462.10
18-2098	CITY SHARE ROTH	0.00	114.73	25.61 %	37.00	448.00	333.27	38.47	309.60
TOTAL Expense		48,780.07	119,961.30	39.93 %	25,032.00	300,400.00	180,438.70	84,221.69	263,975.51
PROFIT / (LOSS) :		(5,274.56)	14,711.33		(321.00)	(3,873.49)	(18,584.82)	(6,816.43)	3,873.49
Revenue									
TIF									
19-1001	PROPERTY TAX	762.17	19,516.52	0.00 %	0.00	0.00	(19,516.52)	17,481.82	18,237.52
19-1005	INTEREST	11.21	41.41	207.05 %	2.00	20.00	(21.41)	13.56	27.26
19-1071	TIF RECEIPTS	0.00	0.00	0.00 %	2,500.00	30,000.00	30,000.00	0.00	0.00
TOTAL Revenue		773.38	19,557.93	65.15 %	2,502.00	30,020.00	10,462.07	17,495.38	18,264.78
Expense									
TIF									
19-2012	MISCELLANEOUS	15,003.48	15,003.48	0.00 %	0.00	0.00	(15,003.48)	6,237.80	20,223.26
19-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	3,085.00	37,024.97	37,024.97	0.00	0.00
19-2039	TIF DEVELOPER PAYMENTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
19-2040	SPECIAL PROJECTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		15,003.48	15,003.48	40.52 %	3,085.00	37,024.97	22,021.49	6,237.80	20,223.26
PROFIT / (LOSS) :		(14,230.10)	4,554.45		(583.00)	(7,004.97)	(11,559.42)	11,257.58	(1,958.48)

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
KENO									
20-1005	INTEREST	32.78	234.62	0.00 %	0.00	0.00	(234.62)	156.69	321.09
20-1080	KENO RECEIPTS	6,100.92	36,500.17	91.25 %	3,333.00	40,000.00	3,499.83	25,504.05	42,843.28
TOTAL Revenue		6,133.70	36,734.79	91.84 %	3,333.00	40,000.00	3,265.21	25,660.74	43,164.37
Expense									
KENO									
20-2012	MISCELLANEOUS	2,804.00	40,444.00	337.03 %	1,000.00	12,000.00	(28,444.00)	8,862.00	11,765.00
20-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	6,668.00	80,021.43	80,021.43	0.00	0.00
TOTAL Expense		2,804.00	40,444.00	43.95 %	7,668.00	92,021.43	51,577.43	8,862.00	11,765.00
PROFIT / (LOSS) :		3,329.70	(3,709.21)		(4,335.00)	(52,021.43)	(48,312.22)	16,798.74	31,399.37
Revenue									
FIRE/CITY HALL CONST									
21-1004	OTHER INCOME	0.00	75,000.00	150.00 %	4,167.00	50,000.00	(25,000.00)	0.00	0.00
21-1005	INTEREST	742.31	5,560.67	0.00 %	0.00	0.00	(5,560.67)	3,868.22	8,493.65
21-1045	BOND PROCEEDS	0.00	0.00	0.00 %	0.00	0.00	0.00	2,461,773.50	2,461,773.50
TOTAL Revenue		742.31	80,560.67	161.12 %	4,167.00	50,000.00	(30,560.67)	2,465,641.72	2,470,267.15
Expense									
FIRE/CITY HALL CONST									
21-2012	MISCELLANEOUS	792.70	922.98	0.00 %	0.00	0.00	(922.98)	2,608.00	24,254.62
21-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	170,361.00	2,044,334.03	2,044,334.03	0.00	250,000.00
21-2065	CONSULTING	269,516.99	390,268.88	0.00 %	0.00	0.00	(390,268.88)	14,195.00	16,117.81
21-2066	CONTRACTOR COSTS	0.00	0.00	0.00 %	0.00	0.00	0.00	49,420.00	49,420.00
TOTAL Expense		270,309.69	391,191.86	19.14 %	170,361.00	2,044,334.03	1,653,142.17	66,223.00	339,792.43
PROFIT / (LOSS) :		(269,567.38)	(310,631.19)		(166,194.00)	(1,994,334.03)	(1,683,702.84)	2,399,418.72	2,130,474.72

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
AMERICAN RESCUE FUND									
22-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	39.64	39.64
22-1034	FEDERAL/STATE GRANTS	0.00	100,000.00	0.00 %	0.00	0.00	(100,000.00)	0.00	290,395.05
TOTAL Revenue		0.00	100,000.00	0.00 %	0.00	0.00	(100,000.00)	39.64	290,434.69
Expense									
AMERICAN RESCUE FUND									
22-2009	PROFESSIONAL	0.00	4,894.50	2.10 %	19,439.00	233,264.21	228,369.71	0.00	30,317.79
22-2026	CAPITAL OUTLAY	675.25	16,461.40	15.28 %	8,979.00	107,744.00	91,282.60	0.00	17,423.82
TOTAL Expense		675.25	21,355.90	6.26 %	28,418.00	341,008.21	319,652.31	0.00	47,741.61
PROFIT / (LOSS) :		(675.25)	78,644.10		(28,418.00)	(341,008.21)	(419,652.31)	39.64	242,693.08
Revenue									
23-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
23-1005	INTEREST	0.00	0.00	0.00 %	2.00	20.00	20.00	0.00	0.00
23-1071	TIF RECEIPTS	0.00	0.00	0.00 %	2,500.00	30,000.00	30,000.00	0.00	0.00
TOTAL Revenue		0.00	0.00	0.00 %	2,502.00	30,020.00	30,020.00	0.00	0.00
Expense									
23-2012	MISCELLANEOUS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
23-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	2,502.00	30,020.00	30,020.00	0.00	0.00
TOTAL Expense		0.00	0.00	0.00 %	2,502.00	30,020.00	30,020.00	0.00	0.00
PROFIT / (LOSS) :		0.00	0.00		0.00	0.00	0.00	0.00	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total

Date Range : 4/1/2023 To 4/30/2023
Report is for 00-0000 through ZZ-ZZZZ.
Only Active accounts are included.
Report order = Fund
Transaction Source Code = Include All

CITY OF GIBBON								
Detailed Sales Tax Receipts for Fiscal Year 22-23								
Month & Year	Non Motor Vehicle Sales & Use Tax	Motor Vehicle Sales Tax	Total Sales & Use Tax	Consumer's Use Tax	Current Month's Refund	Administrative Fee 3%	Net Sales & Use Tax	1/2 % Sales Tax Increase
Balance Forward							\$ -	\$ 200,332.32
Oct-22	\$ 32,661.80	\$ 8,035.32	\$ 40,697.12	\$ 7,107.78	\$ -	\$ (1,434.15)	\$ 46,370.75	\$ 14,993.21
Nov-22	\$ 32,390.93	\$ 9,976.05	\$ 42,366.98	\$ 7,547.03		\$ (1,497.42)	\$ 48,416.59	\$ 15,654.70
Dec-22	\$ 26,241.62	\$ 6,322.92	\$ 32,564.54	\$ 4,908.41		\$ (1,124.19)	\$ 36,348.76	\$ 11,752.77
Jan-23	\$ 28,590.90	\$ 7,880.51	\$ 36,471.41	\$ 6,580.83		\$ (1,291.57)	\$ 41,760.67	\$ 13,502.62
Feb-23	\$ 28,723.06	\$ 4,325.69	\$ 33,048.75	\$ 8,168.42		\$ (1,236.52)	\$ 39,980.65	\$ 12,927.08
Mar-23	\$ 43,631.99	\$ 6,269.42	\$ 49,901.41	\$ 3,342.56		\$ (1,597.32)	\$ 51,646.65	\$ 16,699.08
Apr-23	\$ 30,874.62	\$ 4,648.81	\$ 35,523.43	\$ 5,393.17		\$ (1,227.50)	\$ 39,689.10	\$ 12,832.81
May-23	\$ -						\$ -	\$ -
Jun-23	\$ -						\$ -	\$ -
Jul-23	\$ -						\$ -	\$ -
Aug-23	\$ -						\$ -	\$ -
Sep-23	\$ -						\$ -	\$ -
	\$ 223,114.92	\$ 47,458.72	\$ 270,573.64	\$ 43,048.20	\$ -	\$ (9,408.67)	\$ 304,213.17	\$ 98,362.26
Grand Total								\$ 298,694.58

CITY OF GIBBON, NEBRASKA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

CITY OF GIBBON, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor
and City Council
City of Gibbon, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gibbon, Nebraska, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Gibbon, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gibbon, Nebraska, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Gibbon, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Gibbon, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Gibbon, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Gibbon, Nebraska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the budgetary comparison information on pages 30 - 31 to be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing

standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Gibbon, Nebraska's basic financial statements as a whole. The accompanying other supplementary information on pages 33 - 34 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2023, on our consideration of the City of Gibbon, Nebraska's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Gibbon, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Grand Island, Nebraska
February 11, 2023

CITY OF GIBBON, NEBRASKA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	3,736,247	1,645,938	5,382,185
Cash held by County Treasurer	15,024		15,024
Accounts receivable		601,874	601,874
Prepaid expenses		48,367	48,367
Capital assets, net			
Land	322,239	80,300	402,539
Buildings	6,125,283	238,129	6,363,412
Equipment	2,167,645	696,429	2,864,074
Distribution and collection systems		13,238,680	13,238,680
Less accumulated depreciation	<u>(4,339,486)</u>	<u>(7,529,346)</u>	<u>(11,868,832)</u>
TOTAL ASSETS	<u>8,026,952</u>	<u>9,020,371</u>	<u>17,047,323</u>
LIABILITIES			
Accounts payable		39,976	39,976
Accrued expenses		58,749	58,749
Long-term debt			
Due within one year	340,000	40,000	380,000
Due in more than one year	<u>4,663,260</u>		<u>4,663,260</u>
TOTAL LIABILITIES	<u>5,003,260</u>	<u>138,725</u>	<u>5,141,985</u>
NET POSITION			
Net investment in capital assets, net of related debt	(727,579)	6,684,192	5,956,613
Restricted		16,311	16,311
Unrestricted	<u>3,751,271</u>	<u>2,181,143</u>	<u>5,932,414</u>
TOTAL NET POSITION	<u>3,023,692</u>	<u>8,881,646</u>	<u>11,905,338</u>

See accompanying notes to financial statements.

CITY OF GIBBON, NEBRASKA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

		Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges	Capital Grants	Primary Government		
	Expenses	for Services	and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/programs						
Primary government						
Governmental activities						
General government	(272,987)	540,209		267,222		267,222
Public Safety	(268,359)	21,140		(247,219)		(247,219)
Public Works	(416,853)	317,698		(99,155)		(99,155)
Culture and Recreation	(515,317)	85,562		(429,755)		(429,755)
Community Development	(120,548)		290,395	169,847		169,847
Interest and bond issue costs	(327,606)	13,328		(314,278)		(314,278)
Depreciation	(299,966)			(299,966)		(299,966)
Total governmental activities	<u>(2,221,636)</u>	<u>977,937</u>	<u>290,395</u>	<u>(953,304)</u>		<u>(953,304)</u>
Business-type activities						
Water	308,749	309,180			431	431
Sewer	168,402	238,786			70,384	70,384
Sewer treatment	864,835	1,512,235			647,400	647,400
Garbage	111,924	88,057			(23,867)	(23,867)
Golf course	266,124	195,370			(70,754)	(70,754)
Total business-type activities	<u>1,720,034</u>	<u>2,343,628</u>			<u>623,594</u>	<u>623,594</u>
Total primary government	<u>(501,602)</u>	<u>3,321,565</u>	<u>290,395</u>	<u>(953,304)</u>	<u>623,594</u>	<u>(329,710)</u>
General revenues						
Property taxes				552,602		552,602
Motor vehicle fees				55,533		55,533
Prorate motor vehicle				1,879		1,879
State shared revenue				91,615		91,615
Sales tax				474,730		474,730
Investment earnings				7,989	6,038	14,027
Miscellaneous revenue (expense)				(9,299)	15,782	6,483
Total general revenues				<u>1,175,049</u>	<u>21,820</u>	<u>1,196,869</u>
Transfers						
Transfers - operations				276,525	(276,525)	
CHANGE IN NET POSITION				498,270	368,889	867,159
NET POSITION, beginning of year, as restated				<u>2,525,422</u>	<u>8,512,757</u>	<u>11,038,179</u>
NET POSITION, end of year				<u>3,023,692</u>	<u>8,881,646</u>	<u>11,905,338</u>

See accompanying notes to financial statements.

CITY OF GIBBON, NEBRASKA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	Bond and Interest	Street Fund	Fire Hall Fund	Other Governmental Funds	Total
ASSETS						
CURRENT ASSETS						
Cash and cash equivalents (claim on cash)	507,096	(42,778)	530,306	1,974,809	766,814	3,736,247
Cash with county treasurer	<u>11,680</u>	<u>3,344</u>	<u> </u>	<u> </u>	<u> </u>	<u>15,024</u>
TOTAL ASSETS	<u><u>518,776</u></u>	<u><u>(39,434)</u></u>	<u><u>530,306</u></u>	<u><u>1,974,809</u></u>	<u><u>766,814</u></u>	<u><u>3,751,271</u></u>
LIABILITIES AND FUND BALANCES (DEFICIT)						
CURRENT LIABILITIES	<u><u>- 0 -</u></u>	<u><u>- 0 -</u></u>	<u><u>- 0 -</u></u>	<u><u>- 0 -</u></u>	<u><u>- 0 -</u></u>	<u><u>- 0 -</u></u>
FUND BALANCES (DEFICIT)						
Assigned						
Public Works			530,306		9,433	539,739
Public Safety					42,591	42,591
Culture, Recreation, and Public Welfare				1,974,809	179,710	2,154,519
Community Development					325,982	325,982
Debt Service		(39,434)				(39,434)
Unassigned	<u>518,776</u>				<u>209,098</u>	<u>727,874</u>
Total fund balances (deficit)	<u><u>518,776</u></u>	<u><u>(39,434)</u></u>	<u><u>530,306</u></u>	<u><u>1,974,809</u></u>	<u><u>766,814</u></u>	<u><u>3,751,271</u></u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u><u>518,776</u></u>	<u><u>(39,434)</u></u>	<u><u>530,306</u></u>	<u><u>1,974,809</u></u>	<u><u>766,814</u></u>	<u><u>3,751,271</u></u>

See accompanying notes to financial statements.

CITY OF GIBBON, NEBRASKA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Amounts reported for governmental activities in the statement of net position are different because:

Fund balance - total governmental funds	3,751,271
Capital assets, net of related accumulated depreciation, used in governmental activities, are not financial resources and, therefore, are not reported in the governmental funds.	4,275,681
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(5,003,260)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>3,023,692</u>

See accompanying notes to financial statements.

CITY OF GIBBON, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT)
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Bond and Interest	Street Fund	Fire Hall Fund	Other Governmental Funds	Total
REVENUES						
Property taxes	378,136	156,228			18,238	552,602
Motor vehicle			55,533			55,533
Prorate	1,551	328				1,879
NPPD	465,770					465,770
Fees, permits, and licenses	4,020					4,020
State shared revenue	91,615					91,615
Highway allocation			237,748			237,748
Charges for services					36,936	36,936
Sales tax	409,944		58,365		6,421	474,730
Lease payments	9,225			8,494		17,719
Investment income	3,183		2,371		2,435	7,989
Other revenue	46,038	13,328	8,316		100,835	168,517
Assessments			71,634			71,634
Grant proceeds					290,395	290,395
Bond proceeds				2,461,774		2,461,774
Franchise	15,156					15,156
Total revenues	<u>1,424,638</u>	<u>169,884</u>	<u>433,967</u>	<u>2,470,268</u>	<u>455,260</u>	<u>4,954,017</u>
EXPENDITURES						
General government	272,987					272,987
Public Safety					268,359	268,359
Public Works			391,927		24,926	416,853
Culture and Recreation					515,317	515,317
Community Development				40,373	80,175	120,548
Debt Service						
Principal		260,000				260,000
Interest		67,606				67,606
Capital Outlay			8,636	250,000	324,316	582,952
Total expenditures	<u>272,987</u>	<u>327,606</u>	<u>400,563</u>	<u>290,373</u>	<u>1,213,093</u>	<u>2,504,622</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,151,651</u>	<u>(157,722)</u>	<u>33,404</u>	<u>2,179,895</u>	<u>(757,833)</u>	<u>2,449,395</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in		566,594	27,656		844,873	1,439,123
Operating transfers out	(1,162,598)					(1,162,598)
Miscellaneous revenues and expenditures		(9,299)				(9,299)
Total other financing sources (uses)	<u>(1,162,598)</u>	<u>557,295</u>	<u>27,656</u>		<u>844,873</u>	<u>267,226</u>
NET CHANGE IN FUND BALANCES	<u>(10,947)</u>	<u>399,573</u>	<u>61,060</u>	<u>2,179,895</u>	<u>87,040</u>	<u>2,716,621</u>
FUND BALANCES (DEFICIT), beginning of year, as restated	<u>529,723</u>	<u>(439,007)</u>	<u>469,246</u>	<u>(205,086)</u>	<u>679,774</u>	<u>1,034,650</u>
FUND BALANCES (DEFICIT), end of year	<u>518,776</u>	<u>(39,434)</u>	<u>530,306</u>	<u>1,974,809</u>	<u>766,814</u>	<u>3,751,271</u>

See accompanying notes to financial statements.

CITY OF GIBBON, NEBRASKA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (Deficit) OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Net change in fund balances - total governmental funds 2,716,621

Amounts reported for governmental activities in the statement
of activities are different because:

Governmental funds report capital outlay as expenditures.

However, in the statement of activities, the cost of those
assets is allocated over their estimated useful lives and
reported as depreciation expense. This is the amount
by which capital outlay exceeded depreciation in the
current year.

298,488

Proceeds from the issuances of debt are income in the govern-
mental funds, but the issuance increases long-term liabilities
in the statement of net position.

(2,516,839)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

498,270

See accompanying notes to financial statements.

CITY OF GIBBON, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Business-Type Activities					Total
	Water Fund	Sewer Fund	Sewer Treatment Fund	Garbage Fund	Golf Course Fund	
ASSETS						
Cash and cash equivalents	166,961	348,186	1,000,907	4,187	125,697	1,645,938
Receivables						
Accounts	28,987	29,718	532,502	10,667		601,874
Prepaid insurance	13,109	4,440	25,302		5,516	48,367
Capital assets						
Land	20,300	50,000		10,000		80,300
Buildings	17,484	66,695	153,950			238,129
Equipment	48,661	93,263	386,207		168,298	696,429
Distribution and collection systems	1,781,847	412,320	11,044,513			13,238,680
Less accumulated depreciation	<u>(1,023,566)</u>	<u>(224,782)</u>	<u>(6,139,679)</u>		<u>(141,319)</u>	<u>(7,529,346)</u>
TOTAL ASSETS	<u>1,053,783</u>	<u>779,840</u>	<u>7,003,702</u>	<u>24,854</u>	<u>158,192</u>	<u>9,020,371</u>
LIABILITIES						
Accounts payable	4,619	1,148	22,822	9,261	2,126	39,976
Accrued payroll	14,015	10,315	13,424		3,310	41,064
Payroll tax payable	458	458	458			1,374
Customer deposits	16,311					16,311
Due within one year			40,000			40,000
TOTAL LIABILITIES	<u>35,403</u>	<u>11,921</u>	<u>76,704</u>	<u>9,261</u>	<u>5,436</u>	<u>138,725</u>
NET POSITION						
Invested in net capital assets, net of related debt	844,726	397,496	5,404,991	10,000	26,979	6,684,192
Restricted for customer meter deposits	16,311					16,311
Unrestricted	<u>157,343</u>	<u>370,423</u>	<u>1,522,007</u>	<u>5,593</u>	<u>125,777</u>	<u>2,181,143</u>
TOTAL NET POSITION	<u>1,018,380</u>	<u>767,919</u>	<u>6,926,998</u>	<u>15,593</u>	<u>152,756</u>	<u>8,881,646</u>

See accompanying notes to financial statements.

CITY OF GIBBON, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-Type Activities					Total
	Water	Sewer	Sewer Treatment	Garbage	Golf Course	
OPERATING REVENUES						
Charges for services	305,040	234,376	1,257,649	86,562	195,370	2,078,997
Reimbursements				1,495		1,495
Fees	4,140	4,410	254,586			263,136
Total operating revenues	<u>309,180</u>	<u>238,786</u>	<u>1,512,235</u>	<u>88,057</u>	<u>195,370</u>	<u>2,343,628</u>
OPERATING EXPENSES						
Personnel services	138,516	107,784	172,624		76,620	495,544
Contractual services	9,012	7,528	25,007	106,777	66,314	214,638
Material	8,211	528	23,278		45,878	77,895
Repairs and maintenance	41,280	5,717	29,579		10,131	86,707
Gas, electricity, and phone	29,978	8,635	224,240		13,396	276,249
Other operating	18,019	16,131	55,507	5,147	31,474	126,278
Insurance	11,154	5,022	21,963		5,604	43,743
Depreciation	53,735	17,057	305,877		3,943	380,612
Miscellaneous	(1,156)		6,760		12,764	18,368
Total operating expenses	<u>308,749</u>	<u>168,402</u>	<u>864,835</u>	<u>111,924</u>	<u>266,124</u>	<u>1,720,034</u>
OPERATING INCOME (LOSS)	<u>431</u>	<u>70,384</u>	<u>647,400</u>	<u>(23,867)</u>	<u>(70,754)</u>	<u>623,594</u>
NONOPERATING REVENUES (EXPENSES)						
Investment earnings	715	1,362	3,961			6,038
Grants				1,999		1,999
Miscellaneous revenues	10,438	1,615	1,730			13,783
Total nonoperating revenues	<u>11,153</u>	<u>2,977</u>	<u>5,691</u>	<u>1,999</u>		<u>21,820</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>11,584</u>	<u>73,361</u>	<u>653,091</u>	<u>(21,868)</u>	<u>(70,754)</u>	<u>645,414</u>
OPERATING TRANSFERS						
Operating transfers in		125,000	50,000	4,190	72,479	251,669
Operating transfers out	(30,000)	(175,000)	(323,194)			(528,194)
CHANGE IN NET POSITION	<u>(18,416)</u>	<u>23,361</u>	<u>379,897</u>	<u>(17,678)</u>	<u>1,725</u>	<u>368,889</u>
NET POSITION, beginning of year	<u>1,036,796</u>	<u>744,558</u>	<u>6,547,101</u>	<u>33,271</u>	<u>151,031</u>	<u>8,512,757</u>
NET POSITION, end of year	<u>1,018,380</u>	<u>767,919</u>	<u>6,926,998</u>	<u>15,593</u>	<u>152,756</u>	<u>8,881,646</u>

See accompanying notes to financial statements.

CITY OF GIBBON, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-Type Activities					Total
	Water	Sewer	Sewer Treatment	Garbage	Golf Course	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	365,815	281,191	1,603,458	104,546	195,370	2,550,380
Payments to suppliers	(125,148)	(51,584)	(414,742)	(111,440)	(184,833)	(887,747)
Payments to employees	(128,823)	(100,646)	(160,384)		(79,188)	(469,041)
Net cash provided by (used in) operating activities	<u>111,844</u>	<u>128,961</u>	<u>1,028,332</u>	<u>(6,894)</u>	<u>(68,651)</u>	<u>1,193,592</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers (to) from other funds (net)	<u>(30,000)</u>	<u>(50,000)</u>	<u>(273,194)</u>	<u>4,190</u>	<u>72,479</u>	<u>(276,525)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchases of capital assets	<u>(26,520)</u>	<u>(2,201)</u>	<u>(253,852)</u>	<u>(968)</u>	<u>(585)</u>	<u>(284,126)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest and dividends received	<u>715</u>	<u>1,362</u>	<u>3,961</u>	<u>2,967</u>		<u>9,005</u>

CITY OF GIBBON, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-Type Activities					Total
	Water	Sewer	Sewer Treatment	Garbage	Golf Course	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	56,039	78,122	505,247	(705)	3,243	641,946
CASH AND CASH EQUIVALENTS, beginning of year	<u>110,922</u>	<u>270,064</u>	<u>495,660</u>	<u>4,892</u>	<u>122,454</u>	<u>1,003,992</u>
CASH AND CASH EQUIVALENTS, end of year	<u>166,961</u>	<u>348,186</u>	<u>1,000,907</u>	<u>4,187</u>	<u>125,697</u>	<u>1,645,938</u>
Reconciliation Of Operating Income (Loss) To Net Cash Provided By (Used In) Operating Activities						
Operating income (loss)	<u>431</u>	<u>70,384</u>	<u>647,400</u>	<u>(23,867)</u>	<u>(70,754)</u>	<u>623,594</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	53,735	17,057	305,877		3,943	380,612
Change in assets and liabilities:						
Receivables	56,635	42,405	91,223	16,489		206,752
Other assets	(2,526)	(675)	(3,295)		(617)	(7,113)
Accounts and other payables	(13,574)	(7,348)	(25,113)	484	1,345	(44,206)
Accrued expenses	9,693	7,138	12,240		(2,568)	26,503
Customer deposits	7,450					7,450
Total adjustments	<u>111,413</u>	<u>58,577</u>	<u>380,932</u>	<u>16,973</u>	<u>2,103</u>	<u>569,998</u>
Net cash provided by (used in) operating activities	<u>111,844</u>	<u>128,961</u>	<u>1,028,332</u>	<u>(6,894)</u>	<u>(68,651)</u>	<u>1,193,592</u>

See accompanying notes to financial statements.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City of Gibbon, Nebraska's (the City) accounting policies are described below.

A. REPORTING ENTITY

The City has a Mayor and City Council form of government, with an elected mayor. The administration of the City's government is performed by a four-member Council and the Mayor.

In accordance with GASB Statement 14, *The Financial Reporting Entity*, the City's financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable for the component unit if it appoints a voting majority of the component unit's governing body and is able to impose its will on the component unit or there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENT PRESENTATION

The statement of net position and statement of activities report information on all of the nonfiduciary activities of the primary government. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, and proprietary funds. Major individual governmental funds (general, street, debt service, cemetery and real estate improvement) and major individual proprietary funds (water, sewer, sewer treatment, garbage, and golf) are reported as separate columns in the fund financial statements. Nonmajor funds are consolidated into a single column.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENT PRESENTATION (Continued)

Major funds are determined by comparing an individual fund's overall total assets and total revenue to the total assets and revenue of the primary government. Those funds with assets and/or revenue exceeding 10% of the overall assets and revenue of the primary government are considered major and are reported separately.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund - The General Fund is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Street Fund - The Street Fund is used to account for the financing and construction of major street improvement projects.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENT PRESENTATION (Continued)

Fund Financial Statements (Continued)

Governmental Funds (Continued)

Bond and Interest - The Debt Service Fund accounts for the accumulation of financial resources for the payment of principal and interest on the long-term debt of the City. Ad valorem taxes are used for the payment of principal and interest on the City's general obligation bonds. The Debt Service Fund is reported as a major fund.

Fire Hall Fund - The Fire Hall Fund is used for the construction of the new fire hall.

Other nonmajor governmental funds include the Cemetery, Library, Park, Pool, Police, Keno, TIF, Real Estate Improvement, and ARPA Funds.

Proprietary Funds

Water Fund - This fund is used to account for the provision of water services to the residents of the City.

Sewer Fund - This fund is used to account for the provision of sewer services to the residents of the City.

Sewer Treatment Plant Fund - This fund is used to account for all the activities related to the sewer treatment plant.

Garbage Fund - This fund is used to account for all activities necessary for the provision of garbage disposal services to City residents.

Golf Course Fund - This fund is used to account for all activities related to the operation of the City golf course.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The governmental activities of the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting.

In the governmental financial statements, the current financial resources measurement focus, as applied to the modified cash basis of accounting, is used as appropriate.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

All governmental funds utilize a current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) associated with their activities are reported. Proprietary fund equity is classified as net position.

D. ASSETS, LIABILITIES, AND EQUITY

Cash and Cash Equivalents

The City's cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition are considered to be cash and cash equivalents.

Property Taxes Collected

Property taxes are collected by the Buffalo County Treasurer's office and are remitted to the City on a monthly basis. All balances of taxes held by the County Treasurer at year end are included in the City's financial statements and property taxes collected throughout the year are included in the statements of activities.

Accounts and Property Taxes Receivable

Accounts receivable represent the amounts due from various customers for services provided.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value on the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, AND EQUITY (Continued)

Capital Assets (Continued)

Major outlay for capital assets and improvements are capitalized as the projects are purchased or constructed.

Capital assets of the City are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	10 - 40 years
Equipment	5 - 20 years
Vehicles	5 - 10 years
Distribution and collections systems	20 - 50 years

Prepaid Items

Payments to the City's insurance company reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation pay benefits for which there is an estimate for liability for unpaid accumulated vacation. All leave time is accrued when incurred in the government-wide and proprietary fund financial statements. Liabilities for these amounts are reported in governmental funds only if they are normally expected to be liquidated with expendable available financial resources.

Fund Equity Classification

Government-Wide Statements

Fund equity is classified as net position and displayed in three components:

Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted net position - Consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, AND EQUITY (Continued)

Fund Equity Classification (Continued)

Government-Wide Statements (Continued)

Unrestricted net position - Consists of net assets that do not meet the definition of restricted.

It is the City's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, AND EQUITY (Continued)

Fund Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Board. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City currently has no amounts classified in this category.

Assigned

This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Clerk or through the City Board delegating this responsibility to the City Clerk through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Assessments Receivable

Assessments are considered to be fully collectible; accordingly, no allowance for doubtful accounts is required. If assessments become uncollectible, they will be charged to operations when that determination is made.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. PROGRAM REVENUES

In the statement of activities and net position, revenues derived directly from each activity or from parties outside the City's taxpayers are reported as program revenues.

All other governmental revenues are reported as general revenues. All taxes are classified as general revenue even if restricted for a specific purpose.

Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. In the process of aggregating the financial information for the government-wide statement of net position and statement of activities, some amounts reported as interfund transfers in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as interfund transfers. Flows of assets from one fund to another where repayment is not expected are reported as transfers in and out within the fund financial statements.

F. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES

In the process of aggregating the financial information for the government-wide statement of net position and statement of activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

1. Interfund loans - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. Interfund reimbursements - Repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.
4. Interfund transfers - Flows of assets from one fund to another where repayment is not expected are reported as transfers in and out.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES (Continued)

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Interfund balances - Amounts reported in the fund financial statements as inter-fund receivables and payables are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are reported as internal balances.
2. Internal activities - Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide statement of activities except for the net amount of transfers between governmental and business-type activities, which are reported as transfers - internal activities. The effects of interfund services between funds, if any, are not eliminated in the statement of activities.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America used by the City requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from the estimates and assumptions used in preparing the financial statements.

H. BUDGET PROCESS AND PROPERTY TAX REVENUES

For the fiscal year ended September 30, 2022, the City followed these procedures in establishing the budgetary data reflected in the accompanying financial statements:

Prior to September 20, City personnel submit to the City Council a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

Prior to October 1, the budget is legally adopted by the City Council through the passage of a resolution.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. BUDGET PROCESS AND PROPERTY TAX REVENUES (Continued)

Property taxes were levied in December 2021 based on the assessed value of real and personal property as determined by the Buffalo County Assessor based upon an approximation of market value of each piece of property in the City. In August 2021, the County Assessor of Buffalo County, Nebraska, determined the City of Gibbon, Nebraska's valuation to be \$108,644,555.

The City, through the budget process, requested a total of \$537,791 in property taxes. Based on the August 2021 valuation previously mentioned, the tax levy for the City of Gibbon, Nebraska, was established at 0.495000 cents per \$100 of property valuation.

NOTE 2. CASH HELD BY COUNTY TREASURER

At September 30, 2022, cash held by the Buffalo County Treasurer has been allocated to the General and Bond Funds of the City and is treated as cash deposits of the City; therefore, a separate county treasurer's fund is not presented as an individual fund of the City.

NOTE 3. CASH AND INVESTMENTS

Nebraska Statute 79-1043 provides that the City may, by and with the consent of the City Board, invest the funds of the City in securities, including repurchase agreements. Appropriate securities include those that would normally be acquired by individuals of prudence, discretion, and intelligence when dealing with the property of another.

The City attempts to mitigate the following types of deposit risks through compliance with the state statutes. The type of deposit risks are the following:

Interest rate risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. Accordingly, all current certificates of deposits mature in less than two years.

Credit risk - The City's investment policies regarding credit risk are governed by state statutes as described above.

Concentration of credit risk - The City's investment policy places no limits on the amounts that may be invested in any one issuer.

Custodial credit risk - deposits - Custodial credit risk for deposits is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. The City's policy regarding custodial credit risk is determined by state statute as described above.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. CASH AND INVESTMENTS (Continued)

Custodial credit risk - investments - Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The City's policy regarding custodial credit risk is determined by state statute as described above.

None of the City's deposits in excess of the amount insured by the Federal Deposit Insurance Corporation (FDIC) are allowed to accumulate in any financial institution unless (a) the financial institution gives a surety bond, (b) the financial institution provides the City with securities as collateral on the excess funds, or (c) the financial institution issues a joint custody receipt to the benefit of the City where a third-party financial institution actually holds the security. The financial institutions holding City funds have elected to purchase United States Government securities and pledge them to the City as collateral on excess funds on deposit. All funds in both financial institutions are fully covered by FDIC insurance and securities pledged to the City in the City's name.

NOTE 4. RECEIVABLES

Receivables due within one year as of September 30, 2022, for the City's enterprise funds are as follows:

	Gross Accounts
Water	28,987
Sewer	29,718
Sewer treatment	532,502
Garbage	10,667
	601,874

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities</u>				
Land	322,239			322,239
Buildings	6,108,614	16,669		6,125,283
Equipment	1,615,005	570,946	(18,306)	2,167,645
	8,045,858	587,615	(18,306)	8,615,167

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities</u> (Continued)				
Less accumulated depreciation	<u>(4,068,665)</u>	<u>(299,966)</u>	<u>29,145</u>	<u>(4,339,486)</u>
Governmental activities capital assets, net	<u>3,977,193</u>	<u>287,649</u>	<u>10,839</u>	<u>4,275,681</u>
<u>Business-Type Activities</u>				
Land	80,300			80,300
Buildings	238,129			238,129
Equipment	679,258	20,256	(3,085)	696,429
Distribution and collection systems	<u>12,952,590</u>	<u>286,090</u>		<u>13,238,680</u>
	<u>13,950,277</u>	<u>306,346</u>	<u>(3,085)</u>	<u>14,253,538</u>
Less accumulated depreciation	<u>(7,148,734)</u>	<u>(397,700)</u>	<u>17,088</u>	<u>(7,529,346)</u>
Business-type activities capital assets, net	<u>6,801,543</u>	<u>(91,354)</u>	<u>14,003</u>	<u>6,724,192</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities	
General Fund	14,196
Street Fund	59,826
Cemetery Fund	23,931
Real Estate Improvement Fund	21,327
Other funds	180,686
Business-type activities	
Water Fund	51,946
Sewer Fund	17,609
Sewer Treatment Fund	322,322
Golf Course Fund	5,823
	<u>697,666</u>

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM LIABILITIES

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. In the fund financial statements, governmental fund types recognize only the current portion of long-term debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Governmental Long-Term Debt

In April 2021, the Refunding Bonds, Series 2016, were refunded. The remaining balance of \$670,000 was paid by the issuance of General Obligation Various Purpose Refunding Bonds, Series 2021, in the amount of \$680,000. The final payment is due on May 1, 2029. Principal and interest payments are due annually on May 1 of each year and interest only payments are due on November 1 of each year. Interest paid during the year ended September 30, 2022, was \$4,842.

The City issued General Obligation Pool Bonds, Series 2019, on May 17, 2019, in the amount of \$1,355,000, with interest rates ranging between 1.80% and 3.10% with the final payment due on July 1, 2032. Interest only payments are due semiannually on July 1 and January 1 of each year prior to the maturity date with principal payments due on July 1 of each year. Total interest paid during the year ended September 30, 2022, was \$34,145.

The City issued General Obligation Building Bonds, Series 2021, on October 21, 2021, in the amount of \$2,035,000, with interest rates ranging between 0.35% and 2.40% with the final payment due on October 15, 2042. Principal payments are due annually on October 15 of each year and interest payments are due semiannually on April 15 and October 15 of each year. Interest paid during the year ended September 30, 2022, was \$14,615.

The City issued General Obligation Building Bonds, Series 2022, on March 22, 2022, in the amount of \$465,000, with interest rates ranging between 1.60% and 2.75% with the final payment due on March 15, 2042. Principal and interest payments are due annually on March 15 of each year. The first principal and interest payment will be made in 2023.

Business-Type Long-Term Debt

The City issued General Obligation Sewer Bonds, Series 2012, on April 25, 2012, in the amount of \$5,315,000, with interest rates ranging between 1.50% and 3.85% with the final payment due December 15, 2021. Principal and interest payments are due annually on June 15 each year. Total interest paid during the year ended September 30, 2022, was \$770.

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LONG-TERM LIABILITIES (Continued)

Business-Type Long-Term Debt (Continued)

The City issued General Obligation Sewer Bonds, Series 2020, on March 4, 2020, in the amount of \$715,000, with interest rates ranging between 1.35% and 2.45% with the final payment due on March 15, 2040. Interest only payments are due semiannually. Total interest paid during the year ended September 30, 2022, was \$13,235.

The total amount of long-term debt at September 30, 2022, requires principal and interest payments in the following years:

	City Hall		Refunding		Fire Hall		Pool Bonds		Sewer Bonds		Total	
	3/22/2022		3/25/2021		3/5/2021		5/17/2019		9/15/2020			
Years Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
September 30,												
2023	20,000	10,374	85,000	3,870	95,000	30,071	110,000	32,055	30,000	12,830	340,000	89,200
2024	20,000	10,260	85,000	3,530	95,000	29,739	115,000	29,855	30,000	12,425	340,000	88,009
2025	20,000	9,940	85,000	3,105	95,000	29,311	115,000	27,383	30,000	11,990	345,000	84,201
2026	20,000	9,620	85,000	2,680	95,000	28,789	120,000	24,795	30,000	11,525	345,000	79,997
2027	20,000	9,300	85,000	2,128	95,000	28,148	120,000	21,915	35,000	11,021	355,000	75,392
2028 - 2032	105,000	40,700	175,000	2,385	485,000	126,599	645,000	58,690	175,000	46,129	1,585,000	274,503
2033 - 2037	125,000	27,750			515,000	91,037			195,000	27,581	835,000	146,368
2038 - 2042	135,000	11,550			560,000	33,960			130,000	4,900	825,000	50,410
	<u>465,000</u>	<u>129,494</u>	<u>600,000</u>	<u>17,698</u>	<u>2,035,000</u>	<u>397,654</u>	<u>1,225,000</u>	<u>194,693</u>	<u>655,000</u>	<u>138,401</u>	<u>4,980,000</u>	<u>877,940</u>

The City does not have direct placements or direct borrowings of long-term debt.

The debt activity is as follows:

	City Hall	Refunding	Fire Hall	Pool	Sewer	Total
	Bonds	Bonds	Bonds	Bonds	Bonds	
Debt outstanding, October 1, 2021		680,000	2,035,000	1,335,000	685,000	4,735,000
Debt paid		(80,000)		(110,000)	(30,000)	(220,000)
Debt issued	465,000					465,000
Debt outstanding, September 30, 2022	<u>465,000</u>	<u>600,000</u>	<u>2,035,000</u>	<u>1,225,000</u>	<u>655,000</u>	<u>4,980,000</u>
Amount due within one year	<u>20,000</u>	<u>85,000</u>	<u>95,000</u>	<u>110,000</u>	<u>30,000</u>	<u>340,000</u>

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. NPPD LEASE AGREEMENT

The City is party to an agreement with Nebraska Public Power District (NPPD) providing for the leasing of the City's electrical distribution system. The agreement provides for monthly rental revenue payments to the City based on retail revenues derived from the City's electrical distribution system.

During the period ended September 30, 2022, rental payments of \$465,770 were received by the City and reported as revenue allocated to the governmental funds.

NOTE 8. RETIREMENT PLAN

The City participates in a Simple IRA plan for its employees. The plan is a defined contribution plan allowing qualifying and participating employees to contribute up to 3% of gross wages to the plan. The City makes matching contributions to each qualifying and participating employee up to 3% of gross wages. City contributions to the plan for the year ended September 30, 2022, were \$14,849.

For the year ending September 30, 2022, employees also participated in Roth IRA plans. Employees could contribute 2% of gross wages to the plan and the City would provide a 2% match. City contributions to the plan were \$10,400.

All city employees working 30 hours or more per week are eligible to participate in the retirement plans. Eligible employees who choose to participate must participate in both plans.

NOTE 9. INTERFUND OPERATING TRANSFERS

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying fund financial statements reflect such transactions as operating transfers. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Transfers between funds are made to cover operational expenses and planned capital outlay. Transfers between funds for the year ended September 30, 2022, are as follows:

	Transfers In	Transfers Out
Governmental funds		
General		1,331,013
Street	137,500	111,134
Cemetery	53,361	
Police	217,136	
Pool	106,431	
Park	176,518	

CITY OF GIBBON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. INTERFUND OPERATING TRANSFERS (Continued)

	Transfers In	Transfers Out
Governmental funds (Continued)		
Fire	56,518	
Library	107,013	
Street Lights	36,230	
Bond	736,299	
Real Estate Improvements	91,667	
Proprietary funds		
Water		30,000
Sewer	125,000	175,000
Sewer treatment plant	50,000	323,194
Golf	72,479	
Garbage	4,190	
Total all funds	1,970,341	1,970,341

NOTE 10. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the City carries commercial insurance for general liability, public officials' liability, property coverage, workers' compensation coverage, commercial excess liability coverage, crime, and blanket bond coverage. Losses from these risks have not exceeded commercial insurance in any of the past three fiscal years.

NOTE 11. RESTATEMENT ADJUSTMENT

The City has restated the General Fund, the Bond and Interest Fund, and the Street Fund to reflect the change in accounting measurements from the accrual basis to the modified cash basis. The change includes a restatement to the General Fund of (\$124,872), the Bond and Interest Fund of \$305,384, and the Street Fund of \$187,807.

NOTE 12. SUBSEQUENT EVENT

In preparing the financial statements, the City has evaluated events and transactions for potential recognition or disclosure through February 11, 2023, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GIBBON, NEBRASKA
 SCHEDULE OF REVENUES AND EXPENDITURES
 COMPARED TO BUDGET - BUDGETARY BASIS
 ALL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budget (Original and Final)	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	532,466	552,602	20,136
Federal receipts	165,395	296,659	131,264
Pro-rate motor vehicle	700	1,878	1,178
Highway allocation	217,367	237,748	20,381
Municipal equalization aid	85,868	91,615	5,747
Motor vehicle tax	40,000	55,533	15,533
Local sales tax	420,000	468,309	48,309
Other local receipts	5,373,699	5,608,698	234,999
Transfers in	<u>1,933,547</u>	<u>3,496,920</u>	<u>1,563,373</u>
Total revenues	<u>8,769,042</u>	<u>10,809,962</u>	<u>2,040,920</u>
EXPENDITURES			
General government	2,931,650	636,852	2,294,798
Public Safety	309,479	295,423	14,056
Public Works	594,459	433,983	160,476
Health	123,100	97,153	25,947
Culture and Recreation	798,065	709,541	88,524
Community Development	25,112	266,247	(241,135)
Debt Service	748,198	76,906	671,292
Solid Waste	113,000	111,923	1,077
Wastewater	1,854,790	710,300	1,144,490
Water	395,400	255,015	140,385
Transfers out	<u>1,933,547</u>	<u>1,690,792</u>	<u>242,755</u>
Total expenditures	<u>9,826,800</u>	<u>5,284,135</u>	<u>4,542,665</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,057,758)</u>	<u>5,525,827</u>	<u>(2,501,745)</u>

CITY OF GIBBON, NEBRASKA
 SCHEDULE OF REVENUES AND EXPENDITURES
 COMPARED TO BUDGET - BUDGETARY BASIS
 ALL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budget (Original and Final)	Actual	Variance Favorable (Unfavorable)
SOURCES/INFLOWS OF RESOURCES			
Actual amounts (budgetary basis)		10,809,962	
Adjustments to reconcile budgetary basis to accrual basis:			
Other receivables		<u>(206,752)</u>	
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds		<u>10,603,210</u>	
USES/OUTFLOWS OF RESOURCES			
Actual amounts (budgetary basis)		5,284,135	
Adjustments to reconcile budgetary basis to accrual basis:			
Public Works		<u>(3,933)</u>	
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds		<u>5,280,202</u>	

See notes to required supplementary information.

CITY OF GIBBON, NEBRASKA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1. SCHEDULE OF RECEIPTS AND DISBURSEMENTS - COMPARED TO BUDGET - BUDGETARY BASIS - ALL FUNDS

Annual budgets are adopted on a basis consistent with the Nebraska Budget Act. The Nebraska Budget Act requires that the City adopt its budget on a cash basis. All annual appropriations lapse at fiscal year end.

The appropriated budget is prepared by fund and function. The City's department heads may make transfers of appropriations within a fund with the City Clerk's approval. Transfers of appropriations between funds require the approval of the City Council. The legal level of budgetary control (i.e., the level at which disbursements may not legally exceed appropriations) is the City level.

Encumbrances (e.g., purchase orders, contracts) outstanding at year end do not constitute disbursements or liabilities because the commitments will be appropriated and honored during the subsequent year.

Reconciliation on Budgetary Basis

A reconciliation of revenues over disbursements on the budgetary basis to net change for all funds is as follows:

Reconciliation on Budgetary Basis

Receipts over disbursements	1,819,235
Adjustments	
Receivables	681,198
Other assets	56,616
Accounts and other payables	(195,759)
Accrued expenses	6,103
Capital assets	221,137
Debt issuance	(2,461,774)
Debt principal payments	480,000
Depreciation	299,966
Net adjustments	(912,513)
Total	906,722
Receipts over disbursements - governmental funds	537,833
Receipts over disbursements - proprietary funds	368,889
	906,722

OTHER SUPPLEMENTARY INFORMATION

CITY OF GIBBON, NEBRASKA
 COMBINING SCHEDULE OF ASSETS, LIABILITIES, AND FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30,2022

	Cemetery Fund	Police Fund	Street Light Fund	Fire Fund	Pool Fund	Park Fund	Keno Fund	Library Fund	TIF Fund	Real Estate Improvement Fund	Sales Tax Fund	ARPA Fund	Total
ASSETS													
ASSETS													
Cash and cash equivalents	<u>98,661</u>	<u>1,283</u>	<u>9,433</u>	<u>41,308</u>	<u>7,349</u>	<u>(15,553)</u>	<u>88,221</u>	<u>1,032</u>	<u>8,999</u>	<u>209,098</u>	<u>6,421</u>	<u>310,562</u>	<u>766,814</u>
FUND BALANCES													
Assigned	<u>98,661</u>	<u>1,283</u>	<u>9,433</u>	<u>41,308</u>	<u>7,349</u>	<u>(15,553)</u>	<u>88,221</u>	<u>1,032</u>	<u>8,999</u>	<u>209,098</u>	<u>6,421</u>	<u>310,562</u>	<u>766,814</u>

CITY OF GIBBON, NEBRASKA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND FUND BALANCES (DEFICIT)
 OTHER GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Cemetery Fund	Police Fund	Street Lights	Fire Fund	Pool Fund	Park Fund	Keno Fund	Library Fund	TIF Fund	Real Estate Improvement Fund	Sales Tax Fund	ARPA Fund	Total Governmental Funds
REVENUES													
County treasurer revenues									18,238				18,238
Interest	202						321		27	1,845		40	2,435
Charges for services	25,055				11,873			8					36,936
ARPA Grant												290,395	290,395
Bonds proceeds													
Other revenues	6,014	10		21,130	8,483	17,489	42,843	4,866			6,421		107,256
Total revenues	<u>31,271</u>	<u>10</u>		<u>21,130</u>	<u>20,356</u>	<u>17,489</u>	<u>43,164</u>	<u>4,874</u>	<u>18,265</u>	<u>1,845</u>	<u>6,421</u>	<u>290,435</u>	<u>455,260</u>
EXPENDITURES													
General government													
Public Safety		199,577		68,782									268,359
Culture and Recreation	70,164				132,472	189,044	11,764	111,873					515,317
Community Development									13,986	18,447		47,742	80,175
Public Works - other			24,926										24,926
Capital Outlay	26,988		8,493	27,064		12,006		1,964		247,801			324,316
Total expenditures	<u>97,152</u>	<u>199,577</u>	<u>33,419</u>	<u>95,846</u>	<u>132,472</u>	<u>201,050</u>	<u>11,764</u>	<u>113,837</u>	<u>13,986</u>	<u>266,248</u>		<u>47,742</u>	<u>1,213,093</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES													
	(65,881)	(199,567)	(33,419)	(74,716)	(112,116)	(183,561)	31,400	(108,963)	4,279	(264,403)	6,421	242,693	(757,833)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	<u>53,361</u>	<u>217,137</u>	<u>36,230</u>	<u>56,518</u>	<u>106,432</u>	<u>176,516</u>		<u>107,012</u>		<u>91,667</u>			<u>844,873</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES													
	(12,520)	17,570	2,811	(18,198)	(5,684)	(7,045)	31,400	(1,951)	4,279	(172,736)	6,421	242,693	87,040
FUND BALANCES (DEFICIT), beginning of year													
	<u>111,181</u>	<u>(16,287)</u>	<u>6,622</u>	<u>59,506</u>	<u>13,033</u>	<u>(8,508)</u>	<u>56,821</u>	<u>2,983</u>	<u>4,720</u>	<u>381,834</u>		<u>67,869</u>	<u>679,774</u>
FUND BALANCES (DEFICIT), end of year													
	<u>98,661</u>	<u>1,283</u>	<u>9,433</u>	<u>41,308</u>	<u>7,349</u>	<u>(15,553)</u>	<u>88,221</u>	<u>1,032</u>	<u>8,999</u>	<u>209,098</u>	<u>6,421</u>	<u>310,562</u>	<u>766,814</u>



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor
and City Council
City of Gibbon, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gibbon, Nebraska, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Gibbon, Nebraska's basic financial statements, and have issued our report thereon dated February 11, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Gibbon, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Gibbon, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Gibbon, Nebraska's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2022-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2022-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Gibbon, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City of Gibbon, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Gibbon's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City of Gibbon's response was not subject to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City of Gibbon, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Gibbon, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Grand Island, Nebraska
February 11, 2023

CITY OF GIBBON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
SEPTEMBER 30, 2022

2022-001 SEGREGATION OF DUTIES

Criteria

There should be proper segregation of duties between personnel of the City.

Condition and Context

The same individual routinely reconciles the bank statements, makes journal entries, manages receipts and disbursements, and is responsible for the preparation of financial reports.

Cause

Due to the size of the City, there is limited segregation of duties leaving most financial sensitive duties to one individual.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting.

Recommendation

We recommend that the City Board continue to monitor and evaluate its internal controls with the use of limited personnel and provide as much segregation of duties as feasible within its operations.

Views of Responsible Officials and Planned Corrective Action

The City, within its operating constraints, will continue to review the situation and make improvements as deemed appropriate.

2022-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

As described in our engagement letter, management is responsible for the fair presentation of the financial statements, including the notes to the financial statements, in conformity with accounting principles generally accepted in the United States.

CITY OF GIBBON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
SEPTEMBER 30, 2022

2022-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

Management is responsible for establishing and maintaining internal control and for the fair presentation of the financial statements, supplementary information, and disclosures in the financial statements, in conformity with the modified accrual basis of accounting. The City does not have a system of internal control that would provide management with reasonable assurance that the City's financial statements and related disclosures are complete and presented in accordance with the modified accrual basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

Management does not prepare the financial statements in accordance with the accrual basis of accounting.

Potential Effect

Errors in the financial statements or disclosures could occur and not be detected by management.

Recommendation

Management should carefully review financial statements including disclosures and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

Views of Responsible Officials and Planned Corrective Action

The City relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures. Management and the City Board closely review and approve the financial statements and related disclosures.

CITY OF GIBBON, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEPTEMBER 30, 2022

2021-001 SEGREGATION OF DUTIES

The City had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The City implements some mitigating controls in certain areas as determined necessary. We recommended that the City continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2022-001, and is considered to be a material weakness for the year ended September 30, 2022.

2021-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management is responsible for establishing and maintaining internal control and for the fair presentation of the financial statements, supplementary information, and disclosures in the financial statements in conformity with the accrual basis of accounting. The City does not have a system of internal control that would provide management with reasonable assurance that the City financial statements and related disclosures are complete and presented in accordance with the accrual basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures. We recommend that the City review and approve the proposed auditor adjusting entries, the adequacy of financial statement disclosures prepared by the auditors, and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2022-002, and is considered to be a significant deficiency for the year ended September 30, 2022.

Ordinance No. 660

AN ORDINANCE OF THE CITY OF GIBBON, BUFFALO COUNTY, NEBRASKA, DISBANDING THE BOARD OF PARK COMMISSIONERS, POOL BOARD AND GOLF COURSE ADVISORY BOARD AND CREATING THE RECREATION ADVISORY BOARD.

BE IT ORDAINED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF GIBBON, BUFFALO COUNTY, NEBRASKA:

Sec. 1: Section 33.05, 33.07 and 33.10 are hereby repealed.

Sec. 2: Section 33.05 shall be amended to read as follows:

33.05 Recreation Advisory Board.

The governing body shall appoint the Recreation Board. The Board shall consist of at least seven members, one of which may be a nonresident of the municipality. The members of the Board shall serve a three-year term of office unless reappointed. The terms of the members shall be staggered. The Board shall serve without compensation. At the time of the Board's first meeting in January of each year, the Board shall organize by selecting from its number a Chairperson and Secretary. It shall be the duty of the Secretary to keep the full and correct minutes and records of all meetings and to keep them available for public inspection at any reasonable time. A majority of the Board members shall constitute a quorum for the transaction of business. Special meetings may be held upon the call of the Chairperson or any two Board members. The Board shall act in an advisory capacity to the City Administrator and the governing body regarding the needs and maintenance of the parks, trails, pool, golf course and similar recreational facilities of the municipality. The Board shall be responsible for making such reports and performing such other duties as the governing body may from time to time designate. No members of the Recreation Board shall serve in the capacity of both the Chairperson and Secretary of the Board.

(2000 Code, § 2-601) (Ord. 566, passed 4-15-2013; Ord. 592, passed 11-21-2016)

Combining 33.05, 33.07, 33.10 park board, pool board, and golf course board.

Sec. 3: Repeal of Conflicting Ordinances.

Any ordinance or parts of ordinances in conflict herewith are hereby repealed.

Sec. 4: Effective Date.

This ordinance shall become effective upon its passage and publication according to law.

Sec. 5: Adoption.

Passed and adopted by the City Council of the City of Gibbon, State of Nebraska, on this _____ day of _____, 2023.

CITY OF GIBBON, NEBRASKA

Deborah VanMatre, Mayor

ATTEST:

Pam Rasmussen, City Clerk

Ordinance No. 661

AN ORDINANCE OF THE CITY OF GIBBON, BUFFALO COUNTY, NEBRASKA, DEFINING AN ALL-TERRAIN VEHICLE (ATV), PROVIDING FOR ITS OPERATION AND EQUIPMENT, PERMITTING AND DEFINING CERTAIN UNLAWFUL ACTS, AND PROVIDING FOR LIABILITY INSURANCE.

BE IT ORDAINED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF GIBBON, BUFFALO COUNTY, NEBRASKA:

Sec. 1: Sections 78.01 through 78.99 of the Gibbon City Code of Ordinances, both inclusive, are hereby repealed.

Sec. 2: It is hereby adopted the following additions to the Gibbon City Code of Ordinances:

§ 78.01 DEFINED.

As used in this chapter, unless the context otherwise requires, ***ALL-TERRAIN VEHICLE (ATV)*** shall include any motorized off-highway vehicle which:

- (A) Is 65 inches or less in width.
 - (B) Has a dry weight of 2,000 pounds or less.
 - (C) Travels on four or more low pressure tires; (All-Terrain vehicles shall include any side by side (e.g., Gator, Ranger, Mule etc.) 4-wheeler or golf cart.
 - (D) Is designed for operator use only with no passengers or is specifically designed by the original manufacturer for the operator and one or more passengers; and
 - (E) Has handlebars or any other steering assembly for steering control.
- (Neb. RS 60-6,335) (2000 Code, § 5-901) (Ord. 539, passed 1-21-2008) (60-135.01)

§ 78.02 OPERATION.

- (A) Operators must be at least 18 years old.
- (B) Any person operating an all-terrain vehicle on a public street, road or highway shall have a valid motor vehicle operator's license or a special permit as provided in Neb. RS 60-484, Neb. Rev. Stat. §60-4,126.
- (C) Operators must obey state, local, and federal traffic laws.
- (D) This crossing of any interstate or limited-access highway shall not be permitted.
- (E) The crossing of a public street, road or highway shall be permitted only if:
 - (1) The crossing is made at an angle of approximately 90 degrees to the direction of the street, road or highway and at a place where no obstruction prevents a quick and safe crossing;

(2) The vehicle is brought to a complete stop before crossing the shoulder or main-traveled way of the street, road or highway;

(3) The operator yields the right-of-way to all oncoming traffic that constitutes an immediate potential hazard;

(4) In crossing a divided street, road or highway, the crossing is made only at an intersection of such street, road or highway with another public street, road or highway; and

(F) All-terrain vehicles may be operated on a public street, road, or highway and shall not operate such vehicles at a speed in excess of 25 mph.

(G) All-terrain vehicles may be operated on public streets, roads and highways in parades which have been authorized by the state or any department, board, commission, or political subdivision of the state.

(H) All-terrain vehicles may be operated by employees of the municipality while on duty.

(I) Any owner or operator of an all-terrain vehicle who desires to operate such all-terrain vehicle upon the streets of the City as provided by this ordinance, must first register such all-terrain vehicle with the City of Gibbon by making application for registration of the all-terrain vehicle, accompanied by proof of liability insurance covering the all-terrain vehicle and its operators for personal injury and property damage, and by payment of a registration fee of \$50.00 that is valid for one year. Any renewal or replacement sticker that is part of the registration shall be an additional fee of \$25.00 for that sticker. Each new registration application shall contain, in addition to other information as may be required by the City Administrator, the name and address of the applicant, a complete description of the all-terrain vehicle and its identification number. The City shall prescribe the initial and renewal application forms and shall issue tags or permits which shall be placed upon or within the all-terrain vehicle at all times. The City may establish other reasonable rules and regulations for registration and renewal of registration of all-terrain vehicles. If a citation is issued to an owner or operator of an all-terrain vehicle for violation of not having the vehicle registered and the owner properly registers and licenses such all-terrain vehicle and pays all fees due and provides proof of insurance within 5 days of issuance of the citation, no prosecution for the offense shall occur.

All registrations shall expire on December 31st of each year.

The city administrator shall review each permit application prior to giving approval.

The city reserves the right to revoke permits at any time. The city administrator will contact the permittee via certified mail and/or deliver written notice in person.

Permittees may appeal to the city council by contacting the city clerk and requesting it to be added to the agenda of the next regularly scheduled meeting of the city council.

Registration sticker **must** be prominently displayed upon the rear of said vehicle at all times while such vehicle is in operation on the streets of the City of Gibbon, Nebraska.

(Neb. RS 60-6,356) (2000 Code, § 5-902) (Ord. 539, passed 1-21-2008) Penalty, see § [78.99](#)

§ 78.03 HEADLIGHTS.

