

**Tentative** Agenda for the WAVERLY CITY COUNCIL MEETING to be held on September 10, 2024 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
    - 1.f.i) \*Mayor's Proclamation declaring September 23-29 as See Tracks? Think Train Week.
2. **2024-2025 Water and Sewer Rates**
  - 2.a) Consideration of accepting the Water & Sewer Rate Study completed by JEO Consulting Group.
  - 2.b) Public Hearing: Water and Sewer Rates for Fiscal Year 2024-2025.
  - 2.c) Consideration of the second reading of Ordinance 24-07, an ordinance of the City of Waverly, Nebraska, amending Title V, Chapter 51, Section 51.09 of the Waverly Municipal Code: Water; Rates
  - 2.d) Consideration of the second reading of Ordinance 24-08, an ordinance of the City of Waverly, Nebraska, amending Title V, Chapter 52, Section 52.39 of the Waverly Municipal Code: Sewers; Base Rates: and Section 52.40 Sewers; Surcharge Rates
3. **Sheriff's Report**
4. **Public Comments**
5. **Approval of Minutes**
  - 5.a) \*Minutes of the August 27, 2024 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 24-16 authorizing the temporary closing of Guildford Street on October 31, 2024.
  - 7.b) Consideration of Resolution 24-17 authorizing the location of a No Parking Zone within the City's Jurisdiction.
8. **Introduction of Ordinances**
  - 8.a) Consideration of the second reading of Ordinance 24-09 relating to fireworks fee.
9. **Introduction of Business and Communications**
  - 9.a) Update on Wells and Water Levels.

- 9.b) Consideration of amending the FSA-Section 125 Plan document from Omnify.
- 9.c) Consideration of Change Order No. 2 from Olsson for the Well 7 Rehabilitation Project performed by Rieschick.

**10. Committee Reports**

- 10.a) Human Services (Park & Recreation): Council Member Jespersen
- 10.b) Public Works (Utilities & Street): Council Member Nielson
- 10.c) Public Health (Fire & Safety): Council Member Pascoe
- 10.d) Fiscal and Economic Development: Council Member Hummel
- 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 are for non-agenda items only.
- (3) Remarks shall be limited to five (5) minutes.

**SEE TRACKS? THINK TRAIN WEEK PROCLAMATION  
(Formerly Rail Safety Week)**

WHEREAS, the City of Waverly is a leader in supporting highway-rail grade crossing and pedestrian safety programs; and

WHEREAS, 36 highway-grade crossing crashes during year 2023 resulted in 2 persons killed and another 11 injured in the state of Nebraska; and

WHEREAS, pedestrian/railroad trespass incidents on railroad property during the year 2023 resulted in 6 persons killed and another 4 injured in the state of Nebraska; and

WHEREAS, highway-grade crossing crashes are more severe than highway collisions and are more likely to result in death and injury; and

WHEREAS, collisions between trains and motor vehicles or pedestrians could have been prevented by increased public awareness of the dangers at crossings and around railroad property and the appropriate safety laws; and

WHEREAS, Operation Lifesaver is the foremost public information and education program dedicated to preventing highway-rail grade crossing crashes and pedestrian/railroad trespass incidents; and

WHEREAS, from September 23 – 29, 2024, and throughout the year, all citizens are encouraged to observe added caution as motorists or pedestrians near tracks or trains; and

WHEREAS, this important observance should lead to greater safety awareness and a reduction in highway-rail grade crossings crashes and pedestrian/railroad incidents;

NOW, THEREFORE, I, William D. Gerdes, Mayor of the City of Waverly, do hereby proclaim September 23 – 29, 2024 as See Tracks? Think Train Week throughout Waverly, and I urge all citizens to participate in activities to reduce crossing crashes and pedestrian/railroad trespass incidents during this week and throughout the year.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official Seal of the City of Waverly to be affixed this 10<sup>th</sup> day of September, 2024.

\_\_\_\_\_  
William D. Gerdes  
Mayor

ATTEST:

\_\_\_\_\_  
Megan K. Frye  
City Clerk/Deputy Treasurer

(Seal)

# 2024 WATER AND WASTEWATER RATE STUDY WAVERLY, NEBRASKA

Prepared By:

Aaron Beauclair, PE;  
[abeauclair@jeo.com](mailto:abeauclair@jeo.com)  
402-474-8744

Jacob Wempen, EIT;  
[jwempen@jeo.com](mailto:jwempen@jeo.com)  
402-435-3080



**JEO Consulting Group, Inc**

2000 Q St, Ste 500  
Lincoln, Nebraska 68503  
(402) 435-3080

Offices In:  
Nebraska, Iowa, and Kansas

JEO Project No. 240765.00

**Table of Contents**

Section 1: Introduction: ..... 1

Section 2: Existing Rate Schedule and System – Water System: ..... 3

Section 3: Cost of Service and Proposed Water Rate Structures:..... 11

Section 4: Proposed Water System Rate Schedules: ..... 13

Section 5: Recommendations – Water Department:..... 24

Section 6: Existing Rate Schedule and System – Wastewater System:..... 27

Section 7: Cost of Service and Proposed Wastewater Rate Structures: ..... 37

Section 8: Proposed Wastewater System Rate Schedules:..... 40

Section 9: Recommendations – Wastewater Department: ..... 57

Section 10: Combined Utility Bill Analysis:..... 60

**List of Tables**

Table 1: Existing Water Rate Schedule ..... 3

Table 1: Existing Water Rate Schedule (cont.) ..... 3

Table 2: Water System Historical and Projected Number of Users ..... 4

Table 3: Water System Projected Consumption in Units of 1,000 Gallons ..... 4

Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase ..... 5

Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.) ..... 6

Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.) ..... 7

Table 5: Proposed Water System Capital Improvement Projects During Planning Period..... 8

Table 6: Proposed Water System Maintenance Projects During Planning Period ..... 8

Table 7: Water Amortization Expenses..... 9

Table 8: Water Department Projected Cash Flow, With No Rate Increase ..... 10

Table 9: Fixed and Variable Water Expense Breakdown ..... 11

Table 10: Fixed and Variable Water Expenses ..... 12

Table 11: Cost of Service ..... 12

Table 12: Water System Proposed Rate Schedules ..... 14

Table 13: Existing Water Rate Schedule Projection ..... 16

Table 14: Proposed Water Rate Schedule 1 ..... 17

Table 15: Proposed Water Rate Schedule 2 ..... 18

Table 16: Proposed Water Rate Schedule 3 ..... 19

Table 17: Fixed vs. Variable Water Revenue..... 20

Table 18: User Impacts..... 21

Table 19: Existing Water Rate Survey Results..... 24

Table 20: Proposed Water Rate Survey Results.....	25
Table 21: Existing Sewer Rate Schedule .....	27
Table 22: Surcharge Fees .....	27
Table 23: MBA Poultry Monthly Loadings .....	28
Table 24: Wastewater System Historical and Projected Users.....	29
Table 25: Wastewater Projected Flow in Units of 1,000 Gallons .....	29
Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase .....	30
Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.) .....	31
Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.) .....	32
Table 27: Proposed Wastewater System Capital Improvement Projects During Planning Period .....	33
Table 28: Proposed Wastewater System Maintenance Projects During Planning Period.....	33
Table 29: Wastewater Debt Service Summaries.....	34
Table 30: Wastewater Amortization Expenses .....	35
Table 31: Wastewater Department Projected Cash Flow, With No Rate Increase .....	36
Table 32: Fixed and Variable Wastewater Expense Breakdown.....	37
Table 32: Fixed and Variable Wastewater Expense Breakdown (cont.) .....	38
Table 33: Fixed and Variable Expenses .....	38
Table 34: Cost of Service .....	39
Table 35: Wastewater System Proposed Rate Schedules.....	41
Table 36: Existing Wastewater Rate Schedule Projection .....	45
Table 37: Proposed Wastewater Rate Schedule 1 .....	47
Table 38: Proposed Wastewater Rate Schedule 2.....	49
Table 39: Proposed Wastewater Rate Schedule 3.....	51
Table 40: Fixed vs. Variable Wastewater Revenue .....	53
Table 41: User Impacts WW RS-1 .....	53
Table 42: User Impacts WW RS-2 .....	54
Table 43: User Impacts WW RS-3 .....	54
Table 44: Existing Wastewater Rate Survey Results .....	57
Table 45: Proposed Wastewater Rate Survey Results .....	58
Table 46: Existing Total Utility Rate Survey Results .....	60
Table 47: Proposed Total Utility Rate Survey Results.....	62

**List of Figures**

Figure 1: Net Balance from Operations of Water System ..... 22

Figure 2: Cash Balance of Water System ..... 23

Figure 3: Existing Water Rate Survey Comparison..... 25

Figure 4: Proposed Water Rate Survey Comparison..... 26

Figure 5: Net Balance from Operations of Wastewater System..... 55

Figure 6: Cash Balance of Wastewater System..... 56

Figure 7: Existing Wastewater Rate Survey Comparison ..... 58

Figure 8: Proposed Wastewater Rate Survey Comparison ..... 59

Figure 9: Existing Total Utility Rate Survey Comparison ..... 61

Figure 10: Proposed Total Utility Rate Survey Comparison ..... 62

**2024 WATER AND WASTEWATER  
RATE STUDY  
FOR  
CITY OF WAVERLY, NEBRASKA**

**Section 1: Introduction:**

The following report is a rate design review and assessment for the City of Waverly, Nebraska. This report provides supplemental data and updated alternatives for evaluating rate structures and determining probable future rate structures for the water and wastewater utilities in Waverly.

Information utilized in this evaluation was received from the City of Waverly. For this evaluation, the overall financial position of the public water system and sanitary sewer system were evaluated by analyzing the revenue generated by the existing user rate structure compared to the current system expenses. Next, the financial position of each system was evaluated by projecting the revenue and expenses over the next five-year planning period. Included within this planning period were the capital improvement projects as identified by the City of Waverly. Updated rate structures will be evaluated to determine their capability of financing future operation expenses and capital improvements. The capital improvement projects highlighted in the 2019 rate study will also be reviewed to see what was completed in the past 5 years.

It is important to ensure that the cost recovery methods (charges) are compatible with other objectives, including environmental protection and sustainability, and are in compliance with legal and regulatory constraints. It is also important to provide a fair and equitable range of water and wastewater rates and regulations that the City can implement for the community.

A rate study was completed by JEO for the City in 2019, with planned capital improvement projects for both the water & wastewater system. The City of Waverly selected water system rate schedule #3, and wastewater system rate schedule #3. However, the wastewater system's rates have not been raised in the last couple years as outlined by that schedule. Rate schedules #3 consists of paying for as much of the proposed capital improvement costs with cash, while keeping rate increases low and securing a bond for the remainder.

For the water system, the City's cash position grew from \$928,855 in 2019 to \$1,738,923 in 2024, per the City's audit reports. Within the 2019 report, six capital improvement projects were proposed. Three projects were not completed and are not scheduled for the next five years, and three projects were not completed but will be budgeted for in 2024. The 2019 report also proposed seven water system maintenance projects. Three projects were completed, and four projects are ongoing/between engineering and construction. Lastly, one additional capital improvements project and four additional maintenance projects were also completed, though not planned for in the 2019 report.

For the wastewater system, the City's cash position grew from \$1,462,237 in 2019 to \$4,900,412 in 2024, per the City's audit reports. Within the 2019 report four capital improvement projects were proposed. One project was completed, two projects were not completed, and one project completed engineering, with construction planned for 2024. The 2019 report also proposed two wastewater system maintenance projects. One project was completed, and one project is ongoing. Lastly, one additional capital

improvements project and six additional maintenance projects were also completed, though not planned for in the 2019 report.

## WATER SYSTEM

### **Section 2: Existing Rate Schedule and System – Water System:**

The current system of water rate charges utilized by the City of Waverly consists of a flat fee based on the user's meter size and a commodity fee based on the volume of water used each month. This current system, shown below, is considered to be an increasing rate structure since the cost per 1,000 gallons increases as the user consumes more water in a given month. The existing water rates have risen as suggested in the previous rate study and the utility has not been supplemented with general funds.

**Table 1: Existing Water Rate Schedule**

<b>Customer Monthly Charge<sup>1</sup></b>	
<b>Base Charges</b>	<b>\$/Month</b>
5/8"	\$17.42
3/4"	\$17.54
1"	\$17.87
1-1/2"	\$39.48
2"	\$64.58
3"	\$142.17
4"	\$231.53

**Table 1: Existing Water Rate Schedule (cont.)**

<b>Commodity Charges</b>	<b>\$/1,000 Gal</b>
0 to 10,000	\$1.92
10,001 to 20,000	\$2.47
Over 20,001	\$3.09

<sup>1</sup> Fees shown above are for residents of the City of Waverly only. Non-resident fees are double that of resident fees.

An updated 10-year Comprehensive Plan and Community Housing Study were completed in 2023 for the City of Waverly to replace the previous 20-year versions completed in 2013. After reviewing the documents for planned growth of the community, it was determined that a medium annual growth rate for 2020-2033 was 2.2% for population growth of the community over the planning period. This growth rate will match the water consumption and water user growth for the period of 2024-2029.

The City of Waverly currently has approximately 1,601 water users. The following table,

**Table 2: Water System Historical and Projected Number** of Users, shows the projected number of users connected to the water system on an annual basis based on the above growth projections. Per discussion with City Staff, the 2023 number of users was skewed by double counting the number of users, due to a shift of 5/8" meter to 3/4" meter. The 2024 data is the most up to date and correct data.

**Table 2: Water System Historical and Projected Number of Users**

	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Meter Size	2021	2022	2023	2024	2025	2026	2027	2028	2029
5/8"	549	539	514	389	389	389	389	389	389
3/4"	46	63	159	197	201	206	210	215	220
1"	994	1,036	1,043	1,026	1,057	1,089	1,122	1,155	1,189
1.5"	22	22	23	22	22	22	23	23	24
2"	12	12	14	12	12	12	13	13	13
3"	7	6	6	6	6	6	6	6	7
4"	5	5	5	5	5	5	5	5	5
No Charge	0	1	3	3	0	0	0	0	0
<b>Total</b>	<b>1,635</b>	<b>1,684</b>	<b>1,767</b>	<b>1,660</b>	<b>1,692</b>	<b>1,730</b>	<b>1,768</b>	<b>1,807</b>	<b>1,847</b>

<sup>1</sup> Per discussions with City Staff, unbilled "No Charge" users are City operated facilities such as the City Pool, Parks, Fire Hall, and City Offices Building.

Note: It is assumed for the purposes of this report that no large water users or industries will be moving into the community during the planning period.

The following table, **Table 3: Water System Projected Consumption in Units of 1,000 Gallons**, shows the historical and projected yearly water use, which will be used for determining the anticipated revenues later in the report.

**Table 3: Water System Projected Consumption in Units of 1,000 Gallons**

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
General Commodity Usage	2021	2022	2023	2024	2025	2026	2027	2028	2029
0 to 10,000	160,510	177,358	165,874	171,608	174,698	177,856	181,082	184,381	187,751
10,001 to 20,000	15,170	14,656	13,766	14,850	15,148	15,453	15,764	16,083	16,408
Over 20,001	31,625	31,836	30,183	31,901	32,597	33,308	34,034	34,776	35,534
<b>Total</b>	<b>207,305</b>	<b>223,850</b>	<b>209,823</b>	<b>218,360</b>	<b>222,444</b>	<b>226,617</b>	<b>230,881</b>	<b>235,240</b>	<b>239,694</b>

To determine the projected operating revenue and expenses for the water system, financial records from 2021-2023 were reviewed. Projected budget values are listed in the following table, **Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase**. For the expenses anticipated to be influenced by inflation, an annual inflation rate of 4.0% was applied. Sales tax and depreciation expense were not included in the analysis.

**Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase**

Revenue	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Charges for Services	\$781,818.51	\$852,868.28	\$876,047.55	\$851,389.84	\$867,767.50	\$885,529.51	\$903,735.88	\$922,202.92	\$941,142.72
City Fines	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Local Rev Receipts	\$250.00	\$1,330.87	\$578.13	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00
Labor & Materials Sold	\$48,410.08	\$60,610.96	\$24,218.71	\$44,500.00	\$44,500.00	\$44,500.00	\$44,500.00	\$44,500.00	\$44,500.00
Sale of Water	\$2,656.43	\$2,163.07	\$3,756.73	\$2,900.00	\$2,900.00	\$2,900.00	\$2,900.00	\$2,900.00	\$2,900.00
Insurance Adjustments	\$3,782.36	\$0.00	\$118,593.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$33,119.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution Income	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure Fee	\$0.00	\$365.40	\$2,289.24	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00
<b>Total Revenues</b>	<b>\$841,917.38</b>	<b>\$917,338.58</b>	<b>\$1,058,802.76</b>	<b>\$901,089.84</b>	<b>\$917,467.50</b>	<b>\$935,229.51</b>	<b>\$953,435.88</b>	<b>\$971,902.92</b>	<b>\$990,842.72</b>
Expenses	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Regular Salaries	\$93,596.08	\$106,761.23	\$153,413.75	\$159,600.00	\$166,000.00	\$172,700.00	\$179,700.00	\$186,900.00	\$194,400.00
Overtime Salaries	\$2,892.51	\$3,163.02	\$5,158.40	\$5,200.00	\$5,500.00	\$5,800.00	\$6,100.00	\$6,400.00	\$6,700.00
Sub or Temp Salaries	\$0.00	\$0.00	\$1,667.83	\$1,700.00	\$1,800.00	\$1,900.00	\$2,000.00	\$2,100.00	\$2,200.00
Social Security	\$7,098.17	\$8,343.01	\$12,106.03	\$9,600.00	\$10,000.00	\$10,400.00	\$10,900.00	\$11,400.00	\$11,900.00
Health Insurance	\$25,350.25	\$23,702.61	\$35,138.02	\$29,200.00	\$30,400.00	\$31,700.00	\$33,000.00	\$34,400.00	\$35,800.00
Work Comp Insurance	\$380.95	\$869.05	\$1,297.49	\$900.00	\$1,000.00	\$1,100.00	\$1,200.00	\$1,300.00	\$1,400.00
Retirement	\$3,960.32	\$5,753.21	\$8,595.87	\$8,600.00	\$9,000.00	\$9,400.00	\$9,800.00	\$10,200.00	\$10,700.00
Clothing	\$517.88	\$218.95	\$455.42	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00
Custodial Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Laboratory Services	\$0.00	\$178.45	\$2,675.00	\$2,700.00	\$2,900.00	\$3,100.00	\$3,300.00	\$3,500.00	\$3,700.00

**Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)**

<b>Expenses (cont.)</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Contracted or Secured Services	\$0.00	\$3,025.00	\$0.00	\$1,100.00	\$1,200.00	\$1,300.00	\$1,400.00	\$1,500.00	\$1,600.00
Grant Expenditures	\$10,000.00	\$0.00	\$0.00	\$3,500.00	\$3,700.00	\$3,900.00	\$4,100.00	\$4,300.00	\$4,500.00
Other Prof. & Tech Service	\$98,112.68	\$14,520.45	\$34,826.86	\$58,600.00	\$61,000.00	\$63,500.00	\$66,100.00	\$68,800.00	\$71,600.00
Special Prof. & Tech Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Electricity	\$35,219.03	\$37,854.50	\$37,323.75	\$38,300.00	\$39,900.00	\$41,500.00	\$43,200.00	\$45,000.00	\$46,800.00
Gas and Oil	\$2,006.58	\$4,259.53	\$2,594.68	\$3,100.00	\$3,300.00	\$3,500.00	\$3,700.00	\$3,900.00	\$4,100.00
Garbage Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rentals or Leases	\$1,570.89	\$393.34	\$344.67	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00
Postage	\$2,246.77	\$1,977.98	\$3,400.36	\$2,700.00	\$2,900.00	\$3,100.00	\$3,300.00	\$3,500.00	\$3,700.00
Telephone	\$1,679.52	\$1,710.40	\$1,719.26	\$1,800.00	\$1,900.00	\$2,000.00	\$2,100.00	\$2,200.00	\$2,300.00
Advertising and Printing	\$652.22	\$555.43	\$2,418.49	\$1,300.00	\$1,400.00	\$1,500.00	\$1,600.00	\$1,700.00	\$1,800.00
Supplies	\$43,025.89	\$55,473.72	\$45,723.80	\$50,000.00	\$52,000.00	\$54,100.00	\$56,300.00	\$58,600.00	\$61,000.00
Operation Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Furniture and Equipment	\$4,796.24	\$17,106.37	\$106,125.81	\$44,400.00	\$46,200.00	\$48,100.00	\$50,100.00	\$52,200.00	\$54,300.00
School, Dues and Seminars	\$542.50	\$1,002.50	\$1,518.50	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
Property Insurance	\$7,228.78	\$7,425.57	\$9,686.24	\$9,700.00	\$10,100.00	\$10,600.00	\$11,100.00	\$11,600.00	\$12,100.00
Travel or Mileage	\$0.00	\$40.20	\$458.47	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00
Service Fees	\$0.00	\$21,402.00	\$400.00	\$7,600.00	\$8,000.00	\$8,400.00	\$8,800.00	\$9,200.00	\$9,600.00

**Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)**

<b>Expenses (cont.)</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Repair & Maintenance - Building	\$0.00	\$0.00	\$460.12	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00
Repair & Maintenance - Services	\$9,561.13	\$18,932.87	\$42,932.98	\$24,800.00	\$447,400.00	\$447,400.00	\$447,400.00	\$447,400.00	\$447,400.00
Equipment Maintenance	\$14,270.91	\$16,724.51	\$4,407.64	\$12,300.00	\$12,800.00	\$13,400.00	\$14,000.00	\$14,600.00	\$15,200.00
Vehicle Maintenance	\$25.70	\$1,571.78	\$95.62	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00	\$1,100.00
Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Refunds	\$0.00	\$1,451.00	\$0.00	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00	\$1,100.00
Meter and Readout Purchase	\$65,066.92	\$66,578.98	\$123,556.60	\$88,500.00	\$92,100.00	\$95,800.00	\$99,700.00	\$103,700.00	\$107,900.00
Laboratory Services	\$3,868.00	\$4,892.00	\$2,637.00	\$4,000.00	\$4,200.00	\$4,400.00	\$4,600.00	\$4,800.00	\$5,000.00
<b>Total O&amp;M Expenses</b>	<b>\$433,669.92</b>	<b>\$425,887.66</b>	<b>\$641,138.66</b>	<b>\$574,400.00</b>	<b>\$1,020,400.00</b>	<b>\$1,044,800.00</b>	<b>\$1,070,200.00</b>	<b>\$1,096,400.00</b>	<b>\$1,123,400.00</b>
<b>Net Operating Revenue</b>	<b>\$408,247.46</b>	<b>\$491,450.92</b>	<b>\$417,664.10</b>	<b>\$326,689.84</b>	<b>-\$102,932.50</b>	<b>-\$109,570.49</b>	<b>-\$116,764.12</b>	<b>-\$124,497.08</b>	<b>-\$132,557.28</b>

### **Capital Improvement Projects**

Through discussions with the City, several planned improvement projects were identified for the water system. These projects include a water distribution system improvement, a new public works facility, a test well program, and a new well. The projects considered in this study and their estimated costs are illustrated in the following table. The start dates for these projects have yet to be determined, therefore an annual average cost of the total capital improvements projects was developed to account for any potential project sequencing.

**Table 5: Proposed Water System Capital Improvement Projects During Planning Period**

<b>Proposed Capital Improvement Project</b>	<b>Planning Cost</b>
New Public Works Building	\$1,000,000.00
Water Main Extension #3 (N 148th St from Hwy 6 to Waverly Road)	\$513,300.00
New Well	\$944,000.00
Test Well Program	\$250,000.00
<b>Total Capital Cost</b>	<b>\$2,707,300.00</b>
<b>Average Annual Capital Cost</b>	<b>\$541,460.00</b>

Additionally, the City has identified several projects they would like to incorporate into their repair and maintenance budget. These projects are summarized below in **Table 6: Proposed Water System Maintenance Projects During Planning Period**, and the average annual capital cost is included in the repair and maintenance – services expense item from 2025 through 2029 in **Table 4** above.

**Table 6: Proposed Water System Maintenance Projects During Planning Period**

<b>Proposed Maintenance Project</b>	<b>Planning Cost</b>
Redrill Well #6	\$708,000.00
Touch Up Water Tower Exterior	\$50,000.00
Replace Water Meter Radios & Reading System	\$250,000.00
Water Main Replacement on Oak Lane and Danvers Street	\$1,100,000.00
<b>Total Capital Cost</b>	<b>\$2,108,000.00</b>
<b>Average Annual Capital Cost</b>	<b>\$421,600.00</b>

**Debt Service & Cash Flow Analysis**

The City of Waverly currently has one outstanding debt service for the water supply system from the 2013-2014 Water Improvements Project that primarily included a new well and well building, which is a 20-year note with an annual 2.0% interest rate and 1.0% administrative fee. The debt will be retired in December of 2034, and the debt service during the planning period was previously summarized under a 2014 NDEQ Loan. However, the 2014 NDEQ Loan has been cancelled and the debt has been transferred to a 2021 GO Water Refunding Loan, as shown in **Table 7: Water Amortization Expenses**. In order to evaluate what will be the impact of the proposed capital improvement projects on the existing rate structure, no additional bonding has been proposed.

**Table 7: Water Amortization Expenses**

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>Principal Payment</b>									
2021 GO Water Refunding Loan	-	-	\$120,000.00	\$120,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$120,000.00
<b>Total</b>	-	-	<b>\$120,000.00</b>	<b>\$120,000.00</b>	<b>\$115,000.00</b>	<b>\$115,000.00</b>	<b>\$115,000.00</b>	<b>\$115,000.00</b>	<b>\$120,000.00</b>
<b>Interest &amp; Fee Payments</b>									
2021 GO Water Refunding Loan	-	\$8,686.01	\$16,692.50	\$16,212.50	\$15,597.50	\$14,821.25	\$13,872.50	\$12,722.50	\$11,340.00
<b>Total</b>	-	<b>\$8,686.01</b>	<b>\$16,692.50</b>	<b>\$16,212.50</b>	<b>\$15,597.50</b>	<b>\$14,821.25</b>	<b>\$13,872.50</b>	<b>\$12,722.50</b>	<b>\$11,340.00</b>

### Cash Flow Analysis

Using information listed in the previous tables, the projected cash flows for the water department were estimated. Projects completed under the previous rate study were the West Water Main (engineering), Water Main Replacements #1-#3, while Water Main Replacements #4-#6 are ongoing/engineering completed. The City is also implementing an ongoing water meter replacement program, completed well maintenance, completed a 10-year water modeling study update, completed a hydrogeologic siting study, and finished a water system SCADA upgrade. Values listed under capital projects for future years were selected and estimated after discussions with City of Waverly personnel as summarized in **Table 5**. The projected cash flows are shown below in **Table 8: Water Department Projected Cash Flow, With No Rate Increase**.

**Table 8: Water Department Projected Cash Flow, With No Rate Increase**

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
<b>Projected Cash Flows</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Net Operating Activity	\$408,247	\$491,451	\$417,664	\$326,690	(\$102,933)	(\$109,570)	(\$116,764)	(\$124,497)	(\$132,557)
Add Proposed Bonds	\$0	\$1,480,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Add Debt Service (Principal and Interest)	(\$143,641)	(\$1,536,775)	(\$136,693)	(\$136,213)	(\$130,598)	(\$129,821)	(\$128,873)	(\$127,723)	(\$131,340)
Add Capital Projects (Completed and Proposed)	(\$112,354)	(\$188,005)	(\$154,303)	(\$157,700)	(\$541,460)	(\$541,460)	(\$541,460)	(\$541,460)	(\$541,460)
<b>Net Change in Cash</b>	<b>\$152,252</b>	<b>\$246,671</b>	<b>\$126,668</b>	<b>\$32,777</b>	<b>(\$774,990)</b>	<b>(\$780,852)</b>	<b>(\$787,097)</b>	<b>(\$793,680)</b>	<b>(\$805,357)</b>
<b>Beginning Cash Balance</b>	\$1,213,332	\$1,365,584	\$1,612,255	\$1,738,923	\$1,771,700	\$996,710	\$215,859	(\$571,238)	(\$1,364,918)
<b>Ending Cash Balance</b>	\$1,365,584	\$1,612,255	\$1,738,923	\$1,771,700	\$996,710	\$215,859	(\$571,238)	(\$1,364,918)	(\$2,170,275)
<b>Total Cash Available</b>	<b>\$1,365,584</b>	<b>\$1,612,255</b>	<b>\$1,738,923</b>	<b>\$1,771,700</b>	<b>\$996,710</b>	<b>\$215,859</b>	<b>(\$571,238)</b>	<b>(\$1,364,918)</b>	<b>(\$2,170,275)</b>

**Section 3: Cost of Service and Proposed Water Rate Structures:**

For the purposes of this study, the Cost of Service (COS) will be determined by analyzing the fixed and variable expenses and applying them to the fixed and variable types of revenue of a water system. Fixed expenses are the costs that are inherent to the operation of a water system and do not generally increase or decrease with water consumption. Variable expenses are related to the amount of water produced and vary with water usage and season. The following table shows a breakdown of what portion of each expense is considered fixed or variable.

**Table 9: Fixed and Variable Water Expense Breakdown**

Category	Fixed Expenses	Variable Expenses
Regular Salaries	100%	0%
Overtime Salaries	100%	0%
Sub or Temp Salaries	100%	0%
Social Security	100%	0%
Health Insurance	100%	0%
Work Comp Insurance	100%	0%
Retirement	100%	0%
Clothing	100%	0%
Custodial Services	75%	25%
Laboratory Services	75%	25%
Contracted or Secured Services	50%	50%
Grant Expenditures	25%	75%
Other Prof. & Tech Service	50%	50%
Special Prof. & Tech Services	50%	50%
Natural Gas	25%	75%
Electricity	25%	75%
Gas and Oil	25%	75%
Garbage Services	50%	50%
Rentals or Leases	50%	50%
Postage	75%	25%
Telephone	100%	0%
Advertising and Printing	50%	50%
Supplies	50%	50%
Operation Supplies	50%	50%
Furniture and Equipment	50%	50%
School, Dues and Seminars	100%	0%
Property Insurance	100%	0%
Travel or Mileage	75%	25%
Service Fees	50%	50%
Repair & Maintenance - Building	50%	50%
Repair & Maintenance - Services	50%	50%
Equipment Maintenance	75%	25%
Vehicle Maintenance	100%	0%
Repair & Maintenance	100%	0%

Category	Fixed Expenses	Variable Expenses
Refunds	25%	75%
Meter and Readout Services	100%	0%
Laboratory Services	75%	25%
NDEE Principal Payment	100%	0%
NDEE Interest Payment	100%	0%
2021 GO Water Principal	100%	0%
2021 GO Water Interest	100%	0%
Capital Improvements	100%	0%

The following table shows the total expenses for the last three fiscal years separated into the total fixed and total variable costs. Totals exclude depreciation but include amortization and capital improvement projects.

**Table 10: Fixed and Variable Water Expenses**

Category	2021		2022		2023		Average	
	Qty.	%	Qty.	%	Qty.	%	Qty.	%
Total Fixed Expenses	\$570,290	83%	\$540,211	84%	\$782,185	84%	\$630,895	84%
Total Variable Expenses	\$119,375	17%	\$104,332	16%	\$149,950	16%	\$124,552	16%
<b>Total Expenses</b>	<b>\$689,665</b>	<b>100%</b>	<b>\$644,543</b>	<b>100%</b>	<b>\$932,135</b>	<b>100%</b>	<b>\$755,448</b>	<b>100%</b>

\*Excluded Sale of Bonds & Large NDEE Payment in 2023

From the information in **Table 10**, it can be seen that the average fixed and variable expenses of the water system are 84% and 16%, respectively.

A significant portion of the fixed expenses are from debt service payments and capital improvement projects that do not represent the long-term O&M costs of the wastewater utility. However, as these costs must be paid during the planning period, they were accounted for in the breakdown.

The following table illustrates the determination of the cost of service for the water system. The fixed charge was calculated by dividing the fixed expenses by the average number of users within a given year. In a similar manner, the variable expenses were divided by the average number of users in a given year to determine the average commodity charge.

**Table 11: Cost of Service**

	2021	2022	2023	Average
System Users	1635	1684	1767	1695
Base Charge - Fixed Cost (per month per user)	\$29.07	\$26.73	\$36.89	\$30.90
Total Water Sold (gallons per year)	207,304,723	223,887,051	209,846,155	213,679,310
Average Water Use (gallons/user/month)	10,566	11,079	9,897	10,514
Volume Rate (per 1000 gallons)	\$0.58	\$0.47	\$0.71	\$0.59
Volume Charge (per month per user)	\$6.08	\$5.16	\$7.07	\$6.11
<b>Average Water Expense (per month per user)</b>	<b>\$35.15</b>	<b>\$31.90</b>	<b>\$43.96</b>	<b>\$37.00</b>

#### **Section 4: Proposed Water System Rate Schedules:**

In order to develop proposed rate structures, a set of goals for the new rates was compiled.

- The first goal was to end the study period with a minimum cash reserve of approximately one year's worth of O&M costs and bond payments.
- The second goal was to have relatively steady increases in rates each year.
- The third goal was to end the planning period with a net balance of operations that was slightly positive. This goal allows the system to maintain its rates after 2029 without any further rate increases in the future to meet the current known financial needs of the water system.
- The fourth goal was to limit increases such that the typical water user's rates would be average for the surrounding area. Per a 2023 City of Lincoln Rate Survey, **Waverly currently has the lowest water rate for the typical water user in the surrounding area.**

The three (3) rate schedules proposed in this study attempt to fulfill the previously mentioned goals in different ways and are summarized as follows:

- Rate Schedule 1 consists of forgoing bonds and loans altogether and paying for all expenses, debts, and capital improvement projects with cash funds with the exception of the Oak Lane & Danvers Street water main maintenance project has already been planned to borrow \$1,100,000, regardless of the rate schedules. In order to meet the desired revenue requirements, annual increases to the base rate and commodity fee of 50% in the first year, followed by 6% increases the following years were modeled. These increases effectively bring the revenue of the water system to the necessary level to complete capital improvement projects with cash rather than using bonds or loans while also meeting the previously mentioned rate goals. However, one side effect of raising such a high amount of cash is that the net balance of operations may be unnecessarily high if capital improvements similar in size to those proposed for the planning period are not continually implemented annually after the planning period.
- Rate Schedule 2 consists of securing bonds equal in size to the total capital cost of the capital improvements projects included in the planning period, and rate increases to pay for maintenance projects with the exception of the Oak Lane & Danvers Street water main maintenance project as previously mentioned. It is anticipated that two bonds will be issued. The first bond will be issued in 2025, with the second being issued two (2) years later in 2027. The 2025 bond will be for the Oak Lane & Danvers Street project (\$1,100,000), and the 2027 bond will be for all capital improvement projects (\$2,707,300). The bonds will be on a 15-year repayment schedule with an estimated 3.75% interest rate. While this schedule is able to maintain a reasonable cash reserve, it should be noted that doing so comes at the cost of taking on more long-term debt and total cost to the utility. Additionally, interest rates are subject to change over the planning period and may not be as favorable as have been assumed in this report. Ultimately, this schedule increases the base rate and commodity rate by 7% per year for the planning period.

- Rate Schedule 3 consists of borrowing for all capital improvement projects and maintenance projects throughout the planning period, which totals approximately \$4,800,000. The intent of this schedule is to increase rates the least amount possible. The first bond will be issued in 2025, with the second being issued three (3) years later in 2028. The 2025 bond will be for all capital improvement projects (\$2,707,300), and the 2028 bond will be for all maintenance projects (\$2,108,000). Ultimately, this schedule increases the base rate and commodity rate by 3% per year for the planning period, but **is not recommended as even if no capital improvements or maintenance projects were pursued in 2030 and beyond, the projected debt service payments would cause the city to run the water system at a deficit.**

**Table 12: Water System Proposed Rate Schedules** displays the three (3) proposed rate schedules for 2024-2029.

**Table 12: Water System Proposed Rate Schedules**

Proposed Water Rates - Schedule 1						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
3/4" and Under	\$17.54	\$26.31	\$27.89	\$29.56	\$31.34	\$33.22
1"	\$17.87	\$26.81	\$28.41	\$30.12	\$31.93	\$33.84
1 1/2"	\$39.48	\$59.22	\$62.77	\$66.54	\$70.53	\$74.76
2"	\$64.58	\$96.87	\$102.68	\$108.84	\$115.37	\$122.30
3"	\$142.17	\$213.26	\$226.05	\$239.61	\$253.99	\$269.23
4"	\$231.53	\$347.30	\$368.13	\$390.22	\$413.63	\$438.45
Commodity Rate	Cost/1,000 Gal/Month					
0 to 10,000	\$1.92	\$2.88	\$3.05	\$3.24	\$3.43	\$3.64
10,001 to 20,000	\$2.47	\$3.71	\$3.93	\$4.16	\$4.41	\$4.68
Over 20,001	\$3.09	\$4.64	\$4.91	\$5.21	\$5.52	\$5.85
Proposed Water Rates - Schedule 2						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
3/4" and Under	\$17.54	\$18.77	\$20.08	\$21.49	\$22.99	\$24.60
1"	\$17.87	\$19.12	\$20.46	\$21.89	\$23.42	\$25.06
1 1/2"	\$39.48	\$42.24	\$45.20	\$48.36	\$51.75	\$55.37
2"	\$64.58	\$69.10	\$73.94	\$79.11	\$84.65	\$90.58
3"	\$142.17	\$152.12	\$162.77	\$174.16	\$186.36	\$199.40
4"	\$231.53	\$247.74	\$265.08	\$283.63	\$303.49	\$324.73
Commodity Rate	Cost/1,000 Gal/Month					
0 to 10,000	\$1.92	\$2.05	\$2.20	\$2.35	\$2.52	\$2.69
10,001 to 20,000	\$2.47	\$2.64	\$2.83	\$3.03	\$3.24	\$3.46
Over 20,001	\$3.09	\$3.31	\$3.54	\$3.79	\$4.05	\$4.33

Proposed Water Rates - Schedule 3						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
3/4" and Under	\$17.54	\$18.07	\$18.61	\$19.17	\$19.74	\$20.33
1"	\$17.87	\$18.41	\$18.96	\$19.53	\$20.11	\$20.72
1 1/2"	\$39.48	\$40.66	\$41.88	\$43.14	\$44.44	\$45.77
2"	\$64.58	\$66.52	\$68.51	\$70.57	\$72.69	\$74.87
3"	\$142.17	\$146.44	\$150.83	\$155.35	\$160.01	\$164.81
4"	\$231.53	\$238.48	\$245.63	\$253.00	\$260.59	\$268.41
Commodity Rate	Cost/1,000 Gal/Month					
0 to 10,000	\$1.92	\$1.98	\$2.04	\$2.10	\$2.16	\$2.23
10,001 to 20,000	\$2.47	\$2.54	\$2.62	\$2.70	\$2.78	\$2.86
Over 20,001	\$3.09	\$3.18	\$3.28	\$3.38	\$3.48	\$3.58

All rate structures assume the rates in 2024 are the same as the current rates since any changes to the ordinance will not take effect until the 2025 fiscal year.

**Table 13** through **Table 16** on the following pages illustrate the projected effects of the current and proposed rate structures on the net income and cash balance of the water system from 2024 through 2029. The rate structure projections include cash and or loan payments from the water system capital improvement projects previously discussed in **Table 5**. It should be noted that at the time this study was written, the 2024 fiscal year had not ended, so financial information was derived from projected revenue and expenses.

The following tables present a line item known as the reserve fund. This item consists of an amount that is calculated as a percentage of the total revenue each year. This percentage of the yearly revenue is intended to be completely spent each year on non-critical system improvements, replacements, and upkeep projects. In the event that additional funds are needed to cover system expenses, or to build a suitable cash reserve, this fund can be used to cover these needs instead of capital improvements. This fund is represented by 5% of the yearly revenue for the five-year planning period included in the report.

**Table 13: Existing Water Rate Schedule Projection**

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Water Existing Rate Schedule						
<b>Monthly Water Use Rate Categories:</b>						
	All User Rates					
	2024	2025	2026	2027	2028	2029
<u>Base Charges (Based on Meter Size)</u>						
3/4" and Under	\$17.54	\$17.54	\$17.54	\$17.54	\$17.54	\$17.54
1"	\$17.87	\$17.87	\$17.87	\$17.87	\$17.87	\$17.87
1 1/2"	\$39.48	\$39.48	\$39.48	\$39.48	\$39.48	\$39.48
2"	\$64.58	\$64.58	\$64.58	\$64.58	\$64.58	\$64.58
3"	\$142.17	\$142.17	\$142.17	\$142.17	\$142.17	\$142.17
4"	\$231.53	\$231.53	\$231.53	\$231.53	\$231.53	\$231.53
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
<u>Commodity Charges</u>						
0 to 10,000	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92
10,001 to 20,000	\$2.47	\$2.47	\$2.47	\$2.47	\$2.47	\$2.47
Over 20,001	\$3.09	\$3.09	\$3.09	\$3.09	\$3.09	\$3.09
<b>Average Yearly Revenue Increase:</b>	2.0%	<b>Inflation:</b>	4.0%	<b>Reserve Fund:</b>	5.0%	
<b>Projected Years</b>						
	2024	2025	2026	2027	2028	2029
<b>Operating Revenue &amp; Expenses</b>						
Water Revenue	\$851,950	\$868,328	\$886,090	\$904,296	\$922,763	\$941,703
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
<b>Total Operating Revenue</b>	\$901,650	\$918,028	\$935,790	\$953,996	\$972,463	\$991,403
<i>O &amp; M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
<b>Net Operating Revenue</b>	\$327,250	(\$102,372)	(\$109,010)	(\$116,204)	(\$123,937)	(\$131,997)
<b>Debt Service</b>						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Obligations</b>						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$43,416	\$44,304	\$45,215	\$46,138	\$47,085
<b>Total Other Obligations</b>	\$200,298	\$584,876	\$585,764	\$586,675	\$587,598	\$588,545
<b>Total Annual Revenue</b>	\$901,650	\$918,028	\$935,790	\$953,996	\$972,463	\$991,403
<b>Total Annual Expenses</b>	\$910,910	\$1,735,874	\$1,760,386	\$1,785,747	\$1,811,721	\$1,843,285
<b>Deficiency of Water Service Revenue</b>	-1%	-89%	-88%	-87%	-86%	-86%
<b>Beginning Cash Balance</b>	\$1,738,923	\$1,729,663	\$911,817	\$87,221	(\$744,531)	(\$1,583,788)
<b>Ending Cash Balance</b>	\$1,729,663	\$911,817	\$87,221	(\$744,531)	(\$1,583,788)	(\$2,435,670)

**Table 14: Proposed Water Rate Schedule 1**

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Water <u>W RS-1</u>						
<b>Monthly Water Use Rate Categories:</b>						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
3/4" and Under	\$17.54	\$26.31	\$27.89	\$29.56	\$31.34	\$33.22
1"	\$17.87	\$26.81	\$28.41	\$30.12	\$31.93	\$33.84
1 1/2"	\$39.48	\$59.22	\$62.77	\$66.54	\$70.53	\$74.76
2"	\$64.58	\$96.87	\$102.68	\$108.84	\$115.37	\$122.30
3"	\$142.17	\$213.26	\$226.05	\$239.61	\$253.99	\$269.23
4"	\$231.53	\$347.30	\$368.13	\$390.22	\$413.63	\$438.45
	\$/1,000					
<u>General Commodity Charges</u>	Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
0 to 10,000	\$1.92	\$2.88	\$3.05	\$3.24	\$3.43	\$3.64
10,001 to 20,000	\$2.47	\$3.71	\$3.93	\$4.16	\$4.41	\$4.68
Over 20,001	\$3.09	\$4.64	\$4.91	\$5.21	\$5.52	\$5.85
<b>Average Yearly Revenue Increase:</b>	17.1%	<b>Inflation:</b>	4.0%	<b>Reserve Fund:</b>	5.0%	
<b>Projected Years</b>						
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Operating Revenue &amp; Expenses</b>						
Water Revenue	\$851,950	\$1,302,491	\$1,408,883	\$1,524,101	\$1,648,538	\$1,783,317
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
Total Operating Revenue	\$901,650	\$1,352,191	\$1,458,583	\$1,573,801	\$1,698,238	\$1,833,017
<i>O &amp; M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
<b>Net Operating Revenue</b>	\$327,250	\$331,791	\$413,783	\$503,601	\$601,838	\$709,617
<b>Debt Service</b>						
Proposed Bond Issuance	\$0	\$1,100,000	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$97,214	\$97,214	\$97,214	\$97,214	\$97,214
<b>Other Obligations</b>						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$65,125	\$70,444	\$76,205	\$82,427	\$89,166
Total Other Obligations	\$200,298	\$606,585	\$611,904	\$617,665	\$623,887	\$630,626
<b>Total Annual Revenue</b>	\$901,650	\$2,452,191	\$1,458,583	\$1,573,801	\$1,698,238	\$1,833,017
<b>Total Annual Expenses</b>	\$910,910	\$1,854,796	\$1,883,739	\$1,913,951	\$1,945,223	\$1,982,579
<b>Deficiency of Water Service Revenue</b>	-1%	---	-29%	-22%	-15%	-8%
<b>Beginning Cash Balance</b>	\$1,738,923	\$1,729,663	\$2,327,059	\$1,901,903	\$1,561,752	\$1,314,767
<b>Ending Cash Balance</b>	\$1,729,663	\$2,327,059	\$1,901,903	\$1,561,752	\$1,314,767	\$1,165,205

**Table 15: Proposed Water Rate Schedule 2**

City of Waverly, Nebraska						
Utility Rate Study						
Flow of Future Funds - Water						
<u>W RS-2</u>						
<b>Monthly Water Use Rate Categories:</b>						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
3/4" and Under	\$17.54	\$18.77	\$20.08	\$21.49	\$22.99	\$24.60
1"	\$17.87	\$19.12	\$20.46	\$21.89	\$23.42	\$25.06
1 1/2"	\$39.48	\$42.24	\$45.20	\$48.36	\$51.75	\$55.37
2"	\$64.58	\$69.10	\$73.94	\$79.11	\$84.65	\$90.58
3"	\$142.17	\$152.12	\$162.77	\$174.16	\$186.36	\$199.40
4"	\$231.53	\$247.74	\$265.08	\$283.63	\$303.49	\$324.73
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
0 to 10,000	\$1.92	\$2.05	\$2.20	\$2.35	\$2.52	\$2.69
10,001 to 20,000	\$2.47	\$2.64	\$2.83	\$3.03	\$3.24	\$3.46
Over 20,001	\$3.09	\$3.31	\$3.54	\$3.79	\$4.05	\$4.33
<b>Average Yearly Revenue Increase:</b>	9.2%	<b>Inflation:</b>	4.0%	<b>Reserve Fund:</b>	5.0%	
<b>Projected Years</b>						
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Operating Revenue &amp; Expenses</b>						
Water Revenue	\$851,950	\$929,111	\$1,014,484	\$1,107,802	\$1,209,554	\$1,320,787
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
<b>Total Operating Revenue</b>	<b>\$901,650</b>	<b>\$978,811</b>	<b>\$1,064,184</b>	<b>\$1,157,502</b>	<b>\$1,259,254</b>	<b>\$1,370,487</b>
<i>O &amp; M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
<b>Net Operating Revenue</b>	<b>\$327,250</b>	<b>(\$41,589)</b>	<b>\$19,384</b>	<b>\$87,302</b>	<b>\$162,854</b>	<b>\$247,087</b>
<b>Debt Service</b>						
Proposed Bond Issuance	\$0	\$1,100,000	\$0	\$2,707,300	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$97,214	\$97,214	\$336,474	\$336,474	\$336,474
<b>Other Obligations</b>						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$46,456	\$50,724	\$55,390	\$60,478	\$66,039
<b>Total Other Obligations</b>	<b>\$200,298</b>	<b>\$587,916</b>	<b>\$592,184</b>	<b>\$596,850</b>	<b>\$601,938</b>	<b>\$607,499</b>
<b>Total Annual Revenue</b>	<b>\$901,650</b>	<b>\$2,078,811</b>	<b>\$1,064,184</b>	<b>\$3,864,802</b>	<b>\$1,259,254</b>	<b>\$1,370,487</b>
<b>Total Annual Expenses</b>	<b>\$910,910</b>	<b>\$1,836,127</b>	<b>\$1,864,019</b>	<b>\$2,132,396</b>	<b>\$2,162,534</b>	<b>\$2,198,713</b>
<b>Deficiency of Water Service Revenue</b>	-1%	---	-75%	---	-72%	-60%
<b>Beginning Cash Balance</b>	<b>\$1,738,923</b>	<b>\$1,729,663</b>	<b>\$1,972,347</b>	<b>\$1,172,512</b>	<b>\$2,904,917</b>	<b>\$2,001,638</b>
<b>Ending Cash Balance</b>	<b>\$1,729,663</b>	<b>\$1,972,347</b>	<b>\$1,172,512</b>	<b>\$2,904,917</b>	<b>\$2,001,638</b>	<b>\$1,173,411</b>



**Table 16: Proposed Water Rate Schedule 3**

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Water W RS-3						
<b>Monthly Water Use Rate Categories:</b>						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
3/4" and Under	\$17.54	\$18.07	\$18.61	\$19.17	\$19.74	\$20.33
1"	\$17.87	\$18.41	\$18.96	\$19.53	\$20.11	\$20.72
1 1/2"	\$39.48	\$40.66	\$41.88	\$43.14	\$44.44	\$45.77
2"	\$64.58	\$66.52	\$68.51	\$70.57	\$72.69	\$74.87
3"	\$142.17	\$146.44	\$150.83	\$155.35	\$160.01	\$164.81
4"	\$231.53	\$238.48	\$245.63	\$253.00	\$260.59	\$268.41
<u>Commodity Charges</u>						
0 to 10,000	\$1.92	\$1.98	\$2.04	\$2.10	\$2.16	\$2.23
10,001 to 20,000	\$2.47	\$2.54	\$2.62	\$2.70	\$2.78	\$2.86
Over 20,001	\$3.09	\$3.18	\$3.28	\$3.38	\$3.48	\$3.58
<b>Average Yearly Revenue Increase:</b>	5.1%	<b>Inflation:</b>	4.0%	<b>Reserve Fund:</b>	5.0%	
<b>Projected Years</b>						
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Operating Revenue &amp; Expenses</b>						
Water Revenue	\$851,950	\$894,377	\$940,053	\$988,149	\$1,038,578	\$1,091,692
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
<b>Total Operating Revenue</b>	<b>\$901,650</b>	<b>\$944,077</b>	<b>\$989,753</b>	<b>\$1,037,849</b>	<b>\$1,088,278</b>	<b>\$1,141,392</b>
<i>O &amp; M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
<b>Net Operating Revenue</b>	<b>\$327,250</b>	<b>(\$76,323)</b>	<b>(\$55,047)</b>	<b>(\$32,351)</b>	<b>(\$8,122)</b>	<b>\$17,992</b>
<b>Debt Service</b>						
Proposed Bond Issuance	\$0	\$2,707,300	\$0	\$0	\$2,108,000	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$239,260	\$239,260	\$239,260	\$425,557	\$425,557
<b>Other Obligations</b>						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$44,719	\$47,003	\$49,407	\$51,929	\$54,585
<b>Total Other Obligations</b>	<b>\$200,298</b>	<b>\$586,179</b>	<b>\$588,463</b>	<b>\$590,867</b>	<b>\$593,389</b>	<b>\$596,045</b>
<b>Total Annual Revenue</b>	<b>\$901,650</b>	<b>\$3,651,377</b>	<b>\$989,753</b>	<b>\$1,037,849</b>	<b>\$3,196,278</b>	<b>\$1,141,392</b>
<b>Total Annual Expenses</b>	<b>\$910,910</b>	<b>\$1,976,437</b>	<b>\$2,002,344</b>	<b>\$2,029,200</b>	<b>\$2,243,068</b>	<b>\$2,276,341</b>
<b>Deficiency of Water Service Revenue</b>	<b>-1%</b>	<b>---</b>	<b>-102%</b>	<b>-96%</b>	<b>---</b>	<b>-99%</b>
<b>Beginning Cash Balance</b>	<b>\$1,738,923</b>	<b>\$1,729,663</b>	<b>\$3,404,604</b>	<b>\$2,392,012</b>	<b>\$1,400,661</b>	<b>\$2,353,871</b>
<b>Ending Cash Balance</b>	<b>\$1,729,663</b>	<b>\$3,404,604</b>	<b>\$2,392,012</b>	<b>\$1,400,661</b>	<b>\$2,353,871</b>	<b>\$1,218,921</b>

The following table shows the resulting percentage of fixed and variable revenue for each year in the existing and proposed rate structures. Revenue from the base charge is considered fixed and revenue from the commodity charge is considered variable.

