

**Tentative** Agenda for the WAVERLY CITY COUNCIL MEETING to be held on March 10, 2026 at 6:00 PM. This meeting will be held at the Waverly City Office Building, 14130 Lancashire, Waverly, NE 68462. A current Agenda shall be readily available for public inspection at the office of the City Clerk during normal business hours.

1. **Call to Order**
  - 1.a) Roll Call
  - 1.b) Pledge of Allegiance
  - 1.c) Acknowledgement of the "Open Meetings Act" poster that is posted by the south entrance.
  - 1.d) Adoption of Agenda
  - 1.e) Approval of the Consent Agenda Items\*

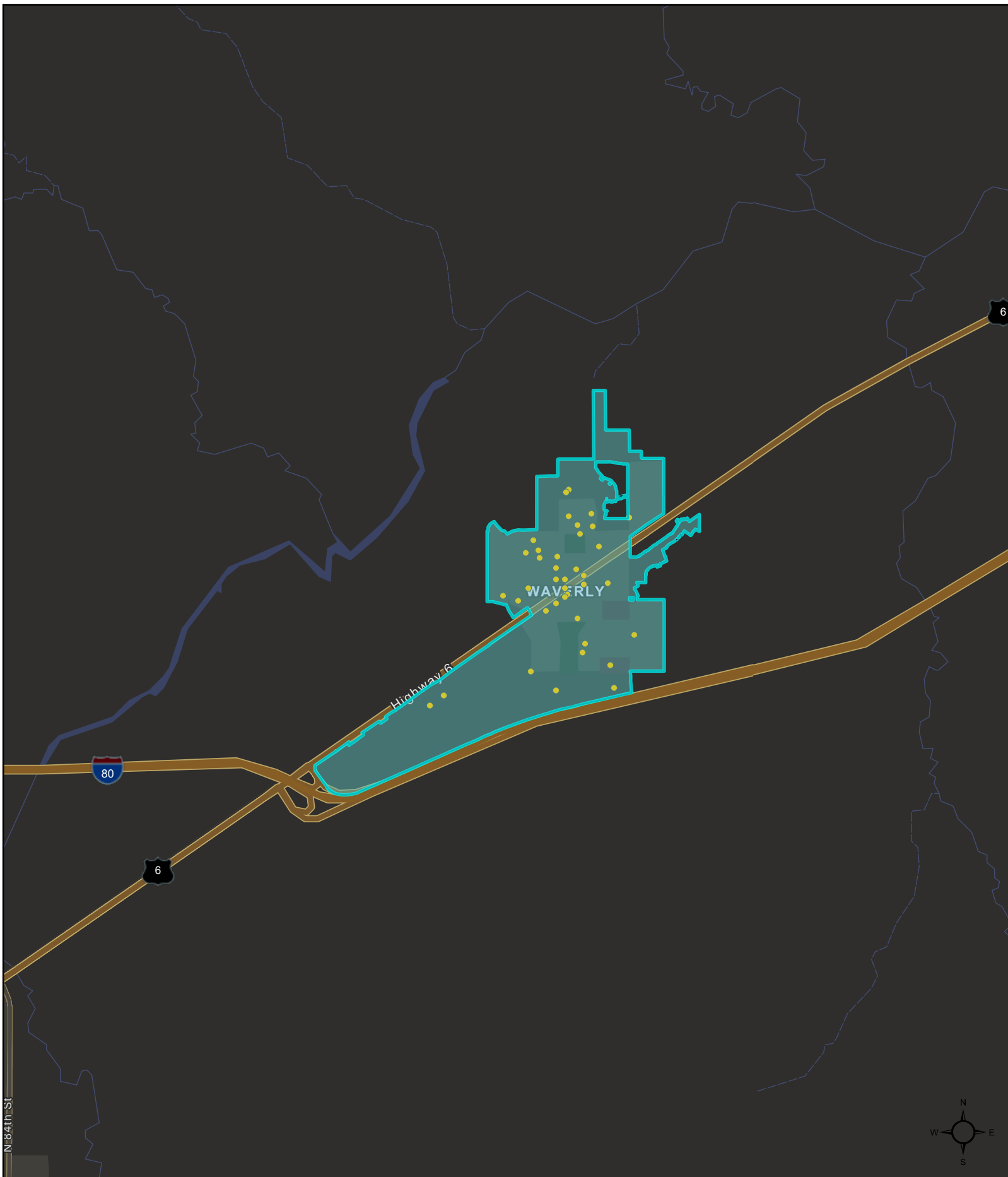
All items listed with an asterisk (\*) are considered to be routine by the City Council and will be approved by one motion. There will be no separate discussion of these items unless a Council Member or a Citizen so requests, in which event the item will be removed from the Consent Agenda status and considered in its normal sequence on the Agenda.
  - 1.f) Proclamations and Presentations
2. **Public Hearings**
3. **Sheriff's Report**
4. **Public Comments**
5. **Approval of Minutes**
  - 5.a) \*Minutes of the February 24, 2026 City Council Meeting
6. **Consideration of Claims and Financial Reports**
  - 6.a) Claims for Payment
  - 6.b) Treasurer's Report and Budget & Expense Report
7. **Introduction of Resolutions**
  - 7.a) Consideration of Resolution 26-04 Adopting and Revising the Employee Handbook
  - 7.b) \*Consideration of Resolution 26-05 Authorizing the Sale of Surplus Personal Property of the City of Waverly
8. **Introduction of Ordinances**
  - 8.a) Consideration of the Third and Final Reading of Ordinance 26-02 Amending Chapter 91 of the Waverly Municipal Code Relating to Fire Regulations; Fireworks; Permissible; Retail Sale, License Required, Fee
9. **Introduction of Business and Communications**
  - 9.a) Presentation and consideration of 2024-25 Annual Audit as prepared by HBE, LLC.
  - 9.b) \*Consideration of agreement with Waverly Legion Baseball for the use of Lawson Park Field #1.
10. **Committee Reports**
  - 10.a) Human Services (Park & Recreation): Council Member Nielson
  - 10.b) Public Works (Utilities & Street): Council Member Jespersen
  - 10.c) Public Health (Fire & Safety): Council Member Delahoyde
  - 10.d) Fiscal and Economic Development: Council Member Ruhter-Engelhardt
  - 10.e) City Administrator Fisher
11. **Adjournment**

The Governing Body reserves the right to go into Executive Session at any time for the reasons outlined in State Statute 84-1410.

The following rules are established for audience members and participants at a Council meeting:

- (1) Any person wishing to address the Council shall first state their name and address.
- (2) Public comments may be for agenda or non-agenda items.
- (3) Remarks shall be limited to five (5) minutes.

# Calls for Service: Waverly



# Dispatch Calls

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
<b>February 1, 2026</b>				
	C6000753	DISTURBANCE OTHER	1513	22178 BROWNELL
<b>February 2, 2026</b>				
11200 N 148TH ST, 68462	C6000767	BURGLARY	700	22221 KROESE
9531 N 130TH ST, 68642	C6000769	ACC INJURY	705	22126 GUTHARD
<b>February 3, 2026</b>				
10430 N 140TH ST, 68462	C6000795	THEFT FROM BUILDING	1056	2271 JONES
N 136TH ST & GUILDFORD ST,	C6000802	MISC OTHER	1644	22178 BROWNELL
<b>February 5, 2026</b>				
10820 N 140TH ST, 68462	C6000843	MEDICAL SUIC ATTEMPT	1431	2271 JONES
<b>February 6, 2026</b>				
10641 N 143RD ST, 68462	C6000862	MISC OTHER	1101	22234 FURNE
<b>February 7, 2026</b>				
11200 N 148TH ST, 68462	C6000893	DISTURBANCE OTHER	1417	22193 LAVENE
13901 GUILDFORD ST, 68462	C6000900	MISC OTHER	1730	22193 LAVENE
14216 KENILWORTH ST, 68462	C6000906	MISC OTHER	1958	22193 LAVENE
9521 N 147TH PL, 68462	C6000911	SPEC SVC CRIME PREV	2324	22216 ANSHASI
10341 N 142ND ST, 68462	C6000881	CHILD AB/NEG OTHER	823	22235 SEARS
N 141ST ST & US HIGHWAY 6,	C6000878	TRAFFIC OTHER	108	22216 ANSHASI
N 141ST ST & US HIGHWAY 6,	C6000908	TRAFFIC SUSP DRIVER	2028	22193 LAVENE
<b>February 8, 2026</b>				
	C6000927	MENTAL INVEST	1610	22178 BROWNELL
<b>February 11, 2026</b>				
	C6001000	DEATH NATURAL	2050	22193 LAVENE
11041 N 137TH ST, 68462	C6000995	DEATH NATURAL	1603	22193 LAVENE
10161 N 149TH ST, 68462	C6000999	SPEC SVC CHECK WELF	1951	22193 LAVENE
<b>February 12, 2026</b>				
11200 N 148TH ST, 68462	C6001006	TRAFFIC SUSP DRIVER	810	22197 MCMANUS
	C6001008	OPS OTHER	753	22113 HEITMAN

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
<b>February 13, 2026</b>				
10522 NORTHLOCH LN, WAVERLY,	C6001046	TRAFFIC OTHER	1733	22193 LAVENE
<b>February 14, 2026</b>				
11141 N 137TH ST, 68462	C6001062	MEDICAL EMERG OTHER	831	22190 KINGSWOOD
<b>February 15, 2026</b>				
13901 GUILDFORD ST, 68462	C6001083	DISTURBANCE OTHER	5	22216 ANSHASI
	C6001102	MISC OTHER	2259	22191 EWBANK
<b>February 16, 2026</b>				
	C6001131	FIRE BURN BAN VIOL	2246	22236 SHANNON
CANONGATE RD & AMBERLY RD,	C6001125	TRAFFIC OTHER	1858	22176 SARNES
11041 N 137TH ST, 68462	C6001123	DEATH NATURAL	1739	22176 SARNES
<b>February 17, 2026</b>				
	C6001147	DISTURBANCE OTHER	1103	22232 NEEDHAM
<b>February 18, 2026</b>				
10611 N 137TH ST, 68462	C6001188	TRAFFIC PARK OTHER	1643	22178 BROWNELL
N 140TH ST & JAMESTOWN ST,	C6001192	TRAFFIC OTHER	1914	22178 BROWNELL
<b>February 19, 2026</b>				
11041 N 137TH ST, 68462	C6001205	ADULT ABUSE	922	22190 KINGSWOOD
US HIGHWAY 6 & N 141ST ST,	C6001215	ACC INJURY	1611	22227 KASTENS
<b>February 20, 2026</b>				
	C6001241	SUSPICIOUS VEHICLE	723	2271 JONES
	C6001243	NARCOTICS POSSESS	809	2271 JONES
10430 N 140TH ST, 68462	C6001254	PROP DAMAGE	1128	2271 JONES
	C6001271	ALARM FALSE	2334	22217 CALDWELL
<b>February 22, 2026</b>				
12851 DOVERS ST, 68642	C6001314	FIRE ALARM	1613	22178 BROWNELL
11750 N 142ND ST, 68462	C6001313	MISS PERS JUV	1538	22222 SCDORIS
11750 N 142ND ST, 68462	C6001307	THEFT UNAUTH USE MV	956	22222 SCDORIS
N 144TH ST & QUENTIN ST, 68462	C6001319	TRAFFIC HAZARD	1859	22178 BROWNELL
N 141ST ST & JAMESTOWN ST,	C6001318	TRAFFIC OTHER	1814	22178 BROWNELL

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
N 143RD ST & US HIGHWAY 6,	C6001321	TRAFFIC OTHER	2056	22178 BROWNELL
<b>February 23, 2026</b>				
11330 N 144TH ST, 68462	C6001334	MISC OTHER	1055	22222 SCDORIS
SAINT RONAN ST & N 142ND ST,	C6001333	ACC PROP DMG	1108	22122 WICHT
N 141ST ST & HEYWOOD ST,	C6001344	ACC INJURY	1618	22178 BROWNELL
<b>February 24, 2026</b>				
	C6001357	MEDICAL EMERG OTHER	1504	2271 JONES
<b>February 25, 2026</b>				
11041 N 137TH ST, 68462	C6001392	MEDICAL EMERG OTHER	2049	22178 BROWNELL
	C6001388	SUSPICIOUS PERSON	1730	22193 LAVENE
<b>February 27, 2026</b>				
9958 N 143RD ST, 68462	C6001448	ACC PROP DMG	2021	22193 LAVENE
11200 N 148TH ST, 68462	C6001444	MISC OTHER	1719	22193 LAVENE
<b>February 28, 2026</b>				
9530 N 140TH ST, 68462	C6001460	SUSPICIOUS VEHICLE	1237	22150 MEYER

---



---

## Report Totals

Count: 51  
Date Exported: 3/6/2026 9:08 AM

---

## **MINUTES OF A WAVERLY CITY COUNCIL MEETING HELD ON FEBRUARY 24, 2026**

### **CALL TO ORDER**

Mayor Abbey Pascoe called the Meeting to order at 6:00 p.m. and led those in attendance in reciting the Pledge of Allegiance. Pascoe acknowledged the Open Meetings Act Poster located on the south wall of the Council Chambers. Mayor Pascoe and Council Members Aaron Delahoyde and Brook Ruhter-Engelhardt were in attendance. Council Members Dave Nielson and David Jespersen were absent. Other City Officials present were City Administrator Stephanie Fisher, City Attorney Mark Fahleson, City Clerk Megan Frye, and Public Works Director Tracey Whyman. Also in attendance was Fire Chief Robin Hoffman. Notice of the Meeting and Agenda were given to the Mayor and all Members of the City Council prior to the Meeting. Notice of the Meeting was posted at Russ's Market Express, the US Post Office, the City Office and the City website (citywaverly.com).

### **ADOPTION OF AGENDA**

Council Member Delahoyde moved to adopt the Agenda as presented. Council Member Ruhter-Engelhardt seconded the motion.

The following Council Members voted "YEA": Delahoyde and Ruhter-Engelhardt. The following Council Members voted "NAY": None. With only two Council Members present, Mayor Pascoe voted "YEA" to establish a quorum. Motion Carried. 3-0.

### **APPROVAL OF THE CONSENT AGENDA ITEMS**

#### **Minutes of the February 10, 2026 City Council Meeting**

#### **Consideration of an agreement between the City of Waverly and Sargent Drilling for the Test Well Siting Project.**

Council Member Delahoyde moved to approve the Consent Agenda.. Council Member Ruhter-Engelhardt seconded the motion.

The following Council Members voted "YEA": Delahoyde and Ruhter-Engelhardt. The following Council Members voted "NAY": None. With only two Council Members present, Mayor Pascoe voted "YEA" to establish a quorum. Motion Carried. 3-0.

### **PROCLAMATIONS AND PRESENTATIONS**

#### **Women in Construction Week Proclamation**

Mayor Pascoe read the Proclamation.

#### **2026 Women in Construction Week Proclamation National Association of Women in Construction (NAWIC)**

WHEREAS, the National Association of Women in Construction (NAWIC) is a non-profit organization whose mission is to enhance the success of women in the construction industry; and

WHEREAS, the Greater Omaha Chapter #116 has distinguished itself for 61 years as a leading voice for women in construction throughout the Greater Omaha area and surrounding communities; and

WHEREAS, the work of the Greater Omaha Chapter #116 has positively benefited the City of Waverly and surrounding cities through community development, education, outreach, and professional advancement programs; and

WHEREAS, the construction community, represented by NAWIC Greater Omaha Chapter #116, has played a vital role in fostering community development through renovation and beautification projects, promotion of skilled trades careers, and encouragement of a strong, diverse workforce; and

WHEREAS, the Greater Omaha Chapter #116 has consistently worked in a cooperative spirit with the City of Waverly and other organizations to achieve positive outcomes.

NOW, THEREFORE, BE IT PROCLAIMED that I, Mayor Abbey Pascoe, do hereby recognize the National Association of Women in Construction, Greater Omaha Chapter #116, and its many dedicated members and volunteers for their steadfast commitment to advancing women in the construction industry, and do hereby proclaim March 1–7, 2026, as “Women in Construction Week” in the City of Waverly, and encourage all citizens to recognize and celebrate the organization’s many contributions and accomplishments.

Proclaimed this 24<sup>th</sup> day of February, 2026.

**Problem Gambling Awareness Month Proclamation**

Mayor Pascoe read the Proclamation.

**PROCLAMATION PROBLEM GAMBLING AWARENESS MONTH**

WHEREAS, the National Council on Problem Gambling and Nebraska Council on Problem Gambling have designated March 2026 as Problem Gambling Awareness Month;

WHEREAS, problem gambling is a public health issue affecting millions of Americans of all ages, races, and ethnic backgrounds;

WHEREAS, problem gambling has a significant societal and economic cost for individuals, families, businesses, and communities;

WHEREAS, problem gambling is treatable, and treatment is effective in minimizing this harm to both individuals and society as a whole;

WHEREAS, numerous individuals, professionals, and organizations have dedicated their efforts to the education of the public about problem gambling and the availability and effectiveness of treatment;

WHEREAS, the National Council on Problem Gambling Nebraska Council on Problem Gambling invite all residents of Waverly, Nebraska to participate in Problem Gambling Awareness Month.

NOW, THEREFORE, I, Abbey L. Pascoe, Mayor of the City of Waverly, Nebraska, do hereby proclaim the month of March 2026 as Problem Gambling Awareness Month in Waverly, Nebraska and encourage all citizens to support the National Council on Problem Gambling and Nebraska Council on Problem Gambling in their efforts to mitigate gambling-related harm nationwide.

DATED THIS 24<sup>TH</sup> DAY OF FEBRUARY, 2026.

**PUBLIC HEARINGS**

None.

**SHERIFF'S REPORT**

No report given.