Every all-terrain vehicle shall display a lighted headlight and taillight.

(Neb. RS 60-6,357) (2000 Code, § 5-903) Penalty, see § [78.99](#)

§ 78.04 EQUIPMENT, REQUIREMENT.

Every all-terrain vehicle shall be equipped with:

- (A) A brake system maintained in good operating condition;
- (B) An adequate muffler system in good working condition; and
- (C) A United States Forest Service qualified spark arrestor.

(Neb. RS 60-6,358) (2000 Code, § 5-904) Penalty, see § [78.99](#)

§ 78.05 PROHIBITIONS.

No person shall:

- (A) Equip the exhaust system of an all-terrain vehicle with a cutout, bypass or similar device;
- (B) Operate an all-terrain vehicle with an exhaust system so modified; or
- (C) Operate an all-terrain vehicle with the spark arrestor removed or modified except for use in closed-course competition events.

(Neb. RS 60-6,359) (2000 Code, § 5-905) Penalty, see § [78.99](#)

§ 78.06 ALL-TERRAIN VEHICLES; UNLAWFUL ACTS.

It shall be deemed a misdemeanor for any person to allow an all-terrain vehicle, either owned or operated by him/her, to be operated:

- (A) At a rate of speed greater than reasonable or proper under the surrounding circumstances.
- (B) In a careless, reckless, or negligent manner so as to endanger person or property.
- (C) Without a lighted headlight and taillight.
- (D) Upon any private lands or city parks without first having obtained permission of the owner, lessee, or operator of such lands.

§ 78.07 COMPETITION.

All-terrain vehicles participating in competitive events may be exempted from sections of this chapter at the discretion of the Director of Motor Vehicles.

(Neb. RS 60-6,360) (2000 Code, § 5-906)

§ 78.58 ACCIDENT REPORT.

If an accident results in the death of any person or in the injury of any person which requires the treatment of the person by a physician, the operator of each all-terrain vehicle involved in the accident shall give notice of the accident in the same manner as provided in Neb. RS 60-699.

(Neb. RS 60-6,361) (2000 Code, § 5-907)

§ 78.09 ENFORCEMENT.

Any peace officer of the state or of any political subdivision, including conservation officers of the Game and Parks Commission shall be charged with the enforcement of the provisions of this chapter.

(2000 Code, § 5-909)

§ 78.10 LIABILITY INSURANCE.

Any person operating an all-terrain vehicle shall have liability insurance coverage for the all-terrain vehicle while operating the all-terrain vehicle on any street or highway. The person operating the all-terrain vehicle shall provide proof of such insurance coverage to any peace officer requesting such proof within five days of such request.

(Neb. RS 60-533)(2000 Code, § 5-910) (Ord. 539, passed 1-21-2008) Penalty, see [§ 78.99](#)

§ 78.99 PENALTY.

Any violation of this chapter which is also a violation under Neb. RS Chapter 39 or Chapter 60 may be punished under the penalty provisions of such chapter.

(Neb. RS 60-6,362) (2000 Code, § 5-908)

Sec. 4: Repeal of Conflicting Ordinances.

Any ordinance or parts of ordinances in conflict herewith are hereby repealed.

Sec. 5: Effective Date.

This ordinance shall become effective upon its passage and publication according to law.

Sec. 6: Adoption.

Passed and adopted by the City Council of the City of Gibbon, State of Nebraska, on this _____ day of _____, 2023.

PASSED AND APPROVED THIS _____ DAY OF _____, 2023.

CITY OF GIBBON, NEBRASKA

Deborah VanMatre, Mayor

ATTEST:

Pam Rasmussen, City Clerk

MINUTE RECORD
GIBBON CITY COUNCIL
Monday, April 17, 2023

The Gibbon City Council, Buffalo County, Nebraska met in open public session at 7:30 p.m. at City Hall on Monday, April 17, 2023. Notice of the meeting was given in The Shelton Clipper on April 13, 2023, and by posting at Gibbon City Hall, Gibbon Post Office and Gibbon Exchange Bank.

Mayor Deb VanMatre called the meeting to order at 7:30 p.m. The Pledge of Allegiance was recited. The Open Meetings Notice is posted on the north wall of the Council Chambers. The City of Gibbon abides by the Open Meetings Act in conducting business.

Roll Call: Derrick Clevenger: Present
Kevin Kraenow: Present
Bob Krier: Present
Leon Stall: Present

Present: 4: Absent: 0

Submittal of Requests for Future Items: None

Reserve Time to Speak on Agenda Items:

Presentations and Proclamations:

Buffalo County Sheriff Department—Sergeant Bradley Hall: Sergeant Hall reviewed the monthly reports. There was nothing significant with last month's activity to report.

Mayor Report—Deb VanMatre: Mayor VanMatre reported there was a good attendance for the fire hall groundbreaking. BD Construction supplied hot dogs and Wilkens Architecture supplied cookies for the event. Mayor VanMatre reviewed the action items that were on the agenda. The water and sewer rate increases were from the three-year incremental increase following a rate study in 2020. The street closures are for a library event and for the construction of the new fire hall. There are two agreements with Goodlife Architecture for the city hall and community room renovations. Mayor VanMatre gave her recommendation to put two additional stop signs at Pine Street and 8th Street due to increased school traffic and safety concerns.

City Administrator Report—Matthew Smallcomb: Mr. Smallcomb informed the council about summer job openings and the administrative assistant opening that is available currently. He introduced Simon Clark, a UNK intern who will begin this week. Mr. Clark will be working on various duties including setting up spreadsheets to track grants, entering cemetery information in the directory among other office tasks. The city will also have two UNL students for seven weeks through a fellowship program this summer. We were awarded a CCCFF grant of \$150,000 which will be used for the community room. A meeting was held on the Community Center and items discussed were pricing, rental agreements and grant money received. The golf course opened April 1st. The greens seem to have wintered well after placing mulch to help protect them. Mr. Smallcomb reviewed details of the proposed ATV ordinance, which will be on the May meeting for council action.

City Treasurer Report—Susan Tonniges: Ms. Tonniges updated the council on the city's financials. The city is six months into the year and all funds are on track with the exception of the property taxes which will be collected in May and June. The audit is complete and will be presented at the May meeting.

BD Construction—Jon Mosbarger, Project Manager: Mr. Mosbarger reported on the fire hall timeline. The earthwork is complete and foundation work is done. The building materials have been delivered and some steel work has begun. Mr. Smallcomb asked about having a fence put up around the building materials. They will get that done. Mr. Stall verified that the project cost was still on track at \$2.1 million.

Buffalo County Emergency Management—Darrin Lewis: Mr. Lewis reported to the council about ARPA funds received for two-way secure warning systems and sirens. The new system will let the 911 call center know that the sirens have been activated and when they shut off. There are 45 sirens in Buffalo County that will be upgraded including Gibbon's.

Public Hearing:

Hearing on an application for a Liquor License for Pistoleros Bar Mexican Grill & Event Center—801 Front Street, Gibbon, Nebraska

A motion was made by Leon Stall to open the hearing at 8:37 p.m., seconded by Derrick Clevenger.

Leon Stall: Yea; Derrick Clevenger: Yea; Kevin Kraenow: Yea; Bob Krier: Yea
Yea: 4; Nay: 0. Motion carried.

The purpose of the hearing was to receive support, opposition, criticism, suggestions or observation from the public regarding the liquor license.

There were no comments.

A motion was made by Leon Stall to close the hearing at 8:38 p.m., seconded by Bob Krier.

Leon Stall: Yea; Bob Krier: Yea; Derrick Clevenger: Yea; Kevin Kraenow: Yea
Yea: 4; Nay: 0. Motion carried.

Ordinances:

Ordinance No. 658 Water Rate Increase

Thereafter council member Bob Krier introduced Ordinance No. 658 entitled:

AN ORDINANCE OF THE CITY OF GIBBON, BUFFALO COUNTY, NEBRASKA, INCREASING MUNICIPAL WATER RATES, and moved that the statutory rule requiring reading on three different days be suspended. Council member Derrick Clevenger seconded the motion to suspend the rule.

Bob Krier: Yea; Derrick Clevenger: Yea; Kevin Kraenow: Yea; Leon Stall: Yea
Yea: 4; Nay: 0. Motion carried.

The motion to suspend the rule was adopted by the majority of the Council and the statutory rule was declared suspended for consideration of said Ordinance.

Said Ordinance was then read by title AN ORDINANCE OF THE CITY OF GIBBON, BUFFALO COUNTY, NEBRASKA, INCREASING MUNICIPAL WATER RATES and thereafter council member Leon Stall moved for final passage of the Ordinance, which motion was seconded by council member Bob Krier. The mayor then stated the question, "Shall Ordinance No. 658 be passed and adopted?"

Leon Stall: Yea; Bob Krier: Yea; Derrick Clevenger: Yea; Kevin Kraenow: Yea
Yea: 4; Nay: 0. Motion carried.

Ordinance No. 659 Sewer Rate Increase

Thereafter council member Derrick Clevenger introduced Ordinance No. 659 entitled:

AN ORDINANCE OF THE CITY OF GIBBON, BUFFALO COUNTY, NEBRASKA, INCREASING MUNICIPAL SEWER RATES, and moved that the statutory rule requiring reading on three different days be suspended. Council member Bob Krier seconded the motion to suspend the rule.

Derrick Clevenger: Yea; Bob Krier: Yea; Kevin Kraenow: Yea; Leon Stall: Yea
Yea: 4; Nay: 0. Motion carried.

The motion to suspend the rule was adopted by the majority of the Council and the statutory rule was declared suspended for consideration of said Ordinance.

Said Ordinance was then read by title AN ORDINANCE OF THE CITY OF GIBBON, BUFFALO COUNTY, NEBRASKA, INCREASING MUNICIPAL SEWER RATES and thereafter council member Leon Stall moved for final passage of the Ordinance, which motion was seconded by council member Kevin Kraenow. The mayor then stated the question, "Shall Ordinance No. 659 be passed and adopted?"

Leon Stall: Yea; Kevin Kraenow: Yea; Bob Krier: Yea; Derrick Clevenger: Yea
Yea: 4; Nay: 0. Motion carried.

Consent Agenda:

A motion was made by Derrick Clevenger to approve the Consent Agenda, seconded by Bob Krier.

Derrick Clevenger: Yea; Bob Krier: Yea; Kevin Kraenow: Yea; Leon Stall: Yea
Yea: 4; Nay: 0. Motion carried.

The items approved in the Consent Agenda were as follows:

Minutes of the March 13, 2023, Regular Council Meeting

Claims for the Month of April

Buffalo County Sheriff Department Report

Treasurers Report

Planning Commission Report

Building Permit 2023-04—Green Brick, LLC—210 Murnen—Residential House

Building Permit 2023-05—Hermis Avila Castillo—116 1st Street—Deck

Building Permit 2023-06—Don Jones—511 Lawn Avenue--Deck

Library Report

Heritage Center Report

Cemetery Report

Sign Permit 2023-01—Sun Valley Trailer Court—1203 7th Street—sign

Gibbon Volunteer Fire Department and Rescue Squad application—Peyton Zeller

Resolutions and Motions:

Resolution No. 2023-05—RESOLUTION TEMPORARILY CLOSING PUBLIC STREET

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF GIBBON, BUFFALO COUNTY, NEBRASKA that the following streets will be closed to vehicular traffic for the Library's Summer Reading

Program Event from 3:00 p.m. to 7:30 p.m. on June 1, 2023, as follows:

LaBarre Street from 1st Street to 2nd Street

1st Street from LaBarre Street to Gilmore Street

A motion was made by Derrick Clevenger to adopt Resolution No. 2023-05, seconded by Bob Krier

Derrick Clevenger: Yea; Bob Krier: Yea; Leon Stall: Yea; Kevin Kraenow: Yea
Yea: 4; Nay: 0 Motion carried.

Resolution No. 2023-06-- RESOLUTION TEMPORARILY CLOSING PUBLIC STREET

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF GIBBON, BUFFALO COUNTY, NEBRASKA that the following street will be closed to vehicular traffic for the Fire Hall Construction from April 18, 2023, to January 1, 2024, as follows: Niles Street from Front Street to 1st Street.

A motion was made by Bob Krier to adopt Resolution No. 2023-06, seconded by Leon Stall.

Bob Krier: Yea; Leon Stall: Yea; Kevin Kraenow: Yea; Derrick Clevenger: Yea
Yea: 4; Nay: 0 Motion carried.

A motion was made by Bob Krier to approve the application for a Class C Liquor License for Pistoleros Bar Mexican Grill and Event Center, seconded by Derrick Clevenger.

Bob Krier: Yea; Derrick Clevenger: Yea; Leon Stall: Yea; Kevin Kraenow: Yea
Yea: 4; Nay: 0 Motion carried.

A motion was made by Leon Stall to approve the proposal and agreement with Goodlife Architecture, LLC for architectural services for renovation for the city administrative offices and council chambers in the amount of \$30,000, seconded by Derrick Clevenger.

Leon Stall: Yea; Derrick Clevenger: Yea; Bob Krier: Nay; Kevin Kraenow: Yea
Yea: 3; Nay: 1 Motion carried.

A motion was made by Leon Stall to approve the proposal and agreement with Goodlife Architecture, LLC for architectural services for the community center in the amount of \$26,000, seconded by Derrick Clevenger.

Leon Stall: Yea; Derrick Clevenger: Yea; Kevin Kraenow: Yea; Bob Krier: Yea
Yea: 4; Nay: 0 Motion carried.

A motion was made by Kevin Kraenow to approve adding stop signs on the corners of 8th Street and Pine Street for westbound traffic and Pine Street and 8th Street for southbound traffic, seconded by Derrick Clevenger.

Kevin Kraenow: Yea; Derrick Clevenger: Yea; Leon Stall: Yea; Bob Krier: Yea
Yea: 4; Nay: 0 Motion carried.

Other Items:

The next regular Council Meeting will be on Monday, May 15, 2023, at 7:00 p.m.

Adjourn:

A motion was made by Leon Stall to adjourn the meeting, seconded by Derrick Clevenger.

Leon Stall: Yea; Derrick Clevenger: Yea; Bob Krier: Yea; Kevin Kraenow: Yea
Yea: 4; Nay: 0. Motion carried.

Mayor VanMatre adjourned the meeting at 8:50 p.m.

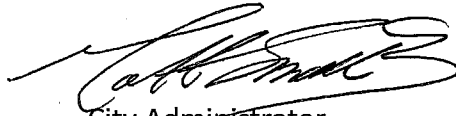
Pamela Rasmussen

Matthew Smallcomb

Deborah VanMatre



City Clerk



City Administrator



Mayor

SEAL



Claims Register

5/15/2023 9:45:16 AM

City of Gibbon - 5/15/2023

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<u>Vendor Name</u>	<u>Description</u>	<u>Amount</u>
AMAZON CAPITAL SERVICES	SUPPLIES-OFFICE	\$71.77
AMAZON CAPITAL SERVICES	SUPPLIES-CEMETERY/OFFICE/WATER	\$49.97
AMAZON CAPITAL SERVICES	SUPPLIES-OFFICE	\$31.99
Adam's Corner Market	SUPPLIES/REPAIRS/FOOD-GOLF/PARK	\$39.98
All Makes Auto Supply	REPAIRS-CEMETERY	\$329.74
All Makes Auto Supply	REPAIRS-STREET	\$381.06
All Makes Auto Supply	REPAIRS-WATER	\$59.07
All Makes Auto Supply	REPAIRS-CEMETERY	\$28.49
All Makes Auto Supply	SUPPLIES-STREET	\$21.99
All Makes Auto Supply	SUPPLIES-SP.SEWER	\$282.57
All Makes Auto Supply	SUPPLIES-SP.SEWER	\$33.96
All Makes Auto Supply	REPAIRS-CEMETERY	\$3.15
All Makes Auto Supply	REPAIRS-STREET	(\$74.20)
All Makes Auto Supply	REPAIRS-CEMETERY	(\$101.99)
All Makes Auto Supply	SUPPLIES-POOL	\$9.99
All Makes Auto Supply	SUPPLIES-POOL	\$9.99
All Makes Auto Supply	SUPPLIES-POOL	\$49.95
All Makes Auto Supply	REPAIRS-CEMETERY	(\$55.00)
All Makes Auto Supply	SUPPLIES-POOL	\$33.97
Ask Supply Co. LLC	SUPPLIES-PARK	\$268.66
Ask Supply Co. LLC	SUPPLIES-STREET	\$136.14
Aurora Cooperative	FUEL-PARK/STREET/WATER/SEWER/SPSEWER/GO	\$3,527.33
BAYLOR EVNEN WOLFE & TANNEHILL, LLP	ATTORNEY FEE	\$2,076.00
BD CONSTRUCTION, INC./KEARNEY	FIRE HALL CONSTRUCTION DRAW 3	\$221,411.07
BLUE26 SECURITY LLC	SECURITY CAMERAS--ALL DEPTS	\$15,921.87
Barco Municipal Products Inc.	REPAIRS-STREET	\$313.04
Barco Municipal Products Inc.	SIGNS-STREET	\$1,106.90
Barco Municipal Products Inc.	SIGNS-STREET	\$1,564.21
Black Hills Energy	GAS SERVICE-CITY SHOP	\$222.12
Black Hills Energy	GAS SERVICE-CCCH	\$159.39
Black Hills Energy	GAS SERVICE-POOL	\$38.60
Black Hills Energy	GAS SERVICE-CITY HALL	\$92.52
Black Hills Energy	GAS SERVICE-FIRE/POLICE	\$298.15
Black Hills Energy	GAS SERVICE-HERITAGE CENTER	\$134.52
Black Hills Energy	GAS SERVICE-WWTP	\$161.37
Black Hills Energy	GAS SERVICE-FOX BUILDING	\$283.41
Black Hills Energy	GAS SERVICE-PARK/SEWER	\$201.93
Black Hills Energy	GAS SERVICE-WATER STORAGE	\$56.75
Jason Blausey	CELL PHONE REIMBURSEMENT-PARK	\$35.00
Blue Cross Blue Shield Of Nebraska	DENTAL INSURANCE	\$1,163.14
Blue Cross Blue Shield Of Nebraska	MEDICAL INSURANCE	\$14,864.70
Buffalo County Sheriff Department	CONTRACT LAW ENFORCEMENT-APRIL	\$18,687.50
Buffalo County Sheriff Department	CONTRACT LAW ENFORCEMENT-MAY	\$18,687.50
Buffalo Outdoor Power LLC	REPAIRS-PARK	\$4.61
Buffalo Outdoor Power LLC	TORO 72" MOWER-PARK	\$9,963.44
Buffalo Outdoor Power LLC	SUPPLIES-PARK	\$37.85
CITY OF KEARNEY	LIFE GUARD AND CPR RECERTIFICATION-POOL	\$126.00
CITY OF KEARNEY	CPR RECERTIFICATION-POOL	\$99.00
Cash-Wa Distributing Co.	FOOD-GOLF	\$208.10
Cash-Wa Distributing Co.	FOOD/SUPPLIES-GOLF	\$468.34
Chemsearch	SUPPLIES-SPSEWER	\$382.00
Chesterman Company	FOOD-GOLF	\$468.00
Clevenger's Tires and Convenience	FUEL/REPAIRS/SPSEWER/PARK	\$128.18
Clipper Publishing	CLEAN UP DAY/HELP WANTED PUBLICATIONS& EN	\$1,513.39
Clipper Publishing	LEGAL PUBLICATIONS	\$571.26
Comfy Bowl, Inc.	RENTAL UNIT HS GOLF MEET	\$120.00
Comfy Bowl, Inc.	RENTAL UNIT-CEMETERY	\$35.00
Construction Rental Inc.	SUPPLIES-STREET	\$260.95
Construction Rental Inc.	SUPPLIES-STREET	\$40.90
Construction Rental Inc.	SUPPLIES-CEMETERY	\$145.00
Core & Main LP	REPAIRS-WATER	\$678.20
Core & Main LP	REPAIRS-WATER	\$1,070.66
Credit Management	GARNISHMENT	\$6.14
Culligan of Kearney	RENTAL-GOLF	\$41.00
DANA F. COLE & COMPANY, LLP	ANNUAL AUDIT 2021/2022	\$3,700.00
DENISE CATLIN	CELL PHONE REIMBURSEMENT-GOLF	\$70.00
DENISE CATLIN	FOOD/SUPPLIES REIMBURSEMENT-GOLF	\$226.88

Claims Register

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<u>Vendor Name</u>	<u>Description</u>	<u>Amount</u>
Dawson Public Power District	ELECTRICITY-CEMETERY	\$131.29
Dawson Public Power District	ELECTRICITY-GOLF	\$1,189.58
Demco	SUPPLIES/UPKEEP-LIBRARY	\$334.70
Deterdings	REPAIRS/SUPPLIES-POOL	\$334.58
ELAN FINANCIAL SERVICES	TURF CONF/REPAIRS/SUPPLIES/POSTAGE-GOLF/P	\$1,035.86
ELAN FINANCIAL SERVICES	POSTAGE/SUPPLIES/REPAIRS-ALL DEPTS	\$1,598.94
ELLIS WHEELER	MARKING PAINT-STREET/SEWER/PARK/WATER	\$415.68
Eakes Office Solutions	OFFICE SUPPLIES	\$97.94
Eakes Office Solutions	COPIER FEE	\$461.57
Gibbon Fire Department	MONTHLY ALLOWANCE-FIRE	\$800.00
Guideposts	BOOKS-LIBRARY	\$22.41
HAMILTON (NCTC)	PHONE SERVICE-CEMETERY	\$59.95
HAMILTON (NCTC)	PHONE SERVICE-CITY HALL/SHOP	\$235.02
HAMILTON (NCTC)	PHONE-WATER	\$16.04
HAMILTON (NCTC)	PHONE SERVICE-GOLF	\$105.21
HAMILTON (NCTC)	PHONE SERVICE-WWTP	\$162.60
HAMILTON (NCTC)	PHONE SERVICE-LIBRARY	\$178.13
HAMILTON (NCTC)	PHONE SERVICE-WWTP	\$110.07
HAMILTON (NCTC)	PHONESERVICE-POLICE	\$52.99
HAMILTON (NCTC)	PHONE SERVICE-PARK	\$65.28
HEARTLAND REFRIGERATION, LLC	REPAIRS-GOLF	\$560.25
HEARTLAND REFRIGERATION, LLC	WALKIN COOLER-GOLF	\$8,248.36
HEARTLAND REFRIGERATION, LLC	WALKIN COOLER-GOLF	\$1,374.60
HOA Solutions, Inc.	REPAIRS-SPSEWER	\$561.00
HOA Solutions, Inc.	REPAIRS-SPSEWER	\$80.26
HOA Solutions, Inc.	REPAIRS-SPSEWER	\$510.75
HiTech Inc.	SUPPLIES-SPSEWER	\$200.00
Holmes Plbg & Htg Supply Co.	REPAIRS-PARK	\$152.39
Holmes Plbg & Htg Supply Co.	REPAIRS-PARK	\$31.16
Hometown Leasing	Copier Lease	\$174.54
INTELLICOM	MONTHLY SERVICE-MAY	\$675.25
Ingram Library Services	BOOKS-LIBRARY	\$656.50
JEFF ASH	CELL PHONE REIMBURSEMENT-STREET	\$35.00
Johnson Service Company	CLEAN&VIDEO SEWER LINES	\$19,933.00
Kearney Crete & Block Co.	SIDEWALK REPLACEMENT-PARK	\$49.60
LARM	INSURANCE-WORK COMP AUDIT	\$1,037.40
LARM	INSURANCE-SEWER/WATER PICKUP	\$170.86
LIPS PRINTING SERVICE	BROCHURES	\$293.29
LaserTec	SUPPLIES-LIBRARY	\$88.59
MUTUAL OF OMAHA	INSURANCE-VISION/LIFE/AD&D	\$285.89
Menards--Kearney	SUPPLIES-SHOP/CCCH	\$118.99
Menards--Kearney	SUPPLIES/REPAIRS-WATER	\$78.81
Menards--Kearney	REPAIRS/SUPPLIES-PARK	\$61.16
Menards--Kearney	SUPPLIES/REPAIRS-STREET/PARK/CEMETERY	\$278.53
Menards--Kearney	SUPPLIES-PARK	\$110.50
Menards--Kearney	SUPPLIES-PARK	\$15.99
Menards--Kearney	SUPPLIES/REPAIRS-PARK/POOL/STREET	\$173.87
Meredith Books	BOOKS-LIBRARY	\$42.70
Mid-Nebraska Aggregate Inc.	GRAVEL-GOLF	\$304.69
Mid-Nebraska Disposal, Inc.	GARBAGE SERVICE-GOLF	\$49.30
Mid-Nebraska Disposal, Inc.	GARBAGE SERVICE	\$9,233.20
Mid-Nebraska Disposal, Inc.	SPRING CLEAN UP GARBAGE	\$2,596.66
Mollee's Motor Works	2008 CHEVY 3500 PICKUP	\$21,000.00
NEBRASKA CHILD SUPPORT	CHILD SUPPORT	\$507.00
NMPP	DISCONNECT NOTICES OFFICE SUPPLIES	\$59.93
NPPD	ELECTRICITY-PARK WELL	\$713.80
NPPD	ELECTRICITY-SOUTH LIFT STATION	\$157.39
NPPD	ELECTRICITY-HERSHEY LIFT STATION	\$156.62
NPPD	ELECTRICITY-HERITAGE CENTER	\$87.74
NPPD	ELECTRICITY-LIBRARY	\$330.18
NPPD	ELECTRICITY-NORTH WELL	\$312.41
NPPD	ELECTRICITY	\$22,383.18
Nebraska Dept Rev (ACH)	March Sales tax	\$3,344.86
Nebraska Dept Rev (ACH)	Keno qtr 1 2023	\$2,804.00
Nebraska Public Health Lab	ROUTINE TESTS	\$94.00
Nebraska Public Health Lab	ROUTINE TEST-GOLF	\$15.00
Olsson	SUBDIVISION REGS/BROCHURE	\$812.75

Claims Register

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City of Gibbon - 5/15/2023

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<u>Vendor Name</u>	<u>Description</u>	<u>Amount</u>
Olsson	PACK REVIEW/FHCH PROJECT	\$5,806.01
One Call Concepts, Inc.	NE 811	\$55.72
Pep Co. Inc.	PEST CONTROL-MEDICAL BUILDING	\$50.00
Pep Co. Inc.	PEST CONTROL-GOLF	\$105.00
Philip Carkoski Construction & Trenching	REPAIRS-WATER	\$2,475.00
Platte Valley Lab	TESTS	\$4,407.50
Ready Mixed Concrete Co. of Kearney	REPAIRS-WATER	\$1,344.00
S & B Heating & Air Cond.	REPAIRS-GOLF	\$112.50
SANDRY FIRE SUPPLY LLC	1/2 BUNKER GEAR-FIRE	\$6,166.75
SUSAN J TONNIGES CPA PC	TREASURER FEE	\$1,689.30
SUSAN J TONNIGES CPA PC	TREASURER SERVICE	\$2,364.30
Smallcomb, Matt	MILEAGE REIMBURSEMENT	\$166.37
Social Security Administration	Federal	\$1,584.74
Social Security Administration	Medicare	\$818.86
Social Security Administration	SS	\$3,501.30
Social Security Administration	Federal	\$1,491.41
Social Security Administration	Medicare	\$781.16
Social Security Administration	SS	\$3,340.08
Stacey Jaeschke	CELL PHONE REIMBURSEMENT	\$35.00
Steele Pool Co.	REPAIRS-POOL	\$3,150.00
TOWNCLOUD	WEBSITE/AGEND PROGRAM	\$5,014.80
The Lockmoblie	REPAIRS-PARK/GENERAL	\$850.00
		\$476,662.76

The claims listed above were approved by the City Of Gibbon City Council on 5/15/2023

Council Member Bob Krier

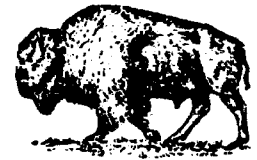
Council Member Leon Stall

Council Member Derrick Clevenger

Council Member Kevin Kraenow

SEAL:

<u>VENDOR</u>	<u>FOR</u>	<u>AMOUNT</u>
	PAYROLL	
	PAYROLL 4/18/23 THRU 5/15/23	
Employee Checks 4/27/23	Net	\$ 20,769.08
Employee Checks 5/11/23	Net	\$ 20,004.72
Total		\$ 40,773.80



BUFFALO COUNTY SHERIFF'S OFFICE
 CONTRACT LAW ENFORCEMENT
 CITY OF GIBBON, NEBRASKA

April 2023

CONTRACTUAL TIME TOTALS

Contractual Law Enforcement Coverage Time	450.00 Hours
Actual Law Enforcement Coverage Time	493.50 Hours
Actual Contract CSO Time	88.50 Hours
Supervisory Law Enforcement Coverage Time	<u>5.00 Hours</u>
Total Law Enforcement Coverage Time	587.00 Hours

PATROL AND ENFORCEMENT

Citations Issued	11
Warnings Issued	16
Violations Issued	0
Parking Warning	6
Accidents Investigated	1

CALLS FOR SERVICE

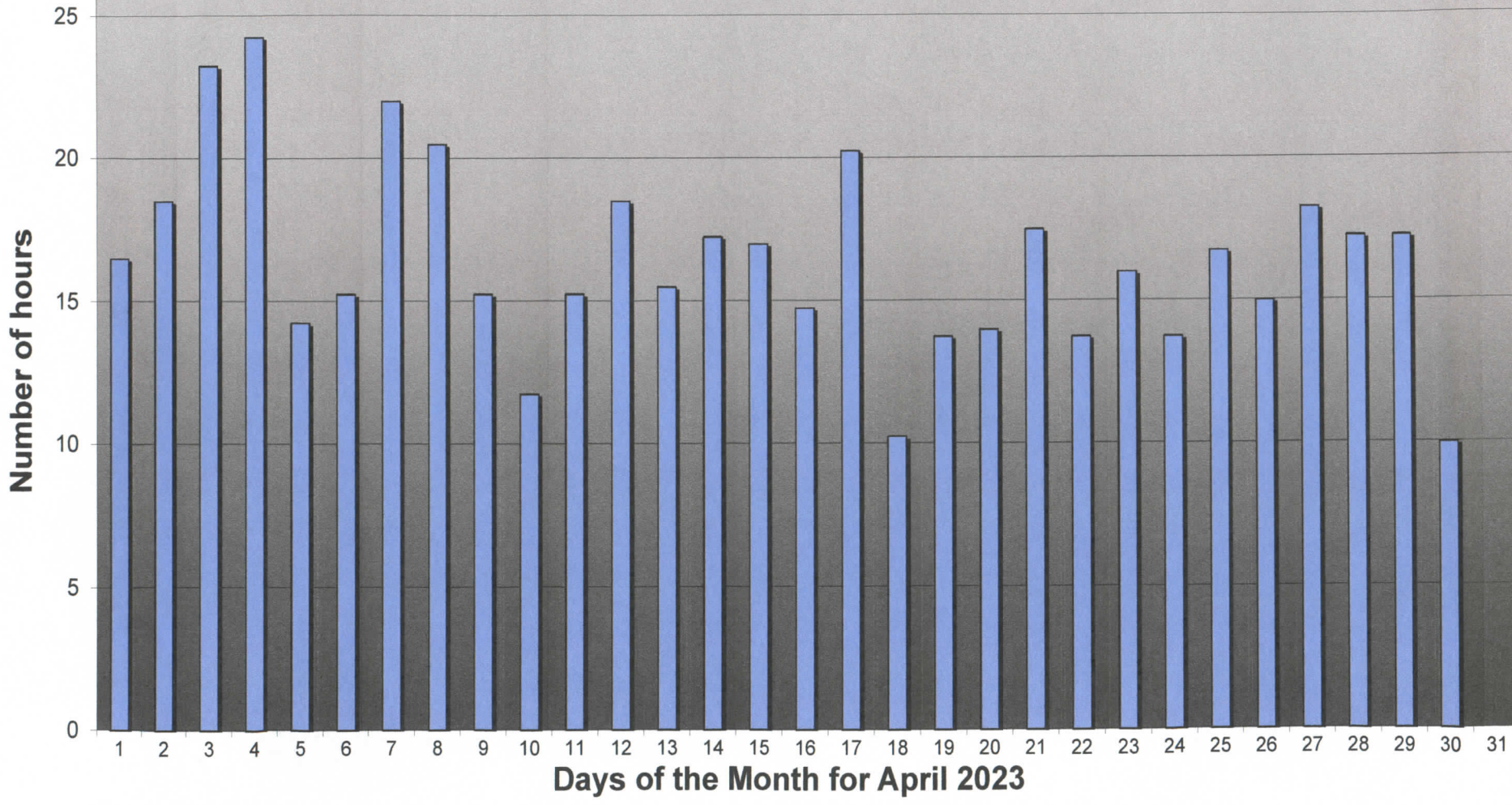
04-01-23	Arrest Warrant	#18 Sun Valley Trlr. Cr.
04-02-23	Disturbance	311 Court St.
04-02-23	Check Welfare	311 Court St.
04-02-23	Disturbance	311 Court St.
04-02-23	Disturbance	204 Kelsey Ave.
04-02-23	Hit and Run Accident	3 rd St./Labarre St.
04-02-23	Suspicious Activity	1030 Court St.
04-02-23	Medical Call	412 1 st St.
04-03-23	Foot Patrol	1030 Court St.
04-03-23	Driving Under Suspension	1031 Court St.
04-03-23	Directed Patrol	1100 Block Hwy. 30.
04-03-23	Trespassing	311 Court St.
04-03-23	Motorist Assist	1000 Block Hwy. 30.