**Table 17: Fixed vs. Variable Water Revenue**

<b>Proposed Water Rate Schedule 1</b>						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	45%	45%	46%	46%	46%	46%
Variable	55%	55%	54%	54%	54%	54%
<b>Proposed Water Rate Schedule 2</b>						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	45%	45%	46%	46%	46%	46%
Variable	55%	55%	54%	54%	54%	54%
<b>Proposed Water Rate Schedule 3</b>						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	45%	45%	46%	46%	46%	46%
Variable	55%	55%	54%	54%	54%	54%

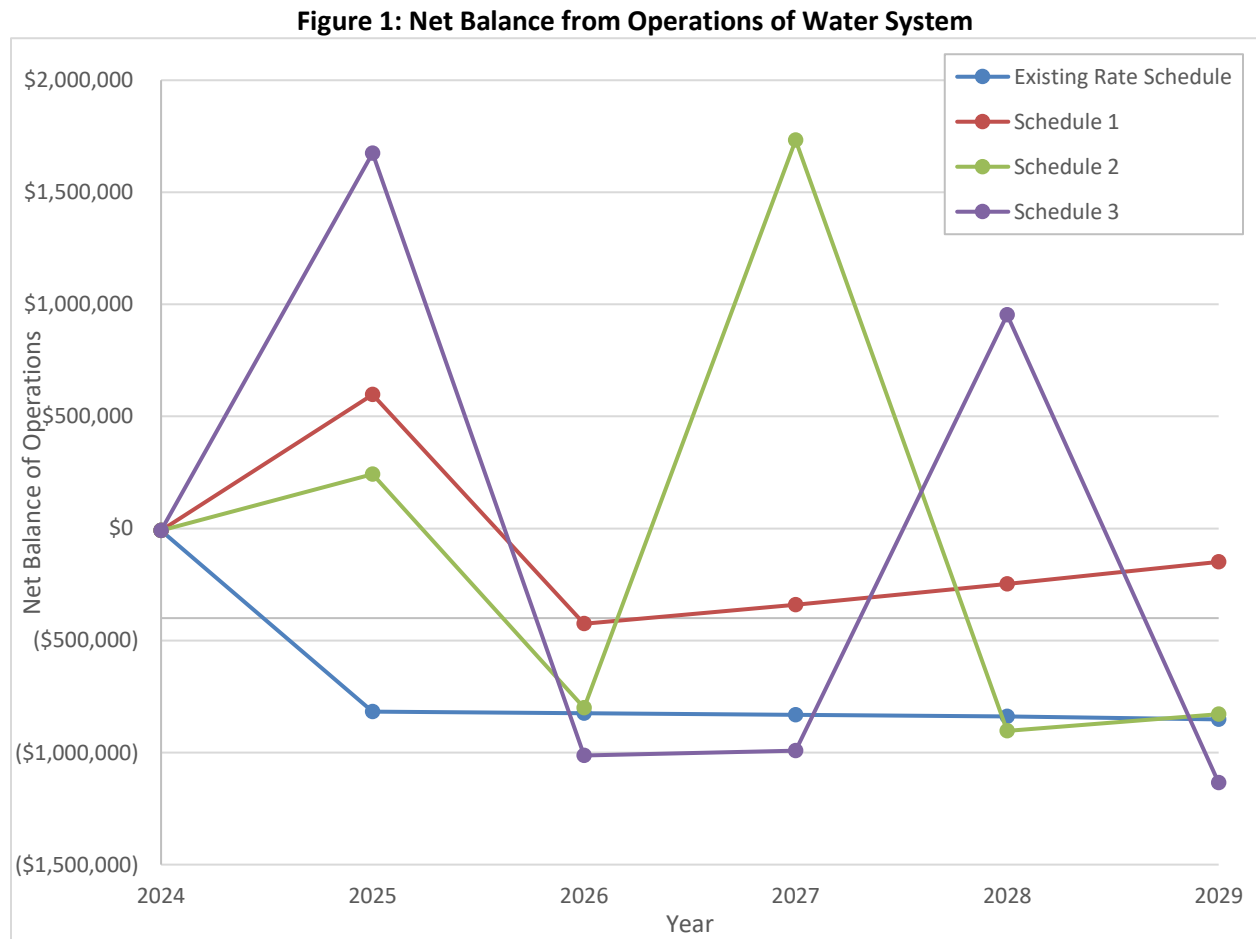
In order to more accurately determine the impacts of the proposed rate structures on individual users, six (6) hypothetical users were analyzed in regard to their monthly bill for each year of the study period.

The table on the following page shows the projected monthly bill for each user type.

**Table 18: User Impacts**

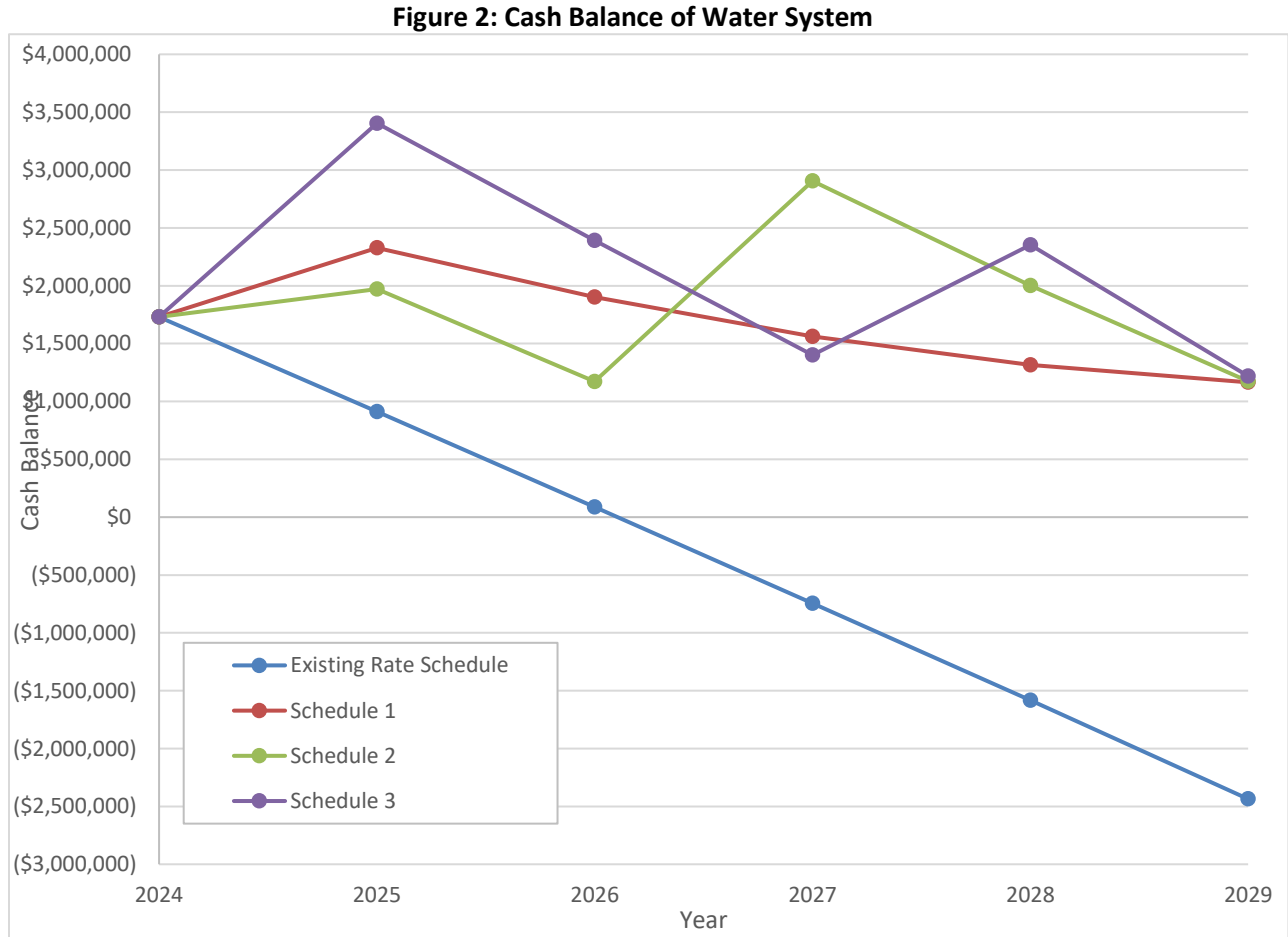
<b>Proposed Water Rate Structure 1</b>							
<b>Monthly Bill</b>	<b>Usage/Month (gal)</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Low User - 1" Meter	2,500	\$22.67	\$34.01	\$36.05	\$38.21	\$40.50	\$42.93
Average User - 1" Meter	7,500	\$32.27	\$48.41	\$51.31	\$54.39	\$57.65	\$61.11
High User - 1" Meter	15,000	\$49.42	\$74.13	\$78.58	\$83.29	\$88.29	\$93.59
High User - 2" Meter	235,000	\$788.28	\$1,182.42	\$1,253.37	\$1,328.57	\$1,408.28	\$1,492.78
High User - 3" Meter	100,000	\$433.27	\$649.91	\$688.90	\$730.23	\$774.05	\$820.49
Average 4" Meter	495,000	\$1,743.18	\$2,614.77	\$2,771.66	\$2,937.96	\$3,114.23	\$3,301.09
<b>Proposed Water Rate Structure 2</b>							
<b>Monthly Bill</b>	<b>Usage/Month (gal)</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Low User - 1" Meter	2,500	\$22.67	\$24.26	\$25.95	\$27.77	\$29.72	\$31.80
Average User - 1" Meter	7,500	\$32.27	\$34.53	\$36.95	\$39.53	\$42.30	\$45.26
High User - 1" Meter	15,000	\$49.42	\$52.88	\$56.58	\$60.54	\$64.78	\$69.31
High User - 2" Meter	235,000	\$788.28	\$843.46	\$902.50	\$965.68	\$1,033.27	\$1,105.60
High User - 3" Meter	100,000	\$433.27	\$463.60	\$496.05	\$530.77	\$567.93	\$607.68
Average 4" Meter	495,000	\$1,743.18	\$1,865.20	\$1,995.77	\$2,135.47	\$2,284.95	\$2,444.90
<b>Proposed Water Rate Structure 3</b>							
<b>Monthly Bill</b>	<b>Usage/Month (gal)</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Low User - 1" Meter	2,500	\$22.67	\$23.35	\$24.05	\$24.77	\$25.52	\$26.28
Average User - 1" Meter	7,500	\$32.27	\$33.24	\$34.24	\$35.26	\$36.32	\$37.41
High User - 1" Meter	15,000	\$49.42	\$50.90	\$52.43	\$54.00	\$55.62	\$57.29
High User - 2" Meter	235,000	\$788.28	\$811.93	\$836.29	\$861.37	\$887.22	\$913.83
High User - 3" Meter	100,000	\$433.27	\$446.27	\$459.66	\$473.45	\$487.65	\$502.28
Average 4" Meter	495,000	\$1,743.18	\$1,795.48	\$1,849.34	\$1,904.82	\$1,961.96	\$2,020.82

**Figure 1: Net Balance from Operations of Water System** shows the projected net income of the water system for each calendar year for each rate schedule.



The net balance of operations displayed in **Figure 1** includes the expenses of operation and maintenance, capital improvement projects, reserves, and debt service for each year.

**Figure 2: Cash Balance of Water System** shows the cumulative cash balance of the water system for each rate schedule over the study period.



The cash balances listed in **Figure 2** include the expenses of capital improvements, reserves, and debt service for each year. Typically, it is recommended for utility systems to have one year of operations and maintenance costs and one year of bond payments in cash for emergencies and fluctuations in users. A target water utility cash balance for the City of Waverly would be approximately \$1,600,000. Note that if maintenance projects were paused, the city would need approximately \$1,100,000 for typical operation and maintenance, reserves, and debt service.

### **Section 5: Recommendations – Water Department:**

After reviewing the impacts of the proposed rate schedules on the projected finances of the water department, it is recommended the City of Waverly implement **Rate Schedule 2** which raises the base rate and commodity charge by 7% annually. This rate schedule allows the City to begin moving rates closer towards the average to afford necessary capital improvements and maintenance projects during the planning period, while also taking on a reasonable amount of debt for the community. Currently, the City has the lowest water rates of surrounding communities per the 2023 City of Lincoln Rate Survey as seen in **Table 19**. Inflation in recent years has also been higher than in the past. Therefore, increasing rates is in the best interest of the water system and the community at large to ensure safe and reliable drinking water in the future.

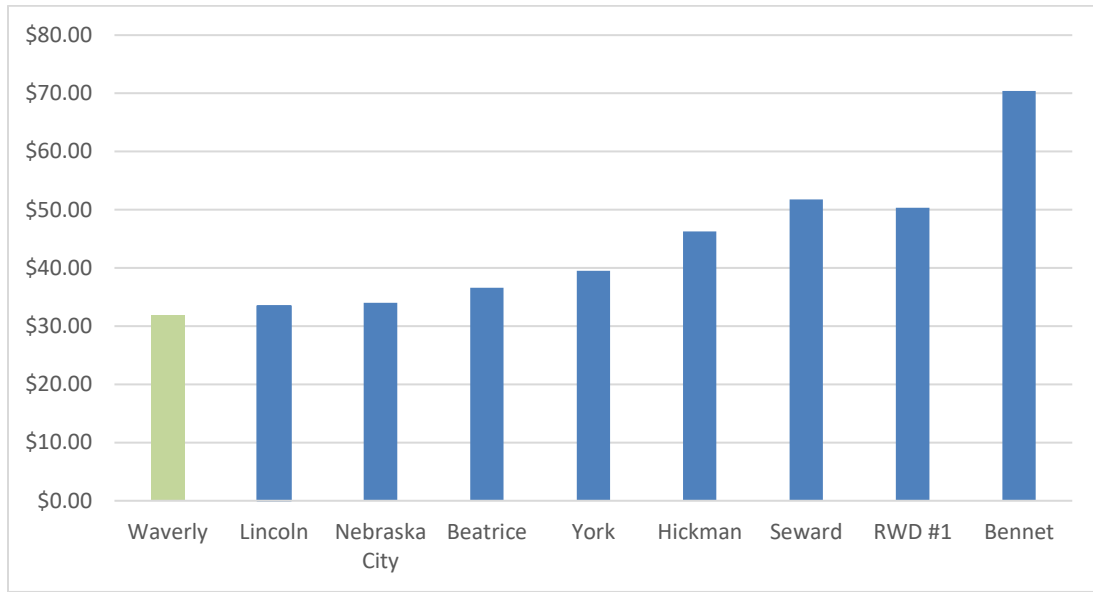
Next, it should also be noted that there were several water projects totaling about \$3M that were removed from the planning period to keep the necessary rate increases lower and more gradual. Those projects as well as others will likely need to be completed in the next planning period from 2029 to 2034. While planning for future projects beyond 2029 is outside the scope of this study, beginning to move rates in the right direction is prudent for long term utility success and customer satisfaction. To that end, JEO recommends revisiting the rates every 3-5 years and update them accordingly to reflect changed conditions.

The City of Lincoln, NE completed a water rate survey of surrounding communities in November 2023. The survey considered the average water bill for an average user and included both the base rate and commodity charge for the utilization of 7,480 gal/mo. The City of Waverly was included in this rate survey and the results are displayed below in **Table 19** and **Figure 3**. The rate survey can provide a good metric for comparing the rates of surrounding communities, although no two communities share the same needs, circumstances, and resources.

**Table 19: Existing Water Rate Survey Results**

<b>Community</b>	<b>2023 Average Monthly Water Bill</b>
Waverly	\$31.90
Lincoln	\$33.45
Nebraska City	\$33.99
Beatrice	\$36.58
York	\$39.51
Hickman	\$46.30
Seward	\$51.76
RWD #1	\$50.37
Bennet	\$70.39

**Figure 3: Existing Water Rate Survey Comparison**



To better visualize the impact of the proposed rate schedule (#2) on the rate survey comparison, **Table 20** and **Figure 4** have been created to show the City of Waverly’s position at the end of the planning period. Of note, all other communities average monthly water bills have been frozen in the year 2023 and is likely to underrepresent their year 2029 averages.

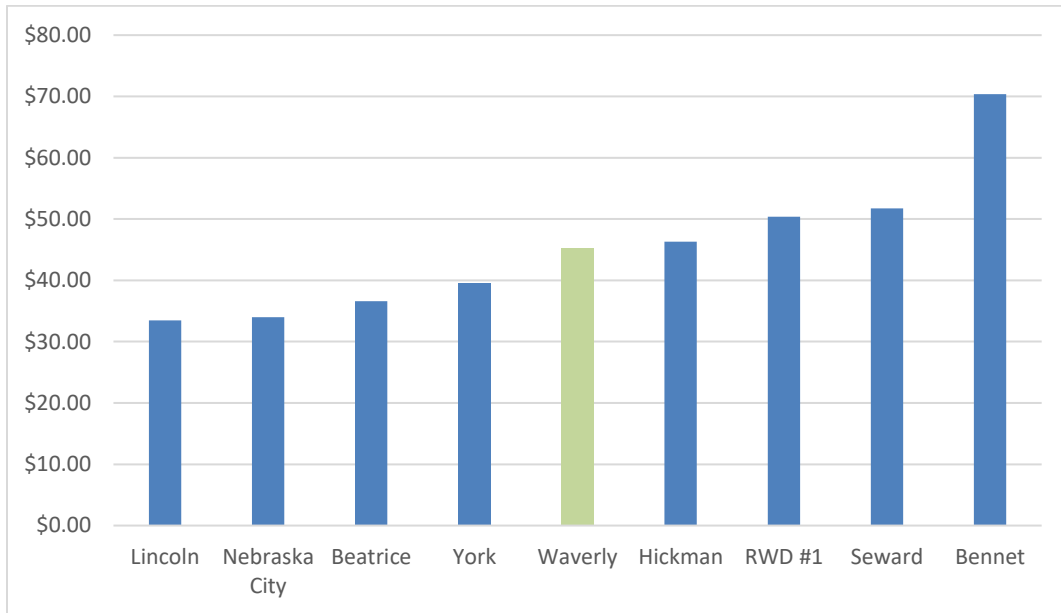
**Table 20: Proposed Water Rate Survey Results**

Community	2029 Average Monthly Water Bill <sup>1</sup>
Lincoln	\$33.45
Nebraska City	\$33.99
Beatrice	\$36.58
York	\$39.51
Waverly	\$45.26
Hickman	\$46.30
RWD #1	\$50.37
Seward	\$51.76
Bennet	\$70.39

<sup>1</sup> Only the City of Waverly’s average monthly water bill is projected to 2029, using proposed rate schedule 2. All other community’s average monthly water bills are shown as in 2023.

<sup>2</sup> For their water rate survey analysis, the City of Lincoln used a residential customer with a 3/4” meter using an average of 7,480 gallons/month. This example customer was used in projecting the 2029 average monthly water bill for the City of Waverly.

**Figure 4: Proposed Water Rate Survey Comparison**



## WASTEWATER SYSTEM

### Section 6: Existing Rate Schedule and System – Wastewater System:

The current City of Waverly wastewater rate system charges users a flat fee based on the user's class and a commodity fee based on the volume of water consumed by the user. This type of system is considered to be a uniform rate structure since the cost per 1,000 gallons does not change as the user consumes more water in a given month. The current system, shown below, separates users into three (3) categories: Residential, Commercial, and Industrial. The commodity fee is determined by averaging the water use in the winter months of January, February, and March for residential users and averaging the water use in the twelve (12) months of October through September for commercial and industrial users.

**Table 21: Existing Sewer Rate Schedule**

Customer Monthly Charge	Residents
Base Charges <sup>1</sup> (by Meter Size)	\$/Month
5/8"	\$36.17
3/4"	\$36.17
1"	\$36.17
1 1/2"	\$47.84
2"	\$55.48
3"	\$72.46
4"	\$113.23
Commodity Charges (by User Type)	\$/1,000 Gal
Residential (Dec-Feb Avg/Month)	\$3.52
Commercial (Oct-Sept Avg/Month)	\$5.02
Industrial (Oct-Sept Avg/Month)	\$6.88

<sup>1</sup>Base charges are based on meter size only and are independent of user type.

According to the ordinances, the sewer system may also collect surcharges for high strength wastewater. The City defines high strength wastewater as wastewater containing greater than 250 mg/L of TSS, 250 mg/l of CBOD, or 400 mg/l of COD when CBOD cannot be accurately determined, and greater than 50 mg/l of grease and oil. Surcharges are collected from high strength wastewater users based on the surcharge fees in **Table 22**. Only one industrial user is currently being charged with surcharge fees.

**Table 22: Surcharge Fees**

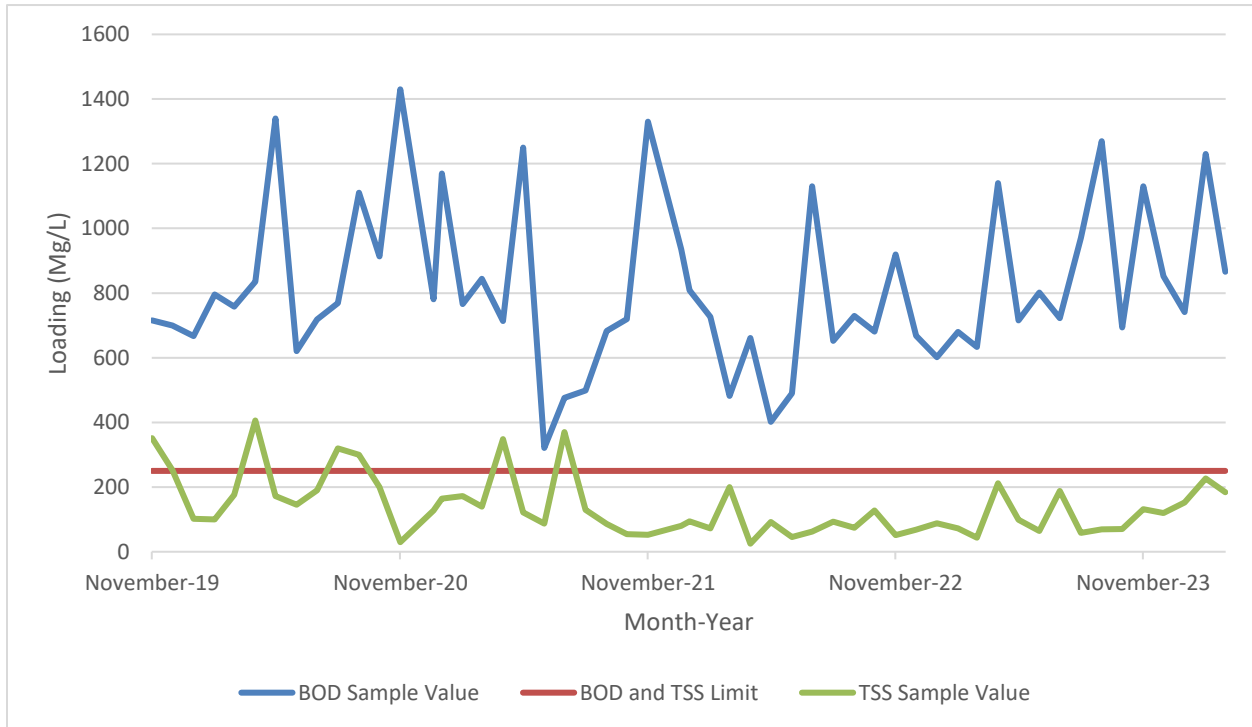
Wastewater Characteristic	Surcharge (\$/lb)
BOD <sup>1</sup>	\$0.84
COD <sup>1</sup>	\$0.50
TSS	\$0.43

<sup>1</sup>User is charged per pound of BOD or COD, whichever is greater.

MBA Poultry, the lone industrial user and largest user of both water and wastewater in the community, is subject to the surcharge fees listed in **Table 22**. Monthly loadings for MBA poultry were analyzed while reviewing the costs of the wastewater system. However, a review of the surcharge rates determined that

the current rates are in line with current industry standards, and that the charges applied to “high pollutant use” industrial wastewater users is adequate. **Table 23** below depicts the monthly sampling results from MBA Poultry.

**Table 23: MBA Poultry Monthly Loadings**



As depicted above, MBA Poultry consistently receives a surcharge fee for BOD, with an average value of 816 mg/L for this planning period. MBA Poultry occasionally receives a surcharge fee for TSS, with an average value of 141 mg/L for this planning period.

The City of Waverly currently has approximately 1,655 wastewater users. In accordance with the planning documents mentioned previously in this report, it was determined that an annual growth rate of approximately 2.2% would be used for wastewater usage and wastewater user growth from 2024-2029. These growth rates will match the planned population growth of the community over the planning period.

The following table shows the existing and projected number of users connected to the City of Waverly’s wastewater system by user type on an annual basis based on the above growth projections. Per discussion with City staff, variation in the 5/8” and 3/4” services are due to when an old 5/8” meter is upgraded, it receives a 3/4” short meter.

**Table 24: Wastewater System Historical and Projected Users**

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
User Type	2021	2022	2023	2024	2025	2026	2027	2028	2029
Up to 1" Commercial	77	80	79	79	80	82	84	86	88
1.5" Commercial	11	12	12	12	12	12	13	13	13
2" Commercial	5	5	6	5	5	5	6	6	6
3" Commercial	5	5	5	5	5	5	5	5	6
4" Commercial	3	3	3	3	3	3	3	3	3
5/8"	521	509	501	423	423	423	423	423	423
3/4"	37	39	91	126	138	150	163	176	189
1"	950	994	1001	980	1003	1025	1047	1070	1094
1.5"	3	3	3	3	3	3	3	3	3
2"	1	1	2	1	1	1	1	1	1
4"	1	1	1	1	1	1	1	1	1
1.5 WA Industrial	3	2	2	2	2	2	2	2	3
2" WA IN Industrial	1	1	1	1	1	1	1	1	1
SW Manual Avg C <sup>1</sup>	1	1	1	1	0	0	0	0	0
SW Manual Avg <sup>1</sup>	13	8	13	10	0	0	0	0	0
SW Manual Avg I <sup>1</sup>	2	0	0	1	0	0	0	0	0
MBA Sewer	2	2	2	2	2	2	2	2	2
<b>Total</b>	<b>1,636</b>	<b>1,666</b>	<b>1,723</b>	<b>1,655</b>	<b>1,681</b>	<b>1,718</b>	<b>1,755</b>	<b>1,794</b>	<b>1,833</b>

<sup>1</sup> Per discussions with City Staff, Manual Average is for users that had a leak which figured into their sewer average for the year, and future leaks will not be projected.

The following table, **Table 25: Wastewater Projected Flow in Units of 1,000 Gallons**, shows the yearly wastewater usage, which will be used for determining the anticipated revenues later in the report.

**Table 25: Wastewater Projected Flow in Units of 1,000 Gallons**

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
User Type	2021	2022	2023	2024	2025	2026	2027	2028	2029
Residential	75,055	76,180	76,516	76,930	78,623	80,352	82,120	83,927	85,773
Commercial	15,456	18,213	19,036	17,702	18,091	18,489	18,896	19,312	19,737
Industrial	32,894	29,226	28,989	27,368	27,970	28,586	29,215	29,857	30,514
<b>Total</b>	<b>123,405</b>	<b>123,618</b>	<b>124,541</b>	<b>122,000</b>	<b>124,684</b>	<b>127,427</b>	<b>130,231</b>	<b>133,096</b>	<b>136,024</b>

To determine the projected operating revenue and expenses for the wastewater system, records from 2021-2023 were reviewed. Projected budget values are listed in the following table, **Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase**. For the expenses anticipated to be influenced by inflation, an annual inflation rate of 4.0% was applied. Sales tax and depreciation expense were not included in the analysis.

**Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase**

Revenue	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Charges for Services	\$1,453,458.46	\$1,424,899.37	\$1,451,036.71	\$1,461,830.90	\$1,489,461.39	\$1,522,225.63	\$1,555,706.83	\$1,589,924.27	\$1,624,889.68
City Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Local Rev Receipts	\$200.00	\$11.00	\$0.00	\$100.00	\$200.00	\$300.00	\$400.00	\$500.00	\$600.00
Labor & Materials Sold	\$4,700.00	\$0.00	\$0.00	\$1,700.00	\$1,800.00	\$1,900.00	\$2,000.00	\$2,100.00	\$2,200.00
Insurance Adjustments	\$0.00	\$0.00	\$81,762.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income	\$11,232.42	\$8,524.65	\$92,945.29	\$39,100.00	\$40,700.00	\$42,400.00	\$44,100.00	\$45,900.00	\$47,800.00
Infrastructure Fee	\$0.00	\$487.20	\$3,052.35	\$1,300.00	\$1,400.00	\$1,500.00	\$1,600.00	\$1,700.00	\$1,800.00
<b>Total Revenues</b>	<b>\$1,469,590.88</b>	<b>\$1,433,922.22</b>	<b>\$1,628,796.62</b>	<b>\$1,504,030.90</b>	<b>\$1,533,561.39</b>	<b>\$1,568,325.63</b>	<b>\$1,603,806.83</b>	<b>\$1,640,124.27</b>	<b>\$1,677,289.68</b>
Expenses	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Regular Salaries	\$90,257.59	\$93,122.16	\$108,755.09	\$113,200.00	\$117,800.00	\$122,600.00	\$127,600.00	\$132,800.00	\$138,200.00
Overtime Salaries	\$3,309.84	\$3,587.24	\$3,333.77	\$3,500.00	\$3,700.00	\$3,900.00	\$4,100.00	\$4,300.00	\$4,500.00
Sub or Temp Salaries	\$0.00	\$0.00	\$2,022.66	\$2,200.00	\$2,300.00	\$2,400.00	\$2,500.00	\$2,600.00	\$2,800.00
Social Security	\$6,901.73	\$7,352.24	\$8,695.66	\$9,100.00	\$9,500.00	\$9,900.00	\$10,300.00	\$10,800.00	\$11,300.00
Health Insurance	\$21,299.01	\$22,705.31	\$24,201.09	\$25,200.00	\$26,300.00	\$27,400.00	\$28,500.00	\$29,700.00	\$30,900.00
Work Comp Insurance	\$228.00	\$614.76	\$783.57	\$900.00	\$1,000.00	\$1,100.00	\$1,200.00	\$1,300.00	\$1,400.00
Transfer to Debt Service	\$15,413.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement	\$4,197.98	\$5,150.17	\$6,138.91	\$6,400.00	\$6,700.00	\$7,000.00	\$7,300.00	\$7,600.00	\$8,000.00
Clothing	\$109.92	\$164.92	\$220.69	\$300.00	\$400.00	\$500.00	\$600.00	\$700.00	\$800.00
Custodial Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Laboratory Services	\$4,787.08	\$5,304.96	\$5,814.51	\$6,100.00	\$6,400.00	\$6,700.00	\$7,000.00	\$7,300.00	\$7,600.00

**Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)**

<b>Expenses (cont.)</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Contracted or Secured Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grant Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Prof. & Tech Service	\$17,451.76	\$3,525.71	\$2,007.61	\$8,000.00	\$8,400.00	\$8,800.00	\$9,200.00	\$9,600.00	\$10,000.00
Natural Gas	\$1,785.78	\$3,546.64	\$3,519.51	\$3,700.00	\$3,900.00	\$4,100.00	\$4,300.00	\$4,500.00	\$4,700.00
Electricity	\$70,331.52	\$74,099.36	\$80,567.36	\$83,800.00	\$87,200.00	\$90,700.00	\$94,400.00	\$98,200.00	\$102,200.00
Gas and Oil	\$2,934.48	\$3,321.27	\$1,370.72	\$2,700.00	\$2,900.00	\$3,100.00	\$3,300.00	\$3,500.00	\$3,700.00
Garbage Service	\$1,768.00	\$1,705.30	\$1,692.14	\$1,800.00	\$1,900.00	\$2,000.00	\$2,100.00	\$2,200.00	\$2,300.00
Rentals or Leases	\$569.70	\$626.68	\$864.42	\$900.00	\$1,000.00	\$1,100.00	\$1,200.00	\$1,300.00	\$1,400.00
Postage	\$2,267.35	\$1,968.75	\$1,976.07	\$2,100.00	\$2,200.00	\$2,300.00	\$2,400.00	\$2,500.00	\$2,600.00
Telephone	\$2,328.21	\$2,350.76	\$2,491.89	\$2,600.00	\$2,800.00	\$3,000.00	\$3,200.00	\$3,400.00	\$3,600.00
Advertising and Printing	\$0.00	\$0.00	\$324.65	\$400.00	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00
Supplies	\$9,259.73	\$13,613.36	\$20,360.10	\$21,200.00	\$22,100.00	\$23,000.00	\$24,000.00	\$25,000.00	\$26,000.00
Operation Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Furniture and Equipment	\$4,796.24	\$24,057.35	\$73,878.80	\$35,700.00	\$37,200.00	\$38,700.00	\$40,300.00	\$42,000.00	\$43,700.00
School, Dues and Seminars	\$692.50	\$2,592.50	\$903.50	\$1,500.00	\$1,600.00	\$1,700.00	\$1,800.00	\$1,900.00	\$2,000.00
Property Insurance	\$7,602.92	\$9,400.11	\$12,229.78	\$12,800.00	\$13,400.00	\$14,000.00	\$14,600.00	\$15,200.00	\$15,900.00
Travel or Mileage	\$0.00	\$0.00	\$28.35	\$100.00	\$200.00	\$300.00	\$400.00	\$500.00	\$600.00
Service Fees	\$38,500.00	\$33,478.71	\$800.00	\$900.00	\$1,000.00	\$1,100.00	\$1,200.00	\$1,300.00	\$1,400.00

**Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)**

<b>Expenses (cont.)</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Repair and Maintenance (Building)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repair and Maintenance (Services)	\$143,137.45	\$1,403.14	\$2,092.75	\$50,900.00	\$128,000.00	\$128,000.00	\$128,000.00	\$128,000.00	\$128,000.00
Equipment Maintenance	\$6,846.23	\$42,496.71	\$43,445.26	\$32,200.00	\$33,500.00	\$34,900.00	\$36,300.00	\$37,800.00	\$39,400.00
Vehicle Maintenance	\$140.34	\$864.00	\$35.50	\$400.00	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00
Other Misc. Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjustments	\$15,208.17	\$0.00	\$0.00	\$5,300.00	\$5,600.00	\$5,900.00	\$6,200.00	\$6,500.00	\$6,800.00
Repair and Maintenance (WWTF)	\$60,708.41	\$41,435.98	\$214,919.12	\$64,000.00	\$66,600.00	\$69,300.00	\$72,100.00	\$75,000.00	\$78,000.00
<b>Total O&amp;M Expenses</b>	<b>\$532,833.69</b>	<b>\$398,488.09</b>	<b>\$623,473.48</b>	<b>\$497,900.00</b>	<b>\$594,600.00</b>	<b>\$614,700.00</b>	<b>\$635,500.00</b>	<b>\$657,100.00</b>	<b>\$679,600.00</b>
<b>Net Operating Revenue</b>	<b>\$936,757.19</b>	<b>\$1,035,434.13</b>	<b>\$1,005,323.14</b>	<b>\$1,006,130.90</b>	<b>\$938,961.39</b>	<b>\$953,625.63</b>	<b>\$968,306.83</b>	<b>\$983,024.27</b>	<b>\$997,689.68</b>

### **Capital Improvement Projects**

Through discussions with the City, two planned improvement projects were identified for the wastewater system. These projects include upsizing a developer driven sewer main extension and a new public works facility. The projects considered in this study and their estimated costs are illustrated in the following table. The start dates for these projects have yet to be determined, therefore an annual average cost of the total capital improvements projects was developed to account for any potential project sequencing.

**Table 27: Proposed Wastewater System Capital Improvement Projects During Planning Period**

<b>Proposed Capital Improvement Project</b>	<b>Planning Cost</b>
East Sewer Trunk Extension (Hwy 6 to Bluff Rd) – Pipe Size Upcharge Only	\$294,000.00
New Public Works Building	\$1,000,000.00
<b>Total Capital Improvements Projects Cost</b>	<b>\$1,294,000.00</b>
<b>Average Annual CIP Cost</b>	<b>\$258,800.00</b>

Additionally, the City has identified a few projects they would like to incorporate into their repair and maintenance budget. These projects are summarized below in **Table 28: Proposed Wastewater System Maintenance Projects During Planning Period**, and the average annual capital cost is included in the repair and maintenance expense item from 2025 through 2029 in **Table 26**.

**Table 28: Proposed Wastewater System Maintenance Projects During Planning Period**

<b>Proposed Maintenance Project</b>	<b>Planning Cost</b>
Replace Sludge Press Control Panels	\$75,000.00
Vapor Root Sewer Lines	\$50,000.00
CIPP Program	\$250,000.00
<b>Total Maintenance Project Cost</b>	<b>\$375,000.00</b>
<b>Average Annual Maintenance Cost Addition</b>	<b>\$75,000.00</b>

### Debt Service

The City of Waverly currently has two outstanding debt services for the wastewater system from various wastewater improvement projects over the past several years. The summaries of the bonds associated with these projects are provided in **Table 29: Wastewater Debt Service Summaries** and the amortization schedules during the planning period are summarized in **Table 30: Wastewater Amortization Expenses**. In order to evaluate the anticipated impact of the proposed capital improvement projects on the existing rate structure, no additional bonding has been proposed.

**Table 29: Wastewater Debt Service Summaries**

Bond Name	Description	Debt Service Remaining <sup>1</sup>	Retirement Year
2020 Combined Utility Rev Ref	Cancelled 2012 Combined Utility (WWTF & West Trunk Sewer Improvements) & 2018 Combined Utility Rev Ban (East Trunk Sewer Improvements)	\$1,828,180.00	2032
2021 Combined Utility Rev	Pay & Cancelled Refunding of Series 2016 Combined Utility Rev Ref (WWTF & West Trunk Sewer Improvements Refinancing)	\$1,969,503.75	2029

<sup>1</sup>Debt Service Remaining is calculated from end of fiscal year 2024.

**Table 30: Wastewater Amortization Expenses**

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
<b>Principal Payment</b>									
2016 COM UT Rev Ref	\$250,000.00	\$2,560,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020 CURR	\$3,145,000.00	\$205,000.00	\$205,000.00	\$210,000.00	\$210,000.00	\$210,000.00	\$215,000.00	\$215,000.00	\$215,000.00
2013 SWRF	\$120,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021 CURRB	\$0.00	\$0.00	\$305,000.00	\$305,000.00	\$305,000.00	\$310,000.00	\$315,000.00	\$320,000.00	\$325,000.00
<b>Total</b>	<b>\$3,515,000.00</b>	<b>\$2,765,000.00</b>	<b>\$510,000.00</b>	<b>\$515,000.00</b>	<b>\$515,000.00</b>	<b>\$520,000.00</b>	<b>\$530,000.00</b>	<b>\$535,000.00</b>	<b>\$540,000.00</b>
<b>Interest Payments</b>									
2016 COM UT Rev Ref	\$71,382.50	\$32,269.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021 GO WTF Ref	\$23,790.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020 CURR	\$0.00	\$22,545.00	\$21,520.00	\$20,392.50	\$19,132.50	\$17,767.50	\$16,087.50	\$14,152.50	\$11,895.00
2021 CURRB	\$0.00	\$11,723.09	\$22,202.50	\$20,830.00	\$19,076.25	\$16,845.00	\$14,030.00	\$10,615.00	\$6,662.50
<b>Total</b>	<b>\$95,173.46</b>	<b>\$66,537.36</b>	<b>\$43,722.50</b>	<b>\$41,222.50</b>	<b>\$38,208.75</b>	<b>\$34,612.50</b>	<b>\$30,117.50</b>	<b>\$24,767.50</b>	<b>\$18,557.50</b>

### Cash Flow Analysis

Using information listed in the previous tables, the projected cash flows for the wastewater department were estimated. The previous capital improvement and maintenance projects were the degritter heat tape and insulation, West Sewer Main Extension (engineering), sewer televising, CIPP Program, and various maintenance projects at the WWTF. Values listed under capital projects for future years were selected and estimated after discussions with City of Waverly personnel, as summarized in **Table 27**. The projected cash flows are shown below in **Table 31: Wastewater Department Projected Cash Flow, With No Rate Increase**.

**Table 31: Wastewater Department Projected Cash Flow, With No Rate Increase**

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
<b>Projected Cash Flows</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Add Net Operating Activity	\$936,757	\$1,035,434	\$1,005,323	\$1,006,131	\$938,961	\$953,626	\$968,307	\$983,024	\$997,690
Add Proposed Bonds	\$2,490,000	\$2,510,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Add Debt Service (Principal and Interest)	(\$3,610,173)	(\$2,831,537)	(\$553,723)	(\$556,223)	(\$553,209)	(\$554,613)	(\$560,118)	(\$559,768)	(\$558,558)
Add Capital Projects (Completed and Proposed)	(\$35,553)	(\$25,851)	(\$46,824)	(\$48,700)	(\$258,800)	(\$258,800)	(\$258,800)	(\$258,800)	(\$258,800)
<b>Net Change in Cash</b>	<b>(\$218,970)</b>	<b>\$688,046</b>	<b>\$404,776</b>	<b>\$401,208</b>	<b>\$126,953</b>	<b>\$140,213</b>	<b>\$149,389</b>	<b>\$164,457</b>	<b>\$180,332</b>
<b>Beginning Cash Balance</b>	\$4,026,559	\$3,807,589	\$4,495,636	\$4,900,412	\$5,301,620	\$5,428,573	\$5,568,786	\$5,718,175	\$5,882,632
<b>Ending Cash Balance</b>	\$3,807,589	\$4,495,636	\$4,900,412	\$5,301,620	\$5,428,573	\$5,568,786	\$5,718,175	\$5,882,632	\$6,062,964
<b>Total Cash Available</b>	<b>\$3,807,589</b>	<b>\$4,495,636</b>	<b>\$4,900,412</b>	<b>\$5,301,620</b>	<b>\$5,428,573</b>	<b>\$5,568,786</b>	<b>\$5,718,175</b>	<b>\$5,882,632</b>	<b>\$6,062,964</b>

**Section 7: Cost of Service and Proposed Wastewater Rate Structures:**

For the purposes of this study, the Cost of Service (COS) is determined by analyzing the fixed and variable expenses and applying them to the fixed and variable types of revenue of a wastewater system. Fixed expenses are the costs that are inherent to the operation of a wastewater system and do not generally increase or decrease with wastewater generation. Variable expenses are related to the amount of wastewater treated and vary with wastewater generation and season. The following table shows a breakdown of what portion of each expense is considered fixed or variable.

**Table 32: Fixed and Variable Wastewater Expense Breakdown**

Category	Fixed Expenses	Variable Expenses
Regular Salaries	100%	0%
Overtime Salaries	100%	0%
Sub or Temp Salaries	100%	0%
Social Security	100%	0%
Health Insurance	100%	0%
Work Comp Insurance	100%	0%
Transfer to Debt Service	100%	0%
Retirement	100%	0%
Clothing	100%	0%
Custodial Service	100%	0%
Laboratory Services	75%	25%
Contracted or Secured Services	50%	50%
Grant Expenditures	25%	75%
Other Prof. & Tech Service	50%	50%
Natural Gas	25%	75%
Electricity	25%	75%
Gas and Oil	25%	75%
Garbage Service	50%	50%
Rentals or Leases	50%	50%
Postage	75%	25%
Telephone	100%	0%
Advertising and Printing	100%	0%
Supplies	50%	50%
Operation Supplies	50%	50%
Furniture and Equipment	50%	50%
School, Dues and Seminars	100%	0%
Property Insurance	100%	0%
Travel or Mileage	75%	25%
Service Fees	50%	50%

**Table 32: Fixed and Variable Wastewater Expense Breakdown (cont.)**

Category	Fixed Expenses	Variable Expenses
Repair and Maintenance (Building)	50%	50%
Repair and Maintenance (Services)	50%	50%
Equipment Maintenance	75%	25%
Vehicle Maintenance	100%	0%
Other Misc. Objects	100%	0%
Adjustments	100%	0%
Repair and Maintenance (WWTF)	50%	50%
Principal - 2016 COM UT Rev Ref	100%	0%
Interest - 2016 COM UT Rev Ref	100%	0%
Interest - 2021 GO WTF Ref	100%	0%
Principal - 2020 CURR	100%	0%
Principal - 2013 SWRF	100%	0%
Interest - 2020 CURR	100%	0%
Principal - 2021 CURRB	100%	0%
Interest - 2021 CURRB	100%	0%
Capital Improvements	100%	0%
Reserve	100%	0%

The following table shows the total expenses for the last three fiscal years separated into the total fixed and total variable costs. Totals exclude depreciation but include amortization and capital improvement projects.

**Table 33: Fixed and Variable Expenses**

Category	2021		2022		2023		Average	
	Qty.	%	Qty.	%	Qty.	%	Qty.	%
Total Fixed Expenses	\$835,701	81%	\$562,785	81%	\$988,804	81%	\$795,763	81%
Total Variable Expenses	\$197,860	19%	\$133,091	19%	\$235,217	19%	\$188,723	19%
<b>Total Expenses</b>	<b>\$1,033,561</b>	<b>100%</b>	<b>\$695,876</b>	<b>100%</b>	<b>\$1,224,020</b>	<b>100%</b>	<b>\$984,486</b>	<b>100%</b>

From the information in **Table 33**, it can be seen that the average fixed and variable expenses of the wastewater system are on average 81% and 19%, respectively.

This fixed expense percentage is higher than typical values due to the City's existing sewer bond payments being considered fixed expenses. As these debt payments represent such a high percentage of the expenses that the wastewater system will experience over the planning period, they were included in this analysis. Additionally, additional capital improvement projects are proposed throughout the planning period, all of which will be bonded or paid for with cash, further increasing the percentage of fixed expenses. Therefore, a priority will be made to raise enough revenue to cover these debt payments.

The following table shows the determination of the cost of service for the wastewater system. The fixed charge was calculated by dividing the fixed expenses by the average number of users within a given year. In a similar manner, the variable costs and gallons sold were used to calculate the commodity expense of wastewater treatment. The flow contributed from MBA Poultry was excluded from the average wastewater generated per user calculation to give a more realistic value for an average user.

**Table 34: Cost of Service**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Average</b>
System Users	1636	1666	1723	1675
Base Charge - Fixed Cost (per month per user)	\$42.57	\$28.15	\$47.82	\$39.51
Total Wastewater Generated Per Year Excluding MBA Poultry (gallons per year)	91,443,923	96,910,761	97,465,042	95,273,242
Average Monthly Wastewater Generated per User (gallons/user/month)	4,658	4,847	4,714	4,740
Volume Rate (per 1,000 gallons)	\$2.16	\$1.37	\$2.41	\$1.98
Volume Charge (per month per user)	\$10.08	\$6.66	\$11.38	\$9.37
<b>Average Sewer Expense (per month per user)</b>	<b>\$52.65</b>	<b>\$34.81</b>	<b>\$59.20</b>	<b>\$48.88</b>

### **Section 8: Proposed Wastewater System Rate Schedules:**

In order to develop proposed rate structures, a set of goals for the new rates was compiled.

- The first goal was to end the study period with a minimum cash reserve of approximately one year's worth of O&M costs and bond payments.
- The second goal was to have relatively steady increases in rates each year.
- The third goal was to end the planning period with a net balance of operations that was slightly positive. This goal allows the system to maintain its rates after 2029 without any further rate increases in the future to meet the known financial needs of the sewer system.
- The fourth goal was to limit increases such that the typical wastewater user's rates would be average for the surrounding area. Per a 2023 City of Lincoln Rate Survey, **Waverly currently has an average wastewater rate for the typical wastewater user in the surrounding area.**

The three (3) rate schedules proposed in this study attempt to fulfill the previously mentioned goals in different ways and are summarized as follows:

- Rate Schedule 1 consists of forgoing bonds and loans altogether and paying for all expenses, debts, and capital improvement projects with cash funds. As rate increases are not necessary, this Rate Schedule models nominal increases in rates to limit falling behind inflation. In order to meet the desired revenue requirements, annual increases to the base rates, commodity fees, and surcharge fees of 1% were modeled.
- Rate Schedule 2 consists of securing bonds equal in size to the total capital cost of the capital improvements projects included in the planning period and paying cash for all planned maintenance projects. It is anticipated that one bond will be issued for the capital improvement projects. The capital improvements bond will be issued in 2025 accounting for 100% of the total cost (\$1,294,000) of the proposed capital improvements. The bond will be on a 15-year repayment schedule with an estimated 3.75% interest rate. No rate increases are required for this schedule. While this schedule is able to maintain a healthy cash reserve without a rate increase, it should be noted that doing so comes at the cost of taking on more long-term debt and total cost to the utility as well as allowing inflation to eat into the purchasing power of cash reserves. Finally, interest rates are subject to change over the planning period and may not be as favorable as have been assumed in this report.
- Rate Schedule 3 consists of increasing rates higher than RS-1 to better counteract inflation. Due to past rate increases and financial planning, the wastewater system has a strong cash reserve and therefore bonds are not required to construct both the capital improvements and maintenance projects proposed for the planning period under this rate schedule. Ultimately, this schedule increases the base rate, commodity fee, and surcharge fees by 2% annually.