**PUBLIC COMMENTS**

None

**APPROVAL OF MINUTES**

**Minutes of the February 10, 2026 City Council Meeting**

Consent Agenda.

**CONSIDERATION OF CLAIMS AND FINANCIAL REPORTS**

**Claims for Payment**

<b>Claims for Payment: February 11th - 24th, 2026</b>		
<b>Group A</b>		
<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
ADP Fees	Payroll Fees	\$ 70.75
ADP Fees	Payroll Fees	\$ 130.68
ADP Payroll	Payroll	\$ 42,484.00
Black Hills Energy	Natural gas	\$ 1,509.21
Blue Cross Blue Shield NE	Health Insurance	\$ 16,939.76
Carquest Auto Parts	Drill bits, oil filter, stud extractor	\$ 59.94
Core & Main	Meter & Readout Purchases	\$ 11,957.22
DWEE	Swimming Pool Permit Renewal	\$ 40.00
Feld Fire	Annual comp service - scba	\$ 1,025.00
Guardian	Life & Vision Insurance	\$ 550.22
Holiday Inn Kearney	Room charges - conference	\$ 259.90
Hometown Leasing	FD Copier	\$ 71.48
JEO Consulting Group, Inc.	Waverly New Well Siting, WWTP Generator Replacement, Comp. Safety Action Plan	\$ 24,540.30
John Deere Financial	Plow blade, jack	\$ 338.40
John Hancock USA	Retirement	\$ 3,923.80
Kevin LaPage	Press room electrical, repair wiring on crosswalk	\$ 1,056.50
Kriha Fluid Power-Lincoln	Hose assy w/fittings	\$ 239.48
Lincoln Electric System	Electricity	\$ 18,402.84
MacQueen Emergency	Helmet front	\$ 172.00
Matheson Tri-Gas, Inc.	Oxygen bottle rental	\$ 124.39
Menards-Lincoln North	Public works supplies	\$ 1,520.79
MGX Equipment Services LLC	Cable	\$ 222.86
Nadezhda Koval	Cleaning Service	\$ 452.41
NE Public Health Environ. Lab	Lab Fees	\$ 109.00
NEMSA	EMS Training Conference & two new memberships	\$ 265.00
One Billing Solutions	January 2026 Billing - EMS	\$ 3,445.03
Pavers Inc.	Cold mix asphalt	\$ 150.30
Point C	Health Reimbursement Account	\$ 85.25
Quik Dump Refuse	Garbage Service	\$ 452.22
Rembolt Ludtke LLP	TIF/CRA Matters	\$ 126.00
Rembolt Ludtke LLP	TIF/CRA Matters	\$ 5,289.00
Shaffer Communications	New mobile radios for new ambulance	\$ 11,563.59
The Fort	Clothing Allowance	\$ 309.94
U.S. Postmaster	Stamps/Postage	\$ 315.90
Union Bank & Trust Co.	HSA Accounts	\$ 2,750.00
Unlimited Sports Solutions Inc.	Commander helmet/bat combo	\$ 3,600.00
USA Blue Book	Ammonia colorimeter	\$ 961.68

Verizon Wireless	Phone Service	\$ 488.81
RecDesk	Soccer refund - Caden Petersen	\$ 75.00
RecDesk	Soccer refund - Shauna Erickson	\$ 45.00
RecDesk	Soccer refund - Heather McBride	\$ 50.00
RecDesk	Soccer refund - Samantha Skov	\$ 45.00
RecDesk	Soccer refund - Haley Larson	\$ 75.00
RecDesk	Soccer refund - Natalie Wright	\$ 70.00
RecDesk	Monthly deposit charge	\$ 25.00
RecDesk	Monthly deposit charge	\$ 25.00
Storage Ninjas - Waverly	Storage for Engine 34 - F.D. debit card purchase	\$ 148.00
	<b>Claims Group A Total</b>	<b>\$ 156,561.65</b>

Council Member Delahoyde moved to approve the claims in the amount of \$156,591.65. Council Member Ruhter-Engelhardt seconded the motion. The following Council Members voted “YEA”: Delahoyde and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

### **Keno & Sales Tax Reports**

Keno & Sales Tax Reports provided for information.

### **INTRODUCTION OF RESOLUTIONS**

None.

### **INTRODUCTION OF ORDINANCES**

#### **Consideration of the Second Reading of Ordinance 26-02 Amending Chapter 91 of the Waverly Municipal Code Relating to Fire Regulations; Fireworks; Permissible; Retail Sale, License Required, Fee**

Council Member Delahoyde moved to approve the Second Reading of Ordinance 26-02 Amending Chapter 91 of the Waverly Municipal Code Relating to Fire Regulations; Fireworks; Permissible; Retail Sale, License Required, Fee. Council Member Ruhter-Engelhardt seconded the motion.

Council Member Delahoyde read the ordinance by title:

ORDINANCE NO. 26-02 AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA, AMENDING CHAPTER 91 OF THE WAVERLY MUNICIPAL CODE RELATING TO FIRE REGULATIONS; FIREWORKS; PERMISSIBLE; RETAIL SALE, LICENSE REQUIRED, FEE

The following Council Members voted “YEA”: Delahoyde and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

### **INTRODUCTION OF BUSINESS AND COMMUNICATIONS**

#### **Consideration of a bid from Capitol City Electric for ultraviolet disinfection electrical replacement in an amount not to exceed \$23,260.17 plus applicable shipping charges and fees.**

Council Member Delahoyde moved to approve a bid from Capitol City Electric for ultraviolet disinfection electrical replacement in an amount not to exceed \$23,260.17 plus applicable shipping charges and fees. Council Member Ruhter-Engelhardt seconded the motion.

The following Council Members voted “YEA”: Delahoyde and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

**Consideration of Amendment to Anderson North Park 10th Addition Subdivision Agreement.**

Council Member Delahoyde moved to approve Amendment to Anderson North Park 10th Addition Subdivision Agreement. Council Member Ruhter-Engelhardt seconded the motion.

City Administrator Fisher advised the amendment changed the timeframe to complete the Saint Ronan crossing to five years instead of open-ended.

The following Council Members voted “YEA”: Delahoyde and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

**Consideration of awarding the Canongate Road and Amberly Road Intersection Design Services project to Schemmer Associates Inc.**

Council Member Delahoyde moved to approve awarding the Canongate Road and Amberly Road Intersection Design Services project to Schemmer Associates Inc. Council Member Ruhter-Engelhardt seconded the motion.

City Administrator Fisher reported the City issued an RFP for two projects to nine firms, with three submitting proposals. A review committee evaluated the submissions and, following discussion, the recommendation is to award the projects to Schemmer. The recommendation is based on the firm’s qualifications and the City’s prior successful experience working with them.

The following Council Members voted “YEA”: Delahoyde and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

**Consideration of awarding the N 148th Street and U.S. Highway 6 Intersection Preliminary Design project to Schemmer Associates Inc.**

Council Member Delahoyde moved to approve awarding the N 148th Street and U.S. Highway 6 Intersection Preliminary Design project to Schemmer Associates Inc. Council Member Ruhter-Engelhardt seconded the motion.

The following Council Members voted “YEA”: Delahoyde and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

**Consideration of an agreement between the City of Waverly and Sargent Drilling for the Test Well Siting Project.**

Consent Agenda.

**COMMITTEE REPORTS**

**Human Services (Park & Recreation): Council Member Nielson**

City Administrator Fisher reported Baseball and softball registration finished with 127 total participants. Youth Soccer finished registration with 220 total. Still needing coaches for a few divisions, please reach out if interested. Adding more dog trash bins around all 3 parks. Electrical repairs at Wayne 1 were completed.

**Public Works (Utilities & Street): Council Member Jespersen**

City Administrator Fisher reported public works staff serviced a 15-foot-wide shredder mower this week. Did soil samples and started hauling biosolids to application site at N 134<sup>th</sup> and Waverly

Road. Worked on replacing the valve seals at the wastewater plant but discovered the valves were also worn out so they had to order replacement valves but will not arrive for 16 weeks. They also made repairs to worn hydraulic fitting on one of the dump trucks. Had a meeting with well driller and engineers for the test well project. Staff prepared snow removal equipment in advance of the February 19 snowstorm and carried out plowing operations through approximately 5:00 a.m., so it was a very long day for those individuals. Crews later returned to clear areas where parked vehicles had prevented full snow removal. Residents are reminded that avoiding on-street parking during snow events helps crews more effectively clear streets and improves access for emergency vehicles.

#### **Public Health (Fire & Safety): Council Member Delahoyde**

Council Member Delahoyde reported that during the past two weeks there were 22 calls for service, including one commercial fire alarm, two automatic crash notifications, 12 medical calls, one mutual aid motor vehicle accident request from Raymond Fire/Rescue, two grass fires, one minor fire, one semi-tractor fire, two motor vehicle accidents, and one residential fire alarm.

Delahoyde reported that the burn ban has been lifted due to recent snowfall and approximately seven to eight permitted burns have taken place. New member Kenten Jonas, a certified CPR instructor, conducted CPR/AED training for four members; certifications are valid for two years. Additional training is scheduled for tonight, and all EMTs must complete license renewals by the March 31 deadline.

Delahoyde also reported Waverly 11 Ambulance was out of service for approximately one day due to a CCV valve issue but has since returned to service. For Waverly 10, two mobile radios have been programmed and are being installed by Shaffer's Communication. The Radio Financing Committee will meet Wednesday, February 25 at 7:00 p.m. to continue discussion of interlocal agreements and to review anticipated State Radio System coverage maps.

#### **Fiscal & Economic Development: Council Member Ruhter-Engelhardt**

Council Member Ruhter- Engelhardt reported WEDC set the numbers for investors: principal member at \$15,000, strategic partner at \$7500, community investor at \$3500, and supporting investor at \$1500. WEDC has its first principal investor. Next meeting March 2.

#### **City Administrator Fisher**

City Administrator Fisher reported we had a meeting with the well drilling contractor that will be doing the test well project, the county, and our engineers. The purpose of the meeting was to review site logistics and discuss traffic control needed for the 13 well sites. The contractor anticipates beginning work in March, weather permitting.

Fisher reported the City's annual leased property report was submitted to the County at the end of January. Clerk Frye and I attended the Nebraska League of Municipalities conference this week for legislative updates. Presentations included updates on both health and property insurance, with indications that insurance costs are expected to rise, potentially by double-digit percentages.

Mayor Pascoe thanked Public Works Director Whyman and the Public Works staff for their efforts during Thursday's snow event. Pascoe stated noted the crew worked through the night to clear streets and ensure safe travel conditions for the community and encouraged residents to thank Public Works employees for their dedication and service.

#### **ADJOURNMENT**

Council Member Delahoyde moved to adjourn the meeting at 6:17 p.m. Council Member Ruhter-Engelhardt seconded the motion.

The following Council Members voted “YEA”: Delahoyde and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

---

Abbey L. Pascoe  
Mayor

---

Megan K. Frye  
City Clerk/Human Resources Assistant

**Claims for Payment: February 25th - March 10th, 2026**

<b>Group A</b>			
<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	<b>Date Paid</b>
Terri Dier	Utility Deposit Refund	\$ 100.00	
Mackenzie Faust	Utility Deposit Refund	\$ 100.00	
Rebecca Hellbusch	Utility Deposit Refund	\$ 32.97	
Kendy Heskett	Utility Deposit Refund	\$ 65.44	
Landon Michael Sweeney	Utility Deposit Refund	\$ 100.00	
Antonio Vasquez	Utility Deposit Refund	\$ 100.00	
ADP Fees	Payroll Fees	\$ 224.14	3/13/2026
ADP Payroll	Payroll	\$ 42,042.78	3/6/2026
Agri-Cross Enterprises	Waverly 11 repair CCV filter	\$ 112.50	
Allo Communications	Phone/Internet Services	\$ 1,039.52	
Architecture One	Building Evaluation	\$ 850.00	3/10/2026
BOK Financial	Cert.of Participation 2020	\$ 3,391.25	3/13/2026
Cass County Baseball League	Cass County Baseball Fee	\$ 700.00	
Colonial Life	Insurance	\$ 43.92	
Commonwealth Electric Company	Replace UV System Disconnect	\$ 1,233.00	
Core & Main	Meter & Readout Purchase	\$ 790.77	
Cubby's, Inc.	Fuel	\$ 1,401.80	
DataVizion, LLC	Microsoft 365 Business, Support	\$ 1,983.36	
Frontier	Propane	\$ 573.97	
Hawkins, Inc.	Supplies	\$ 8,628.28	
Heermann Economic Development	Economic development consulting services	\$ 2,900.00	
Horizon Bank	Monthly ACH Fees	\$ 10.00	3/15/2026
Interstate All Battery Center	Battery	\$ 183.95	
JEO Consulting Group, Inc.	134th & Hwy 6 Drainage Improvements	\$ 4,041.25	
John Deere Financial	John Deere tractor repair	\$ 161.44	
John Hancock USA	Retirement	\$ 3,921.47	3/6/2026
Kelly Supply Company	Tubing & hoses	\$ 2,280.99	
Kriha Fluid Power-Lincoln	Hose assy w/fittings, sander repairs	\$ 857.41	
Layne Christensen Company	Well #7 troubleshoot readout	\$ 420.00	
Life-Assist, Inc.	Medical Supplies	\$ 439.20	
Lincoln Electric System	Electricity	\$ 4,712.66	
MacQueen Emergency	Axe, rescue throw bag, streamlight	\$ 769.60	
Mammoth Station	Fuel	\$ 385.68	
Matheson Tri-Gas, Inc.	Compressed oxygen	\$ 60.38	
McMaster-Carr Supply Co.	Threaded rod & chain	\$ 686.45	
Menards-Lincoln North	Chemical transfer pumps, supplies for dog waste posts, totes, filters, oil, cleaner	\$ 292.43	
MGX Equipment Services LLC	Cutting edges for plows	\$ 1,580.98	
Midwest Laboratories, Inc.	Lab fees	\$ 408.48	
Nebraska Dept Revenue Waste	Utility Sales Tax	\$ 10,495.38	3/20/2026
Nebraska Snow Equipment	Cutting edge kit	\$ 900.00	
One Call Concepts, Inc.	One-Call Service	\$ 40.96	
Paul Davis Restoration, Inc.	Laundering bunker gear	\$ 300.00	
Pinnacle Bank	Railroad permit, conferences, vehicle repairs, tools, dog waste station supplies, office supplies	\$ 16,812.97	
Robin L. Hoffman	Lumber for broken bay door	\$ 30.72	
S.E. Rural Fire Protection Dist.	EMS calls	\$ 3,500.00	
The Voice News	Advertising & Printing	\$ 393.26	
U.S. Bank Equipment Finance	Ricoh Copier	\$ 143.95	
USA Blue Book	Grinder pump, reagents, sampler sections, crane, base, cable, shredder pump, pump leg kit	\$ 11,408.76	
VEIT, LLC	Copies	\$ 124.56	
Vessco, Inc.	Seepex rotor	\$ 2,241.11	
Whitehead Oil Co.	Fuel	\$ 99.41	
RecDesk	Monthly deposit charge	\$ 25.00	
RecDesk	Monthly deposit charge	\$ 25.00	
Round The Bend Steakhouse	Fire department banquet rental - F.D. debit card purchase	\$ 791.25	
		<b>Claims Group A Total</b>	<b>\$ 134,958.40</b>

Abbey Pascoe, Mayor

Cheris Cadwell, City Treasurer/Deputy Clerk

ACCT	TITLE	LAST REPORT ON HAND	DISBURSED	RECEIVED	CHANGE IN LIABILITY	BALANCE
10	GENERAL	640,045.02	64,660.55	93,835.14	794.94-	668,424.67
11	CITY SALES TAX	3,905,917.43	3,145.00	97,177.08	.00	3,999,949.51
12	STREET	1,084,019.77	52,438.48	51,227.89	.00	1,082,809.18
13	POOL	525,385.75	4,665.60	41,581.37	.00	562,301.52
14	PARK	483,666.50	25,589.05	15,381.99	.00	473,459.44
15	ARPA	.00	.00	.00	.00	.00
16	FIRE DEPARTMENT	98,635.59	20,090.26	14,831.22	.00	93,376.55
17	FIRE DONATION	69,190.38	939.25	968.17	.00	69,219.30
18	FIRE EQUIPMENT	446,002.15	3,445.03	12,210.44	.00	454,767.56
19	BUILDING & ZONING	423,938.35	11,922.56	7,841.81	.00	419,857.60
20	WATER	1,708,616.79	41,219.17	78,511.28	800.00	1,746,708.90
21	SEWER	5,863,865.00	52,869.27	170,269.89	.00	5,981,265.62
22	CDBG FUND	.00	.00	.00	.00	.00
23	DEBT SERVICE	383,900.35	332.50	39,698.35	.00	423,266.20
24	TIF H: TSC DISTR CENTE	27.00	.00	29,179.60	.00	29,206.60
25	TIF I: TSC RETAIL STOR	.02	.00	3,524.04	.00	3,524.06
26	TIF C: MBA POULTRY A	.00	.00	.00	.00	.00
27	TIF D: MBA POULTRY B	.00	.00	.00	.00	.00
28	CEMETERY	151,048.55	1,684.01	442.52	.00	149,807.06
29	LOTTERY	639,338.95	.00	1,543.33	.00	640,882.28
30	TIF E: WATTS ELECTRIC	.00	.00	.00	.00	.00
31	PAYROLL	.00	.00	.00	.00	.00
32	TIF F: KAMTERTER	.00	.00	.00	.00	.00
33	TIF G; BUCKET B AREA	1,583,163.35	.00	62,727.02	.00	1,645,890.37
34	TIF J: VACEK ENTERPRIS	.28	.00	1,024.07	.00	1,024.35
35	TIF ADMIN W/H FUNDS	94,605.43	6,215.00	248.16	.00	88,638.59
36	TIF K: WOODSTOCK LLC	1.62	.00	3,013.83	.00	3,015.45
37	TIF L NW ELECTRIC	.71	.00	2,192.72	.00	2,193.43
38	FIRE/RESCUE LOTTERY/RA	19,358.23	.00	2.57	.00	19,360.80
47	TIF NOTE M WEST AREA W	29,512.37	.00	38,622.10	.00	68,134.47
Report Total		18,150,239.59	289,215.73	766,054.59	5.06	18,627,083.51