04-04-23	Parking Violation	312 Center St.
04-04-23	Medical Call	1008 7 th St.
04-04-23	Parking Violation	403 Lawn Ave.
04-04-23	Code Violation	1002 Front St.
04-04-23	Parking Violation	213 Williams St.
04-04-23	Animal – Other	616 South Wind Dr.
04-04-23	Theft	1601 7 th St.
04-04-23	Juvenile Issues	1030 Court St.
04-04-23	Disturbance	805 Front St.
04-05-23	Traffic Hazard	1700 Hwy. 30.
04-05-23	Directed Patrol	1030 Court St.
04-05-23	Traffic Hazard	1029 7 th St.
04-05-23	Parking Violation	204 3 rd St,
04-06-23	Check Welfare	1030 Court St.
04-06-23	Traffic Control	7 th St./Court St.
04-06-23	Directed Patrol	1030 Court St.
04-08-23	Arrest Warrant	619 5 th St.
04-08-23	Medical Call	714 4 th St. #2A.
04-09-23	Directed Patrol	1100 Hwy. 30.
04-10-23	Keys Locked in Vehicle	1030 Court St.
04-10-23	Medical Call	820 Front St.
04-10-23	Animal – Other	210 Garfield St.
04-11-23	Motorist Assist	1300 Block Hwy. 30.
04-11-23	Speed Trailer Placement	Scout St./River St.
04-11-23	Medical Call	1030 Court St.
04-11-23	Directed Patrol	1030 Court St.
04-11-23	Animal – Dog	219 Niles St.
04-12-23	Foot Patrol	1030 Court St.
04-12-23	Directed Patrol	1030 Court St.
04-12-23	Directed Patrol	1030 Court St.
04-12-23	Animal in Roadway	1700 Hwy. 30.
04-13-23	Directed Patrol	1030 Court St.
04-13-23	Check Welfare	413 1 st St. #136.
04-13-23	Disturbance	1030 Court St.
04-13-23	Code Violation	211 May Ave.
04-13-23	Code Violation	311 May Ave.
04-13-23	Code Violation	406 May Ave.
04-13-23	Lost Property	413 1 st St. #129.
04-13-23	Mental Health Investigation	1115 7 th St.

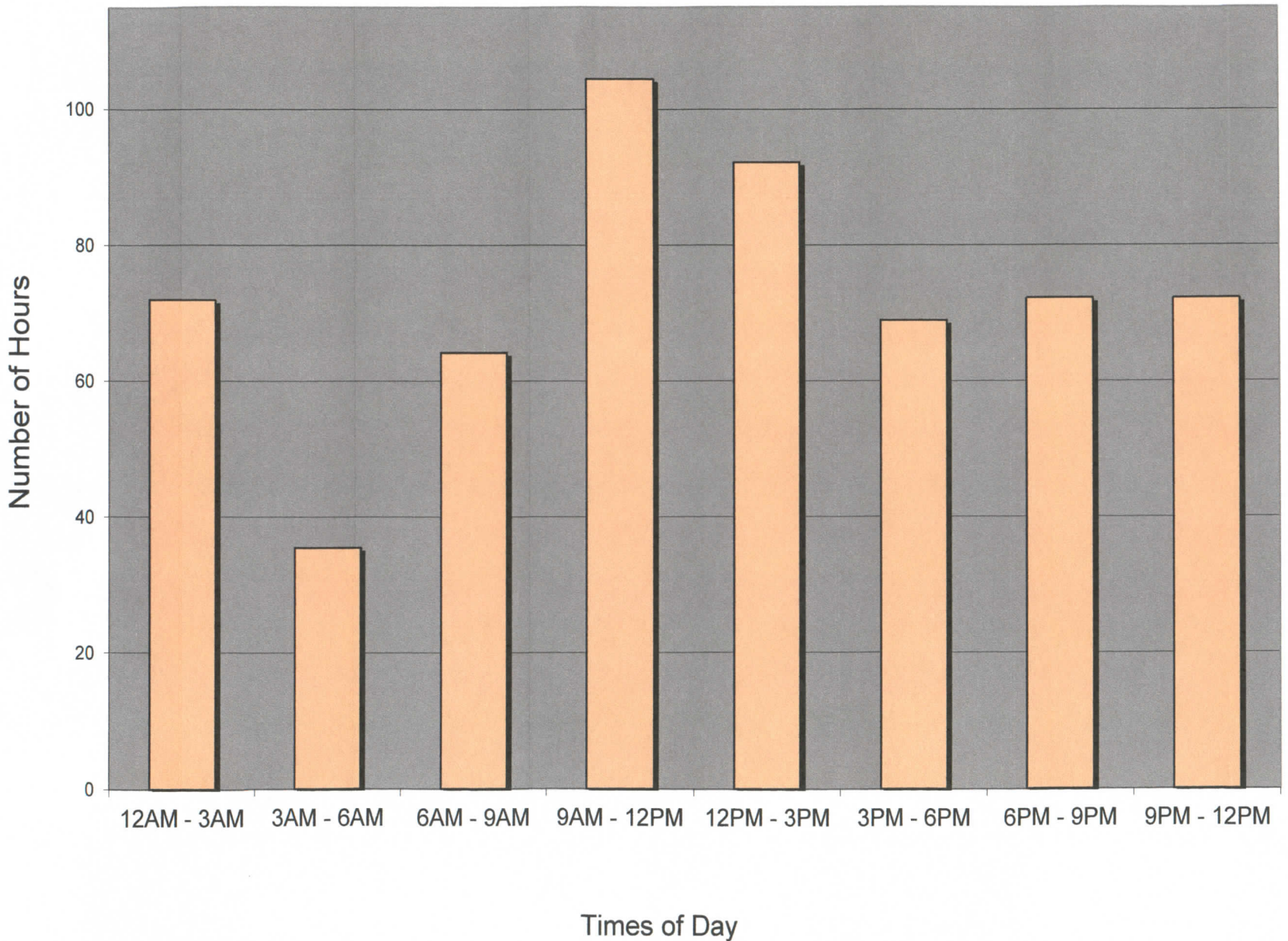
04-14-23	Medical Call	413 1 st St. #101.
04-14-23	Directed Patrol	1030 Court St.
04-15-23	Medical Call	1115 7 th St.
04-15-23	Suspicious Activity	300 Block Garfield St.
04-16-23	Disturbance – Loud Music	718 Hwy. 30 #B.
04-17-23	Directed Patrol	1030 Court St.
04-17-23	Animal – Dog	214 Rice St.
04-17-23	Assault	805 Front St. #2
04-17-23	Directed Patrol	800 Block Lawn Ave.
04-17-23	Fraud	615 6 th St.
04-17-23	Check Welfare	611 3 rd St.
04-17-23	Mental Health Inv.	514 May Ave.
04-18-23	Animal – Dog	413 2 nd St.
04-18-23	Animal Bite	1009 2 nd St.
04-18-23	Animal – Dog	1115 7 th St.
04-18-23	Check Welfare	514 May Ave.
04-18-23	Disturbance	#18 Sun Valley Trlr. Crt.
04-19-23	Foot Patrol	Downtown Area.
04-19-23	Directed Patrol	1030 Court St.
04-19-23	Directed Patrol	1030 Court St.
04-20-23	Directed Patrol	1030 Court St.
04-20-23	Directed Patrol	1030 Court St.
04-20-23	Parking Violation	1321 8 th St.
04-20-23	Directed Patrol	1030 Court St.
04-20-23	Mental Health Inv.	306 West Ave.
04-21-23	Foot Patrol	1030 Court St.
04-21-23	Directed Patrol	1030 Court St.
04-21-23	Directed Patrol	1000 Blk. Hwy. 30.
04-21-23	Check Premise	1031 Court St.
04-21-23	Foot Patrol	Downtown Area.
04-22-23	Loud Music	718 Hwy. 30 #B.
04-23-23	Keys Locked in Vehicle	704 Hwy. 30.
04-24-23	Directed Patrol	1030 Court St.
04-24-23	Check Welfare	817 Lawn Ave.
04-24-23	Foot Patrol	1030 Court St.
04-24-23	Directed Patrol	1030 Court St.
04-24-23	Code Violation	715 Front St.
04-24-23	Medical Call	215 Court St.
04-25-23	Directed Patrol	1030 Court St.

04-25-23	Sex Offense	316 Center St.
04-25-23	Suspicious Activity	1021 1 st St.
04-25-23	Suspicious Activity	818 Hwy. 30.
04-25-23	Suspicious Activity	718 Hwy. 30 #E.
04-26-23	Parking Violation	614 Hwy. 30.
04-26-23	Civil Dispute	218 Center St.
04-26-23	Directed Patrol	1030 Court St.
04-26-23	Child Abuse/Neglect Inv.	1021 1 st St.
04-26-23	Traffic Complaint	700 May Ave.
04-27-23	Directed Patrol	1100 Court St.
04-27-23	Directed Patrol	1030 Court St.
04-28-23	Directed Patrol	1030 Court St.
04-28-23	Check Welfare	#6 L&J Trlr. Cr.
04-28-23	Medical Call	413 1 st St. #130.
04-28-23	Directed Patrol	1030 Court St.
04-28-23	Check Welfare	606 South Wind Dr.
04-29-23	Animal – Dog	Woodland Dr./Trail Dr.
04-30-23	Coroner's Investigation	412 1 st St.

Buffalo County Sheriff's Office

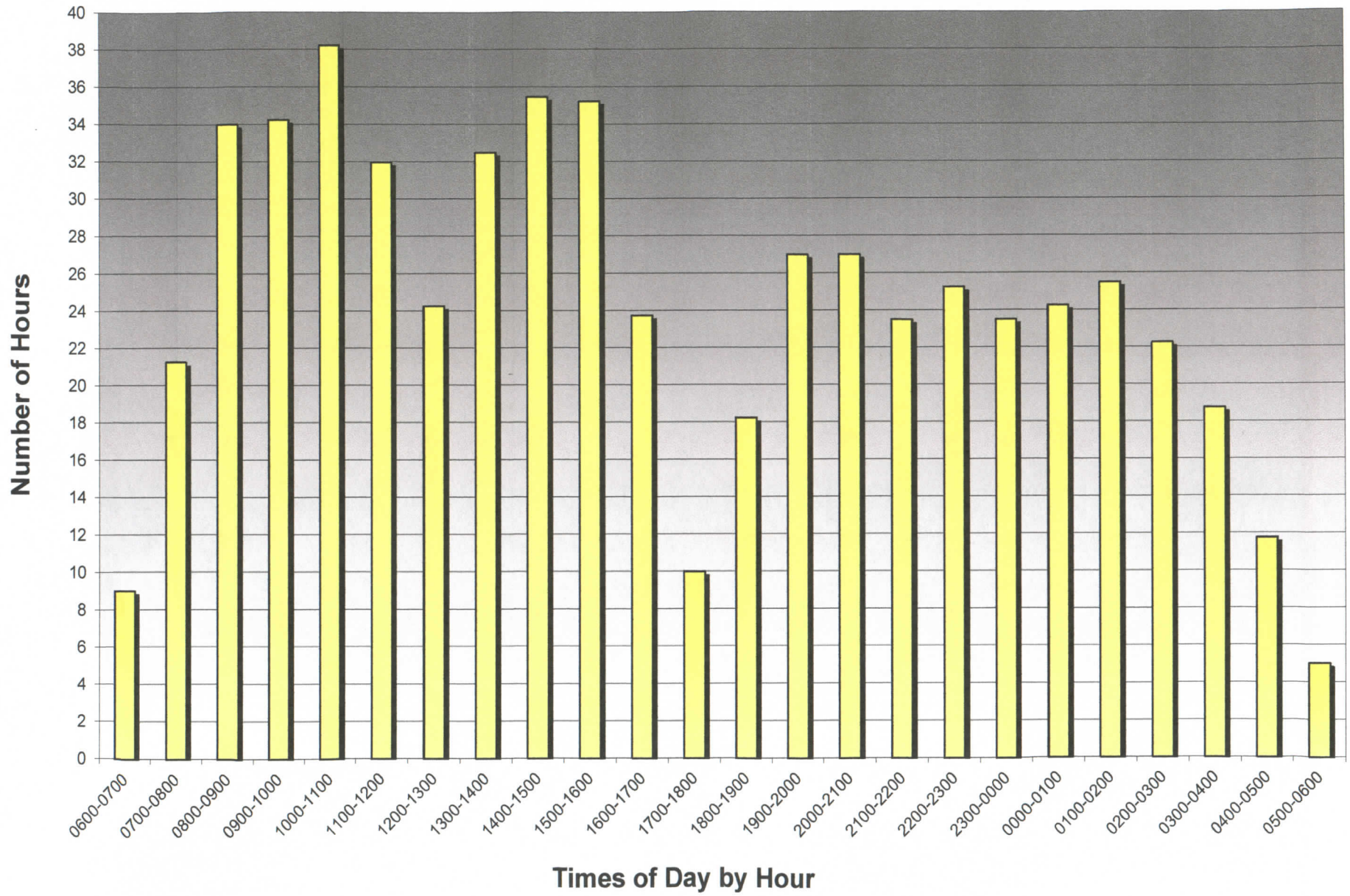


Buffalo County Sheriff's Office Gibbon Contract Hours



April 2023

Buffalo County Sheriff's Office Gibbon Contract Hours



April 2023



Buffalo County Sheriff's Office

Neil A. Miller, Sheriff



City of Gibbon Calls For Service April, 2023

<u>Call Time</u>	<u>Street</u>	<u>Nature of Call</u>
4/1/2023 10:34:04AM	309 GARFIELD ST	SEX OFFENDER REGISTR\
4/1/2023 10:51:02AM	805-5 FRONT ST	CIVIL PAPER SERVICE
4/1/2023 11:11:11AM	709 RIVER ST	CIVIL PAPER SERVICE
4/1/2023 11:11:48AM	514 MAY AVE	CIVIL PAPER SERVICE
4/1/2023 12:46:36PM	1203-18 7TH ST	WARRANT
4/2/2023 6:00:45AM	311 COURT ST	DISTURBANCE
4/2/2023 11:24:00AM	311 COURT ST	SUSPICIOUS ACTIVITY
4/2/2023 1:16:10PM	311 COURT ST	CHECK WELFARE
4/2/2023 1:27:32PM	204 KELSEY AVE	DISTURBANCE
4/2/2023 3:23:24PM	311 COURT ST	FOLLOW UP
4/2/2023 5:58:35PM	LABARRE ST/3RD ST	TRAFFIC OFFENSE
4/2/2023 8:49:57PM	1031 COURT ST	SUSPICIOUS ACTIVITY
4/2/2023 10:24:06PM	381 HWY 30	TRAFFIC STOP
4/2/2023 11:27:19PM	412 1ST ST	FALL
4/3/2023 8:13:44AM	1030 COURT ST	FOOT PATROL
4/3/2023 9:39:27AM	2ND ST/GILMORE ST	TRAFFIC STOP
4/3/2023 11:06:28AM	1031 COURT ST	TRAFFIC STOP
4/3/2023 12:27:48PM	1100 HWY 30	DIRECTED PATROL
4/3/2023 3:09:16PM	311 COURT ST	TRESPASSING
4/3/2023 4:49:42PM	1000 HWY 30	MOTORIST ASSIST
4/3/2023 8:14:52PM	805-5 FRONT ST	WARRANT
4/3/2023 8:27:26PM	1203-22 7TH ST	WARRANT
4/4/2023 8:28:24AM	312 CENTER ST	PARKING VIOLATION
4/4/2023 8:36:35AM	1008 7TH ST	TROUBLE BREATHING
4/4/2023 9:00:37AM	403 LAWN AVE	PARKING VIOLATION
4/4/2023 9:09:09AM	1002 FRONT ST	CODE VIOLATION
4/4/2023 9:33:37AM	213 WILLIAMS ST	PARKING VIOLATION
4/4/2023 12:55:27PM	616 SOUTH WIND DR	ANIMAL
4/4/2023 2:56:58PM	1601 7TH ST	THEFT
4/4/2023 4:54:18PM	1030 COURT ST	JUVENILE
4/4/2023 10:02:24PM	805 FRONT ST	DISTURBANCE
4/5/2023 12:35:48AM	805 FRONT ST	FOLLOW UP
4/5/2023 6:55:37AM	HWY 30/GIBBON RD	TRAFFIC HAZARD
4/5/2023 7:41:43AM	1030 COURT ST	DIRECTED PATROL
4/5/2023 8:33:20AM	1029 7TH ST	TRAFFIC HAZARD

5/9/2023
7:51:16AM

Chief Deputy D. Schleusener

<u>Call Time</u>	<u>Street</u>	<u>Nature of Call</u>
4/5/2023 10:18:25AM	204 3RD ST	PARKING VIOLATION
4/5/2023 4:14:17PM	601 7TH ST	FOLLOW UP
4/5/2023 4:30:50PM	1601 7TH ST	FOLLOW UP
4/5/2023 7:12:14PM	219 KELSEY AVE	CIVIL PAPER SERVICE
4/5/2023 7:25:12PM	511 1ST ST	CIVIL PAPER SERVICE
4/6/2023 7:48:59AM	1030 COURT ST	CHECK WELFARE
4/6/2023 12:10:05PM	705 COURT ST	ESCORT FUNERAL
4/6/2023 12:37:40PM	7TH ST/PINE AVE	TRAFFIC STOP
4/6/2023 2:49:47PM	1030 COURT ST	DIRECTED PATROL
4/6/2023 11:12:19PM	1098 HWY 30	TRAFFIC STOP
4/7/2023 7:24:34PM	401 MAY AVE	CIVIL PAPER SERVICE
4/8/2023 1:59:28PM	619 5TH ST	WARRANT
4/8/2023 2:08:23PM	714-2A 4TH ST	ILLNESS
4/8/2023 3:04:32PM	1203-22 7TH ST	WARRANT
4/9/2023 10:32:42AM	1100 HWY 30	DIRECTED PATROL
4/10/2023 12:28:27PM	1031 COURT ST	MOTORIST ASSIST
4/10/2023 1:03:45PM	720 6TH ST	CIVIL PAPER SERVICE
4/10/2023 4:41:50PM	820 FRONT ST	CHEST PAIN
4/10/2023 8:25:47PM	210 GARFIELD ST	ANIMAL
4/10/2023 9:54:54PM	1305 HWY 30	MOTORIST ASSIST
4/11/2023 7:37:22AM	1030 COURT ST	DIRECTED PATROL
4/11/2023 7:51:10AM	SCOUT AVE/RIVER ST	SPECIAL SERVICE
4/11/2023 10:09:54AM	1030 COURT ST	HEAD INJURY
4/11/2023 10:22:39AM	201 CENTER ST	FOLLOW UP
4/11/2023 3:14:07PM	1030 COURT ST	DIRECTED PATROL
4/11/2023 7:21:56PM	714 1ST ST	ANIMAL
4/12/2023 10:58:00AM	1200 TRAIL DR	TRAFFIC STOP
4/12/2023 11:09:20AM	1030 COURT ST	FOOT PATROL
4/12/2023 11:12:09AM	385 HWY 30	TRAFFIC STOP
4/12/2023 11:32:29AM	2ND ST/COURT ST	TRAFFIC STOP
4/12/2023 3:19:14PM	1030 COURT ST	DIRECTED PATROL
4/12/2023 3:24:26PM	1030 COURT ST	DIRECTED PATROL
4/12/2023 6:04:35PM	HWY 30/GIBBON RD	ANIMAL IN ROADWAY
4/13/2023 3:09:41AM	39645 E 56TH RD	CHECK PREMISE
4/13/2023 7:43:41AM	1030 COURT ST	DIRECTED PATROL
4/13/2023 12:02:41PM	413-138 1ST ST	CHECK WELFARE
4/13/2023 12:24:47PM	1030 COURT ST	DISTURBANCE
4/13/2023 1:33:43PM	210 WEST AVE	FOLLOW UP
4/13/2023 1:46:26PM	211 MAY AVE	CODE VIOLATION
4/13/2023 1:49:38PM	311 MAY AVE	CODE VIOLATION
4/13/2023 1:52:03PM	406 MAY AVE	CODE VIOLATION
4/13/2023 6:21:43PM	413-129 1ST ST	PROPERTY LOST OR FOUND
4/13/2023 6:40:25PM	1115 7TH ST	CHECK WELFARE

5/9/2023
7:51:16AM

Chief Deputy D. Schleusener

<u>Call Time</u>	<u>Street</u>	<u>Nature of Call</u>
4/14/2023 12:41:54PM	413-101 1ST ST	ILLNESS
4/14/2023 1:24:00PM	200 WEST AVE	FOLLOW UP
4/14/2023 3:22:07PM	1030 COURT ST	DIRECTED PATROL
4/14/2023 4:58:30PM	1117 TRAIL DR	CIVIL PAPER SERVICE
4/14/2023 5:02:52PM	216 SCOUT AVE	CIVIL PAPER SERVICE
4/15/2023 9:10:43AM	600 LAWN AVE	SEX OFFENDER REGISTRY
4/15/2023 2:37:47PM	1115 7TH ST	ILLNESS
4/15/2023 8:36:52PM	3RD ST/GARFIELD ST	TRAFFIC OFFENSE
4/16/2023 1:02:52AM	718-B HWY 30	DISTURBANCE
4/16/2023 8:56:42PM	1078 RIVER ST	TRAFFIC STOP
4/17/2023 7:40:06AM	1030 COURT ST	DIRECTED PATROL
4/17/2023 10:46:06AM	214 RICE ST	ANIMAL
4/17/2023 11:27:29AM	805-2 FRONT ST	DISTURBANCE
4/17/2023 2:38:49PM	827 LAWN AVE	DIRECTED PATROL
4/17/2023 4:00:57PM	615 6TH ST	FRAUD
4/17/2023 8:56:03PM	611 3RD ST	CHECK WELFARE
4/17/2023 10:05:49PM	514 MAY AVE	CHECK WELFARE
4/18/2023 2:36:07AM	413 2ND ST	ANIMAL
4/18/2023 9:19:37AM	1009 2ND ST	ANIMAL
4/18/2023 2:36:22PM	1009 2ND ST	FOLLOW UP
4/18/2023 4:21:27PM	1115 7TH ST	ANIMAL
4/18/2023 6:41:16PM	222 KELSEY AVE	WARRANT
4/18/2023 8:32:25PM	514 MAY AVE	CHECK WELFARE
4/18/2023 10:00:45PM	1203-18 7TH ST	DISTURBANCE
4/19/2023 12:46:31AM	98 LABARRE ST	FOOT PATROL
4/19/2023 7:29:40AM	1030 COURT ST	SPECIAL SERVICE
4/19/2023 7:49:13AM	1030 COURT ST	DIRECTED PATROL
4/19/2023 2:50:43PM	1030 COURT ST	DIRECTED PATROL
4/20/2023 7:45:29AM	1030 COURT ST	DIRECTED PATROL
4/20/2023 2:47:55PM	1030 COURT ST	DIRECTED PATROL
4/20/2023 3:45:01PM	1321 8TH ST	PARKING VIOLATION
4/20/2023 3:53:56PM	1030 COURT ST	FOOT PATROL
4/20/2023 6:07:24PM	411 LAWN AVE	CIVIL PAPER SERVICE
4/20/2023 6:14:28PM	805-4 FRONT ST	CIVIL PAPER SERVICE
4/20/2023 7:00:08PM	1031 COURT ST	SPECIAL SERVICE
4/20/2023 11:08:31PM	306 WEST AVE	PROTECTIVE CUSTODY EF
4/21/2023 8:38:31AM	1030 COURT ST	FOOT PATROL
4/21/2023 3:18:06PM	1030 COURT ST	DIRECTED PATROL
4/21/2023 4:10:06PM	1010 HWY 30	DIRECTED PATROL
4/21/2023 4:26:09PM	218 HWY 30	CIVIL PAPER SERVICE
4/21/2023 11:32:12PM	1031 COURT ST	CHECK PREMISE
4/21/2023 11:38:39PM	18 LABARRE ST	FOOT PATROL
4/22/2023 10:49:56PM	718-B HWY 30	DISTURBANCE

5/9/2023
7:51:16AM

Chief Deputy D. Schleusener

<u>Call Time</u>	<u>Street</u>	<u>Nature of Call</u>
4/23/2023 12:41:33PM	500 PINE AVE	TRAFFIC STOP
4/23/2023 5:40:32PM	704 HWY 30	MOTORIST ASSIST
4/23/2023 5:56:41PM	1000 HWY 30	TRAFFIC STOP
4/23/2023 6:49:36PM	1000 HWY 30	TRAFFIC STOP
4/23/2023 9:42:59PM	17 GILMORE ST	ACCIDENT NON INJURY
4/24/2023 7:33:23AM	1030 COURT ST	DIRECTED PATROL
4/24/2023 10:33:24AM	817 LAWN AVE	CHECK WELFARE
4/24/2023 11:00:00AM	1030 COURT ST	FOOT PATROL
4/24/2023 2:33:35PM	1030 COURT ST	DIRECTED PATROL
4/24/2023 3:32:48PM	715 FRONT ST	CODE VIOLATION
4/24/2023 6:07:44PM	215 COURT ST	BLEEDING
4/24/2023 9:19:03PM	1380 HWY 30	TRAFFIC STOP
4/25/2023 7:37:10AM	1030 COURT ST	DIRECTED PATROL
4/25/2023 2:38:16PM	316 CENTER ST	SEX OFFENSE
4/25/2023 3:18:03PM	316 CENTER ST	FOLLOW UP
4/25/2023 7:08:14PM	1021 1ST ST	SUSPICIOUS ACTIVITY
4/25/2023 8:03:39PM	818 HWY 30	SUSPICIOUS ACTIVITY
4/25/2023 8:23:22PM	818 HWY 30	TRAFFIC STOP
4/25/2023 9:04:17PM	718-E HWY 30	SUSPICIOUS ACTIVITY
4/26/2023 1:30:55PM	614 HWY 30	PARKING VIOLATION
4/26/2023 3:16:20PM	218 CENTER ST	CIVIL
4/26/2023 3:30:58PM	1030 COURT ST	DIRECTED PATROL
4/26/2023 3:34:38PM	7TH ST/GIBBON RD	TRAFFIC STOP
4/26/2023 6:08:48PM	202 KELSEY AVE	ABUSE ADULT OR CHILD
4/26/2023 8:33:50PM	7TH ST/MAY AVE	TRAFFIC OFFENSE
4/27/2023 8:10:12AM	1100 COURT ST	DIRECTED PATROL
4/27/2023 2:25:01PM	1030 COURT ST	FOLLOW UP
4/27/2023 3:33:51PM	1030 COURT ST	DIRECTED PATROL
4/27/2023 4:16:00PM	805-4 FRONT ST	CIVIL PAPER SERVICE
4/27/2023 4:40:09PM	1115-9 7TH ST	CIVIL PAPER SERVICE
4/27/2023 4:48:47PM	1323 8TH ST	CIVIL PAPER SERVICE
4/28/2023 7:39:29AM	1030 COURT ST	DIRECTED PATROL
4/28/2023 8:53:22AM	1115-6 7TH ST	CHECK WELFARE
4/28/2023 9:13:21AM	218 HWY 30	ALARM FIRE
4/28/2023 10:31:00AM	413-130 1ST ST	PAIN
4/28/2023 3:34:38PM	1030 COURT ST	DIRECTED PATROL
4/28/2023 8:07:41PM	606 SOUTH WIND DR	CHECK WELFARE
4/28/2023 8:47:28PM	276 HWY 30	TRAFFIC STOP
4/29/2023 4:28:03PM	WOODLAND DR/TRAIL DR	ANIMAL
4/30/2023 3:44:28AM	412 1ST ST	CORONER INVESTIGATION