**Table 35: Wastewater System Proposed Rate Schedules** displays the three (3) proposed rate schedules for 2024-2029.

**Table 35: Wastewater System Proposed Rate Schedules**

Proposed Wastewater Rates - Current Rate Schedule						
Category	2024	2025	2026	2027	2028	2029
<b>Meter Size</b>	<b>Cost/Month</b>					
Up to 1" Commercial	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5" Commercial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" Commercial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
3" Commercial	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46
4" Commercial	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
5/8"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
3/4"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5"	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2"	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
4"	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
1.5 WA Industrial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" WA IN Industrial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
SW Manual Avg C	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg I	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
MBA Sewer	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
<b>Commodity Rate</b>	<b>Cost/1,000 Gal</b>					
Residential	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52
Commercial	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
Industrial	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88
<b>Surcharge Rates</b>	<b>\$/lb</b>					
BOD (if over 250 mg/l)	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84
COD (if over 400 mg/l)	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43
Proposed Wastewater Rates - Schedule 1						
Category	2024	2025	2026	2027	2028	2029
<b>Meter Size</b>	<b>Cost/Month</b>					
Up to 1" Commercial	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1.5" Commercial	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2" Commercial	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
3" Commercial	\$72.46	\$73.18	\$73.92	\$74.66	\$75.40	\$76.16
4" Commercial	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
5/8"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
3/4"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02

1"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1.5"	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2"	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
4"	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
1.5 WA Industrial	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2" WA IN Industrial	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
SW Manual Avg C	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
SW Manual Avg	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
SW Manual Avg I	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
MBA Sewer	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
<b>Commodity Rate</b>	<b>Cost/1,000 Gal</b>					
Residential	\$3.52	\$3.56	\$3.59	\$3.63	\$3.66	\$3.70
Commercial	\$5.02	\$5.07	\$5.12	\$5.17	\$5.22	\$5.28
Industrial	\$6.88	\$6.95	\$7.02	\$7.09	\$7.16	\$7.23
<b>Surcharge Rates</b>	<b>\$/lb</b>					
BOD (if over 250 mg/l)	\$0.84	\$0.85	\$0.86	\$0.87	\$0.87	\$0.88
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.51	\$0.52	\$0.52	\$0.53
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.44	\$0.44	\$0.45	\$0.45
<b>Proposed Wastewater Rates - Schedule 2</b>						
<b>Category</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Meter Size</b>	<b>Cost/Month</b>					
Up to 1" Commercial	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5" Commercial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" Commercial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
3" Commercial	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46
4" Commercial	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
5/8"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
3/4"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5"	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2"	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
4"	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
1.5 WA Industrial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" WA IN Industrial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
SW Manual Avg C	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg I	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
MBA Sewer	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
<b>Commodity Rate</b>	<b>Cost/1,000 Gal</b>					
Residential	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52
Commercial	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
Industrial	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88
<b>Surcharge Rates</b>	<b>\$/lb</b>					
BOD (if over 250 mg/l)	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84



COD (if over 400 mg/l)	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43
<b>Proposed Wastewater Rates - Schedule 3</b>						
<b>Category</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Meter Size</b>	<b>Cost/Month</b>					
Up to 1" Commercial	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5" Commercial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" Commercial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
3" Commercial	\$72.46	\$73.91	\$75.39	\$76.90	\$78.43	\$80.00
4" Commercial	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
5/8"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
3/4"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5"	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2"	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
4"	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
1.5 WA Industrial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" WA IN Industrial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
SW Manual Avg C	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg I	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
MBA Sewer	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
<b>Commodity Rate</b>	<b>Cost/1,000 Gal</b>					
Residential	\$3.52	\$3.59	\$3.66	\$3.74	\$3.81	\$3.89
Commercial	\$5.02	\$5.12	\$5.22	\$5.33	\$5.43	\$5.54
Industrial	\$6.88	\$7.02	\$7.16	\$7.30	\$7.45	\$7.60
<b>Surcharge Rates</b>	<b>\$/lb</b>					
BOD (if over 250 mg/l)	\$0.84	\$0.86	\$0.87	\$0.89	\$0.91	\$0.93
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.52	\$0.53	\$0.54	\$0.55
TSS (if over 250 mg/l)	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.47

All rate structures assume the rates in 2024 are the same as the current rates since any changes to the ordinance won't take effect until the 2025 fiscal year.

**Table 36** through **Table 38** on the following pages illustrate the projected effects of the current and proposed rate structures on the net income and cash balance of the wastewater system from 2024 through 2029. The rate structure projections include cash and or loan payments from the wastewater system capital improvement projects previously discussed in **Table 27**. It should be noted that at the time this study was written, the 2024 fiscal year had not ended, so financial information was derived from projected revenue and expenses.

The following tables present a line item known as the reserve fund. This item consists of an amount that is calculated as a percentage of the total revenue each year. This percentage of the yearly revenue is intended to be completely spent each year on non-critical system improvements, replacements, and upkeep projects. In the event that additional funds are needed to cover system expenses, or to build a

suitable cash reserve, this fund can be used to cover these needs instead of capital improvements. This fund is represented by 5% of the yearly revenue for the five-year planning period included in the report.

**Table 36: Existing Wastewater Rate Schedule Projection**

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Wastewater Current Rate Model						
<b>Monthly Sewer Use Rate Categories:</b>						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5" Commercial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" Commercial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
3" Commercial	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46
4" Commercial	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
5/8"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
3/4"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5"	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2"	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
4"	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
1.5 WA Industrial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" WA IN Industrial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
SW Manual Avg C	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg I	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
MBA Sewer	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
	\$/1,000					
<u>Commodity Charges</u>						
	Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52
Commercial	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
Industrial	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84
COD (if over 400 mg/l)	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43
<b>Average Yearly Revenue Increase:</b>	2.1%	<b>Inflation:</b>	4.0%	<b>Reserve Fund:</b>	5.0%	
<b>Projected Years</b>						
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Operating Revenue &amp; Expenses</b>						
Wastewater Revenue	\$1,464,114	\$1,489,461	\$1,522,226	\$1,555,707	\$1,589,924	\$1,624,890
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
<b>Total Operating Revenue</b>	<b>\$1,506,314</b>	<b>\$1,533,561</b>	<b>\$1,568,326</b>	<b>\$1,603,807</b>	<b>\$1,640,124</b>	<b>\$1,677,290</b>
<i>O &amp; M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
<b>Net Operating Revenue</b>	<b>\$1,008,414</b>	<b>\$938,961</b>	<b>\$953,626</b>	<b>\$968,307</b>	<b>\$983,024</b>	<b>\$997,690</b>
<b>Debt Service</b>						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Obligations</b>						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$74,473	\$76,111	\$77,785	\$79,496	\$81,244

<i>Total Other Obligations</i>	\$121,906	\$333,273	\$334,911	\$336,585	\$338,296	\$340,044
<b>Total Annual Revenue</b>	\$1,506,314	\$1,533,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
<b>Total Annual Expenses</b>	\$1,176,028	\$1,481,082	\$1,504,224	\$1,532,203	\$1,555,164	\$1,578,202
<b>Deficiency of Sewer Service Revenue</b>	---	---	---	---	---	---
<b>Beginning Cash Balance</b>	\$4,900,412	\$5,230,698	\$5,283,178	\$5,347,280	\$5,418,884	\$5,503,844
<b>Ending Cash Balance</b>	\$5,230,698	\$5,283,178	\$5,347,280	\$5,418,884	\$5,503,844	\$5,602,932

**Table 37: Proposed Wastewater Rate Schedule 1**

City of Waverly, Nebraska Utility Rate Study <u>Flow of Future Funds - Wastewater</u> <u>WW RS-1</u>						
<b>Monthly Sewer Use Rate Categories:</b>						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1.5" Commercial	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2" Commercial	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
3" Commercial	\$72.46	\$73.18	\$73.92	\$74.66	\$75.40	\$76.16
4" Commercial	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
5/8"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
3/4"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1.5"	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2"	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
4"	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
1.5 WA Industrial	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2" WA IN Industrial	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
SW Manual Avg C	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
SW Manual Avg	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
SW Manual Avg I	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
MBA Sewer	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.56	\$3.59	\$3.63	\$3.66	\$3.70
Commercial	\$5.02	\$5.07	\$5.12	\$5.17	\$5.22	\$5.28
Industrial	\$6.88	\$6.95	\$7.02	\$7.09	\$7.16	\$7.23
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.85	\$0.86	\$0.87	\$0.87	\$0.88
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.51	\$0.52	\$0.52	\$0.53
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.44	\$0.44	\$0.45	\$0.45
<b>Average Yearly Revenue Increase:</b>	3.1%	<b>Inflation:</b>	4.0%	<b>Reserve Fund:</b>	5.0%	
<b>Projected Years</b>						
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Operating Revenue &amp; Expenses</b>						
Wastewater Revenue	\$1,464,114	\$1,504,356	\$1,552,822	\$1,602,846	\$1,654,482	\$1,707,775
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
<b>Total Operating Revenue</b>	<b>\$1,506,314</b>	<b>\$1,548,456</b>	<b>\$1,598,922</b>	<b>\$1,650,946</b>	<b>\$1,704,682</b>	<b>\$1,760,175</b>
<i>O &amp; M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
<b>Net Operating Revenue</b>	<b>\$1,008,414</b>	<b>\$953,856</b>	<b>\$984,222</b>	<b>\$1,015,446</b>	<b>\$1,047,582</b>	<b>\$1,080,575</b>
<b>Debt Service</b>						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0

<b>Other Obligations</b>						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$75,218	\$77,641	\$80,142	\$82,724	\$85,389
<i>Total Other Obligations</i>	\$121,906	\$334,018	\$336,441	\$338,942	\$341,524	\$344,189
<b>Total Annual Revenue</b>	\$1,506,314	\$1,548,456	\$1,598,922	\$1,650,946	\$1,704,682	\$1,760,175
<b>Total Annual Expenses</b>	\$1,176,028	\$1,481,827	\$1,505,754	\$1,534,560	\$1,558,392	\$1,582,346
<b>Deficiency of Sewer Service Revenue</b>	---	---	---	---	---	---
<b>Beginning Cash Balance</b>	\$4,900,412	\$5,230,698	\$5,297,328	\$5,390,496	\$5,506,883	\$5,653,173
<b>Ending Cash Balance</b>	\$5,230,698	\$5,297,328	\$5,390,496	\$5,506,883	\$5,653,173	\$5,831,002

**Table 38: Proposed Wastewater Rate Schedule 2**

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Wastewater <u>WW RS-2</u>						
<b>Monthly Sewer Use Rate Categories:</b>						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5" Commercial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" Commercial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
3" Commercial	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46
4" Commercial	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
5/8"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
3/4"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5"	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2"	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
4"	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
1.5 WA Industrial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" WA IN Industrial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
SW Manual Avg C	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg I	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
MBA Sewer	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52
Commercial	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
Industrial	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84
COD (if over 400 mg/l)	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43
<b>Average Yearly Revenue Increase:</b>	2.1%	<b>Inflation:</b>	4.0%	<b>Reserve Fund:</b>	5.0%	
<b>Projected Years</b>						
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Operating Revenue &amp; Expenses</b>						
Wastewater Revenue	\$1,464,114	\$1,489,461	\$1,522,226	\$1,555,707	\$1,589,924	\$1,624,890
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
Total Operating Revenue	\$1,506,314	\$1,533,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
<i>O &amp; M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
<b>Net Operating Revenue</b>	\$1,008,414	\$938,961	\$953,626	\$968,307	\$983,024	\$997,690
<b>Debt Service</b>						
Proposed Bond Issuance	\$0	\$1,294,000	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$114,358	\$114,358	\$114,358	\$114,358

<b>Other Obligations</b>						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$74,473	\$76,111	\$77,785	\$79,496	\$81,244
<i>Total Other Obligations</i>	\$121,906	\$333,273	\$334,911	\$336,585	\$338,296	\$340,044
<b>Total Annual Revenue</b>	\$1,506,314	\$2,827,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
<b>Total Annual Expenses</b>	\$1,176,028	\$1,481,082	\$1,618,582	\$1,646,561	\$1,669,522	\$1,692,560
<b>Deficiency of Sewer Service Revenue</b>	---	---	-3.2%	-3%	-1.8%	-0.9%
<b>Beginning Cash Balance</b>	\$4,900,412	\$5,230,698	\$6,577,178	\$6,526,921	\$6,484,167	\$6,454,769
<b>Ending Cash Balance</b>	\$5,230,698	\$6,577,178	\$6,526,921	\$6,484,167	\$6,454,769	\$6,439,498

**Table 39: Proposed Wastewater Rate Schedule 3**

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Wastewater WW RS-3						
Monthly Sewer Use Rate Categories:						
	All User Rates					
	2024	2025	2026	2027	2028	2029
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5" Commercial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" Commercial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
3" Commercial	\$72.46	\$73.91	\$75.39	\$76.90	\$78.43	\$80.00
4" Commercial	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
5/8"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
3/4"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5"	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2"	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
4"	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
1.5 WA Industrial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" WA IN Industrial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
SW Manual Avg C	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg I	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
MBA Sewer	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.59	\$3.66	\$3.74	\$3.81	\$3.89
Commercial	\$5.02	\$5.12	\$5.22	\$5.33	\$5.43	\$5.54
Industrial	\$6.88	\$7.02	\$7.16	\$7.30	\$7.45	\$7.60
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.86	\$0.87	\$0.89	\$0.91	\$0.93
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.52	\$0.53	\$0.54	\$0.55
TSS (if over 250 mg/l)	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.47
<b>Average Yearly Revenue Increase:</b>	4.1%	<b>Inflation:</b>	4.0%	<b>Reserve Fund:</b>	5.0%	
Projected Years						
	2024	2025	2026	2027	2028	2029
<b>Operating Revenue &amp; Expenses</b>						
Wastewater Revenue	\$1,464,114	\$1,519,251	\$1,583,724	\$1,650,929	\$1,720,985	\$1,794,010
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
<b>Total Operating Revenue</b>	<b>\$1,506,314</b>	<b>\$1,563,351</b>	<b>\$1,629,824</b>	<b>\$1,699,029</b>	<b>\$1,771,185</b>	<b>\$1,846,410</b>
<i>O &amp; M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
<b>Net Operating Revenue</b>	<b>\$1,008,414</b>	<b>\$968,751</b>	<b>\$1,015,124</b>	<b>\$1,063,529</b>	<b>\$1,114,085</b>	<b>\$1,166,810</b>
<b>Debt Service</b>						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0

<b>Other Obligations</b>						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$75,963	\$79,186	\$82,546	\$86,049	\$89,700
<i>Total Other Obligations</i>	\$121,906	\$334,763	\$337,986	\$341,346	\$344,849	\$348,500
<b>Total Annual Revenue</b>	\$1,506,314	\$1,563,351	\$1,629,824	\$1,699,029	\$1,771,185	\$1,846,410
<b>Total Annual Expenses</b>	\$1,176,028	\$1,482,571	\$1,507,299	\$1,536,964	\$1,561,717	\$1,586,658
<b>Deficiency of Sewer Service Revenue</b>	---	---	---	---	---	---
<b>Beginning Cash Balance</b>	\$4,900,412	\$5,230,698	\$5,311,477	\$5,434,002	\$5,596,067	\$5,805,535
<b>Ending Cash Balance</b>	\$5,230,698	\$5,311,477	\$5,434,002	\$5,596,067	\$5,805,535	\$6,065,287

The following table shows the resulting percentage of fixed and variable revenue for each year in the existing and proposed rate structures. Revenue from the base charge is considered fixed and revenue from the commodity charge is considered variable.

**Table 40: Fixed vs. Variable Wastewater Revenue**

Proposed Wastewater Rate Schedule 1						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	50%	50%	50%	50%	50%	50%
Variable	50%	50%	50%	50%	50%	50%
Proposed Wastewater Rate Schedule 2						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	50%	50%	50%	50%	50%	50%
Variable	50%	50%	50%	50%	50%	50%
Proposed Wastewater Rate Schedule 3						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	50%	50%	50%	50%	50%	50%
Variable	50%	50%	50%	50%	50%	50%

In order to more accurately determine the impacts of the proposed rate structures on individual users, seven (7) hypothetical users were analyzed in regard to their monthly bill for each year of the study period.

The following table shows the projected monthly bill for each user type and what the monthly user bills would have been with the existing rate ordinance over the study period.

As MBA Poultry is the lone industrial user in town, with high wastewater production and high pollutant loadings commonly subject to surcharge rates, a separate projection was created for this user for each proposed rate schedule. Projected flows and loads are estimated from available historical data.

**Table 41: User Impacts WW RS-1**

Proposed Wastewater Rate Structure 1							
Monthly Bill	Usage/Month	2024	2025	2026	2027	2028	2029
<b>Residential</b>							
Low User - 1" Meter	1,500	\$41.45	\$41.86	\$42.28	\$42.71	\$43.13	\$43.56
Average User - 1" Meter	7,500	\$62.57	\$63.20	\$63.83	\$64.47	\$65.11	\$65.76
High User - 1" Meter	10,000	\$71.37	\$72.08	\$72.80	\$73.53	\$74.27	\$75.01
<b>Commercial</b>							
Low User - 3" Meter	20,000	\$172.86	\$174.59	\$176.33	\$178.10	\$179.88	\$181.68
Average User - 3" Meter	80,000	\$474.06	\$478.80	\$483.59	\$488.42	\$493.31	\$498.24
High User - 3" Meter	150,000	\$825.46	\$833.71	\$842.05	\$850.47	\$858.98	\$867.57
<b>Industrial</b>							
MBA - 4" Meter	2,242,044	\$32,197.77	\$32,519.74	\$32,844.94	\$33,173.39	\$33,505.12	\$33,840.18

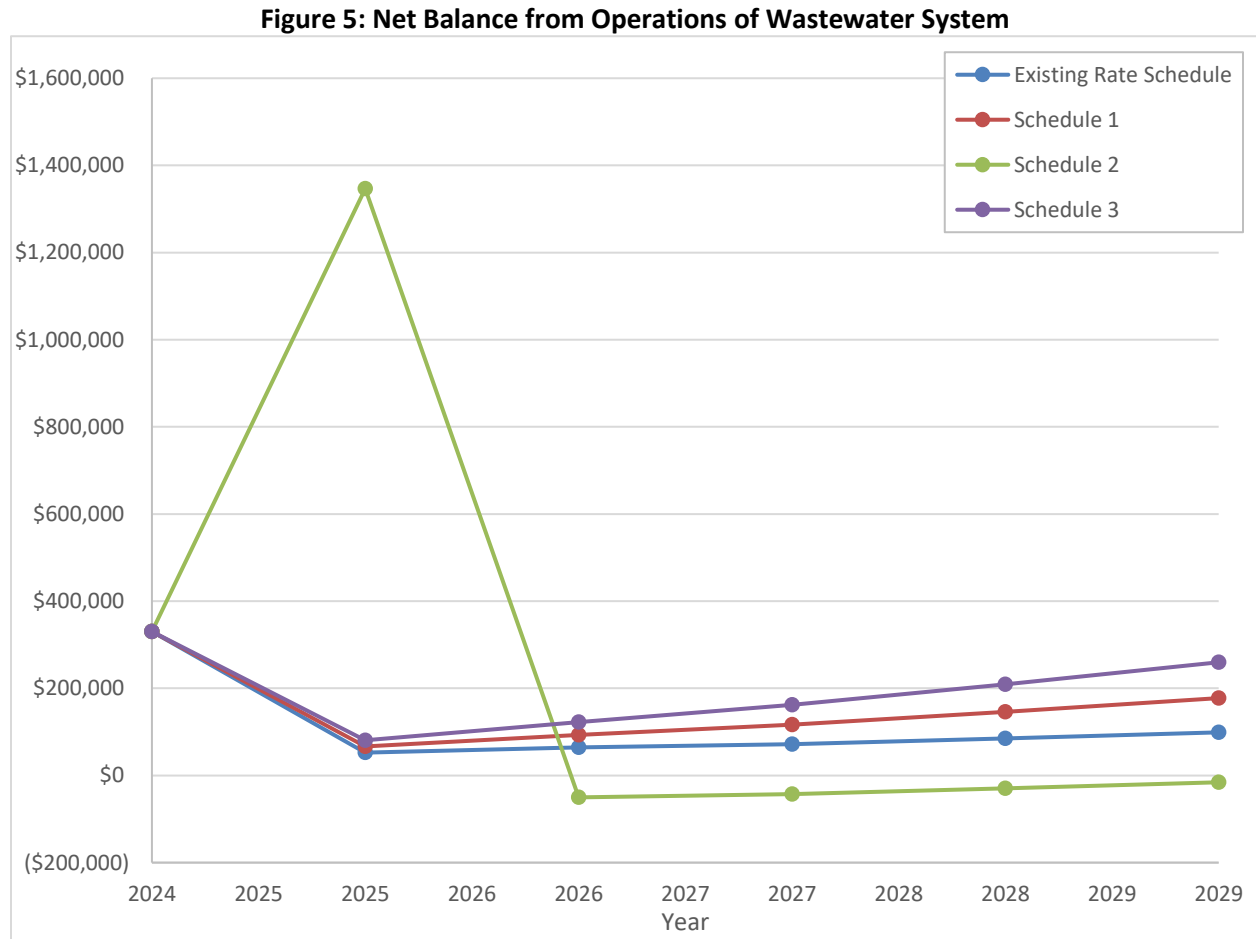
**Table 42: User Impacts WW RS-2**

Proposed Wastewater Rate Structure 2							
Monthly Bill	Usage/Month	2024	2025	2026	2027	2028	2029
<b>Residential</b>							
Low User - 1" Meter	1,500	\$41.45	\$41.45	\$41.45	\$41.45	\$41.45	\$41.45
Average User - 1" Meter	7,500	\$62.57	\$62.57	\$62.57	\$62.57	\$62.57	\$62.57
High User - 1" Meter	10,000	\$71.37	\$71.37	\$71.37	\$71.37	\$71.37	\$71.37
<b>Commercial</b>							
Low User - 3" Meter	20,000	\$172.86	\$172.86	\$172.86	\$172.86	\$172.86	\$172.86
Average User - 3" Meter	80,000	\$474.06	\$474.06	\$474.06	\$474.06	\$474.06	\$474.06
High User - 3" Meter	150,000	\$825.46	\$825.46	\$825.46	\$825.46	\$825.46	\$825.46
<b>Industrial</b>							
MBA - 4" Meter	2,242,044	\$32,197.77	\$32,197.77	\$32,197.77	\$32,197.77	\$32,197.77	\$32,197.77

**Table 43: User Impacts WW RS-3**

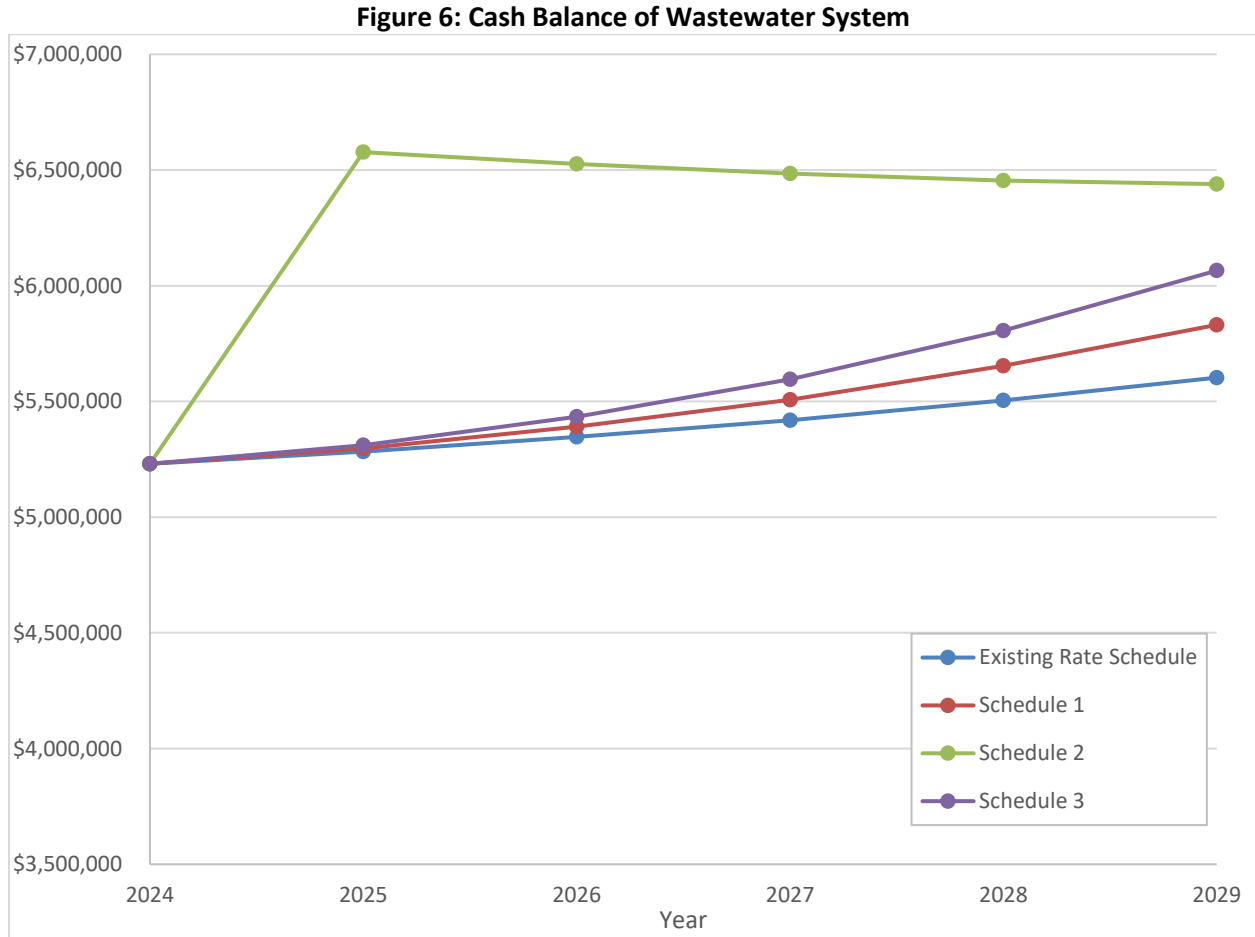
Proposed Wastewater Rate Structure 3							
Monthly Bill	Usage/Month	2024	2025	2026	2027	2028	2029
<b>Residential</b>							
Low User - 1" Meter	1,500	\$41.45	\$42.28	\$43.12	\$43.99	\$44.87	\$45.76
Average User - 1" Meter	7,500	\$62.57	\$63.82	\$65.10	\$66.40	\$67.73	\$69.08
High User - 1" Meter	10,000	\$71.37	\$72.80	\$74.25	\$75.74	\$77.25	\$78.80
<b>Commercial</b>							
Low User - 3" Meter	20,000	\$172.86	\$176.32	\$179.84	\$183.44	\$187.11	\$190.85
Average User - 3" Meter	80,000	\$474.06	\$483.54	\$493.21	\$503.08	\$513.14	\$523.40
High User - 3" Meter	150,000	\$825.46	\$841.97	\$858.81	\$875.98	\$893.50	\$911.37
<b>Industrial</b>							
MBA - 4" Meter	2,242,044	\$32,197.77	\$32,841.72	\$33,498.56	\$34,168.53	\$34,851.90	\$35,548.94

**Figure 5: Net Balance from Operations of Wastewater System** shows the net Income of the wastewater system for each calendar year for each rate schedule.



The net balance of operations displayed in **Figure 5** includes the expenses of operation and maintenance, capital improvement projects, reserves, and debt service for each year.

**Figure 6: Cash Balance of Sewer System** shows the cumulative cash balance of the wastewater system for each rate schedule over the study period.



The cash balances listed in **Figure 6** include the expenses of capital improvements, reserves, and debt service for each year. Typically, it is recommended for utility systems to have one year of operations and maintenance costs and one year of bond payments in cash for emergencies and fluctuations in users. A target wastewater utility cash balance for the City of Waverly would be between approximately \$1,200,000 and \$1,400,000, depending on the size of the bond payments included in the rate schedule.

### **Section 9: Recommendations – Wastewater Department:**

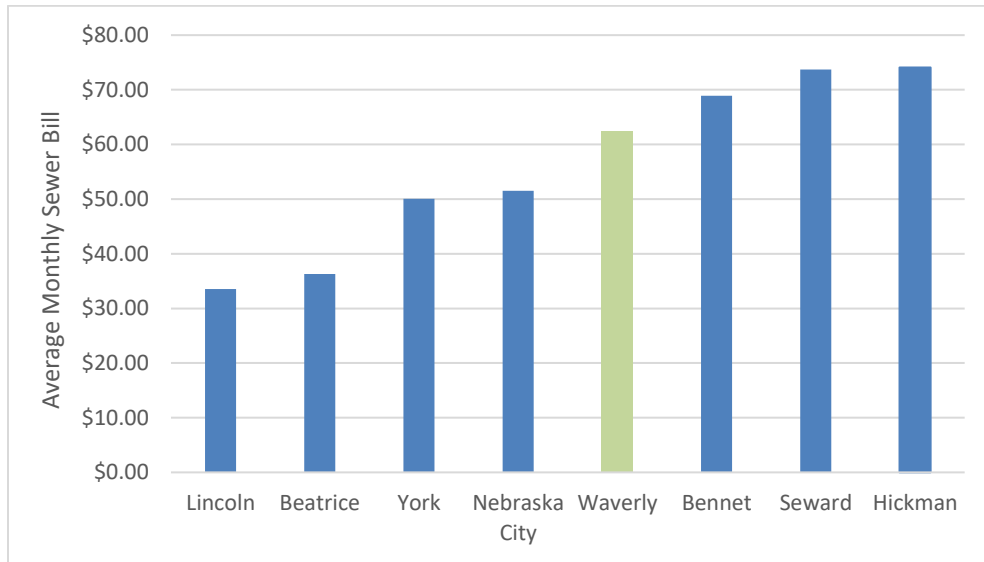
After reviewing the impacts of the proposed rate schedules on the projected finances of the wastewater department, it is recommended that the City of Waverly implement a rate schedule that provides an annual inflationary raise. The City is currently maintaining a high cash balance, and has the required funding to pay cash for all planned wastewater capital improvements and maintenance projects. However, **Rate Schedule 3** provides an annual 2% inflationary raise to reduce the effects of inflation on the city’s cash reserves. The proposed rate increases are gradual affecting the average user approximately \$1.30 per month per year and results in very strong wastewater financials for 2029. Finally, it is recommended that the City of Waverly revisit the rates every 3-5 years and update them accordingly to reflect changed conditions.

The City of Lincoln, NE completed a wastewater rate survey of surrounding communities in November 2023. The survey considered the average wastewater bill for an average user and included both the base rate and commodity charge for the utilization of 7,480 gal/mo. The City of Waverly was included in this rate survey and the results are displayed below in **Table 44** and **Figure 7**. The rate survey can provide a good metric for comparing the rates of surrounding communities, although no two communities share the same needs, circumstances, and resources.

**Table 44: Existing Wastewater Rate Survey Results**

<b>Community</b>	<b>2023 Average Monthly Sewer Bill</b>
Lincoln	\$33.54
Beatrice	\$36.31
York	\$50.05
Nebraska City	\$51.52
<b>Waverly</b>	<b>\$62.50</b>
Bennet	\$68.88
Seward	\$73.72
Hickman	\$74.08

**Figure 7: Existing Wastewater Rate Survey Comparison**



To better visualize the impact of the proposed rate schedule (#3) on the rate survey comparison, **Table 45** and **Figure 8** have been created to show the City of Waverly’s position at the end of the planning period. Of note, all other communities’ average monthly water bills have been frozen in the year 2023 and is likely to underrepresent their year 2029 averages.

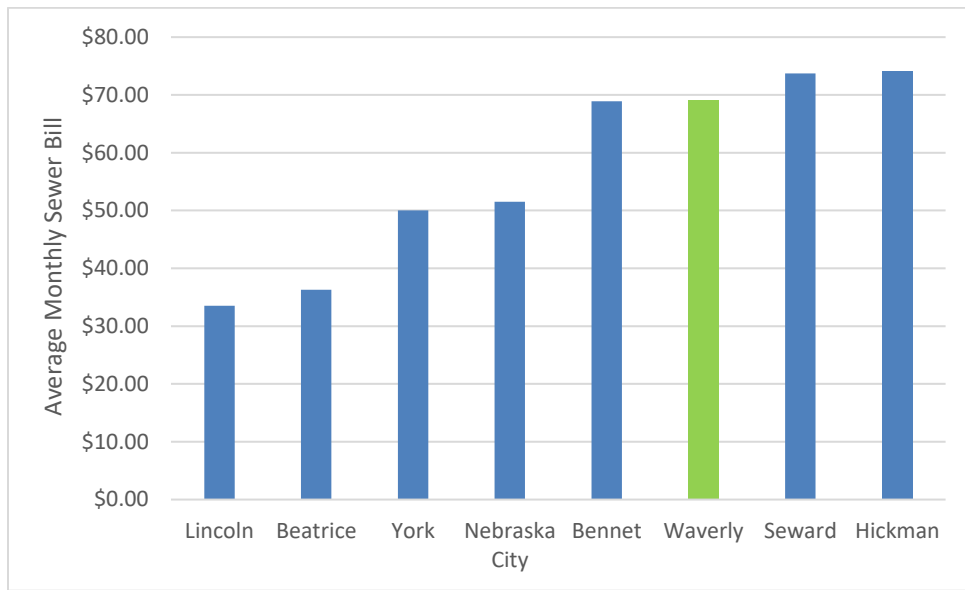
**Table 45: Proposed Wastewater Rate Survey Results**

Community	2029 Average Monthly Sewer Bill <sup>1</sup>
Lincoln	\$33.54
Beatrice	\$36.31
York	\$50.05
Nebraska City	\$51.52
Bennet	\$68.88
Waverly	\$69.08
Seward	\$73.72
Hickman	\$74.08

<sup>1</sup> Only the City of Waverly’s average monthly sewer bill is projected to 2029, using proposed rate schedule 3. All other community’s average monthly sewer bills are shown as in 2023.

<sup>2</sup> For their sewer rate survey analysis, the City of Lincoln used a residential customer with a 3/4” meter using an average of 7,480 gallons/month. This example customer was used in projecting the 2029 average monthly sewer bill for the City of Waverly.

**Figure 8: Proposed Wastewater Rate Survey Comparison**



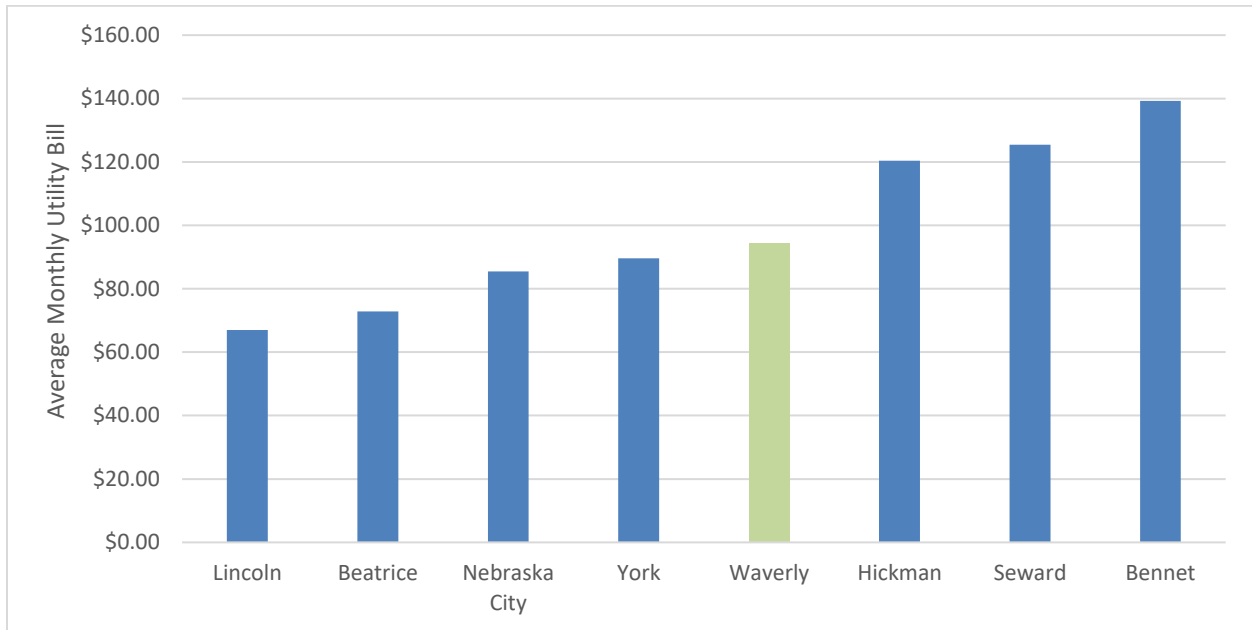
**Section 10: Combined Utility Bill Analysis:**

While the focus of this report has been on the water and sewer rates individually, as they use separate accounting and have separate rates and expenses associated with each, it is useful to realize that the combination of the water and sewer make up a singular utility bill. Therefore, the following tables **(46 and 47)** and figures **(9 and 10)** compare the combined overall utility bill of the surrounding communities included in the 2023 Lincoln, NE rate survey. It shall again be noted that while the rate survey can provide a good metric for comparing the rates of surrounding communities, no two communities share the same needs, circumstances, and resources.

**Table 46: Existing Total Utility Rate Survey Results**

Community	2023 Average Monthly Utility Bill
Lincoln	\$66.99
Beatrice	\$72.89
Nebraska City	\$85.51
York	\$89.56
Waverly	\$94.40
Hickman	\$120.38
Seward	\$125.48
Bennet	\$139.27

**Figure 9: Existing Total Utility Rate Survey Comparison**



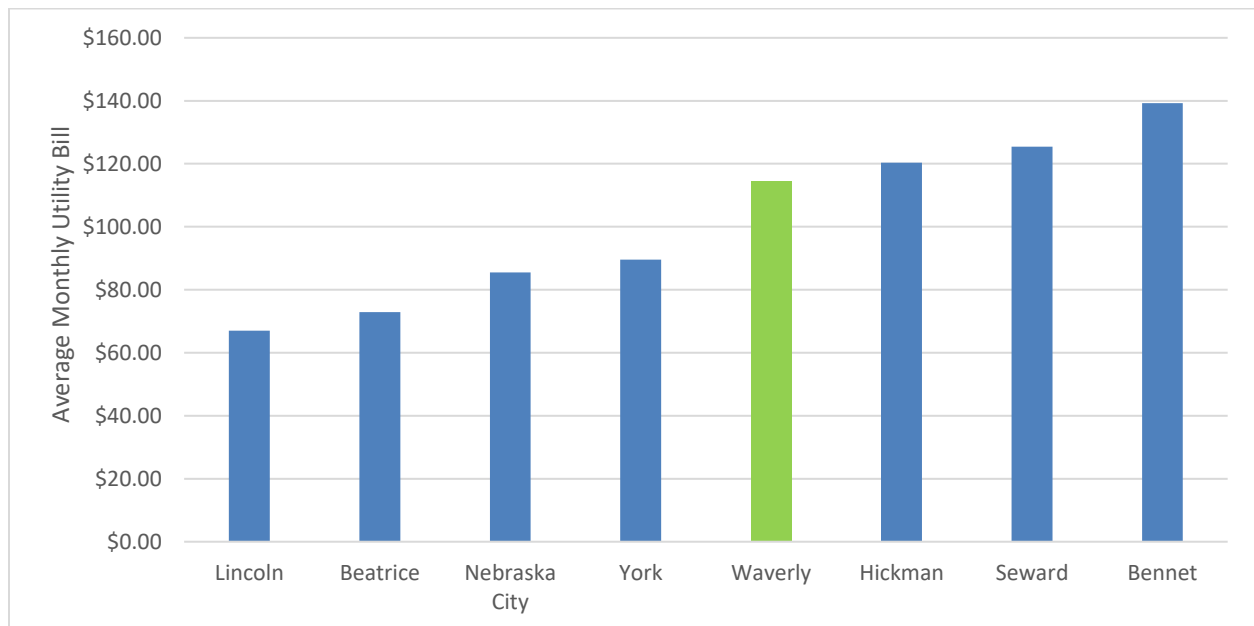
To better visualize the impact of the proposed rate schedules on the rate survey comparison, **Table 47** and **Figure 10** have been created to show the City of Waverly’s position at the end of the planning period. Of note, all other communities average monthly water bills have been frozen in the year 2018 and is likely to underrepresent their year 2029 averages.

**Table 47: Proposed Total Utility Rate Survey Results**

Community	2029 Average Monthly Sewer Bill <sup>1</sup>
Lincoln	\$66.99
Beatrice	\$72.89
Nebraska City	\$85.51
York	\$89.56
<b>Waverly</b>	<b>\$114.43</b>
Hickman	\$120.38
Seward	\$125.48
Bennet	\$139.27

<sup>1</sup> Only the City of Waverly’s average monthly utility bill is projected to 2029, using the proposed rate schedules. All other community’s average monthly utility bills are shown as in 2023.

**Figure 10: Proposed Total Utility Rate Survey Comparison**



Ideally, a utility would like to keep itself from being among the highest or lowest when comparing rates with surrounding communities. As can be seen above in **Table 47** and **Figure 10**, after implementing the proposed water and wastewater rate schedules, the City of Waverly’s projected total utility bill will maintain its relative position amongst the surrounding communities near the middle of the group.

**2024 Water and Wastewater Rate Study  
For the City of Waverly  
Council Summary  
September 10, 2024**

**Water Department**

The proposed water rates were designed to cover the costs associated with the Operation and Maintenance (O&M) of the water system, capital improvements, and future water bonds.

The existing rate structure is shown in the following table.

**Table 1: Existing Water Rate Schedule**

<b>Customer Monthly Charge<sup>1</sup></b>	
<b>Base Charges</b>	<b>\$/Month</b>
5/8"	\$17.42
3/4"	\$17.54
1"	\$17.87
1-1/2"	\$39.48
2"	\$64.58
3"	\$142.17
4"	\$231.53
<b>Commodity Charges</b>	<b>\$/1,000 Gal</b>
0 to 10,000	\$1.92
10,001 to 20,000	\$2.47
Over 20,001	\$3.09

<sup>1</sup> Fees shown above are for residents of the City of Waverly only. Non-resident fees are double that of resident fees.

The proposed rate structures are shown in the following table.

<b>Proposed Water Rates - Schedule 2</b>						
<b>Category</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Meter Size</b>	<b>Cost/Month</b>					
3/4" and Under	\$17.54	\$18.77	\$20.08	\$21.49	\$22.99	\$24.60
1"	\$17.87	\$19.12	\$20.46	\$21.89	\$23.42	\$25.06
1 1/2"	\$39.48	\$42.24	\$45.20	\$48.36	\$51.75	\$55.37
2"	\$64.58	\$69.10	\$73.94	\$79.11	\$84.65	\$90.58
3"	\$142.17	\$152.12	\$162.77	\$174.16	\$186.36	\$199.40
4"	\$231.53	\$247.74	\$265.08	\$283.63	\$303.49	\$324.73
<b>Commodity Rate</b>	<b>Cost/1,000 Gal/Month</b>					
0 to 10,000	\$1.92	\$2.05	\$2.20	\$2.35	\$2.52	\$2.69
10,001 to 20,000	\$2.47	\$2.64	\$2.83	\$3.03	\$3.24	\$3.46
Over 20,001	\$3.09	\$3.31	\$3.54	\$3.79	\$4.05	\$4.33

The following table shows the anticipated monthly bill and increase from the previous year for various types of users.

<b>Proposed Water Rate Schedule 2</b>							
<b>Monthly Bill</b>	<b>Usage/Month (gal)</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Low User - 1" Meter	2,500	\$22.67	\$24.26	\$25.95	\$27.77	\$29.72	\$31.80
Average User - 1" Meter	7,500	\$32.27	\$34.53	\$36.95	\$39.53	\$42.30	\$45.26
High User - 1" Meter	15,000	\$49.42	\$52.88	\$56.58	\$60.54	\$64.78	\$69.31
High User - 2" Meter	240,000	\$788.28	\$843.46	\$902.50	\$965.68	\$1,033.27	\$1,105.60
High User - 3" Meter	100,000	\$433.27	\$463.60	\$496.05	\$530.77	\$567.93	\$607.68
Average 4" Meter	495,000	\$1,743.18	\$1,865.20	\$1,995.77	\$2,135.47	\$2,284.95	\$2,444.90
<b>Monthly Bill Increase from Previous Year</b>	<b>Usage/Month (gal)</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Low User - 1" Meter	2,500	\$0.00	\$1.59	\$1.70	\$1.82	\$1.94	\$2.08
Average User - 1" Meter	7,500	\$0.00	\$2.26	\$2.42	\$2.59	\$2.77	\$2.96
High User - 1" Meter	15,000	\$0.00	\$3.46	\$3.70	\$3.96	\$4.24	\$4.53
High User - 2" Meter	240,000	\$0.00	\$55.18	\$59.04	\$63.18	\$67.60	\$72.33
High User - 3" Meter	100,000	\$0.00	\$30.33	\$32.45	\$34.72	\$37.15	\$39.76
Average 4" Meter	495,000	\$0.00	\$122.02	\$130.56	\$139.70	\$149.48	\$159.95

City of Waverly, Nebraska						
Utility Rate Study						
Flow of Future Funds - Water						
W RS-2						
<b>Monthly Water Use Rate Categories:</b>						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
3/4" and Under	\$17.54	\$18.77	\$20.08	\$21.49	\$22.99	\$24.60
1"	\$17.87	\$19.12	\$20.46	\$21.89	\$23.42	\$25.06
1 1/2"	\$39.48	\$42.24	\$45.20	\$48.36	\$51.75	\$55.37
2"	\$64.58	\$69.10	\$73.94	\$79.11	\$84.65	\$90.58
3"	\$142.17	\$152.12	\$162.77	\$174.16	\$186.36	\$199.40
4"	\$231.53	\$247.74	\$265.08	\$283.63	\$303.49	\$324.73
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
0 to 10,000	\$1.92	\$2.05	\$2.20	\$2.35	\$2.52	\$2.69
10,001 to 20,000	\$2.47	\$2.64	\$2.83	\$3.03	\$3.24	\$3.46
Over 20,001	\$3.09	\$3.31	\$3.54	\$3.79	\$4.05	\$4.33
<b>Average Yearly Revenue Increase:</b>	9.2%	<b>Inflation:</b>	4.0%	<b>Reserve Fund:</b>	5.0%	
<b>Projected Years</b>						
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Operating Revenue &amp; Expenses</b>						
Water Revenue	\$851,950	\$929,111	\$1,014,484	\$1,107,802	\$1,209,554	\$1,320,787
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
<b>Total Operating Revenue</b>	<b>\$901,650</b>	<b>\$978,811</b>	<b>\$1,064,184</b>	<b>\$1,157,502</b>	<b>\$1,259,254</b>	<b>\$1,370,487</b>
<i>O &amp; M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
<b>Net Operating Revenue</b>	<b>\$327,250</b>	<b>(\$41,589)</b>	<b>\$19,384</b>	<b>\$87,302</b>	<b>\$162,854</b>	<b>\$247,087</b>
<b>Debt Service</b>						
Proposed Bond Issuance	\$0	\$1,100,000	\$0	\$2,707,300	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$97,214	\$97,214	\$336,474	\$336,474	\$336,474
<b>Other Obligations</b>						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$46,456	\$50,724	\$55,390	\$60,478	\$66,039
<b>Total Other Obligations</b>	<b>\$200,298</b>	<b>\$587,916</b>	<b>\$592,184</b>	<b>\$596,850</b>	<b>\$601,938</b>	<b>\$607,499</b>
<b>Total Annual Revenue</b>	<b>\$901,650</b>	<b>\$2,078,811</b>	<b>\$1,064,184</b>	<b>\$3,864,802</b>	<b>\$1,259,254</b>	<b>\$1,370,487</b>
<b>Total Annual Expenses</b>	<b>\$910,910</b>	<b>\$1,836,127</b>	<b>\$1,864,019</b>	<b>\$2,132,396</b>	<b>\$2,162,534</b>	<b>\$2,198,713</b>
<b>Deficiency of Water Service Revenue</b>	-1%	---	-75%	---	-72%	-60%
<b>Beginning Cash Balance</b>	<b>\$1,738,923</b>	<b>\$1,729,663</b>	<b>\$1,972,347</b>	<b>\$1,172,512</b>	<b>\$2,904,917</b>	<b>\$2,001,638</b>
<b>Ending Cash Balance</b>	<b>\$1,729,663</b>	<b>\$1,972,347</b>	<b>\$1,172,512</b>	<b>\$2,904,917</b>	<b>\$2,001,638</b>	<b>\$1,173,411</b>

## **Wastewater Department**

The proposed wastewater rates were designed to cover the costs associated with the Operation and Maintenance (O&M) of the wastewater system, capital improvements, and future water bonds.

The existing rate structure is shown in the following table.

<b>Customer Monthly Charge</b>	<b>Residents</b>
<b>Base Charges<sup>1</sup> (by Meter Size)</b>	<b>\$/Month</b>
5/8"	\$36.17
3/4"	\$36.17
1"	\$36.17
1 1/2"	\$47.84
2"	\$55.48
3"	\$72.46
4"	\$113.23
<b>Commodity Charges (by User Type)</b>	<b>\$/1,000 Gal</b>
Residential (Dec-Feb Avg/Month)	\$3.52
Commercial (Oct-Sept Avg/Month)	\$5.02
Industrial (Oct-Sept Avg/Month)	\$6.88

<sup>1</sup>Base charges are based on meter size only and are independent of user type.

Additionally, any industrial users who introduce "High Pollutant Waste" into the system shall be charged a monthly surcharge based on the strength of their loadings, at the following rates.

<b>Wastewater Characteristic</b>	<b>Surcharge (\$/lb)</b>
BOD <sup>1</sup>	\$0.84
COD <sup>1</sup>	\$0.50
TSS	\$0.43

<sup>1</sup>User is charged per pound of BOD or COD, whichever is greater.

The proposed rate structures are shown in the table on the following page.

Proposed Wastewater Rates - Schedule 3						
Category	2024	2025	2026	2027	2028	2029
<b>Meter Size</b>	<b>Cost/Month</b>					
Up to 1" Commercial	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5" Commercial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" Commercial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
3" Commercial	\$72.46	\$73.91	\$75.39	\$76.90	\$78.43	\$80.00
4" Commercial	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
5/8"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
3/4"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5"	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2"	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
4"	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
1.5 WA Industrial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" WA IN Industrial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
SW Manual Avg C	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg I	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
MBA Sewer	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
<b>Commodity Rate</b>	<b>Cost/1,000 Gal</b>					
Residential	\$3.52	\$3.59	\$3.66	\$3.74	\$3.81	\$3.89
Commercial	\$5.02	\$5.12	\$5.22	\$5.33	\$5.43	\$5.54
Industrial	\$6.88	\$7.02	\$7.16	\$7.30	\$7.45	\$7.60
<b>Surcharge Rates</b>	<b>\$/lb</b>					
BOD (if over 250 mg/l)	\$0.84	\$0.86	\$0.87	\$0.89	\$0.91	\$0.93
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.52	\$0.53	\$0.54	\$0.55
TSS (if over 250 mg/l)	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.47

The following table shows the anticipated monthly bill and increase from the previous year for various types of users.