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
10-00-1000	CASH IN BANK - GENERAL	48,089.03-	30,296.62
10-00-1007	CASH IN BANK - MMA	76,453.95	589,630.30
10-00-1010	CASH AT COUNTY TREASURER	.00	19,825.78
10-00-1047	CASH IN BANK-POINT C	14.73	28,671.97
11-00-1000	CASH IN BANK - CITY SALES TAX	80,912.21	80,912.21
11-00-1007	CASH IN BANK - MMA	450.51-	1,092,712.47
11-00-1035	CD #20113 SALES TAX CD	13,570.38	1,993,499.00
11-00-1036	CD# 19937 SALES TAX	.00	832,825.83
12-00-1000	CASH IN BANK - STREET	29,894.40-	5,564.19-
12-00-1007	CASH IN BANK - MMA	28,683.81	1,088,383.69
12-00-1047	CASH IN BANK-POINT C	.00	10.32-
13-00-1000	CASH IN BANK - POOL	35,790.45	117,905.39
13-00-1007	CASH IN BANK - MMA	857.93	347,922.51
13-00-1016	CASH IN BANK-NE CLASS	.00	.00
13-00-1030	CASH IN BANK-AQUATIC CENTER	.00	.00
13-00-1046	NPAIT	267.39	96,474.18
13-00-1047	CASH IN BANK-POINT C	.00	.56-
14-00-1000	CASH IN BANK - PARK	3,439.05-	11,164.50
14-00-1002	PARK & REC FUND	.00	.00
14-00-1003	PARK & REC SCHOLARSHIP ACCT	.15	1,106.31
14-00-1007	CASH IN BANK - MMA	7,625.77-	151,764.46
14-00-1016	CASH IN BANK-NE CLASS	.00	.00
14-00-1046	NPAIT	857.61	309,426.46
14-00-1047	CASH IN BANK-POINT C	.00	2.29-
15-00-1000	CASH IN BANK - ARPA	.00	.00
15-00-1007	CASH IN BANK - MMA	.00	.00
16-00-1000	CASH IN BANK - FIRE DEPT.	5,442.68-	18,902.63
16-00-1007	CASH IN BANK - MMA	183.64	74,473.92
17-00-1000	CASH IN BANK - BURN PERMIT CC	40.00	80.00
17-00-1007	CASH IN BANK - MMA	24.80	10,052.31
17-00-1012	CASH IN BANK-FIRE DONATION	183.48-	5,834.28
17-00-1016	CASH IN BANK - NE CLASS	.00	.00
17-00-1046	NPAIT	147.60	53,252.71
18-00-1000	CASH IN BANK - FIRE EQUIP FUND	.00	.00
18-00-1001	CASH IN BANK-FIREEQUIP HORIZON	7,366.06-	12,734.13
18-00-1007	CASH IN BANK - MMA	15,755.74	306,479.03
18-00-1016	CASH IN BANK - NE CLASS	.00	.00
18-00-1030	CD# 19609 FIRE EQUIP	.00	.00
18-00-1046	NPAIT	375.73	135,554.40
19-00-1000	CASH IN BANK-BUILDING & ZONING	1,927.38	17,619.26
19-00-1007	CASH IN BANK - MMA	6,008.13-	402,238.34
19-00-1047	CASH IN BANK-POINT C	.00	.00
20-00-1000	CASH IN BANK - WATER	16,123.59-	37,193.24
20-00-1007	CASH IN BANK - MMA	54,215.70	1,709,618.85
20-00-1047	CASH IN BANK-POINT C	.00	103.19-
21-00-1000	CASH IN BANK - SEWER	5,408.51	61,953.63
21-00-1004	2010 BOND RESERVE	.00	.00
21-00-1007	CASH IN BANK - MMA	107,052.45	3,265,569.53
21-00-1009	2012 BOND RESERVE	.00	.00

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
21-00-1030	CD# 832 SEWER	.00	31,258.00
21-00-1031	CD #7839 SEWER CD	1,062.41	396,917.99
21-00-1033	CD #19643 SEWER HORIZON	.00	545,653.79
21-00-1034	CD #20112 SEWER CD	3,877.25	569,571.14
21-00-1037	CD #19938	.00	1,110,434.41
21-00-1047	CASH IN BANK-POINT C	.00	92.87-
22-00-1000	CASH IN BANK- CBDG FUNDS	.00	.00
23-00-1000	CASH IN BANK - COUNTY BOND	.00	.00
23-00-1003	CASH IN BANK-COUNTY BOND MM	332.50-	4,463.75
23-00-1008	COP TRUST RESERVE	.00	.00
23-00-1010	CASH AT COUNTY TREASURER	.00	4,744.06
23-00-1016	CASH IN BANK - NE CLASS	.00	.00
23-00-1046	NPAIT	39,698.35	414,058.39
24-00-1000	CASH IN BANK - TIF H	.00	.00
24-00-1017	CASH IN BANK-NOTE H TSC DISTR	29,179.60	29,206.60
25-00-1000	CASH IN BANK- TIF I	.00	.00
25-00-1018	CASH IN BANK-NOTE I TSC RETAIL	3,524.04	3,524.06
26-00-1000	CASH IN BANK - TIF C	.00	.00
26-00-1010	CASH AT COUNTY TREASURER	.00	.00
26-00-1019	CASH IN BANK-NOTE C MBA POUL A	.00	.00
27-00-1000	CASH IN BANK - TIF D	.00	.00
27-00-1010	CASH AT COUNTY TREASURER	.00	.00
27-00-1020	CASH IN BANK-NOTE D MBA POUL B	.00	.00
28-00-1000	CASH IN BANK - CEMETERY	1,584.01-	14,095.91
28-00-1007	CASH IN BANK - MMA	73.61	29,850.94
28-00-1011	CASH IN BANK-ROSEHILL MMA	.00	6,340.10
28-00-1016	CEMETERY PERPETUAL-NE CLASS	.00	.00
28-00-1031	CD #3133 CEMETERY FSB	196.44	73,391.63
28-00-1046	NPAIT	72.47	26,128.48
28-00-1047	CASH IN BANK-POINT C	.00	.00
29-00-1000	CASH IN BANK - KENO	.00	.00
29-00-1005	CASH IN BANK-LOTTERY PRIZE MMA	123.71	81,573.60
29-00-1006	CERTIFICATE OF DEPOSIT	.00	.00
29-00-1007	CASH IN BANK - MMA	77.40	31,388.85
29-00-1013	CASH IN BANK-KENO OPERAT ACCT	.00	34,839.56
29-00-1014	CASH IN BANK-FIXED KENO ACCT	20.90	16,362.24
29-00-1016	CASH IN BANK - NE CLASS	.00	.00
29-00-1030	CD #0065 KENO PINNACLE	.00	.00
29-00-1046	NPAIT	1,321.32	476,718.03
30-00-1000	CASH IN BANK - TIF E	.00	.00
30-00-1021	CASH IN BANK-NOTE E WATTS ELEC	.00	.00
31-00-1000	CASH IN BANK - PAYROLL	.00	.00
32-00-1000	CASH IN BANK - TIF F	.00	.00
32-00-1022	CASH IN BANK-NOTE F KAMKERTER	.00	.00
33-00-1000	CASH IN BANK - TIF G	.00	.00
33-00-1010	CASH AT COUNTY TREASURER	.00	3,407.50
33-00-1016	CASH IN BANK - NE CLASS	.00	.00
33-00-1023	CASH-TIF NOTE G DOWNTOWN AREA	58,350.61	63,514.39
33-00-1046	NPAIT-TIF G DOWNTOWN AREA WIDE	4,376.41	1,578,968.48

**TRIAL BALANCE**  
**CALENDAR 2/2026, FISCAL 5/2026**

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
34-00-1000	CASH IN BANK - TIF J	.00	.00
34-00-1010	CASH AT COUNTY TREASURER-TIF J	.00	.00
34-00-1024	CASH IN BANK-NOTE J VASEK ENT	1,024.07	1,024.35
35-00-1000	CASH ACCOUNT - ADMIN W/H	.00	.00
35-00-1016	CASH IN BANK - NE CLASS	.00	.00
35-00-1025	CASH IN BANK-ADMIN W/H FUNDS	6,214.41-	680.60-
35-00-1046	NPAIT	247.57	89,319.19
36-00-1026	CASH IN BANK-TIF K WOODSTOCK	3,013.83	3,015.45
37-00-1028	CASH IN BANK-NOTE L NW ELECTR	2,192.72	2,193.43
38-00-1045	FIRE/RESCUE/LOTTERY/RAFFLE	2.57	19,360.80
47-00-1047	INACTIVE	.00	.00
47-00-1048	PINNACLE BANK-TIF M AREA WIDE	38,622.10	68,134.47
		=====	=====
	PROOF	476,843.92	18,627,083.51
		=====	=====

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-4000	PROPERTY TAXES	22,870.64	89,549.25	1,232,282.00	1,142,732.75
10-00-4005	MOTOR VEHICLE TAX	12,734.44	66,505.15	140,000.00	73,494.85
10-00-4010	MOTOR VEHICLE PRO RATE	.00	768.08	1,000.00	231.92
10-00-4015	PROPERTY TAX CREDIT	.00	.00	.00	.00
10-00-4018	STATE AID	.00	.00	.00	.00
10-00-4020	PROPERTY TAX CREDIT	45,233.51	45,233.51	.00	45,233.51-
10-00-4025	M.I.R.F.	.00	.00	.00	.00
10-00-4030	CARLINE	.00	.00	.00	.00
10-00-4032	LEASE REVENUE	500.00	2,500.00	6,000.00	3,500.00
10-00-4035	FRANCHISE TAX	6,814.22	239,758.57	450,000.00	210,241.43
10-00-4040	IN LIEU OF TAXES	.00	.00	4,000.00	4,000.00
10-00-4050	SALES TAX	.00	.00	.00	.00
10-00-4055	HOMESTEAD EXEMPTION	.00	.00	.00	.00
10-00-4060	INT EARNED ON LOCAL REVENUE	49.57	321.98	.00	321.98-
10-00-4065	FEES AND PERMITS	.00	.00	.00	.00
10-00-4070	CITY LICENSES	1,315.00	2,846.00	9,000.00	6,154.00
10-00-4071	CITY FINES	.00	5.00	.00	5.00-
10-00-4075	DOG LICENSES	590.00	4,010.00	2,000.00	2,010.00-
10-00-4080	DOG IMPOUNDMENT & BOARD	.00	.00	.00	.00
10-00-4090	OTHER LOCAL REVENUE RECEIPT	.00	361.23	.00	361.23-
10-00-4091	QUIET ZONE	.00	.00	.00	.00
10-00-4095	LABOR & MATERIALS SOLD - GEN.	.00	.00	.00	.00
10-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
10-00-4105	GRANTS	.00	.00	.00	.00
10-00-4106	DEVELOPER: STREET TREES	.00	.00	.00	.00
10-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
10-00-4115	OPERATING CONTRIBUTIONS	.00	.00	.00	.00
10-00-4130	BOND PROCEEDS	.00	.00	3,750,000.00	3,750,000.00
10-00-4161	INTEREST-MMA	1,453.95	7,215.54	5,000.00	2,215.54-
10-00-4169	INTEREST POINT C	14.73	72.14	.00	72.14-
10-00-4210	TOWER RENT	2,208.16	16,509.16	37,000.00	20,490.84
10-00-4215	FARM RENT INCOME	.00	9,547.50	19,095.00	9,547.50
10-00-4220	CASH DEVICE TAX	.00	459.39	.00	459.39-
10-00-4410	ADJUSTMENT	.00	.00	.00	.00
10-00-4415	AG LAND TAX CREDIT	50.92	50.92	.00	50.92-
10-00-5000	REGULAR SALARIES	10,578.75	57,609.33	130,000.00	72,390.67
10-00-5002	SALARIES OVERTIME	.00	.00	.00	.00
10-00-5005	SALARY OF MAYOR & COUNCIL	.00	15,000.00	30,000.00	15,000.00
10-00-5006	SALARIES PART TIME/TEMP	.00	.00	5,000.00	5,000.00
10-00-5009	SOCIAL SECURITY	800.97	5,498.48	10,000.00	4,501.52
10-00-5015	HEALTH INSURANCE	1,993.30	13,317.96	60,000.00	46,682.04
10-00-5019	WORKER'S COMP INSURANCE	.00	1,070.99	2,000.00	929.01
10-00-5020	EMPLOYMENT EXPENSES	337.90	2,835.70	7,500.00	4,664.30
10-00-5025	UNEMPLOYMENT COMPENSATION	169.08	567.67	2,000.00	1,432.33
10-00-5030	RETIREMENT	581.83	3,174.44	7,500.00	4,325.56
10-00-5035	CLOTHING	.00	.00	1,750.00	1,750.00
10-00-5040	COUNTY TREAS. & OTHER FEES	.00	75.13	2,000.00	1,924.87
10-00-5045	CUSTODIAL SERVICE	452.41	2,262.05	6,000.00	3,737.95
10-00-5050	LEGAL SERVICES	3,000.00	21,226.00	60,000.00	38,774.00
10-00-5055	CONTRACT OR SECURED SERVICE	38,759.00	193,795.00	466,000.00	272,205.00
10-00-5060	OTHER PROF. & TECH SERVICE	5,636.33	85,213.02	180,000.00	94,786.98

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-5065	NATURAL GAS	213.71	751.21	2,000.00	1,248.79
10-00-5070	ELECTRICITY	258.02	1,440.43	4,000.00	2,559.57
10-00-5075	GARBAGE SERVICE	20.82	118.76	500.00	381.24
10-00-5080	RENTALS OR LEASES	.00	33.00	500.00	467.00
10-00-5085	POSTAGE	312.00	1,248.00	3,000.00	1,752.00
10-00-5090	TELEPHONE	515.45	2,525.10	7,500.00	4,974.90
10-00-5095	ADVERTISING AND PRINTING	264.50	2,830.64	5,000.00	2,169.36
10-00-5100	SUPPLIES	166.48	2,374.71	10,000.00	7,625.29
10-00-5102	OPERATING SUPPLIES	.00	.00	.00	.00
10-00-5105	CONCESSIONS	.00	.00	.00	.00
10-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
10-00-5115	LICENSE FEES	.00	.00	3,000.00	3,000.00
10-00-5120	SCHOOL, DUES AND SEMINARS	.00	1,641.50	38,000.00	36,358.50
10-00-5125	SALES TAX	.00	.00	.00	.00
10-00-5130	DOG BOARD AND DISPOSAL	.00	.00	.00	.00
10-00-5135	PROPERTY INSURANCE	600.00	15,738.44	20,000.00	4,261.56
10-00-5140	TRAVEL OR MILEAGE	.00	21.00	3,000.00	2,979.00
10-00-5145	REPAIR & MAINT. SERVICES	.00	138.50	5,000.00	4,861.50
10-00-5149	REFUNDS	.00	.00	.00	.00
10-00-5150	OTHER MISC. OBJECTS	.00	10,000.00	14,000.00	4,000.00
10-00-5155	QUIET ZONE	.00	.00	.00	.00
10-00-5160	DRY DAM	.00	16.99	10,000.00	9,983.01
10-00-5170	WATERSHED	.00	.00	.00	.00
10-00-5175	CAPITAL IMPROVEMENTS	.00	.00	3,750,000.00	3,750,000.00
10-10-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
10-10-5120	SCHOOL, DUES AND SEMINARS	.00	.00	.00	.00
10-10-5140	TRAVEL OR MILEAGE	.00	.00	.00	.00
10-10-5145	REPAIR & MAINT. SERVICES	.00	.00	.00	.00
10-10-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
10-30-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
10-30-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-40-5000	REGULAR SALARIES	.00	.00	.00	.00
10-40-5001	PARTTIME SALARIES	.00	.00	.00	.00
10-40-5002	SALARIES PART TIME/TEMP	.00	.00	.00	.00
10-40-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-40-5015	HEALTH INSURANCE	.00	.00	.00	.00
10-40-5030	RETIREMENT	.00	.00	.00	.00
10-40-5090	TELEPHONE	.00	.00	.00	.00
10-40-5100	SUPPLIES	.00	.00	.00	.00
10-40-5200	DEPOSIT REFUND	.00	.00	.00	.00
10-50-5000	REGULAR SALARIES	.00	.00	.00	.00
10-50-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-60-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
10-60-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-90-4011	TRANSFER FROM CITY SALES TAX	.00	.00	.00	.00
10-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
10-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
10-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
10-90-4015	TRANSFER FROM ARPA	.00	45,304.40	.00	45,304.40-
10-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	5,000.00	5,000.00
10-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
10-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
10-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
10-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
10-90-4030	TRANSFER FROM TIF E	.00	.00	.00	.00
10-90-4031	TRANSFER FROM PAYROLL	.00	.00	.00	.00
10-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
10-90-5011	TRANSFER TO CITY SALES TX	.00	.00	.00	.00
10-90-5012	TRANSFER TO STREET	.00	175,000.00	175,000.00	.00
10-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
10-90-5014	TRANSFER TO PARK	.00	270,000.00	270,000.00	.00
10-90-5016	TRANSFER TO FIRE/RESCUE	.00	174,139.00	174,139.00	.00
10-90-5018	TRANSFER TO FD EQUIPMENT FUND	.00	.00	.00	.00
10-90-5019	TRANSFER TO BUILDING	.00	125,000.00	125,000.00	.00
10-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
10-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
10-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
10-90-5028	TRANSFER TO CEMETERY	.00	41,000.00	41,000.00	.00
10-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
11-00-4052	CITY SALES TAX	80,912.21	351,932.83	650,000.00	298,067.17
11-00-4053	AQUATIC CENTER SALES TAX	.00	.00	.00	.00
11-00-4161	INTEREST-MMA	2,694.49	20,926.10	15,000.00	5,926.10-
11-00-4163	INTEREST-CD'S HORIZON	13,570.38	47,197.04	40,000.00	7,197.04-
11-00-5175	CAPITAL OUTLAY	3,145.00	1,213,479.09	3,125,000.00	1,911,520.91
11-90-4010	TRANSFER FROM GENERAL	.00	.00	.00	.00
11-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
11-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
11-90-5010	TRANSFER TO GENERAL	.00	.00	.00	.00
11-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
11-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
11-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
11-90-5033	TRANSFER TO TIF G	.00	.00	.00	.00
12-00-4005	MOTOR VEHICLE FEES	.00	18,905.34	30,000.00	11,094.66
12-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
12-00-4095	LABOR & MATERIALS SOLD-STREETS	.00	67.40	.00	67.40-
12-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
12-00-4105	GRANTS	.00	.00	1,378,500.00	1,378,500.00
12-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
12-00-4120	HIGHWAY ALLOCATION	47,978.58	242,980.51	584,271.00	341,290.49
12-00-4125	INCENTIVE PAYMENTS	.00	.00	.00	.00
12-00-4130	SALE BONDS - STREETS	.00	.00	7,100,000.00	7,100,000.00
12-00-4135	REINBURSEMENT/PROJECT FINANCED	.00	.00	.00	.00
12-00-4161	INTEREST-MMA	2,683.81	15,889.40	.00	15,889.40-
12-00-4220	SCRAP SALES	.00	.00	.00	.00
12-00-4405	INFRASTRUCTURE FEE	565.50	2,368.54	.00	2,368.54-
12-00-5000	REGULAR SALARIES	16,794.51	88,727.77	204,000.00	115,272.23
12-00-5002	SALARIES OVERTIME	1,006.51	2,754.82	7,000.00	4,245.18
12-00-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
12-00-5009	SOCIAL SECURITY	1,349.02	6,931.22	16,000.00	9,068.78
12-00-5015	HEALTH INSURANCE	3,654.12	22,466.59	52,000.00	29,533.41
12-00-5019	WORKER'S COMP INSURANCE	.00	4,328.10	7,500.00	3,171.90