5/9/2023
7:51:16AM

Chief Deputy D. Schleusener

MONTHLY SUMMARY OF ALL FUNDS						
COMBINED CASH TRANSACTIONS & BALANCES						
FOR THE MONTH ENDING						
4/30/2023						
FUND	BALANCE	RECEIPTS	NET TRANS	EXPENSES	BALANCE	
1 GENERAL	504,997.33	158,922.18	0.00	139,528.10	524,391.41	
2 STREET	718,216.59	36,169.90	0.00	23,147.07	731,239.42	
3 SALES TAX	0.00	0.00	0.00	0.00	0.00	
4 CEMETERY	29,556.66	5,102.73	38.73	10,026.29	24,671.83	
5 POLICE	1,157.92	18,962.50	0.00	18,925.27	1,195.15	
6 POOL	44,804.09	8,180.60	0.00	2,989.26	49,995.43	
7 PARK	55,691.99	18,851.97	0.00	15,283.84	59,260.12	
8 FIRE	48,768.00	7,024.32	0.00	1,884.47	53,907.85	
9 LIBRARY	11,398.43	10,387.45	0.00	7,060.52	14,725.36	
10 STREET LIGHTS	16,151.83	4,750.00	0.00	2,049.93	18,851.90	
11 HEALTH CENTER	0.00	0.00	0.00	0.00	0.00	
12 SEWER	432,318.95	25,103.08	0.00	41,456.21	415,965.82	
13 GARBAGE	-65.92	10,218.55	0.00	9,233.20	919.43	
14 WATER	254,072.98	28,767.29	0.00	24,213.41	258,626.86	
15 SP SEWER PLANT	1,279,265.03	216,396.25	0.00	50,252.57	1,445,408.71	
16 BOND & INTEREST	-33,920.57	40,498.15	0.00	87,135.00	-80,557.42	
17 RE IMPROVEMENTS	282,310.64	8,447.31	0.00	0.00	290,757.95	
18 GOLF COURSE	23,859.38	43,505.51	0.00	48,780.07	18,584.82	
19 TIF	27,784.04	773.38	0.00	15,003.48	13,553.94	
20 KENO	81,181.89	6,133.70	0.00	2,804.00	84,511.59	
21 FIRE/CITY HALL CONST	1,838,744.94	742.31	0.00	270,309.69	1,569,177.56	
DONATIONS FOR SPECIAL PROJECTS	95,000.00	0.00	0.00	0.00	95,000.00	
22 ARPA Funds - Federal	389,881.59	0.00	0.00	675.25	389,206.34	
TOTALS	6,101,175.79	648,937.18	38.73	770,757.63	5,979,394.07	
YEAR TO DATE TOTALS						
FOR THE MONTH ENDING						
4/30/2023						
1 GENERAL	726,733.64	815,068.13	0.00	1,017,410.36	524,391.41	
2 STREET	530,634.41	457,549.54	-139.57	256,804.96	731,239.42	
3 SALES TAX	0.00	0.00	0.00	0.00	0.00	
4 CEMETERY	26,983.09	39,747.72	69.70	42,167.41	24,633.10	
5 POLICE	0.00	132,737.50	0.00	131,542.35	1,195.15	
6 POOL	0.00	56,342.52	0.00	6,347.09	49,995.43	
7 PARK	0.00	143,564.90	0.00	84,304.78	59,260.12	
8 FIRE	30,000.00	50,850.24	0.00	26,942.39	53,907.85	
9 LIBRARY	0.00	73,315.05	0.00	58,589.69	14,725.36	
10 STREET LIGHTS	0.00	33,250.00	0.00	14,398.10	18,851.90	
12 SEWER	377,621.62	176,627.14	0.00	138,282.94	415,965.82	
13 GARBAGE	0.00	67,421.85	0.00	66,502.42	919.43	
14 WATER	199,579.11	223,075.83	0.00	164,028.08	258,626.86	
15 SP SEWER PLANT	1,000,514.01	773,314.19	0.00	328,419.49	1,445,408.71	
16 BOND & INTEREST	-42,778.34	255,009.67	0.00	292,788.75	-80,557.42	
17 RE IMPROVEMENTS	209,098.46	89,220.77	0.00	7,561.28	290,757.95	
18 GOLF COURSE	3,873.49	134,672.63	0.00	119,961.30	18,584.82	
19 TIF	8,999.49	19,557.93	0.00	15,003.48	13,553.94	
20 KENO	88,220.80	36,734.79	0.00	40,444.00	84,511.59	
21 FIRE/CITY HALL CONST	1,954,808.75	80,560.67	-75,000.00	391,191.86	1,569,177.56	
DONATIONS FOR SPECIAL PROJECTS	20,000.00		75,000.00		95,000.00	
22 ARPA Funds - Federal	310,562.24	100,000.00	0.00	21,355.90	389,206.34	
TOTALS	5,444,850.77	3,758,621.07	-69.87	3,224,046.63	5,979,355.34	

No assurance is provided on these financial statements

CITY OF GIBBON						
BUDGET SUMMARY						
4/30/2023						
FUND	BUDGET RECEIPTS	RECEIVED FOR MONTH	RECEIVED YTD	BALANCE REMAINING	% OF BUDGET REMAINING	
1	GENERAL	1,700,718.55	158,922.18	815,068.13	885,650.42	52.08%
2	STREET	468,125.00	36,169.90	457,549.54	10,575.46	2.26%
3	SALES TAX	0.00	0.00	0.00	0.00	
4	CEMETERY	56,795.75	5,102.73	39,747.72	17,048.03	30.02%
5	POLICE	227,550.00	18,962.50	132,737.50	94,812.50	41.67%
6	POOL	96,200.00	8,180.60	56,342.52	39,857.48	41.43%
7	PARK	217,223.68	18,851.97	143,564.90	73,658.78	33.91%
8	FIRE	95,291.85	7,024.32	50,850.24	44,441.61	46.64%
9	LIBRARY	125,120.00	10,387.45	73,315.05	51,804.95	41.40%
10	STREET LIGHTS	57,000.00	4,750.00	33,250.00	23,750.00	41.67%
12	SEWER	410,500.00	25,103.08	176,627.14	233,872.86	56.97%
13	GARBAGE	106,570.58	10,218.55	67,421.85	39,148.73	36.74%
14	WATER	357,050.00	28,767.29	223,075.83	133,974.17	37.52%
15	SP SEWER PLANT	1,550,546.00	216,396.25	773,314.19	777,231.81	50.13%
16	BOND & INTEREST	613,400.00	40,498.15	255,009.67	358,390.33	58.43%
17	RE IMPROVEMENTS	100,450.00	8,447.31	89,220.77	11,229.23	11.18%
18	GOLF COURSE	296,526.51	43,505.51	134,672.63	161,853.88	54.58%
19	TIF	30,020.00	773.38	19,557.93	10,462.07	34.85%
20	KENO	40,000.00	6,133.70	36,734.79	3,265.21	8.16%
21	FIRE/CITY HALL CONST	50,000.00	742.31	80,560.67	-30,560.67	-61.12%
	DONATIONS FOR SPECIAL PROJEC	0.00	0.00	0.00	0.00	
22	ARPA Funds - Federal	0.00	0.00	100,000.00	-100,000.00	#DIV/0!
TRANSFER TOTALS		6,599,087.92	648,937.18	3,758,621.07	2,840,466.85	43.04%
FUND	BUDGET EXPENSES	EXPENSES FOR MONTH	EXPENSES YTD	BALANCE REMAINING	% OF BUDGET REMAINING	
1	GENERAL	1,859,328.37	139,528.10	0.00	1,859,328.37	100.00%
2	STREET	549,200.00	23,147.07	256,804.96	292,395.04	53.24%
3	SALES TAX	0.00	0.00	0.00	0.00	
4	CEMETERY	110,700.00	10,026.29	42,167.41	68,532.59	61.91%
5	POLICE	227,550.00	18,925.27	131,542.35	96,007.65	42.19%
6	POOL	106,200.00	2,989.26	6,347.09	99,852.91	94.02%
7	PARK	217,223.68	15,283.84	84,304.78	132,918.90	61.19%
8	FIRE	121,600.00	1,884.47	26,942.39	94,657.61	77.84%
9	LIBRARY	125,120.00	7,060.52	58,589.69	66,530.31	53.17%
10	STREET LIGHTS	57,000.00	2,049.93	14,398.10	42,601.90	74.74%
12	SEWER	456,100.00	41,456.21	138,282.94	317,817.06	69.68%
13	GARBAGE	113,000.00	41,456.21	66,502.42	46,497.58	41.15%
14	WATER	438,900.00	24,213.41	164,028.08	274,871.92	62.63%
15	SP SEWER PLANT	1,410,100.00	50,252.57	328,419.49	1,081,680.51	76.71%
16	BOND & INTEREST	496,617.75	87,135.00	292,788.75	203,829.00	41.04%
17	RE IMPROVEMENTS	307,483.66	0.00	7,561.28	299,922.38	97.54%
18	GOLF COURSE	300,400.00	48,780.07	119,961.30	180,438.70	60.07%
19	TIF	37,024.97	15,003.48	15,003.48	22,021.49	59.48%
20	KENO	92,021.43	2,804.00	40,444.00	51,577.43	56.05%
21	FIRE/CITY HALL CONST	2,044,334.03	270,309.69	391,191.86	1,653,142.17	80.86%
	DONATIONS FOR SPECIAL PROJEC	0.00	0.00	0.00	0.00	
22	ARPA Funds - Federal	341,008.21	675.25	21,355.90	319,652.31	93.74%
TRANSFER TOTAL		9,410,912.10	802,980.64	2,206,636.27	7,204,275.83	76.55%

No assurance is provided on these financial statements

CITY OF GIBBON						
BANK RECONCILIATION						
FOR THE MONTH ENDING						
4/30/2023						
CASH ON HAND		4/1/2023				5,991,954.54
RECEIPTS FOR MONTH						648,937.18
CASH TO ACCOUNT FOR						6,640,891.72
CHECK WRITTEN FOR MONTH						770,935.93
FUND BALANCE		4/30/2023				5,869,955.79
ACCOUNTS REC						-66,537.23
ACCOUNTS PAYABLE						-28,871.45
CASH BALANCE		4/30/2023				5,774,547.11
PROOF OF BALANCE						
DEPOSITS IN TRANSIT						7,782.28
BALANCE ON STATEMENT		4/30/2023				
Checking Account						3,366,351.91
MM Account						2,481,818.83
LESS CHECKS OUTSTANDING						81,405.91
ADJ. BANK BALANCE		4/30/2023				5,774,547.11
RECONCILED BANK BALANCES						5,774,547.11
		10/1/22				
		BALANCE	INT MONTH	YTD INT		END. BAL.
EB CD 105692	Street	80,488.78	139.57	514.46		81,003.24
EB CD 105789	Cemetery	12,900.32	14.35	43.47		12,943.79
EB CD 106458	Cemetery	14,082.77	24.38	64.96		14,147.73
						0.00
TOTAL CD'S		107,471.87	178.30	622.89		108,094.76
TOTAL OF ALL FUNDS AVAILABLE						5,882,641.87
No assurance is provided on these financial statements						
CITY OF GIBBON						
DONATIONS FOR SPECIAL PROJECTS						
SOURCE OF FUNDS	BALANCE	RECEIPTS	ADJUSTMENT	ADJUSTMENT	EXPENSES	BALANCE

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
GENERAL									
01-1001	PROPERTY TAX	34,392.00	99,406.31	15.68 %	52,830.00	633,965.55	534,559.24	126,181.03	381,693.85
01-1002	CONSUMERS 5%	47,483.85	47,483.85	118.71 %	3,333.00	40,000.00	(7,483.85)	94.90	32,265.59
01-1003	BUILDING PERMIT	60.00	370.00	37.00 %	83.00	1,000.00	630.00	810.00	1,180.00
01-1004	OTHER INCOME	0.00	2,758.85	55.18 %	417.00	5,000.00	2,241.15	3,315.00	10,801.44
01-1005	INTEREST	284.75	2,023.84	101.19 %	167.00	2,000.00	(23.84)	1,711.08	3,183.38
01-1006	NPPD	34,009.80	277,655.02	61.70 %	37,500.00	450,000.00	172,344.98	267,938.03	465,770.44
01-1007	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-1009	RENT	800.00	5,025.00	55.83 %	750.00	9,000.00	3,975.00	5,325.00	9,225.00
01-1012	MOTOR VEHICLE TAX	4,278.94	22,109.71	88.44 %	2,083.00	25,000.00	2,890.29	0.00	37,708.76
01-1013	LOCAL SALES TAX	36,682.87	273,523.21	68.38 %	33,333.00	400,000.00	126,476.79	227,129.55	409,944.26
01-1014	PRO RATE	869.97	4,641.07	663.01 %	58.00	700.00	(3,941.07)	521.36	1,352.51
01-1020	SOURCE GAS FRANCHISE	0.00	4,039.60	100.99 %	333.00	4,000.00	(39.60)	3,735.22	3,735.22
01-1021	FINES & LICENSE	60.00	2,210.00	88.40 %	208.00	2,500.00	290.00	2,650.00	2,840.00
01-1022	CABLE FRANCHISE	0.00	11,581.59	96.51 %	1,000.00	12,000.00	418.41	11,420.85	11,420.85
01-1049	ACE REBATE	0.00	3,542.00	118.07 %	250.00	3,000.00	(542.00)	2,971.00	2,971.00
01-1051	MUNICIPAL EQUAL FUND	0.00	58,698.08	52.15 %	9,379.00	112,553.00	53,854.92	26,586.00	91,614.61
01-1054	UTILITY DEPOSITS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		158,922.18	815,068.13	47.92 %	141,724.00	1,700,718.55	885,650.42	680,389.02	1,465,706.91

Expense									
GENERAL									
01-2001	SALARIES	2,320.85	28,834.18	36.97 %	6,500.00	78,000.00	49,165.82	44,314.42	63,799.96
01-2002	EMPLOYEE INSURANCE	449.51	9,683.11	49.66 %	1,625.00	19,500.00	9,816.89	8,353.04	14,944.81
01-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2004	SUPPLIES	187.06	5,574.19	185.81 %	250.00	3,000.00	(2,574.19)	1,533.55	2,317.15
01-2005	REPAIR & MAINTENANCE	0.00	1,170.09	58.50 %	167.00	2,000.00	829.91	1,988.71	2,703.74
01-2006	UTILITIES-ELECTRIC	421.76	1,655.91	110.39 %	125.00	1,500.00	(155.91)	439.16	861.03
01-2007	UTILITIES-SOURCE GAS	482.44	2,542.39	169.49 %	125.00	1,500.00	(1,042.39)	591.07	901.15
01-2008	TELEPHONE	284.62	2,030.30	50.76 %	333.00	4,000.00	1,969.70	2,439.31	4,209.49
01-2009	PROFESSIONAL	3,956.75	51,315.17	60.37 %	7,083.00	85,000.00	33,684.83	50,513.49	93,383.65
01-2010	INSURANCE	0.00	666.18	4.01 %	1,383.00	16,600.00	15,933.82	352.90	16,327.18
01-2011	PRINTING & PUBLICATION	444.37	2,256.54	28.21 %	667.00	8,000.00	5,743.46	2,601.25	5,238.32
01-2012	MISCELLANEOUS	102.26	312.78	6.26 %	417.00	5,000.00	4,687.22	2,151.28	4,224.28
01-2013	OFFICE SUPPLIES	818.92	5,000.43	71.43 %	583.00	7,000.00	1,999.57	3,339.04	7,736.66
01-2014	ELECTION	0.00	100.00	2.00 %	417.00	5,000.00	4,900.00	0.00	0.00
01-2015	CHEMICAL & INSECT	50.00	203.25	40.65 %	42.00	500.00	296.75	106.50	106.50
01-2016	MISC. SUPPLIES	0.00	63.12	5.05 %	104.00	1,250.00	1,186.88	25.52	37.99
01-2017	COPIER PAYMENT	174.54	2,144.16	71.47 %	250.00	3,000.00	855.84	1,880.44	3,586.89
01-2018	TRANSFER SCHOOL	800.00	1,750.00	58.33 %	250.00	3,000.00	1,250.00	1,200.00	2,000.00
01-2020	ECON. DEVELOPMENT	0.00	0.00	0.00 %	1,667.00	20,000.00	20,000.00	20,000.00	40,000.00
01-2021	LABOR & MACHINE	0.00	646.83	64.68 %	83.00	1,000.00	353.17	527.70	845.40
01-2022	TRAVEL & CONF. MILE	637.10	10,631.27	88.59 %	1,000.00	12,000.00	1,368.73	9,126.33	13,913.73
01-2023	OFFICE EQUIPMENT	293.57	293.57	5.87 %	417.00	5,000.00	4,706.43	998.61	998.61
01-2024	TRANSFER	125,539.86	878,779.02	58.33 %	125,540.00	1,506,478.37	627,699.35	838,747.70	1,200,807.74
01-2025	RE IMPROVEMENTS	0.00	0.00	0.00 %	4,167.00	50,000.00	50,000.00	1,376.40	1,376.40
01-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	459.33
01-2043	DUES & CONV	1,609.62	2,593.62	86.45 %	250.00	3,000.00	406.38	1,358.03	6,728.03

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Expense (Continued)									
GENERAL									
01-2071	EQUIPMENT	0.00	0.00	0.00 %	417.00	5,000.00	5,000.00	0.00	0.00
01-2079	REFUNDS	0.00	0.00	0.00 %	167.00	2,000.00	2,000.00	0.00	0.00
01-2093	H CENTER TAXES	0.00	3,152.74	262.73 %	100.00	1,200.00	(1,952.74)	3,075.02	3,075.02
01-2095	CITY SHARE FICA	530.81	3,385.36	62.61 %	451.00	5,407.00	2,021.64	2,747.46	3,955.44
01-2096	CITY SHARE MEDICARE	124.16	791.68	66.36 %	99.00	1,193.00	401.32	642.79	925.42
01-2097	CITY SHARE RETIREMENT	179.93	1,100.67	52.41 %	175.00	2,100.00	999.33	895.42	1,272.17
01-2098	CITY SHARE ROTH	119.97	733.80	66.71 %	92.00	1,100.00	366.20	605.77	856.93
TOTAL Expense		139,528.10	1,017,410.36	54.72 %	154,946.00	1,859,328.37	841,918.01	1,001,930.91	1,497,593.02
PROFIT / (LOSS) :		19,394.08	(202,342.23)		(13,222.00)	(158,609.82)	43,732.41	(321,541.89)	(31,886.11)

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
STREET FUND									
02-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-1004	OTHER INCOME	0.00	208,961.74	358.47 %	208.00	2,500.00	(206,461.74)	8,316.10	8,316.10
02-1005	INTEREST	396.94	1,914.32	382.86 %	42.00	500.00	(1,414.32)	1,087.87	2,370.83
02-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-1007	TRANSFER	8,333.33	58,333.31	58.33 %	8,333.00	100,000.00	41,666.69	87,500.00	137,500.00
02-1012	MOTOR VEHICLE TAX	0.00	0.00	0.00 %	5,167.00	62,000.00	62,000.00	56,811.70	0.00
02-1013	LOCAL SALES TAX	3,006.23	30,689.96	76.72 %	3,333.00	40,000.00	9,310.04	30,022.69	58,364.74
02-1015	HIGHWAY ALLOCATION	19,818.33	144,705.62	58.32 %	20,677.00	248,125.00	103,419.38	96,940.81	237,747.72
02-1016	STREET ASSESSMENT	0.00	0.00	0.00 %	0.00	0.00	0.00	56,071.43	0.00
02-1018	MOTOR VEHICLE	4,615.07	12,944.59	86.30 %	1,250.00	15,000.00	2,055.41	12,943.50	17,323.98
02-1045	BOND PROCEEDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		36,169.90	457,549.54	97.74 %	39,010.00	468,125.00	10,575.46	349,694.10	461,623.37
Expense									
STREET FUND									
02-2001	SALARIES	10,333.36	115,234.98	54.61 %	17,583.00	211,000.00	95,765.02	114,806.20	174,455.00
02-2002	EMPLOYEE INSURANCE	6,088.86	49,688.21	60.60 %	6,833.00	82,000.00	32,311.79	65,929.76	93,396.05
02-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-2004	SUPPLIES	225.83	5,362.10	29.79 %	1,500.00	18,000.00	12,637.90	4,752.88	7,655.22
02-2005	REPAIR & MAINTENANCE	937.91	25,486.82	72.82 %	2,917.00	35,000.00	9,513.18	28,426.03	40,879.10
02-2006	UTILITIES-ELECTRIC	135.11	901.09	29.07 %	258.00	3,100.00	2,198.91	1,336.89	2,128.93
02-2007	UTILITIES-SOURCE GAS	613.99	3,316.79	48.07 %	575.00	6,900.00	3,583.21	3,926.80	4,748.74
02-2008	TELEPHONE	232.01	1,285.46	36.73 %	292.00	3,500.00	2,214.54	1,374.53	2,313.78
02-2009	PROFESSIONAL	1,713.75	10,513.71	70.09 %	1,250.00	15,000.00	4,486.29	4,560.00	4,560.00
02-2010	INSURANCE	0.00	(3,000.00)	-18.75 %	1,333.00	16,000.00	19,000.00	(227.43)	15,131.45
02-2012	MISCELLANEOUS	11.00	11.00	0.31 %	292.00	3,500.00	3,489.00	61.93	61.93
02-2015	CHEMICAL & INSECT	469.17	3,921.01	49.01 %	667.00	8,000.00	4,078.99	160.00	765.25
02-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-2025	RE IMPROVEMENTS	0.00	8.86	0.00 %	0.00	0.00	(8.86)	1,376.40	1,376.40
02-2026	CAPITAL OUTLAY	0.00	1,950.00	6.50 %	2,500.00	30,000.00	28,050.00	0.00	8,636.33
02-2027	GAS & OIL	818.30	8,779.59	87.80 %	833.00	10,000.00	1,220.41	6,001.77	12,263.01
02-2028	SNOW REMOVAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-2029	SAND & GRAVEL	264.88	7,399.03	73.99 %	833.00	10,000.00	2,600.97	4,386.29	6,801.22
02-2030	CONC & BLACK TOP	0.00	1,384.00	9.23 %	1,250.00	15,000.00	13,616.00	1,965.05	19,262.43
02-2031	SIGNS	0.00	1,638.80	0.00 %	0.00	0.00	(1,638.80)	435.19	435.19
02-2032	PAVEMENT MARK	0.00	0.00	0.00 %	167.00	2,000.00	2,000.00	0.00	1,131.76
02-2033	FLAGS/FLAR/BAR	0.00	0.00	0.00 %	292.00	3,500.00	3,500.00	0.00	0.00
02-2034	BOND & INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
02-2035	STREET IMPROVEMENTS	0.00	8,750.00	17.50 %	4,167.00	50,000.00	41,250.00	0.00	0.00
02-2095	CITY SHARE FICA	640.63	7,144.46	56.77 %	1,049.00	12,586.00	5,441.54	7,117.97	10,816.20
02-2096	CITY SHARE MEDICARE	149.81	1,670.84	42.69 %	326.00	3,914.00	2,243.16	1,664.79	2,529.75
02-2097	CITY SHARE RETIREMENT	204.84	2,710.60	42.75 %	528.00	6,341.00	3,630.40	3,147.77	4,623.68
02-2098	CITY SHARE ROTH	307.62	2,647.61	68.61 %	322.00	3,859.00	1,211.39	2,208.60	3,359.32
TOTAL Expense		23,147.07	256,804.96	46.76 %	45,767.00	549,200.00	292,395.04	253,411.42	417,330.74

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
PROFIT / (LOSS) :		13,022.83	200,744.58		(6,757.00)	(81,075.00)	(281,819.58)	96,282.68	44,292.63
Revenue									
SALES TAX FUND									
03-1004	OTHER INCOME	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-1023	STATE SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
Expense									
SALES TAX FUND									
03-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2036	SALES TAX PD TO ST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2037	TAX RELIEF-CEM	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2038	FUTURE CAPITAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2049	EQUIPMENT PARK	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-2091	EQUIPMENT GENERAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
PROFIT / (LOSS) :		0.00	0.00		0.00	0.00	0.00	0.00	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
CEMETERY FUND									
04-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1004	OTHER INCOME	80.00	953.34	190.67 %	42.00	500.00	(453.34)	529.27	869.27
04-1005	INTEREST	39.75	108.52	0.00 %	0.00	0.00	(108.52)	42.28	202.02
04-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1007	TRANSFER	3,482.98	24,380.86	58.33 %	3,483.00	41,795.75	17,414.89	33,833.31	53,360.79
04-1008	DONATIONS	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	165.00	195.00
04-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1024	GRAVE OPENING	550.00	4,250.00	85.00 %	417.00	5,000.00	750.00	9,150.00	11,800.00
04-1025	CEMETERY LOTS	800.00	8,405.00	168.10 %	417.00	5,000.00	(3,405.00)	10,830.00	13,255.00
04-1050	COLMBARIUM RECEIPTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1055	RECLAIMED LOT SALES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-1062	PERPETUAL CARE	150.00	1,650.00	47.14 %	292.00	3,500.00	1,850.00	3,600.00	4,950.00
TOTAL Revenue		5,102.73	39,747.72	69.98 %	4,734.00	56,795.75	17,048.03	58,149.86	84,632.08
Expense									
CEMETERY FUND									
04-2001	SALARIES	3,419.32	19,891.34	39.00 %	4,250.00	51,000.00	31,108.66	7,639.98	37,857.36
04-2002	EMPLOYEE INSURANCE	940.70	6,560.46	83.04 %	658.00	7,900.00	1,339.54	814.80	5,136.60
04-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-2004	SUPPLIES	2,947.28	5,122.48	72.66 %	588.00	7,050.00	1,927.52	4,156.18	5,567.07
04-2005	REPAIR & MAINTENANCE	1,069.48	2,258.47	32.04 %	588.00	7,050.00	4,791.53	593.50	5,928.99
04-2006	UTILITIES-ELECTRIC	83.12	919.35	81.72 %	94.00	1,125.00	205.65	649.32	1,591.69
04-2008	TELEPHONE	108.20	900.38	65.48 %	115.00	1,375.00	474.62	733.20	1,331.25
04-2010	INSURANCE	0.00	0.00	0.00 %	292.00	3,500.00	3,500.00	8.28	3,288.25
04-2012	MISCELLANEOUS	11.00	530.97	26.55 %	167.00	2,000.00	1,469.03	1,364.36	2,212.49
04-2026	CAPITAL OUTLAY	0.00	967.16	5.23 %	1,542.00	18,500.00	17,532.84	2,809.43	26,951.91
04-2027	GAS & OIL	1,081.84	2,765.75	55.32 %	417.00	5,000.00	2,234.25	867.35	5,432.74
04-2038	FUTURE CAPITAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-2095	CITY SHARE FICA	211.99	1,233.23	36.27 %	283.00	3,400.00	2,166.77	473.68	2,347.13
04-2096	CITY SHARE MEDICARE	49.59	288.42	41.20 %	58.00	700.00	411.58	110.78	548.93
04-2097	CITY SHARE RETIREMENT	62.26	437.65	36.47 %	100.00	1,200.00	762.35	75.25	274.42
04-2098	CITY SHARE ROTH	41.51	291.75	32.42 %	75.00	900.00	608.25	50.19	182.97
TOTAL Expense		10,026.29	42,167.41	38.09 %	9,227.00	110,700.00	68,532.59	20,346.30	98,651.80
PROFIT / (LOSS) :		(4,923.56)	(2,419.69)		(4,493.00)	(53,904.25)	(51,484.56)	37,803.56	(14,019.72)