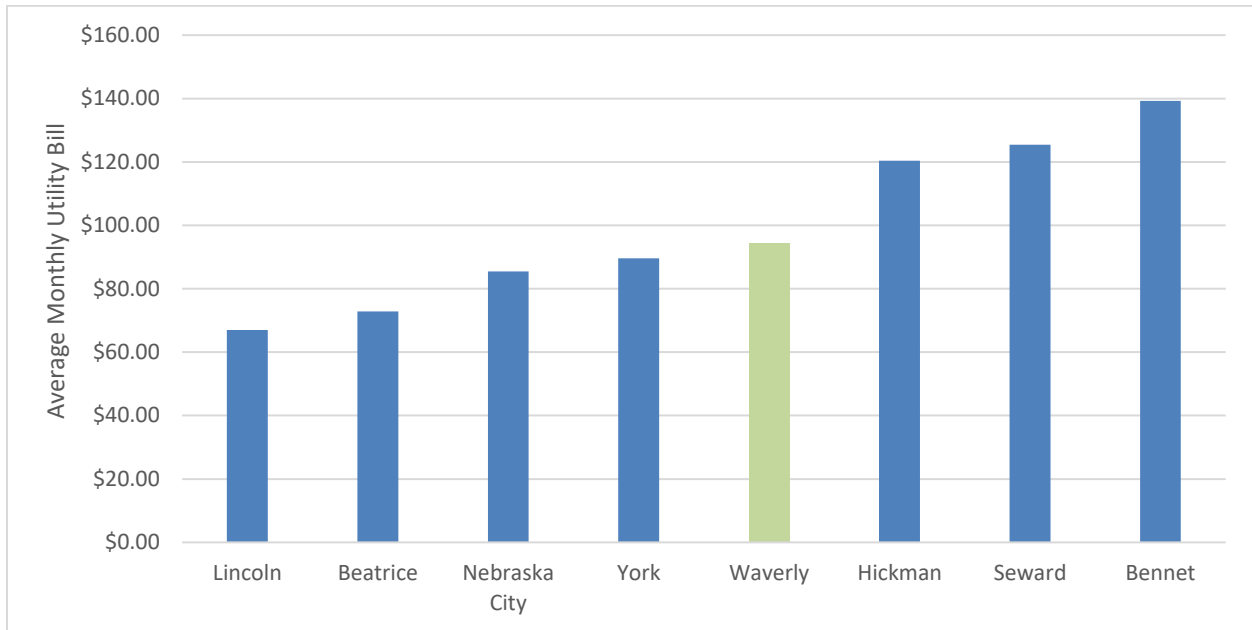
Proposed Wastewater Rate Structure 3							
Monthly Bill	Usage/Month	2024	2025	2026	2027	2028	2029
<b>Residential</b>							
Low User - 1" Meter	1,500	\$41.45	\$42.28	\$43.12	\$43.99	\$44.87	\$45.76
Average User - 1" Meter	7,500	\$62.57	\$63.82	\$65.10	\$66.40	\$67.73	\$69.08
High User - 1" Meter	10,000	\$71.37	\$72.80	\$74.25	\$75.74	\$77.25	\$78.80
<b>Commercial</b>							
Low User - 3" Meter	20,000	\$172.86	\$176.32	\$179.84	\$183.44	\$187.11	\$190.85
Average User - 3" Meter	80,000	\$474.06	\$483.54	\$493.21	\$503.08	\$513.14	\$523.40
High User - 3" Meter	150,000	\$825.46	\$841.97	\$858.81	\$875.98	\$893.50	\$911.37
<b>Industrial</b>							
MBA - 4" Meter	2,242,044	\$32,197.77	\$32,841.72	\$33,498.56	\$34,168.53	\$34,851.90	\$35,548.94

Monthly Bill Increase from Previous Year	Usage/Month	2024	2025	2026	2027	2028	2029
<b>Residential</b>							
Low User - 1" Meter	1,500	\$0.00	\$0.83	\$0.85	\$0.86	\$0.88	\$0.90
Average User - 1" Meter	7,500	\$0.00	\$1.25	\$1.28	\$1.30	\$1.33	\$1.35
High User - 1" Meter	10,000	\$0.00	\$1.43	\$1.46	\$1.49	\$1.51	\$1.55
<b>Commercial</b>							
Low User - 3" Meter	20,000	\$0.00	\$3.46	\$3.53	\$3.60	\$3.67	\$3.74
Average User - 3" Meter	80,000	\$0.00	\$9.48	\$9.67	\$9.86	\$10.06	\$10.26
High User - 3" Meter	150,000	\$0.00	\$16.51	\$16.84	\$17.18	\$17.52	\$17.87
<b>Industrial</b>							
MBA - 4" Meter	2,242,044	\$0.00	\$643.96	\$656.83	\$669.97	\$683.37	\$697.04

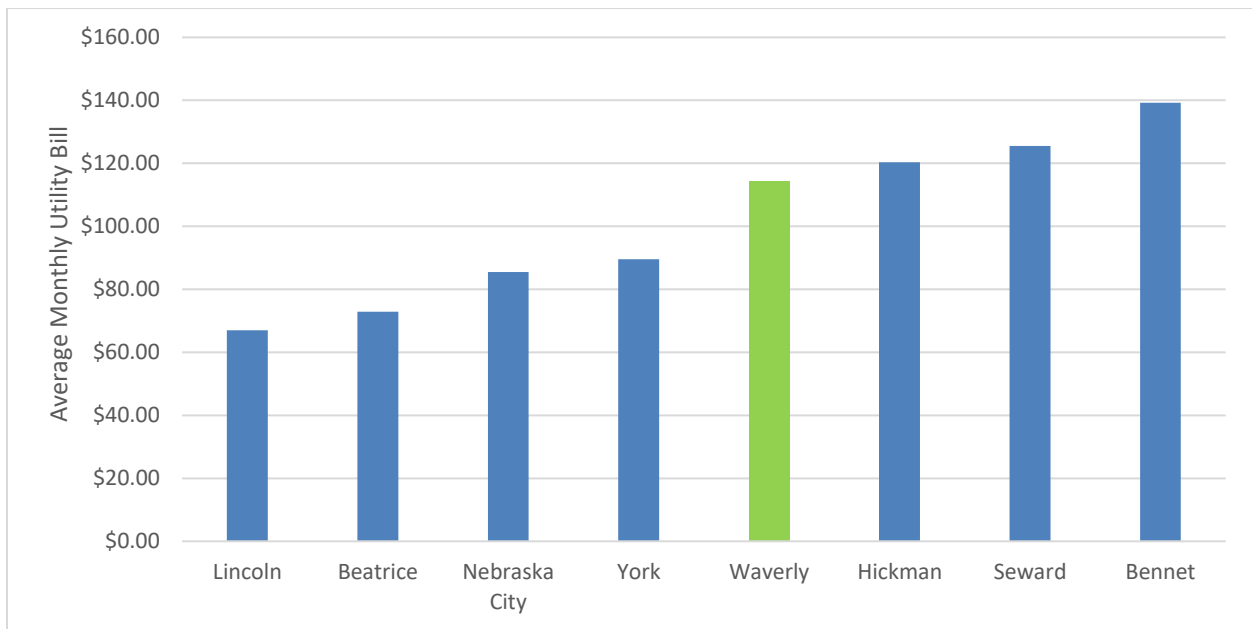
City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Wastewater WW RS-3						
Monthly Sewer Use Rate Categories:	All User Rates					
	2024	2025	2026	2027	2028	2029
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5" Commercial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" Commercial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
3" Commercial	\$72.46	\$73.91	\$75.39	\$76.90	\$78.43	\$80.00
4" Commercial	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
5/8"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
3/4"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5"	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2"	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
4"	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
1.5 WA Industrial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" WA IN Industrial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
SW Manual Avg C	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg I	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
MBA Sewer	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
<u>Commodity Charges</u>						
Residential	\$/1,000 Gal \$3.52	\$/1,000 Gal \$3.59	\$/1,000 Gal \$3.66	\$/1,000 Gal \$3.74	\$/1,000 Gal \$3.81	\$/1,000 Gal \$3.89
Commercial	\$5.02	\$5.12	\$5.22	\$5.33	\$5.43	\$5.54
Industrial	\$6.88	\$7.02	\$7.16	\$7.30	\$7.45	\$7.60
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.86	\$0.87	\$0.89	\$0.91	\$0.93
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.52	\$0.53	\$0.54	\$0.55
TSS (if over 250 mg/l)	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.47

Average Yearly Revenue Increase:		4.1%	Inflation:		4.0%	Reserve Fund:		5.0%
Projected Years								
	2024	2025	2026	2027	2028	2029		
<b>Operating Revenue &amp; Expenses</b>								
Wastewater Revenue	\$1,464,114	\$1,519,251	\$1,583,724	\$1,650,929	\$1,720,985	\$1,794,010		
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400		
<b>Total Operating Revenue</b>	<b>\$1,506,314</b>	<b>\$1,563,351</b>	<b>\$1,629,824</b>	<b>\$1,699,029</b>	<b>\$1,771,185</b>	<b>\$1,846,410</b>		
<i>O &amp; M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600		
<b>Net Operating Revenue</b>	<b>\$1,008,414</b>	<b>\$968,751</b>	<b>\$1,015,124</b>	<b>\$1,063,529</b>	<b>\$1,114,085</b>	<b>\$1,166,810</b>		
<b>Debt Service</b>								
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0		
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558		
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Other Obligations</b>								
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800		
Reserve	\$73,206	\$75,963	\$79,186	\$82,546	\$86,049	\$89,700		
<i>Total Other Obligations</i>	<i>\$121,906</i>	<i>\$334,763</i>	<i>\$337,986</i>	<i>\$341,346</i>	<i>\$344,849</i>	<i>\$348,500</i>		
<b>Total Annual Revenue</b>	<b>\$1,506,314</b>	<b>\$1,563,351</b>	<b>\$1,629,824</b>	<b>\$1,699,029</b>	<b>\$1,771,185</b>	<b>\$1,846,410</b>		
<b>Total Annual Expenses</b>	<b>\$1,176,028</b>	<b>\$1,482,571</b>	<b>\$1,507,299</b>	<b>\$1,536,964</b>	<b>\$1,561,717</b>	<b>\$1,586,658</b>		
<b>Deficiency of Sewer Service Revenue</b>	---	---	---	---	---	---		
<b>Beginning Cash Balance</b>	<b>\$4,900,412</b>	<b>\$5,230,698</b>	<b>\$5,311,477</b>	<b>\$5,434,002</b>	<b>\$5,596,067</b>	<b>\$5,805,535</b>		
<b>Ending Cash Balance</b>	<b>\$5,230,698</b>	<b>\$5,311,477</b>	<b>\$5,434,002</b>	<b>\$5,596,067</b>	<b>\$5,805,535</b>	<b>\$6,065,287</b>		

**Existing Total Utility Rate Survey Comparison**



**Proposed Total Utility Rate Survey Comparison**



\*Proposed Total Utility Rates for comparison communities assumes no rate increases for those communities by 2024

**ORDINANCE NUMBER 24-07**

AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA, AMENDING TITLE V, CHAPTER 51, SECTION 51.09 OF THE WAVERLY MUNICIPAL CODE: WATER; RATES

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

Section 1. That Section 51.09 of the Waverly Municipal Code be amended to read as follows:

**§ 51.09 RATES.**

All water from the Municipal Water Department shall be furnished at metered rates unless otherwise provided herein. All consumers of water, except the Municipality, shall pay for water used or metered in accordance with the following schedule:

A. RATES APPLICABLE FOR EACH WATER METER WHERE WATER IS SUPPLIED TO ONE (1) OR MORE SEPARATE UNITS LOCATED WITHIN THE MUNICIPALITY:

1.	<u>Meter Size</u>	<u>Costs of Service Charge</u>	
	5/8"	<del>\$17.42</del>	\$18.64
	3/4"	<del>\$17.54</del>	\$18.77
	1"	<del>\$17.87</del>	\$19.12
	1.5"	<del>\$39.48</del>	\$42.24
	2"	<del>\$64.58</del>	\$69.10
	3"	<del>\$142.17</del>	\$152.12
	4"	<del>\$231.53</del>	\$247.74

2. ~~One Two~~ dollars and ~~ninety-two five~~ cents (~~\$1,922.05~~) shall be charged per thousand gallons of water used up to ten thousand (10,000) gallons multiplied by the number of separate units per billing month,
3. Two dollars and ~~forty-seven sixty-four~~ cents (~~\$2,4764~~) shall be charged per thousand gallons of water used from 10,001 to 20,000 gallons multiplied by the number of separate units per billing month, and
4. ~~Three dollars and nine thirty-one~~ cents (~~\$3,0931~~) shall be charged per thousand gallons of water used in excess of twenty thousand (20,000) gallons multiplied by the number of separate units per billing month.

B. RATES APPLICABLE FOR EACH WATER METER WHERE WATER IS SUPPLIED TO ONE (1) OR MORE SEPARATE UNITS LOCATED OUTSIDE THE MUNICIPALITY:

1.	<u>Meter Size</u>	<u>Costs of Service Charge</u>	
	5/8"	<del>\$34.84</del>	\$37.28
	3/4"	<del>\$35.08</del>	\$37.54
	1"	<del>\$35.74</del>	\$38.24
	1.5"	<del>\$78.96</del>	\$84.49
	2"	<del>\$129.16</del>	\$138.20
	3"	<del>\$284.34</del>	\$304.24
	4"	<del>\$463.06</del>	\$495.47

2. ~~Three Four~~ dollars and ~~eighty-four ten~~ cents (~~\$3,844.10~~) shall be charged per thousand gallons of water used up to ten thousand (10,000) gallons multiplied by the number of separate units per billing month, and

3. ~~Four Five~~ dollars and ~~ninety-four~~ ~~twenty-eight~~ cents (~~\$4.945.28~~) shall be charged per thousand gallons of water used from 10,001 to 20,000 gallons multiplied by the number of separate units per billing month, and
  4. ~~Six dollars and eighteen~~ ~~sixty-two~~ cents (~~\$6.1862~~) shall be charged per thousand gallons of water used in excess of twenty thousand (20,000) gallons multiplied by the number of separate units per billing month.
- C. RATES APPLICABLE WHERE WATER IS SUPPLIED TO RESIDENTS OR SEPARATE UNITS LOCATED WITHIN THE MUNICIPALITY FOR LOADING INTO A TRANSPORT VEHICLE OR FOR ANY OTHER PURPOSE AND THE SAME IS NOT DELIVERED TO A STRUCTURE THROUGH THE MAINS, SUPPLY PIPES, AND SERVICE PIPES WHICH CONSTITUTE THE MUNICIPAL WATER SYSTEM:
1. Fifteen dollars (\$15.00) shall be charged per calendar month, and
  2. ~~One Two~~ dollars and ~~ninety-two~~ ~~five~~ cents (~~\$1.922.05~~) shall be charged per thousand gallons of water used up to ten thousand (10,000) gallons per calendar month, and
  3. Two dollars and ~~forty-seven~~ ~~sixty-four~~ cents (~~\$2.4764~~) shall be charged per thousand gallons of water used from 10,001 to 20,000 gallons per calendar month,
  4. ~~Three dollars and nine~~ ~~thirty-one~~ cents (~~\$3.0931~~) shall be charged per thousand gallons of water used in excess of twenty thousand (20,000) gallons multiplied by the number of separate units per billing month, and
  5. A loading fee of fifteen dollars (\$15.00) shall be charged per transport vehicle or vessel loaded.
- D. RATES APPLICABLE WHERE WATER IS SUPPLIED TO NON-RESIDENTS OR SEPARATE UNITS LOCATED OUTSIDE THE MUNICIPALITY FOR LOADING INTO A TRANSPORT VEHICLE OR FOR ANY OTHER PURPOSE AND THE SAME IS NOT DELIVERED TO A STRUCTURE THROUGH THE MAINS, SUPPLY PIPES, AND SERVICE PIPES WHICH CONSTITUTE THE MUNICIPAL WATER SYSTEM:
1. Thirty dollars (\$30.00) shall be charged per calendar month, and
  2. ~~Three Four~~ dollars and ~~eighty-four~~ ~~ten~~ cents (~~\$3.844.10~~) shall be charged per thousand gallons of water used up to ten thousand (10,000) gallons per calendar month, and
  3. ~~Four Five~~ dollars and ~~ninety-four~~ ~~twenty-eight~~ cents (~~\$4.945.28~~) shall be charged per thousand gallons of water used from 10,001 to 20,000 gallons per calendar month,
  4. ~~Six dollars and eighteen~~ ~~sixty-two~~ cents (~~\$6.1862~~) shall be charged per thousand gallons of water used in excess of twenty thousand (20,000) gallons multiplied by the number of separate units per billing month, and
  5. A loading fee of thirty dollars (\$30.00) shall be charged per transport vehicle or vessel loaded.
- E. All water sold pursuant to Paragraphs C and D of this section shall be sold in accordance with the following regulations:
1. Persons purchasing water pursuant to Paragraphs C and D of this section shall be issued a receipt by the office of the Municipal Clerk, which receipt shall state:

- a. The date of purchase.
  - b. The number of gallons purchased (metered or estimated).
  - c. The dollar amount paid to the Municipality, and,
  - d. The name and address of the purchaser.
2. In the event the metering of the water purchased is not feasible, the Water Department Representative, or his or her agent, shall estimate the capacity of the vessel to be filled and state the quantity purchased as an estimated quantity on the receipt issued to the purchaser. In no event shall any adjustment whatsoever be made, based upon the accuracy of such estimate, subsequent to issuance of the receipt and payment by the purchaser.
  3. It shall be the responsibility of the purchaser to prove prior purchase of water within the same calendar month in order for rates for quantities in excess of the monthly minimum to apply. For this purpose, an original receipt signed by the clerk in the same calendar month shall be conclusive.
  4. In the event of an actual or potential water shortage, the Mayor shall have absolute authority to suspend sales of water pursuant to paragraphs C & D of this section, as to residents, non-residents, or both.
- F. It shall be the responsibility of the water consumer to maintain a water meter in good working order. When a meter is temporarily out of service, the consumer shall be charged in accordance with his, her, or its past usage for comparable months. Should a customer's meter fail to register properly, the customer shall be charged for water during the time the meter is out of repair on the basis of the monthly consumption during the same month of the preceding year. Provided that if no such basis for comparison exists, the customer shall be charged such amount as may be reasonable fixed by the Water Department.
- G. Rate changes imposed by this article shall become effective for meter readings taken during the first month of the fiscal year. *(Amended by Ord. Nos 85-05, 09/03/85; 87-08, 6/15/87; 92-12, 09/21/92; 97-02, 02/03/97; 99-23, 09/07/99; 01-04, 05/07/01; 03-06, 09/15/03; 07-09, 09/17/07; 08-13, 09/15/08; 09-08, 09/21/09; 11-18, 08/16/11; 12-18, 09-18-12; 13-06, 09/17/13; 19-07, 09/24/2019; 20-04, 08/25/20; 21-07, 08/10/21; 22-05, 08/09/22; 23-11, 09/12/23)*

Section 2. That any other ordinance or section passed and approved prior to the passage, approval, and publication or posting of this ordinance and in conflict with its provisions, is hereby repealed.

Section 3. This ordinance shall take effect and be in full force as of October 1, 2024.

PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.

\_\_\_\_\_  
William D. Gerdes  
Mayor

ATTEST:

\_\_\_\_\_  
Megan K. Frye

City Clerk/Deputy Treasurer

(Seal)

**ORDINANCE NUMBER 24-08**

AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA, AMENDING TITLE V, CHAPTER 52, SECTION 52.39 OF THE WAVERLY MUNICIPAL CODE: SEWERS; BASE RATES: AND SECTION 52.40 SEWERS; SURCHARGE RATES

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

Section 1. That Section 52.39 of the Waverly Municipal Code be amended to read as follows:

**§52.39 BASE RATES.**

Except for the Municipality, all customers of the Municipal Sewer department shall be charged a base rate to be set by ordinance of the Governing Body. The sewer base rates shall be as follows for:

A.	<u>Meter Size</u>	<u>Costs of Service Charge</u>	
	5/8”	<del>\$36.17</del>	\$36.89
	3/4”	<del>\$36.17</del>	\$36.89
	1”	<del>\$36.17</del>	\$36.89
	1.5”	<del>\$47.84</del>	\$48.80
	2”	<del>\$55.48</del>	\$56.59
	3”	<del>\$72.46</del>	\$73.91
	4”	<del>\$113.23</del>	\$115.49

Both multiple housing units and multiple commercial units on a single water meter for use of the waste water system shall be charged the base rate for each separate unit served by said meter.

B. Non-Resident Users

Wastewater system users located outside the corporate limits of the Municipality shall be charged double the base rates set for residents of the Municipality under the classification that the non-resident may be placed. *(Amended by Ord. No. 01-13, 9/4/01; 01-08, 7/2/01; 99-24, 9/7/99; 01-08, 07/02/01; 07-09, 09/17/07; 09-09, 09/21/09; 11-19, 08/16/11; 12-19, 12/18/12; 13-07, 08/06/13; 19-08, 09/24/19; 20-05, 8/25/20; 21-08, 08/10/21; 22-06, 08/09/22; 23-12, 08/08/23)*

**§52.40 SURCHARGE RATES.**

Except for the Municipality, all customers of the Municipal Sewer Department for the use of sewer service for volume, high pollutant, or industrial waste discharges shall be charged, in addition to other wastewater system use fees imposed by this Article, a surcharge at rates to be set by ordinance of the Governing Body. In the absence of either separate plumbing systems or flow recording equipment acceptable to the Wastewater Operator sufficient to clearly show the volume of water discharged into the wastewater system, all users shall be presumed to discharge into the wastewater system all of the water purchased from the Municipality. The sewer surcharge rates shall be as follows:

A. Residential Volume Surcharge

All residential users for volume use of the wastewater system shall be charged monthly a surcharge of three dollars and fifty ~~two~~ **nine** cents (\$3.5**29**) per one thousand (1,000) gallons of water used and discharged into the wastewater system as determined by a monthly average of water supplied by the Municipal water Department during the winter quarter, for usage during December, January and February.

If a resident or commercial user’s December, January and February monthly usage of water are not available to determine an average, the monthly rate shall be calculated on the basis of a 4,000 gallon metered water bill

until the December, January and February billing statements are available or such other reasonable estimate can be made by the City.

B. Commercial Volume Surcharge

All commercial users, except industrial level commercial users, for volume use of the waste water system shall be charged monthly a surcharge of five dollars and ~~two~~ ~~twelve~~ cents (\$5.~~012~~) per one thousand (1,000) gallons of water used and discharged into the waste water system as determined by a monthly average of water supplied by the Municipal water department during a twelve (12) month period and for which billings are made by the Municipality from October through September.

C. Industrial Pollutant Surcharge

All industrial level users, who introduce into the waste water system any sewage other than “normal sewage” shall be charged monthly a surcharge of ~~six~~ ~~seven~~ dollars and ~~eighty-eight~~ ~~two~~ cents (\$~~6.887.02~~) per one thousand (1,000) gallons of water used and discharged into the wastewater system and determined by a monthly average of water supplied by the Municipal water Department during a twelve (12) month period and for which billings are made by the Municipality from October through September.

D. Industrial Level Commercial and Industrial Surcharge

All users who discharge “High Pollutant Wastes” into the waste water system shall be charged monthly a surcharge, which shall be computed in accordance with the following schedule:

1. Eighty-~~four~~ ~~six~~ cents (\$.8~~46~~) per pound of BOD, or
2. Fifty-~~one~~ cents (\$.5~~01~~) per pound of COD, whichever is greater, and
3. Forty-~~three~~ ~~four~~ cents (\$.4~~34~~) per pound of suspended solids.
4. Grease Disposal Clause – The City requires that customers with the wastewater discharges that have high concentrations of grease and oil as determined by the City will install city approved grease traps in drains. Failure to install such traps and proper disposal of grease will result in a Grease Penalty Charge of 25% of the total wastewater bill to be added to each monthly bill until traps are installed and approved by the City.

E. The surcharge imposed in Paragraph “D” of this Section shall be based on the high three (3) daily averages for each such user based upon a sampling program which includes sampling by the Municipality over four (4), four (4) day periods during each calendar year. One (1) of said sampling periods shall fall within each quarter of the calendar year but sampling dates within each quarter shall be selected at random by the Wastewater Operator.

F. The surcharge applicable to any “slug” which is introduced into the wastewater system shall be computed at four (4) times the rates specified in paragraph “D” of this Section, provided, however that the surcharge applicable to any “slug” which is introduced into the wastewater system shall be computed at two (2) times the rates specified in paragraph “D” of this Section, if the user shall:

1. Provide the Municipality an opportunity to sample the “slug” no less than twenty-four (24) hours prior to its introduction into the wastewater system, and
2. Provide the Municipality with a written “slug” discharge request no less than twenty-four (24) hours prior to its introduction into the wastewater system, and
  - a. A brief statement, acceptable to the wastewater Operator, as to the composition of the

“slug”, and

- b. A statement as to the time and rate at which the “slug” will be introduced into the wastewater system,
  - c. In every case, actual laboratory fees shall be assessed to the user to reimburse the Municipality for the cost of handling the laboratory tests for each individual “slug” tested at the request of any user.
- G. Users who have not installed a control manhole and flow recorder, if required under this Article, and a sampling station, on or before the effective date of this Article, shall be assessed a surcharge based on the best estimate of the Wastewater Operator derived from samples taken from the nearest available manhole and estimates of flow.
- H. It shall be the duty of each user to install a suitable control manhole, flow recorder, and all other equipment required under this Article within thirty (30) days of the effective date of this Article.
- I. The laboratory analysis required in order to evaluate the samples taken in order to determine the surcharges imposed by this Section shall be performed by the Municipality at no charge whenever possible, but where the Municipality lacks the necessary equipment, users shall pay the cost of all testing which must be done by independent laboratories.
- J. The Wastewater Operator, or any law enforcement officer, for the purpose of enforcing this Article, or abating any nuisance existing hereunder, may enter private premises.
- K. Wastewater system users located outside the corporate limits of the Municipality shall be charged double the surcharge rates set for residents of the Municipality under the classification that the non-residents may be placed. (*Amended by Ord. Nos. 85-6, 09/03/85; 87-09, 07/20/87; 92-13, 09/21/92; 97-01, 02/03/97; 99-24, 09/07/99; 01-08, 07/02/01; 07-09, 09/17/07; 09-09, 09/21/09; 10-10, 08/16/10; 11-19, 08/16/11; 12-19, 09/18/12; 13-07, 09/17/13; 19-08, 09/24/19; 19-16, 11/12/19; 20-05, 08/25/20; 21-08, 08/10/21; 22-06, 08/09/22; 23-12, 08/08/23*)

**Section 2.** That any other ordinance or section passed and approved prior to the passage, approval, and publication or posting of this ordinance and in conflict with its provisions, is hereby repealed.

**Section 3.** This ordinance shall take effect and be in full force as of October 1, 2024.

PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.

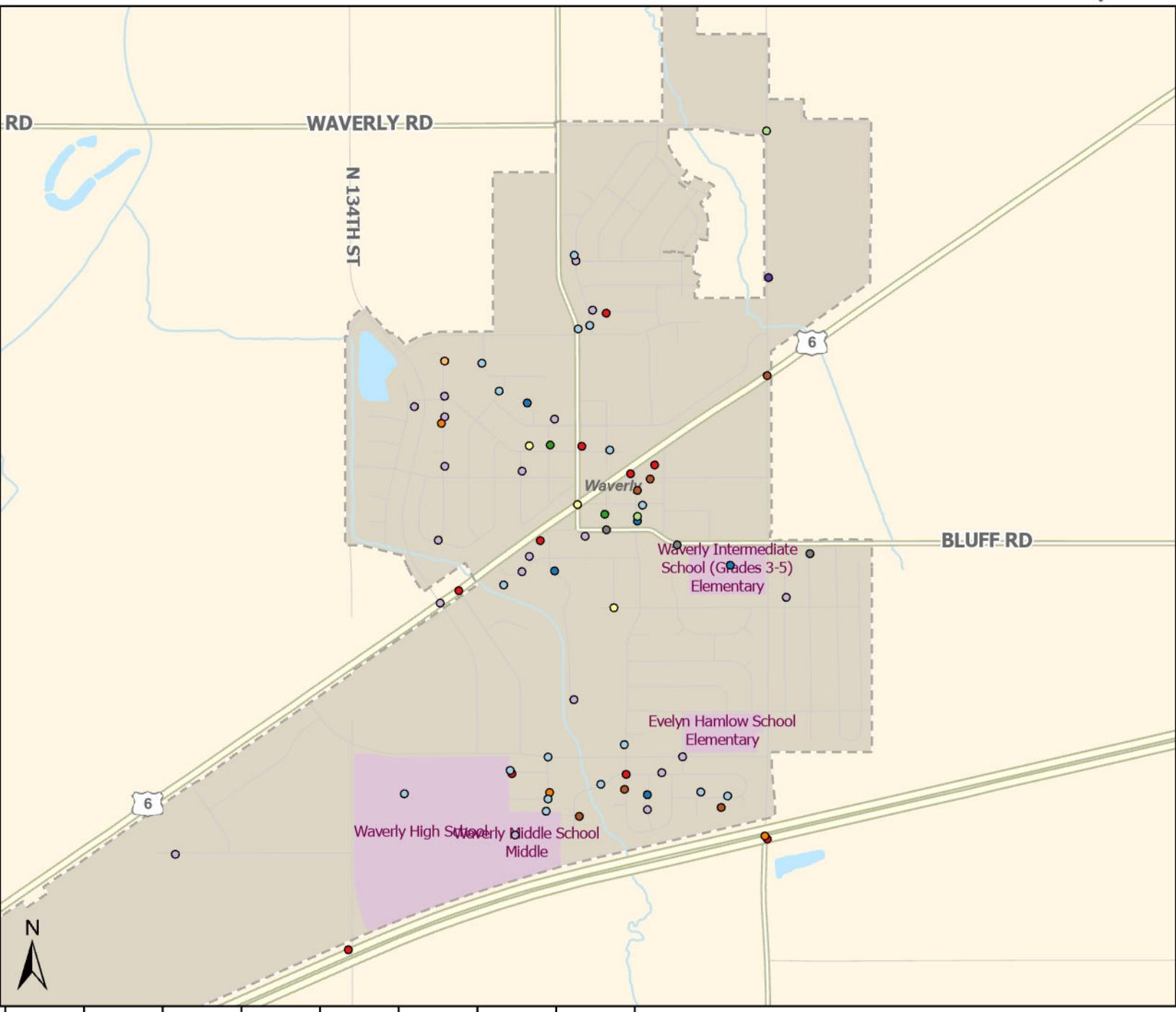
\_\_\_\_\_  
William D. Gerdes  
Mayor

ATTEST:

\_\_\_\_\_  
Megan K. Frye  
City Clerk/Deputy Treasurer

(Seal)

# Calls for Service in Waverly August 2024



## Legend

- |                        |                       |                       |                        |                        |
|------------------------|-----------------------|-----------------------|------------------------|------------------------|
| ● ACC PROP DMG         | ● ASSAULT TERROR THR  | ○ MISC OTHER          | ○ SUSPICIOUS PERSON    | ● TRAFFIC HAZARD       |
| ● ALARM FALSE          | ● BURGLARY            | ● NARCOTICS POSSESS   | ● SUSPICIOUS VEHICLE   | ○ TRAFFIC MOTORIST AST |
| ○ ALARM RESIDENTIAL    | ● DEATH NATURAL       | ○ OPS OTHER           | ● THEFT FROM MOTOR VEH | ● TRAFFIC OTHER        |
| ● ANIMAL DOG AT LARGE  | ○ DISTURBANCE OTHER   | ● PROP FOUND ITEM     | ● THEFT OF MOTOR VEHI  | ○ TRAFFIC PARK OTHER   |
| ○ ANIMAL DOG BITE/INJ  | ● FIRE                | ○ PROP LOST/STOLEN    | ○ THEFT OTHER          | ● <all other values>   |
| ● ANIMAL OTHER         | ○ MEDICAL EMERG OTHER | ● SPEC SVC CHECK WELF | ● TRAFFIC ANIMAL ROAD  |                        |
| ● ASSAULT NON-DOMESTIC | ○ MENTAL INVEST       | ○ SPEC SVC CRIME PREV | ● TRAFFIC DUI          |                        |



# Calls for Service in Waverly August 2024

DATE	TREC	Place_addr	INC_ABBR	DEPNAME
8/1/2024	2028	13821 GUILDFORD ST, WAVERLY, NE, 68462	MISC OTHER	22197 MCMANUS
8/2/2024	648	14610 CAVALIER ST, WAVERLY, NE, 68462	MISC OTHER	22201 KINGSWOOD
8/2/2024	805	13900 GUILDFORD ST, WAVERLY, NE, 68462	BURGLARY	22180 SCHNIEDER
8/2/2024	1141	9470 BAILIE CT, WAVERLY, NE, 68462	THEFT FROM MOTOR VEH	22180 SCHNIEDER
8/2/2024	650	14720 CAVALIER ST, 68462	MISC OTHER	22201 KINGSWOOD
8/2/2024	535	9611 N 144TH ST, 68462	THEFT OF MOTOR VEHI	22217 CALDWELL
8/2/2024	1419	14440 BAILIE ST, 68462	SUSPICIOUS PERSON	22197 MCMANUS
8/2/2024	1726	10561 N 142ND ST, 68462	ASSAULT NON-DOMESTIC	22197 MCMANUS
8/2/2024	2323	10550 N 143RD ST, 68462	THEFT OTHER	22217 CALDWELL
8/2/2024	2045	10330 N 140TH ST, 68462	SUSPICIOUS PERSON	22197 MCMANUS
8/2/2024	553	10330 N 140TH ST, 68462	THEFT OF MOTOR VEHI	22205 CASTANEDA
8/2/2024	1059	9511 N 147TH PL, 68462	PROP FOUND ITEM	22180 SCHNIEDER
8/2/2024	631	9611 N 143RD ST, 68462	THEFT FROM MOTOR VEH	22201 KINGSWOOD
8/3/2024	326	I-80 & MM 411	SPEC SVC CHECK WELF	22168 DAHLKE
8/4/2024	1810	N 141ST ST & US HIGHWAY 6, 68462	TRAFFIC HAZARD	22155 BUTTERS
8/4/2024	1950	11120 N 141ST ST, 68462	MISC OTHER	22155 BUTTERS
8/4/2024	409	N 142ND ST & HEYWOOD ST, 68462	ALC PROCURE MINOR	22205 CASTANEDA
8/4/2024	1322	11341 N 142ND ST, 68462	MISC OTHER	22147 STURDY
8/5/2024	1151	10340 N 149TH CIR, 68462	DISTURBANCE OTHER	22171 CHANCE
8/5/2024	1705	14110 KENILWORTH ST, WAVERLY, NE, 68462	SPEC SVC CHECK WELF	22178 BROWNELL
8/5/2024	1728	13811 BAILIE ST, 68462	ASSAULT TERROR THR	22134 LESAN
8/5/2024	948	10470 N 150TH ST, 68462	ACC PROP DMG H&R	22171 CHANCE
8/6/2024	1347	14214 KENILWORTH ST, 68462	SEX OFFENSE OTHER	22122 WICHT
8/6/2024	1448	14351 JAMESTOWN ST, 68462	FIRE	22178 BROWNELL
8/6/2024	26	14511 HEYWOOD ST, 68462	THREAT MANAGEMENT	22172 BUCHHEISTER
8/7/2024	1253	13801 AMBERLY RD, WAVERLY, NE, 68462	ALARM FALSE	22176 SARNES
8/7/2024	1754	12851 DOVERS ST, 68642	OPS OTHER	22197 MCMANUS
8/7/2024	44	11041 N 137TH ST, 68462	DEATH NATURAL	22179 HICKS
8/8/2024	2153	11041 N 137TH ST, 68462	MISC OTHER	22199 SKALLBERG
8/8/2024	1910	9620 N 140TH ST, 68462	ALARM FALSE	22197 MCMANUS
8/9/2024	402	11010 N 136TH PL, 68462	SUSPICIOUS PERSON	22201 KINGSWOOD
8/10/2024	1730	10931 LANCASHIRE CIR, WAVERLY, NE, 68462	ANIMAL OTHER	22197 MCMANUS
8/10/2024	1606	10060 HOLLEY DR, 68462	DISTURBANCE OTHER	22197 MCMANUS
8/10/2024	2052	14230 BAILIE ST, 68462	MISC OTHER	22197 MCMANUS
8/11/2024	2035	9521 N 140TH ST, 68462	TRAFFIC PARK OTHER	22178 BROWNELL
8/12/2024	1710	13800 BAILIE ST, 68462	TRAFFIC PARK OTHER	22178 BROWNELL
8/13/2024	1531	10720 N 139TH ST, 68462	MEDICAL EMERG OTHER	22178 BROWNELL
8/13/2024	2054	13999 BAILIE ST	TRAFFIC PARK OTHER	22178 BROWNELL
8/14/2024	1806	10330 N 140TH ST, 68462	MISC OTHER	22197 MCMANUS
8/14/2024	2038	11141 N 137TH ST, 68462	MEDICAL EMERG OTHER	22197 MCMANUS
8/14/2024	854	N 145TH ST & AMBERLY RD, 68462	MEDICAL EMERG OTHER	22172 BUCHHEISTER
8/14/2024	252	10940 NORTHLOCH ST, WAVERLY, NE, 68462	SUSPICIOUS PERSON	22162 SCHNIEDER
8/14/2024	40	11200 N 148TH ST, 68462	SUSPICIOUS VEHICLE	22162 SCHNIEDER
8/14/2024	347	11210 N 136TH PL, 68462	SPEC SVC CRIME PREV	22162 SCHNIEDER
8/16/2024	1029	13900 GUILDFORD ST, WAVERLY, NE, 68462	SUSPICIOUS PERSON	22122 WICHT
8/16/2024	1253	N 143RD ST & BAILIE ST, 68462	TRAFFIC ANIMAL ROAD	22122 WICHT



# Calls for Service in Waverly August 2024

DATE	TREC	Place_addr	INC_ABBR	DEPNAME
8/16/2024	1511	14216 KENILWORTH ST, 68462	MISC OTHER	22197 MCMANUS
8/16/2024	1957	13901 GUILDFORD ST, 68462	DISTURBANCE OTHER	22197 MCMANUS
8/17/2024	1734	9541 N 144TH ST, 68462	DISTURBANCE OTHER	22197 MCMANUS
8/17/2024	835	14321 IVANHOE ST, 68462	MISC OTHER	22150 MEYER
8/18/2024	1951	14621 HEYWOOD ST, WAVERLY, NE, 68462	ANIMAL OTHER	22134 LESAN
8/19/2024	1845	10850 N 136TH ST, 68462	DISTURBANCE OTHER	22178 BROWNELL
8/19/2024	1518	11611 N 142ND ST, 68462	TRAFFIC PARK OTHER	22178 BROWNELL
8/20/2024	2008	14341 US HIGHWAY 6, WAVERLY, NE, 68462	SPEC SVC CHECK WELF	22178 BROWNELL
8/20/2024	1334	10330 N 140TH ST, 68462	BURGLARY	22178 BROWNELL
8/20/2024	942	11141 N 137TH ST, 68462	MISC OTHER	22137 BRADY
8/21/2024	1310	N 142ND ST & RED GAUNTLET ST, 68462	SUSPICIOUS PERSON	22122 WICHT
8/21/2024	1926	10441 N 136TH ST, 68462	DISTURBANCE OTHER	22178 BROWNELL
8/21/2024	2041	10441 N 136TH ST, 68462	ANIMAL DOG BITE/INJ	22178 BROWNELL
8/21/2024	844	10650 N 143RD ST, 68462	ANIMAL DOG AT LARGE	22172 BUCHHEISTER
8/21/2024	1233	N 140TH ST & CAVALIER ST, 68462	TRAFFIC PARK OTHER	22122 WICHT
8/22/2024	1635	10820 N 140TH ST, 68462	ACC PROP DMG	22193 LAVENE
8/22/2024	1951	US HIGHWAY 6 & N 141ST ST, 68462	MISC OTHER	22193 LAVENE
8/22/2024	2201	14241 US HIGHWAY 6, WAVERLY, NE, 68462	SPEC SVC CHECK WELF	22205 CASTANEDA
8/22/2024	857	11041 N 137TH ST, 68462	MEDICAL EMERG OTHER	22122 WICHT
8/22/2024	1054	10720 N 136TH ST, 68462	DISTURBANCE OTHER	22122 WICHT
8/22/2024	528	US HIGHWAY 6 & DEER PARK RD, 68462	NARCOTICS POSSESS	22205 CASTANEDA
8/23/2024	1444	13401 AMBERLY RD, WAVERLY, NE, 68462	PROP LOST/STOLEN	22172 BUCHHEISTER
8/24/2024	1706	FOLKESTONE ST & N 142ND ST, 68462	TRAFFIC MOTORIST AST	22197 MCMANUS
8/24/2024	2117	10831 N 136TH ST, 68462	TRAFFIC DUI	22197 MCMANUS
8/24/2024	2156	10530 N 143RD ST, 68462	ANIMAL OTHER	22205 CASTANEDA
8/24/2024	1352	10720 N 139TH ST, 68462	DEATH NATURAL	22180 SCHNIEDER
8/26/2024	1052	13900 GUILDFORD ST, WAVERLY, NE, 68462	SPEC SVC CHECK WELF	22176 SARNES
8/26/2024	1152	13801 AMBERLY RD, WAVERLY, NE, 68462	DISTURBANCE OTHER	22172 BUCHHEISTER
8/26/2024	1832	14121 HEYWOOD ST, WAVERLY, NE, 68462	MEDICAL EMERG OTHER	22178 BROWNELL
8/26/2024	1259	13901 GUILDFORD ST, 68462	ACC PROP DMG	22176 SARNES
8/26/2024	1405	I-80 & MM411	NARCOTICS POSSESS	1528
8/26/2024	1245	14251 PARIS ST, 68462	SPEC SVC CHECK WELF	22176 SARNES
8/27/2024	949	10530 N 143RD ST, 68462	ANIMAL OTHER	22176 SARNES
8/27/2024	1438	14020 LANCASHIRE ST, WAVERLY, NE, 68462	MEDICAL EMERG OTHER	22178 BROWNELL
8/27/2024	1920	13941 US HIGHWAY 6, WAVERLY, NE, 68462	MISC OTHER	22178 BROWNELL
8/27/2024	2143	13920 KENILWORTH ST, WAVERLY, NE, 68462	MENTAL INVEST	22178 BROWNELL
8/27/2024	1633	CANONGATE RD & US HIGHWAY 6, 68462	DISTURBANCE OTHER	22178 BROWNELL
8/27/2024	203	10330 N 140TH ST, 68462	SPEC SVC CRIME PREV	22208 SCHENDT
8/28/2024	2257	N 148TH ST & WAVERLY RD, 68462	DEATH NATURAL	22178 BROWNELL
8/29/2024	1137	14251 PARIS ST, 68462	SPEC SVC CHECK WELF	22122 WICHT
8/29/2024	1627	14210 PARIS ST, 68462	ALARM RESIDENTIAL	22197 MCMANUS
8/30/2024	1218	9811 N 143RD ST, 68462	PROP LOST/STOLEN	22122 WICHT
8/30/2024	1835	N 148TH ST & US HIGHWAY 6, 68462	TRAFFIC OTHER	22197 MCMANUS
8/30/2024	1839	N 141ST ST & US HIGHWAY 6, 68462	TRAFFIC MOTORIST AST	22197 MCMANUS
8/31/2024	2339	13941 US HIGHWAY 6, WAVERLY, NE, 68462	SPEC SVC CHECK WELF	22217 CALDWELL
8/31/2024	2002	I-80 & MM 412	TRAFFIC DUI	22197 MCMANUS

## **MINUTES OF A WAVERLY CITY COUNCIL MEETING HELD ON AUGUST 27, 2024**

### **CALL TO ORDER**

Mayor Bill Gerdes called the meeting to order at 6:00 p.m. and led those in attendance in reciting the Pledge of Allegiance. Gerdes acknowledged the Open Meetings Act Poster located on the south wall of the Council Chambers. Mayor Bill Gerdes and Council Members Abbey Pascoe, Dave Nielson, Aaron Hummel, and David Jespersen were in attendance. Other City Officials present were City Administrator Stephanie Fisher, City Attorney Mark Fahleson, and City Clerk Megan Frye. Others present were Emergency Service Coordinator Robin Hoffman, Disaster Preparedness Manager Terry Spoor, former Fire Chief Jared Rains, and Brent Cooper. 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 Pascoe moved to adopt the Agenda as presented. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Pascoe, Nielson, Hummel, and Jespersen. The following Council Members voted "NAY": None. Motion carried. 4-0.

### **CONSENT AGENDA**

**Minutes of the August 13, 2024 City Council Meeting.**

**Minutes of the August 16, 2024 Special Meeting.**

**Consideration of Resolution 24-15 authorizing the sale of municipal property.**

**Consideration of Certificate of Substantial Completion for the Eastbourne St./N 147<sup>th</sup> St., N 143<sup>rd</sup> St to Castlewood St Water Main Improvements.**

Council Member Pascoe moved to approve the Consent Agenda. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Nielson, Hummel, Jespersen, and Pascoe. The following Council Members voted "NAY": None. Motion carried. 4-0.

### **PROCLATIONS AND PRESENTATIONS**

None.

### **2024-2025 WATER AND SEWER RATES**

**Consideration of accepting the Water & Sewer Rate Study completed by JEO Consulting Group.**

Council Member Pascoe moved to postpone accepting the Water & Sewer Rate Study completed by JEO Consulting Group to the next meeting. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Hummel, Jespersen, Pascoe, and Nielson. The following Council Members voted "NAY": None. Motion carried. 4-0.

### **Public Hearing: Water and Sewer Rates for Fiscal Year 2024-2025.**

Public Hearing opened at 6:02 p.m.

Gerdes asked if anyone from the public would like to make comments. No comments were heard.

Public Hearing closed at 6:03 p.m.

**Consideration of the first reading of Ordinance 24-07, an ordinance of the City of Waverly, Nebraska, amending Title V, Chapter 51, Section 51.09 of the Waverly Municipal Code: Water; Rates**

Council Member Pascoe moved to approve the first reading of Ordinance 24-07, an ordinance of the City of Waverly, Nebraska, amending Title V, Chapter 51, Section 51.09 of the Waverly Municipal Code: Water; Rates. Council Member Nielson seconded the motion.

Mayor Gerdes read the ordinance by title.

City Administrator Fisher shared the rate tables prepared by JEO Consulting Group and Fisher stated the final study is not yet completed. Fisher explained each rate table regarding the planned capital improvement and maintenance projects and how they will be paid—bonded or in cash—and impacts on ending cash balances with rate increases. Fisher advised if we leave the rates the same, we will be left in the negative so the suggested rates would be a 7% increase each year for the next 5 years.

Fisher shared the proposed water and sewer projects. A new Public Works building paid for with costs divided between water, sewer, and streets; a water main extension from Hwy 6 to Waverly Road to that new maintenance facility. A new well is proposed in the next 5 years and will cost just under \$1 million. And the test well program over the next several years and \$250,000 will be in the next budget year. Fisher shared water system maintenance projects, including Oak Lane & Danvers Street Water Main Replacement Project, which will be bonded, but all rest is planned to be paid in cash over a period of 5 years. Well 6 needs to be redrilled just like what was recently completed with Well 7. The exterior paint needs to be retouched on the water tower, which is more cost-effective than repainting entirely. Fisher explained the need to upgrade our water meter and radio system to the latest equipment and software, so we will be working on that over time as we replace our water meters and radios to move toward upgrading our system. We started with a much longer capital improvement and maintenance project list, but when we got back the numbers for proposed water and sewer rates, we decided we needed to scale back on these projects to more attainable numbers, so we took a hard look at what projects we want to get done over the next 5 years.

Fisher shared a sewer capital improvement projects include a portion of the Public Works building and the East Trunk Extension, going through the Waverly Ridge Development. We will pay some additional cost to have a portion of it upsized to make sure development can continue to happen beyond this. For maintenance projects, our wastewater treatment facility is about 15 years old so there are things that age out within the facility, mostly software and electronic equipment—the controls need to be upgraded. Fisher stated Public Works Director Whyman also wants to focus on areas in town where there are a lot of roots in the sewer pipe, using the cured in place pipe (CIPP) program which seals the cracks in the pipes and prevents roots from growing in the pipes.

Fisher stated we are sitting in a really good financial position for the sewer system; the City was very smart in years' past to set the rates where they were so we are now at a point where we have a nice cash balance in the sewer system to be able to do all these improvements with cash. Fisher shared cash balances based on current rate tables prepared by JEO Consulting Group. Fisher stated in the ordinances before you, the rate schedule that was implemented for water rate was proposed at raising rates by 7% each year, and the sewer rate was proposed at raising rates by 2% each year. Fisher shared water and sewer rate comparisons to other communities. Fisher stated JEO will be here next meeting with a full presentation on the study.

Waverly Fire/Rescue Member Brent Cooper shared a need to upgrade fire hydrants around the City and adding fire hydrants to needed areas around the City. Fisher asked Cooper to share the list of upgrades needed and we will work that into the next maintenance budget.

The following Council Members voted “YEA”: Jespersen, Pascoe, and Nielson. The following Council Members voted “NAY”: None. Motion carried. 4-0.

**Consideration of the first reading of Ordinance 24-08, an ordinance of the City of Waverly, Nebraska, amending Title V, Chapter 52, Section 52.39 of the Waverly Municipal Code: Sewers; Base Rates: and Section 52.40 Sewers; Surcharge Rates**

Council Member Pascoe moved to approve the first reading of Ordinance 24-08, an ordinance of the City of Waverly, Nebraska, amending Title V, Chapter 52, Section 52.39 of the Waverly Municipal Code: Sewers; Base Rates: and Section 52.40 Sewers; Surcharge Rates. Council Member Nielson seconded the motion.

Mayor Gerdes read the ordinance by title.

The following Council Members voted “YEA”: Jespersen, Pascoe, Nielson, and Hummel. The following Council Members voted “NAY”: None. Motion carried. 4-0.

**SHERIFF’S REPORT**

No report given.

**PUBLIC COMMENTS**

None.

**APPROVAL OF MINUTES**

Consent agenda.