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
12-00-5030	RETIREMENT	522.30	2,799.93	11,500.00	8,700.07
12-00-5035	CLOTHING	119.98	675.00	1,250.00	575.00
12-00-5045	CUSTODIAL SERVICES	.00	.00	.00	.00
12-00-5055	CONTRACT OR SECURED SERVI	.00	57.00	.00	57.00-
12-00-5060	PROF&TECH SERVICE/SPECIAL FEES	11,980.30	79,333.50	345,000.00	265,666.50
12-00-5065	NATURAL GAS	598.24	1,757.79	4,000.00	2,242.21
12-00-5070	ELECTRICITY	8,137.30	38,839.40	85,000.00	46,160.60
12-00-5073	GAS AND OIL	930.68	4,741.21	14,000.00	9,258.79
12-00-5075	GARBAGE SERVICE	104.10	593.76	1,500.00	906.24
12-00-5076	RECYCLING SERVICE	.00	.00	.00	.00
12-00-5080	RENTALS OR LEASES	.00	1,820.49	5,000.00	3,179.51
12-00-5090	TELEPHONE	195.42	925.70	2,000.00	1,074.30
12-00-5095	ADVERTISING AND PRINTING	116.25	116.25	500.00	383.75
12-00-5100	SUPPLIES-OFFICE/SHOP	1,742.82	2,849.30	10,000.00	7,150.70
12-00-5102	SUPPLIES-STREETS	2,760.30	7,787.96	83,000.00	75,212.04
12-00-5120	FURNITURE AND EQUIPMENT	.00	92,153.59	431,000.00	338,846.41
12-00-5121	SCHOOL, DUES, & SEMINARS	.00	715.12	1,000.00	284.88
12-00-5135	PROPERTY INSURANCE	321.74	34,659.52	36,500.00	1,840.48
12-00-5140	TRAVEL & MILEAGE	.00	.00	500.00	500.00
12-00-5141	SERVICE FEES	.00	.00	.00	.00
12-00-5144	REPAIR & MAINT.SERVICE-BLDG	142.85	1,117.85	13,000.00	11,882.15
12-00-5145	REPAIR & MAINT. STREETS	.00	820.00	80,000.00	79,180.00
12-00-5146	EQUIPMENT MAINTENANCE	1,362.70	5,493.62	30,000.00	24,506.38
12-00-5147	VEHICLE MAINTENANCE	361.36	3,929.42	10,000.00	6,070.58
12-00-5150	OTHER MICS. OBJECTS	.00	.00	.00	.00
12-00-5165	TRAFFIC CONTROL	237.98	5,247.13	12,000.00	6,752.87
12-00-5170	STREET CONTRACTS	.00	.00	8,000.00	8,000.00
12-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	8,135,000.00	8,135,000.00
12-90-4010	TRANSFER FROM GENERAL	.00	175,000.00	175,000.00	.00
12-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
12-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
12-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
12-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
12-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
12-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
12-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
12-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
12-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
12-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
12-90-4030	TRANSFER FROM TIF	.00	.00	.00	.00
12-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
12-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
12-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
12-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
12-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
12-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
12-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
12-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
12-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
13-00-4050	SALES TAX	.00	9,777.08	17,000.00	7,222.92
13-00-4052	CITY SALES TAX	40,456.05	166,189.07	350,000.00	183,810.93

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-4085	CONCESSIONS	.00	.00	.00	.00
13-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
13-00-4105	GRANTS	.00	.00	.00	.00
13-00-4130	SALE BONDS - POOL	.00	.00	.00	.00
13-00-4131	AQUA CENTER BOND PROCEEDS	.00	.00	.00	.00
13-00-4132	2022 MUN IMP BOND PROCEED	.00	.00	.00	.00
13-00-4138	POOL DAILY ADMISSIONS	.00	.00	63,000.00	63,000.00
13-00-4140	POOL RECEIPTS	.00	.00	.00	.00
13-00-4141	POOL PASS REVENUE	.00	.00	83,000.00	83,000.00
13-00-4142	SWIMMING LESSON REVENUE	.00	.00	8,000.00	8,000.00
13-00-4143	POOL PARTY REVENUE	.00	.00	10,000.00	10,000.00
13-00-4144	POOL PARTY DEPOSIT	.00	.00	.00	.00
13-00-4146	SWIM TEAM REVENUE	.00	.00	2,500.00	2,500.00
13-00-4147	PRIVATE SWIMMING LESSON	.00	.00	.00	.00
13-00-4155	GIFT OR DONATIONS	.00	5,000.00	.00	5,000.00-
13-00-4161	INTEREST-MMA	857.93	6,684.31	.00	6,684.31-
13-00-4162	INTEREST-NE CLASS	.00	.00	.00	.00
13-00-4167	INTEREST FSB	.00	.00	.00	.00
13-00-4168	DIVIDENDS-NPAIT	267.39	1,511.25	.00	1,511.25-
13-00-4185	CONCESSION RECEIPTS	.00	.00	25,000.00	25,000.00
13-00-5000	REGULAR SALARIES	2,993.69	16,358.36	65,000.00	48,641.64
13-00-5002	SALARIES OVERTIME	.00	.00	4,000.00	4,000.00
13-00-5006	SUB OR TEMP SALARIES	.00	.00	125,000.00	125,000.00
13-00-5009	SOCIAL SECURITY	287.58	1,575.71	14,000.00	12,424.29
13-00-5015	HEALTH INSURANCE	822.87	6,110.01	24,000.00	17,889.99
13-00-5019	WORKER'S COMP INSURANCE	.00	715.42	1,000.00	284.58
13-00-5030	RETIREMENT	164.65	900.04	3,500.00	2,599.96
13-00-5035	CLOTHING	.00	.00	3,500.00	3,500.00
13-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
13-00-5050	LEGAL SERVICES	.00	.00	.00	.00
13-00-5055	CONTRACTED OR SECURED SERVICES	.00	.00	4,000.00	4,000.00
13-00-5060	OTHER PROF. & TECH SERVICE	.00	4,100.00	4,000.00	100.00-
13-00-5065	NATURAL GAS	.00	.00	.00	.00
13-00-5070	ELECTRICITY	165.90	881.41	8,000.00	7,118.59
13-00-5075	GARBAGE SERVICE	.00	113.40	1,000.00	886.60
13-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
13-00-5090	TELEPHONE	165.91	791.59	2,000.00	1,208.41
13-00-5095	ADVERTISING AND PRINTING	.00	.00	500.00	500.00
13-00-5100	SUPPLIES	.00	.00	17,000.00	17,000.00
13-00-5102	OPERATION SUPPLIES	.00	326.42	10,000.00	9,673.58
13-00-5105	CONCESSIONS	.00	7.32-	15,000.00	15,007.32
13-00-5110	FURNITURE AND EQUIPMENT	.00	.00	6,500.00	6,500.00
13-00-5120	SCHOOLS, DUES, & SEMINARS	40.00	40.00	2,000.00	1,960.00
13-00-5125	SALES TAX	.00	.00	20,000.00	20,000.00
13-00-5135	PROPERTY INSURANCE	.00	24,762.30	26,500.00	1,737.70
13-00-5140	TRAVEL OR MILEAGE	.00	.00	.00	.00
13-00-5141	SERVICE FEES	25.00	300.00	800.00	500.00
13-00-5145	REPAIR & MAINT. SERVICES	.00	1,200.00	5,000.00	3,800.00
13-00-5149	REFUNDS	.00	.00	.00	.00
13-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
13-00-5160	CONSULTANTS	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	160,000.00	160,000.00
13-00-5176	NEW POOL SUPPLIES	.00	.00	.00	.00
13-00-5201	PARTY DEPOSIT REFUNDED	.00	.00	.00	.00
13-00-5333	2021 GO AQUATIC CTN PRINCIPAL	.00	225,000.00	225,000.00	.00
13-00-5334	2021 GO AQUATIC CTR INTEREST	.00	16,652.50	32,574.00	15,921.50
13-00-5351	2023 MUNI IMPROV PRINCIPAL	.00	.00	45,000.00	45,000.00
13-00-5352	2023 MUNI IMPROV BOND INTEREST	.00	.00	48,052.00	48,052.00
13-00-5353	2025 MUNI IMPROVEMENT	.00	45,000.00	.00	45,000.00-
13-00-5354	2025 MUNI IMPROVE INTER	.00	20,278.22	.00	20,278.22-
13-90-4010	TRANSFER FROM GENERAL	.00	.00	.00	.00
13-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
13-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
13-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
13-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
13-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
13-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
13-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
13-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
13-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
13-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
13-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
13-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
13-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
13-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
13-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
13-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
14-00-4032	LEASE REVENUE	2,000.00	2,000.00	70,000.00	68,000.00
14-00-4065	FEES & PERMITS	.00	.00	.00	.00
14-00-4090	OTHER LOCAL REV RECEIPTS	1,200.00	1,200.00	.00	1,200.00-
14-00-4105	GRANTS	.00	10,000.00	.00	10,000.00-
14-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
14-00-4139	YOUTH FLAG FOOTBAL	.00	.00	7,000.00	7,000.00
14-00-4140	FALL SOCCER RECEIPTS	.00	.00	8,000.00	8,000.00
14-00-4142	SPRING SOCCER RECEIPTS	4,545.00	12,300.00	10,000.00	2,300.00-
14-00-4143	BLAST BALL RECEIPTS	915.00	2,580.00	3,000.00	420.00
14-00-4144	T-BALL RECEIPTS	1,000.00	3,950.00	5,000.00	1,050.00
14-00-4145	BALL RECEIPTS	2,735.00	10,820.00	10,000.00	820.00-
14-00-4146	BALL FIELD RENTAL	.00	320.00	8,000.00	7,680.00
14-00-4147	ADULT VOLLEY BALL	450.00	1,950.00	1,000.00	950.00-
14-00-4148	TOURNAMENTS	.00	.00	1,000.00	1,000.00
14-00-4149	ADULT BASEBALL	.00	.00	1,000.00	1,000.00
14-00-4155	PARK DONATIONS	.00	2,800.00	15,000.00	12,200.00
14-00-4161	INTEREST-MMA	374.23	2,611.44	500.00	2,111.44-
14-00-4162	INTEREST-NE CLASS	.00	.00	3,000.00	3,000.00
14-00-4165	INTEREST EARNED	.00	.00	.00	.00
14-00-4166	INTEREST	.15	.84	.00	.84-
14-00-4168	DIVIDENDS-NPAIT	857.61	4,847.39	.00	4,847.39-
14-00-4170	ADULT BASKETBALL	.00	.00	1,000.00	1,000.00
14-00-4405	INFRASTRUCTURE FEE	1,305.00	5,465.86	5,000.00	465.86-
14-00-4420	ADVERTISING REVENUE	.00	.00	.00	.00
14-00-5000	REGULAR SALARIES	12,760.60	58,571.04	160,000.00	101,428.96