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
POLICE FUND									
05-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1004	OTHER INCOME	0.00	0.00	0.00 %	0.00	0.00	0.00	10.00	10.00
05-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1007	TRANSFER	18,962.50	132,737.50	58.33 %	18,962.00	227,550.00	94,812.50	127,679.44	217,136.26
05-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		18,962.50	132,737.50	58.33 %	18,962.00	227,550.00	94,812.50	127,689.44	217,146.26
Expense									
POLICE FUND									
05-2001	SALARIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2004	SUPPLIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	28.69
05-2005	REPAIR & MAINTENANCE	0.00	5.33	0.00 %	0.00	0.00	(5.33)	0.00	0.00
05-2006	UTILITIES-ELECTRIC	33.42	313.31	44.76 %	58.00	700.00	386.69	358.98	610.29
05-2007	UTILITIES-SOURCE GAS	151.36	770.01	42.78 %	150.00	1,800.00	1,029.99	641.37	708.13
05-2008	TELEPHONE	52.99	372.78	46.60 %	67.00	800.00	427.22	438.76	743.36
05-2010	INSURANCE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2013	OFFICE SUPPLIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2022	TRAVEL & CONF. MILE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2027	GAS & OIL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2038	FUTURE CAPITAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2041	DOG EXPENSE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2042	CLEANING	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2043	DUES & CONV	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2044	SHERIFF ALLOWANCE	18,687.50	130,080.92	58.01 %	18,688.00	224,250.00	94,169.08	125,231.19	215,055.79
05-2090	N CASH RESERVE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2095	CITY SHARE FICA	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2096	CITY SHARE MEDICARE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2098	CITY SHARE ROTH	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		18,925.27	131,542.35	57.81 %	18,963.00	227,550.00	96,007.65	126,670.30	217,146.26
PROFIT / (LOSS) :		37.23	1,195.15		(1.00)	0.00	(1,195.15)	1,019.14	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
POOL FUND									
06-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1004	OTHER INCOME	102.80	414.72	82.94 %	42.00	500.00	85.28	183.46	8,483.35
06-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1007	TRANSFER	7,975.00	55,825.00	65.14 %	7,142.00	85,700.00	29,875.00	52,500.00	106,430.95
06-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1019	POOL RECEIPTS	102.80	102.80	1.03 %	833.00	10,000.00	9,897.20	336.44	11,873.05
06-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-1057	POOL BONDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		8,180.60	56,342.52	58.57 %	8,017.00	96,200.00	39,857.48	53,019.90	126,787.35
Expense									
POOL FUND									
06-2001	SALARIES	230.56	1,888.35	4.11 %	3,833.00	46,000.00	44,111.65	8,075.80	50,854.50
06-2002	EMPLOYEE INSURANCE	95.87	659.65	8.68 %	633.00	7,600.00	6,940.35	4,419.62	7,112.95
06-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2004	SUPPLIES	0.00	135.91	3.40 %	333.00	4,000.00	3,864.09	3,164.78	5,539.86
06-2005	REPAIR & MAINTENANCE	1,280.50	1,538.22	38.46 %	333.00	4,000.00	2,461.78	6,654.60	27,121.51
06-2006	UTILITIES-ELECTRIC	49.19	392.70	7.14 %	458.00	5,500.00	5,107.30	610.68	5,705.07
06-2007	UTILITIES-SOURCE GAS	38.60	219.90	43.98 %	42.00	500.00	280.10	220.69	577.52
06-2008	TELEPHONE	0.00	0.00	0.00 %	75.00	900.00	900.00	57.62	478.27
06-2010	INSURANCE	0.00	0.00	0.00 %	667.00	8,000.00	8,000.00	2.31	9,217.02
06-2012	MISCELLANEOUS	332.00	340.00	22.67 %	125.00	1,500.00	1,160.00	366.00	2,410.94
06-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	1,208.00	14,500.00	14,500.00	0.00	0.00
06-2045	MERCHANDISE FOR RESALE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	1,444.72
06-2046	CHEMICALS	933.36	933.36	9.33 %	833.00	10,000.00	9,066.64	318.54	11,665.97
06-2048	POOL PROJECT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2090	N CASH RESERVE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2095	CITY SHARE FICA	14.30	117.11	4.30 %	227.00	2,725.00	2,607.89	500.72	3,153.14
06-2096	CITY SHARE MEDICARE	3.35	27.38	2.81 %	81.00	975.00	947.62	117.02	737.29
06-2097	CITY SHARE RETIREMENT	6.91	56.68	0.00 %	0.00	0.00	(56.68)	217.85	457.78
06-2098	CITY SHARE ROTH	4.62	37.83	0.00 %	0.00	0.00	(37.83)	150.85	310.81
TOTAL Expense		2,989.26	6,347.09	5.98 %	8,848.00	106,200.00	99,852.91	24,877.08	126,787.35
PROFIT / (LOSS) :		5,191.34	49,995.43		(831.00)	(10,000.00)	(59,995.43)	28,142.82	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
PARK FUND									
07-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1004	OTHER INCOME	750.00	16,851.11	0.00 %	0.00	0.00	(16,851.11)	11,489.07	11,489.07
07-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1007	TRANSFER	18,101.97	126,713.79	58.33 %	18,102.00	217,223.68	90,509.89	139,825.00	176,518.15
07-1008	DONATIONS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	6,000.00
07-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1028	REIMBURSEMENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1034	FEDERAL/STATE GRANTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		18,851.97	143,564.90	66.09 %	18,102.00	217,223.68	73,658.78	151,314.07	194,007.22
Expense									
PARK FUND									
07-2001	SALARIES	4,173.27	15,902.74	17.87 %	7,417.00	89,000.00	73,097.26	16,792.49	72,548.40
07-2002	EMPLOYEE INSURANCE	1,636.58	10,879.49	54.40 %	1,667.00	20,000.00	9,120.51	8,361.14	18,311.65
07-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2004	SUPPLIES	4,049.87	8,492.51	58.47 %	1,210.00	14,523.68	6,031.17	11,065.30	17,036.13
07-2005	REPAIR & MAINTENANCE	1,090.60	5,581.15	37.21 %	1,250.00	15,000.00	9,418.85	9,195.16	18,116.25
07-2006	UTILITIES-ELECTRIC	520.76	5,296.82	81.49 %	542.00	6,500.00	1,203.18	3,392.32	6,318.01
07-2008	TELEPHONE	148.53	1,036.87	51.84 %	167.00	2,000.00	963.13	511.47	1,223.18
07-2010	INSURANCE	0.00	0.00	0.00 %	1,167.00	14,000.00	14,000.00	788.48	13,091.12
07-2012	MISCELLANEOUS	11.00	837.59	41.88 %	167.00	2,000.00	1,162.41	467.92	1,150.40
07-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2026	CAPITAL OUTLAY	0.00	15,719.90	0.00 %	0.00	0.00	(15,719.90)	3,552.11	12,006.32
07-2027	GAS & OIL	132.91	2,276.59	25.30 %	750.00	9,000.00	6,723.41	2,529.02	8,893.86
07-2049	EQUIPMENT PARK	0.00	0.00	0.00 %	167.00	2,000.00	2,000.00	0.00	0.00
07-2050	MOWING	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2051	GOLF COURSE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2052	BALL DIAMOND IMPROV	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2053	PARK IMPROVEMENTS	0.00	0.00	0.00 %	2,083.00	25,000.00	25,000.00	0.00	0.00
07-2054	HERITAGE CENTER	514.85	13,868.08	231.13 %	500.00	6,000.00	(7,868.08)	10,937.44	15,107.38
07-2055	COMMUNITY CENTER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2056	STUMP REMOVAL TREES	2,500.00	2,500.00	125.00 %	167.00	2,000.00	(500.00)	2,350.00	2,350.00
07-2057	NEW BALL PARK	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2070	GRANT EXPENSE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2085	Heritage Center & CC Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	60.00	60.00
07-2095	CITY SHARE FICA	258.73	985.91	16.90 %	486.00	5,833.00	4,847.09	1,041.11	4,497.92
07-2096	CITY SHARE MEDICARE	60.52	230.58	19.76 %	97.00	1,167.00	936.42	243.52	1,051.93
07-2097	CITY SHARE RETIREMENT	78.35	362.33	18.87 %	160.00	1,920.00	1,557.67	415.19	1,342.25
07-2098	CITY SHARE ROTH	107.87	334.22	26.11 %	107.00	1,280.00	945.78	284.34	902.42
TOTAL Expense		15,283.84	84,304.78	38.81 %	18,104.00	217,223.68	132,918.90	71,987.01	194,007.22

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
PROFIT / (LOSS) :		3,568.13	59,260.12		(2.00)	0.00	(59,260.12)	79,327.06	0.00
Revenue									
FIRE FUND									
08-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1004	OTHER INCOME	0.00	1,680.00	168.00 %	83.00	1,000.00	(680.00)	2,663.97	2,663.97
08-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1007	TRANSFER	7,024.32	49,170.24	58.33 %	7,024.00	84,291.85	35,121.61	37,683.31	56,518.12
08-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1030	RURAL FIRE DIST.	0.00	0.00	0.00 %	833.00	10,000.00	10,000.00	9,032.46	18,465.72
08-1034	FEDERAL/STATE GRANTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1037	WARRANTS/LOAN	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1048	OCCUPATION TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		7,024.32	50,850.24	53.36 %	7,940.00	95,291.85	44,441.61	49,379.74	77,647.81
Expense									
FIRE FUND									
08-2004	SUPPLIES	103.40	661.72	13.23 %	417.00	5,000.00	4,338.28	1,119.34	2,381.30
08-2005	REPAIR & MAINTENANCE	471.23	1,686.65	33.73 %	417.00	5,000.00	3,313.35	2,584.41	3,844.85
08-2006	UTILITIES-ELECTRIC	168.92	1,395.46	46.52 %	250.00	3,000.00	1,604.54	1,297.97	2,239.22
08-2007	UTILITIES-SOURCE GAS	611.42	2,968.56	74.21 %	333.00	4,000.00	1,031.44	1,924.13	2,420.35
08-2008	TELEPHONE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	62.39
08-2010	INSURANCE	93.00	6,490.00	19.67 %	2,750.00	33,000.00	26,510.00	7,675.00	31,300.95
08-2012	MISCELLANEOUS	436.50	436.50	21.82 %	167.00	2,000.00	1,563.50	335.00	335.00
08-2022	TRAVEL & CONF. MILE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-2026	CAPITAL OUTLAY	0.00	8,503.50	14.17 %	5,000.00	60,000.00	51,496.50	9,850.50	27,063.75
08-2038	FUTURE CAPITAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-2058	ALLOWANCE	0.00	4,800.00	50.00 %	800.00	9,600.00	4,800.00	4,800.00	8,000.00
08-2095	CITY SHARE FICA	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-2096	CITY SHARE MEDICARE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		1,884.47	26,942.39	22.16 %	10,134.00	121,600.00	94,657.61	29,586.35	77,647.81
PROFIT / (LOSS) :		5,139.85	23,907.85		(2,194.00)	(26,308.15)	(50,216.00)	19,793.39	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
LIBRARY FUND									
09-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-1004	OTHER INCOME	27.45	795.05	159.01 %	42.00	500.00	(295.05)	364.86	540.30
09-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-1007	TRANSFER	10,360.00	72,520.00	58.33 %	10,360.00	124,320.00	51,800.00	68,902.19	107,012.60
09-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-1031	LIBRARY FEES	0.00	0.00	0.00 %	25.00	300.00	300.00	7.58	7.58
09-1034	FEDERAL/STATE GRANTS	0.00	0.00	0.00 %	0.00	0.00	0.00	4,265.00	4,265.00
09-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-1056	LOST BOOK	0.00	0.00	0.00 %	0.00	0.00	0.00	44.94	60.94
TOTAL Revenue		10,387.45	73,315.05	58.60 %	10,427.00	125,120.00	51,804.95	73,584.57	111,886.42
Expense									
LIBRARY FUND									
09-2001	SALARIES	4,856.83	36,463.61	48.32 %	6,289.00	75,470.00	39,006.39	35,842.38	62,874.62
09-2002	EMPLOYEE INSURANCE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	2,682.25
09-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2004	SUPPLIES	416.66	2,161.77	61.76 %	292.00	3,500.00	1,338.23	1,447.63	3,076.06
09-2005	REPAIR & MAINTENANCE	175.75	3,151.21	78.78 %	333.00	4,000.00	848.79	2,364.12	3,861.19
09-2006	UTILITIES-ELECTRIC	508.87	3,541.95	43.19 %	683.00	8,200.00	4,658.05	3,810.80	6,104.22
09-2010	INSURANCE	0.00	0.00	0.00 %	417.00	5,000.00	5,000.00	0.00	4,573.67
09-2012	MISCELLANEOUS	44.50	1,190.97	79.40 %	125.00	1,500.00	309.03	406.98	1,457.54
09-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	333.00	4,000.00	4,000.00	0.00	1,964.00
09-2038	FUTURE CAPITAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2060	UPKEEP	140.40	955.18	56.19 %	142.00	1,700.00	744.82	657.88	1,335.64
09-2061	BOOKS	493.08	5,899.74	37.46 %	1,312.00	15,750.00	9,850.26	5,817.64	10,435.05
09-2062	MAGAZINES	52.90	2,435.78	0.00 %	0.00	0.00	(2,435.78)	2,165.19	4,499.89
09-2070	GRANT EXPENSE	0.00	0.00	0.00 %	0.00	0.00	0.00	3,596.61	4,212.37
09-2090	N CASH RESERVE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2095	CITY SHARE FICA	301.11	2,260.75	51.38 %	367.00	4,400.00	2,139.25	2,222.25	3,898.25
09-2096	CITY SHARE MEDICARE	70.42	528.73	33.05 %	133.00	1,600.00	1,071.27	519.71	911.67
09-2097	CITY SHARE RETIREMENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2098	CITY SHARE ROTH	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		7,060.52	58,589.69	46.83 %	10,426.00	125,120.00	66,530.31	58,851.19	111,886.42
PROFIT / (LOSS) :		3,326.93	14,725.36		1.00	0.00	(14,725.36)	14,733.38	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
STREET LIGHTS									
10-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-1004	OTHER INCOME	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-1007	TRANSFER	4,750.00	33,250.00	58.33 %	4,750.00	57,000.00	23,750.00	33,250.00	36,229.80
10-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		4,750.00	33,250.00	58.33 %	4,750.00	57,000.00	23,750.00	33,250.00	36,229.80
Expense									
STREET LIGHTS									
10-2006	UTILITIES-ELECTRIC	2,049.93	14,398.10	36.00 %	3,333.00	40,000.00	25,601.90	17,506.82	27,736.40
10-2012	MISCELLANEOUS	0.00	0.00	0.00 %	167.00	2,000.00	2,000.00	0.00	0.00
10-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	1,250.00	15,000.00	15,000.00	0.00	8,493.40
TOTAL Expense		2,049.93	14,398.10	25.26 %	4,750.00	57,000.00	42,601.90	17,506.82	36,229.80
PROFIT / (LOSS) :		2,700.07	18,851.90		0.00	0.00	(18,851.90)	15,743.18	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
HEALTH CENTER									
11-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-1007	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-1009	RENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
Expense									
HEALTH CENTER									
11-2004	SUPPLIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2005	REPAIR & MAINTENANCE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2007	UTILITIES-SOURCE GAS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2010	INSURANCE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-2093	H CENTER TAXES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
PROFIT / (LOSS) :		0.00	0.00		0.00	0.00	0.00	0.00	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
SEWER FUND									
12-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
12-1004	OTHER INCOME	0.00	1,650.00	0.00 %	0.00	0.00	(1,650.00)	1,615.00	1,615.00
12-1005	INTEREST	331.94	2,235.41	447.08 %	42.00	500.00	(1,735.41)	604.72	1,361.81
12-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
12-1007	TRANSFER	0.00	0.00	0.00 %	10,417.00	125,000.00	125,000.00	125,000.00	125,000.00
12-1032	COLLECTIONS	24,418.64	170,176.73	60.78 %	23,333.00	280,000.00	109,823.27	157,729.60	278,909.91
12-1052	LATE FEES & RECONNECT	352.50	2,565.00	51.30 %	417.00	5,000.00	2,435.00	2,422.50	4,410.00
12-1054	UTILITY DEPOSITS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		25,103.08	176,627.14	43.03 %	34,209.00	410,500.00	233,872.86	287,371.82	411,296.72
Expense									
SEWER FUND									
12-2001	SALARIES	5,454.19	44,819.86	55.33 %	6,750.00	81,000.00	36,180.14	39,347.33	68,974.77
12-2002	EMPLOYEE INSURANCE	1,784.90	16,326.09	49.47 %	2,750.00	33,000.00	16,673.91	17,839.00	28,070.14
12-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
12-2004	SUPPLIES	0.00	822.41	41.12 %	167.00	2,000.00	1,177.59	101.76	527.83
12-2005	REPAIR & MAINTENANCE	2,169.50	8,823.09	58.82 %	1,250.00	15,000.00	6,176.91	3,149.12	5,717.13
12-2006	UTILITIES-ELECTRIC	444.99	3,056.96	33.44 %	762.00	9,143.00	6,086.04	4,436.39	7,026.49
12-2007	UTILITIES-SOURCE GAS	175.08	943.33	110.07 %	71.00	857.00	(86.33)	272.69	424.25
12-2008	TELEPHONE	170.33	794.60	79.46 %	83.00	1,000.00	205.40	606.51	1,083.15
12-2009	PROFESSIONAL	0.00	1,638.00	0.00 %	0.00	0.00	(1,638.00)	1,560.00	1,630.62
12-2010	INSURANCE	0.00	184.45	3.69 %	417.00	5,000.00	4,815.55	575.23	5,697.25
12-2013	OFFICE SUPPLIES	0.00	0.00	0.00 %	8.00	100.00	100.00	0.00	0.00
12-2015	CHEMICAL & INSECT	0.00	81.83	20.46 %	33.00	400.00	318.17	0.00	0.00
12-2024	TRANSFER	0.00	0.00	0.00 %	4,167.00	50,000.00	50,000.00	175,000.00	175,000.00
12-2025	RE IMPROVEMENTS	0.00	0.00	0.00 %	0.00	0.00	0.00	1,376.40	1,376.40
12-2026	CAPITAL OUTLAY	10,500.00	16,831.66	67.33 %	2,083.00	25,000.00	8,168.34	0.00	3,816.67
12-2027	GAS & OIL	138.49	2,095.89	139.73 %	125.00	1,500.00	(595.89)	967.39	2,765.65
12-2046	CHEMICALS	0.00	0.00	0.00 %	125.00	1,500.00	1,500.00	0.00	0.00
12-2063	CLEAN SEWER/CULVERTS	19,933.00	19,933.00	79.73 %	2,083.00	25,000.00	5,067.00	1,249.75	12,093.95
12-2064	SEWER LINES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
12-2065	CONSULTING	0.00	7,707.98	38.54 %	1,667.00	20,000.00	12,292.02	5,270.03	7,108.12
12-2066	CONTRACTOR COSTS	0.00	8,680.00	17.36 %	4,167.00	50,000.00	41,320.00	0.00	0.00
12-2067	B & 1940 PAYMENT	0.00	0.00	0.00 %	10,417.00	125,000.00	125,000.00	0.00	0.00
12-2095	CITY SHARE FICA	338.14	2,778.80	54.52 %	425.00	5,097.00	2,318.20	2,439.67	4,276.56
12-2096	CITY SHARE MEDICARE	79.09	649.88	49.88 %	109.00	1,303.00	653.12	570.64	1,000.21
12-2097	CITY SHARE RETIREMENT	161.10	1,269.11	50.36 %	210.00	2,520.00	1,250.89	957.93	1,732.52
12-2098	CITY SHARE ROTH	107.40	846.00	50.36 %	140.00	1,680.00	834.00	696.08	1,212.54
TOTAL Expense		41,456.21	138,282.94	30.32 %	38,009.00	456,100.00	317,817.06	256,415.92	329,534.25
PROFIT / (LOSS) :		(16,353.13)	38,344.20		(3,800.00)	(45,600.00)	(83,944.20)	30,955.90	81,762.47

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
GARBAGE FUND									
13-1004	OTHER INCOME	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
13-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
13-1007	TRANSFER	172.55	1,207.85	58.33 %	173.00	2,070.58	862.73	3,941.14	4,189.59
13-1033	RECEIPTS	9,346.00	65,314.00	63.41 %	8,583.00	103,000.00	37,686.00	60,355.50	103,755.50
13-1034	FEDERAL/STATE GRANTS	0.00	0.00	0.00 %	0.00	0.00	0.00	1,999.08	1,999.08
13-1035	LANDFILL/GRASS	700.00	900.00	60.00 %	125.00	1,500.00	600.00	700.00	1,495.00
TOTAL Revenue		10,218.55	67,421.85	63.26 %	8,881.00	106,570.58	39,148.73	66,995.72	111,439.17
Expense									
GARBAGE FUND									
13-2010	INSURANCE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
13-2068	GARBAGE SERVICE	9,233.20	64,694.60	61.61 %	8,750.00	105,000.00	40,305.40	61,965.80	106,557.40
13-2069	LANDFILL	0.00	1,807.82	22.60 %	667.00	8,000.00	6,192.18	1,767.67	4,881.77
13-2070	GRANT EXPENSE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		9,233.20	66,502.42	58.85 %	9,417.00	113,000.00	46,497.58	63,733.47	111,439.17
PROFIT / (LOSS) :		985.35	919.43		(536.00)	(6,429.42)	(7,348.85)	3,262.25	0.00

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
WATER FUND									
14-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-1004	OTHER INCOME	0.00	4,330.14	216.51 %	167.00	2,000.00	(2,330.14)	8,051.14	10,416.42
14-1005	INTEREST	102.58	683.69	227.90 %	25.00	300.00	(383.69)	332.47	715.01
14-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-1007	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-1032	COLLECTIONS	28,342.21	195,662.00	55.90 %	29,167.00	350,000.00	154,338.00	193,057.77	367,145.53
14-1034	FEDERAL/STATE GRANTS	0.00	20,000.00	0.00 %	0.00	0.00	(20,000.00)	0.00	0.00
14-1037	WARRANTS/LOAN	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-1038	HOOKUPS/TAPPING	0.00	0.00	0.00 %	21.00	250.00	250.00	0.00	0.00
14-1052	LATE FEES & RECONNECT	322.50	2,400.00	53.33 %	375.00	4,500.00	2,100.00	2,162.50	4,140.00
14-1054	UTILITY DEPOSITS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		28,767.29	223,075.83	62.48 %	29,755.00	357,050.00	133,974.17	203,603.88	382,416.96
Expense									
WATER FUND									
14-2001	SALARIES	6,766.91	57,782.01	53.50 %	9,000.00	108,000.00	50,217.99	53,111.91	86,905.55
14-2002	EMPLOYEE INSURANCE	2,348.61	20,673.56	50.42 %	3,417.00	41,000.00	20,326.44	24,581.90	37,391.17
14-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-2004	SUPPLIES	758.20	17,297.91	49.42 %	2,917.00	35,000.00	17,702.09	6,727.84	8,301.51
14-2005	REPAIR & MAINTENANCE	512.52	4,934.98	9.87 %	4,167.00	50,000.00	45,065.02	13,617.17	40,231.75
14-2006	UTILITIES-ELECTRIC	1,926.22	16,196.07	62.29 %	2,167.00	26,000.00	9,803.93	15,349.66	30,751.67
14-2007	UTILITIES-SOURCE GAS	217.48	993.00	49.65 %	167.00	2,000.00	1,007.00	229.37	493.48
14-2008	TELEPHONE	186.37	941.87	94.19 %	83.00	1,000.00	58.13	718.79	1,275.58
14-2009	PROFESSIONAL	0.00	11,063.83	316.11 %	292.00	3,500.00	(7,563.83)	2,385.00	2,933.35
14-2010	INSURANCE	0.00	27.19	0.23 %	1,000.00	12,000.00	11,972.81	564.07	13,862.46
14-2012	MISCELLANEOUS	(118.03)	(230.80)	-23.08 %	83.00	1,000.00	1,230.80	82.16	(523.58)
14-2013	OFFICE SUPPLIES	0.00	0.00	0.00 %	42.00	500.00	500.00	0.00	0.00
14-2024	TRANSFER	0.00	0.00	0.00 %	2,667.00	32,000.00	32,000.00	0.00	30,000.00
14-2025	RE IMPROVEMENTS	0.00	0.00	0.00 %	0.00	0.00	0.00	1,376.40	1,376.40
14-2026	CAPITAL OUTLAY	10,500.00	21,342.78	42.69 %	4,167.00	50,000.00	28,657.22	43,901.25	47,717.91
14-2027	GAS & OIL	138.50	2,185.24	109.26 %	167.00	2,000.00	(185.24)	1,069.54	2,938.55
14-2065	CONSULTING	0.00	458.00	1.83 %	2,083.00	25,000.00	24,542.00	1,235.16	7,121.60
14-2071	EQUIPMENT	0.00	1,949.94	39.00 %	417.00	5,000.00	3,050.06	1,949.94	1,949.94
14-2072	TESTS & CHLORINE	124.90	1,263.75	21.06 %	500.00	6,000.00	4,736.25	1,392.77	2,272.52
14-2073	REFUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-2074	WATER LINES	0.00	0.00	0.00 %	1,250.00	15,000.00	15,000.00	0.00	1,071.00
14-2075	WELLS	0.00	0.00	0.00 %	833.00	10,000.00	10,000.00	0.00	288.00
14-2076	PEOPLE SERVICE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-2079	REFUNDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-2095	CITY SHARE FICA	419.54	3,582.42	56.72 %	526.00	6,316.00	2,733.58	3,293.07	5,388.28
14-2096	CITY SHARE MEDICARE	98.12	837.79	38.36 %	182.00	2,184.00	1,346.21	770.18	1,260.15
14-2097	CITY SHARE RETIREMENT	189.48	1,591.50	48.01 %	276.00	3,315.00	1,723.50	1,331.19	2,218.65
14-2098	CITY SHARE ROTH	144.59	1,137.04	54.53 %	174.00	2,085.00	947.96	951.51	1,561.80
TOTAL Expense		24,213.41	164,028.08	37.37 %	36,577.00	438,900.00	274,871.92	174,638.88	326,787.74

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
PROFIT / (LOSS) :		4,553.88	59,047.75		(6,822.00)	(81,850.00)	(140,897.75)	28,965.00	55,629.22

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
SPECIAL SEWER									
15-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-1004	OTHER INCOME	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	630.00	1,730.00
15-1005	INTEREST	516.47	3,432.60	429.08 %	67.00	800.00	(2,632.60)	2,052.25	3,960.52
15-1007	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	50,000.00	50,000.00
15-1026	INT & PRIN INDUSTRIES	6,900.00	24,150.00	58.33 %	3,450.00	41,400.00	17,250.00	233,886.00	251,136.00
15-1028	REIMBURSEMENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-1032	COLLECTIONS	0.00	0.00	0.00 %	4,167.00	50,000.00	50,000.00	0.00	0.00
15-1039	COLLECTIONS-AM FOODS	173,372.00	606,802.00	52.43 %	96,446.00	1,157,346.00	550,544.00	604,168.00	1,037,598.00
15-1040	COLLECTIONS--DARLING	35,607.78	138,929.59	46.31 %	25,000.00	300,000.00	161,070.41	189,096.42	314,723.07
TOTAL Revenue		216,396.25	773,314.19	49.87 %	129,213.00	1,550,546.00	777,231.81	1,079,832.67	1,659,147.59

Expense									
SPECIAL SEWER									
15-2001	SALARIES	10,261.06	63,279.18	51.87 %	10,167.00	122,000.00	58,720.82	55,284.99	108,868.27
15-2002	EMPLOYEE INSURANCE	3,323.21	20,468.96	45.49 %	3,750.00	45,000.00	24,531.04	21,668.48	37,833.88
15-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-2004	SUPPLIES	1,645.80	9,215.70	30.72 %	2,500.00	30,000.00	20,784.30	19,629.41	23,021.32
15-2005	REPAIR & MAINTENANCE	3,002.94	11,842.12	5.92 %	16,667.00	200,000.00	188,157.88	40,361.78	46,141.09
15-2006	UTILITIES-ELECTRIC	21,972.07	156,718.95	41.79 %	31,250.00	375,000.00	218,281.05	130,198.17	222,360.87
15-2007	UTILITIES-SOURCE GAS	319.01	1,688.39	56.28 %	250.00	3,000.00	1,311.61	1,631.71	2,132.86
15-2008	TELEPHONE	413.81	2,497.46	35.68 %	583.00	7,000.00	4,502.54	2,480.11	4,254.23
15-2009	PROFESSIONAL	0.00	4,523.00	90.46 %	417.00	5,000.00	477.00	3,847.62	4,618.37
15-2010	INSURANCE	0.00	27.19	0.11 %	2,000.00	24,000.00	23,972.81	0.00	25,257.97
15-2012	MISCELLANEOUS	242.66	245.99	12.30 %	167.00	2,000.00	1,754.01	0.00	3.33
15-2024	TRANSFER	0.00	0.00	0.00 %	15,950.00	191,400.00	191,400.00	323,194.00	323,194.00
15-2025	RE IMPROVEMENTS	0.00	0.00	0.00 %	0.00	0.00	0.00	1,376.40	1,376.40
15-2026	CAPITAL OUTLAY	0.00	6,331.67	2.53 %	20,833.00	250,000.00	243,668.33	225,208.01	256,765.97
15-2027	GAS & OIL	138.50	2,075.88	41.52 %	417.00	5,000.00	2,924.12	1,699.23	3,980.64
15-2065	CONSULTING	2,609.61	8,942.22	22.36 %	3,333.00	40,000.00	31,057.78	10,598.61	19,706.93
15-2076	PEOPLE SERVICE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-2077	TESTS	5,030.00	32,717.50	43.62 %	6,250.00	75,000.00	42,282.50	31,897.50	53,867.50
15-2078	LAGOON CLEANING	0.00	0.00	0.00 %	1,667.00	20,000.00	20,000.00	0.00	1,197.24
15-2080	FUTURE CO RESER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-2095	CITY SHARE FICA	636.27	3,923.56	49.17 %	665.00	7,980.00	4,056.44	3,427.61	6,749.94
15-2096	CITY SHARE MEDICARE	148.79	917.74	60.38 %	127.00	1,520.00	602.26	801.45	1,578.57
15-2097	CITY SHARE RETIREMENT	305.27	1,802.08	58.13 %	258.00	3,100.00	1,297.92	1,085.23	2,465.52
15-2098	CITY SHARE ROTH	203.57	1,201.90	38.77 %	258.00	3,100.00	1,898.10	783.98	1,704.08
TOTAL Expense		50,252.57	328,419.49	23.29 %	117,509.00	1,410,100.00	1,081,680.51	875,174.29	1,147,078.98

PROFIT / (LOSS) :