**CONSIDERATION OF CLAIMS AND FINANCIAL REPORTS**

**Claims for payment.**

<b>Claims for Payment: August 14<sup>th</sup> – 27<sup>th</sup>, 2024</b>		
<b>Group A</b>		
<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
911 Custom	Supplies	\$ 38.73
ADP Fees	Payroll Fees	\$ 476.22
ADP Payroll	Payroll	\$ 51,933.47
Anna Mollo	2024 Swim Team Coach	\$ 400.00
Aqua-Chem, Inc.	Pool chemicals	\$ 582.60
Barco Municipal Products Inc.	Pedestrian sign	\$ 503.07
Black Hills Energy	Natural gas	\$ 145.07
Carquest Auto Parts	Supplies	\$ 185.84
Christiansen Tree Service Inc.	Trees & plantings	\$ 10,000.00
Cubby’s, Inc.	Fuel	\$ 2,920.43
DR Homes	Refund-Permit 230175	\$ 865.00
Frontier	Ruby Fieldmaster	\$ 265.36
Hamilton Equipment Co.	Repairs	\$ 246.17
Harris Decals	ATV license plates	\$ 700.00
Hawkins, Inc.	Supplies	\$ 4,080.40
Hippo Equipment	Repairs	\$ 72.50
Hometown Leasing	FD Copier	\$ 71.48
JEO Consulting Group, Inc.	Water Main Construction, Rate Study, Smetter Final Plat, ANP 10 <sup>th</sup> Add, Building Study	\$ 41,056.25
John Hancock USA	Retirement	\$ 2,845.72
K & J Elite Sports Turf	Lawson-SB Field 5 Addition	\$ 43,000.00
Kevin LaPage	Lawson Park well repair	\$ 675.00
Lancaster County Treasurer	TIF E Refund	\$ 19,463.10
Lancaster County Treasurer	TIF F Refund	\$ 28,279.73

Life-Assist, Inc.	Medical Supplies	\$	29.50
Lincoln Winwater Works Co	Connectors	\$	444.69
Logan Mollo	2024 Swim Team Coach	\$	400.00
MacQueen Emergency	Boots	\$	591.63
McMaster-Carr Supply Co.	U.S. Flags	\$	192.03
Menards-Lincoln North	Supplies	\$	92.26
Morgan Stara	2024 Swim Team Coach	\$	400.00
Nadia Koval	Cleaning Service	\$	399.30
NDEE	Oak Lane & Danvers Street water main rplcmt	\$	4,707.86
NE Public Health Environ Lab	Lab Fees	\$	122.00
Odey's Inc.	Lawson field paint	\$	242.00
Pepsi-Cola of Lincoln	Aquatic Center concessions	\$	147.75
Pepsi-Cola of Lincoln	Concessions ordered in error	\$	(188.35)
Production Creek Specialty Adv	Soccer awards	\$	613.00
Quik Dump Refuse	Garbage Service	\$	628.27
R & M Concrete of Lincoln Inc	ADA Ramp Installation	\$	27,670.75
S & L Trenching LLC	Sewer repair - 14510 Castlewood St.	\$	4,300.00
Sarah Cooper	Soccer Refund	\$	40.00
School District #145	Office paper	\$	242.20
Shaffer Communications	Program radios	\$	7,662.48
Small Engine Specialists	Repairs	\$	73.18
S.E. Rural Fire Protection Dist	EMS Calls	\$	2,000.00
Summit Fire Protection	Recycle fire extinguishers	\$	130.00
Sunbelt Rentals, Inc.	Grapple bucket rental-tree removal	\$	228.37
Thiele Geotech, Inc.	Water main improvements - Eastbourne	\$	2,215.00
Total Lawn Care LLC	Sprinkler repair from ADA ramp replacement	\$	229.50
U.S. Postmaster	Stamps/Postage	\$	314.51
Union Bank & Trust Co.	HSA Accounts	\$	2,750.00
USA Blue Book	Level sensor	\$	1,336.70
Storage Ninjas - Waverly	Storage for Fire Engine 34	\$	132.00
	<b>Claims Group A Total</b>	<b>\$</b>	<b>266,952.77</b>

Council Member Pascoe moved to approve the Claims Group A in the amount of \$266,952.77. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Pascoe, Nielson, Hummel, and Jespersen. The following Council Members voted "NAY": None. Motion carried. 4-0.

## **KENO REPORT AND SALES TAX REPORT**

Provided for information.

## **INTRODUCTION OF RESOLUTIONS**

Consent Agenda.

### **RESOLUTION NUMBER 24-15**

#### **RESOLUTION AUTHORIZING THE SALE OF MUNICIPAL PROPERTY**

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF WAVERLY, NEBRASKA, as follows:

It is hereby resolved that the City of Waverly directs the sale of the following described property:

1. Foldable, Portable Cots (qty 13)
2. Cot / Stretchers (qty 4)
3. Sand Bags
4. White Helmet (qty 1)
5. Blue Helmets (qty 3)
6. Red Helmet (qty 1)
7. Yellow Helmets (qty 7)
8. Yellow Rain Jacket with Pants (qty 4)
9. Yellow Rain Pants (qty 2)
10. Olive Green Metal File Cabinet with Five Drawers (qty 1)
11. Aluminum 6' Ladder (qty 1)

Such sale shall be conducted through an online auction on items 1 through 11. Terms of the sale shall be cash purchase or certified check within ten (10) days of the auction.

The City reserves the right to reject any and all bids.

PASSED AND APPROVED THIS 27<sup>TH</sup> DAY OF AUGUST, 2024.

#### **INTRODUCTION OF ORDINANCES**

##### **Consideration of the first reading of Ordinance 24-09 relating to fireworks fee.**

Council Member Pascoe moved to approve the first reading of Ordinance 24-09 relating to fireworks fee. Council Member Nielson seconded the motion.

Mayor Gerdes read the ordinance by title:

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": Nielson, Hummel, Jespersen, and Pascoe. The following Council Members voted "NAY": None. Motion carried. 4-0.

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

##### **Consideration of the purchase of a sewer jet camera from Armor Equipment in an amount not to exceed \$11,645.00.**

Council Member Pascoe moved to approve the purchase of a sewer jet camera from Armor Equipment in an amount not to exceed \$11,645.00. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Hummel, Jespersen, Pascoe, and Nielson. The following Council Members voted "NAY": None. Motion carried. 4-0.

##### **Consideration of Mayor's Appointment of Ryan Mueller as Fire Chief.**

Council Member Pascoe moved to approve the Mayor's Appointment of Ryan Mueller as Fire Chief. Council Member Nielson seconded the motion.

Council Member Jespersen asked for the timeline and asked if this position could be specified as an interim position. City Attorney Fahleson explained every appointed member serves until the first organizational meeting in December.

The following Council Members voted "YEA": Jespersen, Pascoe, Nielson, and Hummel. The following Council Members voted "NAY": None. Motion carried. 4-0.

## **COMMITTEE REPORTS**

### **Human Services (Park & Recreation): Council Member Jespersen**

Council Member Jespersen reported the crew has been busy on tree work, weed control, and weed trimming. All seasonals are back to school except for the mowers. We have received all field rental payments for the year. We are currently draining and winterizing the Aquatic Center. We are looking at new software for the pool next year and have a demo scheduled. Flag football began with 16 teams this year. Fall soccer begins next Tuesday and Thursday night. Adult coed slow pitch softball is going on Wednesday nights at Lawson. Field 5 construction is still underway—the chain link fence and the infield need to be completed.

### **Public Works (Utilities & Street): Council Member Nielson**

Council Member Nielson reported they finished sweeping streets from the storm damage tree debris and Eastbourne Street to clean up construction dirt from the water main installation. Hired 2 Public Works Worker I positions. Brought in and placed Rip Rap on a storm sewer outlet in the Riley Addition. They are working on a larger storm sewer outlet that caved in, also in the Riley addition, moved in dirt, sheet piles, Rip Rap, and cleared trees and weeds in preparation to repair that area which will start on September 3. Placed and picked up barricades from the Montrose block party. Repaired signs from the storm damage. LES is hooking up power to Well #7 today and Olssons have asked the State for final approval to place in service. The NDOT is repairing the burned-out red traffic light on N 141 Street, since Watts Electric could not get to it due to being busy. Working on asphalt repairs on N 148 St near Waverly Road and repairing other sunk spots on Canongate Road this week. The Eastbourne Water Main Project is done with a final inspection and punch list to be made for minor items such as grass establishment and other items we may find during the inspection.

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

Council Member Pascoe reported the volunteers continue to average over one call per day. Pascoe thanked former Fire Chief Jared Rains for all the time, effort, and leadership through the years. Rains stated there are just under 320 calls for service so far in 2024.

### **Fiscal & Economic Development: Council Member Hummel**

No report given.

### **City Administrator Fisher**

City Administrator Fisher reported there is a Community Redevelopment Authority (CRA) meeting on August 28 at 5:00 p.m., discussing potential developments and get the CRA feedback. Over the last couple weeks, we've gotten everyone set up on the new employee health care policy. Employees set everything up and access anytime. It feels very 21<sup>st</sup> century and it's easy to use so thank you for your support.

Fisher reported I have to send in the final numbers to Lancaster County by this Friday for the budget, if we need to participate in the joint public hearing, better known as the postcard hearing. We had a decent amount of valuation growth over the last year. We had a couple TIF projects that were fully paid so now their full valuation was added to the City's valuation, which helped us considerably. If we cut \$30,000 out of the budget, we do not have to participate in the hearing. Fisher reported Public Works Director Whyman informed me the grant for grinder has already closed and had a short window of application time so that will be pushed to next year. Our match was going to be \$60,000, so we can easily cut \$30,000. This will still leave our General Fund Reserves right at \$1 million. Council Members Pascoe and Nielson agreed. Fisher continued, stating it will drop the levy just a bit. I will notify HBE representative Standley that's the way we want to go and that's the draft I will have her prepare. Fisher stated Standley shared that by standing firm last year, that gave us the room we have this year to not have to do those things.

**ADJOURNMENT**

Council Member Pascoe moved to adjourn the meeting at 6:33 p.m. Council Member Nielson seconded the motion.

The following Council Members voted “YEA”: Pascoe, Nielson, Hummel, and Jespersen. The following Council Members voted “NAY”: None. Motion carried. 4-0.

---

William D. Gerdes, Mayor

---

Megan K. Frye, City Clerk/Deputy Treasurer

**HORIZON MMA INTEREST EARNED**

	2023	2024
<b>January</b>		\$ 26,286.49
<b>February</b>	\$ 8,900.55	\$ 24,019.67
<b>March</b>	\$ 23,011.65	\$ 26,691.24
<b>April</b>	\$ 24,235.86	\$ 27,347.16
<b>May</b>	\$ 26,516.98	\$ 29,194.01
<b>June</b>	\$ 25,172.83	\$ 28,195.91
<b>July</b>	\$ 26,073.05	\$ 28,944.10
<b>August</b>	\$ 29,327.63	\$ 29,351.30
<b>September</b>	\$ 28,811.12	
<b>October</b>	\$ 27,916.36	
<b>November</b>	\$ 27,780.63	
<b>December</b>	\$ 26,838.62	
<b>Total Year</b>	\$ 274,585.28	\$ 220,029.88

<b>NE CLASS INTEREST EARNED</b>		
	2023	2024
<b>January</b>		\$ 13,003.89
<b>February</b>		\$ 12,059.49
<b>March</b>	\$ 5,540.07	\$ 12,948.06
<b>April</b>	\$ 6,407.64	\$ 13,691.33
<b>May</b>	\$ 14,983.54	\$ 14,975.68
<b>June</b>	\$ 16,007.01	\$ 12,994.40
<b>July</b>	\$ 12,907.50	\$ 12,655.32
<b>August</b>	\$ 11,846.33	\$ 13,231.64
<b>September</b>	\$ 12,232.38	
<b>October</b>	\$ 12,497.90	
<b>November</b>	\$ 12,717.33	
<b>December</b>	\$ 13,754.21	
<b>Total Year</b>	\$ 118,893.91	\$ 105,559.81

**TRIAL BALANCE**  
**CALENDAR 8/2024, FISCAL 11/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
10-00-1000	CASH IN BANK - GENERAL	9,216.34-	68,560.83
10-00-1007	CASH IN BANK - MMA	292,288.35	1,176,711.07
10-00-1010	CASH AT COUNTY TREASURER	.00	20,350.49
11-00-1000	CASH IN BANK - CITY SALES TAX	5,303.46-	66,061.38
11-00-1007	CASH IN BANK - MMA	74,782.03	937,667.55
11-00-1035	CD #19806 SALES TAX	23,471.80	1,867,468.27
11-00-1036	CD# 19937 SALES TAX	6,633.19	784,589.35
12-00-1000	CASH IN BANK - STREET	2,754.14-	31,555.54
12-00-1007	CASH IN BANK - MMA	2,979.30	817,511.80
13-00-1000	CASH IN BANK - POOL	8,258.48-	73,602.11
13-00-1007	CASH IN BANK - MMA	1,939.87	532,296.16
13-00-1016	CASH IN BANK-NE CLASS	83,051.99-	380,424.78
13-00-1030	CASH IN BANK-AQUATIC CENTER	3,917.55-	190.40
14-00-1000	CASH IN BANK - PARK	20,322.64-	34,438.42
14-00-1002	PARK & REC FUND	.00	.00
14-00-1003	PARK & REC SCHOLARSHIP ACCT	.19	903.51
14-00-1007	CASH IN BANK - MMA	3.58	978.53
14-00-1016	CASH IN BANK-NE CLASS	822.15	184,939.55
15-00-1000	CASH IN BANK - ARPA	104.83-	195.17
15-00-1007	CASH IN BANK - MMA	318,259.01-	203,325.93
16-00-1000	CASH IN BANK - FIRE DEPT.	1,097.11	29,960.05
16-00-1007	CASH IN BANK - MMA	780.31	214,114.90
17-00-1000	CASH IN BANK - BURN PERMIT CC	40.00-	10.00
17-00-1012	CASH IN BANK-FIRE DONATION	90.81-	5,669.85
17-00-1016	CASH IN BANK - NE CLASS	200.41	45,080.83
18-00-1000	CASH IN BANK - FIRE EQUIP FUND	.00	.00
18-00-1001	CASH IN BANK-FIREEQUIP HORIZON	3,986.19	42,541.43
18-00-1007	CASH IN BANK - MMA	48.31	13,251.12
18-00-1016	CASH IN BANK - NE CLASS	969.82	218,157.61
18-00-1030	CD# 19609 FIRE EQUIP	.00	.00
19-00-1000	CASH IN BANK-BUILDING & ZONING	576.35	6,485.30
19-00-1007	CASH IN BANK - MMA	9,326.34-	184,850.64
20-00-1000	CASH IN BANK - WATER	11,685.23	51,304.75
20-00-1007	CASH IN BANK - MMA	235,414.76-	1,258,183.65
21-00-1000	CASH IN BANK - SEWER	44,857.25	84,226.52
21-00-1004	2010 BOND RESERVE	.00	.00
21-00-1007	CASH IN BANK - MMA	48,188.37-	2,692,283.31
21-00-1009	2012 BOND RESERVE	.00	.00
21-00-1030	CD# 832 SEWER	.00	29,167.83
21-00-1031	CD #4048 SEWER FSB	4,673.21	371,811.06
21-00-1033	CD #19643 SEWER HORIZON	5,365.66	531,117.24
21-00-1034	CD #19805 SEWER HORIZON	6,706.23	533,562.37
21-00-1037	CD #19938	.00	1,037,274.87
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	880.24	20,999.32
23-00-1008	COP TRUST RESERVE	.00	.00
23-00-1010	CASH AT COUNTY TREASURER	.00	6,082.95
23-00-1016	CASH IN BANK - NE CLASS	244,908.31	349,619.07

**TRIAL BALANCE**  
**CALENDAR 8/2024, FISCAL 11/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
24-00-1000	CASH IN BANK - TIF H	.00	.00
24-00-1017	CASH IN BANK-NOTE H TSC DISTR	102,268.97	102,320.54
25-00-1000	CASH IN BANK- TIF I	.00	.00
25-00-1018	CASH IN BANK-NOTE I TSC RETAIL	16,535.47	16,572.51
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	2,487.43	3,899.44
28-00-1007	CASH IN BANK - MMA	4,917.13-	22,740.22
28-00-1011	CASH IN BANK-ROSEHILL MMA	18.84	11,596.28
28-00-1031	CD #3133 CEMETERY FSB	806.11	69,289.40
29-00-1000	CASH IN BANK - KENO	.00	.00
29-00-1005	CASH IN BANK-LOTTERY PRIZE MMA	127.57	78,513.71
29-00-1006	CERTIFICATE OF DEPOSIT	.00	.00
29-00-1013	CASH IN BANK-KENO OPERAT ACCT	11,050.91	50,967.26
29-00-1014	CASH IN BANK-FIXED KENO ACCT	13,575.97	48,200.78
29-00-1016	CASH IN BANK - NE CLASS	3,113.35	700,336.99
29-00-1030	CD #0065 KENO PINNACLE	.00	.00
30-00-1000	CASH IN BANK - TIF E	.00	.00
30-00-1021	CASH IN BANK-NOTE E WATTS ELEC	.59	3.86
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	.85	5.69
33-00-1000	CASH IN BANK - TIF G	.00	.00
33-00-1010	CASH AT COUNTY TREASURER	.00	632.63
33-00-1016	CASH IN BANK - NE CLASS	4,595.44	1,033,728.84
33-00-1023	CASH IN BANK-NOTE G BUCKET B	83,201.62	117,566.54
34-00-1000	CASH IN BANK - TIF J	.00	.00
34-00-1010	CASH AT COUNTY TREASURER-TIF J	.00	3,479.43
34-00-1024	CASH IN BANK-NOTE J VASEK ENT	.00	.25
35-00-1000	CASH ACCOUNT - ADMIN W/H	.00	.00
35-00-1016	CASH IN BANK - NE CLASS	674.15	151,647.56
35-00-1025	CASH IN BANK-ADMIN W/H FUNDS	.01	64.39
36-00-1026	CASH IN BANK-TIF K WOODSTOCK	11,596.03	11,597.76
37-00-1028	CASH IN BANK-NOTE L NW ELECTR	8,546.83	9,137.56
38-00-1045	FIRE/RESCUE/LOTTERY/RAFFLE	88.73-	5,939.04
		=====	=====
	PROOF	239,000.65	17,345,766.19
		=====	=====

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-4000	PROPERTY TAXES	338,840.01	844,362.66	776,949.00	67,413.66-
10-00-4005	MOTOR VEHICLE TAX	11,239.97	133,317.74	85,000.00	48,317.74-
10-00-4010	MOTOR VEHICLE PRO RATE	.00	1,889.71	1,000.00	889.71-
10-00-4015	PROPERTY TAX CREDIT	.00	56,772.93	.00	56,772.93-
10-00-4018	STATE AID	.00	.00	.00	.00
10-00-4020	PROPERTY TAX CREDIT	.00	.00	.00	.00
10-00-4025	M.I.R.F.	.00	.00	.00	.00
10-00-4030	CARLINE	.00	75.44	.00	75.44-
10-00-4032	LEASE REVENUE	500.00	5,500.00	6,000.00	500.00
10-00-4035	FRANCHISE TAX	2,850.72	445,535.88	450,000.00	4,464.12
10-00-4040	IN LIEU OF TAXES	.00	4,874.37	3,000.00	1,874.37-
10-00-4050	SALES TAX	.00	.00	.00	.00
10-00-4055	HOMESTEAD EXEMPTION	4,348.46	25,500.66	.00	25,500.66-
10-00-4060	INT EARNED ON LOCAL REVENUE	106.26	979.67	5,000.00	4,020.33
10-00-4065	FEES AND PERMITS	.00	.00	.00	.00
10-00-4070	CITY LICENSES	89.00	11,675.50	7,500.00	4,175.50-
10-00-4071	CITY FINES	10.00	320.00	.00	320.00-
10-00-4075	DOG LICENSES	35.00	2,080.00	2,000.00	80.00-
10-00-4080	DOG IMPOUNDMENT & BOARD	.00	.00	.00	.00
10-00-4090	OTHER LOCAL REVENUE RECEIPT	.00	79.17	.00	79.17-
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
10-00-4161	INTEREST-MMA	4,288.35	23,351.24	.00	23,351.24-
10-00-4210	TOWER RENT	4,217.45	36,260.22	41,000.00	4,739.78
10-00-4215	FARM RENT INCOME	.00	14,895.00	27,500.00	12,605.00
10-00-4410	ADJUSTMENT	.00	.00	.00	.00
10-00-4415	AG LAND TAX CREDIT	.00	36.94	.00	36.94-
10-00-5000	REGULAR SALARIES	7,770.42	92,577.24	101,361.00	8,783.76
10-00-5002	SALARIES OVERTIME	.00	.00	.00	.00
10-00-5005	SALARY OF MAYOR & COUNCIL	.00	30,000.00	30,000.00	.00
10-00-5006	SALARIES PART TIME/TEMP	.00	.00	5,000.00	5,000.00
10-00-5009	SOCIAL SECURITY	586.70	9,326.16	10,001.00	674.84
10-00-5015	HEALTH INSURANCE	247.14	18,538.90	21,000.00	2,461.10
10-00-5019	WORKER'S COMP INSURANCE	.00	1,325.89	1,500.00	174.11
10-00-5020	EMPLOYMENT EXPENSES	1,228.55	5,999.40	7,000.00	1,000.60
10-00-5025	UNEMPLOYMENT COMPENSATION	154.38	1,051.60	2,000.00	948.40
10-00-5030	RETIREMENT	427.37	5,091.72	5,616.00	524.28
10-00-5035	CLOTHING	.00	.00	1,500.00	1,500.00
10-00-5040	COUNTY TREAS. & OTHER FEES	10.00	369.68	2,000.00	1,630.32
10-00-5045	CUSTODIAL SERVICE	399.30	4,392.30	5,000.00	607.70
10-00-5050	LEGAL SERVICES	3,084.00	36,750.28	50,000.00	13,249.72
10-00-5055	CONTRACT OR SECURED SERVICE	35,186.00	387,046.00	423,000.00	35,954.00
10-00-5060	OTHER PROF. & TECH SERVICE	1,834.96	80,605.09	90,000.00	9,394.91
10-00-5065	NATURAL GAS	90.06	1,124.28	2,000.00	875.72
10-00-5070	ELECTRICITY	460.49	3,111.67	3,500.00	388.33
10-00-5075	GARBAGE SERVICE	17.85	229.93	500.00	270.07

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-5080	RENTALS OR LEASES	.00	33.00	500.00	467.00
10-00-5085	POSTAGE	.00	2,195.86	3,000.00	804.14
10-00-5090	TELEPHONE	419.93	5,694.06	7,000.00	1,305.94
10-00-5095	ADVERTISING AND PRINTING	433.64	3,520.51	5,000.00	1,479.49
10-00-5100	SUPPLIES	993.73	4,454.57	10,000.00	5,545.43
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	3,000.00	3,000.00
10-00-5115	LICENSE FEES	.00	.00	5,000.00	5,000.00
10-00-5120	SCHOOL, DUES AND SEMINARS	22,911.00	32,075.75	32,000.00	75.75-
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	.00	13,666.79	16,000.00	2,333.21
10-00-5140	TRAVEL OR MILEAGE	.00	738.25	4,000.00	3,261.75
10-00-5145	REPAIR & MAINT. SERVICES	.00	479.14	7,000.00	6,520.86
10-00-5149	REFUNDS	.00	.00	.00	.00
10-00-5150	OTHER MISC. OBJECTS	6,101.51	8,591.51	4,000.00	4,591.51-
10-00-5155	QUIET ZONE	.00	.00	.00	.00
10-00-5160	DRY DAM	.00	117.58	10,000.00	9,882.42
10-00-5170	WATERSHED	.00	.00	.00	.00
10-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
10-10-5100	SUPPLIES	.00	.00	.00	.00
10-10-5102	OPERATING SUPPLIES	.00	.00	.00	.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
10-90-4016	TRANSFER FROM FIRE/RESCUE	.00	7,020.00	.00	7,020.00-
10-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
10-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
10-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00

PCT OF FISCAL YTD 91.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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	285,000.00	285,000.00	.00
10-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
10-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
10-90-5016	TRANSFER TO FIRE/RESCUE	.00	153,750.00	153,750.00	.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	66,061.38	759,796.57	570,000.00	189,796.57-
11-00-4053	AQUATIC CENTER SALES TAX	.00	.00	.00	.00
11-00-4135	REIMBURSEMENT	.00	.00	.00	.00
11-00-4161	INTEREST-MMA	3,417.19	27,910.82	10,000.00	17,910.82-
11-00-4163	INTEREST-CD'S HORIZON	30,104.99	117,269.61	.00	117,269.61-
11-00-5174	COMMUNITY IMPROVEMENT	.00	.00	.00	.00
11-00-5175	CAPITAL OUTLAY	.00	320,269.67	762,000.00	441,730.33
11-00-5302	BOND PAYMENTS	.00	.00	.00	.00
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	41,298.89	25,000.00	16,298.89-
12-00-4090	OTHER LOCAL REV RECEIPTS	.00	589.40	.00	589.40-
12-00-4095	LABOR & MATERIALS SOLD-STREETS	.00	.00	.00	.00
12-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
12-00-4105	GRANTS	.00	6,560.87	236,000.00	229,439.13
12-00-4110	INSURANCE ADJUSTMENTS	.00	11,666.00	.00	11,666.00-
12-00-4120	HIGHWAY ALLOCATION	48,692.97	529,404.20	581,001.00	51,596.80
12-00-4125	INCENTIVE PAYMENTS	.00	4,000.00	.00	4,000.00-
12-00-4130	SALE BONDS - STREETS	.00	.00	2,000,000.00	2,000,000.00
12-00-4135	REINBURSEMENT/PROJECT FINANCED	.00	.00	.00	.00
12-00-4161	INTEREST-MMA	2,979.30	29,468.77	.00	29,468.77-
12-00-4220	SCRAP SALES	.00	.00	.00	.00
12-00-4405	INFRASTRUCTURE FEE	672.10	4,703.11	.00	4,703.11-
12-00-5000	REGULAR SALARIES	9,015.74	159,550.42	170,000.00	10,449.58
12-00-5002	SALARIES OVERTIME	340.98	5,560.83	3,729.00	1,831.83-
12-00-5006	SUB OR TEMP SALARIES	757.31	3,815.74	12,000.00	8,184.26
12-00-5009	SOCIAL SECURITY	761.37	12,650.32	11,975.00	675.32-
12-00-5015	HEALTH INSURANCE	797.11	54,559.47	80,000.00	25,440.53

PCT OF FISCAL YTD 91.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
12-00-5019	WORKER'S COMP INSURANCE	.00	3,958.35	6,000.00	2,041.65
12-00-5030	RETIREMENT	494.32	6,979.56	7,345.00	365.44
12-00-5035	CLOTHING	.00	772.73	1,250.00	477.27
12-00-5045	CUSTODIAL SERVICES	.00	.00	.00	.00
12-00-5060	PROF&TECH SERVICE/SPECIAL FEES	316.67	9,650.45	301,000.00	291,349.55
12-00-5065	NATURAL GAS	90.06	2,420.37	5,000.00	2,579.63
12-00-5070	ELECTRICITY	6,849.84	72,650.66	78,000.00	5,349.34
12-00-5073	GAS AND OIL	1,068.20	14,737.92	14,000.00	737.92-
12-00-5075	GARBAGE SERVICE	89.25	1,149.54	1,500.00	350.46
12-00-5076	RECYCLING SERVICE	.00	.00	.00	.00
12-00-5080	RENTALS OR LEASES	228.37	4,410.66	7,000.00	2,589.34
12-00-5090	TELEPHONE	136.87	1,067.11	.00	1,067.11-
12-00-5095	ADVERTISING AND PRINTING	.00	10.50	1,000.00	989.50
12-00-5100	SUPPLIES-OFFICE/SHOP	290.78	6,189.30	7,000.00	810.70
12-00-5102	SUPPLIES-STREETS	.00	21,359.01	68,000.00	46,640.99
12-00-5120	FURNITURE AND EQUIPMENT	.00	292,763.28	165,500.00	127,263.28-
12-00-5121	SCHOOL, DUES, & SEMINARS	.00	50.00	.00	50.00-
12-00-5135	PROPERTY INSURANCE	.00	23,565.23	18,000.00	5,565.23-
12-00-5141	SERVICE FEES	.00	.00	.00	.00
12-00-5144	REPAIR & MAINT.SERVICE-BLDG	10.00	1,958.50	7,500.00	5,541.50
12-00-5145	REPAIR & MAINT. STREETS	28,507.75	30,495.25	85,000.00	54,504.75
12-00-5146	EQUIPMENT MAINTENANCE	200.94	22,547.87	30,000.00	7,452.13
12-00-5147	VEHICLE MAINTENANCE	496.98	3,579.89	10,000.00	6,420.11
12-00-5150	OTHER MICS. OBJECTS	.00	.00	.00	.00
12-00-5165	TRAFFIC CONTROL	786.81	15,592.06	8,000.00	7,592.06-
12-00-5170	STREET CONTRACTS	.00	3,604.30	4,500.00	895.70
12-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	2,000,000.00	2,000,000.00
12-90-4010	TRANSFER FROM GENERAL	.00	285,000.00	285,000.00	.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
13-00-4052	CITY SALES TAX	33,030.64	379,897.70	300,000.00	79,897.70-
13-00-4085	CONCESSIONS	.00	.00	.00	.00
13-00-4090	OTHER LOCAL REV RECEIPTS	.00	4,041.00	.00	4,041.00-

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-4105	GRANTS	.00	12,890.56	.00	12,890.56-
13-00-4130	SALE BONDS - POOL	.00	.00	1,400,000.00	1,400,000.00
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	12,979.00	82,787.95	.00	82,787.95-
13-00-4140	POOL RECEIPTS	.00	.00	60,000.00	60,000.00
13-00-4141	POOL PASS REVENUE	.00	77,970.00	.00	77,970.00-
13-00-4142	SWIMMING LESSON REVENUE	.00	9,395.00	.00	9,395.00-
13-00-4143	POOL PARTY REVENUE	250.00	12,850.00	.00	12,850.00-
13-00-4144	POOL PARTY DEPOSIT	.00	900.00	.00	900.00-
13-00-4146	SWIM TEAM REVENUE	.00	4,135.00	.00	4,135.00-
13-00-4155	GIFT OR DONATIONS	.00	9,217.04	.00	9,217.04-
13-00-4161	INTEREST-MMA	1,939.87	18,136.78	.00	18,136.78-
13-00-4162	INTEREST-NE CLASS	1,948.01	27,412.82	.00	27,412.82-
13-00-4167	INTEREST FSB	20.45	119.37	.00	119.37-
13-00-4185	CONCESSION RECEIPTS	3,793.30	27,258.25	20,000.00	7,258.25-
13-00-5000	REGULAR SALARIES	1,490.67	28,205.64	32,205.00	3,999.36
13-00-5002	SALARIES OVERTIME	1,256.19	3,324.81	.00	3,324.81-
13-00-5006	SUB OR TEMP SALARIES	40,921.89	135,117.13	80,000.00	55,117.13-
13-00-5009	SOCIAL SECURITY	3,194.07	12,684.85	5,650.00	7,034.85-
13-00-5015	HEALTH INSURANCE	110.51	5,211.75	8,400.00	3,188.25
13-00-5019	WORKER'S COMP INSURANCE	.00	350.92	600.00	249.08
13-00-5030	RETIREMENT	107.92	1,295.27	1,582.00	286.73
13-00-5035	CLOTHING	.00	2,756.79	4,000.00	1,243.21
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	1,200.00	1,200.00	2,000.00	800.00
13-00-5060	OTHER PROF. & TECH SERVICE	62.50	1,437.50	4,000.00	2,562.50
13-00-5065	NATURAL GAS	.00	.00	2,000.00	2,000.00
13-00-5070	ELECTRICITY	2,301.23	12,595.24	28,000.00	15,404.76
13-00-5075	GARBAGE SERVICE	95.00	611.50	500.00	111.50-
13-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
13-00-5090	TELEPHONE	49.05	709.27	1,000.00	290.73
13-00-5095	ADVERTISING AND PRINTING	.00	391.91	500.00	108.09
13-00-5100	SUPPLIES	1,339.41	9,753.03	25,000.00	15,246.97
13-00-5102	OPERATION SUPPLIES	1,780.60	6,660.00	5,000.00	1,660.00-
13-00-5105	CONCESSIONS	3,283.21	11,692.38	10,000.00	1,692.38-
13-00-5110	FURNITURE AND EQUIPMENT	.00	7,445.80	3,000.00	4,445.80-
13-00-5120	SCHOOLS, DUES, & SEMINARS	.00	40.00	3,000.00	2,960.00
13-00-5135	PROPERTY INSURANCE	.00	17,316.76	14,000.00	3,316.76-
13-00-5140	TRAVEL OR MILEAGE	.00	.00	.00	.00
13-00-5141	SERVICE FEES	20.00	700.00	800.00	100.00
13-00-5145	REPAIR & MAINT. SERVICES	387.11	480.21	2,000.00	1,519.79
13-00-5149	REFUNDS	29.00	429.00	.00	429.00-
13-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
13-00-5160	CONSULTANTS	.00	958.38	.00	958.38-
13-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	88,918.00	293,273.77	68,000.00	225,273.77-
13-00-5176	NEW POOL SUPPLIES	.00	.00	.00	.00
13-00-5333	2021 GO AQUATIC CTN PRINCIPAL	.00	220,000.00	220,000.00	.00
13-00-5334	2021 GO AQUATIC CTR INTEREST	.00	34,982.50	34,982.50	.00
13-00-5351	2023 MUNI IMPROV PRINCIPAL	.00	.00	1,400,000.00	1,400,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-5352	2023 MUNI IMPROV BOND INTEREST	.00	99,000.00	99,000.00	.00
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
14-00-4065	FEES & PERMITS	.00	.00	.00	.00
14-00-4090	OTHER LOCAL REV RECEIPTS	.00	1,696.69	.00	1,696.69-
14-00-4105	GRANTS	.00	4,248.00	.00	4,248.00-
14-00-4110	INSURANCE ADJUSTMENTS	7,280.72	41,993.19	.00	41,993.19-
14-00-4139	YOUTH FLAG FOOTBAL	200.00	12,525.00	5,000.00	7,525.00-
14-00-4140	FALL SOCCER RECEIPTS	3,705.00	11,635.00	5,000.00	6,635.00-
14-00-4142	SPRING SOCCER RECEIPTS	.00	12,035.00	10,000.00	2,035.00-
14-00-4145	BALL RECEIPTS	.00	20,895.00	15,000.00	5,895.00-
14-00-4146	BALL FIELD RENTAL	12,030.00	14,035.00	12,000.00	2,035.00-
14-00-4147	ADULT VOLLEY BALL	.00	1,200.00	1,000.00	200.00-
14-00-4148	TOURNAMENTS	.00	2,520.00	.00	2,520.00-
14-00-4149	ADULT BASEBALL	.00	700.00	.00	700.00-
14-00-4155	PARK DONATIONS	.00	4,161.47	20,000.00	15,838.53
14-00-4161	INTEREST-MMA	3.58	2,661.64	.00	2,661.64-
14-00-4162	INTEREST-NE CLASS	822.15	12,373.83	.00	12,373.83-
14-00-4165	INTEREST EARNED	.00	.00	.00	.00
14-00-4166	INTEREST	.19	2.07	.00	2.07-
14-00-4170	ADULT BASKETBALL	.00	150.00	.00	150.00-
14-00-4405	INFRASTRUCTURE FEE	1,551.00	10,853.33	8,000.00	2,853.33-
14-00-4420	ADVERTISING REVENUE	.00	.00	3,000.00	3,000.00
14-00-5000	REGULAR SALARIES	8,322.00	105,198.51	127,690.00	22,491.49
14-00-5002	OVERTIME SALARIES	129.62	298.32	.00	298.32-
14-00-5006	SUB OR TEMP SALARIES	6,425.00	33,409.45	36,000.00	2,590.55
14-00-5009	SOCIAL SECURITY	1,120.65	10,493.82	12,939.00	2,445.18
14-00-5015	HEALTH INSURANCE	516.22	16,199.58	43,000.00	26,800.42
14-00-5019	WORKER'S COMP INSURANCE	.00	3,319.66	3,500.00	180.34
14-00-5030	RETIREMENT	309.88	3,805.65	5,085.00	1,279.35
14-00-5035	CLOTHING	.00	312.93	1,250.00	937.07
14-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
14-00-5055	CONTRACTED OR SECURED SERVICES	.00	8,401.00	16,500.00	8,099.00
14-00-5060	OTHER PROF. & TECH SERVICE	950.00	3,893.75	27,000.00	23,106.25
14-00-5070	ELECTRICITY	1,582.56	11,088.52	15,000.00	3,911.48
14-00-5073	GAS AND OIL	1,570.67	6,459.37	7,000.00	540.63

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
14-00-5075	GARBAGE SERVICE	265.52	2,998.91	3,000.00	1.09
14-00-5080	RENTAL & LEASES	.00	469.86	.00	469.86-
14-00-5090	PHONE	34.87	798.51	1,000.00	201.49
14-00-5095	ADVERTISING & PRINTING	.00	376.00	3,000.00	2,624.00
14-00-5100	SUPPLIES	702.99	13,007.82	28,000.00	14,992.18
14-00-5102	OPERATION SUPPLIES	702.23	9,019.22	13,500.00	4,480.78
14-00-5103	TOURNAMENT SUPPLIES	.00	1,258.06	.00	1,258.06-
14-00-5110	FURNITURE AND EQUIPMENT	.00	48,396.24	20,200.00	28,196.24-
14-00-5120	SCHOOLS, DUES AND SEMINARS	.00	191.36	1,000.00	808.64
14-00-5130	TREES AND PLANTINGS	11,785.00	14,434.30	16,000.00	1,565.70
14-00-5135	PROPERTY INSURANCE	.00	22,223.87	25,000.00	2,776.13
14-00-5140	TRAVEL OR MILEAGE	.00	.00	500.00	500.00
14-00-5145	REPAIR & MAINT. SERVICES	4,706.30	62,822.83	59,000.00	3,822.83-
14-00-5146	EQUIPMENT MAINTENANCE	845.26	2,390.06	3,500.00	1,109.94
14-00-5147	VEHICLE MAINTENANCE	.00	329.81	1,000.00	670.19
14-00-5149	REFUNDS	540.00	1,915.00	1,000.00	915.00-
14-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
14-00-5160	DONATION EXPENSES	1,897.33	3,259.48	1,000.00	2,259.48-
14-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	40,170.83	70,000.00	29,829.17
14-90-4010	TRANSFER FROM GENERAL	.00	.00	.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	260,000.00	.00	260,000.00-
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
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	740.99	24,692.31	.00	24,692.31-
15-00-4199	ARPA PROCEEDS	.00	.00	.00	.00
15-00-5060	OTHER PROF & TECH SERVICE	.00	5,982.50	.00	5,982.50-
15-00-5141	ARPA EXPENSES	.00	.00	721,225.00	721,225.00
15-00-5146	EQUIPMENT MAINT	.00	178,120.55	.00	178,120.55-
15-00-5175	CAPITAL IMPROVEMENTS	319,104.83	375,236.06	.00	375,236.06-
16-00-4090	OTHER LOCAL REV RECEIPTS	.00	12.00	.00	12.00-
16-00-4091	COVID-19 CARE FUNDS	.00	.00	.00	.00
16-00-4100	EQUIPMENT SOLD	.00	8.00	.00	8.00-
16-00-4105	GRANTS	5,370.00	5,370.00	.00	5,370.00-
16-00-4110	INSURANCE ADJUSTMENTS	376.00	105,937.75	.00	105,937.75-
16-00-4135	REIMBURSEMENT-MAT'LS/SERVICES	.00	.00	.00	.00

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
16-00-4155	GIFTS OR DONATIONS	.00	.00	.00	.00
16-00-4160	RURAL FIRE DEPARTMENT	12,812.50	140,937.50	153,750.00	12,812.50
16-00-4161	INTEREST-MMA	780.31	5,364.90	.00	5,364.90-
16-00-4165	INTEREST/FIRE-RESCUE	.00	.00	.00	.00
16-00-5003	OFFICER REIMBURSEMENT	.00	.00	10,800.00	10,800.00
16-00-5017	LIFE INSURANCE	.00	4,546.60	3,500.00	1,046.60-
16-00-5019	WORKER'S COMP INSURANCE	.00	1,389.00	5,000.00	3,611.00
16-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
16-00-5050	LEGAL SERVICES	.00	.00	.00	.00
16-00-5055	CONTRACTED OR SECURED SERVICES	3,000.00	38,112.12	57,400.00	19,287.88
16-00-5056	ENARSIS ADMIN	.00	.00	20,000.00	20,000.00
16-00-5060	OTHER PROF.& TECH SERVICE	112.57	3,802.26	11,000.00	7,197.74
16-00-5065	NATURAL GAS	110.78	3,180.14	6,000.00	2,819.86
16-00-5070	ELECTRICITY	355.35	2,232.10	3,500.00	1,267.90
16-00-5073	GAS & OIL	699.11	6,587.17	8,000.00	1,412.83
16-00-5075	GARBAGE SERVICE	17.85	229.93	300.00	70.07
16-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
16-00-5085	POSTAGE	.00	8.60	.00	8.60-
16-00-5090	TELEPHONE	2,813.84	6,678.74	4,000.00	2,678.74-
16-00-5095	ADVERTISING AND PRINTING	.00	828.59	1,000.00	171.41
16-00-5100	SUPPLIES	255.96	4,508.46	8,000.00	3,491.54
16-00-5101	FIRE OPERATION SUPPLIES	.00	1,550.81	20,000.00	18,449.19
16-00-5102	MEDICAL SUPPLIES	798.56	20,178.15	15,000.00	5,178.15-
16-00-5103	FD BUNKER GEAR	591.63	2,762.13	5,500.00	2,737.87
16-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
16-00-5112	COMMUNICATION GEAR	7,701.21	10,026.21	10,000.00	26.21-
16-00-5115	LICENSE FEES	.00	.00	500.00	500.00
16-00-5120	SCHOOL, DUES AND SEMINARS	.00	3,659.50	20,000.00	16,340.50
16-00-5135	PROPERTY INSURANCE	.00	20,522.00	25,000.00	4,478.00
16-00-5140	TRAVEL OR MILEAGE	.00	2,238.05	3,500.00	1,261.95
16-00-5141	SERVICE FEES	.00	.00	.00	.00
16-00-5142	VEHICLE MILEAGE REIMBURSE	.00	.00	20,000.00	20,000.00
16-00-5145	BUILDING REPAIR & MAINTENANCE	26.35	950.14	30,000.00	29,049.86
16-00-5146	EQUIPMENT-REPAIR & MAINTENANCE	130.00	4,136.41	12,500.00	8,363.59
16-00-5147	VEHICLE REPAIR & MAINTENANCE	848.18	20,195.73	10,000.00	10,195.73-
16-00-5148	COMMUNICATION REPAIR	.00	657.00	2,500.00	1,843.00
16-00-5149	REFUNDS	.00	.00	.00	.00
16-00-5150	OTHER MISC. OBJECTS	.00	1,305.36	3,000.00	1,694.64
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	2,500.00	2,500.00
16-90-4010	TRANSFER FROM GENERAL	.00	153,750.00	153,750.00	.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

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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	7,020.00	.00	7,020.00-
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	.00	590.00	500.00	90.00-
17-00-4105	GRANTS	.00	.00	.00	.00
17-00-4155	GIFTS OR DONATIONS	.00	10,979.30	8,000.00	2,979.30-
17-00-4156	FIRE ENGINE 34 DONATIONS	.00	1,156.00	.00	1,156.00-
17-00-4162	INTEREST-NE CLASS	200.41	2,016.51	.00	2,016.51-
17-00-4165	INTEREST FIRE DONATION	.00	.00	.00	.00
17-00-4166	INTEREST	1.19	17.17	.00	17.17-
17-00-5035	CLOTHING ALLOWANCE	.00	188.00	2,500.00	2,312.00
17-00-5100	SUPPLIES	.00	4,713.14	3,500.00	1,213.14-
17-00-5104	ENGINE 34 EXPENSE	132.00	510.00	.00	510.00-
17-00-5150	OTHER MISC EXPENSES	.00	1,321.48	.00	1,321.48-
17-00-5175	CAPITAL EQUIPMENT	.00	.00	37,000.00	37,000.00
17-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
17-90-4018	TRANSFER FROM FIRE EQUIP	.00	.00	.00	.00
17-90-5016	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
18-00-4135	REIMBURSEMENT	.00	.00	.00	.00
18-00-4150	FEH: FIRE SERVICE CALLS	.00	.00	5,000.00	5,000.00
18-00-4151	EMS: RESCUE SERVICE CALLS	7,625.40	89,565.78	50,000.00	39,565.78-
18-00-4160	RURAL FIRE DEPARTMENT	.00	.00	.00	.00
18-00-4161	INTEREST-MMA	48.31	506.03	.00	506.03-
18-00-4162	INTEREST-NE CLASS	969.82	13,054.11	.00	13,054.11-
18-00-4165	INTEREST - FIRE EQUIPMENT	.00	5.71-	.00	5.71
18-00-4166	INTEREST	8.74	107.15	.00	107.15-
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	.00	120,000.00	120,000.00
18-00-5103	FD BUNKER GEAR	.00	25,503.35	77,000.00	51,496.65
18-00-5110	FURNITURE & EQUIPMENT	.00	154,529.87	180,000.00	25,470.13
18-00-5141	SERVICE FEES	.00	.00	.00	.00
18-00-5147	VEHICLE MAINT	.00	.00	.00	.00
18-00-5149	REFUNDS	.00	.00	.00	.00
18-00-5175	CAPITAL EQUIPMENT	.00	.00	.00	.00
18-00-5230	VOID!! USE STANDARD ACCTS	.00	.00	.00	.00

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
18-00-5231	FEH - FEES	.00	.00	2,000.00	2,000.00
18-00-5232	EMS - FEES	3,647.95	11,123.76	15,000.00	3,876.24
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	8,416.73	64,182.19	60,000.00	4,182.19-
19-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
19-00-4105	GRANTS	.00	20,000.00	.00	20,000.00-
19-00-4106	DEVELOPER:STREET TREES	.00	.00	.00	.00
19-00-4161	INTEREST-MMA	673.66	7,649.16	.00	7,649.16-
19-00-4200	PERMIT DEPOSITS	2,000.00	14,000.00	10,000.00	4,000.00-
19-00-4205	DEVELOPER CONTRIBUTIONS	.00	2,685.00	80,000.00	77,315.00
19-00-4405	INFRASTRUCTURE FEE	2,585.00	18,088.88	50,000.00	31,911.12
19-00-5000	SALARIES - REGULAR	7,374.80	88,157.72	96,921.00	8,763.28
19-00-5001	SALARIES - PART TIME	.00	.00	20,000.00	20,000.00
19-00-5002	SALARIES - OVERTIME	.00	.00	.00	.00
19-00-5009	SS/MED - CITY SHARE	560.29	6,715.01	8,944.00	2,228.99
19-00-5015	HEALTH INSURANCE	324.74	18,254.57	21,052.00	2,797.43
19-00-5030	RETIREMENT	405.62	4,846.32	4,884.00	37.68
19-00-5035	CLOTHING	.00	.00	250.00	250.00
19-00-5050	LEGAL SERVICES	.00	5,655.13	.00	5,655.13-
19-00-5060	OTHER PROF & TECH SERVICE	7,400.00	10,900.00	50,000.00	39,100.00
19-00-5073	GAS & OIL	113.21	460.62	1,000.00	539.38
19-00-5090	TELEPHONE	34.87	964.11	1,500.00	535.89
19-00-5095	ADVERTISING AND PRINTING	18.97	522.06	500.00	22.06-
19-00-5100	SUPPLIES	.00	60.27	500.00	439.73
19-00-5110	FURNITURE & EQUIPMENT	.00	.00	.00	.00
19-00-5120	SCHOOL, DUES & SEMINARS	125.00	1,010.00	3,000.00	1,990.00
19-00-5135	INSURANCE	.00	693.77	1,000.00	306.23
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	840.00	1,215.00	25,000.00	23,785.00
19-00-5201	DEPOSITS REFUNDED	865.00	26,275.00	35,000.00	8,725.00
19-00-5205	CONSULTANTS	3,107.50	7,117.50	80,000.00	72,882.50
19-90-4010	TRANSFER FROM GENERAL	.00	125,000.00	125,000.00	.00
20-00-4050	SALES TAX	586.45	9,327.28	15,000.00	5,672.72
20-00-4071	CITY FINES	.00	.00	.00	.00
20-00-4090	OTHER LOCAL REV RECEIPTS	1,112.11	1,199.11	.00	1,199.11-
20-00-4095	LABOR & MATERIALS SOLD - WATER	210.00	14,239.77	20,000.00	5,760.23
20-00-4105	GRANTS	.00	.00	.00	.00
20-00-4110	INSURANCE ADJUSTMENTS	.00	11,667.00	.00	11,667.00-
20-00-4130	SALE OF BONDS - WATER	.00	.00	1,800,000.00	1,800,000.00
20-00-4161	INTEREST-MMA	4,585.24	61,582.98	.00	61,582.98-
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

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
20-00-4300	UTILITY SERVICE CHARGE-WATER	84,134.16	732,707.13	650,000.00	82,707.13-
20-00-4305	SALE OF WATER	.00	2,758.72	.00	2,758.72-
20-00-4400	DEPOSITS RECEIVED	.00	.00	.00	.00
20-00-4405	INFRASTRUCTURE FEE	155.10	1,085.33	.00	1,085.33-
20-00-5000	REGULAR SALARIES	13,431.10	151,906.19	177,410.00	25,503.81
20-00-5002	OVERTIME SALARIES	343.98	4,671.21	6,328.00	1,656.79
20-00-5006	SUB OR TEMP SALARIES	381.51	2,175.83	.00	2,175.83-
20-00-5009	SOCIAL SECURITY	1,071.17	12,044.83	14,012.00	1,967.17
20-00-5015	HEALTH INSURANCE	508.24	43,143.44	56,000.00	12,856.56
20-00-5019	WORKER'S COMP INSURANCE	.00	2,911.32	1,500.00	1,411.32-
20-00-5030	RETIREMENT	554.86	7,637.32	10,170.00	2,532.68
20-00-5035	CLOTHING	.00	213.24	500.00	286.76
20-00-5050	LABORATORY SERVICES	.00	675.62	.00	675.62-
20-00-5055	CONTRACTED OR SECURED SERVICES	.00	.00	3,000.00	3,000.00
20-00-5056	GRANT EXPENDITURES	.00	32.37	.00	32.37-
20-00-5060	OTHER PROF. & TECH SERVICE	5,291.67	11,981.59	180,000.00	168,018.41
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	3,771.37	31,810.23	40,000.00	8,189.77
20-00-5073	GAS AND OIL	206.01	2,507.98	3,000.00	492.02
20-00-5080	RENTALS OR LEASES	.00	470.89	1,000.00	529.11
20-00-5085	POSTAGE	170.80	2,307.04	3,500.00	1,192.96
20-00-5090	TELEPHONE	69.75	1,597.04	2,000.00	402.96
20-00-5095	ADVERTISING AND PRINTING	.00	1,597.01	2,000.00	402.99
20-00-5100	SUPPLIES	3,758.46	28,432.26	50,000.00	21,567.74
20-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
20-00-5110	FURNITURE AND EQUIPMENT	.00	3,250.00	12,000.00	8,750.00
20-00-5120	SCHOOL, DUES AND SEMINARS	723.50	2,096.25	3,000.00	903.75
20-00-5125	SALES TAX-WATER	456.19	7,020.25	12,000.00	4,979.75
20-00-5135	PROPERTY INSURANCE	.00	14,486.80	13,000.00	1,486.80-
20-00-5140	TRAVEL OR MILEAGE	.00	164.22	1,000.00	835.78
20-00-5141	SERVICE FEES	.00	400.00	400.00	.00
20-00-5144	REPAIR & MAIN. - BLDG	.00	924.48	5,000.00	4,075.52
20-00-5145	REPAIR & MAINT. SERVICES	60.11	22,937.04	35,000.00	12,062.96
20-00-5146	EQUIPMENT MAINTENANCE	1,144.12	4,439.25	140,000.00	135,560.75
20-00-5147	VEHICLE MAINTENANCE	562.16	629.12	1,000.00	370.88
20-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
20-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	280,334.76	701,918.32	2,315,000.00	1,613,081.68
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	120,000.00	120,000.00	.00
20-00-5183	2021 GO WATER INTEREST	.00	16,212.50	16,212.50	.00
20-00-5201	REFUNDS	.00	.00	.00	.00
20-00-5210	METER AND READOUT PURCHASE	444.69	58,951.60	140,000.00	81,048.40
20-00-5220	DEPRECIATION EXPENSE	.00	.00	.00	.00
20-00-5235	LABORATORY SERVICES	122.00	3,285.00	5,000.00	1,715.00
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
20-00-5400	DEPOSITS REFUNDED	.00	.00	.00	.00