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
14-00-5002	OVERTIME SALARIES	.00	59.28	1,500.00	1,440.72
14-00-5006	SUB OR TEMP SALARIES	308.70	6,752.74	40,000.00	33,247.26
14-00-5009	SOCIAL SECURITY	1,010.55	4,838.28	15,500.00	10,661.72
14-00-5015	HEALTH INSURANCE	3,608.25	29,198.21	55,000.00	25,801.79
14-00-5019	WORKER'S COMP INSURANCE	.00	3,943.34	5,000.00	1,056.66
14-00-5030	RETIREMENT	722.46	3,245.02	9,000.00	5,754.98
14-00-5035	CLOTHING	.00	136.98	1,250.00	1,113.02
14-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
14-00-5055	CONTRACTED OR SECURED SERVICES	.00	2,120.00	16,500.00	14,380.00
14-00-5060	OTHER PROF. & TECH SERVICE	187.50	4,060.00	8,500.00	4,440.00
14-00-5070	ELECTRICITY	1,441.95	5,842.64	14,000.00	8,157.36
14-00-5073	GAS AND OIL	50.85	1,855.35	6,000.00	4,144.65
14-00-5075	GARBAGE SERVICE	139.92	1,112.56	3,500.00	2,387.44
14-00-5080	RENTAL & LEASES	.00	420.00	1,500.00	1,080.00
14-00-5090	PHONE	46.52	233.18	1,000.00	766.82
14-00-5095	ADVERTISING & PRINTING	.00	.00	1,000.00	1,000.00
14-00-5100	SUPPLIES	4,455.32	6,063.21	30,000.00	23,936.79
14-00-5102	OPERATION SUPPLIES	66.77	4,030.79	25,000.00	20,969.21
14-00-5103	TOURNAMENT SUPPLIES	.00	.00	1,500.00	1,500.00
14-00-5110	FURNITURE AND EQUIPMENT	.00	13,996.42	7,800.00	6,196.42-
14-00-5120	SCHOOLS, DUES AND SEMINARS	.00	107.00	500.00	393.00
14-00-5125	SALES TAX	.00	.00	.00	.00
14-00-5130	TREES AND PLANTINGS	.00	3,585.00	15,000.00	11,415.00
14-00-5135	PROPERTY INSURANCE	.00	30,705.33	40,000.00	9,294.67
14-00-5140	TRAVEL OR MILEAGE	.00	.00	500.00	500.00
14-00-5141	SERVICE FEES	25.00	125.00	.00	125.00-
14-00-5145	REPAIR & MAINT. SERVICES	16.98	6,789.91	40,000.00	33,210.09
14-00-5146	EQUIPMENT MAINTENANCE	747.68	1,011.58	3,500.00	2,488.42
14-00-5147	VEHICLE MAINTENANCE	.00	1,807.32	1,500.00	307.32-
14-00-5149	REFUNDS	.00	.00	1,000.00	1,000.00
14-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
14-00-5160	DONATION EXPENSES	.00	1,999.88	2,000.00	.12
14-00-5165	GRANT EXPENSES	.00	.00	.00	.00
14-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	142,000.00	142,000.00
14-90-4010	TRANSFER FROM GENERAL	.00	270,000.00	270,000.00	.00
14-90-4011	TRANSFER FROM CITY SALES TAX	.00	.00	.00	.00
14-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
14-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
14-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
14-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
14-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
14-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
14-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
14-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
14-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
14-90-5011	TRANSFER TO CITY SALES TAX	.00	.00	.00	.00
14-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
14-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
14-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
14-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
14-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
14-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
14-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
14-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
15-00-4161	INTEREST-MMA	.00	413.86	.00	413.86-
15-00-4199	ARPA PROCEEDS	.00	.00	.00	.00
15-00-5060	OTHER PROF & TECH SERVICE	.00	.00	.00	.00
15-00-5141	ARPA EXPENSES	.00	.00	.00	.00
15-00-5146	EQUIPMENT MAINT	.00	.00	.00	.00
15-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
15-90-5010	TRANSFER TO GENERAL	.00	45,304.40	.00	45,304.40-
16-00-4090	OTHER LOCAL REV RECEIPTS	16.00	16.00	.00	16.00-
16-00-4091	COVID-19 CARE FUNDS	.00	.00	.00	.00
16-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
16-00-4105	GRANTS	.00	.00	.00	.00
16-00-4110	INSURANCE ADJUSTMENTS	120.00	120.00	.00	120.00-
16-00-4130	BOND PROCEEDS	.00	.00	9,500,000.00	9,500,000.00
16-00-4135	REIMBURSEMENT-MAT'LS/SERVICES	.00	.00	.00	.00
16-00-4155	GIFTS OR DONATIONS	.00	.00	.00	.00
16-00-4160	SUBURBAN FIRE DEPARTMENT	14,511.58	72,557.90	174,139.00	101,581.10
16-00-4161	INTEREST-MMA	183.64	1,530.84	500.00	1,030.84-
16-00-4165	INTEREST/FIRE-RESCUE	.00	.00	.00	.00
16-00-5000	SALARIES - REGULAR	1,163.33	3,169.95	23,278.00	20,108.05
16-00-5003	OFFICER REIMBURSEMENT	250.00	2,450.00	12,000.00	9,550.00
16-00-5009	SS/MED - CITY SHARE	89.00	164.55	.00	164.55-
16-00-5017	LIFE INSURANCE	.00	7,924.20	7,500.00	424.20-
16-00-5019	WORKER'S COMP INSURANCE	.00	1,181.00	2,000.00	819.00
16-00-5035	CLOTHING	.00	.00	5,000.00	5,000.00
16-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
16-00-5050	LEGAL SERVICES	.00	.00	3,000.00	3,000.00
16-00-5055	CONTRACTED OR SECURED SERVICES	57.00	15,095.60	32,000.00	16,904.40
16-00-5056	ENARSIS ADMIN	.00	.00	10,000.00	10,000.00
16-00-5060	OTHER PROF.& TECH SERVICE	129.23	461.86	5,000.00	4,538.14
16-00-5065	NATURAL GAS	697.26	2,288.21	6,000.00	3,711.79
16-00-5070	ELECTRICITY	176.84	911.18	3,500.00	2,588.82
16-00-5073	GAS & OIL	225.48	1,820.43	8,000.00	6,179.57
16-00-5075	GARBAGE SERVICE	20.82	118.76	500.00	381.24
16-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
16-00-5085	POSTAGE	.00	9.05	.00	9.05-
16-00-5090	TELEPHONE	338.20	2,099.96	4,000.00	1,900.04
16-00-5095	ADVERTISING AND PRINTING	11.98	507.40	1,000.00	492.60
16-00-5100	SUPPLIES	32.62	1,526.77	4,000.00	2,473.23
16-00-5101	FIRE OPERATION SUPPLIES	2,506.07	3,047.48	12,000.00	8,952.52
16-00-5102	MEDICAL SUPPLIES	469.82	12,153.44	25,000.00	12,846.56
16-00-5103	FD BUNKER GEAR	172.00	682.00	5,500.00	4,818.00
16-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
16-00-5112	COMMUNICATION GEAR	11,563.59	28,793.19	36,000.00	7,206.81
16-00-5115	LICENSE FEES	.00	23.00	500.00	477.00
16-00-5120	SCHOOL, DUES AND SEMINARS	490.57	900.57	14,000.00	13,099.43
16-00-5135	PROPERTY INSURANCE	.00	23,707.00	25,000.00	1,293.00
16-00-5140	TRAVEL OR MILEAGE	.00	.00	6,000.00	6,000.00
16-00-5141	SERVICE FEES	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
16-00-5142	VEHICLE MILEAGE REIMBURSE	450.00	14,470.00	50,000.00	35,530.00
16-00-5145	BUILDING REPAIR & MAINTENANCE	.00	394.93	5,000.00	4,605.07
16-00-5146	EQUIPMENT-REPAIR & MAINTENANCE	1,025.00	4,196.93	12,500.00	8,303.07
16-00-5147	VEHICLE REPAIR & MAINTENANCE	221.45	1,708.72	18,000.00	16,291.28
16-00-5148	COMMUNICATION REPAIR	.00	139.35	3,000.00	2,860.65
16-00-5149	REFUNDS	.00	.00	.00	.00
16-00-5150	OTHER MISC. OBJECTS	.00	.00	4,000.00	4,000.00
16-00-5175	CAPITAL IMPROVEMENTS	.00	24,000.00	9,500,000.00	9,476,000.00
16-00-5180	INNOCULATIONS	.00	.00	.00	.00
16-00-5225	DONATION FUND-EXPENSES	.00	.00	.00	.00
16-00-5230	VOID!! USE FUND 18 ACCTS	.00	.00	.00	.00
16-00-5231	FEH: FIRE SERVICE CALLS	.00	.00	.00	.00
16-00-5555	UNIFORMS	.00	.00	.00	.00
16-90-4010	TRANSFER FROM GENERAL	.00	174,139.00	174,139.00	.00
16-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
16-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
16-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
16-90-4018	TRANSFER FROM FIRE EQUIPMENT	.00	.00	.00	.00
16-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
16-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
16-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
16-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
16-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
16-90-5010	TRANSFER TO GENERAL	.00	.00	5,000.00	5,000.00
16-90-5011	TRANSFER TO SALES TAX	.00	.00	.00	.00
16-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
16-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
16-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
16-90-5017	TRANSFER TO FIRE DONATION	.00	.00	.00	.00
16-90-5018	TRANSFER TO FIRE EQUIPMENT	.00	.00	.00	.00
16-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
16-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
16-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
16-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
16-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
17-00-4065	BURN PERMITS	140.00	310.00	500.00	190.00
17-00-4070	TABLE RENTAL REVENUE	.00	.00	.00	.00
17-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
17-00-4105	GRANTS	.00	.00	.00	.00
17-00-4155	GIFTS OR DONATIONS	655.00	17,208.00	5,000.00	12,208.00-
17-00-4156	FIRE ENGINE 34 DONATIONS	.00	.00	.00	.00
17-00-4157	SANTA EXPRESS DONATIONS	.00	4,405.31	2,000.00	2,405.31-
17-00-4161	INTEREST	24.80	52.31	.00	52.31-
17-00-4162	INTEREST-NE CLASS	.00	.00	500.00	500.00
17-00-4165	INTEREST FIRE DONATION	.00	.00	.00	.00
17-00-4166	INTEREST	.77	6.54	.00	6.54-
17-00-4168	DIVIDENDS-NPAIT	147.60	834.18	.00	834.18-
17-00-5035	CLOTHING ALLOWANCE	.00	.00	3,000.00	3,000.00
17-00-5100	SUPPLIES	.00	423.76	5,000.00	4,576.24
17-00-5101	FIRE OPERATION SUPPLIES	.00	.00	.00	.00
17-00-5104	ENGINE 34 EXPENSE	148.00	740.00	2,000.00	1,260.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
17-00-5106	SANTA EXPRESS EXPENSES	.00	7,364.46	.00	7,364.46-
17-00-5108	PRIZES	.00	.00	.00	.00
17-00-5150	OTHER MISC EXPENSES	791.25	791.25	.00	791.25-
17-00-5175	CAPITAL EQUIPMENT	.00	.00	49,942.00	49,942.00
17-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
17-90-4018	TRANSFER FROM FIRE EQUIP	.00	.00	.00	.00
17-90-4038	TRANSFER FROM FIRE RAFFLE	.00	.00	.00	.00
17-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
17-90-5018	TRANSFERS TO FIRE EQUIPMENT	.00	.00	.00	.00
18-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
18-00-4091	COVID-19 Care funds	.00	.00	.00	.00
18-00-4105	GRANTS	.00	.00	.00	.00
18-00-4130	LOAN PROCEEDS	.00	.00	.00	.00
18-00-4135	REIMBURSEMENT	.00	.00	.00	.00
18-00-4150	FEH: FIRE SERVICE CALLS	.00	.00	2,000.00	2,000.00
18-00-4151	EMS: RESCUE SERVICE CALLS	11,076.54	51,837.37	80,000.00	28,162.63
18-00-4160	RURAL FIRE DEPARTMENT	.00	.00	.00	.00
18-00-4161	INTEREST-MMA	755.74	3,910.65	500.00	3,410.65-
18-00-4162	INTEREST-NE CLASS	.00	.00	2,500.00	2,500.00
18-00-4165	INTEREST - FIRE EQUIPMENT	.00	.00	.00	.00
18-00-4166	INTEREST	2.43	26.41	.00	26.41-
18-00-4168	DIVIDENDS-NPAIT	375.73	2,123.57	.00	2,123.57-
18-00-5055	CONTRACT/SECURED SERVICES	.00	.00	.00	.00
18-00-5060	OTHER PROF/TECH SERVICE	.00	.00	.00	.00
18-00-5100	SUPPLIES	.00	2,758.00	.00	2,758.00-
18-00-5103	FD BUNKER GEAR	.00	.00	.00	.00
18-00-5110	FURNITURE & EQUIPMENT	.00	1,899.00	.00	1,899.00-
18-00-5141	SERVICE FEES	.00	.00	.00	.00
18-00-5147	VEHICLE MAINT	.00	.00	.00	.00
18-00-5149	REFUNDS	.00	200.00	.00	200.00-
18-00-5175	CAPITAL EQUIPMENT	.00	5,096.14	589,163.00	584,066.86
18-00-5182	2025 AMBULANCE PRINCIPAL	.00	.00	15,000.00	15,000.00
18-00-5183	2025 AMBULANCE INTEREST	.00	.00	40,000.00	40,000.00
18-00-5230	VOID!! USE STANDARD ACCTS	.00	.00	.00	.00
18-00-5231	FEH - FEES	.00	.00	500.00	500.00
18-00-5232	EMS - FEES	3,445.03	8,834.63	15,000.00	6,165.37
18-90-4016	TRANSFER FROM FIRE	.00	.00	.00	.00
18-90-4029	TRANSFER FROM KENO	.00	.00	.00	.00
18-90-5016	TRANSFER TO FD OPERATIONS	.00	.00	.00	.00
18-90-5017	TRANSFER TO DONATIONS	.00	.00	.00	.00
19-00-4065	FEES & PERMITS	3,674.94	33,968.72	60,000.00	26,031.28
19-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
19-00-4105	GRANTS	.00	.00	.00	.00
19-00-4106	DEVELOPER:STREET TREES	.00	.00	.00	.00
19-00-4161	INTEREST-MMA	991.87	5,832.94	1,000.00	4,832.94-
19-00-4200	PERMIT DEPOSITS	1,000.00	4,000.00	10,000.00	6,000.00
19-00-4205	DEVELOPER CONTRIBUTIONS	.00	.00	80,000.00	80,000.00
19-00-4405	INFRASTRUCTURE FEE	2,175.00	9,109.76	20,000.00	10,890.24
19-00-5000	SALARIES - REGULAR	8,486.82	46,983.99	110,000.00	63,016.01
19-00-5001	SALARIES - PART TIME	.00	.00	26,000.00	26,000.00
19-00-5002	SALARIES - OVERTIME	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
19-00-5009	SS/MED - CITY SHARE	584.28	3,469.98	10,500.00	7,030.02
19-00-5015	HEALTH INSURANCE	1,638.97	10,489.23	16,500.00	6,010.77
19-00-5030	RETIREMENT	466.09	2,552.02	7,500.00	4,947.98
19-00-5035	CLOTHING	.00	116.29	500.00	383.71
19-00-5040	CO TREASURER & OTHER FEES	.00	.00	.00	.00
19-00-5050	LEGAL SERVICES	.00	.00	.00	.00
19-00-5055	CONTRACT OR SECURED SERVI	.00	57.00	.00	57.00-
19-00-5060	OTHER PROF & TECH SERVICE	.00	179.88	25,000.00	24,820.12
19-00-5073	GAS & OIL	.00	154.19	1,000.00	845.81
19-00-5090	TELEPHONE	26.40	132.58	1,500.00	1,367.42
19-00-5095	ADVERTISING AND PRINTING	.00	.00	1,000.00	1,000.00
19-00-5100	SUPPLIES	.00	.00	1,000.00	1,000.00
19-00-5110	FURNITURE & EQUIPMENT	.00	.00	.00	.00
19-00-5120	SCHOOL, DUES & SEMINARS	720.00	870.00	3,000.00	2,130.00
19-00-5135	INSURANCE	.00	814.84	1,000.00	185.16
19-00-5140	TRAVEL & MILEAGE	.00	.00	1,000.00	1,000.00
19-00-5145	REPAIR & MAINT SERVICES	.00	.00	.00	.00
19-00-5146	EQUIPMENT MAINT	.00	.00	.00	.00
19-00-5147	VEHICLE MAINT	.00	.00	500.00	500.00
19-00-5150	OTHER MISC.OBJECTS	.00	.00	.00	.00
19-00-5151	OTHER-STREET TREES	.00	580.00	25,000.00	24,420.00
19-00-5201	DEPOSITS REFUNDED	.00	3,425.00	30,000.00	26,575.00
19-00-5205	CONSULTANTS	.00	11,171.05	80,000.00	68,828.95
19-90-4010	TRANSFER FROM GENERAL	.00	125,000.00	125,000.00	.00
20-00-4050	SALES TAX	445.12	3,561.31	10,000.00	6,438.69
20-00-4071	CITY FINES	.00	.00	.00	.00
20-00-4090	OTHER LOCAL REV RECEIPTS	145.00	408.73	.00	408.73-
20-00-4095	LABOR & MATERIALS SOLD - WATER	.00	2,593.74	20,000.00	17,406.26
20-00-4105	GRANTS	.00	.00	547,000.00	547,000.00
20-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
20-00-4130	SALE OF BONDS - WATER	.00	.00	1,300,000.00	1,300,000.00
20-00-4131	GO WATER BOND 2025 PROC	.00	.00	.00	.00
20-00-4161	INTEREST-MMA	4,215.70	24,202.59	10,000.00	14,202.59-
20-00-4165	INTEREST/WATER	.00	.00	.00	.00
20-00-4175	CONTRIBUTION INCOME	.00	.00	.00	.00
20-00-4200	INSURANCE PROCEEDS	.00	.00	.00	.00
20-00-4220	SCRAP SALES	.00	.00	.00	.00
20-00-4300	UTILITY SERVICE CHARGE-WATER	73,444.16	408,008.52	675,000.00	266,991.48
20-00-4305	SALE OF WATER	130.80	427.06	.00	427.06-
20-00-4400	DEPOSITS RECEIVED	.00	.00	.00	.00
20-00-4405	INFRASTRUCTURE FEE	130.50	546.58	1,500.00	953.42
20-00-5000	REGULAR SALARIES	12,895.71	86,036.50	213,000.00	126,963.50
20-00-5002	OVERTIME SALARIES	1,008.68	3,884.76	7,000.00	3,115.24
20-00-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
20-00-5009	SOCIAL SECURITY	1,028.51	6,799.16	16,500.00	9,700.84
20-00-5015	HEALTH INSURANCE	3,196.06	21,049.33	46,000.00	24,950.67
20-00-5019	WORKER'S COMP INSURANCE	.00	1,849.79	3,500.00	1,650.21
20-00-5030	RETIREMENT	533.01	3,648.56	12,000.00	8,351.44
20-00-5035	CLOTHING	.00	452.45	500.00	47.55
20-00-5050	LABORATORY SERVICES	.00	.00	.00	.00
20-00-5055	CONTRACTED OR SECURED SERVICES	.00	.00	5,000.00	5,000.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
20-00-5056	GRANT EXPENDITURES	.00	.00	.00	.00
20-00-5060	OTHER PROF. & TECH SERVICE	.00	.00	2,000.00	2,000.00
20-00-5061	SPECIAL PROF & TECH SERVICES	.00	.00	.00	.00
20-00-5065	SPECIAL PROF & TECH SERVICES	.00	.00	.00	.00
20-00-5070	ELECTRICITY	3,178.31	15,525.54	40,000.00	24,474.46
20-00-5073	GAS AND OIL	106.55	728.80	3,000.00	2,271.20
20-00-5080	RENTALS OR LEASES	.00	458.76	1,000.00	541.24
20-00-5085	POSTAGE	157.95	801.21	3,500.00	2,698.79
20-00-5090	TELEPHONE	52.80	265.16	2,000.00	1,734.84
20-00-5095	ADVERTISING AND PRINTING	.00	.00	2,000.00	2,000.00
20-00-5100	SUPPLIES	378.03	17,009.67	40,000.00	22,990.33
20-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
20-00-5110	FURNITURE AND EQUIPMENT	.00	7,884.00	87,000.00	79,116.00
20-00-5120	SCHOOL, DUES AND SEMINARS	.00	860.00	2,000.00	1,140.00
20-00-5125	SALES TAX-WATER	443.67	2,753.06	10,000.00	7,246.94
20-00-5135	PROPERTY INSURANCE	.00	21,000.20	24,000.00	2,999.80
20-00-5140	TRAVEL OR MILEAGE	157.72	192.09	1,000.00	807.91
20-00-5141	SERVICE FEES	.00	400.00	800.00	400.00
20-00-5144	REPAIR & MAIN. - BLDG	.00	.00	1,000.00	1,000.00
20-00-5145	REPAIR & MAINT. SERVICES	15.95	11,413.01	35,000.00	23,586.99
20-00-5146	EQUIPMENT MAINTENANCE	.00	1,537.29	10,000.00	8,462.71
20-00-5147	VEHICLE MAINTENANCE	.00	304.60	1,000.00	695.40
20-00-5150	OTHER MISC. OBJECTS	.00	1,000.00	.00	1,000.00-
20-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	6,000.00	35,011.25	1,972,000.00	1,936,988.75
20-00-5180	2021 NDEE PRINCIPAL PAYMENT	.00	.00	.00	.00
20-00-5181	NDEE INTEREST PAYMENT	.00	.00	.00	.00
20-00-5182	2021 GO WATER PRINCIPAL	.00	115,000.00	115,000.00	.00
20-00-5183	2021 GO WATER INTEREST	.00	7,626.25	14,821.00	7,194.75
20-00-5201	REFUNDS	.00	.00	.00	.00
20-00-5210	METER AND READOUT PURCHASE	11,957.22	14,314.11	60,000.00	45,685.89
20-00-5220	DEPRECIATION EXPENSE	.00	.00	.00	.00
20-00-5235	LABORATORY SERVICES	109.00	1,770.90	5,000.00	3,229.10
20-00-5304	BOND NOTES	.00	.00	.00	.00
20-00-5305	INTEREST EXPENSE	.00	.00	.00	.00
20-00-5382	2021 GO WTR REF PRINCIPAL	.00	.00	.00	.00
20-00-5383	2021 GO WTR REF INTEREST	.00	.00	.00	.00
20-00-5384	2025 GO WATER PRINCIPAL	.00	50,000.00	50,000.00	.00
20-00-5385	2025 GO WATER INTEREST	.00	24,107.50	47,215.00	23,107.50
20-00-5400	DEPOSITS REFUNDED	.00	.00	.00	.00
20-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
20-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
20-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
20-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
20-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
20-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
20-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
20-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
20-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
20-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
20-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
20-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
20-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
20-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
20-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
20-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
21-00-4050	SALES TAX	10,135.01	48,699.26	85,000.00	36,300.74
21-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
21-00-4095	LABOR & MATERIALS SOLD - SEWER	.00	.00	.00	.00
21-00-4105	GRANTS	.00	.00	.00	.00
21-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
21-00-4130	SALE OF BONDS - SEWER	.00	.00	.00	.00
21-00-4161	INTEREST-MMA	8,052.45	45,402.51	20,000.00	25,402.51-
21-00-4163	INTEREST-CD'S HORIZON	3,877.25	31,241.01	20,000.00	11,241.01-
21-00-4164	INTEREST-CD'S FSB	1,062.41	7,907.16	3,000.00	4,907.16-
21-00-4175	CONTRIBUTION INCOME	.00	.00	.00	.00
21-00-4180	INTEREST INCOME	.00	.00	.00	.00
21-00-4220	SCRAP SALES	.00	.00	.00	.00
21-00-4300	UTILITY SERVICE CHARGE-SEWER	146,968.77	706,125.28	1,300,000.00	593,874.72
21-00-4405	INFRASTRUCTURE FEE	174.00	728.78	.00	728.78-
21-00-5000	REGULAR SALARIES	14,790.36	78,882.51	213,000.00	134,117.49
21-00-5002	OVERTIME SALARIES	851.49	3,085.17	6,000.00	2,914.83
21-00-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
21-00-5009	SOCIAL SECURITY	1,174.50	6,169.26	16,500.00	10,330.74
21-00-5015	HEALTH INSURANCE	3,827.62	24,662.17	36,000.00	11,337.83
21-00-5019	WORKER'S COMP INSURANCE	.00	806.33	1,500.00	693.67
21-00-5030	RETIREMENT	750.41	4,090.15	12,000.00	7,909.85
21-00-5035	CLOTHING	189.96	189.96	250.00	60.04
21-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
21-00-5050	LABORATORY SERVICES	192.99	2,869.30	6,500.00	3,630.70
21-00-5060	OTHER PROF. & TECH SERVICE	6,560.00	9,840.00	67,000.00	57,160.00
21-00-5065	NATURAL GAS	.00	997.87	4,000.00	3,002.13
21-00-5070	ELECTRICITY	10,029.37	43,782.66	100,000.00	56,217.34
21-00-5073	GAS AND OIL	46.50	341.25	6,000.00	5,658.75
21-00-5075	GARBAGE SERVICE	166.56	950.00	2,000.00	1,050.00
21-00-5080	RENTALS OR LEASES	.00	1,222.02	1,000.00	222.02-
21-00-5085	POSTAGE	157.95	801.22	3,500.00	2,698.78
21-00-5090	TELEPHONE	187.69	887.04	4,000.00	3,112.96
21-00-5095	ADVERTISING AND PRINTING	.00	.00	500.00	500.00
21-00-5100	SUPPLIES	1,853.02	6,964.16	28,000.00	21,035.84
21-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
21-00-5110	FURNITURE AND EQUIPMENT	.00	40,198.00	803,600.00	763,402.00
21-00-5120	SCHOOL, DUES AND SEMINARS	.00	320.00	1,500.00	1,180.00
21-00-5125	SALES TAX-SEWER	10,119.38	48,083.15	105,000.00	56,916.85
21-00-5135	PROPERTY INSURANCE	.00	21,982.56	24,000.00	2,017.44
21-00-5140	TRAVEL OR MILEAGE	154.18	154.18	500.00	345.82
21-00-5141	SERVICE FEES	.00	400.00	800.00	400.00
21-00-5145	REPAIR & MAINT. SEWER	15.95	147.31	25,000.00	24,852.69
21-00-5146	EQUIPMENT MAINTENANCE	1,801.34	41,425.40	30,000.00	11,425.40-
21-00-5147	VEHICLE MAINTENANCE	.00	.00	500.00	500.00
21-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
21-00-5151	ADJUSTMENTS	.00	.00	.00	.00
21-00-5152	REPAIR & MAIN - WWTP	.00	2,760.40	10,000.00	7,239.60