166,143.68	444,894.70	11,704.00	140,446.00	(304,448.70)	204,658.38	512,068.61
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City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
BOND & INTEREST									
16-1001	PROPERTY TAX	14,248.15	37,373.89	0.00 %	0.00	0.00	(37,373.89)	0.00	157,696.97
16-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	13,327.86
16-1004	OTHER INCOME	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1007	TRANSFER	26,250.00	183,750.00	34.13 %	44,867.00	538,400.00	354,650.00	469,027.31	494,959.70
16-1012	MOTOR VEHICLE TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	148.68
16-1016	STREET ASSESSMENT	0.00	33,885.78	0.00 %	0.00	0.00	(33,885.78)	0.00	71,634.34
16-1041	PAVING ASSESSMENT	0.00	0.00	0.00 %	6,250.00	75,000.00	75,000.00	0.00	0.00
16-1043	SEWER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1044	STREET PROJECT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1045	BOND PROCEEDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1046	LOAN PAYMENTS CITY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1047	TRANSFER INDUSTRIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-1057	POOL BONDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		40,498.15	255,009.67	41.57 %	51,117.00	613,400.00	358,390.33	469,027.31	737,767.55
Expense									
BOND & INTEREST									
16-2079	REFUNDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-2081	BOND INTEREST	86,935.00	291,588.75	59.62 %	40,760.00	489,117.75	197,529.00	191,271.04	329,765.06
16-2087	WATER PROJECT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-2088	OTHER COSTS-AMERITUS	200.00	1,200.00	16.00 %	625.00	7,500.00	6,300.00	6,620.00	7,770.00
16-2089	FUTURE BONDS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-2092	POOL PROJECT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
16-2094	SRF LOAN	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		87,135.00	292,788.75	58.96 %	41,385.00	496,617.75	203,829.00	197,891.04	337,535.06
PROFIT / (LOSS) :		(46,636.85)	(37,779.08)		9,732.00	116,782.25	154,561.33	271,136.27	400,232.49

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
RE IMPROVEMENT FUND									
17-1004	OTHER INCOME	0.00	30,190.00	0.00 %	0.00	0.00	(30,190.00)	0.00	0.00
17-1005	INTEREST	113.98	697.46	154.99 %	38.00	450.00	(247.46)	1,003.58	1,845.27
17-1007	TRANSFER	8,333.33	58,333.31	58.33 %	8,333.00	100,000.00	41,666.69	58,333.31	91,666.63
17-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
17-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
17-1034	FEDERAL/STATE GRANTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
17-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		8,447.31	89,220.77	88.82 %	8,371.00	100,450.00	11,229.23	59,336.89	93,511.90
Expense									
RE IMPROVEMENT FUND									
17-2009	PROFESSIONAL	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	3,741.15
17-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
17-2025	RE IMPROVEMENTS	0.00	7,561.28	2.46 %	25,624.00	307,483.66	299,922.38	10,870.00	14,705.00
17-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	247,800.95
17-2070	GRANT EXPENSE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		0.00	7,561.28	2.46 %	25,624.00	307,483.66	299,922.38	10,870.00	266,247.10
PROFIT / (LOSS) :		8,447.31	81,659.49		(17,253.00)	(207,033.66)	(288,693.15)	48,466.89	(172,735.20)

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Golf Course									
18-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1002	CONSUMERS 5%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1004	OTHER INCOME	15,701.46	32,698.29	217.99 %	1,250.00	15,000.00	(17,698.29)	14,144.65	43,996.66
18-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1006	NPPD	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1007	TRANSFER	11,793.88	82,557.16	58.33 %	11,794.00	141,526.51	58,969.35	49,466.69	72,479.15
18-1008	DONATIONS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1009	RENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1010	STATE AID	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1013	LOCAL SALES TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1014	PRO RATE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1017	STREET ASSESSMENT PRICIPAL	90.06	109.97	0.00 %	0.00	0.00	(109.97)	108.28	826.49
18-1032	COLLECTIONS	0.00	0.00	0.00 %	2,917.00	35,000.00	35,000.00	250.00	250.00
18-1051	MUNICIPAL EQUAL FUND	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1052	LATE FEES & RECONNECT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-1058	Golf Liquor	2,226.74	2,608.74	6.52 %	3,333.00	40,000.00	37,391.26	1,972.96	49,161.22
18-1059	Golf Food	971.34	1,068.86	10.69 %	833.00	10,000.00	8,931.14	832.54	19,965.19
18-1060	Golf Green Fee	4,174.39	4,922.26	17.90 %	2,292.00	27,500.00	22,577.74	2,600.93	46,234.81
18-1061	Golf Cart Fee	8,547.64	10,707.35	38.94 %	2,292.00	27,500.00	16,792.65	8,029.21	34,935.48
TOTAL Revenue		43,505.51	134,672.63	45.42 %	24,711.00	296,526.51	161,853.88	77,405.26	267,849.00

Expense									
Golf Course									
18-2001	SALARIES	2,918.04	11,647.60	20.43 %	4,750.00	57,000.00	45,352.40	13,531.24	61,530.15
18-2002	EMPLOYEE INSURANCE	(354.51)	1,893.45	18.93 %	833.00	10,000.00	8,106.55	616.61	7,043.50
18-2003	EMPLOYEE IRS SIMPLE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-2004	SUPPLIES	117.05	1,002.26	4.01 %	2,083.00	25,000.00	23,997.74	2,733.31	6,028.44
18-2005	REPAIR & MAINTENANCE	1,585.02	12,773.13	106.44 %	1,000.00	12,000.00	(773.13)	1,725.52	8,762.02
18-2006	UTILITIES-ELECTRIC	2,833.49	9,914.32	90.13 %	917.00	11,000.00	1,085.68	7,917.21	11,299.89
18-2007	UTILITIES-SOURCE GAS	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	0.00	0.00
18-2008	TELEPHONE	105.21	947.46	78.96 %	100.00	1,200.00	252.54	878.21	1,579.40
18-2009	PROFESSIONAL	22,500.00	37,105.01	41.23 %	7,500.00	90,000.00	52,894.99	35,312.07	66,315.36
18-2010	INSURANCE	795.00	1,489.59	22.92 %	542.00	6,500.00	5,010.41	746.54	6,220.72
18-2011	PRINTING & PUBLICATION	99.00	181.85	18.18 %	83.00	1,000.00	818.15	34.05	90.67
18-2012	MISCELLANEOUS	0.00	295.80	5.92 %	417.00	5,000.00	4,704.20	187.20	12,673.00
18-2013	OFFICE SUPPLIES	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	12.49
18-2015	CHEMICAL & INSECT	105.00	7,841.95	784.20 %	83.00	1,000.00	(6,841.95)	700.00	4,240.00
18-2016	MISC. SUPPLIES	107.45	418.93	0.00 %	0.00	0.00	(418.93)	685.92	1,308.27
18-2021	LABOR & MACHINE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-2022	TRAVEL & CONF. MILE	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-2023	OFFICE EQUIPMENT	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-2024	TRANSFER	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
18-2025	RE IMPROVEMENTS	0.00	0.00	0.00 %	0.00	0.00	0.00	7,109.75	7,109.75
18-2026	CAPITAL OUTLAY	16,522.96	31,009.32	103.36 %	2,500.00	30,000.00	(1,009.32)	6,900.00	19,521.91
18-2027	GAS & OIL	0.00	941.20	18.82 %	417.00	5,000.00	4,058.80	747.43	6,232.72
18-2045	MERCHANDISE FOR RESALE	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	975.16	1,424.35
18-2083	Liquor Purchased	0.00	63.51	0.25 %	2,083.00	25,000.00	24,936.49	(943.55)	20,447.37

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Expense (Continued)									
Golf Course									
18-2084	FOOD PURCHASE	1,223.15	1,258.04	9.68 %	1,083.00	13,000.00	11,741.96	3,236.18	16,656.79
18-2095	CITY SHARE FICA	180.92	722.14	20.85 %	289.00	3,464.00	2,741.86	838.96	3,814.96
18-2096	CITY SHARE MEDICARE	42.29	168.94	14.87 %	95.00	1,136.00	967.06	196.13	892.05
18-2097	CITY SHARE RETIREMENT	0.00	172.07	26.39 %	54.00	652.00	479.93	55.28	462.10
18-2098	CITY SHARE ROTH	0.00	114.73	25.61 %	37.00	448.00	333.27	38.47	309.60
TOTAL Expense		48,780.07	119,961.30	39.93 %	25,032.00	300,400.00	180,438.70	84,221.69	263,975.51
PROFIT / (LOSS) :		(5,274.56)	14,711.33		(321.00)	(3,873.49)	(18,584.82)	(6,816.43)	3,873.49
Revenue									
TIF									
19-1001	PROPERTY TAX	762.17	19,516.52	0.00 %	0.00	0.00	(19,516.52)	17,481.82	18,237.52
19-1005	INTEREST	11.21	41.41	207.05 %	2.00	20.00	(21.41)	13.56	27.26
19-1071	TIF RECEIPTS	0.00	0.00	0.00 %	2,500.00	30,000.00	30,000.00	0.00	0.00
TOTAL Revenue		773.38	19,557.93	65.15 %	2,502.00	30,020.00	10,462.07	17,495.38	18,264.78
Expense									
TIF									
19-2012	MISCELLANEOUS	15,003.48	15,003.48	0.00 %	0.00	0.00	(15,003.48)	6,237.80	20,223.26
19-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	3,085.00	37,024.97	37,024.97	0.00	0.00
19-2039	TIF DEVELOPER PAYMENTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
19-2040	SPECIAL PROJECTS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		15,003.48	15,003.48	40.52 %	3,085.00	37,024.97	22,021.49	6,237.80	20,223.26
PROFIT / (LOSS) :		(14,230.10)	4,554.45		(583.00)	(7,004.97)	(11,559.42)	11,257.58	(1,958.48)

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
KENO									
20-1005	INTEREST	32.78	234.62	0.00 %	0.00	0.00	(234.62)	156.69	321.09
20-1080	KENO RECEIPTS	6,100.92	36,500.17	91.25 %	3,333.00	40,000.00	3,499.83	25,504.05	42,843.28
TOTAL Revenue		6,133.70	36,734.79	91.84 %	3,333.00	40,000.00	3,265.21	25,660.74	43,164.37
Expense									
KENO									
20-2012	MISCELLANEOUS	2,804.00	40,444.00	337.03 %	1,000.00	12,000.00	(28,444.00)	8,862.00	11,765.00
20-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	6,668.00	80,021.43	80,021.43	0.00	0.00
TOTAL Expense		2,804.00	40,444.00	43.95 %	7,668.00	92,021.43	51,577.43	8,862.00	11,765.00
PROFIT / (LOSS) :		3,329.70	(3,709.21)		(4,335.00)	(52,021.43)	(48,312.22)	16,798.74	31,399.37
Revenue									
FIRE/CITY HALL CONST									
21-1004	OTHER INCOME	0.00	75,000.00	150.00 %	4,167.00	50,000.00	(25,000.00)	0.00	0.00
21-1005	INTEREST	742.31	5,560.67	0.00 %	0.00	0.00	(5,560.67)	3,868.22	8,493.65
21-1045	BOND PROCEEDS	0.00	0.00	0.00 %	0.00	0.00	0.00	2,461,773.50	2,461,773.50
TOTAL Revenue		742.31	80,560.67	161.12 %	4,167.00	50,000.00	(30,560.67)	2,465,641.72	2,470,267.15
Expense									
FIRE/CITY HALL CONST									
21-2012	MISCELLANEOUS	792.70	922.98	0.00 %	0.00	0.00	(922.98)	2,608.00	24,254.62
21-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	170,361.00	2,044,334.03	2,044,334.03	0.00	250,000.00
21-2065	CONSULTING	269,516.99	390,268.88	0.00 %	0.00	0.00	(390,268.88)	14,195.00	16,117.81
21-2066	CONTRACTOR COSTS	0.00	0.00	0.00 %	0.00	0.00	0.00	49,420.00	49,420.00
TOTAL Expense		270,309.69	391,191.86	19.14 %	170,361.00	2,044,334.03	1,653,142.17	66,223.00	339,792.43
PROFIT / (LOSS) :		(269,567.38)	(310,631.19)		(166,194.00)	(1,994,334.03)	(1,683,702.84)	2,399,418.72	2,130,474.72

City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
AMERICAN RESCUE FUND									
22-1005	INTEREST	0.00	0.00	0.00 %	0.00	0.00	0.00	39.64	39.64
22-1034	FEDERAL/STATE GRANTS	0.00	100,000.00	0.00 %	0.00	0.00	(100,000.00)	0.00	290,395.05
TOTAL Revenue		0.00	100,000.00	0.00 %	0.00	0.00	(100,000.00)	39.64	290,434.69

Expense									
AMERICAN RESCUE FUND									
22-2009	PROFESSIONAL	0.00	4,894.50	2.10 %	19,439.00	233,264.21	228,369.71	0.00	30,317.79
22-2026	CAPITAL OUTLAY	675.25	16,461.40	15.28 %	8,979.00	107,744.00	91,282.60	0.00	17,423.82
TOTAL Expense		675.25	21,355.90	6.26 %	28,418.00	341,008.21	319,652.31	0.00	47,741.61

PROFIT / (LOSS) :	(675.25)	78,644.10		(28,418.00)	(341,008.21)	(419,652.31)	39.64	242,693.08
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Revenue									
23-1001	PROPERTY TAX	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
23-1005	INTEREST	0.00	0.00	0.00 %	2.00	20.00	20.00	0.00	0.00
23-1071	TIF RECEIPTS	0.00	0.00	0.00 %	2,500.00	30,000.00	30,000.00	0.00	0.00
TOTAL Revenue		0.00	0.00	0.00 %	2,502.00	30,020.00	30,020.00	0.00	0.00

Expense									
23-2012	MISCELLANEOUS	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
23-2026	CAPITAL OUTLAY	0.00	0.00	0.00 %	2,502.00	30,020.00	30,020.00	0.00	0.00
TOTAL Expense		0.00	0.00	0.00 %	2,502.00	30,020.00	30,020.00	0.00	0.00

PROFIT / (LOSS) :	0.00	0.00		0.00	0.00	0.00	0.00	0.00
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City of Gibbon

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total

Date Range : 4/1/2023 To 4/30/2023
Report is for 00-0000 through ZZ-ZZZZ.
Only Active accounts are included.
Report order = Fund
Transaction Source Code = Include All

CITY OF GIBBON								
Detailed Sales Tax Receipts for Fiscal Year 22-23								
Month & Year	Non Motor Vehicle Sales & Use Tax	Motor Vehicle Sales Tax	Total Sales & Use Tax	Consumer's Use Tax	Current Month's Refund	Administrative Fee 3%	Net Sales & Use Tax	1/2 % Sales Tax Increase
Balance Forward							\$ -	\$ 200,332.32
Oct-22	\$ 32,661.80	\$ 8,035.32	\$ 40,697.12	\$ 7,107.78	\$ -	\$ (1,434.15)	\$ 46,370.75	\$ 14,993.21
Nov-22	\$ 32,390.93	\$ 9,976.05	\$ 42,366.98	\$ 7,547.03		\$ (1,497.42)	\$ 48,416.59	\$ 15,654.70
Dec-22	\$ 26,241.62	\$ 6,322.92	\$ 32,564.54	\$ 4,908.41		\$ (1,124.19)	\$ 36,348.76	\$ 11,752.77
Jan-23	\$ 28,590.90	\$ 7,880.51	\$ 36,471.41	\$ 6,580.83		\$ (1,291.57)	\$ 41,760.67	\$ 13,502.62
Feb-23	\$ 28,723.06	\$ 4,325.69	\$ 33,048.75	\$ 8,168.42		\$ (1,236.52)	\$ 39,980.65	\$ 12,927.08
Mar-23	\$ 43,631.99	\$ 6,269.42	\$ 49,901.41	\$ 3,342.56		\$ (1,597.32)	\$ 51,646.65	\$ 16,699.08
Apr-23	\$ 30,874.62	\$ 4,648.81	\$ 35,523.43	\$ 5,393.17		\$ (1,227.50)	\$ 39,689.10	\$ 12,832.81
May-23	\$ -						\$ -	\$ -
Jun-23	\$ -						\$ -	\$ -
Jul-23	\$ -						\$ -	\$ -
Aug-23	\$ -						\$ -	\$ -
Sep-23	\$ -						\$ -	\$ -
	\$ 223,114.92	\$ 47,458.72	\$ 270,573.64	\$ 43,048.20	\$ -	\$ (9,408.67)	\$ 304,213.17	\$ 98,362.26
Grand Total								\$ 298,694.58

Gibbon Vol. Fire & Rescue

Incident Type Report (Summary)

Alarm Date Between {04/01/2023} And {04/30/2023}

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
3 Rescue & Emergency Medical Service Incident				
300 Rescue, EMS incident, other	11	64.70%	\$0	0.00%
322 Motor vehicle accident with injuries	3	17.64%	\$0	0.00%
	14	82.35%	\$0	0.00%
4 Hazardous Condition (No Fire)				
444 Power line down	1	5.88%	\$0	0.00%
	1	5.88%	\$0	0.00%
7 False Alarm & False Call				
745 Alarm system activation, no fire -	2	11.76%	\$0	0.00%
	2	11.76%	\$0	0.00%
Total Incident Count:	17		Total Est Loss:	\$0

Gibbon Vol. Fire & Rescue

Staff Activity by Activity Code (Summary)

Date Between {04/01/2023} And {04/30/2023}

Activity Code	Staff Count	Total Hrs	Pct Hrs
FS Fire On Standby	55	38.11	20.54 %
FX Fire At Scene	43	45.00	24.25 %
MS Medical On Standby	44	46.71	25.17 %
MX Medical At Scene	49	55.69	30.02 %
	<u>191</u>	<u>185.51</u>	

Gibbon Vol. Fire & Rescue

Staff Activity by Activity Code (Summary)

Date Between {03/01/2023} And {03/31/2023}

Activity Code	Staff Count	Total Hrs	Pct Hrs
FS Fire On Standby	61	42.29	19.97%
FX Fire At Scene	76	71.61	33.82%
MS Medical On Standby	64	48.24	22.78%
MX Medical At Scene	53	44.78	21.15%
WD Work Detail	5	4.80	2.26%
	<u>259</u>	<u>211.72</u>	

Gibbon Vol. Fire & Rescue

Incident Type Report (Summary)

Alarm Date Between {03/01/2023} And {03/31/2023}

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
1 Fire				
111 Building fire	1	4.00%	\$200,000	99.95%
113 Cooking fire, confined to container	1	4.00%	\$100	0.05%
	<u>2</u>	<u>8.00%</u>	<u>\$200,100</u>	<u>100.00%</u>
3 Rescue & Emergency Medical Service Incident				
300 Rescue, EMS incident, other	14	56.00%	\$0	0.00%
311 Medical assist, assist EMS crew	1	4.00%	\$0	0.00%
322 Motor vehicle accident with injuries	4	16.00%	\$0	0.00%
	<u>19</u>	<u>76.00%</u>	<u>\$0</u>	<u>0.00%</u>
5 Service Call				
561 Unauthorized burning	1	4.00%	\$0	0.00%
	<u>1</u>	<u>4.00%</u>	<u>\$0</u>	<u>0.00%</u>
6 Good Intent Call				
611 Dispatched & cancelled en route	1	4.00%	\$0	0.00%
631 Authorized controlled burning	1	4.00%	\$0	0.00%
	<u>2</u>	<u>8.00%</u>	<u>\$0</u>	<u>0.00%</u>
7 False Alarm & False Call				
700 False alarm or false call, Other	1	4.00%	\$0	0.00%
	<u>1</u>	<u>4.00%</u>	<u>\$0</u>	<u>0.00%</u>

Total Incident Count: 25

Total Est Loss: \$200,100

Gibbon Vol. Fire & Rescue

Staff Activity by Activity Code (Summary)

Date Between {02/01/2023} And {02/28/2023}

Activity Code	Staff Count	Total Hrs	Pct Hrs
FS Fire On Standby	38	27.84	21.07%
FX Fire At Scene	49	35.76	27.07%
MS Medical On Standby	35	24.31	18.40%
MX Medical At Scene	42	40.78	30.87%
WD Work Detail	3	3.39	2.56%
	<u>167</u>	<u>132.08</u>	

Gibbon Vol. Fire & Rescue

Incident Type Report (Summary)

Alarm Date Between {02/01/2023} And {02/28/2023}

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
1 Fire				
130 Mobile property (vehicle) fire, Other	1	5.55%	\$0	0.00%
132 Road freight or transport vehicle fire	1	5.55%	\$1,000	100.00%
	<u>2</u>	<u>11.11%</u>	<u>\$1,000</u>	<u>100.00%</u>
3 Rescue & Emergency Medical Service Incident				
300 Rescue, EMS incident, other	14	77.77%	\$0	0.00%
322 Motor vehicle accident with injuries	1	5.55%	\$0	0.00%
	<u>15</u>	<u>83.33%</u>	<u>\$0</u>	<u>0.00%</u>
7 False Alarm & False Call				
700 False alarm or false call, Other	1	5.55%	\$0	0.00%
	<u>1</u>	<u>5.55%</u>	<u>\$0</u>	<u>0.00%</u>

Total Incident Count: 18

Total Est Loss: \$1,000

Gibbon Planning Commission

Meeting Minutes

May 8, 2023

I. Call to order

Steven Ackley called to order the regular meeting of the Gibbon Planning Commission at 6:00 p.m. on May 8, 2023.

Members present: Steven Ackley, James Winchester and Brandon Jacques.

II. Approval of minutes from last meeting

Steven Ackley read the minutes from the last meeting. Motion to approve the minutes from the last meeting made by Jacques and seconded by Swanson.

The minutes were approved as read.

III. New Permits

Permit # 2023-09 Chris Kuhlman – 1009 2nd Avenue – Fence

Motion to approve the permit made by Jacques seconded by Winchester.

Permit # 2023-10 Dylan Kellner –6895 Limousine Road- Residential Addition

Motion to approve the permit made by Winchester seconded by Jacques.

Permit# 2023-07 Bob Shaffer – 201 Pine – Residential Addition

Motion to approve permit made by Jacques seconded by Winchester.

Permit# 2023-08 Angel Escanden – 1109 Trail Drive – Fence

Motion to approve permit made by Winchester seconded by Jacques.

IV. Adjournment

Motion made by Jacques to adjourn the meeting, seconded by Winchester. Meeting adjourned at 6:20 P.M

Permit No. 2023-07

Zoning Classification: (Circle One)

AGR, R-1, R-2, R-3, C-1, C-2, I,

F-1, PUD-1

Date Paid: 5/4/23

Fee Paid: \$ 25⁰⁰ Cash CCard ✓
Check # _____

Value Of Project: \$ 5,000⁰⁰

APPLICATION FOR A ZONING PERMIT
GIBBON, NEBRASKA

Directions: Fill in the following information as accurately and completely as possible. This application is not acceptable unless all required information is furnished.

Property Owner: Bob Shaffer
Address: 201 Pine
City, State, Zip: Gibbon, Ne 68840
Phone Number: X
Cell Number: 402-421-7566

Contractor: Don Benker Const
Certificate of Insurance: yes
Address: 10745 Keystone Rd, Kearney, Ne
Phone Number: 308-468-6347
Cell Number: 308-233-4768

Address of Construction Site: 201 Pine St

(If none, one must be issued from the City of Gibbon)

New Residential Residential Addition Accessory Building Fence

Proposed Structure: Patio Cover Dimension of Structure: 16' x 32'
Distance From Front Property Line: _____ Distance From Rear Property Line: _____
Distance From Side Property Line: _____ Distance From 2nd Side Line: _____
Distance Between Other Buildings (minimum 5'): closest shed 35'-40'
Height To The Top Of Roof: 9' sloped down away from house
Footing Depth (42" minimum): yes
Is There A Utility Easement On Either The Back Or Side Property? _____
Approximately When Will Construction Begin? ASAP Finish? 1-2 wks

*Contact: _____ 308.468.6118 or _____ Regarding Set-Back Inspection.

Date of Inspection: _____
Signature _____

*** (One mile radius outside city limits) If the structure is a residence on less than 10 acres indicate the date this property was platted as a separate parcel _____ and the name of the lot split or Subdivision.

*** Ordinance #391 states: All building permits shall include sidewalk plans prior to approval of building permit.

*** Resolution #1995-4: No physical work shall be done before building permit is approved, or additional \$75.00 fee will be charged.

Signature of Applicant: _____

*** This permit expires 1 year after issuance unless work has begun for up to 2 years.

Recommendations needed before approval: _____

Approval of Planning Commission: _____
Signature of Chairman

Signature of Co-Chairman _____ Signature of Board Member _____

Final Approval of Application by City Council of the City of Gibbon, Nebraska

Date Application _____ Approved _____ Denied _____ Expiration Date _____

Signed _____
Mayor

Attest: _____
City Clerk

Building Design

This Building Permit must include the following items:

- 1) All buildings must be drawn on the lot. This includes homes, garages, storage sheds, car ports, etc.
- 2) Once all buildings are drawn, you must show distances between all buildings. (This needs to be shown from the foundation.)
- 3) After showing distances between all existing buildings, draw in distances from the buildings to your lot lines.

4) Use the following for setbacks from your main building/house to your lot lines:

	<u>R-1</u>	<u>R-2</u>	<u>R-3</u>	<u>C-1</u>	<u>C-2</u>	<u>I</u>	<u>AGR</u>
Rear	10 Ft.	10 Ft.	10 Ft.	25 Ft.	0 Ft.	25 Ft.	35 Ft.
Side	7 Ft.	7 Ft.	7 Ft ***	None (*)	None (**)	25 Ft.	20 Ft.
Front	25 Ft.	25 Ft.	***	30 Ft.	None	35 Ft.	35 Ft.
Height	35 Ft.	35 Ft.	35 Ft.	35 Ft.	45 Ft.	50 Ft.	35 Ft.

*** Mobile home 15 Ft front & 17 Ft side. Other 25 Ft front and 35 Ft height in R-3 zone.

**No Minimum is required except along side of a lot abutting on an A-1, TA-1, or Residential District, a side yard of not less than 15 feet shall be provided.

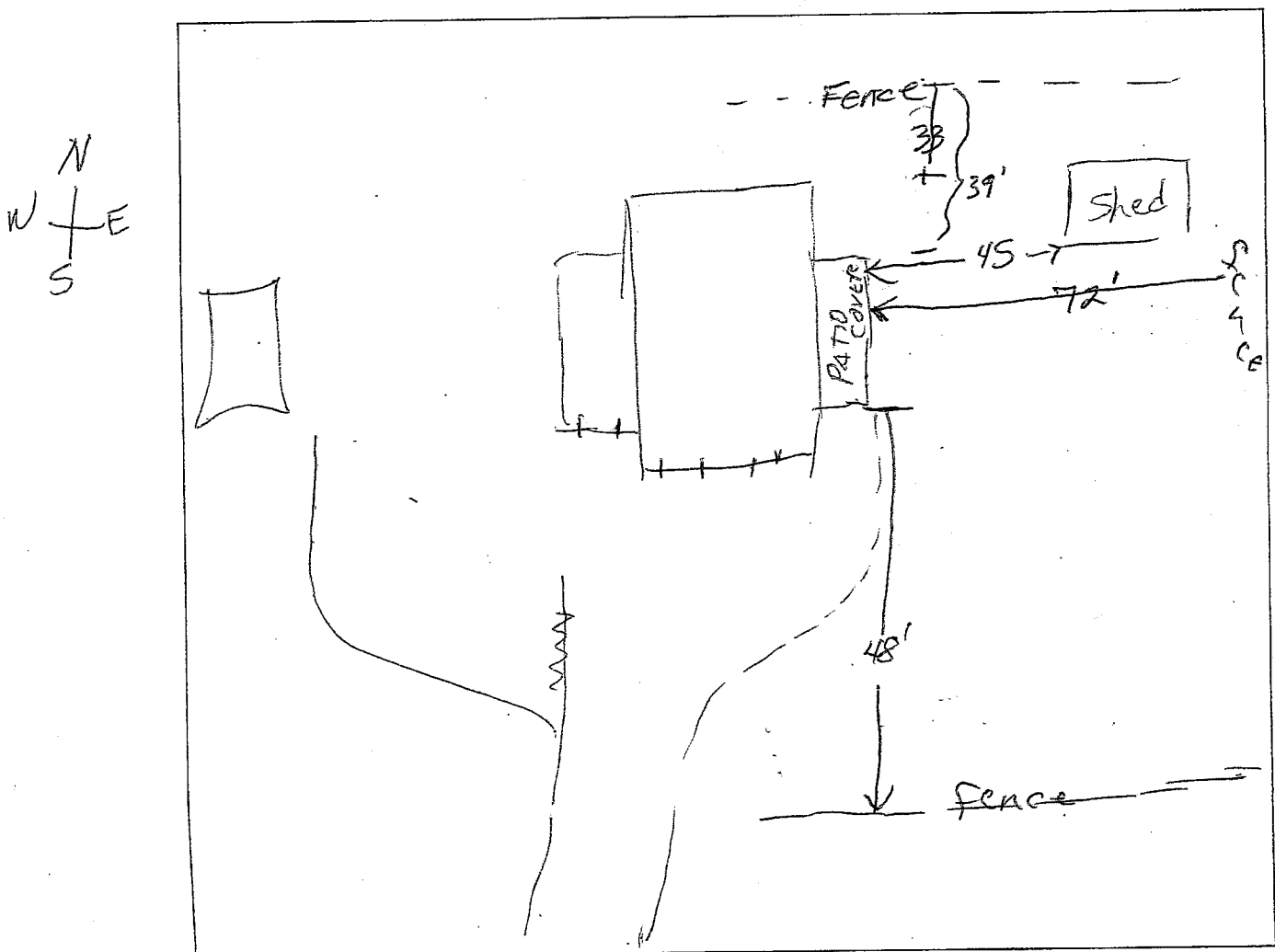
* No minimum except along side of a lot abutting an A-1, TA-1, or Residential District, a side yard of not less than 25 feet shall be provided.