**REVENUE & EXPENSE REPORT**  
**CALENDAR 8/2024, FISCAL 11/2024**

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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
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	8,387.77	92,759.51	80,000.00	12,759.51-
21-00-4090	OTHER LOCAL REV RECEIPTS	.00	810.51	.00	810.51-
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	11,667.00	.00	11,667.00-
21-00-4130	SALE OF BONDS - SEWER	.00	.00	.00	.00
21-00-4161	INTEREST-MMA	9,811.63	100,219.89	.00	100,219.89-
21-00-4163	INTEREST-CD'S HORIZON	12,071.89	83,093.39	.00	83,093.39-
21-00-4164	INTEREST-CD'S FSB	4,673.21	18,000.23	.00	18,000.23-
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	120,242.37	1,348,070.63	1,100,000.00	248,070.63-
21-00-4405	INFRASTRUCTURE FEE	206.80	1,447.11	.00	1,447.11-
21-00-5000	REGULAR SALARIES	9,687.53	117,122.03	144,000.00	26,877.97
21-00-5002	OVERTIME SALARIES	320.60	4,919.34	4,859.00	60.34-
21-00-5006	SUB OR TEMP SALARIES	465.17	2,456.33	2,571.00	114.67
21-00-5009	SOCIAL SECURITY	795.11	9,452.07	10,283.00	830.93
21-00-5015	HEALTH INSURANCE	481.64	26,442.65	38,000.00	11,557.35
21-00-5019	WORKER'S COMP INSURANCE	.00	972.17	1,000.00	27.83
21-00-5030	RETIREMENT	533.25	6,476.29	7,289.00	812.71
21-00-5035	CLOTHING	.00	213.95	250.00	36.05
21-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
21-00-5050	LABORATORY SERVICES	869.36	6,279.91	6,000.00	279.91-
21-00-5060	OTHER PROF. & TECH SERVICE	5,291.66	11,040.83	1,000.00	10,040.83-
21-00-5065	NATURAL GAS	.00	2,349.25	5,000.00	2,650.75
21-00-5070	ELECTRICITY	7,281.00	81,926.82	85,000.00	3,073.18
21-00-5073	GAS AND OIL	109.95	1,170.37	5,000.00	3,829.63
21-00-5075	GARBAGE SERVICE	142.80	1,839.22	2,000.00	160.78
21-00-5080	RENTALS OR LEASES	.00	758.28	1,000.00	241.72
21-00-5085	POSTAGE	157.26	1,810.20	3,500.00	1,689.80
21-00-5090	TELEPHONE	72.02	2,452.40	3,000.00	547.60
21-00-5095	ADVERTISING AND PRINTING	.00	342.88	1,000.00	657.12
21-00-5100	SUPPLIES	6,031.04	25,226.59	25,000.00	226.59-
21-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
21-00-5110	FURNITURE AND EQUIPMENT	90,783.00	309,603.72	535,500.00	225,896.28
21-00-5120	SCHOOL, DUES AND SEMINARS	723.50	2,368.50	1,500.00	868.50-
21-00-5125	SALES TAX-SEWER	7,948.72	91,503.73	95,000.00	3,496.27
21-00-5135	PROPERTY INSURANCE	94.29	15,334.74	15,000.00	334.74-
21-00-5140	TRAVEL OR MILEAGE	.00	111.83	500.00	388.17
21-00-5141	SERVICE FEES	.00	800.00	800.00	.00
21-00-5145	REPAIR & MAINT. SEWER	4,590.11	10,016.02	5,000.00	5,016.02-
21-00-5146	EQUIPMENT MAINTENANCE	4,166.86	15,115.70	20,000.00	4,884.30
21-00-5147	VEHICLE MAINTENANCE	.00	325.00	500.00	175.00
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	.00	.00	.00
21-00-5175	CAPITOL IMPROVEMENTS-SEWER	.00	783.31	2,000,000.00	1,999,216.69
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	305,000.00	305,000.00	.00
21-00-5327	2021 CURRB INTEREST	.00	20,830.00	20,830.00	.00
21-00-5333	2020 CURR PRINCIPAL	.00	210,000.00	210,000.00	.00
21-00-5334	2020 CURR INTEREST	.00	20,392.50	20,392.50	.00
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	202,637.34	540,000.00	337,362.66
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	202,637.34	540,000.00	337,362.66
22-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
22-00-5215	TIF NOTE PAYMENTSD	.00	.00	.00	.00
23-00-4000	COUNTY PROPERTY TAX	277,328.23	671,311.71	925,703.00	254,391.29
23-00-4005	COUNTY MOTOR VEHICLE FEE	.00	.00	.00	.00
23-00-4010	COUNTY MOTOR VEHICLE PRO RATE	.00	1,744.75	1,000.00	744.75-
23-00-4015	PROPERTY TAX CREDIT	.00	71,358.75	.00	71,358.75-
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	61.75	.00	61.75-
23-00-4037	COUNTY SPECIAL ASSESSMENTS	.00	31,697.77	40,500.00	8,802.23
23-00-4040	COUNTY IN LIEU OF TAX	.00	3,989.48	3,000.00	989.48-
23-00-4055	COUNTY HOMESTEAD EXEMPTION	3,559.03	20,871.28	.00	20,871.28-
23-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
23-00-4130	COUNTY BOND PROCEEDS	.00	.00	.00	.00
23-00-4162	INTEREST-NE CLASS	908.31	13,070.59	.00	13,070.59-
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	44.48	467.54	.00	467.54-
23-00-4170	INT EARNED ON BOND NOTE	.00	.00	.00	.00
23-00-4415	AG LAND TAX CREDIT	.00	30.24	.00	30.24-
23-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
23-00-5141	SERVICE FEES	54.00	2,000.50	.00	2,000.50-
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	35,000.00	35,000.00	35,000.00	.00
23-00-5338	2016 GOVP INTEREST	997.50	1,995.00	1,995.00	.00
23-00-5339	2020 HAFP BOND PRINCIPAL	.00	55,000.00	55,000.00	.00
23-00-5340	2020 HAFP BOND INTEREST	.00	2,936.25	2,936.25	.00
23-00-5345	CAPITAL OUTLAY-LAWSON PARK	.00	.00	.00	.00
23-00-5347	23-00-5348 PRINCIPAL	.00	130,000.00	130,000.00	.00
23-00-5348	2019 GOVP INTEREST	.00	40,982.50	40,982.50	.00
23-00-5349	2020 GOVP PRINCIPAL	.00	155,000.00	155,000.00	.00
23-00-5350	2020 GOVP BOND INTEREST	.00	24,880.00	24,880.00	.00
23-00-5353	NEW BOND - REFINANCING	.00	.00	.00	.00
23-00-5380	2021 GO SWR PRINCIPAL	.00	225,000.00	225,000.00	.00
23-00-5381	2021 GO SWR INTEREST	.00	12,695.00	12,695.00	.00
23-00-5400	2016 HWY ALLOC PRINCIPAL	.00	80,000.00	80,000.00	.00
23-00-5440	2016 HWY ALLOC INTEREST	.00	1,980.00	1,980.00	.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	TRANSER 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

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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
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	10.09	112.61	.00	112.61-
24-00-4310	TIF REVENUES	102,258.88	204,517.76	120,000.00	84,517.76-
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	191,894.24	120,000.00	71,894.24-
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	5.32	52.37	.00	52.37-
25-00-4310	TIF REVENUES	16,530.15	49,468.70	37,000.00	12,468.70-
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	32,988.92	37,000.00	4,011.08
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	82.87	1,020.97	.00	1,020.97-
28-00-4164	INTEREST-CD'S FSB	806.11	2,980.67	.00	2,980.67-
28-00-4167	INTEREST FSB	.00	19.77	.00	19.77-
28-00-4180	INTEREST/CEMETERY FUNDS	18.84	189.50	.00	189.50-
28-00-4185	CEMETERY RECEIPTS	1,800.00	32,605.00	5,000.00	27,605.00-

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
28-00-5000	REGULAR SALARIES	2,140.09	25,623.81	40,000.00	14,376.19
28-00-5002	OVERTIME SALARY	.00	.00	.00	.00
28-00-5006	SUB AND TEMP SALARIES	477.33	2,534.73	2,712.00	177.27
28-00-5009	SOCIAL SECURITY	197.30	2,127.07	2,486.00	358.93
28-00-5015	HEALTH INSURANCE	153.71	12,363.32	19,000.00	6,636.68
28-00-5030	RETIREMENT	117.79	1,395.21	1,695.00	299.79
28-00-5050	LEGAL SERVICES	143.50	143.50	.00	143.50-
28-00-5070	ELECTRICTY	36.19	36.19	500.00	463.81
28-00-5073	GAS AND OIL	143.58	693.33	1,000.00	306.67
28-00-5080	RENTALS & LEASES	.00	164.01	1,000.00	835.99
28-00-5100	SUPPLIES	.00	1,222.13	2,000.00	777.87
28-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
28-00-5110	FURNITURE AND EQUIPMENT	.00	3,250.00	.00	3,250.00-
28-00-5135	PROPERTY INSURANCE	.00	640.51	500.00	140.51-
28-00-5141	SERVICE FEES	.00	.00	.00	.00
28-00-5145	REPAIR AND MAINTENANCE	.00	3,015.20	3,000.00	15.20-
28-00-5146	EQUIPMENT MAINTENANCE	.00	719.57	500.00	219.57-
28-00-5150	OTHER MISC OBJECTS	400.00	400.00	.00	400.00-
28-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	.00	.00
28-90-4010	TRANSFER FROM GENERAL	.00	41,000.00	.00	41,000.00-
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	3,975.00	.00	3,975.00-
29-00-4130	Bond Proceeds	.00	.00	.00	.00
29-00-4162	INTEREST-NE CLASS	3,113.35	23,822.75	.00	23,822.75-
29-00-4165	INTEREST CD PINNACLE	.00	1,818.53	1,000.00	818.53-
29-00-4166	INTEREST	73.60	1,528.88	.00	1,528.88-
29-00-4167	INTEREST FSB	127.57	1,416.92	.00	1,416.92-
29-00-4193	KENO OPERATING RECEIPTS	82,222.45	907,596.19	1,000,000.00	92,403.81
29-00-4195	KENO - CITY COMMISIONS	13,511.47	266,871.82	200,000.00	66,871.82-
29-00-4200	MISC INCOME	.00	21,395.07	5,000.00	16,395.07-
29-00-5010	Transfers to General	.00	.00	.00	.00
29-00-5040	CO TREASURER & OTHER FEES	.00	100.00	.00	100.00-
29-00-5050	ATTORNEY FEES	.00	.00	.00	.00

PCT OF FISCAL YTD 91.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
29-00-5060	AUDIT FEES	.00	11,285.00	10,000.00	1,285.00-
29-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
29-00-5115	LICENSE FEES	.00	100.00	.00	100.00-
29-00-5141	SERVICE FEES	.00	500.00	400.00	100.00-
29-00-5175	CAPITAL OUTLAY	.00	.00	.00	.00
29-00-5195	STATE TAX	.00	57,665.00	70,000.00	12,335.00
29-00-5200	KENO EXPENSES-OPERATING ACCT	71,180.64	894,901.51	1,200,000.00	305,098.49
29-00-5205	PRIZE FUND	.00	.00	75,000.00	75,000.00
29-00-5333	2020 COP PRINCIPAL PAYMNT	.00	.00	95,000.00	95,000.00
29-00-5334	2020 COP INTEREST PAYMNT	.00	3,627.50	7,255.00	3,627.50
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	349,160.79	.00	349,160.79-
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	260,000.00	260,000.00	.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	349,160.79	.00	349,160.79-
30-00-4130	TIF NOTE PROCEEDS	.00	.00	.00	.00
30-00-4180	INTEREST INCOME	.59	7.23	.00	7.23-
30-00-4310	TIF REVENUE	19,463.10	64,920.61	85,000.00	20,079.39
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	19,463.10	84,796.33	85,000.00	203.67
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
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	.85	10.48	.00	10.48-
32-00-4310	TIF F REVENUE	28,279.73	61,442.33	54,000.00	7,442.33-
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

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
32-00-5215	TIF F NOTE PAYMENTS	28,279.73	89,675.78	54,000.00	35,675.78-
33-00-4130	TIF G NOTE PROCEEDS	.00	.00	.00	.00
33-00-4162	INTEREST-NE CLASS	4,595.44	45,385.01	.00	45,385.01-
33-00-4180	INTEREST INCOME- TIF G	199.24	1,443.32	.00	1,443.32-
33-00-4310	TIF G REVENUE	83,002.38	283,706.92	170,000.00	113,706.92-
33-00-5050	LEGAL SERVICES-TIF G	.00	.00	.00	.00
33-00-5100	TIF G NOTE DISBURSEMENT	.00	.00	5,000,000.00	5,000,000.00
33-00-5102	OPERATION SUPPLIES- TIF G	.00	.00	.00	.00
33-00-5141	SERVICE FEES	.00	84.00	.00	84.00-
33-00-5215	TIF G NOTE PAYMENTS	.00	11,000.00	11,000.00	.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	349,160.79	.00	349,160.79-
33-90-5023	TRANSFER OUT	.00	.00	.00	.00
33-90-5029	TRANSFER TO LOTTERY	.00	349,160.79	.00	349,160.79-
34-00-4130	TIF J NOTE PROCEEDS	.00	.00	.00	.00
34-00-4180	INTEREST INCOME - TIF J	.00	.62	.00	.62-
34-00-4310	TIF J REVENUE	.00	8,232.62	12,000.00	3,767.38
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	8,233.32	12,000.00	3,766.68
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	674.15	7,393.63	.00	7,393.63-
35-00-4180	INTEREST INCOME ADMIN W/H	.01	.06	500.00	499.94
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	.00	1,040.00	2,000.00	960.00
35-00-5060	OTHER PROF & TECH SERVICE	.00	.00	.00	.00
35-00-5141	SERVICE FEES	.00	12.00	.00	12.00-
35-00-5175	CAPITAL IMPROVEMENTS	.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
35-90-5023	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	.35	3.77	.00	3.77-
36-00-4310	TIF REVENUE	11,595.68	45,084.95	40,000.00	5,084.95-
36-00-5215	TIF K Note Payments	.00	43,444.90	40,000.00	3,444.90-
37-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
37-00-4130	BOND PROCEEDS	.00	.00	.00	.00
37-00-4180	INTERST INCOME	.14	1.63	.00	1.63-
37-00-4310	TIF REVENUES	8,546.69	21,285.81	10,000.00	11,285.81-
37-00-5100	NOTE DISBURSEMENTS	.00	.00	.00	.00
37-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00

**REVENUE & EXPENSE REPORT**  
**CALENDAR 8/2024, FISCAL 11/2024**

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
37-00-5215	TIF NOTE PAYABLE	.00	20,559.22	10,000.00	10,559.22-
37-00-5343	PRINCIPAL	.00	.00	.00	.00
37-00-5344	INTEREST	.00	.00	.00	.00
38-00-4090	OTHER LOCAL REV RECEIPTS	.00	2,500.00	.00	2,500.00-
38-00-4166	INTEREST	1.27	11.40	.00	11.40-
38-00-4195	LOTTERY RECEIPTS	.00	8,879.30	.00	8,879.30-
38-00-5115	LICENSE FEE	90.00	90.00	.00	90.00-
38-00-5141	SERVICE FEES	.00	12.00	.00	12.00-
38-00-5149	REFUNDS	.00	2,500.00	.00	2,500.00-
38-00-5195	STATE TAX	.00	170.00	.00	170.00-
38-00-5240	RAFFLE PRIZES	.00	2,679.66	.00	2,679.66-
		=====	=====	=====	=====
	DIFFERENCE	248,662.43	744,349.39	0,593,857.25-	1,338,206.64-
		=====	=====	=====	=====
		=====	=====	=====	=====
	PROOF	248,662.43	744,349.39	0,593,857.25-	1,338,206.64-
		=====	=====	=====	=====

**TRIAL BALANCE**  
**CALENDAR 8/2024, FISCAL 11/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
10-00-1000	CASH IN BANK - GENERAL	9,216.34-	68,560.83
10-00-1007	CASH IN BANK - MMA	292,288.35	1,176,711.07
10-00-1010	CASH AT COUNTY TREASURER	.00	20,350.49
11-00-1000	CASH IN BANK - CITY SALES TAX	5,303.46-	66,061.38
11-00-1007	CASH IN BANK - MMA	74,782.03	937,667.55
11-00-1035	CD #19806 SALES TAX	23,471.80	1,867,468.27
11-00-1036	CD# 19937 SALES TAX	6,633.19	784,589.35
12-00-1000	CASH IN BANK - STREET	2,754.14-	31,555.54
12-00-1007	CASH IN BANK - MMA	2,979.30	817,511.80
13-00-1000	CASH IN BANK - POOL	8,258.48-	73,602.11
13-00-1007	CASH IN BANK - MMA	1,939.87	532,296.16
13-00-1016	CASH IN BANK-NE CLASS	83,051.99-	380,424.78
13-00-1030	CASH IN BANK-AQUATIC CENTER	3,917.55-	190.40
14-00-1000	CASH IN BANK - PARK	20,322.64-	34,438.42
14-00-1002	PARK & REC FUND	.00	.00
14-00-1003	PARK & REC SCHOLARSHIP ACCT	.19	903.51
14-00-1007	CASH IN BANK - MMA	3.58	978.53
14-00-1016	CASH IN BANK-NE CLASS	822.15	184,939.55
15-00-1000	CASH IN BANK - ARPA	104.83-	195.17
15-00-1007	CASH IN BANK - MMA	318,259.01-	203,325.93
16-00-1000	CASH IN BANK - FIRE DEPT.	1,097.11	29,960.05
16-00-1007	CASH IN BANK - MMA	780.31	214,114.90
17-00-1000	CASH IN BANK - BURN PERMIT CC	40.00-	10.00
17-00-1012	CASH IN BANK-FIRE DONATION	90.81-	5,669.85
17-00-1016	CASH IN BANK - NE CLASS	200.41	45,080.83
18-00-1000	CASH IN BANK - FIRE EQUIP FUND	.00	.00
18-00-1001	CASH IN BANK-FIREEQUIP HORIZON	3,986.19	42,541.43
18-00-1007	CASH IN BANK - MMA	48.31	13,251.12
18-00-1016	CASH IN BANK - NE CLASS	969.82	218,157.61
18-00-1030	CD# 19609 FIRE EQUIP	.00	.00
19-00-1000	CASH IN BANK-BUILDING & ZONING	576.35	6,485.30
19-00-1007	CASH IN BANK - MMA	9,326.34-	184,850.64
20-00-1000	CASH IN BANK - WATER	11,685.23	51,304.75
20-00-1007	CASH IN BANK - MMA	235,414.76-	1,258,183.65
21-00-1000	CASH IN BANK - SEWER	44,857.25	84,226.52
21-00-1004	2010 BOND RESERVE	.00	.00
21-00-1007	CASH IN BANK - MMA	48,188.37-	2,692,283.31
21-00-1009	2012 BOND RESERVE	.00	.00
21-00-1030	CD# 832 SEWER	.00	29,167.83
21-00-1031	CD #4048 SEWER FSB	4,673.21	371,811.06
21-00-1033	CD #19643 SEWER HORIZON	5,365.66	531,117.24
21-00-1034	CD #19805 SEWER HORIZON	6,706.23	533,562.37
21-00-1037	CD #19938	.00	1,037,274.87
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	880.24	20,999.32
23-00-1008	COP TRUST RESERVE	.00	.00
23-00-1010	CASH AT COUNTY TREASURER	.00	6,082.95
23-00-1016	CASH IN BANK - NE CLASS	244,908.31	349,619.07

**TRIAL BALANCE**  
**CALENDAR 8/2024, FISCAL 11/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
24-00-1000	CASH IN BANK - TIF H	.00	.00
24-00-1017	CASH IN BANK-NOTE H TSC DISTR	102,268.97	102,320.54
25-00-1000	CASH IN BANK- TIF I	.00	.00
25-00-1018	CASH IN BANK-NOTE I TSC RETAIL	16,535.47	16,572.51
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	2,487.43	3,899.44
28-00-1007	CASH IN BANK - MMA	4,917.13-	22,740.22
28-00-1011	CASH IN BANK-ROSEHILL MMA	18.84	11,596.28
28-00-1031	CD #3133 CEMETERY FSB	806.11	69,289.40
29-00-1000	CASH IN BANK - KENO	.00	.00
29-00-1005	CASH IN BANK-LOTTERY PRIZE MMA	127.57	78,513.71
29-00-1006	CERTIFICATE OF DEPOSIT	.00	.00
29-00-1013	CASH IN BANK-KENO OPERAT ACCT	11,050.91	50,967.26
29-00-1014	CASH IN BANK-FIXED KENO ACCT	13,575.97	48,200.78
29-00-1016	CASH IN BANK - NE CLASS	3,113.35	700,336.99
29-00-1030	CD #0065 KENO PINNACLE	.00	.00
30-00-1000	CASH IN BANK - TIF E	.00	.00
30-00-1021	CASH IN BANK-NOTE E WATTS ELEC	.59	3.86
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	.85	5.69
33-00-1000	CASH IN BANK - TIF G	.00	.00
33-00-1010	CASH AT COUNTY TREASURER	.00	632.63
33-00-1016	CASH IN BANK - NE CLASS	4,595.44	1,033,728.84
33-00-1023	CASH IN BANK-NOTE G BUCKET B	83,201.62	117,566.54
34-00-1000	CASH IN BANK - TIF J	.00	.00
34-00-1010	CASH AT COUNTY TREASURER-TIF J	.00	3,479.43
34-00-1024	CASH IN BANK-NOTE J VASEK ENT	.00	.25
35-00-1000	CASH ACCOUNT - ADMIN W/H	.00	.00
35-00-1016	CASH IN BANK - NE CLASS	674.15	151,647.56
35-00-1025	CASH IN BANK-ADMIN W/H FUNDS	.01	64.39
36-00-1026	CASH IN BANK-TIF K WOODSTOCK	11,596.03	11,597.76
37-00-1028	CASH IN BANK-NOTE L NW ELECTR	8,546.83	9,137.56
38-00-1045	FIRE/RESCUE/LOTTERY/RAFFLE	88.73-	5,939.04
		=====	=====
	PROOF	239,000.65	17,345,766.19
		=====	=====

**Claims for Payment: August 28th - September 10th, 2024**

<b>Group A</b>			
<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	<b>Date Paid</b>
Tammy Douglas	Utility Deposit Refund	\$ 100.00	
ADP FEES	Payroll Fees	\$ 138.27	9/13/2024
ADP PAYROLL	Payroll	\$ 35,527.87	9/6/2024
Allo Communications	Phone/Internet Services	\$ 446.38	
Armor Equipment	Sewer jetter camera	\$ 11,535.00	
AWS Well Company	Lawson Park well service	\$ 5,181.22	
BOK FINANCIAL	Cert. of Participation 2020	\$ 99,127.50	9/15/2024
Brad Pfeiffer	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 390.00	
Brent Cooper	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 940.00	
Caleb Bishop	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 1,055.00	
CARQUEST AUTO PARTS	Saw belts, oil filter	\$ 48.97	
COLONIAL LIFE	Insurance	\$ 43.92	
CORE & MAIN	Meter & Readout Purchase, hydrant repairs	\$ 8,352.04	
Crescent Electric Supply Co.	Lawson Park well repair	\$ 672.97	
CUBBY'S, INC.	Fuel	\$ 2,771.63	
DATAVIZION, LLC	VizionCare Complete, Microsoft 365 Business	\$ 1,515.00	
FASTENAL COMPANY	Shop supplies	\$ 630.96	
Greg Gerlach	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 485.00	
HORIZON BANK	Monthly ACH Fees	\$ 10.00	9/15/2024
James Bartels	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 1,665.00	
Jamieson Battistella	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 805.00	
Jared Rains	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 4,080.00	
John Adams	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 2,045.00	
JOHN HANCOCK USA	Retirement	\$ 2,750.25	9/6/2024
Joseph Hummel	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 390.00	
KELLY SUPPLY COMPANY	Wastewater equipment supplies	\$ 28.41	
LANCASTER CO SHERIFF OFFICE	September 2024	\$ 35,186.00	
LIFE-ASSIST, INC.	Medical Supplies	\$ 804.35	
LINCOLN ELECTRIC SYSTEM	Electricity	\$ 21,091.74	
MacQueen Emergency	Helmets	\$ 7,386.41	
MacQueen Emergency	Air bags, boots & patch, axe	\$ 5,146.49	
MAMMOTH STATION	Fuel	\$ 286.58	
MENARDS-LINCOLN NORTH	Tape measure, winterizing sample sites	\$ 25.98	
MIDWEST LABORATORIES, INC	Lab fees	\$ 316.72	
MIDWEST TURF & IRRIGATION	Mower repair	\$ 210.38	
Miller Seed	Single-net straw	\$ 72.00	
Nancy Myer	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 900.00	
Nate Stilmock	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 1,490.00	
Nathan Vidlak	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 1,820.00	
NEBRASKA DEPT REVENUE WASTE	Utility Sales Tax	\$ 8,825.62	9/20/2024
ONE CALL CONCEPTS, INC.	One-Call Service	\$ 83.08	
PAVERS LLC	Hot mix asphalt	\$ 623.20	
PINNACLE BANK	Flag football supplies, water/wastewater continuing ed classes, pool concessions	\$ 8,484.70	
Production Creek Specialty Adv.	Soccer jerseys, employee clothing	\$ 2,796.00	
Robin L. Hoffman	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 2,905.00	
RYAN MUELLER	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 3,805.00	
SANDRA YODER	Soccer refund	\$ 75.00	
SCHOOL DISTRICT #145	Tobacco & Liquor License	\$ 2,072.50	
S.E.Rural Fire Protection Dist	EMS Call	\$ 250.00	
Stingray Technology Services	Camera system repairs	\$ 347.00	
Tell Hanes	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 1,930.00	
THE FORT	Clothing Allowance	\$ 187.50	
THE VOICE NEWS	Advertising & Printing	\$ 209.12	
TRINITY LUTHERAN SCHOOL	Pool Admission Refund	\$ 315.67	
U.S. POSTMASTER	Stamps/Postage	\$ 292.00	
U.S.BANK EQUIPMENT FINANCE	Ricoh Copier	\$ 143.95	
Visual Edge IT	Copies	\$ 156.85	
Whitehead Oil Co.	Fuel	\$ 40.71	
WILLIAM GERDES	WFR-Personal Vehicle Reimbursement & Member Stipends	\$ 2,175.00	
<b>Claims Group A Total</b>		<b>\$ 291,189.94</b>	

William D. Gerdes, Mayor

Cheris Cadwell, City Treasurer/Deputy Clerk

## HORIZON MMA INTEREST EARNED

	2023	2024
<b>January</b>		\$ 26,286.49
<b>February</b>	\$ 8,900.55	\$ 24,019.67
<b>March</b>	\$ 23,011.65	\$ 26,691.24
<b>April</b>	\$ 24,235.86	\$ 27,347.16
<b>May</b>	\$ 26,516.98	\$ 29,194.01
<b>June</b>	\$ 25,172.83	\$ 28,195.91
<b>July</b>	\$ 26,073.05	\$ 28,944.10
<b>August</b>	\$ 29,327.63	\$ 29,351.30
<b>September</b>	\$ 28,811.12	
<b>October</b>	\$ 27,916.36	
<b>November</b>	\$ 27,780.63	
<b>December</b>	\$ 26,838.62	
<b>Total Year</b>	\$ 274,585.28	\$ 220,029.88

<b>NE CLASS INTEREST EARNED</b>		
	2023	2024
<b>January</b>		\$ 13,003.89
<b>February</b>		\$ 12,059.49
<b>March</b>	\$ 5,540.07	\$ 12,948.06
<b>April</b>	\$ 6,407.64	\$ 13,691.33
<b>May</b>	\$ 14,983.54	\$ 14,975.68
<b>June</b>	\$ 16,007.01	\$ 12,994.40
<b>July</b>	\$ 12,907.50	\$ 12,655.32
<b>August</b>	\$ 11,846.33	\$ 13,231.64
<b>September</b>	\$ 12,232.38	
<b>October</b>	\$ 12,497.90	
<b>November</b>	\$ 12,717.33	
<b>December</b>	\$ 13,754.21	
<b>Total Year</b>	\$ 118,893.91	\$ 105,559.81

**TRIAL BALANCE**  
**CALENDAR 8/2024, FISCAL 11/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
10-00-1000	CASH IN BANK - GENERAL	9,216.34-	68,560.83
10-00-1007	CASH IN BANK - MMA	292,288.35	1,176,711.07
10-00-1010	CASH AT COUNTY TREASURER	.00	20,350.49
11-00-1000	CASH IN BANK - CITY SALES TAX	5,303.46-	66,061.38
11-00-1007	CASH IN BANK - MMA	74,782.03	937,667.55
11-00-1035	CD #19806 SALES TAX	23,471.80	1,867,468.27
11-00-1036	CD# 19937 SALES TAX	6,633.19	784,589.35
12-00-1000	CASH IN BANK - STREET	2,754.14-	31,555.54
12-00-1007	CASH IN BANK - MMA	2,979.30	817,511.80
13-00-1000	CASH IN BANK - POOL	8,258.48-	73,602.11
13-00-1007	CASH IN BANK - MMA	1,939.87	532,296.16
13-00-1016	CASH IN BANK-NE CLASS	83,051.99-	380,424.78
13-00-1030	CASH IN BANK-AQUATIC CENTER	3,917.55-	190.40
14-00-1000	CASH IN BANK - PARK	20,322.64-	34,438.42
14-00-1002	PARK & REC FUND	.00	.00
14-00-1003	PARK & REC SCHOLARSHIP ACCT	.19	903.51
14-00-1007	CASH IN BANK - MMA	3.58	978.53
14-00-1016	CASH IN BANK-NE CLASS	822.15	184,939.55
15-00-1000	CASH IN BANK - ARPA	104.83-	195.17
15-00-1007	CASH IN BANK - MMA	318,259.01-	203,325.93
16-00-1000	CASH IN BANK - FIRE DEPT.	1,097.11	29,960.05
16-00-1007	CASH IN BANK - MMA	780.31	214,114.90
17-00-1000	CASH IN BANK - BURN PERMIT CC	40.00-	10.00
17-00-1012	CASH IN BANK-FIRE DONATION	90.81-	5,669.85
17-00-1016	CASH IN BANK - NE CLASS	200.41	45,080.83
18-00-1000	CASH IN BANK - FIRE EQUIP FUND	.00	.00
18-00-1001	CASH IN BANK-FIREEQUIP HORIZON	3,986.19	42,541.43
18-00-1007	CASH IN BANK - MMA	48.31	13,251.12
18-00-1016	CASH IN BANK - NE CLASS	969.82	218,157.61
18-00-1030	CD# 19609 FIRE EQUIP	.00	.00
19-00-1000	CASH IN BANK-BUILDING & ZONING	576.35	6,485.30
19-00-1007	CASH IN BANK - MMA	9,326.34-	184,850.64
20-00-1000	CASH IN BANK - WATER	11,685.23	51,304.75
20-00-1007	CASH IN BANK - MMA	235,414.76-	1,258,183.65
21-00-1000	CASH IN BANK - SEWER	44,857.25	84,226.52
21-00-1004	2010 BOND RESERVE	.00	.00
21-00-1007	CASH IN BANK - MMA	48,188.37-	2,692,283.31
21-00-1009	2012 BOND RESERVE	.00	.00
21-00-1030	CD# 832 SEWER	.00	29,167.83
21-00-1031	CD #4048 SEWER FSB	4,673.21	371,811.06
21-00-1033	CD #19643 SEWER HORIZON	5,365.66	531,117.24
21-00-1034	CD #19805 SEWER HORIZON	6,706.23	533,562.37
21-00-1037	CD #19938	.00	1,037,274.87
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	880.24	20,999.32
23-00-1008	COP TRUST RESERVE	.00	.00
23-00-1010	CASH AT COUNTY TREASURER	.00	6,082.95
23-00-1016	CASH IN BANK - NE CLASS	244,908.31	349,619.07

**TRIAL BALANCE**  
**CALENDAR 8/2024, FISCAL 11/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
24-00-1000	CASH IN BANK - TIF H	.00	.00
24-00-1017	CASH IN BANK-NOTE H TSC DISTR	102,268.97	102,320.54
25-00-1000	CASH IN BANK- TIF I	.00	.00
25-00-1018	CASH IN BANK-NOTE I TSC RETAIL	16,535.47	16,572.51
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	2,487.43	3,899.44
28-00-1007	CASH IN BANK - MMA	4,917.13-	22,740.22
28-00-1011	CASH IN BANK-ROSEHILL MMA	18.84	11,596.28
28-00-1031	CD #3133 CEMETERY FSB	806.11	69,289.40
29-00-1000	CASH IN BANK - KENO	.00	.00
29-00-1005	CASH IN BANK-LOTTERY PRIZE MMA	127.57	78,513.71
29-00-1006	CERTIFICATE OF DEPOSIT	.00	.00
29-00-1013	CASH IN BANK-KENO OPERAT ACCT	11,050.91	50,967.26
29-00-1014	CASH IN BANK-FIXED KENO ACCT	13,575.97	48,200.78
29-00-1016	CASH IN BANK - NE CLASS	3,113.35	700,336.99
29-00-1030	CD #0065 KENO PINNACLE	.00	.00
30-00-1000	CASH IN BANK - TIF E	.00	.00
30-00-1021	CASH IN BANK-NOTE E WATTS ELEC	.59	3.86
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	.85	5.69
33-00-1000	CASH IN BANK - TIF G	.00	.00
33-00-1010	CASH AT COUNTY TREASURER	.00	632.63
33-00-1016	CASH IN BANK - NE CLASS	4,595.44	1,033,728.84
33-00-1023	CASH IN BANK-NOTE G BUCKET B	83,201.62	117,566.54
34-00-1000	CASH IN BANK - TIF J	.00	.00
34-00-1010	CASH AT COUNTY TREASURER-TIF J	.00	3,479.43
34-00-1024	CASH IN BANK-NOTE J VASEK ENT	.00	.25
35-00-1000	CASH ACCOUNT - ADMIN W/H	.00	.00
35-00-1016	CASH IN BANK - NE CLASS	674.15	151,647.56
35-00-1025	CASH IN BANK-ADMIN W/H FUNDS	.01	64.39
36-00-1026	CASH IN BANK-TIF K WOODSTOCK	11,596.03	11,597.76
37-00-1028	CASH IN BANK-NOTE L NW ELECTR	8,546.83	9,137.56
38-00-1045	FIRE/RESCUE/LOTTERY/RAFFLE	88.73-	5,939.04
		=====	=====
	PROOF	239,000.65	17,345,766.19
		=====	=====

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-4000	PROPERTY TAXES	338,840.01	844,362.66	776,949.00	67,413.66-
10-00-4005	MOTOR VEHICLE TAX	11,239.97	133,317.74	85,000.00	48,317.74-
10-00-4010	MOTOR VEHICLE PRO RATE	.00	1,889.71	1,000.00	889.71-
10-00-4015	PROPERTY TAX CREDIT	.00	56,772.93	.00	56,772.93-
10-00-4018	STATE AID	.00	.00	.00	.00
10-00-4020	PROPERTY TAX CREDIT	.00	.00	.00	.00
10-00-4025	M.I.R.F.	.00	.00	.00	.00
10-00-4030	CARLINE	.00	75.44	.00	75.44-
10-00-4032	LEASE REVENUE	500.00	5,500.00	6,000.00	500.00
10-00-4035	FRANCHISE TAX	2,850.72	445,535.88	450,000.00	4,464.12
10-00-4040	IN LIEU OF TAXES	.00	4,874.37	3,000.00	1,874.37-
10-00-4050	SALES TAX	.00	.00	.00	.00
10-00-4055	HOMESTEAD EXEMPTION	4,348.46	25,500.66	.00	25,500.66-
10-00-4060	INT EARNED ON LOCAL REVENUE	106.26	979.67	5,000.00	4,020.33
10-00-4065	FEES AND PERMITS	.00	.00	.00	.00
10-00-4070	CITY LICENSES	89.00	11,675.50	7,500.00	4,175.50-
10-00-4071	CITY FINES	10.00	320.00	.00	320.00-
10-00-4075	DOG LICENSES	35.00	2,080.00	2,000.00	80.00-
10-00-4080	DOG IMPOUNDMENT & BOARD	.00	.00	.00	.00
10-00-4090	OTHER LOCAL REVENUE RECEIPT	.00	79.17	.00	79.17-
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
10-00-4161	INTEREST-MMA	4,288.35	23,351.24	.00	23,351.24-
10-00-4210	TOWER RENT	4,217.45	36,260.22	41,000.00	4,739.78
10-00-4215	FARM RENT INCOME	.00	14,895.00	27,500.00	12,605.00
10-00-4410	ADJUSTMENT	.00	.00	.00	.00
10-00-4415	AG LAND TAX CREDIT	.00	36.94	.00	36.94-
10-00-5000	REGULAR SALARIES	7,770.42	92,577.24	101,361.00	8,783.76
10-00-5002	SALARIES OVERTIME	.00	.00	.00	.00
10-00-5005	SALARY OF MAYOR & COUNCIL	.00	30,000.00	30,000.00	.00
10-00-5006	SALARIES PART TIME/TEMP	.00	.00	5,000.00	5,000.00
10-00-5009	SOCIAL SECURITY	586.70	9,326.16	10,001.00	674.84
10-00-5015	HEALTH INSURANCE	247.14	18,538.90	21,000.00	2,461.10
10-00-5019	WORKER'S COMP INSURANCE	.00	1,325.89	1,500.00	174.11
10-00-5020	EMPLOYMENT EXPENSES	1,228.55	5,999.40	7,000.00	1,000.60
10-00-5025	UNEMPLOYMENT COMPENSATION	154.38	1,051.60	2,000.00	948.40
10-00-5030	RETIREMENT	427.37	5,091.72	5,616.00	524.28
10-00-5035	CLOTHING	.00	.00	1,500.00	1,500.00
10-00-5040	COUNTY TREAS. & OTHER FEES	10.00	369.68	2,000.00	1,630.32
10-00-5045	CUSTODIAL SERVICE	399.30	4,392.30	5,000.00	607.70
10-00-5050	LEGAL SERVICES	3,084.00	36,750.28	50,000.00	13,249.72
10-00-5055	CONTRACT OR SECURED SERVICE	35,186.00	387,046.00	423,000.00	35,954.00
10-00-5060	OTHER PROF. & TECH SERVICE	1,834.96	80,605.09	90,000.00	9,394.91
10-00-5065	NATURAL GAS	90.06	1,124.28	2,000.00	875.72
10-00-5070	ELECTRICITY	460.49	3,111.67	3,500.00	388.33
10-00-5075	GARBAGE SERVICE	17.85	229.93	500.00	270.07

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-5080	RENTALS OR LEASES	.00	33.00	500.00	467.00
10-00-5085	POSTAGE	.00	2,195.86	3,000.00	804.14
10-00-5090	TELEPHONE	419.93	5,694.06	7,000.00	1,305.94
10-00-5095	ADVERTISING AND PRINTING	433.64	3,520.51	5,000.00	1,479.49
10-00-5100	SUPPLIES	993.73	4,454.57	10,000.00	5,545.43
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	3,000.00	3,000.00
10-00-5115	LICENSE FEES	.00	.00	5,000.00	5,000.00
10-00-5120	SCHOOL, DUES AND SEMINARS	22,911.00	32,075.75	32,000.00	75.75-
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	.00	13,666.79	16,000.00	2,333.21
10-00-5140	TRAVEL OR MILEAGE	.00	738.25	4,000.00	3,261.75
10-00-5145	REPAIR & MAINT. SERVICES	.00	479.14	7,000.00	6,520.86
10-00-5149	REFUNDS	.00	.00	.00	.00
10-00-5150	OTHER MISC. OBJECTS	6,101.51	8,591.51	4,000.00	4,591.51-
10-00-5155	QUIET ZONE	.00	.00	.00	.00
10-00-5160	DRY DAM	.00	117.58	10,000.00	9,882.42
10-00-5170	WATERSHED	.00	.00	.00	.00
10-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
10-10-5100	SUPPLIES	.00	.00	.00	.00
10-10-5102	OPERATING SUPPLIES	.00	.00	.00	.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
10-90-4016	TRANSFER FROM FIRE/RESCUE	.00	7,020.00	.00	7,020.00-
10-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
10-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
10-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00

PCT OF FISCAL YTD 91.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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	285,000.00	285,000.00	.00
10-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
10-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
10-90-5016	TRANSFER TO FIRE/RESCUE	.00	153,750.00	153,750.00	.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	66,061.38	759,796.57	570,000.00	189,796.57-
11-00-4053	AQUATIC CENTER SALES TAX	.00	.00	.00	.00
11-00-4135	REIMBURSEMENT	.00	.00	.00	.00
11-00-4161	INTEREST-MMA	3,417.19	27,910.82	10,000.00	17,910.82-
11-00-4163	INTEREST-CD'S HORIZON	30,104.99	117,269.61	.00	117,269.61-
11-00-5174	COMMUNITY IMPROVEMENT	.00	.00	.00	.00
11-00-5175	CAPITAL OUTLAY	.00	320,269.67	762,000.00	441,730.33
11-00-5302	BOND PAYMENTS	.00	.00	.00	.00
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	41,298.89	25,000.00	16,298.89-
12-00-4090	OTHER LOCAL REV RECEIPTS	.00	589.40	.00	589.40-
12-00-4095	LABOR & MATERIALS SOLD-STREETS	.00	.00	.00	.00
12-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
12-00-4105	GRANTS	.00	6,560.87	236,000.00	229,439.13
12-00-4110	INSURANCE ADJUSTMENTS	.00	11,666.00	.00	11,666.00-
12-00-4120	HIGHWAY ALLOCATION	48,692.97	529,404.20	581,001.00	51,596.80
12-00-4125	INCENTIVE PAYMENTS	.00	4,000.00	.00	4,000.00-
12-00-4130	SALE BONDS - STREETS	.00	.00	2,000,000.00	2,000,000.00
12-00-4135	REINBURSEMENT/PROJECT FINANCED	.00	.00	.00	.00
12-00-4161	INTEREST-MMA	2,979.30	29,468.77	.00	29,468.77-
12-00-4220	SCRAP SALES	.00	.00	.00	.00
12-00-4405	INFRASTRUCTURE FEE	672.10	4,703.11	.00	4,703.11-
12-00-5000	REGULAR SALARIES	9,015.74	159,550.42	170,000.00	10,449.58
12-00-5002	SALARIES OVERTIME	340.98	5,560.83	3,729.00	1,831.83-
12-00-5006	SUB OR TEMP SALARIES	757.31	3,815.74	12,000.00	8,184.26
12-00-5009	SOCIAL SECURITY	761.37	12,650.32	11,975.00	675.32-
12-00-5015	HEALTH INSURANCE	797.11	54,559.47	80,000.00	25,440.53

PCT OF FISCAL YTD 91.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
12-00-5019	WORKER'S COMP INSURANCE	.00	3,958.35	6,000.00	2,041.65
12-00-5030	RETIREMENT	494.32	6,979.56	7,345.00	365.44
12-00-5035	CLOTHING	.00	772.73	1,250.00	477.27
12-00-5045	CUSTODIAL SERVICES	.00	.00	.00	.00
12-00-5060	PROF&TECH SERVICE/SPECIAL FEES	316.67	9,650.45	301,000.00	291,349.55
12-00-5065	NATURAL GAS	90.06	2,420.37	5,000.00	2,579.63
12-00-5070	ELECTRICITY	6,849.84	72,650.66	78,000.00	5,349.34
12-00-5073	GAS AND OIL	1,068.20	14,737.92	14,000.00	737.92-
12-00-5075	GARBAGE SERVICE	89.25	1,149.54	1,500.00	350.46
12-00-5076	RECYCLING SERVICE	.00	.00	.00	.00
12-00-5080	RENTALS OR LEASES	228.37	4,410.66	7,000.00	2,589.34
12-00-5090	TELEPHONE	136.87	1,067.11	.00	1,067.11-
12-00-5095	ADVERTISING AND PRINTING	.00	10.50	1,000.00	989.50
12-00-5100	SUPPLIES-OFFICE/SHOP	290.78	6,189.30	7,000.00	810.70
12-00-5102	SUPPLIES-STREETS	.00	21,359.01	68,000.00	46,640.99
12-00-5120	FURNITURE AND EQUIPMENT	.00	292,763.28	165,500.00	127,263.28-
12-00-5121	SCHOOL, DUES, & SEMINARS	.00	50.00	.00	50.00-
12-00-5135	PROPERTY INSURANCE	.00	23,565.23	18,000.00	5,565.23-
12-00-5141	SERVICE FEES	.00	.00	.00	.00
12-00-5144	REPAIR & MAINT.SERVICE-BLDG	10.00	1,958.50	7,500.00	5,541.50
12-00-5145	REPAIR & MAINT. STREETS	28,507.75	30,495.25	85,000.00	54,504.75
12-00-5146	EQUIPMENT MAINTENANCE	200.94	22,547.87	30,000.00	7,452.13
12-00-5147	VEHICLE MAINTENANCE	496.98	3,579.89	10,000.00	6,420.11
12-00-5150	OTHER MICS. OBJECTS	.00	.00	.00	.00
12-00-5165	TRAFFIC CONTROL	786.81	15,592.06	8,000.00	7,592.06-
12-00-5170	STREET CONTRACTS	.00	3,604.30	4,500.00	895.70
12-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	2,000,000.00	2,000,000.00
12-90-4010	TRANSFER FROM GENERAL	.00	285,000.00	285,000.00	.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
13-00-4052	CITY SALES TAX	33,030.64	379,897.70	300,000.00	79,897.70-
13-00-4085	CONCESSIONS	.00	.00	.00	.00
13-00-4090	OTHER LOCAL REV RECEIPTS	.00	4,041.00	.00	4,041.00-

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-4105	GRANTS	.00	12,890.56	.00	12,890.56-
13-00-4130	SALE BONDS - POOL	.00	.00	1,400,000.00	1,400,000.00
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	12,979.00	82,787.95	.00	82,787.95-
13-00-4140	POOL RECEIPTS	.00	.00	60,000.00	60,000.00
13-00-4141	POOL PASS REVENUE	.00	77,970.00	.00	77,970.00-
13-00-4142	SWIMMING LESSON REVENUE	.00	9,395.00	.00	9,395.00-
13-00-4143	POOL PARTY REVENUE	250.00	12,850.00	.00	12,850.00-
13-00-4144	POOL PARTY DEPOSIT	.00	900.00	.00	900.00-
13-00-4146	SWIM TEAM REVENUE	.00	4,135.00	.00	4,135.00-
13-00-4155	GIFT OR DONATIONS	.00	9,217.04	.00	9,217.04-
13-00-4161	INTEREST-MMA	1,939.87	18,136.78	.00	18,136.78-
13-00-4162	INTEREST-NE CLASS	1,948.01	27,412.82	.00	27,412.82-
13-00-4167	INTEREST FSB	20.45	119.37	.00	119.37-
13-00-4185	CONCESSION RECEIPTS	3,793.30	27,258.25	20,000.00	7,258.25-
13-00-5000	REGULAR SALARIES	1,490.67	28,205.64	32,205.00	3,999.36
13-00-5002	SALARIES OVERTIME	1,256.19	3,324.81	.00	3,324.81-
13-00-5006	SUB OR TEMP SALARIES	40,921.89	135,117.13	80,000.00	55,117.13-
13-00-5009	SOCIAL SECURITY	3,194.07	12,684.85	5,650.00	7,034.85-
13-00-5015	HEALTH INSURANCE	110.51	5,211.75	8,400.00	3,188.25
13-00-5019	WORKER'S COMP INSURANCE	.00	350.92	600.00	249.08
13-00-5030	RETIREMENT	107.92	1,295.27	1,582.00	286.73
13-00-5035	CLOTHING	.00	2,756.79	4,000.00	1,243.21
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	1,200.00	1,200.00	2,000.00	800.00
13-00-5060	OTHER PROF. & TECH SERVICE	62.50	1,437.50	4,000.00	2,562.50
13-00-5065	NATURAL GAS	.00	.00	2,000.00	2,000.00
13-00-5070	ELECTRICITY	2,301.23	12,595.24	28,000.00	15,404.76
13-00-5075	GARBAGE SERVICE	95.00	611.50	500.00	111.50-
13-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
13-00-5090	TELEPHONE	49.05	709.27	1,000.00	290.73
13-00-5095	ADVERTISING AND PRINTING	.00	391.91	500.00	108.09
13-00-5100	SUPPLIES	1,339.41	9,753.03	25,000.00	15,246.97
13-00-5102	OPERATION SUPPLIES	1,780.60	6,660.00	5,000.00	1,660.00-
13-00-5105	CONCESSIONS	3,283.21	11,692.38	10,000.00	1,692.38-
13-00-5110	FURNITURE AND EQUIPMENT	.00	7,445.80	3,000.00	4,445.80-
13-00-5120	SCHOOLS, DUES, & SEMINARS	.00	40.00	3,000.00	2,960.00
13-00-5135	PROPERTY INSURANCE	.00	17,316.76	14,000.00	3,316.76-
13-00-5140	TRAVEL OR MILEAGE	.00	.00	.00	.00
13-00-5141	SERVICE FEES	20.00	700.00	800.00	100.00
13-00-5145	REPAIR & MAINT. SERVICES	387.11	480.21	2,000.00	1,519.79
13-00-5149	REFUNDS	29.00	429.00	.00	429.00-
13-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
13-00-5160	CONSULTANTS	.00	958.38	.00	958.38-
13-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	88,918.00	293,273.77	68,000.00	225,273.77-
13-00-5176	NEW POOL SUPPLIES	.00	.00	.00	.00
13-00-5333	2021 GO AQUATIC CTN PRINCIPAL	.00	220,000.00	220,000.00	.00
13-00-5334	2021 GO AQUATIC CTR INTEREST	.00	34,982.50	34,982.50	.00
13-00-5351	2023 MUNI IMPROV PRINCIPAL	.00	.00	1,400,000.00	1,400,000.00