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
21-00-5175	CAPITOL IMPROVEMENTS-SEWER	.00	.00	2,085,000.00	2,085,000.00
21-00-5180	AMORTIZATION EXPENSE	.00	.00	.00	.00
21-00-5220	DEPRECIATION EXPENSE	.00	.00	.00	.00
21-00-5300	DISPOSITION OF EQUIPMENT	.00	.00	.00	.00
21-00-5301	BOND REFINANCE EXPENSES	.00	.00	.00	.00
21-00-5306	PRINCIPAL-2016 COM. UT.REV.REF	.00	.00	.00	.00
21-00-5307	INTEREST-2016 COM.UT.REV.REF.	.00	.00	.00	.00
21-00-5326	2021 CURRB PRINCIPAL	.00	310,000.00	310,000.00	.00
21-00-5327	2021 CURRB INTEREST	.00	9,042.50	16,845.00	7,802.50
21-00-5333	2020 CURR PRINCIPAL	.00	.00	210,000.00	210,000.00
21-00-5334	2020 CURR INTEREST	.00	8,883.75	19,133.00	10,249.25
21-00-5337	PRIN: HOLD 2018 C.U.R. BOND	.00	.00	.00	.00
21-00-5338	INT: 2018 C.U.R. BAN	.00	.00	.00	.00
21-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
21-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
21-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
21-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
21-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
21-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
21-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
21-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
21-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
21-90-5011	TRANSFER TO GENERAL	.00	.00	.00	.00
21-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
21-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
21-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
21-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
21-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
21-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
21-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
21-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
22-00-4105	GRANTS	.00	.00	.00	.00
22-00-4130	CDBG GRANT PROCEEDS	.00	2,141.10	.00	2,141.10-
22-00-4180	INTEREST INCOME	.00	.00	.00	.00
22-00-4310	TIF REVENUE	.00	.00	.00	.00
22-00-5050	LEGAL SERVICES	.00	.00	.00	.00
22-00-5100	TIF NOTE DISBURSEMENTS	.00	.00	.00	.00
22-00-5101	DRAW DOWNS	.00	1,211.70-	.00	1,211.70
22-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
22-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
23-00-4000	COUNTY PROPERTY TAX	13,027.79	53,003.30	696,188.00	643,184.70
23-00-4005	COUNTY MOTOR VEHICLE FEE	.00	.00	.00	.00
23-00-4010	COUNTY MOTOR VEHICLE PRO RATE	.00	475.81	2,000.00	1,524.19
23-00-4015	PROPERTY TAX CREDIT	25,555.23	25,555.23	.00	25,555.23-
23-00-4020	PROPERTY TAX CREDIT	.00	.00	.00	.00
23-00-4023	TRANSFER FROM CO. BOND	.00	.00	.00	.00
23-00-4030	CO. CARLINE	.00	.00	.00	.00
23-00-4037	COUNTY SPECIAL ASSESSMENTS	.00	.00	30,533.00	30,533.00
23-00-4040	COUNTY IN LIEU OF TAX	.00	.00	4,076.00	4,076.00
23-00-4055	COUNTY HOMESTEAD EXEMPTION	.00	.00	.00	.00
23-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00

**PCT OF FISCAL YTD 41.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
23-00-4130	COUNTY BOND PROCEEDS	.00	.00	.00	.00
23-00-4162	INTEREST-NE CLASS	.00	.00	.00	.00
23-00-4165	INT EARNED ON CO. BOND	.00	.00	.00	.00
23-00-4166	INT EARNED ON CO. DEBT FUND	.00	.00	.00	.00
23-00-4167	INTEREST FSB	.00	185.77	.00	185.77-
23-00-4168	DIVIDENDS-NPAIT	1,086.54	6,032.17	.00	6,032.17-
23-00-4170	INT EARNED ON BOND NOTE	.00	.00	.00	.00
23-00-4415	AG LAND TAX CREDIT	28.79	28.79	.00	28.79-
23-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
23-00-5141	SERVICE FEES	.00	800.00	2,000.00	1,200.00
23-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
23-00-5316	2007 IMPROVEMENTS	.00	.00	.00	.00
23-00-5325	PRINCIPAL-2016 GO REFG BONDS	.00	.00	.00	.00
23-00-5326	INTEREST-2016 REFG BONDS	.00	.00	.00	.00
23-00-5337	2016 GOVP BOND PRINCIPAL	.00	.00	35,000.00	35,000.00
23-00-5338	2016 GOVP INTEREST	332.50	332.50	665.00	332.50
23-00-5339	2020 HAFP BOND PRINCIPAL	.00	70,000.00	70,000.00	.00
23-00-5340	2020 HAFP BOND INTEREST	.00	1,147.50	2,050.00	902.50
23-00-5345	CAPITAL OUTLAY-LAWSON PARK	.00	.00	.00	.00
23-00-5347	23-00-5348 PRINCIPAL	.00	.00	140,000.00	140,000.00
23-00-5348	2019 GOVP INTEREST	.00	17,807.50	35,615.00	17,807.50
23-00-5349	2020 GOVP PRINCIPAL	.00	.00	155,000.00	155,000.00
23-00-5350	2020 GOVP BOND INTEREST	.00	11,471.25	22,943.00	11,471.75
23-00-5353	NEW BOND - REFINANCING	.00	.00	.00	.00
23-00-5380	2021 GO SWR PRINCIPAL	.00	.00	225,000.00	225,000.00
23-00-5381	2021 GO SWR INTEREST	.00	4,958.75	9,918.00	4,959.25
23-00-5400	2016 HWY ALLOC PRINCIPAL	.00	.00	.00	.00
23-00-5440	2016 HWY ALLOC INTEREST	.00	.00	.00	.00
23-00-5450	2016 BAN	.00	.00	.00	.00
23-00-5455	INTEREST - 2016 BAN	.00	.00	.00	.00
23-00-5460	2016B BAN INTEREST	.00	.00	.00	.00
23-00-5470	PRIN 2016 BAN	.00	.00	.00	.00
23-00-5480	2016 VARIOUS PURPOSE	.00	.00	.00	.00
23-00-5490	INTEREST - 2018 BAN	.00	.00	.00	.00
23-90-4010	TRANSFER FROM GENERAL	.00	.00	.00	.00
23-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
23-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
23-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
23-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
23-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
23-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
23-90-4023	TRANSFER FROM CO. BOND	.00	.00	.00	.00
23-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
23-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
23-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
23-90-4035	TRANSFER FROM TIF ADMIN W/H	.00	.00	.00	.00
23-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
23-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
23-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
23-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
23-90-5020	TRANSFER TO WATER	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
23-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
23-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
23-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
23-90-5035	TRANSFER TO TIF ADMIN FUNDS	.00	.00	.00	.00
24-00-4180	INTEREST INCOME	.80	40.11	.00	40.11-
24-00-4310	TIF REVENUES	29,178.80	29,178.80	250,000.00	220,821.20
24-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
24-00-5150	REAL ESTATE TAX REFUND	.00	.00	.00	.00
24-00-5214	TIF COUNTY REIMBURSEMENT	.00	.00	.00	.00
24-00-5215	TIF NOTE PAYMENTS	.00	96,601.67	250,000.00	153,398.33
24-90-5025	TRANSFER TO TIF B	.00	.00	.00	.00
24-90-5033	TRANSFER TO TIF G	.00	.00	.00	.00
24-90-5035	TRANSFER TO ADMIN W/H	.00	.00	.00	.00
25-00-4180	INTEREST INCOME	.41	.44	.00	.44-
25-00-4310	TIF REVENUES	3,523.63	3,523.63	58,000.00	54,476.37
25-00-5150	REAL ESTATE TAX REFUND	.00	.00	.00	.00
25-00-5214	TIF COUNTY REIMBURSEMENT	.00	.00	.00	.00
25-00-5215	TIF NOTE PAYMENTS	.00	34.50	58,000.00	57,965.50
25-90-4024	TRANSFER FROM TIF A	.00	.00	.00	.00
25-90-5035	TRANSFER TO ADMIN W/H	.00	.00	.00	.00
26-00-4180	INTEREST INCOME	.00	.00	.00	.00
26-00-4310	TIF REVENUE	.00	.00	.00	.00
26-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
26-00-5215	TIF NOTE PAYMENT	.00	.00	.00	.00
26-90-4035	TRANS FROM TIF ADMIN	.00	.00	.00	.00
26-90-5035	TRANSFER TO TIF ADMIN FUNDS	.00	.00	.00	.00
27-00-4180	INTEREST INCOME	.00	.00	.00	.00
27-00-4310	TIF REVENUE	.00	.00	.00	.00
27-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
27-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
27-90-4035	TRANS FROM TIF ADMIN	.00	.00	.00	.00
27-90-5035	TRANSFER TO TIF ADMIN	.00	.00	.00	.00
28-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
28-00-4105	GRANTS	.00	.00	.00	.00
28-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
28-00-4155	GIFTS OR DONATIONS	.00	.00	.00	.00
28-00-4161	INTEREST-MMA	73.61	426.71	.00	426.71-
28-00-4162	INTEREST-NE CLASS	.00	.00	.00	.00
28-00-4164	INTEREST-CD'S FSB	196.44	1,273.45	500.00	773.45-
28-00-4167	INTEREST FSB	.00	.00	.00	.00
28-00-4168	INTEREST-NPAIT	72.47	409.42	.00	409.42-
28-00-4180	INTEREST/CEMETERY FUNDS	.00	41.78	.00	41.78-
28-00-4185	CEMETERY RECEIPTS	100.00	11,350.00	5,000.00	6,350.00-
28-00-5000	REGULAR SALARIES	1,031.37	5,729.50	50,000.00	44,270.50
28-00-5002	OVERTIME SALARY	.00	.00	.00	.00
28-00-5006	SUB AND TEMP SALARIES	.00	.00	.00	.00
28-00-5009	SOCIAL SECURITY	77.28	429.87	3,500.00	3,070.13
28-00-5015	HEALTH INSURANCE	474.33	3,309.60	11,000.00	7,690.40
28-00-5030	RETIREMENT	56.72	310.06	2,500.00	2,189.94
28-00-5050	LEGAL SERVICES	.00	.00	.00	.00
28-00-5070	ELECTRICTY	44.31	203.82	500.00	296.18