5) **Accessory buildings.** No accessory building shall be erected in any front yard and no detached accessory building shall be erected closer than five (5) feet to the main dwelling. Accessory buildings smaller than 100 square feet may be located in the side and rear yard, but shall not be closer than two (2) feet to the rear lot line and two (2) feet to the side lot line. Buildings larger than 100 square feet must meet five (5) feet on the side and three (3) on the back set back. All garage entrances must have a minimum ten (10) feet long drive when garage opening is perpendicular to the access street or alley. No accessory building or structure shall be erected across public utility easements of record.

6) Once all buildings and dimensions are drawn, turn back into City Hall by noon on Friday prior to scheduled Planning Commission meeting. The Planning Commission will review the permit the second Monday of each month. If the permit is not turned in on time, you will have to wait another month.

For complete regulations a copy can be obtained at City Hall for the particular project.

7) Use the following diagram below to draw your specifications. This does not have to be drawn to scale.



Is this a corner lot? Yes No (circle one)

revised 10/2014

Dead end culisac

House

S

POWER

OVERHANG HOUSE

OVERHANG

SIDEWALK

16'x32'
metal patio cover

OVERHANG

RETAINING WALL

wood frame
metal roof

www.builderscorp.com

Builders

BOB/CONNIE

5 HAFER

201 DRIVE

GREENSBORO, NC

DON BETKER (CONST)
(308-233-4708)

Permit No. 2023-08

Zoning Classification: (Circle One)

AGR, R-1, R-2, R-3, C-1, C-2, I,

Date Paid: 5/5/23

F-1, PUD-1

Fee Paid: \$ 25⁰⁰ Cash Check # _____

Value Of Project: \$ _____

APPLICATION FOR A ZONING PERMIT

GIBBON, NEBRASKA

Directions: Fill in the following information as accurately and completely as possible. This application is not acceptable unless all required information is furnished.

Property Owner: Angel Escandon

Contractor: _____

Address: 1109 trail Dr.

Certificate of Insurance: _____

City, State, Zip: Gibbon NE, 68840

Address: _____

Phone Number: _____

Phone Number: _____

Cell Number: 308-627-9024

Cell Number: _____

Address of Construction Site: 1109 trail Dr

(If none, one must be issued from the City of Gibbon)

New Residential Residential Addition Accessory Building Fence

Proposed Structure: Fence Dimension of Structure: 78 linear Feet

Distance From Front Property Line: 75 ft Distance From Rear Property Line: _____

Distance From Side Property Line: _____ Distance From 2nd Side Line: 115 ft

Distance Between Other Buildings (minimum 5'): 14 ft

Height To The Top Of Roof: _____

Footing Depth (42" minimum): _____

Is There A Utility Easement On Either The Back Or Side Property? _____

Approximately When Will Construction Begin? ASap Finish? ASap

*Contact: _____ 308.468.6118 or _____ Regarding Set-Back Inspection.

Date of Inspection: _____

Signature

*** (One mile radius outside city limits) If the structure is a residence on less than 10 acres indicate the date this property was platted as a separate parcel _____ and the name of the lot split or Subdivision.

*** Ordinance #391 states: All building permits shall include sidewalk plans prior to approval of building permit.

*** Resolution #1995-4: No physical work shall be done before building permit is approved, or additional \$75.00 fee will be charged.

Signature of Applicant: Angel Escandon

*** This permit expires 1 year after issuance unless work has begun for up to 2 years.

Recommendations needed before approval: _____

Approval of Planning Commission: _____

Signature of Chairman

Signature of Board Member

Signature of Co-Chairman

Final Approval of Application by City Council of the City of Gibbon, Nebraska

Date Application Approved Denied _____ Expiration Date _____

Signed _____
Mayor

Attest: _____
City Clerk

Building Design

This Building Permit must include the following items:

- 1) All buildings must be drawn on the lot. This includes homes, garages, storage sheds, car ports, etc.
- 2) Once all buildings are drawn, you must show distances between all buildings. (This needs to be shown from the foundation.)
- 3) After showing distances between all existing buildings, draw in distances from the buildings to your lot lines.

4) Use the following for setbacks from your main building/house to your lot lines:

	<u>R-1</u>	<u>R-2</u>	<u>R-3</u>	<u>C-1</u>	<u>C-2</u>	<u>I</u>	<u>AGR</u>
Rear	10 Ft.	10 Ft.	10 Ft.	25 Ft.	0 Ft.	25 Ft	35 Ft
Side	7 Ft.	7 Ft.	7 Ft ***	None (*)	None (**)	25 Ft	20 Ft
Front	25 Ft.	25 Ft.	***	30 Ft.	None	35 Ft	35 Ft
Height	35 Ft	35 Ft	35 Ft	35 Ft	45 Ft	50 Ft	35 Ft

*** Mobile home 15 Ft front & 17 Ft side. Other 25 Ft front and 35 Ft height in R-3 zone.

**No Minimum is required except along side of a lot abutting on an A-1, TA-1 or Residential District, a side yard of not less than 15 feet shall be provided.

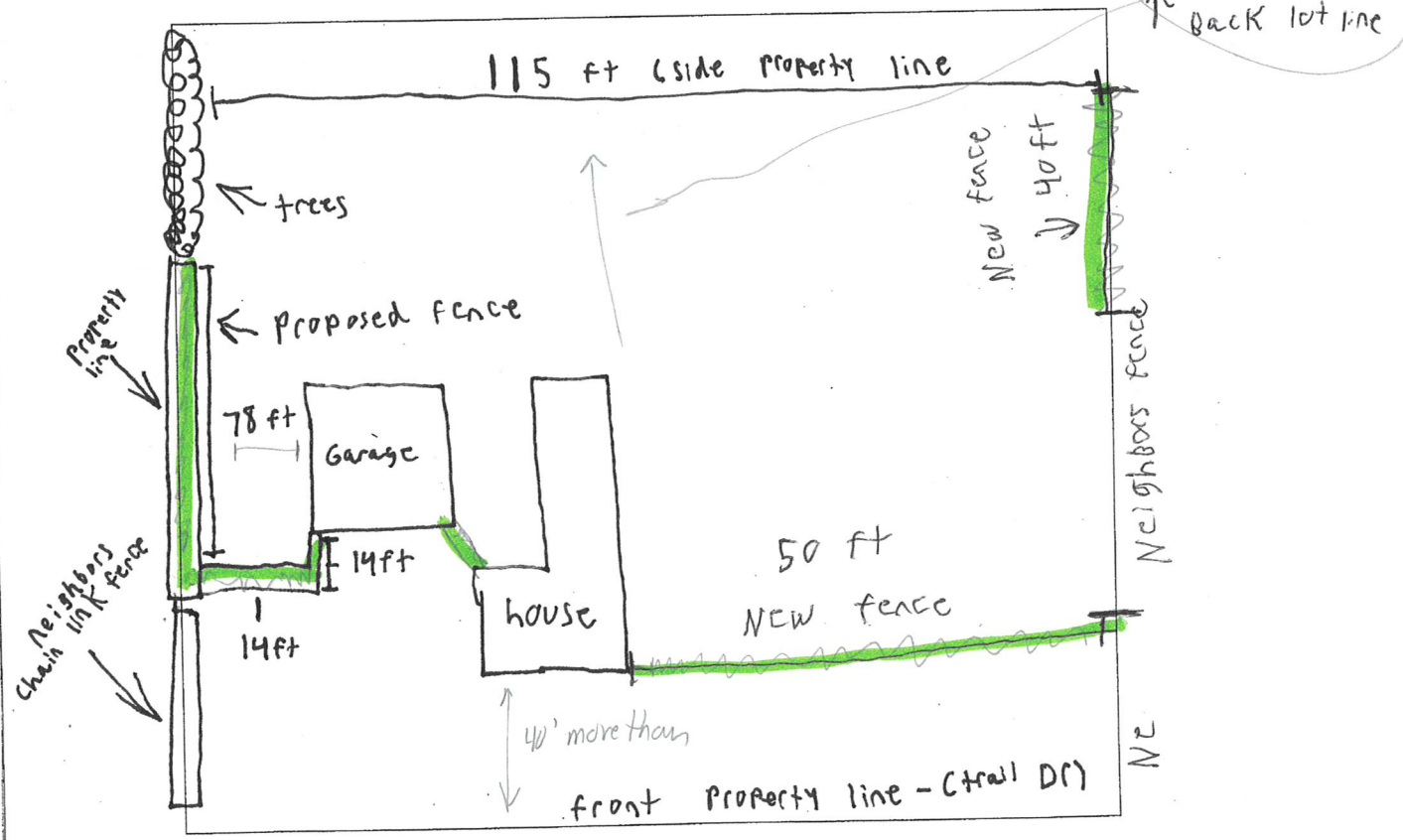
* No minimum except along side of a lot abutting an A-1, TA-1, or Residential District, a side yard of not less than 25 feet shall be provided.

- 5) Accessory buildings. No accessory building shall be erected in any front yard and no detached accessory building shall be erected closer than five (5) feet to the main dwelling. Accessory buildings smaller than 100 square feet may be located in the side and rear yard, but shall not be closer than two (2) feet to the rear lot line and two (2) feet to the side lot line. Buildings larger than 100 square feet must meet five (5) feet on the side and three (3) on the back set back. All garage entrances must have a minimum ten (10) feet long drive when garage opening is perpendicular to the access street or alley. No accessory building or structure shall be erected across public utility easements of record.

- 6) Once all buildings and dimensions are drawn, turn back into City Hall by noon on Friday prior to scheduled Planning Commission meeting. The Planning Commission will review the permit the second Monday of each month. If the permit is not turned in on time, you will have to wait another month.

For complete regulations a copy can be obtained at City Hall for the particular project.

- 7) Use the following diagram below to draw your specifications. This does not have to be drawn to scale.



Is this a corner lot? Yes No (circle one)

25.00
Noon 5/5

Permit No: 2023-09

Zoning Classification: (Circle One)
AGR, R-1, R-2, R-3, C-1, C-2, I,
F-1, PUD-1

Date Paid: 5/3/23

Fee Paid: \$ 05.00 Cash ccard Check #

Value Of Project: \$ _____

APPLICATION FOR A ZONING PERMIT GIBBON, NEBRASKA

Directions: Fill in the following information as accurately and completely as possible. This application is not acceptable unless all required information is furnished.

Property Owner: Chris Kuhlman
Address: 1009 2nd St.
City, State, Zip: Gibbon NE 68840
Phone Number: _____
Cell Number: 402-843-8798

Contractor: None
Certificate of Insurance: _____
Address: _____
Phone Number: _____
Cell Number: _____

Address of Construction Site: 1009 2nd St. Gibbon NE 68840

(If none, one must be issued from the City of Gibbon)

New Residential Residential Addition Accessory Building Fence

Proposed Structure: Fence Dimension of Structure: Rear → 85 ft / ^{front} → 16 ft (x2)
Distance From Front Property Line: 81' Distance From Rear Property Line: on property line
Distance From Side Property Line: - Distance From 2nd Side Line: _____
Distance Between Other Buildings (minimum 5'): _____
Height To The Top Of Roof: _____
Footing Depth (42" minimum): _____

Is There A Utility Easement On Either The Back Or Side Property? _____
Approximately When Will Construction Begin? 5/9/23 Finish? 5/31/23

*Contact: _____ 308.468.6118 or _____ Regarding Set-Back Inspection.
Date of Inspection: _____
Signature _____

*** (One mile radius outside city limits) If the structure is a residence on less than 10 acres indicate the date this property was platted as a separate parcel _____ and the name of the lot split or Subdivision.

*** Ordinance #391 states: All building permits shall include sidewalk plans prior to approval of building permit.

*** Resolution #1995-4: No physical work shall be done before building permit is approved, or additional \$75.00 fee will be charged.

Signature of Applicant: [Signature]

*** This permit expires 1 year after issuance unless work has begun for up to 2 years.

Recommendations needed before approval: _____

Approval of Planning Commission: [Signature]

[Signature]
Signature of Co-Chairman

Signature of Chairman

[Signature]
Signature of Board Member

Final Approval of Application by City Council of the City of Gibbon, Nebraska

Date Application Approved Denied _____ Expiration Date _____

Signed _____
Mayor

Attest: _____
City Clerk

Building Design

This Building Permit must include the following items:

- 1) All buildings must be drawn on the lot. This includes homes, garages, storage sheds, car ports, etc.
- 2) Once all buildings are drawn, you must show distances between all buildings. (This needs to be shown from the foundation.)
- 3) After showing distances between all existing buildings, draw in distances from the buildings to your lot lines.
- 4) Use the following for setbacks from your main building/house to your lot lines:

	<u>R-1</u>	<u>R-2</u>	<u>R-3</u>	<u>C-1</u>	<u>C-2</u>	<u>I</u>	<u>AGR</u>
Rear	10 Ft.	10 Ft.	10 Ft.	25 Ft.	0 Ft.	25 Ft	35 Ft
Side	7 Ft.	7 Ft.	7 Ft ***	None (*)	None (**)	25 Ft	20 Ft
Front	25 Ft.	25 Ft.	***	30 Ft.	None	35 Ft	35 Ft
Height	35 Ft	35 Ft	35 Ft	35 Ft	45 Ft	50 Ft	35 Ft

*** Mobile home 15 Ft front & 17 Ft side. Other 25 Ft front and 35 Ft height in R-3 zone.

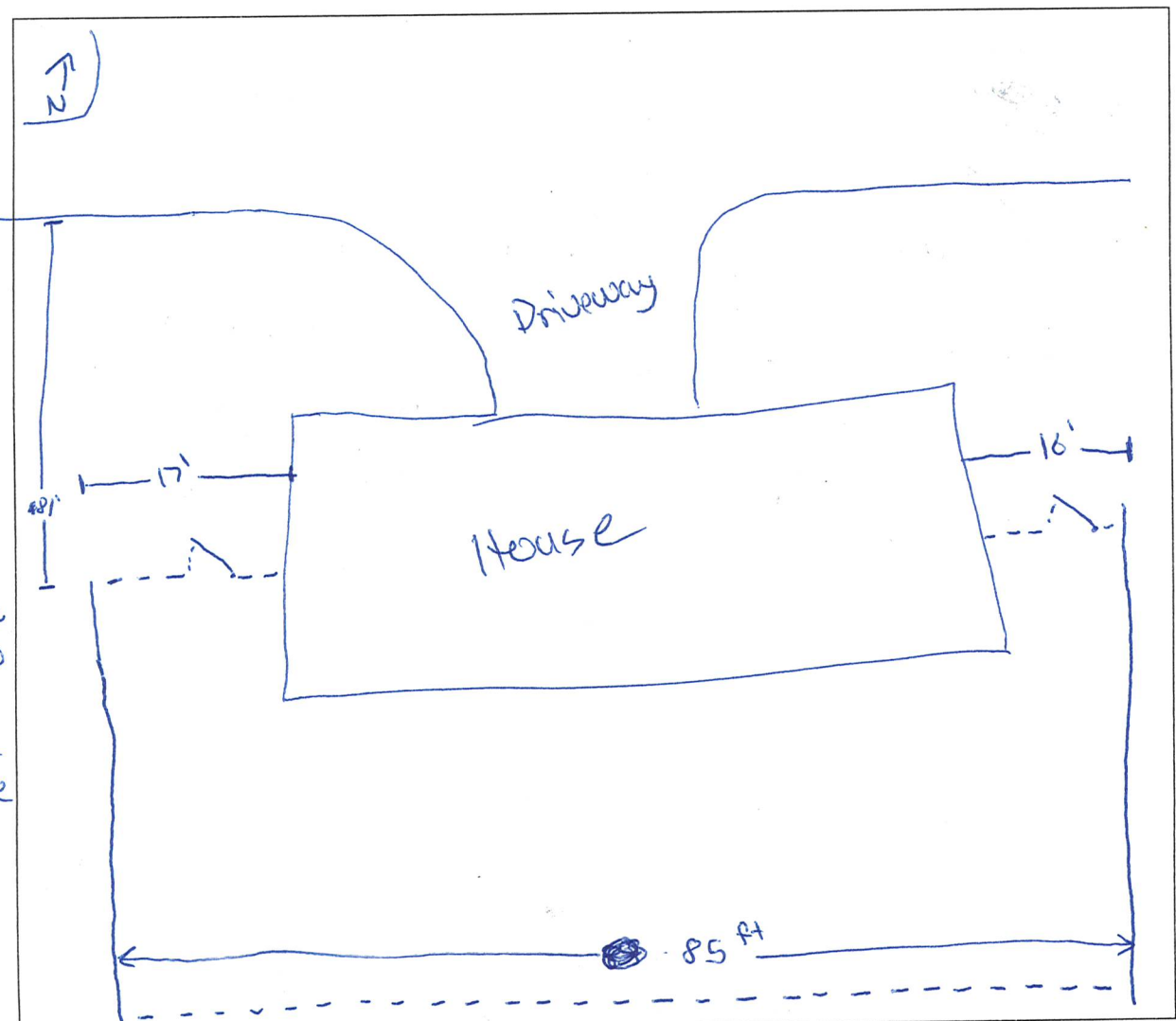
**No Minimum is required except along side of a lot abutting on an A-1, TA-1 or Residential District, a side yard of not less than 15 feet shall be provided.

* No minimum except along side of a lot abutting an A-1, TA-1, or Residential District, a side yard of not less than 25 feet shall be provided.

- 5) **Accessory buildings.** No accessory building shall be erected in any front yard and no detached accessory building shall be erected closer than five (5) feet to the main dwelling. Accessory buildings smaller than 100 square feet may be located in the side and rear yard, but shall not be closer than two (2) feet to the rear lot line and two (2) feet to the side lot line. Buildings larger than 100 square feet must meet five (5) feet on the side and three (3) on the back set back. All garage entrances must have a minimum ten (10) feet long drive when garage opening is perpendicular to the access street or alley. No accessory building or structure shall be erected across public utility easements of record.
- 6) Once all buildings and dimensions are drawn, turn back into City Hall by noon on Friday prior to scheduled Planning Commission meeting. The Planning Commission will review the permit the second Monday of each month. If the permit is not turned in on time, you will have to wait another month.

For complete regulations a copy can be obtained at City Hall for the particular project.

- 7) Use the following diagram below to draw your specifications. This does not have to be drawn to scale.



match with others
Is this a corner lot? Yes No (circle one)

Permit No. 2023-108

Zoning Classification: (Circle One)

Date Paid: 5/13/23

AGR, R-1, R-2, R-3, C-1, C-2, I,

F-1, PUD-1

Fee Paid: \$ 25.00 Cash Check # _____

Value Of Project: \$ 3500

APPLICATION FOR A ZONING PERMIT

GIBBON, NEBRASKA

Directions: Fill in the following information as accurately and completely as possible. This application is not acceptable unless all required information is furnished.

Property Owner: Dylan Kellner
Address: 6895 Limasine Rd.
City, State, Zip: Gibbon NE 68840
Phone Number: 402-443-9201
Cell Number: _____

Contractor: _____
Certificate of Insurance: _____
Address: _____
Phone Number: _____
Cell Number: _____

Address of Construction Site: 6895 Limasine Rd.

(If none, one must be issued from the City of Gibbon)

New Residential Residential Addition Accessory Building Fence

Proposed Structure: patio cover Dimension of Structure: 18x20
Distance From Front Property Line: 100 Distance From Rear Property Line: 90
Distance From Side Property Line: 150 Distance From 2nd Side Line: 200
Distance Between Other Buildings (minimum 5'): 20
Height To The Top Of Roof: 13 (less than house peak)
Footing Depth (42" minimum): 42"
Is There A Utility Easement On Either The Back Or Side Property? back
Approximately When Will Construction Begin? May 15th Finish? July 1st

*Contact: _____ 308.468.6118 or _____ Regarding Set-Back Inspection.
Date of Inspection: _____

Signature

*** (One mile radius outside city limits) If the structure is a residence on less than 10 acres indicate the date this property was platted as a separate parcel _____ and the name of the lot split or Subdivision.

*** Ordinance #391 states: All building permits shall include sidewalk plans prior to approval of building permit.

*** Resolution #1995-4: No physical work shall be done before building permit is approved, or additional \$75.00 fee will be charged.

Signature of Applicant: [Signature]

*** This permit expires 1 year after issuance unless work has begun for up to 2 years.

Recommendations needed before approval: _____

Approval of Planning Commission: [Signature]
Signature of Chairman

Signature of Co-Chairman

Signature of Board Member

Final Approval of Application by City Council of the City of Gibbon, Nebraska

Date Application Approved Denied _____ Expiration Date _____

Signed _____
Mayor

Attest: _____
City Clerk

Building Design

This Building Permit must include the following items:

- 1) All buildings must be drawn on the lot. This includes homes, garages, storage sheds, car ports, etc.
- 2) Once all buildings are drawn, you must show distances between all buildings. (This needs to be shown from the foundation.)
- 3) After showing distances between all existing buildings, draw in distances from the buildings to your lot lines.

4) Use the following for setbacks from your main building/house to your lot lines:

	R-1	R-2	R-3	C-1	C-2	I	AGR
Rear	10 Ft.	10 Ft.	10 Ft.	25 Ft.	0 Ft.	25 Ft.	35 Ft.
Side	7 Ft.	7 Ft.	7 Ft. ***	None (*)	None (**)	25 Ft.	20 Ft.
Front	25 Ft.	25 Ft.	***	30 Ft.	None	35 Ft.	35 Ft.
Height	35 Ft.	35 Ft.	35 Ft.	35 Ft.	45 Ft.	50 Ft.	35 Ft.

*** Mobile home 15 Ft front & 17 Ft side. Other 25 Ft front and 35 Ft height in R-3 zone.

**No Minimum is required except along side of a lot abutting on an A-1, TA-1, or Residential District, a side yard of not less than 15 feet shall be provided.

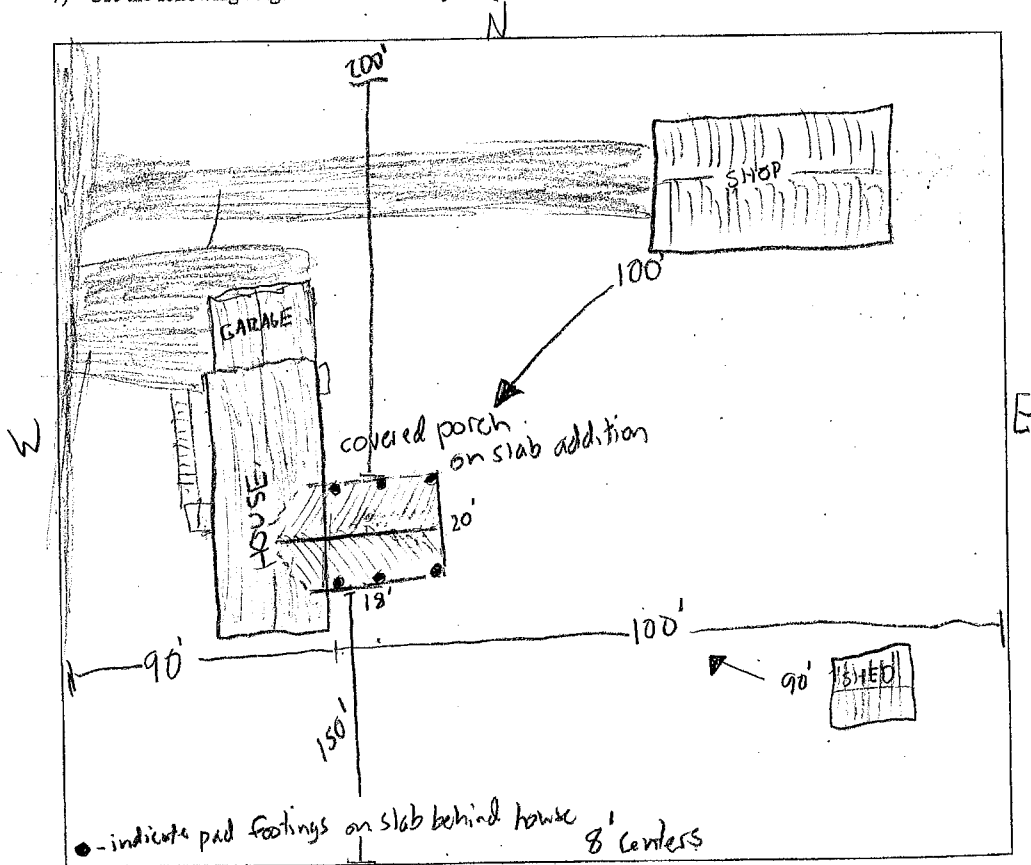
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7) Use the following diagram below to draw your specifications. This does not have to be drawn to scale.



Is this a corner lot?

Yes

No

(circle one)

Report to the City Council May 15th, 2023

Our Thursday Club programs have concluded for the school year! Our last two programs, Gab's Japan Trip Recap and the May the Fourth Star Wars event, both had amazing turn-outs with almost 40 community members of all ages in attendance to each! These weekly programs will resume in the fall.

The Summer Reading Community Kick-Off is scheduled for Thursday, June 1st from 4 p.m. to 7 p.m. This outdoor event will feature local businesses and community members with interesting jobs and hobbies! Big thanks to the City for all their help with this! We are so proud of our updated outdoor sign and the new Little Free Library that will be installed this month! Make sure to check them both out!

Registration is now open for the Summer Reading Program! Five weekly programs, each for a different age group, are being offered. There is something for toddlers through adults...a children's book author and her miniature horse, arts & crafts, gaming, community service projects, reading challenges, Bingo, flower arranging, thank-you card writing, raptors from the Edgerton Explorit Center, a musician from Humanities Nebraska...just to name a few!

There is so much happening here at the library! Be sure to watch The Clipper and our Facebook page for more information! Better yet, stop in today!

The Board will meet again on June 13th at 5:00 p.m. All are welcome to attend.

Thank you for your continued support!

Sincerely,

Missy Onate, Director
Gibbon Public Library

MINUTES
CEMETERY BOARD MEETING

May 11, 2023
CITY HALL
5:00 p.m.

Present: Lee Vohland, Joan Hemmerling, Nicole Schuster, Heather Smallcomb, Melody Rockefeller, Dustin Eutsler, and Pam Rasmussen.

Absent: Karl Borden.

Lee Vohland called the meeting to order at 5:00 p.m. at City Hall and advised those present of the Open Meetings Act and the board abides by it when conducting business.

The Board reviewed the Minutes from the April 2023 meeting. Melody Rockefeller made a motion to approve the minutes. Nicole Schuster seconded the motion. Motion carried.

The Board reviewed the bills. Heather Smallcomb asked about the insurance refund and the TownCloud bill. Pam Rasmussen explained the workers compensation audit had been done and a refund was issued from the insurance company. The TownCloud bill was for the set up for the new city's website and the cost was divided among all departments within the city. Heather Smallcomb motion to approve the bills. Joan Hemmerling seconded the motion. Motion carried.

Dustin Eutsler went over the placement of the section signs and verified the height of them. He will have them placed prior to Memorial Day. He put up the large flag near the speaker stand and there is a light that shines on it so it can be flown 24 hours.

Lee Vohland mentioned he gave Matt Smallcomb some information on having the state place signs along Highway 30. Pam Rasmussen will follow up with Matt to check the status.

Pam Rasmussen let the board know we are still planning to plant six trees in the cemetery. We will replace the ones in the Babcock section that need to be removed and replaced. Pam will check on the Legion to make sure they are placing the flags out for Memorial Day and the Veteran Markers are marked.

Lee Vohland let the board know that Dennis Walker with Clipper Publishing spoke with him about the directory and will have an article with picture in the paper prior to Memorial Day. Pam Rasmussen will plant flowers in the pot and would eventually like a bench placed near the kiosk. Dustin will look into bench prices and options.

Joan Hemmerling, Melody Rockefeller and Lee Vohland expressed their appreciation to Dustin Eutsler, Mike Stalder and Pam Rasmussen for everything they do for the cemetery. "We have one of the most beautiful well-kept cemeteries around."

With no other business Lee Vohland adjourned the meeting at 5:29 p.m. The next regular Board meeting will be May 11, 2023 @ 5:00 p.m. at the City Hall.

City of Gibbon

Application for Permit to Sell Permissible Fireworks at Retail

10-503. BUSINESS ENTERPRISES; FIREWORKS VENDOR; REGULATION.

It shall be unlawful for any person or persons to sell fireworks of any description whatsoever, except sparklers, vesuvius fountains, spray fountains, torches, color fire cones, star and comet type color aerial shells without explosive charges for the purpose of making a noise, color wheels, toy cap pistols and permissible caps may be sold at retail at all times; provided, that all other fireworks named may be sold only between June twenty-fourth (24th) and July fifth (5) both inclusive, and December twenty-eighth (28th) and January first (1st), both inclusive; provided, that fireworks of any description are permissible for purposes of public exhibitions or displays as authorized by the Governing Body; and further provided that said vendor shall secure a license prior to such sales. Application shall be filed with the Municipal Clerk upon forms supplied by the Municipality and requesting such information and documents as the Governing Body may deem necessary as to whether or not to grant said license. Upon the determination to grant the license, the Governing Body shall direct the Municipal Clerk to collect the appropriate fee and issue said license. Any license so issued may be revoked at any time by the Governing Body upon proper notice and hearing if one is requested by the licensee. (Ref. 17-137, 28-1241 through 28-1252 RS Neb.)

APPLICATION is hereby made to the Mayor and Council of the City of Gibbon, Nebraska by

Stacy Rockefeller under the provisions of Section 28-1246, R.R.S.

Nebraska Reissue 1943, as amended, for a permit to sell permissible fireworks at retail at

720 6th Street between June 24 and July 5, 2023
and/or
between December 28 and January 1, 2024

The undersigned hereby pledges itself to sell permissible fireworks at such location, if the Requested permit is issued, strictly in accordance with all Statutes of the State of Nebraska, and All city ordinances.

Dated at Gibbon, Nebraska, this 11th day of April, 2023

State License No. 2023-RP-77810990 \$10.00 Fee Date paid 4/2/23

Stacy Rockefeller
Applicant Signature

154-03

CK 4380