PCT OF FISCAL YTD 91.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-5352	2023 MUNI IMPROV BOND INTEREST	.00	99,000.00	99,000.00	.00
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
14-00-4065	FEES & PERMITS	.00	.00	.00	.00
14-00-4090	OTHER LOCAL REV RECEIPTS	.00	1,696.69	.00	1,696.69-
14-00-4105	GRANTS	.00	4,248.00	.00	4,248.00-
14-00-4110	INSURANCE ADJUSTMENTS	7,280.72	41,993.19	.00	41,993.19-
14-00-4139	YOUTH FLAG FOOTBAL	200.00	12,525.00	5,000.00	7,525.00-
14-00-4140	FALL SOCCER RECEIPTS	3,705.00	11,635.00	5,000.00	6,635.00-
14-00-4142	SPRING SOCCER RECEIPTS	.00	12,035.00	10,000.00	2,035.00-
14-00-4145	BALL RECEIPTS	.00	20,895.00	15,000.00	5,895.00-
14-00-4146	BALL FIELD RENTAL	12,030.00	14,035.00	12,000.00	2,035.00-
14-00-4147	ADULT VOLLEY BALL	.00	1,200.00	1,000.00	200.00-
14-00-4148	TOURNAMENTS	.00	2,520.00	.00	2,520.00-
14-00-4149	ADULT BASEBALL	.00	700.00	.00	700.00-
14-00-4155	PARK DONATIONS	.00	4,161.47	20,000.00	15,838.53
14-00-4161	INTEREST-MMA	3.58	2,661.64	.00	2,661.64-
14-00-4162	INTEREST-NE CLASS	822.15	12,373.83	.00	12,373.83-
14-00-4165	INTEREST EARNED	.00	.00	.00	.00
14-00-4166	INTEREST	.19	2.07	.00	2.07-
14-00-4170	ADULT BASKETBALL	.00	150.00	.00	150.00-
14-00-4405	INFRASTRUCTURE FEE	1,551.00	10,853.33	8,000.00	2,853.33-
14-00-4420	ADVERTISING REVENUE	.00	.00	3,000.00	3,000.00
14-00-5000	REGULAR SALARIES	8,322.00	105,198.51	127,690.00	22,491.49
14-00-5002	OVERTIME SALARIES	129.62	298.32	.00	298.32-
14-00-5006	SUB OR TEMP SALARIES	6,425.00	33,409.45	36,000.00	2,590.55
14-00-5009	SOCIAL SECURITY	1,120.65	10,493.82	12,939.00	2,445.18
14-00-5015	HEALTH INSURANCE	516.22	16,199.58	43,000.00	26,800.42
14-00-5019	WORKER'S COMP INSURANCE	.00	3,319.66	3,500.00	180.34
14-00-5030	RETIREMENT	309.88	3,805.65	5,085.00	1,279.35
14-00-5035	CLOTHING	.00	312.93	1,250.00	937.07
14-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
14-00-5055	CONTRACTED OR SECURED SERVICES	.00	8,401.00	16,500.00	8,099.00
14-00-5060	OTHER PROF. & TECH SERVICE	950.00	3,893.75	27,000.00	23,106.25
14-00-5070	ELECTRICITY	1,582.56	11,088.52	15,000.00	3,911.48
14-00-5073	GAS AND OIL	1,570.67	6,459.37	7,000.00	540.63

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
14-00-5075	GARBAGE SERVICE	265.52	2,998.91	3,000.00	1.09
14-00-5080	RENTAL & LEASES	.00	469.86	.00	469.86-
14-00-5090	PHONE	34.87	798.51	1,000.00	201.49
14-00-5095	ADVERTISING & PRINTING	.00	376.00	3,000.00	2,624.00
14-00-5100	SUPPLIES	702.99	13,007.82	28,000.00	14,992.18
14-00-5102	OPERATION SUPPLIES	702.23	9,019.22	13,500.00	4,480.78
14-00-5103	TOURNAMENT SUPPLIES	.00	1,258.06	.00	1,258.06-
14-00-5110	FURNITURE AND EQUIPMENT	.00	48,396.24	20,200.00	28,196.24-
14-00-5120	SCHOOLS, DUES AND SEMINARS	.00	191.36	1,000.00	808.64
14-00-5130	TREES AND PLANTINGS	11,785.00	14,434.30	16,000.00	1,565.70
14-00-5135	PROPERTY INSURANCE	.00	22,223.87	25,000.00	2,776.13
14-00-5140	TRAVEL OR MILEAGE	.00	.00	500.00	500.00
14-00-5145	REPAIR & MAINT. SERVICES	4,706.30	62,822.83	59,000.00	3,822.83-
14-00-5146	EQUIPMENT MAINTENANCE	845.26	2,390.06	3,500.00	1,109.94
14-00-5147	VEHICLE MAINTENANCE	.00	329.81	1,000.00	670.19
14-00-5149	REFUNDS	540.00	1,915.00	1,000.00	915.00-
14-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
14-00-5160	DONATION EXPENSES	1,897.33	3,259.48	1,000.00	2,259.48-
14-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	40,170.83	70,000.00	29,829.17
14-90-4010	TRANSFER FROM GENERAL	.00	.00	.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	260,000.00	.00	260,000.00-
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
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	740.99	24,692.31	.00	24,692.31-
15-00-4199	ARPA PROCEEDS	.00	.00	.00	.00
15-00-5060	OTHER PROF & TECH SERVICE	.00	5,982.50	.00	5,982.50-
15-00-5141	ARPA EXPENSES	.00	.00	721,225.00	721,225.00
15-00-5146	EQUIPMENT MAINT	.00	178,120.55	.00	178,120.55-
15-00-5175	CAPITAL IMPROVEMENTS	319,104.83	375,236.06	.00	375,236.06-
16-00-4090	OTHER LOCAL REV RECEIPTS	.00	12.00	.00	12.00-
16-00-4091	COVID-19 CARE FUNDS	.00	.00	.00	.00
16-00-4100	EQUIPMENT SOLD	.00	8.00	.00	8.00-
16-00-4105	GRANTS	5,370.00	5,370.00	.00	5,370.00-
16-00-4110	INSURANCE ADJUSTMENTS	376.00	105,937.75	.00	105,937.75-
16-00-4135	REIMBURSEMENT-MAT'LS/SERVICES	.00	.00	.00	.00

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
16-00-4155	GIFTS OR DONATIONS	.00	.00	.00	.00
16-00-4160	RURAL FIRE DEPARTMENT	12,812.50	140,937.50	153,750.00	12,812.50
16-00-4161	INTEREST-MMA	780.31	5,364.90	.00	5,364.90-
16-00-4165	INTEREST/FIRE-RESCUE	.00	.00	.00	.00
16-00-5003	OFFICER REIMBURSEMENT	.00	.00	10,800.00	10,800.00
16-00-5017	LIFE INSURANCE	.00	4,546.60	3,500.00	1,046.60-
16-00-5019	WORKER'S COMP INSURANCE	.00	1,389.00	5,000.00	3,611.00
16-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
16-00-5050	LEGAL SERVICES	.00	.00	.00	.00
16-00-5055	CONTRACTED OR SECURED SERVICES	3,000.00	38,112.12	57,400.00	19,287.88
16-00-5056	ENARSIS ADMIN	.00	.00	20,000.00	20,000.00
16-00-5060	OTHER PROF.& TECH SERVICE	112.57	3,802.26	11,000.00	7,197.74
16-00-5065	NATURAL GAS	110.78	3,180.14	6,000.00	2,819.86
16-00-5070	ELECTRICITY	355.35	2,232.10	3,500.00	1,267.90
16-00-5073	GAS & OIL	699.11	6,587.17	8,000.00	1,412.83
16-00-5075	GARBAGE SERVICE	17.85	229.93	300.00	70.07
16-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
16-00-5085	POSTAGE	.00	8.60	.00	8.60-
16-00-5090	TELEPHONE	2,813.84	6,678.74	4,000.00	2,678.74-
16-00-5095	ADVERTISING AND PRINTING	.00	828.59	1,000.00	171.41
16-00-5100	SUPPLIES	255.96	4,508.46	8,000.00	3,491.54
16-00-5101	FIRE OPERATION SUPPLIES	.00	1,550.81	20,000.00	18,449.19
16-00-5102	MEDICAL SUPPLIES	798.56	20,178.15	15,000.00	5,178.15-
16-00-5103	FD BUNKER GEAR	591.63	2,762.13	5,500.00	2,737.87
16-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
16-00-5112	COMMUNICATION GEAR	7,701.21	10,026.21	10,000.00	26.21-
16-00-5115	LICENSE FEES	.00	.00	500.00	500.00
16-00-5120	SCHOOL, DUES AND SEMINARS	.00	3,659.50	20,000.00	16,340.50
16-00-5135	PROPERTY INSURANCE	.00	20,522.00	25,000.00	4,478.00
16-00-5140	TRAVEL OR MILEAGE	.00	2,238.05	3,500.00	1,261.95
16-00-5141	SERVICE FEES	.00	.00	.00	.00
16-00-5142	VEHICLE MILEAGE REIMBURSE	.00	.00	20,000.00	20,000.00
16-00-5145	BUILDING REPAIR & MAINTENANCE	26.35	950.14	30,000.00	29,049.86
16-00-5146	EQUIPMENT-REPAIR & MAINTENANCE	130.00	4,136.41	12,500.00	8,363.59
16-00-5147	VEHICLE REPAIR & MAINTENANCE	848.18	20,195.73	10,000.00	10,195.73-
16-00-5148	COMMUNICATION REPAIR	.00	657.00	2,500.00	1,843.00
16-00-5149	REFUNDS	.00	.00	.00	.00
16-00-5150	OTHER MISC. OBJECTS	.00	1,305.36	3,000.00	1,694.64
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	2,500.00	2,500.00
16-90-4010	TRANSFER FROM GENERAL	.00	153,750.00	153,750.00	.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

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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	7,020.00	.00	7,020.00-
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	.00	590.00	500.00	90.00-
17-00-4105	GRANTS	.00	.00	.00	.00
17-00-4155	GIFTS OR DONATIONS	.00	10,979.30	8,000.00	2,979.30-
17-00-4156	FIRE ENGINE 34 DONATIONS	.00	1,156.00	.00	1,156.00-
17-00-4162	INTEREST-NE CLASS	200.41	2,016.51	.00	2,016.51-
17-00-4165	INTEREST FIRE DONATION	.00	.00	.00	.00
17-00-4166	INTEREST	1.19	17.17	.00	17.17-
17-00-5035	CLOTHING ALLOWANCE	.00	188.00	2,500.00	2,312.00
17-00-5100	SUPPLIES	.00	4,713.14	3,500.00	1,213.14-
17-00-5104	ENGINE 34 EXPENSE	132.00	510.00	.00	510.00-
17-00-5150	OTHER MISC EXPENSES	.00	1,321.48	.00	1,321.48-
17-00-5175	CAPITAL EQUIPMENT	.00	.00	37,000.00	37,000.00
17-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
17-90-4018	TRANSFER FROM FIRE EQUIP	.00	.00	.00	.00
17-90-5016	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
18-00-4135	REIMBURSEMENT	.00	.00	.00	.00
18-00-4150	FEH: FIRE SERVICE CALLS	.00	.00	5,000.00	5,000.00
18-00-4151	EMS: RESCUE SERVICE CALLS	7,625.40	89,565.78	50,000.00	39,565.78-
18-00-4160	RURAL FIRE DEPARTMENT	.00	.00	.00	.00
18-00-4161	INTEREST-MMA	48.31	506.03	.00	506.03-
18-00-4162	INTEREST-NE CLASS	969.82	13,054.11	.00	13,054.11-
18-00-4165	INTEREST - FIRE EQUIPMENT	.00	5.71-	.00	5.71
18-00-4166	INTEREST	8.74	107.15	.00	107.15-
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	.00	120,000.00	120,000.00
18-00-5103	FD BUNKER GEAR	.00	25,503.35	77,000.00	51,496.65
18-00-5110	FURNITURE & EQUIPMENT	.00	154,529.87	180,000.00	25,470.13
18-00-5141	SERVICE FEES	.00	.00	.00	.00
18-00-5147	VEHICLE MAINT	.00	.00	.00	.00
18-00-5149	REFUNDS	.00	.00	.00	.00
18-00-5175	CAPITAL EQUIPMENT	.00	.00	.00	.00
18-00-5230	VOID!! USE STANDARD ACCTS	.00	.00	.00	.00

PCT OF FISCAL YTD 91.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
18-00-5231	FEH - FEES	.00	.00	2,000.00	2,000.00
18-00-5232	EMS - FEES	3,647.95	11,123.76	15,000.00	3,876.24
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	8,416.73	64,182.19	60,000.00	4,182.19-
19-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
19-00-4105	GRANTS	.00	20,000.00	.00	20,000.00-
19-00-4106	DEVELOPER:STREET TREES	.00	.00	.00	.00
19-00-4161	INTEREST-MMA	673.66	7,649.16	.00	7,649.16-
19-00-4200	PERMIT DEPOSITS	2,000.00	14,000.00	10,000.00	4,000.00-
19-00-4205	DEVELOPER CONTRIBUTIONS	.00	2,685.00	80,000.00	77,315.00
19-00-4405	INFRASTRUCTURE FEE	2,585.00	18,088.88	50,000.00	31,911.12
19-00-5000	SALARIES - REGULAR	7,374.80	88,157.72	96,921.00	8,763.28
19-00-5001	SALARIES - PART TIME	.00	.00	20,000.00	20,000.00
19-00-5002	SALARIES - OVERTIME	.00	.00	.00	.00
19-00-5009	SS/MED - CITY SHARE	560.29	6,715.01	8,944.00	2,228.99
19-00-5015	HEALTH INSURANCE	324.74	18,254.57	21,052.00	2,797.43
19-00-5030	RETIREMENT	405.62	4,846.32	4,884.00	37.68
19-00-5035	CLOTHING	.00	.00	250.00	250.00
19-00-5050	LEGAL SERVICES	.00	5,655.13	.00	5,655.13-
19-00-5060	OTHER PROF & TECH SERVICE	7,400.00	10,900.00	50,000.00	39,100.00
19-00-5073	GAS & OIL	113.21	460.62	1,000.00	539.38
19-00-5090	TELEPHONE	34.87	964.11	1,500.00	535.89
19-00-5095	ADVERTISING AND PRINTING	18.97	522.06	500.00	22.06-
19-00-5100	SUPPLIES	.00	60.27	500.00	439.73
19-00-5110	FURNITURE & EQUIPMENT	.00	.00	.00	.00
19-00-5120	SCHOOL, DUES & SEMINARS	125.00	1,010.00	3,000.00	1,990.00
19-00-5135	INSURANCE	.00	693.77	1,000.00	306.23
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	840.00	1,215.00	25,000.00	23,785.00
19-00-5201	DEPOSITS REFUNDED	865.00	26,275.00	35,000.00	8,725.00
19-00-5205	CONSULTANTS	3,107.50	7,117.50	80,000.00	72,882.50
19-90-4010	TRANSFER FROM GENERAL	.00	125,000.00	125,000.00	.00
20-00-4050	SALES TAX	586.45	9,327.28	15,000.00	5,672.72
20-00-4071	CITY FINES	.00	.00	.00	.00
20-00-4090	OTHER LOCAL REV RECEIPTS	1,112.11	1,199.11	.00	1,199.11-
20-00-4095	LABOR & MATERIALS SOLD - WATER	210.00	14,239.77	20,000.00	5,760.23
20-00-4105	GRANTS	.00	.00	.00	.00
20-00-4110	INSURANCE ADJUSTMENTS	.00	11,667.00	.00	11,667.00-
20-00-4130	SALE OF BONDS - WATER	.00	.00	1,800,000.00	1,800,000.00
20-00-4161	INTEREST-MMA	4,585.24	61,582.98	.00	61,582.98-
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

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
20-00-4300	UTILITY SERVICE CHARGE-WATER	84,134.16	732,707.13	650,000.00	82,707.13-
20-00-4305	SALE OF WATER	.00	2,758.72	.00	2,758.72-
20-00-4400	DEPOSITS RECEIVED	.00	.00	.00	.00
20-00-4405	INFRASTRUCTURE FEE	155.10	1,085.33	.00	1,085.33-
20-00-5000	REGULAR SALARIES	13,431.10	151,906.19	177,410.00	25,503.81
20-00-5002	OVERTIME SALARIES	343.98	4,671.21	6,328.00	1,656.79
20-00-5006	SUB OR TEMP SALARIES	381.51	2,175.83	.00	2,175.83-
20-00-5009	SOCIAL SECURITY	1,071.17	12,044.83	14,012.00	1,967.17
20-00-5015	HEALTH INSURANCE	508.24	43,143.44	56,000.00	12,856.56
20-00-5019	WORKER'S COMP INSURANCE	.00	2,911.32	1,500.00	1,411.32-
20-00-5030	RETIREMENT	554.86	7,637.32	10,170.00	2,532.68
20-00-5035	CLOTHING	.00	213.24	500.00	286.76
20-00-5050	LABORATORY SERVICES	.00	675.62	.00	675.62-
20-00-5055	CONTRACTED OR SECURED SERVICES	.00	.00	3,000.00	3,000.00
20-00-5056	GRANT EXPENDITURES	.00	32.37	.00	32.37-
20-00-5060	OTHER PROF. & TECH SERVICE	5,291.67	11,981.59	180,000.00	168,018.41
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	3,771.37	31,810.23	40,000.00	8,189.77
20-00-5073	GAS AND OIL	206.01	2,507.98	3,000.00	492.02
20-00-5080	RENTALS OR LEASES	.00	470.89	1,000.00	529.11
20-00-5085	POSTAGE	170.80	2,307.04	3,500.00	1,192.96
20-00-5090	TELEPHONE	69.75	1,597.04	2,000.00	402.96
20-00-5095	ADVERTISING AND PRINTING	.00	1,597.01	2,000.00	402.99
20-00-5100	SUPPLIES	3,758.46	28,432.26	50,000.00	21,567.74
20-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
20-00-5110	FURNITURE AND EQUIPMENT	.00	3,250.00	12,000.00	8,750.00
20-00-5120	SCHOOL, DUES AND SEMINARS	723.50	2,096.25	3,000.00	903.75
20-00-5125	SALES TAX-WATER	456.19	7,020.25	12,000.00	4,979.75
20-00-5135	PROPERTY INSURANCE	.00	14,486.80	13,000.00	1,486.80-
20-00-5140	TRAVEL OR MILEAGE	.00	164.22	1,000.00	835.78
20-00-5141	SERVICE FEES	.00	400.00	400.00	.00
20-00-5144	REPAIR & MAIN. - BLDG	.00	924.48	5,000.00	4,075.52
20-00-5145	REPAIR & MAINT. SERVICES	60.11	22,937.04	35,000.00	12,062.96
20-00-5146	EQUIPMENT MAINTENANCE	1,144.12	4,439.25	140,000.00	135,560.75
20-00-5147	VEHICLE MAINTENANCE	562.16	629.12	1,000.00	370.88
20-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
20-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	280,334.76	701,918.32	2,315,000.00	1,613,081.68
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	120,000.00	120,000.00	.00
20-00-5183	2021 GO WATER INTEREST	.00	16,212.50	16,212.50	.00
20-00-5201	REFUNDS	.00	.00	.00	.00
20-00-5210	METER AND READOUT PURCHASE	444.69	58,951.60	140,000.00	81,048.40
20-00-5220	DEPRECIATION EXPENSE	.00	.00	.00	.00
20-00-5235	LABORATORY SERVICES	122.00	3,285.00	5,000.00	1,715.00
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
20-00-5400	DEPOSITS REFUNDED	.00	.00	.00	.00

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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
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	8,387.77	92,759.51	80,000.00	12,759.51-
21-00-4090	OTHER LOCAL REV RECEIPTS	.00	810.51	.00	810.51-
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	11,667.00	.00	11,667.00-
21-00-4130	SALE OF BONDS - SEWER	.00	.00	.00	.00
21-00-4161	INTEREST-MMA	9,811.63	100,219.89	.00	100,219.89-
21-00-4163	INTEREST-CD'S HORIZON	12,071.89	83,093.39	.00	83,093.39-
21-00-4164	INTEREST-CD'S FSB	4,673.21	18,000.23	.00	18,000.23-
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	120,242.37	1,348,070.63	1,100,000.00	248,070.63-
21-00-4405	INFRASTRUCTURE FEE	206.80	1,447.11	.00	1,447.11-
21-00-5000	REGULAR SALARIES	9,687.53	117,122.03	144,000.00	26,877.97
21-00-5002	OVERTIME SALARIES	320.60	4,919.34	4,859.00	60.34-
21-00-5006	SUB OR TEMP SALARIES	465.17	2,456.33	2,571.00	114.67
21-00-5009	SOCIAL SECURITY	795.11	9,452.07	10,283.00	830.93
21-00-5015	HEALTH INSURANCE	481.64	26,442.65	38,000.00	11,557.35
21-00-5019	WORKER'S COMP INSURANCE	.00	972.17	1,000.00	27.83
21-00-5030	RETIREMENT	533.25	6,476.29	7,289.00	812.71
21-00-5035	CLOTHING	.00	213.95	250.00	36.05
21-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
21-00-5050	LABORATORY SERVICES	869.36	6,279.91	6,000.00	279.91-
21-00-5060	OTHER PROF. & TECH SERVICE	5,291.66	11,040.83	1,000.00	10,040.83-
21-00-5065	NATURAL GAS	.00	2,349.25	5,000.00	2,650.75
21-00-5070	ELECTRICITY	7,281.00	81,926.82	85,000.00	3,073.18
21-00-5073	GAS AND OIL	109.95	1,170.37	5,000.00	3,829.63
21-00-5075	GARBAGE SERVICE	142.80	1,839.22	2,000.00	160.78
21-00-5080	RENTALS OR LEASES	.00	758.28	1,000.00	241.72
21-00-5085	POSTAGE	157.26	1,810.20	3,500.00	1,689.80
21-00-5090	TELEPHONE	72.02	2,452.40	3,000.00	547.60
21-00-5095	ADVERTISING AND PRINTING	.00	342.88	1,000.00	657.12
21-00-5100	SUPPLIES	6,031.04	25,226.59	25,000.00	226.59-
21-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
21-00-5110	FURNITURE AND EQUIPMENT	90,783.00	309,603.72	535,500.00	225,896.28
21-00-5120	SCHOOL, DUES AND SEMINARS	723.50	2,368.50	1,500.00	868.50-
21-00-5125	SALES TAX-SEWER	7,948.72	91,503.73	95,000.00	3,496.27
21-00-5135	PROPERTY INSURANCE	94.29	15,334.74	15,000.00	334.74-
21-00-5140	TRAVEL OR MILEAGE	.00	111.83	500.00	388.17
21-00-5141	SERVICE FEES	.00	800.00	800.00	.00
21-00-5145	REPAIR & MAINT. SEWER	4,590.11	10,016.02	5,000.00	5,016.02-
21-00-5146	EQUIPMENT MAINTENANCE	4,166.86	15,115.70	20,000.00	4,884.30
21-00-5147	VEHICLE MAINTENANCE	.00	325.00	500.00	175.00
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	.00	.00	.00
21-00-5175	CAPITOL IMPROVEMENTS-SEWER	.00	783.31	2,000,000.00	1,999,216.69
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	305,000.00	305,000.00	.00
21-00-5327	2021 CURRB INTEREST	.00	20,830.00	20,830.00	.00
21-00-5333	2020 CURR PRINCIPAL	.00	210,000.00	210,000.00	.00
21-00-5334	2020 CURR INTEREST	.00	20,392.50	20,392.50	.00
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	202,637.34	540,000.00	337,362.66
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	202,637.34	540,000.00	337,362.66
22-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
22-00-5215	TIF NOTE PAYMENTSD	.00	.00	.00	.00
23-00-4000	COUNTY PROPERTY TAX	277,328.23	671,311.71	925,703.00	254,391.29
23-00-4005	COUNTY MOTOR VEHICLE FEE	.00	.00	.00	.00
23-00-4010	COUNTY MOTOR VEHICLE PRO RATE	.00	1,744.75	1,000.00	744.75-
23-00-4015	PROPERTY TAX CREDIT	.00	71,358.75	.00	71,358.75-
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	61.75	.00	61.75-
23-00-4037	COUNTY SPECIAL ASSESSMENTS	.00	31,697.77	40,500.00	8,802.23
23-00-4040	COUNTY IN LIEU OF TAX	.00	3,989.48	3,000.00	989.48-
23-00-4055	COUNTY HOMESTEAD EXEMPTION	3,559.03	20,871.28	.00	20,871.28-
23-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
23-00-4130	COUNTY BOND PROCEEDS	.00	.00	.00	.00
23-00-4162	INTEREST-NE CLASS	908.31	13,070.59	.00	13,070.59-
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	44.48	467.54	.00	467.54-
23-00-4170	INT EARNED ON BOND NOTE	.00	.00	.00	.00
23-00-4415	AG LAND TAX CREDIT	.00	30.24	.00	30.24-
23-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
23-00-5141	SERVICE FEES	54.00	2,000.50	.00	2,000.50-
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	35,000.00	35,000.00	35,000.00	.00
23-00-5338	2016 GOVP INTEREST	997.50	1,995.00	1,995.00	.00
23-00-5339	2020 HAFP BOND PRINCIPAL	.00	55,000.00	55,000.00	.00
23-00-5340	2020 HAFP BOND INTEREST	.00	2,936.25	2,936.25	.00
23-00-5345	CAPITAL OUTLAY-LAWSON PARK	.00	.00	.00	.00
23-00-5347	23-00-5348 PRINCIPAL	.00	130,000.00	130,000.00	.00
23-00-5348	2019 GOVP INTEREST	.00	40,982.50	40,982.50	.00
23-00-5349	2020 GOVP PRINCIPAL	.00	155,000.00	155,000.00	.00
23-00-5350	2020 GOVP BOND INTEREST	.00	24,880.00	24,880.00	.00
23-00-5353	NEW BOND - REFINANCING	.00	.00	.00	.00
23-00-5380	2021 GO SWR PRINCIPAL	.00	225,000.00	225,000.00	.00
23-00-5381	2021 GO SWR INTEREST	.00	12,695.00	12,695.00	.00
23-00-5400	2016 HWY ALLOC PRINCIPAL	.00	80,000.00	80,000.00	.00
23-00-5440	2016 HWY ALLOC INTEREST	.00	1,980.00	1,980.00	.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	TRANSER 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

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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
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	10.09	112.61	.00	112.61-
24-00-4310	TIF REVENUES	102,258.88	204,517.76	120,000.00	84,517.76-
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	191,894.24	120,000.00	71,894.24-
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	5.32	52.37	.00	52.37-
25-00-4310	TIF REVENUES	16,530.15	49,468.70	37,000.00	12,468.70-
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	32,988.92	37,000.00	4,011.08
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	82.87	1,020.97	.00	1,020.97-
28-00-4164	INTEREST-CD'S FSB	806.11	2,980.67	.00	2,980.67-
28-00-4167	INTEREST FSB	.00	19.77	.00	19.77-
28-00-4180	INTEREST/CEMETERY FUNDS	18.84	189.50	.00	189.50-
28-00-4185	CEMETERY RECEIPTS	1,800.00	32,605.00	5,000.00	27,605.00-

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
28-00-5000	REGULAR SALARIES	2,140.09	25,623.81	40,000.00	14,376.19
28-00-5002	OVERTIME SALARY	.00	.00	.00	.00
28-00-5006	SUB AND TEMP SALARIES	477.33	2,534.73	2,712.00	177.27
28-00-5009	SOCIAL SECURITY	197.30	2,127.07	2,486.00	358.93
28-00-5015	HEALTH INSURANCE	153.71	12,363.32	19,000.00	6,636.68
28-00-5030	RETIREMENT	117.79	1,395.21	1,695.00	299.79
28-00-5050	LEGAL SERVICES	143.50	143.50	.00	143.50-
28-00-5070	ELECTRICTY	36.19	36.19	500.00	463.81
28-00-5073	GAS AND OIL	143.58	693.33	1,000.00	306.67
28-00-5080	RENTALS & LEASES	.00	164.01	1,000.00	835.99
28-00-5100	SUPPLIES	.00	1,222.13	2,000.00	777.87
28-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
28-00-5110	FURNITURE AND EQUIPMENT	.00	3,250.00	.00	3,250.00-
28-00-5135	PROPERTY INSURANCE	.00	640.51	500.00	140.51-
28-00-5141	SERVICE FEES	.00	.00	.00	.00
28-00-5145	REPAIR AND MAINTENANCE	.00	3,015.20	3,000.00	15.20-
28-00-5146	EQUIPMENT MAINTENANCE	.00	719.57	500.00	219.57-
28-00-5150	OTHER MISC OBJECTS	400.00	400.00	.00	400.00-
28-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	.00	.00
28-90-4010	TRANSFER FROM GENERAL	.00	41,000.00	.00	41,000.00-
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	3,975.00	.00	3,975.00-
29-00-4130	Bond Proceeds	.00	.00	.00	.00
29-00-4162	INTEREST-NE CLASS	3,113.35	23,822.75	.00	23,822.75-
29-00-4165	INTEREST CD PINNACLE	.00	1,818.53	1,000.00	818.53-
29-00-4166	INTEREST	73.60	1,528.88	.00	1,528.88-
29-00-4167	INTEREST FSB	127.57	1,416.92	.00	1,416.92-
29-00-4193	KENO OPERATING RECEIPTS	82,222.45	907,596.19	1,000,000.00	92,403.81
29-00-4195	KENO - CITY COMMISIONS	13,511.47	266,871.82	200,000.00	66,871.82-
29-00-4200	MISC INCOME	.00	21,395.07	5,000.00	16,395.07-
29-00-5010	Transfers to General	.00	.00	.00	.00
29-00-5040	CO TREASURER & OTHER FEES	.00	100.00	.00	100.00-
29-00-5050	ATTORNEY FEES	.00	.00	.00	.00

PCT OF FISCAL YTD 91.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
29-00-5060	AUDIT FEES	.00	11,285.00	10,000.00	1,285.00-
29-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
29-00-5115	LICENSE FEES	.00	100.00	.00	100.00-
29-00-5141	SERVICE FEES	.00	500.00	400.00	100.00-
29-00-5175	CAPITAL OUTLAY	.00	.00	.00	.00
29-00-5195	STATE TAX	.00	57,665.00	70,000.00	12,335.00
29-00-5200	KENO EXPENSES-OPERATING ACCT	71,180.64	894,901.51	1,200,000.00	305,098.49
29-00-5205	PRIZE FUND	.00	.00	75,000.00	75,000.00
29-00-5333	2020 COP PRINCIPAL PAYMNT	.00	.00	95,000.00	95,000.00
29-00-5334	2020 COP INTEREST PAYMNT	.00	3,627.50	7,255.00	3,627.50
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	349,160.79	.00	349,160.79-
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	260,000.00	260,000.00	.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	349,160.79	.00	349,160.79-
30-00-4130	TIF NOTE PROCEEDS	.00	.00	.00	.00
30-00-4180	INTEREST INCOME	.59	7.23	.00	7.23-
30-00-4310	TIF REVENUE	19,463.10	64,920.61	85,000.00	20,079.39
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	19,463.10	84,796.33	85,000.00	203.67
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
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	.85	10.48	.00	10.48-
32-00-4310	TIF F REVENUE	28,279.73	61,442.33	54,000.00	7,442.33-
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

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
32-00-5215	TIF F NOTE PAYMENTS	28,279.73	89,675.78	54,000.00	35,675.78-
33-00-4130	TIF G NOTE PROCEEDS	.00	.00	.00	.00
33-00-4162	INTEREST-NE CLASS	4,595.44	45,385.01	.00	45,385.01-
33-00-4180	INTEREST INCOME- TIF G	199.24	1,443.32	.00	1,443.32-
33-00-4310	TIF G REVENUE	83,002.38	283,706.92	170,000.00	113,706.92-
33-00-5050	LEGAL SERVICES-TIF G	.00	.00	.00	.00
33-00-5100	TIF G NOTE DISBURSEMENT	.00	.00	5,000,000.00	5,000,000.00
33-00-5102	OPERATION SUPPLIES- TIF G	.00	.00	.00	.00
33-00-5141	SERVICE FEES	.00	84.00	.00	84.00-
33-00-5215	TIF G NOTE PAYMENTS	.00	11,000.00	11,000.00	.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	349,160.79	.00	349,160.79-
33-90-5023	TRANSFER OUT	.00	.00	.00	.00
33-90-5029	TRANSFER TO LOTTERY	.00	349,160.79	.00	349,160.79-
34-00-4130	TIF J NOTE PROCEEDS	.00	.00	.00	.00
34-00-4180	INTEREST INCOME - TIF J	.00	.62	.00	.62-
34-00-4310	TIF J REVENUE	.00	8,232.62	12,000.00	3,767.38
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	8,233.32	12,000.00	3,766.68
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	674.15	7,393.63	.00	7,393.63-
35-00-4180	INTEREST INCOME ADMIN W/H	.01	.06	500.00	499.94
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	.00	1,040.00	2,000.00	960.00
35-00-5060	OTHER PROF & TECH SERVICE	.00	.00	.00	.00
35-00-5141	SERVICE FEES	.00	12.00	.00	12.00-
35-00-5175	CAPITAL IMPROVEMENTS	.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
35-90-5023	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	.35	3.77	.00	3.77-
36-00-4310	TIF REVENUE	11,595.68	45,084.95	40,000.00	5,084.95-
36-00-5215	TIF K Note Payments	.00	43,444.90	40,000.00	3,444.90-
37-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
37-00-4130	BOND PROCEEDS	.00	.00	.00	.00
37-00-4180	INTERST INCOME	.14	1.63	.00	1.63-
37-00-4310	TIF REVENUES	8,546.69	21,285.81	10,000.00	11,285.81-
37-00-5100	NOTE DISBURSEMENTS	.00	.00	.00	.00
37-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00

**REVENUE & EXPENSE REPORT**  
**CALENDAR 8/2024, FISCAL 11/2024**

**PCT OF FISCAL YTD 91.6%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
37-00-5215	TIF NOTE PAYABLE	.00	20,559.22	10,000.00	10,559.22-
37-00-5343	PRINCIPAL	.00	.00	.00	.00
37-00-5344	INTEREST	.00	.00	.00	.00
38-00-4090	OTHER LOCAL REV RECEIPTS	.00	2,500.00	.00	2,500.00-
38-00-4166	INTEREST	1.27	11.40	.00	11.40-
38-00-4195	LOTTERY RECEIPTS	.00	8,879.30	.00	8,879.30-
38-00-5115	LICENSE FEE	90.00	90.00	.00	90.00-
38-00-5141	SERVICE FEES	.00	12.00	.00	12.00-
38-00-5149	REFUNDS	.00	2,500.00	.00	2,500.00-
38-00-5195	STATE TAX	.00	170.00	.00	170.00-
38-00-5240	RAFFLE PRIZES	.00	2,679.66	.00	2,679.66-
		=====	=====	=====	=====
	DIFFERENCE	248,662.43	744,349.39	0,593,857.25-	1,338,206.64-
		=====	=====	=====	=====
		=====	=====	=====	=====
	PROOF	248,662.43	744,349.39	0,593,857.25-	1,338,206.64-
		=====	=====	=====	=====

**TRIAL BALANCE**  
**CALENDAR 8/2024, FISCAL 11/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
10-00-1000	CASH IN BANK - GENERAL	9,216.34-	68,560.83
10-00-1007	CASH IN BANK - MMA	292,288.35	1,176,711.07
10-00-1010	CASH AT COUNTY TREASURER	.00	20,350.49
11-00-1000	CASH IN BANK - CITY SALES TAX	5,303.46-	66,061.38
11-00-1007	CASH IN BANK - MMA	74,782.03	937,667.55
11-00-1035	CD #19806 SALES TAX	23,471.80	1,867,468.27
11-00-1036	CD# 19937 SALES TAX	6,633.19	784,589.35
12-00-1000	CASH IN BANK - STREET	2,754.14-	31,555.54
12-00-1007	CASH IN BANK - MMA	2,979.30	817,511.80
13-00-1000	CASH IN BANK - POOL	8,258.48-	73,602.11
13-00-1007	CASH IN BANK - MMA	1,939.87	532,296.16
13-00-1016	CASH IN BANK-NE CLASS	83,051.99-	380,424.78
13-00-1030	CASH IN BANK-AQUATIC CENTER	3,917.55-	190.40
14-00-1000	CASH IN BANK - PARK	20,322.64-	34,438.42
14-00-1002	PARK & REC FUND	.00	.00
14-00-1003	PARK & REC SCHOLARSHIP ACCT	.19	903.51
14-00-1007	CASH IN BANK - MMA	3.58	978.53
14-00-1016	CASH IN BANK-NE CLASS	822.15	184,939.55
15-00-1000	CASH IN BANK - ARPA	104.83-	195.17
15-00-1007	CASH IN BANK - MMA	318,259.01-	203,325.93
16-00-1000	CASH IN BANK - FIRE DEPT.	1,097.11	29,960.05
16-00-1007	CASH IN BANK - MMA	780.31	214,114.90
17-00-1000	CASH IN BANK - BURN PERMIT CC	40.00-	10.00
17-00-1012	CASH IN BANK-FIRE DONATION	90.81-	5,669.85
17-00-1016	CASH IN BANK - NE CLASS	200.41	45,080.83
18-00-1000	CASH IN BANK - FIRE EQUIP FUND	.00	.00
18-00-1001	CASH IN BANK-FIREEQUIP HORIZON	3,986.19	42,541.43
18-00-1007	CASH IN BANK - MMA	48.31	13,251.12
18-00-1016	CASH IN BANK - NE CLASS	969.82	218,157.61
18-00-1030	CD# 19609 FIRE EQUIP	.00	.00
19-00-1000	CASH IN BANK-BUILDING & ZONING	576.35	6,485.30
19-00-1007	CASH IN BANK - MMA	9,326.34-	184,850.64
20-00-1000	CASH IN BANK - WATER	11,685.23	51,304.75
20-00-1007	CASH IN BANK - MMA	235,414.76-	1,258,183.65
21-00-1000	CASH IN BANK - SEWER	44,857.25	84,226.52
21-00-1004	2010 BOND RESERVE	.00	.00
21-00-1007	CASH IN BANK - MMA	48,188.37-	2,692,283.31
21-00-1009	2012 BOND RESERVE	.00	.00
21-00-1030	CD# 832 SEWER	.00	29,167.83
21-00-1031	CD #4048 SEWER FSB	4,673.21	371,811.06
21-00-1033	CD #19643 SEWER HORIZON	5,365.66	531,117.24
21-00-1034	CD #19805 SEWER HORIZON	6,706.23	533,562.37
21-00-1037	CD #19938	.00	1,037,274.87
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	880.24	20,999.32
23-00-1008	COP TRUST RESERVE	.00	.00
23-00-1010	CASH AT COUNTY TREASURER	.00	6,082.95
23-00-1016	CASH IN BANK - NE CLASS	244,908.31	349,619.07

**TRIAL BALANCE**  
**CALENDAR 8/2024, FISCAL 11/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
24-00-1000	CASH IN BANK - TIF H	.00	.00
24-00-1017	CASH IN BANK-NOTE H TSC DISTR	102,268.97	102,320.54
25-00-1000	CASH IN BANK- TIF I	.00	.00
25-00-1018	CASH IN BANK-NOTE I TSC RETAIL	16,535.47	16,572.51
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	2,487.43	3,899.44
28-00-1007	CASH IN BANK - MMA	4,917.13-	22,740.22
28-00-1011	CASH IN BANK-ROSEHILL MMA	18.84	11,596.28
28-00-1031	CD #3133 CEMETERY FSB	806.11	69,289.40
29-00-1000	CASH IN BANK - KENO	.00	.00
29-00-1005	CASH IN BANK-LOTTERY PRIZE MMA	127.57	78,513.71
29-00-1006	CERTIFICATE OF DEPOSIT	.00	.00
29-00-1013	CASH IN BANK-KENO OPERAT ACCT	11,050.91	50,967.26
29-00-1014	CASH IN BANK-FIXED KENO ACCT	13,575.97	48,200.78
29-00-1016	CASH IN BANK - NE CLASS	3,113.35	700,336.99
29-00-1030	CD #0065 KENO PINNACLE	.00	.00
30-00-1000	CASH IN BANK - TIF E	.00	.00
30-00-1021	CASH IN BANK-NOTE E WATTS ELEC	.59	3.86
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	.85	5.69
33-00-1000	CASH IN BANK - TIF G	.00	.00
33-00-1010	CASH AT COUNTY TREASURER	.00	632.63
33-00-1016	CASH IN BANK - NE CLASS	4,595.44	1,033,728.84
33-00-1023	CASH IN BANK-NOTE G BUCKET B	83,201.62	117,566.54
34-00-1000	CASH IN BANK - TIF J	.00	.00
34-00-1010	CASH AT COUNTY TREASURER-TIF J	.00	3,479.43
34-00-1024	CASH IN BANK-NOTE J VASEK ENT	.00	.25
35-00-1000	CASH ACCOUNT - ADMIN W/H	.00	.00
35-00-1016	CASH IN BANK - NE CLASS	674.15	151,647.56
35-00-1025	CASH IN BANK-ADMIN W/H FUNDS	.01	64.39
36-00-1026	CASH IN BANK-TIF K WOODSTOCK	11,596.03	11,597.76
37-00-1028	CASH IN BANK-NOTE L NW ELECTR	8,546.83	9,137.56
38-00-1045	FIRE/RESCUE/LOTTERY/RAFFLE	88.73-	5,939.04
		=====	=====
	PROOF	239,000.65	17,345,766.19
		=====	=====

**RESOLUTION NUMBER 24-16**

RESOLUTION AUTHORIZING THE TEMPORARY CLOSING OF GUILDFORD STREET FROM 160 FEET WEST OF N 140<sup>th</sup> STREET WEST TO 260 FEET SOUTHEAST OF HIGHWAY 6 BY 4:30 PM ON OCTOBER 31, 2024

WHEREAS, the Waverly Chamber of Commerce has requested approval to hold their Halloween Trick or Treat Event on October 31, 2024, and

WHEREAS, they have requested the temporary closing of Guildford Street from 160 feet west of N 140 Street to 260 feet southeast of Highway 6 before or during the event due to the number of pedestrians, and

WHEREAS, the City of Waverly has agreed to provide the necessary signage barricades to prohibit vehicular traffic from 160 feet west of N 140<sup>th</sup> Street to 260 feet southeast of Highway 6 with the understanding that the Waverly Chamber of Commerce Members install the barricades by 4:30 p.m. on October 31, 2024.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF WAVERLY, NEBRASKA that barricades be provided and placed by 4:30 p.m. on October 31, 2024 to prohibit vehicular traffic except emergency vehicles from 160 feet west of N 140<sup>th</sup> Street to 260 southeast of Highway 6 from 4:30 p.m. until 7:00 p.m. on October 31, 2024.

PASSED AND APPROVED THIS 10<sup>TH</sup> DAY OF SEPTEMBER, 2024.

\_\_\_\_\_  
William D. Gerdes  
Mayor

ATTEST:

\_\_\_\_\_  
Megan K. Frye  
City Clerk/Deputy Treasurer

(Seal)

160 feet west of N 140th street

260 feet Southeast of Hwy 6



## Megan Frye

---

**From:** Stephanie Fisher  
**Sent:** Wednesday, September 4, 2024 3:58 PM  
**To:** Megan Frye  
**Subject:** FW: Halloween Street Closing

Please add this to the Agenda for Sept 10<sup>th</sup>.

---

**From:** Trent Svehla <trent.svehla@highstreetins.com>  
**Sent:** Wednesday, September 4, 2024 3:28 PM  
**To:** Stephanie Fisher <cityadministrator@citywaverly.com>  
**Subject:** Halloween Street Closing

Stephanie,

The Waverly Chamber of Commerce is sponsoring Halloween events this year. We are requesting that Guildford street is closed on Oct. 31<sup>st</sup> between 4:30 - 7 PM for Halloween trick-or-treating.

Thank you.

**Trent Svehla**  
402-475-2609



**HIGHSTREET**  
Insurance & Financial Services

If the recipient of this email is not the intended recipient or has otherwise received the email in error, please notify the sender immediately by return email and delete the original email (together with any copies of it) from the recipient computer system without retaining, using or reproducing the email or its contents.

**RESOLUTION NUMBER 24-17**

RESOLUTION AUTHORIZING THE LOCATION OF A NO PARKING ZONE WITHIN THE CITY'S JURISDICTION

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF WAVERLY, NEBRASKA:

WHEREAS, the City of Waverly, Nebraska (the "City") has reviewed the necessity for and location of No Parking signs within the City's jurisdiction: and

WHEREAS, in accordance with Nebraska Revised State Statutes 60-6, 166, (1) Except when necessary to avoid conflict with other traffic or when in compliance with law or the directions of a peace officer or traffic control device, no person shall: (a) Stop, stand, or park any vehicle: (ii) Within fifteen feet of a fire hydrant; and

WHEREAS, in conformance with the City's Code, the Governing Body has deemed it necessary and appropriate to adopt a resolution authorizing the placing and location of such No Parking signs.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF WAVERLY, NEBRASKA that:

A "No Parking Zone" shall be established and permanently marked on the north curb of Lancashire Street starting 17 feet east of the center line of N 140<sup>th</sup> Street to 47 feet east of the center line of N 140<sup>th</sup> Street.

The curb shall be permanently marked red paint and white "No Parking" lettering.

BE IT FURTHER RESOLVED, that such regulatory sign shall be in full force and effect at all times from and after the date of this Resolution until this Resolution has been amended or superseded.

BE IT FURTHER RESOLVED, that this Resolution is adopted as specifically provided by Section 71.19 of the Waverly Municipal Code, and supersedes any prior resolutions.

PASSED AND APPROVED THIS 10<sup>TH</sup> DAY OF SEPTEMBER, 2024.

---

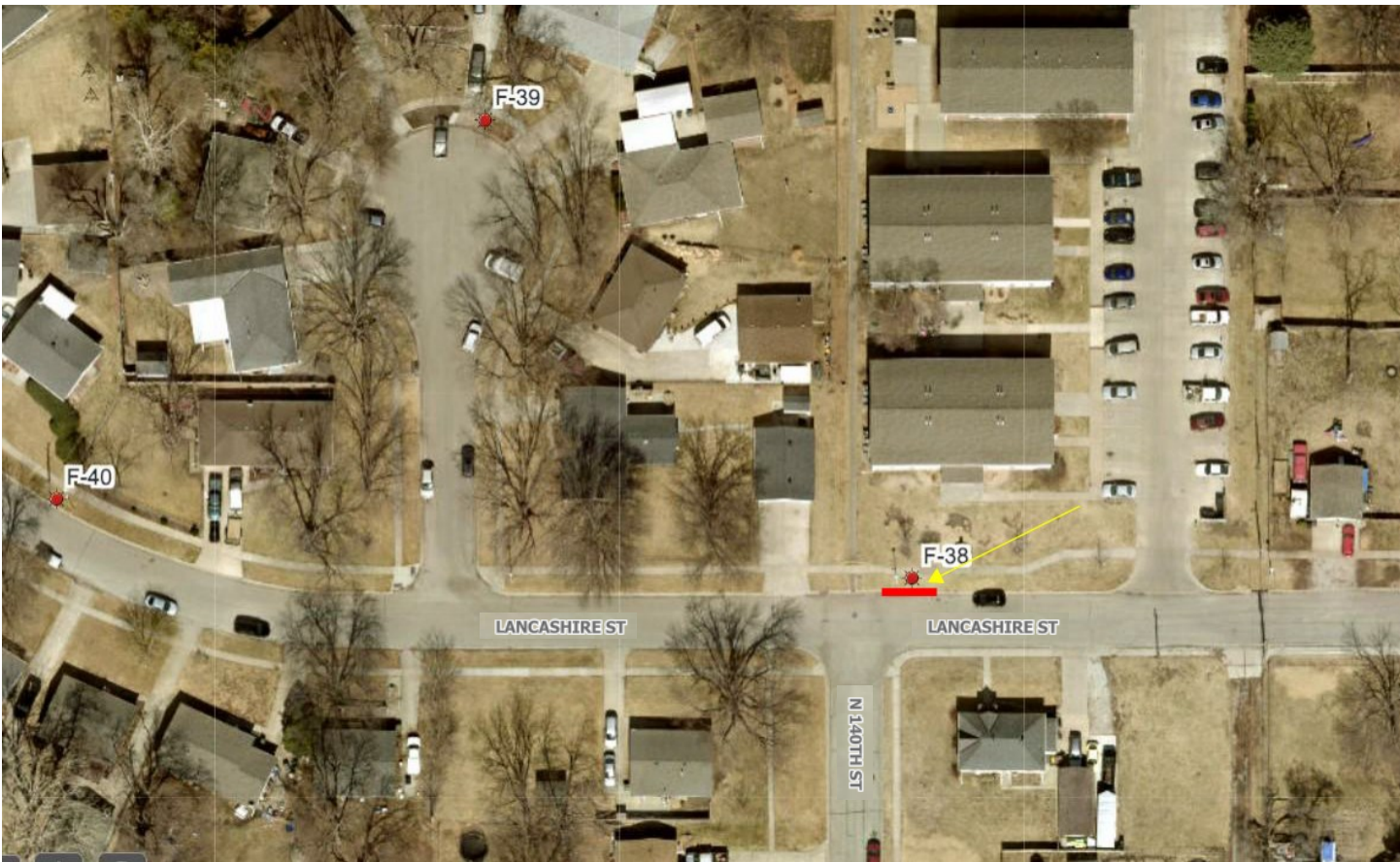
William D. Gerdes  
Mayor

ATTEST:

---

Megan K. Frye  
City Clerk/Deputy Treasurer

(Seal)



**ORDINANCE NO. 24-09**

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 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> upon payment by the applicant of a fee of ~~one thousand dollars (\$1,000.00)~~ two thousand dollars (\$2,000.00). 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~~ **The City will retain \$500** of the funds collected, **and the remainder** 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 \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.

\_\_\_\_\_  
William D. Gerdes  
Mayor

ATTEST:

\_\_\_\_\_  
Megan K. Frye  
City Clerk/Deputy Treasurer

(Seal)



# Waverly Water Update September 2024

---

- Well # 7 has been completed and is running in rotation every other day and producing currently 325 GPM.
- Test wells identified by the Olsson studies have been proposed to be funded in the 24/25 budget year and once the data from those test wells are completed, then moving forward with addition capacity of production wells can be decided on where, how many, budgeting, engineering, land and ROW access, and construction of additional wells or wellfields can take place.
- The 2023 drought was in comparison to the 1936 drought and is not typical climatological for this region. Waverly was not the only city to see static levels drop in 2023 as region wide static levels dropped as was not unique only to Waverly.
- Currently we are at 22.76 in precipitation for the year Jan-Aug 2024 compared to last year at 18.24 in. Jan-Aug 2023
- However Static water levels remain on the low end historically.