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
28-00-5073	GAS AND OIL	.00	.00	1,000.00	1,000.00
28-00-5080	RENTALS & LEASES	.00	.00	500.00	500.00
28-00-5100	SUPPLIES	.00	.00	2,000.00	2,000.00
28-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
28-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
28-00-5135	PROPERTY INSURANCE	.00	930.50	1,000.00	69.50
28-00-5141	SERVICE FEES	.00	.00	.00	.00
28-00-5145	REPAIR AND MAINTENANCE	.00	129.21	3,000.00	2,870.79
28-00-5146	EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00
28-00-5150	OTHER MISC OBJECTS	.00	.00	.00	.00
28-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	.00	.00
28-90-4010	TRANSFER FROM GENERAL	.00	41,000.00	41,000.00	.00
28-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
28-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
28-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
28-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
28-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
28-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
28-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
28-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
28-90-4028	TRANSFER IN - CEMETERY	.00	.00	.00	.00
28-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
28-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
28-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
28-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
28-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
28-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
28-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
28-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
28-90-5028	TRANSFER OUT - CEMETERY	.00	.00	.00	.00
28-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
29-00-4090	OTHER LOCAL REV RECEIPTS	.00	2,687.50	.00	2,687.50-
29-00-4130	Bond Proceeds	.00	.00	.00	.00
29-00-4161	INTEREST	77.40	448.70	.00	448.70-
29-00-4162	INTEREST-NE CLASS	.00	.00	3,000.00	3,000.00
29-00-4165	INTEREST CD PINNACLE	.00	.00	.00	.00
29-00-4166	INTEREST	16.87	426.32	.00	426.32-
29-00-4167	INTEREST FSB	123.71	658.06	500.00	158.06-
29-00-4168	DIVIDENDS-NPAIT	1,321.32	6,624.60	.00	6,624.60-
29-00-4193	KENO OPERATING RECEIPTS	.00	213,910.16	700,000.00	486,089.84
29-00-4195	KENO - CITY COMMISSIONS	4.03	91,198.27	125,000.00	33,801.73
29-00-4200	MISC INCOME	.00	.00	5,000.00	5,000.00
29-00-5010	Transfers to General	.00	.00	.00	.00
29-00-5040	CO TREASURER & OTHER FEES	.00	.00	.00	.00
29-00-5050	ATTORNEY FEES	.00	.00	.00	.00
29-00-5060	AUDIT FEES	.00	11,420.00	12,000.00	580.00
29-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
29-00-5115	LICENSE FEES	.00	.00	100.00	100.00
29-00-5141	SERVICE FEES	.00	.00	1,000.00	1,000.00
29-00-5175	CAPITAL OUTLAY	.00	.00	.00	.00
29-00-5195	STATE TAX	.00	22,893.00	55,000.00	32,107.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
29-00-5200	KENO EXPENSES-OPERATING ACCT	.00	194,448.78	850,000.00	655,551.22
29-00-5205	PRIZE FUND	.00	.00	75,000.00	75,000.00
29-00-5333	2020 COP PRINCIPAL PAYMNT	.00	.00	90,000.00	90,000.00
29-00-5334	2020 COP INTEREST PAYMNT	.00	.00	5,783.00	5,783.00
29-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
29-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
29-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
29-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
29-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
29-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
29-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
29-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
29-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
29-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
29-90-5010	TRANSFER TO GENERAL	.00	.00	.00	.00
29-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
29-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
29-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
29-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
29-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
29-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
29-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
29-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
29-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
29-90-5033	TRANSFER TO TIF G	.00	.00	.00	.00
30-00-4130	TIF NOTE PROCEEDS	.00	.00	.00	.00
30-00-4180	INTEREST INCOME	.00	.00	.00	.00
30-00-4310	TIF REVENUE	.00	.00	.00	.00
30-00-5040	COUNTY TREASURER & OTHER FEES	.00	.00	.00	.00
30-00-5050	LEGAL SERVICES	.00	.00	.00	.00
30-00-5100	TIF NOTE DISBURSEMENTS	.00	.00	.00	.00
30-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
30-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
30-90-4035	TRANSFER FROM TIF ADMIN	.00	.00	.00	.00
30-90-5010	TRANSFER TO GENERAL FUND	.00	.00	.00	.00
30-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
30-90-5035	TRANSFER TO TIF ADMIN	.00	.00	.00	.00
31-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
31-90-5010	TRANSFER TO GENERAL	.00	.00	.00	.00
32-00-4130	TIF F NOTE PROCEEDS	.00	.00	.00	.00
32-00-4180	INTEREST INCOME	.00	.00	.00	.00
32-00-4310	TIF F REVENUE	.00	.00	.00	.00
32-00-5012	TRANSFER TO STREETS	.00	.00	.00	.00
32-00-5050	LEGAL SERVICES	.00	.00	.00	.00
32-00-5100	TIF F NOTE DISBURSEMENT	.00	.00	.00	.00
32-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
32-00-5215	TIF F NOTE PAYMENTS	.00	.00	.00	.00
32-90-5035	TRANSFER TO TIF ADMIN	.00	.00	.00	.00
33-00-4130	TIF G NOTE PROCEEDS	.00	.00	.00	.00
33-00-4162	INTEREST-NE CLASS	.00	.00	15,000.00	15,000.00
33-00-4168	DIVIDENDS-NPAIT	4,376.41	23,640.52	.00	23,640.52-

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
33-00-4180	INTEREST INCOME- TIF G	2.74	32.98	.00	32.98-
33-00-4310	TIF G REVENUE	58,347.87	103,932.60	295,000.00	191,067.40
33-00-5050	LEGAL SERVICES-TIF G	.00	.00	.00	.00
33-00-5060	OTHER PROF & TECH SERVICE	.00	.00	.00	.00
33-00-5100	TIF G NOTE DISBURSEMENT	.00	.00	.00	.00
33-00-5102	OPERATION SUPPLIES- TIF G	.00	.00	.00	.00
33-00-5141	SERVICE FEES	.00	.00	.00	.00
33-00-5175	CAPITAL IMPROVEMENTS	.00	1,420.00	1,476,078.00	1,474,658.00
33-00-5215	TIF G NOTE PAYMENTS	.00	5,500.00	11,000.00	5,500.00
33-00-5343	PRINCIPAL-TIF G	.00	.00	.00	.00
33-00-5344	INTEREST-TIF G	.00	.00	.00	.00
33-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
33-90-4024	TRANSFER FROM TIF H	.00	.00	.00	.00
33-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
33-90-5023	TRANSFER OUT	.00	.00	.00	.00
33-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
33-90-5035	TRANSFER TO TIF ADMIN	.00	.00	.00	.00
34-00-4130	TIF J NOTE PROCEEDS	.00	.00	12,000.00	12,000.00
34-00-4180	INTEREST INCOME - TIF J	.01	.01	.00	.01-
34-00-4310	TIF J REVENUE	1,024.06	1,024.06	.00	1,024.06-
34-00-5050	LEGAL SERVICES - TIF J	.00	.00	.00	.00
34-00-5100	TIF J - NOTE DISBURSEMENT	.00	.00	.00	.00
34-00-5102	OPERATIONAL SUPPLIES - TIF J	.00	.00	.00	.00
34-00-5215	TIF J NOTE PAYMENTS	.00	.00	12,000.00	12,000.00
34-00-5343	PRINCIPAL - TIF J	.00	.00	.00	.00
34-00-5344	INTEREST - TIF J	.00	.00	.00	.00
34-90-5023	TRANSFER OUT	.00	.00	.00	.00
35-00-4162	INTEREST-NE CLASS	.00	.00	1,000.00	1,000.00
35-00-4168	DIVIDENDS-NPAIT	247.57	1,528.53	.00	1,528.53-
35-00-4180	INTEREST INCOME ADMIN W/H	.59	7.07	.00	7.07-
35-00-4310	ADMIN W/H REVENUE	.00	.00	.00	.00
35-00-4400	TRANSFERS IN	.00	.00	.00	.00
35-00-5050	LEGAL SERVICES-ADMIN W/H FUNDS	5,415.00	11,641.00	5,000.00	6,641.00-
35-00-5060	OTHER PROF & TECH SERVICE	800.00	5,050.00	.00	5,050.00-
35-00-5141	SERVICE FEES	.00	21.25	.00	21.25-
35-00-5175	CAPITAL IMPROVEMENTS	.00	25,250.00	124,367.00	99,117.00
35-14-4168	INTEREST-NPAIT	.00	.00	.00	.00
35-90-4023	TRANSFER FR TIF C MBA POULTRY	.00	.00	.00	.00
35-90-4026	TRANSFER FR TIF C MBA POULTRY	.00	.00	.00	.00
35-90-4027	TRANSFER FROM TIF D	.00	.00	.00	.00
35-90-4030	TRANSFER FROM TIF E	.00	.00	.00	.00
35-90-4032	TRANSFR FROM TIF F	.00	.00	.00	.00
35-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
35-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
35-90-5026	TRANS TO TIF C MBA POULTRY	.00	.00	.00	.00
35-90-5027	TRANSFER TO TIF D MBA POULTRY	.00	.00	.00	.00
35-90-5030	TRANSFER TO TIF E WATTS ELEC	.00	.00	.00	.00
36-00-4180	INTEREST EARNED	.04	2.52	.00	2.52-
36-00-4310	TIF REVENUE	3,013.79	14,604.31	42,000.00	27,395.69
36-00-5215	TIF K Note Payments	.00	21,722.45	42,000.00	20,277.55
37-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00

**REVENUE & EXPENSE REPORT**  
**CALENDAR 2/2026, FISCAL 5/2026**

**PCT OF FISCAL YTD 41.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
37-00-4130	BOND PROCEEDS	.00	.00	.00	.00
37-00-4180	INTERST INCOME	.03	.74	.00	.74-
37-00-4310	TIF REVENUES	2,192.69	3,089.22	21,000.00	17,910.78
37-00-5100	NOTE DISBURSEMENTS	.00	.00	21,000.00	21,000.00
37-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
37-00-5215	TIF NOTE PAYABLE	.00	10,279.61	.00	10,279.61-
37-00-5343	PRINCIPAL	.00	.00	.00	.00
37-00-5344	INTEREST	.00	.00	.00	.00
38-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
38-00-4155	GIFT OR DONATIONS	.00	100.00	.00	100.00-
38-00-4166	INTEREST	2.57	12.76	.00	12.76-
38-00-4195	LOTTERY RECEIPTS	.00	7,606.26	6,000.00	1,606.26-
38-00-5115	LICENSE FEE	.00	.00	.00	.00
38-00-5141	SERVICE FEES	.00	.00	.00	.00
38-00-5149	REFUNDS	.00	.00	.00	.00
38-00-5195	STATE TAX	.00	.00	.00	.00
38-00-5240	RAFFLE PRIZES	.00	.00	3,000.00	3,000.00
38-90-5017	TRANSFER TO FIRE DONATION	.00	.00	.00	.00
47-00-4090	OTHER LOCAL REV RECEIPTS	.00	15,930.56	.00	15,930.56-
47-00-4130	LOAN PROCEEDS	.00	109,186.00	.00	109,186.00-
47-00-4180	INTEREST INCOME	4.06	26.20	.00	26.20-
47-00-4310	TIF REVENUES	38,618.04	52,177.83	200,000.00	147,822.17
47-00-5050	LEGAL SERVICES	.00	.00	.00	.00
47-00-5060	OTHER PROF & TECH SERVICE	.00	.00	.00	.00
47-00-5100	TIF NOTE DISPURSEMENT	.00	.00	.00	.00
47-00-5175	CAPITAL IMPROVEMENTS	.00	109,186.12	.00	109,186.12-
47-00-5215	TIF NOTE PAYABLE	.00	.00	200,000.00	200,000.00
		=====	=====	=====	=====
	DIFFERENCE	476,838.86	935,214.13-	8,488,258.00-	7,553,043.87-
		=====	=====	=====	=====
		=====	=====	=====	=====
	PROOF	476,838.86	935,214.13-	8,488,258.00-	7,553,043.87-
		=====	=====	=====	=====

**RESOLUTION 26-04**

RESOLUTION ADOPTING AND REVISING THE EMPLOYEE HANDBOOK

WHEREAS, the establishment of rules and regulations for the hiring and continued employment of City personnel is of benefit to the City, and

WHEREAS, it is advantageous for City personnel to know their rights and terms of employment.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF WAVERLY, NEBRASKA that the Employee Handbook as revised on November 27, 2018, incorporates revisions to the following sections, attached hereto as Attachment "A":

OVERTIME AND COMPENSATORY TIME OFF  
PAY PLAN

The additions and changes in the above stated section is hereby adopted as policy.

PASSED AND APPROVED THIS 10<sup>TH</sup> DAY OF MARCH, 2026

---

Abbey L. Pascoe  
Mayor

ATTEST:

---

Megan K. Frye  
City Clerk/Human Resources Assistant

(Seal)

RESOLUTION 26-04 ATTACHMENT “A”

**OVERTIME, ~~AND~~ COMPENSATORY TIME OFF, ~~AND~~ EMERGENCY CALL BACK**

Employees who do not work in supervisory positions are covered by the wage and hour provision of the Federal Fair Labor Standards Act. For hours worked in excess of forty (40) hours in any workweek, covered employees shall receive compensation in the form of time off or cash payment. Only hours worked, including holidays and sick leave, are considered in calculation of overtime pay. Hours paid for but not worked, such as vacation, are not considered for purposes of computing overtime. Unless, emergency situations or weekend stand by duty prevail, compensatory time off may be required and must be taken within thirty (30) days of it being earned at a rate of one and one-half times the excess hours worked. An employee shall receive a cash payment earned at the rate of one and one-half (1 ½) times his/her regular rate of pay for excess hours worked due to emergency situations and weekend stand by duty. (An emergency situation is defined as a time when work is required immediately and can not be delayed until the normal work day such as snow removal, water breaks, WWTF/sewer lift malfunctions, cemetery requirements, etc.) (Weekend stand by duty is to allow time not to exceed two (2) hours for Saturday and two (2) hours for Sunday inspection and testing at the Wastewater Treatment Facility, Lift Station, Wells, Water System, etc.)

If an employee is called back to physical duty during their off-duty time or if an employee is assigned duty outside of their regular shift, such employee shall be paid for a minimum of two (2) hours or the actual number of hours worked, whichever is greater, at the premium rate of one and one-half (1 ½) times the employee's straight time hourly rate.

In the case of a call back to which the employee was informed of the likelihood beforehand, an employee should abstain from consumption of alcohol. In the case of an emergency call-back in which the employee was not notified beforehand, it shall be the responsibility of an employee to advise their supervisor if they have consumed alcohol or believes that they have a blood alcohol content of .04 or greater or have taken any other drug. With that information, the supervisor shall have the discretion of what duties that employee is to perform. If the employee has reported to the site, they may be required to submit to an alcohol or controlled substance test when the employer has reasonable suspicion to believe that they are in an intoxicated state. If an employee reports in a state exceeding the legal limit, they will be subject to disciplinary action up to and including termination. They may also be subject to legal disciplinary action if they were in operation of a motor vehicle.

Employees, who work in supervisory positions, are exempt from overtime compensation requirements of the Federal Fair Labor Standards Act. For hours worked in excess of forty (40) hours in any workweek, exempt employees are not eligible for compensation in the form of cash payment.

RESOLUTION 26-04 ATTACHMENT “A”

**City of Waverly Pay Plan**

<b>Permanent Full Time/Part Time</b>	<b>Type</b>	<b>Range</b>
City Administrator	Salary	\$45.68 to \$70.00
City Clerk/Human Resources Assistant	Salary	\$24.82 to \$45.00
City Treasurer/Deputy City Clerk	Salary	\$28.38 to \$45.00
Utility Billing Clerk/Accounts Payable	Hourly	\$18.70 to \$35.00
Office Assistant	Hourly	\$18.00 to \$30.00
Fire Department Administrative Assistant	Hourly	\$18.00 to \$30.00
Building Inspector/Zoning Administrator	Salary	\$31.03 to \$45.00
Municipal Code Inspector	Hourly	\$18.00 to \$30.00
Parks and Recreation Director	Salary	\$30.00 to \$45.00
Parks and Recreation Maintenance Lead**	Hourly	\$21.00 to \$35.00
Aquatics Manager/Parks and Recreation Marketing Assistant	Hourly	\$21.00 to \$35.00
Public Works Director	Salary	\$38.00 to \$60.00
Public Works Worker**	Hourly	\$22.00 to \$35.00
Street Department Lead**	Hourly	\$24.00 to \$40.00
Water System Lead**	Hourly	\$24.00 to \$40.00
Wastewater System Lead**	Hourly	\$24.00 to \$40.00
**\$2 per hour increase for each certificate earned		

<b>Seasonal and Temporary Full Time/Part Time</b>	<b>Type</b>	<b>Range</b>
Aquatics Assistant Manager	Hourly	\$15.00 to \$20.00
Aquatics Lifeguards	Hourly	<del>\$13.00</del> 15.00 to \$18.00
Aquatics Concessions Manager	Hourly	\$15.00 to \$20.00
Aquatics Concessions & Admissions Staff	Hourly	<del>\$13.00</del> 15.00 to \$18.00
General Labor	Hourly	<del>\$13.00</del> 15.00 to \$18.00
General Office	Hourly	<del>\$14.00</del> 15.00 to \$18.00

**RESOLUTION NUMBER 26-05**

**RESOLUTION AUTHORIZING THE SALE OF SURPLUS PERSONAL PROPERTY OF THE CITY OF WAVERLY, NEBRASKA**

WHEREAS, the City of Waverly does have in its possession certain machinery and equipment and other items of personal property that are deemed to be surplus property to the City and wishes to dispose of this property; and

WHEREAS, the City of Waverly is hereby authorized to sell the machinery and equipment and other property described above “as is”, with no warranties, for cash; and

WHEREAS, State Statute 17-503.02 allows for the sale of surplus personal property by posting the sale in three prominent places within the City for a period of not less than seven days prior to the sale; and

WHEREAS, the sale shall be conducted in accordance with the following instructions:

1. Such sale shall be conducted through sealed bids to the City Office.
2. The higher bidder shall make the cash purchase or certified check within seven (7) days of the auction. The failure to make such payment will result in either a) the City accepting the next highest bid, or b) the City rejecting all bids and canceling the sale.
3. If the minimum bid is not achieved, the property may be placed for sale on a regional or national equipment sales website or sales service.
4. The City reserves the right to reject any and all bids.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF WAVERLY, NEBRASKA, that the following City property be sold according to the terms listed above, with minimum bid in parentheses.

1. Waverly Fire/Rescue: Honda (GX160) powered exhaust fan (\$50.00)
2. Waverly Fire/Rescue: 12-Ton Jacks, Qty 2
3. Waverly Fire/Rescue: portable water pump
4. Waverly Fire/Rescue: AMKUS hydraulic pump & spreader
5. Waverly Fire/Rescue: Ventilation fan (\$25.00)
6. Waverly Fire/Rescue: Rams, Qty 3: 26”, 20”, & 16” with 12’ hose extension
7. Waverly Fire/Rescue: Chains, extension, and accessory tip kip-alternate ends for rams

PASSED AND APPROVED THIS 10<sup>TH</sup> DAY OF MARCH, 2026.

ATTEST:

---

Abbey L. Pascoe  
Mayor

---

Megan K. Frye  
City Clerk/Human Resources Assistant

(Seal)

**Res. No. 26-05**

**Attachment A**

Honda (GX160) powered exhaust fan



AMKUS hydraulic pump



Rams, Qty 3: 26", 20", & 16" with 12' hose extension & cutter



12-Ton Jacks, Qty 2



Spreader



Chains, extension, and accessory tip kit-alternate ends for rams



Ventilation fan



portable water pump



**ORDINANCE NO. 26-02**

AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA, AMENDING CHAPTER 91 OF THE WAVERLY MUNICIPAL CODE RELATING TO FIRE REGULATIONS; FIREWORKS; PERMISSIBLE; RETAIL SALE, LICENSE REQUIRED, FEE

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF WAVERLY, LANCASTER COUNTY, NEBRASKA:

**Section 1.** That Section 91.72 contained within Chapter 91 of the Waverly Municipal Code be amended to read as follows:

**§ 91.72 PERMISSIBLE; RETAIL SALE, LICENSE REQUIRED, FEE.**

It shall be unlawful for any person to sell, hold for sale, or offer for sale at retail, any permissible fireworks in the City unless such person has first obtained a license from the City as a retailer.

Any person desiring to sell, or offer for sale, any permissible fireworks as a retailer shall make application to the City for a license authorizing the same. Applications shall be for proposed sales for the current calendar year only and shall be submitted to the City on or between March 1 and ~~March 30~~ **May 1** of the year in which the license is sought. Such application shall include the following information and such additional information as the City shall deem necessary:

1. The name, residence, and address of the applicant.
2. The location of the premises for which the license is sought.
3. When the license is sought in a permanent building, the applicant shall provide an accurate drawing or plan showing the location of the sales display within the building, together with aisles, exits, etc.
4. When the license is sought in a temporary structure or facility, the applicant shall provide a legal description of the premises.
5. A copy of the applicant's valid License for Sale of Fireworks issued by the Nebraska State Fire Marshall.

After consideration of the information contained in the application for license, the Administrator/Clerk/Treasurer may issue a permit after ~~March 30<sup>th</sup>~~ **May 1<sup>st</sup>** upon payment by the applicant of a fee of one thousand dollars (\$1,000.00). Any license issued under the provisions of this Section shall be valid only for the period of June twenty-fifth (25<sup>th</sup>) through and including July fourth (4<sup>th</sup>) and December twenty-ninth (29<sup>th</sup>) through and including December thirty-first (31<sup>st</sup>) of the year in which issued.

Factors that may be considered by the City in deciding whether to issue a license include, but are not limited to:

- A. Presence or absence of any past violations of applicant;
- B. Experience and expertise of applicant;
- C. Safety record of applicant; and

D. Whether applicant is a civic organization committed to the betterment of the City.

The funds received under the provisions of this Section shall be deposited in the General Fund of the City. One-half of the funds collected may be provided for the July 4<sup>th</sup> community fireworks display. (*Amended by Ord. No. 98-19, 19/7/98, 02-08, 3/4/02; 09-14, 12/7/09; 10-13, 9/7/10*)

**Section 2.** That any ordinance in conflict with this ordinance is hereby repealed.

**Section 3.** This ordinance shall be in full force and take effect from and after its passage, approval and publication according to the law.

PASSED AND APPROVED THIS 10<sup>TH</sup> DAY OF MARCH, 2026.

---

Abbey L. Pascoe  
Mayor

ATTEST:

---

Megan K. Frye  
City Clerk/Human Resources Assistant

(Seal)



# CITY OF WAVERLY, NEBRASKA

Kiley Wiechman, CPA, Partner : Lucas Post, CPA, Manager

March 10, 2026

**HBE**

CPAs & Consultants | Wealth Management

# AUDIT REPORT AND OPINIONS

- **Audit Opinions**
  - Qualified (Government-Wide Statements and Governmental Fund Statements)
  - Unmodified (Proprietary Fund Statements)
- **Basis of Accounting**
  - Modified cash basis (Government-Wide Statements and Governmental Fund Statements)
  - Accrual basis (Proprietary Fund Statements)
- **City Council and Management’s Role**
  - The financial statements
- **Independent Auditor’s Role**
  - To audit the financial statements of the governmental activities, the business-type activities, each major fund, and aggregate remaining fund information, and express opinions

# AUDIT REPORT AND OPINIONS

- **The Audit Process**
  - Plan, gain an understand internal controls, risk assessments, confirmations, fieldwork, analytical procedures, inquiries, testing, financial statement preparation
- **Other Reports and Letters**
  - Communication to Governance Letter
  - Reporting on Internal Control over Financial Reporting and Compliance

# RECEIPTS - GOVERNMENTAL ACTIVITIES

Receipts - Governmental Activities	2025	2024
Taxes	\$ 4,474,002	\$ 4,333,597
Intergovernmental	627,589	622,664
Charges for services	2,026,979	2,101,347
Investment income	457,525	441,030
Grants and donations	1,154,153	443,309
<b>TOTAL RECEIPTS</b>	<b>\$ 8,740,248</b>	<b>\$ 7,941,947</b>

# REVENUES - BUSINESS-TYPE ACTIVITIES

Revenues - Business-Type Activities	2025	2024
Water		
User Fees	\$ 986,933	\$ 869,517
Grant income	9,180	-
Miscellaneous income	68,187	29,865
Loss on sale of capital assets	(77)	-
Interest income	65,892	65,533
Interfund transfer in	-	506,494
Sewer		
User Fees	1,565,415	1,482,667
Miscellaneous Income	51,296	12,478
Interest income	205,799	221,711
<b>TOTAL REVENUES</b>	<b>\$ 2,952,625</b>	<b>\$ 3,188,265</b>

# DISBURSEMENTS/EXPENSES

Disbursements - Governmental Activities	2025	2024
General Government	\$ 1,383,971	\$ 1,386,098
Public Safety	352,509	415,411
Streets	809,150	816,199
Public Welfare	83,715	59,749
Culture and Recreation	816,996	691,774
Lottery	966,216	1,028,735
Debt Service (Principal and Interest)	2,666,414	1,706,300
Capital Outlay and Capital Projects	599,793	674,184
Proceeds from the issuance of debt	327,653	-
Interfund transfers out	-	506,494
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 8,006,417</b>	<b>\$ 7,284,944</b>

# DISBURSEMENTS/EXPENSES

<b>Expenses - Business-Type Activities</b>	<b>2025</b>	<b>2024</b>
Personnel (Salaries, Taxes, Retirement)	\$ 415,304	\$ 361,998
Meetings and Training	3,200	6,017
Repairs and Maintenance	147,250	272,045
Utilities	141,219	130,926
Telephone	3,212	4,551
Insurance	99,720	108,459
Operating Supplies	55,925	46,537
Printing	6,320	5,934
Legal and Professional	39,150	37,520
Gas and Oil	2,780	3,699
Grant expenditures	-	32
Rent	1,675	1,229
Depreciation	654,238	572,931
Interest expense	69,209	57,436
<b>TOTAL EXPENSES</b>	<b>\$ 1,639,202</b>	<b>\$ 1,609,314</b>

# SUMMARY RESULTS

Actual	2025	2024
Governmental Activities:		
Receipts	\$ 8,740,248	\$ 7,941,947
Disbursements	(7,351,111)	(7,284,944)
	<b>\$ 1,389,137</b>	<b>\$ 657,003</b>
Business-Type Activities:		
Revenues	\$ 2,952,625	\$ 3,188,265
Expenses	(1,639,202)	(1,609,314)
	<b>\$ 1,313,423</b>	<b>\$ 1,578,951</b>

# ASSETS AND LIABILITIES

<b>Assets - Governmental Activities</b>	<b>2025</b>	<b>2024</b>
Unrestricted Cash	\$ 8,626,441	\$ 7,233,558
Restricted Cash	3,352,759	3,356,505
<b>TOTAL ASSETS</b>	<b>\$ 11,979,200</b>	<b>\$ 10,590,063</b>

# ASSETS AND LIABILITIES

<b>Assets - Business-Type Activities</b>	<b>2025</b>	<b>2024</b>
Unrestricted Cash	\$ 7,532,706	\$ 6,595,767
Restricted Cash	30,632	29,539
Accounts Receivable	236,809	247,615
Inventory	115,622	120,797
Capital Assets	15,418,663	14,714,796
<b>TOTAL ASSETS</b>	<b>\$ 23,334,432</b>	<b>\$ 21,708,514</b>

<b>Liabilities - Business-Type Activities</b>	<b>2025</b>	<b>2024</b>
Accounts Payable	\$ 46,878	\$ 239,695
Deposits payable	20,434	18,151
Accrued expenses	86,614	73,585
Debt	5,360,000	4,870,000
<b>TOTAL LIABILITIES</b>	<b>\$ 5,513,926</b>	<b>\$ 5,201,431</b>

# NET POSITION

Net Position/Fund Balance	2025	2024
Governmental Activities:		
Restricted	\$ 3,352,759	\$ 3,356,505
Committed	4,793,373	3,720,411
Assigned	2,102,318	2,153,725
Unassigned	1,730,750	1,359,422
	<b>\$ 11,979,200</b>	<b>\$ 10,590,063</b>
Business-Type Activities:		
Invested in Capital Assets	\$ 10,058,663	\$ 9,844,796
Restricted	30,632	29,539
Unrestricted	7,731,211	6,632,748
	<b>\$ 17,820,506</b>	<b>\$ 16,507,083</b>

# OTHER REPORTS AND LETTERS

- **Reporting on Internal Control over Financial Reporting and Compliance in accordance with *Government Auditing Standards***
  - Segregation of Duties
  - Financial Statement Preparation
  
- **Communication with Governance Letter**
  - Significant Risks: Management override of internal control, improper revenue recognition, improper journal entries
  - No material audit adjustments

## AGREEMENT FOR THE USE OF LAWSON PARK FIELD 1

This AGREEMENT is made on this 3<sup>rd</sup> day of February 2026, by and between the WAVERLY LEGION BASEBALL ("Legion") and the CITY OF WAVERLY ("City"), collectively referred to in this Agreement as the "Parties."

### RECITALS

- A. Property. The City owns Lawson Park which includes public restrooms, fenced ball fields, dugouts, bleachers, bullpens, batting cages, scoreboards, garbage containers, field lighting, concession stand, and parking areas, collectively referred to as the "Park." The City makes this property available for use by the community, including the Legion.
- B. Need. The Legion has determined that it has a need for fenced ball fields, public restrooms, dugouts, bleachers, bullpens, batting cages, scoreboards, garbage containers, field lighting, concession stand, and parking areas for baseball games and practices.
- C. Two-Party Agreement. The Legion and the City have mutually determined that Lawson Park Field #1 can be used by the Legion for both practices and games. Other areas may be utilized depending upon availability and fees will be applied accordingly.
- D. Authorization. The Board of Directors of the Legion and the City Council of the City have authorized and directed their respective representative to enter into the Agreement.
- E. Agreement. The Legion and the City therefore enter into this Agreement.

### GENERAL TERMS

1. Authority. This Agreement is binding upon and shall insure to the benefit of the successors and assigns of the Parties to this Agreement.
2. Duration. The Term of this Agreement will begin after the 2026 High School Baseball season and end at the end of the 2026 Legion Baseball season. The Agreement shall be reviewed annually between both parties for changes or edits.
3. Purpose. The Agreement is entered into by the City and the Legion for the purpose of authorizing the use of common or shared resources to support, maintain, and continue the development of the Park in the City of Waverly.
4. The Responsibilities of the Legion
  - 4.1 The Legion shall be responsible for clearing debris (garbage) from the Park grounds and placing it in containers provided by the City resulting from the Legion's use for baseball practices and games. The Legion is not responsible for cleaning debris (garbage) left by other user groups or individuals.
  - 4.2 The Legion shall be responsible for maintaining and caring for the Park. Maintenance of the Park shall consist of the following:

#### Daily Routine before Practice and Games

- Remove tarps from home plate and pitcher mound areas
- Drag the skinned areas smooth
- Water down the skinned infield (if needed)
- Repair pitching and batter box area with field clay/field conditioner if authorized
- Sweep and clean dugouts
- Set the chalk lines and mark officially
- Paint or wash bases, pitching plate and home plate
- Prepare the bullpens

- Prepare the press box and operation of the PA System and Scoreboard
- Dispose of trash found in and around field and bleacher areas

#### Daily Routine after Practice and Games

- Rework the existing product on the pitching mound and home plate area and cover areas with tarps
- Remove the bases and cover the base anchor sleeves
- Rake loose, brush, or blow dirt off grass along base paths, mound circle, and infield edge
- Repair the bullpen mound and home plate area
- Replace and tamp any loose divots in the turf areas
- Dispose of trash in and around field and bleacher areas and take trash to dumpsters
- Lock all facility gates and doors and turn off lights.

4.3 The Legion shall submit baseball practice and game schedules for the Park to the Park and Recreation Director, or his/her designee, fifteen (15) days prior to the first practice. However, the schedule for practices and/or games may be changed on short notice as a result of inclement weather conditions, the needs of the Legion, condition of playing surface(s), etc. The Legion will attempt to keep changes to a minimum. Said schedules shall include the dates, start and estimated ending times for all practices and game. Further, the City Park and Recreation Director, or his/her designee, shall be notified of any schedule changes as soon as reasonably possible (i.e., rain cancellation, change in site location).

4.4 The Legion may be allowed to apply field conditioner, clay, or similar product to the playing surface in the Park if first accessed and discussed with the City designee.

4.5 The Legion shall provide adult supervision, including coaches and umpires as appropriate, during all Legion-sponsored baseball practices and games in the Park. City personnel, unless employed under a separate agreement or volunteering for the Legion, will not be utilized for supervision of events.

4.6 At their discretion, the Legion may charge admission at the Legion's scheduled practices and games in the Park.

4.7 The Legion shall inspect the Park prior to each use to insure they are safe for use. The Legion will be responsible for repair of damage to the playing surfaces and facilities caused by spectators and/or participants at Legion scheduled practices and/or games. Practices and games will not be held in a Park that is not safe.

4.8 The Legion shall be responsible for post-game/practice clean up, including removal of equipment and depositing of trash in receptacles provided by the City.

4.9 The Legion shall be responsible to report any hazardous conditions or damage requiring repair to the City Park and Recreation Director, or his/her designee, as soon as possible but no later than the beginning of the next business day or remedy such condition or damage prior to use.

#### 5. The Responsibilities of the City

5.1 The City shall be responsible for inspection, maintenance and care, except as provided for in Section 4, including, inspection of the fields and other areas in the park, normal maintenance and repair, including mowing, weed control, aerating, watering turf, fertilizing, and seeding of the Park and associated facilities, including the playing surfaces, fences and backstops, restrooms, parking surfaces, bleachers, scoreboard(s), etc. In response to the request from the City, the Legion may, at its discretion, assist the City with personnel and/or equipment for the above-mentioned maintenance items.

5.2 In the event of inclement or hazardous weather, the City and Legion shall assess the field by specifically following the K & J field maintenance guidelines and both shall discuss whether to cancel or delay games due to weather conditions. The City shall have the final determination.

5.3 The City shall be responsible for mowing the infield and outfield territory.

5.4 The City shall ensure that there are garbage receptacles in the park during all periods of use by the Legion.

5.5 The City shall provide restrooms in the Park that are available and in unstable condition during the Legion's scheduled practices and games. The Legion is required to monitor cleanliness and restock supplies while hosting tournaments and games.

5.6 The City will make every effort possible to schedule major improvements and repairs to the Park during the off-season to avoid closing the facilities during the Legion's scheduled usage. If a field is damaged, the City and the Legion will examine the field and jointly determine whether or not the field is safe for use. If it is determined the field is unsafe for use the City and Legion will estimate a date and time the field will once again be available, and the City will begin and complete repairs as soon as reasonably possible.

5.7 The City reserves the right to close the Park for any period of time necessary to undertake emergency major repairs if needed. The City will work with the Legion to avoid any delay or cancellation of practices or games to the extent possible. In the event it becomes necessary to close the Park, the City will provide as much advance notice as possible and project the date and time the Park will be available to the Legion.

5.8 The City will handle changes to the Legion's scheduled use to the best of its ability to avoid any conflicts.

## 6. Joint Responsibility

6.1 The Legion and the City agree to work closely and cooperatively to resolve any maintenance care, or safety issues concerning the Park and to make improvements and expansion to the facilities through grants, donations, etc.

6.2 The Legion may provide either funds or materials such as half of the clay, or field conditioner.

6.3 The Legion and City will conduct an inspection of the Park in the fall to jointly establish a pre-season work list to be completed prior to the start of the spring sport season. The Legion shall be responsible for providing materials in accordance with the provisions of this agreement, or additional materials as jointly agreed upon during the establishment of the above work list.

6.4 The Legion and City shall mutually agree to cost share on capital expenditures that cost over one thousand (\$1,000) dollars.

## 7. Hold Harmless

7.1 The City agrees to hold harmless, indemnify and defend at its expense the Legion and its officers, agents and employees, from and against any and all claims, judgments, actions, suits, liability, loss, costs, expenses, or damages arising out of or in any way resulting from negligent acts or omissions of the City, its officers, employees, and /or agents, in the course of its performance under the Agreement.

7.2 The Legion agrees to hold harmless, indemnify and defend at its own expense the City and its officers, agents, and employees, from and against any and all claims, judgments, action, suits, liability, loss, costs, expenses, or damages arising out of or in any way resulting from negligent acts or omissions of the Legion, its officers, employees, and/or agents, in the course of its performance under this Agreement.

7.3 If any claim, judgment, action, suit, liability, loss, cost, expense, or damage arises out of or results from the joint negligent acts or omissions of both the City and the Legion with respect to acts done pursuant to this Agreement, each party shall be responsible for its own share of any resulting liability.

7.4 Both the City and the Legion shall carry liability insurance coverage. Each "Party" shall have the other "Party" listed as an additional insured on their insurance policy.

8. User Fee and Usage Agreement

8.1 The Legion shall be responsible for paying a user fee for the use of the Park. The Legion agrees to pay an annual fee in the amount of five thousand six hundred (\$5,600) dollars. Full payment must be received by September 1, 2026.

8.2 Additional fees may be applied to the Legion to cover maintenance and materials. Items include but not limited to: Fertilizer, infield top dressing, aeration, sod repair/new sod, seeding and irrigation. These costs shall be a shared expense between the City and the Legion

9. Representatives The Legion Board President, or his/her designee, shall represent the Legion and the City Administrator, or his/her designee, shall represent the City on all matters related to this Agreement (hereinafter referred to as the "Representatives").

WAVERLY LEGION BASEBALL

CITY OF WAVERLY

By:  \_\_\_\_\_

By: \_\_\_\_\_

DATE: 2-24-26

DATE: \_\_\_\_\_