## Water use

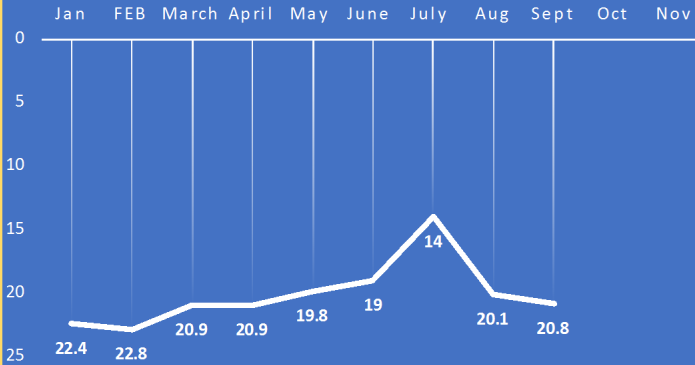
<b>All wells monthly total</b>		<b>12,849,314</b>	<b>11,939,898</b>	<b>13,268,481</b>	<b>18,093,805</b>	<b>30,387,370</b>	<b>34,230,812</b>	<b>20,758,649</b>	<b>19,475,559</b>
	2023	January	February	March	April	May	June	July	August
<b>Daily average</b>		414,494	426,425	428,016	603,127	980,238	1,141,027	669,634	628,244
<b>All wells monthly total</b>		<b>12,952,242</b>	<b>12,542,549</b>	<b>13,994,744</b>	<b>17,522,752</b>	<b>17,958,629</b>	<b>20,386,191</b>	<b>24,316,242</b>	<b>26,076,931</b>
	2024	January	February	March	April	May	June	July	August
<b>Daily average</b>		417,814	432,502	451,443	584,092	579,311	679,540	784,395	841,191

2024 we have used 15.2 million gallons less than the same time of 2023.

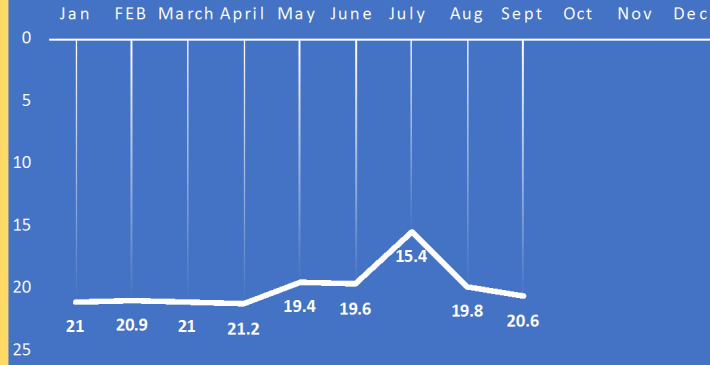
Note: Irrigation pivots surrounding Waverly started running in July and however most have stopped with some running on soybean fields. They draw water from the same aquifer as our wells. Along with irrigation pivots running throughout the state and regional area.

										as of July 2	as of Aug 11	as of Sept 8		
Pumping Levels distance from shutoff points														
	Well	Speed	Jan	FEB	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
	4	100%	4.7	5.9	6.8	7.2	5.5	5.5	11	5.7	5.6			
	5	94%	1.1	1.5	3	3	3	3.2	6.2	2.4	1.4			
	6	83%	0.8	12.7	10	9.4	9.1	9.4	10.3	9.1	8.6			
	7										6.4			
	8	100%	9.2	9.2	9.1	8.8	6.3	8.2	6.8	5	6.6			
	9	85%	4.1	6.5	7.1	7.1	11.4	14.9	16	14.2	15.2			
	10	100%	19.7	18.3	18.1	18.2	19.8	17.4	20.1	18.3	18.2			
	11	85%	22.2	11.5	11.5	11.3	11.4	10.7	11.6	9.9	10.3			
	Precip. Inches	22.76	0.95	0.51	1.09	3.42	4.78	3.28	7.23	1.5	0			
										as of July 2	as of Aug 11	as of Sept 8		
Static Levels- Water distance from ground level														
	Well		Jan	FEB	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
	4		22.4	22.8	20.9	20.9	19.8	19	14	20.1	20.8			
	5		21	20.9	21	21.2	19.4	19.6	15.4	19.8	20.6			
	6		80	79.9	79.7	81.1	81.2	81.8	81.1	82.5	82.7			
	7										64.1			
	8		73.8	74.3	73.3	73.8	73.9	74.4	74.1	75.2	75.4			
	9		104.8	104.7	102	102	102.8	103.7	102.9	105	104.9			
	10		85	85.9	85.9	86.2	86.9	87.8	86.2	88.5	88.9			
	11		98	101.5	98.1	99.3	99.1	99.6	98.9	101	100.7			
	Precip. Inches	22.76	0.95	0.51	1.09	3.42	4.78	3.28	7.23	1.5	0			

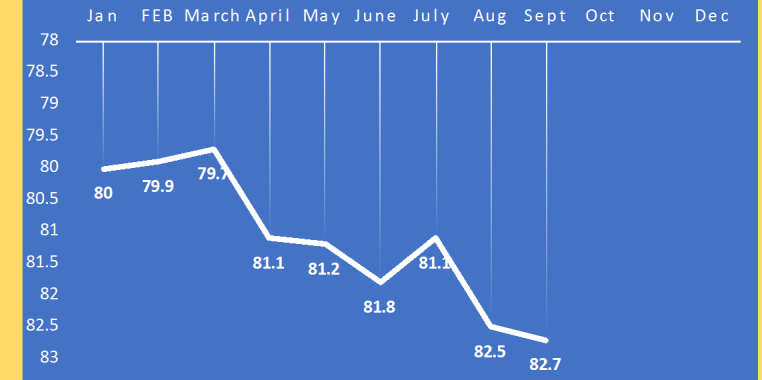
### WELL #4 STATIC LEVELS 2024



### WELL #5 STATIC LEVELS 2024



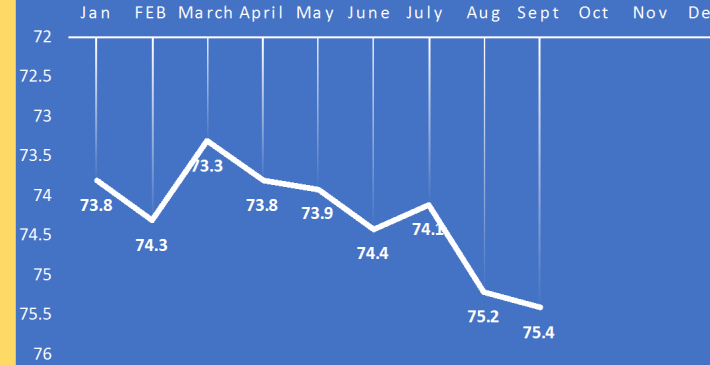
### WELL #6 STATIC LEVELS 2024



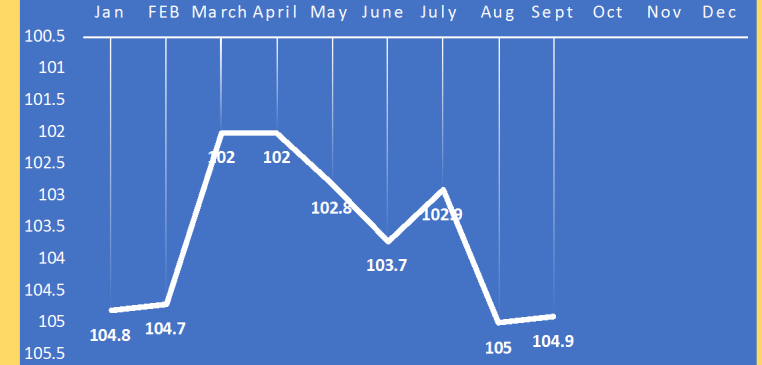
### WELL #7 STATIC LEVELS 2024



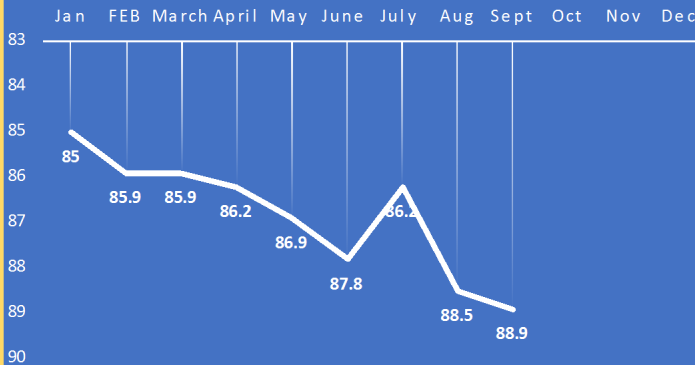
### WELL #8 STATIC LEVELS 2024



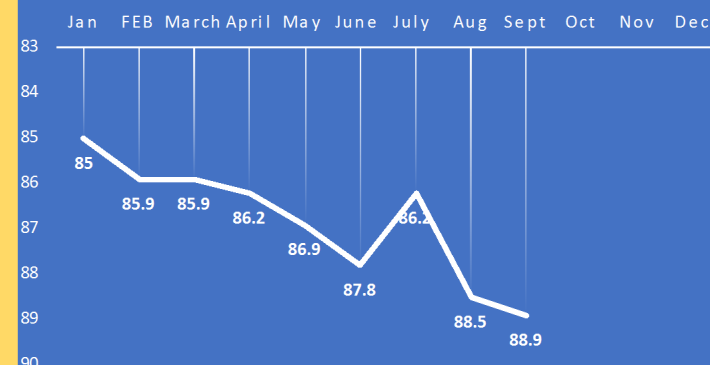
### WELL #9 STATIC LEVELS 2024



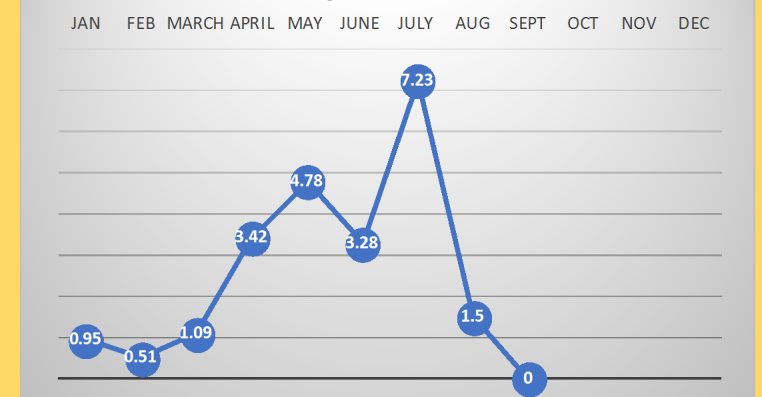
### WELL #10 STATIC LEVELS 2024



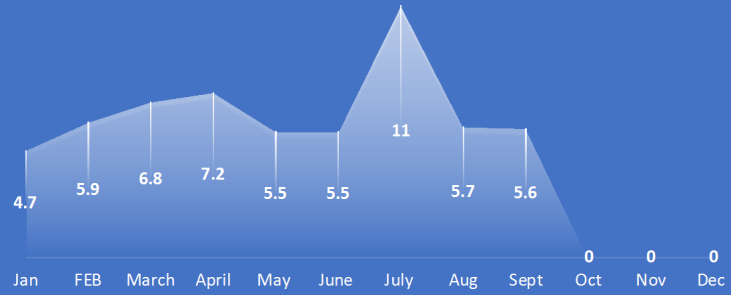
### WELL #11 STATIC LEVELS 2024



### Precipitation 2024



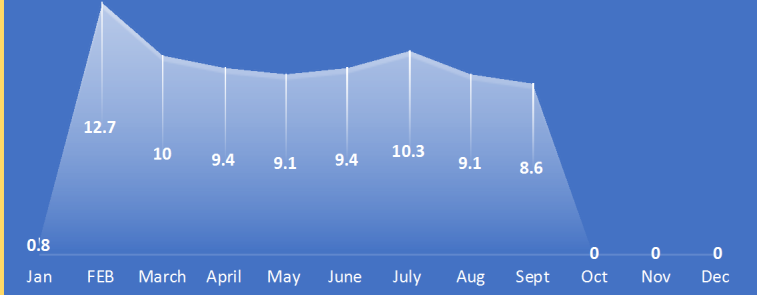
WELL # 4 PUMPING LEVEL TO SHUTOFF



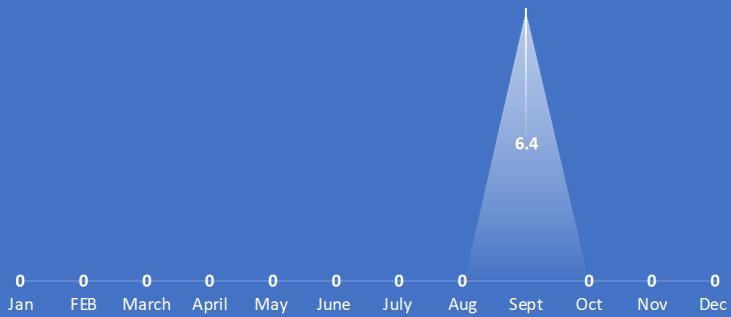
WELL # 5 PUMPING LEVEL TO SHUTOFF



WELL # 6 PUMPING LEVEL TO SHUTOFF



WELL # 7 PUMPING LEVEL TO SHUTOFF



WELL # 8 PUMPING LEVEL TO SHUTOFF



WELL # 9 PUMPING LEVEL TO SHUTOFF



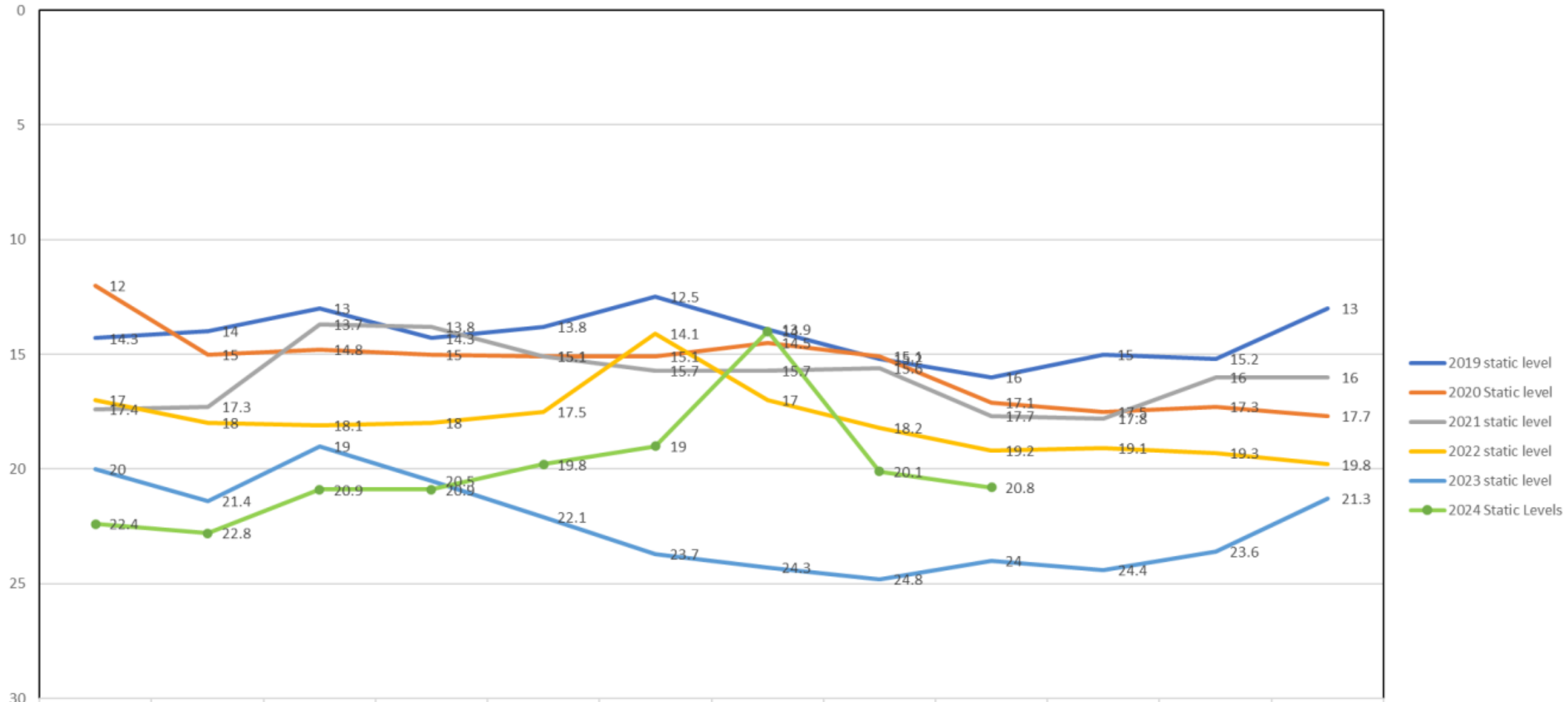
WELL #10 PUMPING LEVEL TO SHUTOFF



WELL # 11 PUMPING LEVEL TO SHUTOFF

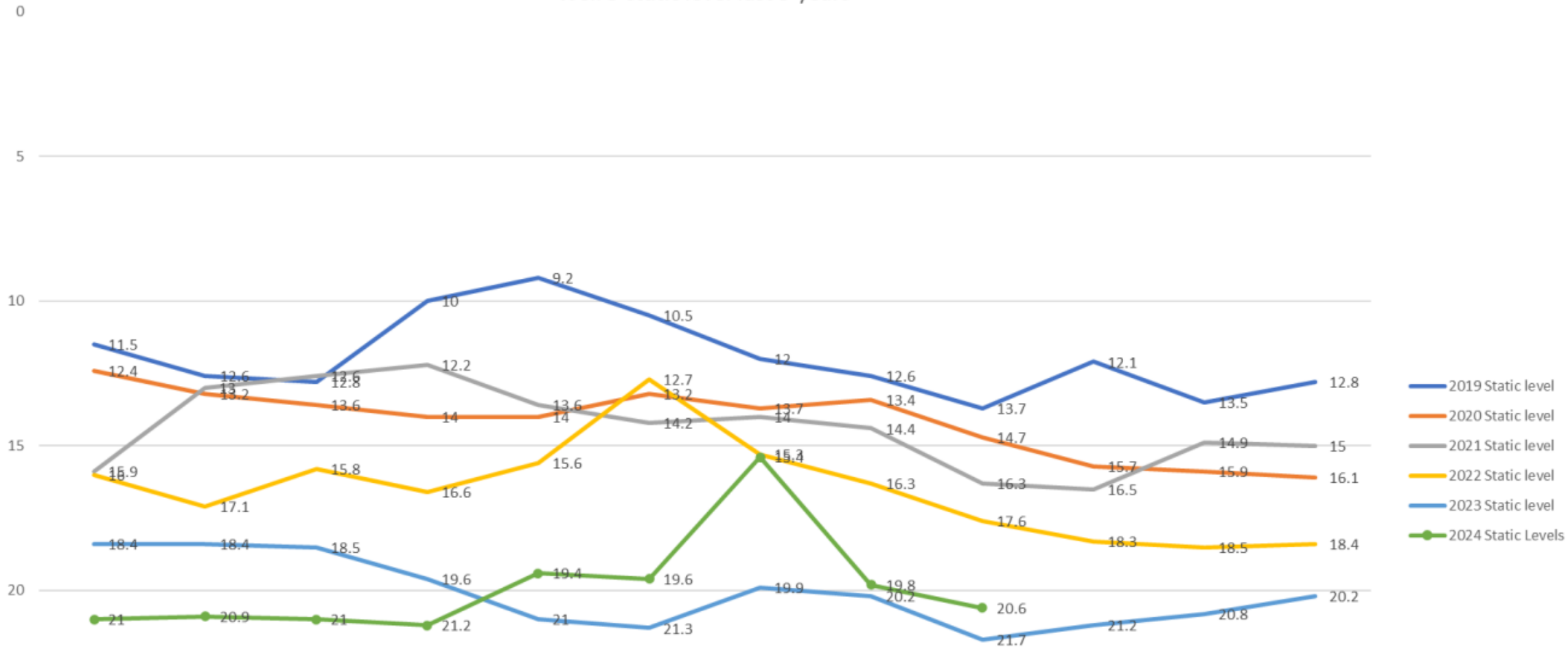


Well 4 static level last 5 years



	Jan	FEB	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
2019 static level	14.3	14	13	14.3	13.8	12.5	13.9	15.2	16	15	15.2	13
2020 Static level	12	15	14.8	15	15.1	15.1	14.5	15.1	17.1	17.5	17.3	17.7
2021 static level	17.4	17.3	13.7	13.8	15.1	15.7	15.7	15.6	17.7	17.8	16	16
2022 static level	17	18	18.1	18	17.5	14.1	17	18.2	19.2	19.1	19.3	19.8
2023 static level	20	21.4	19	20.5	22.1	23.7	24.3	24.8	24	24.4	23.6	21.3
2024 Static Levels	22.4	22.8	20.9	20.9	19.8	19	14	20.1	20.8			

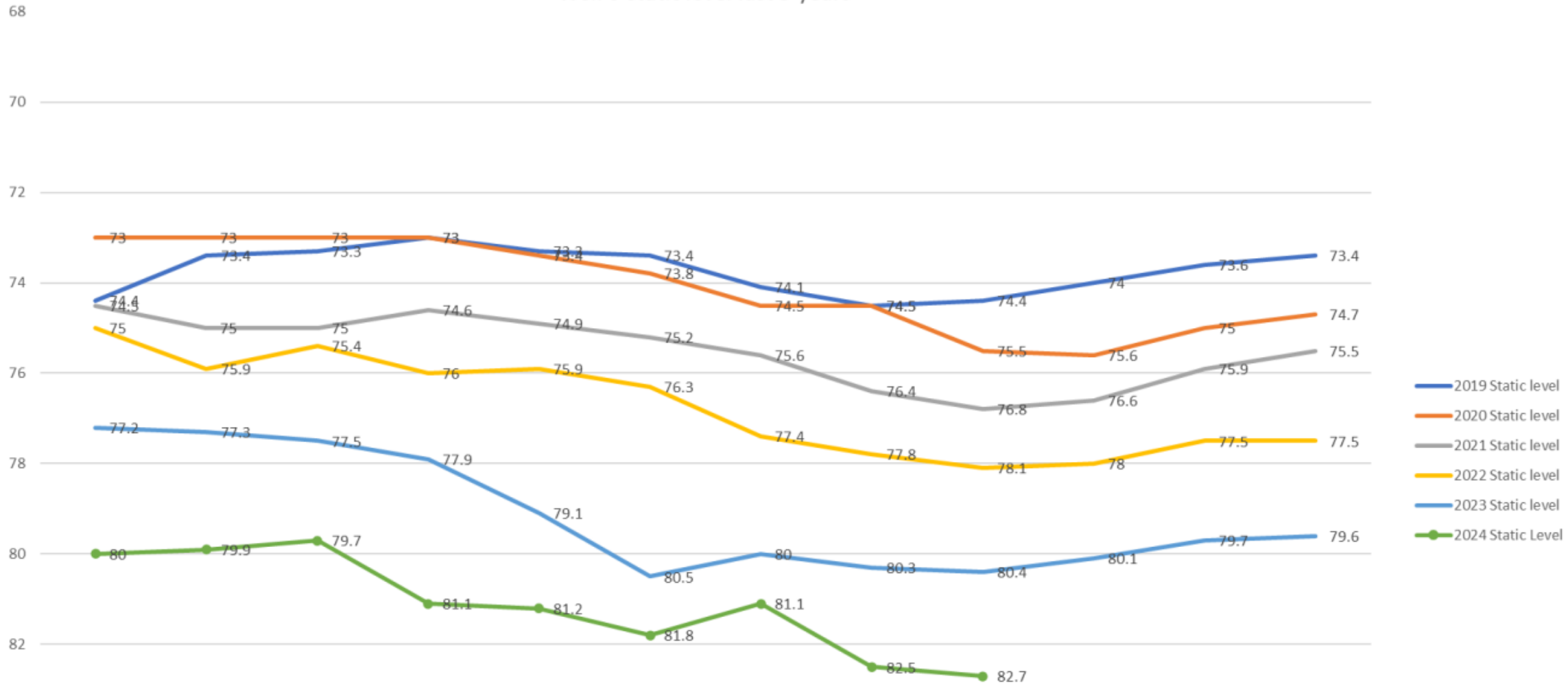
Well 5 static level last 5 years



25

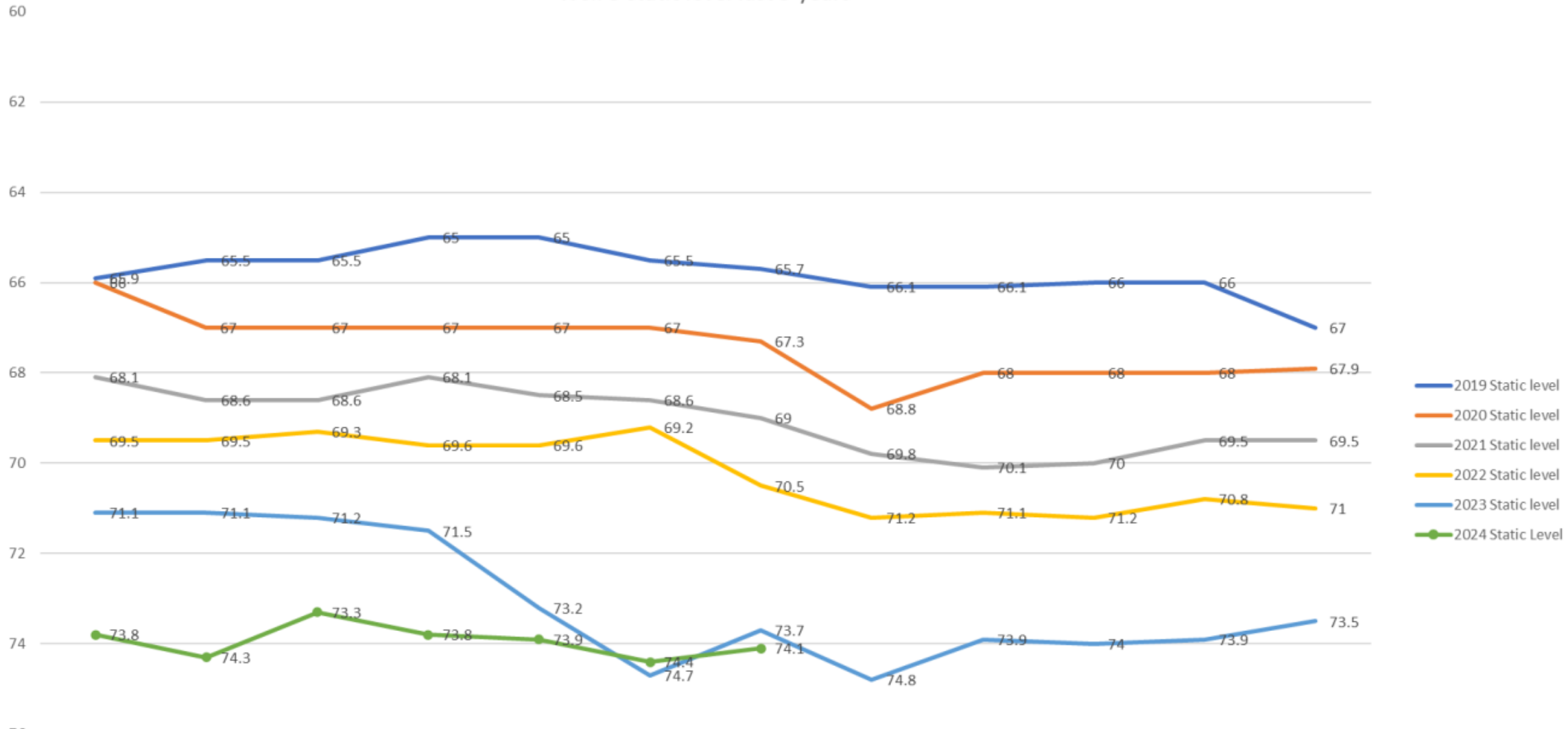
	Jan	FEB	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
2019 Static level	11.5	12.6	12.8	10	9.2	10.5	12	12.6	13.7	12.1	13.5	12.8
2020 Static level	12.4	13.2	13.6	14	14	13.2	13.7	13.4	14.7	15.7	15.9	16.1
2021 Static level	15.9	13	12.6	12.2	13.6	14.2	14	14.4	16.3	16.5	14.9	15
2022 Static level	16	17.1	15.8	16.6	15.6	12.7	15.3	16.3	17.6	18.3	18.5	18.4
2023 Static level	18.4	18.4	18.5	19.6	21	21.3	19.9	20.2	21.7	21.2	20.8	20.2
2024 Static Levels	21	20.9	21	21.2	19.4	19.6	15.4	19.8	20.6			

Well 6 static level last 5 years



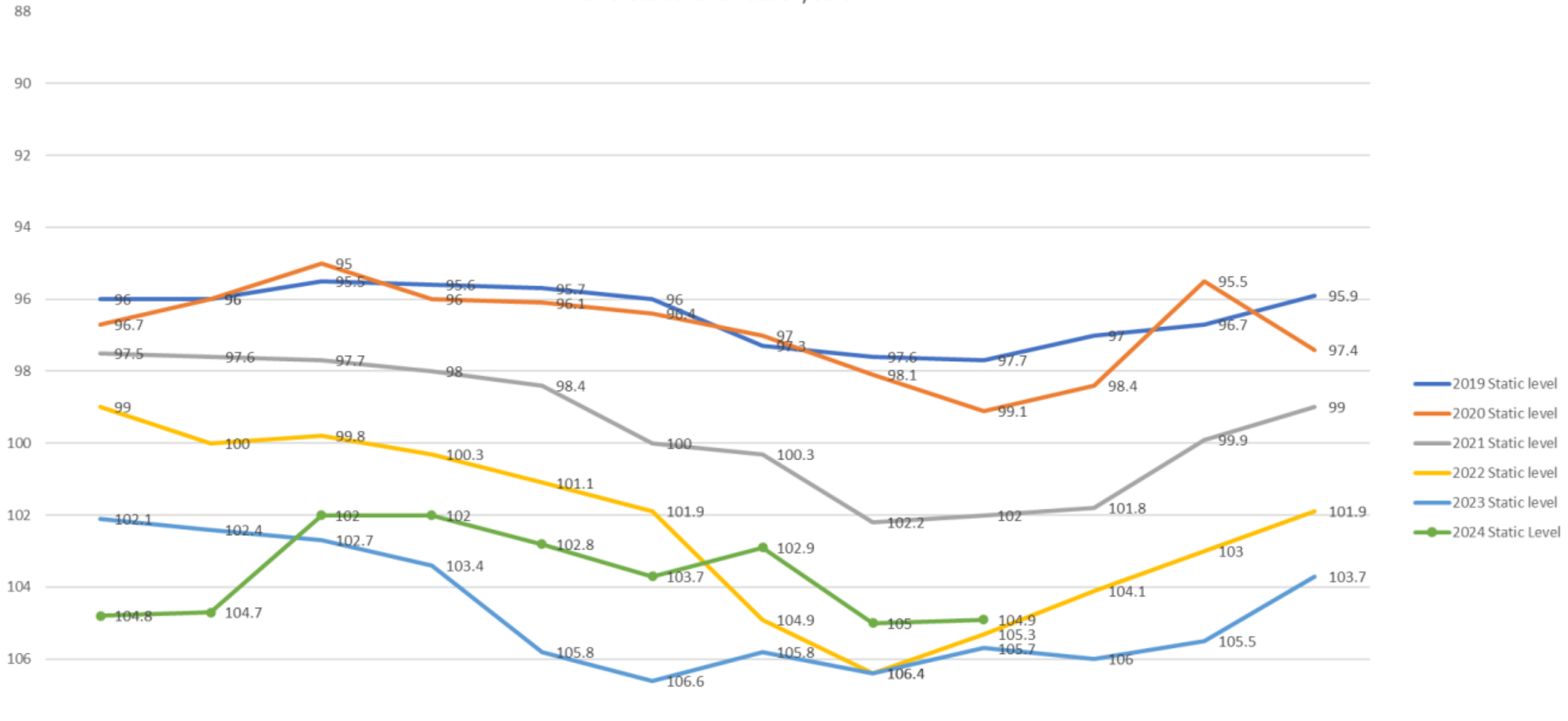
	Jan	FEB	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
2019 Static level	74.4	73.4	73.3	73	73.3	73.4	74.1	74.5	74.4	74	73.6	73.4
2020 Static level	73	73	73	73	73.4	73.8	74.5	74.5	75.5	75.6	75	74.7
2021 Static level	74.5	75	75	74.6	74.9	75.2	75.6	76.4	76.8	76.6	75.9	75.5
2022 Static level	75	75.9	75.4	76	75.9	76.3	77.4	77.8	78.1	78	77.5	77.5
2023 Static level	77.2	77.3	77.5	77.9	79.1	80.5	80	80.3	80.4	80.1	79.7	79.6
2024 Static Level	80	79.9	79.7	81.1	81.2	81.8	81.1	82.5	82.7			

Well 8 static level last 5 years



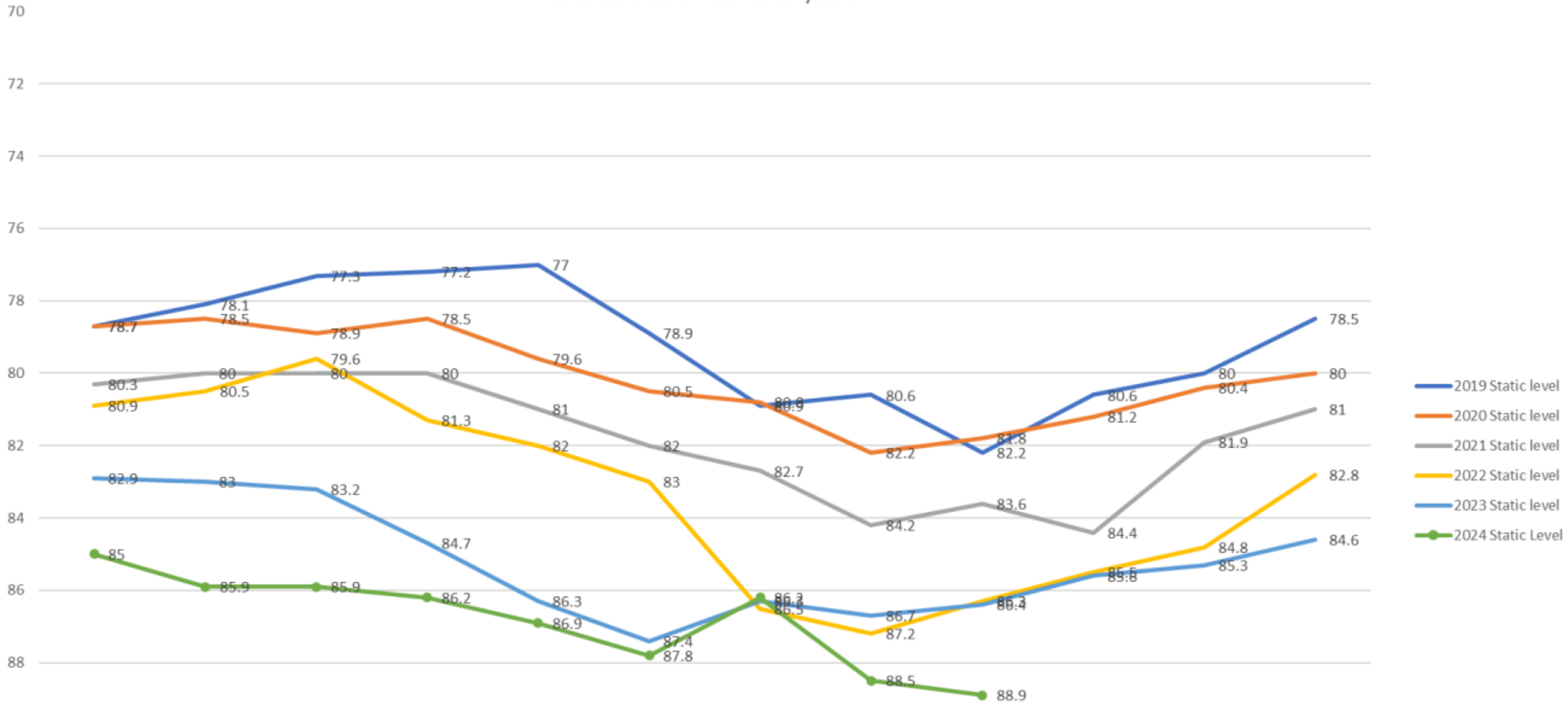
	Jan	FEB	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
2019 Static level	65.9	65.5	65.5	65	65	65.5	65.7	66.1	66.1	66	66	67
2020 Static level	66	67	67	67	67	67	67.3	68.8	68	68	68	67.9
2021 Static level	68.1	68.6	68.6	68.1	68.5	68.6	69	69.8	70.1	70	69.5	69.5
2022 Static level	69.5	69.5	69.3	69.6	69.6	69.2	70.5	71.2	71.1	71.2	70.8	71
2023 Static level	71.1	71.1	71.2	71.5	73.2	74.4	73.7	74.8	73.9	74	73.9	73.5
2024 Static Level	73.8	74.3	73.3	73.8	73.9	74.4	74.1					

Well 9 static level last 5 years



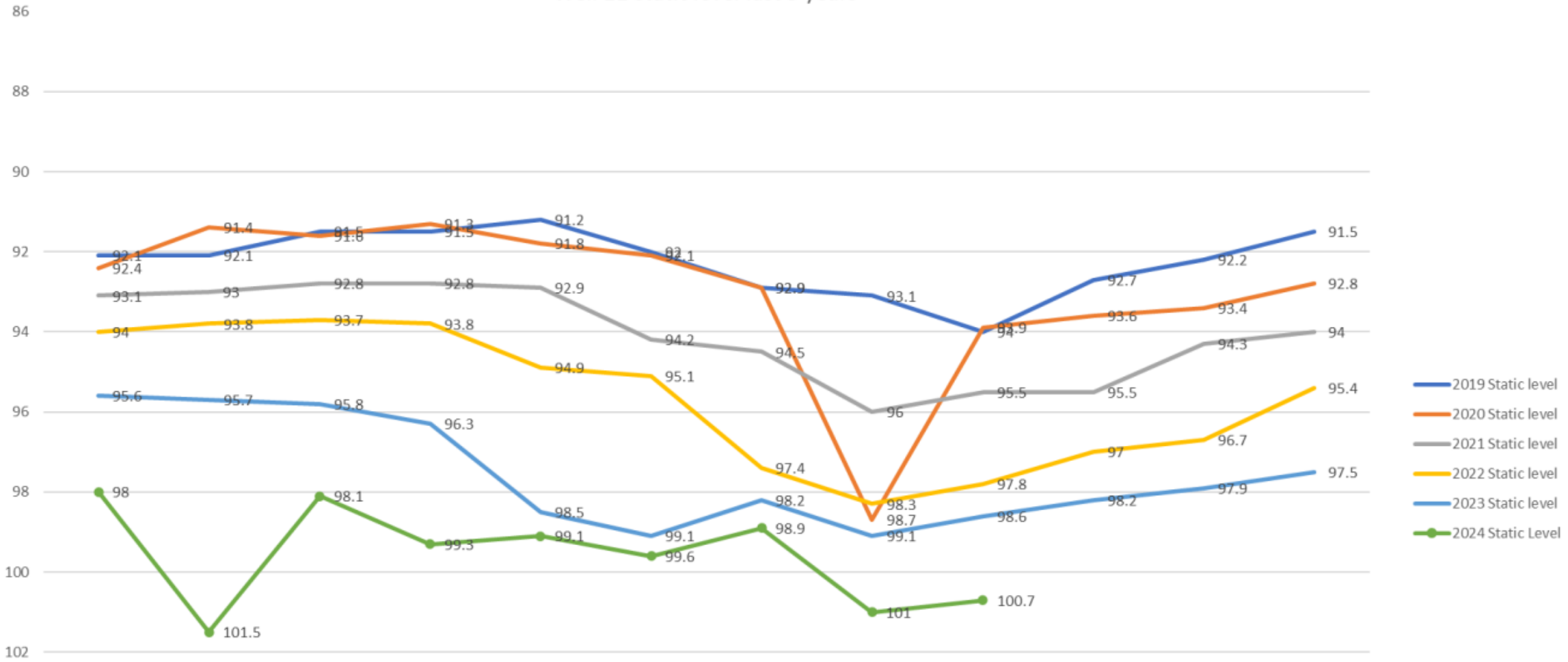
	Jan	FEB	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
2019 Static level	96	96	95.5	95.6	95.7	96	97.3	97.6	97.7	97	96.7	95.9
2020 Static level	96.7	96	95	96	96.1	96.4	97	98.1	99.1	98.4	95.5	97.4
2021 Static level	97.5	97.6	97.7	98	98.4	100	100.3	102.2	102	101.8	99.9	99
2022 Static level	99	100	99.8	100.3	101.1	101.9	104.9	106.4	105.3	104.1	103	101.9
2023 Static level	102.1	102.4	102.7	103.4	105.8	106.6	105.8	106.4	105.7	106	105.5	103.7
2024 Static Level	104.8	104.7	102	102	102.8	103.7	102.9	105	104.9			

Well 10 static level last 5 years



	Jan	FEB	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
2019 Static level	78.7	78.1	77.3	77.2	77	78.9	80.9	80.6	82.2	80.6	80	78.5
2020 Static level	78.7	78.5	78.9	78.5	79.6	80.5	80.8	82.2	81.8	81.2	80.4	80
2021 Static level	80.3	80	80	80	81	82	82.7	84.2	83.6	84.4	81.9	81
2022 Static level	80.9	80.5	79.6	81.3	82	83	86.5	87.2	86.3	85.5	84.8	82.8
2023 Static level	82.9	83	83.2	84.7	86.3	87.4	86.3	86.7	86.4	85.6	85.3	84.6
2024 Static Level	85	85.9	85.9	86.2	86.9	87.8	86.2	88.5	88.9			

Well 11 static level last 5 years



	Jan	FEB	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
2019 Static level	92.1	92.1	91.5	91.5	91.2	92	92.9	93.1	94	92.7	92.2	91.5
2020 Static level	92.4	91.4	91.6	91.3	91.8	92.1	92.9	98.7	93.9	93.6	93.4	92.8
2021 Static level	93.1	93	92.8	92.8	92.9	94.2	94.5	96	95.5	95.5	94.3	94
2022 Static level	94	93.8	93.7	93.8	94.9	95.1	97.4	98.3	97.8	97	96.7	95.4
2023 Static level	95.6	95.7	95.8	96.3	98.5	99.1	98.2	99.1	98.6	98.2	97.9	97.5
2024 Static Level	98	101.5	98.1	99.3	99.1	99.6	98.9	101	100.7			



## City of Waverly

City of Waverly  
14130 Lancashire  
Waverly, NE 68462

### City of Waverly FSA Plan

#### Plan Document

Amended and Restated September 01, 2024

# TABLE OF CONTENTS

## I. ARTICLE - PLAN DEFINITIONS

## II. ARTICLE - PARTICIPATION

01. ELIGIBILITY
02. EFFECTIVE DATE OF PARTICIPATION
03. APPLICATION TO PARTICIPATE
04. TERMINATION OF PARTICIPATION
05. TERMINATION OF EMPLOYMENT
06. REINSTATEMENT OF A FORMER PARTICIPANT
07. DEATH

## III. ARTICLE - CONTRIBUTIONS TO THE PLAN

01. SALARY REDIRECTION
02. APPLICATION OF CONTRIBUTIONS
03. PERIODIC CONTRIBUTIONS
04. EMPLOYER CONTRIBUTIONS

## IV. ARTICLE - BENEFITS

01. BENEFIT OPTIONS
02. HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT
03. LIMITED PURPOSE FLEXIBLE SPENDING ACCOUNT BENEFIT
04. DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT
05. ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNT BENEFIT
06. HEALTH SAVINGS ACCOUNT CONTRIBUTIONS
07. NONDISCRIMINATION REQUIREMENTS
08. NON-TAX DEPENDENT COVERAGE

## V. ARTICLE - PARTICIPANT ELECTIONS

01. INITIAL ELECTIONS
02. SUBSEQUENT ANNUAL ELECTIONS
03. FAILURE TO ELECT
04. CHANGE IN STATUS

## VI. ARTICLE - HEALTH FLEXIBLE SPENDING ACCOUNT

01. ESTABLISHMENT OF BENEFIT
02. DEFINITIONS
03. FORFEITURES
04. LIMITATION ON ALLOCATIONS
05. NONDISCRIMINATION REQUIREMENTS
06. COORDINATION WITH CAFETERIA PLAN
07. HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS
08. DEBIT AND CREDIT CARDS

## VII. ARTICLE - DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

01. ESTABLISHMENT OF ACCOUNT
02. DEFINITIONS
03. DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS
04. INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS
05. DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS
06. ALLOWABLE DEPENDENT CARE REIMBURSEMENT
07. ANNUAL STATEMENT OF BENEFITS
08. FORFEITURES
09. LIMITATION ON PAYMENTS
10. NONDISCRIMINATION REQUIREMENTS

11. COORDINATION WITH CAFETERIA PLAN
12. DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

## VIII. ARTICLE - ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNT

01. ESTABLISHMENT OF ACCOUNT
02. DEFINITIONS
03. ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNTS
04. INCREASES IN ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNTS
05. DECREASES IN ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNTS
06. ALLOWABLE ADOPTION ASSISTANCE REIMBURSEMENT
07. FORFEITURES
08. LIMITATION ON PAYMENTS
09. NONDISCRIMINATION REQUIREMENTS
10. COORDINATION WITH CAFETERIA PLAN
11. ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNT CLAIMS

## IX. ARTICLE - ADMINISTRATION

01. PLAN ADMINISTRATION
02. EXAMINATION OF RECORDS
03. PAYMENT OF EXPENSES
04. INSURANCE CONTROL CLAUSE
05. INDEMNIFICATION OF ADMINISTRATOR

## X. ARTICLE - AMENDMENT OR TERMINATION OF PLAN

01. AMENDMENT
02. TERMINATION

## XI. ARTICLE - MISCELLANEOUS

01. PLAN INTERPRETATION
02. GENDER AND NUMBER
03. WRITTEN DOCUMENT
04. EXCLUSIVE BENEFIT
05. PARTICIPANT'S RIGHTS
06. ACTION BY THE EMPLOYER
07. EMPLOYER'S PROTECTIVE CLAUSES
08. NO GUARANTEE OF TAX CONSEQUENCES
09. INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS
10. FUNDING
11. GOVERNING LAW
12. SEVERABILITY
13. CAPTIONS
14. CONTINUATION OF COVERAGE (COBRA)
15. FAMILY AND MEDICAL LEAVE ACT (FMLA)
16. HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)
17. UNIFORM SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)
18. COMPLIANCE WITH HIPAA PRIVACY STANDARDS
19. COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS
20. MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT
21. GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)
22. WOMEN'S HEALTH AND CANCER RIGHTS ACT
23. NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT

# City of Waverly

## City of Waverly FSA Plan

### INTRODUCTION

The company amends and restates this Plan as of September 01, 2024 with an original effective date of September 01, 2019. Its purpose is to provide benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to elect between cash compensation or certain nontaxable benefit options as they desire. The Plan shall be known as the City of Waverly FSA Plan (the "Plan").

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

---

## I. ARTICLE - PLAN DEFINITIONS

---

01. **"Administrator"** means the Employer, unless another person or entity has been designated by the Employer pursuant to the Article titled: "Administration" to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including but not limited to the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.
02. **"Benefit"** or **"Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in the Article titled: "Benefit Information".
03. **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under the Article titled: "Benefit Information". Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.
04. **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.
05. **"Compensation"** means the amounts received as compensation by the Participant from the Employer during a Plan Year.
06. **"Dependent"** means any individual who qualifies as a dependent under an Insurance Contract for purposes of coverage under that Contract only or under Code Section 152 (as modified by Code Section 105(b)). Any child of a Plan Participant who is determined to be an alternate recipient under a qualified medical child support order shall be considered a Dependent under this Plan.

**"Dependent"** shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his or her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

07. **"Effective Date"** means September 01, 2019.
08. **"Election Period"** means the period, established by the Administrator, immediately preceding the beginning of each Plan Year, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to the Article titled: "Participant Elections".
09. **"Eligible Employee"** means any Employee who has satisfied the provisions of the Section titled: "Eligibility".

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that

individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

10. **"Employee"** means any person who is currently or hereafter employed by the Employer.  
The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).
11. **"Employer"** means City of Waverly and any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating, or Adopting Employer.
12. **"Grace Period"** means the two and one-half month period after the end of the Plan Year. The Grace Period allows a Participant with unused funds or contributions to be reimbursed for expenses incurred during the Grace Period. The effect of the Grace Period is that a Participant has up to 14 months and 15 days to use the funds for the Plan Year.
13. **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit, or any self-funded arrangement providing any Benefit offered for health and welfare coverage to Eligible Employees of the Employer.
14. **"Insurance Premium Payment Plan"** means the plan of benefits contained in the "Benefit Options" section of this Plan, which provides for the payment of Premium Expenses.
15. **"Insurer"** means any insurance company that underwrites a Benefit or any self-funded arrangement under this Plan.
16. **"Key Employee"** means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.
17. **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to the Section titled: "Application to Participate" and has not for any reason become ineligible to participate further in the Plan.
18. **"Plan"** means the flexible benefits plan described in this instrument, including all amendments thereto.
19. **"Plan Year"** means the 12-month period beginning September 01 and ending August 31. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.
20. **"Premium Expenses"** or **"Premiums"** means the Participant's cost for the Benefits described in the Section titled: "Benefit Options".
21. **"Premium Expense Reimbursement Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which Premiums of the Participant shall be paid or reimbursed. If more than one type of insured Benefit is elected, sub-accounts shall be established for each type of insured Benefit.
22. **"Run-out Period"** means the set number of days after the plan year ends that allows you to submit claims for eligible expenses incurred during the Plan Year.
23. **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants pursuant to the Section titled: "Salary Redirection". These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under the Article titled: "Participant Elections".
24. **"Salary Redirection Agreement"** means an agreement between the Participant and the Employer under which the Participant agrees to reduce his or her Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.
25. **"Spouse"** means "spouse" as defined in an Insurance Contract, then, for purposes of coverage under that Insurance Contract only, "spouse" shall have the meaning stated in the Insurance Contract. In all other cases, "spouse" shall have the meaning stated under applicable federal or state law.

---

## II. ARTICLE - PARTICIPATION

---

### 01. **ELIGIBILITY**

An individual is eligible to participate in this Plan if the individual:

- a. is an Eligible Employee as defined in the Article titled: "Definitions"
- b. is working an average of 30 hours or more per week or at least 130 hours per month; and
- c. is eligible for the group medical plan

### 02. **EFFECTIVE DATE OF PARTICIPATION**

An Eligible Employee shall become a Participant effective as of the entry date under the Employer's group medical plan.

### 03. **APPLICATION TO PARTICIPATE**

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his or her Benefit elections pursuant to the Section titled: "Change in Status".

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to the Section titled: "Effective Date of Participation".

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance, unless the Employee elects, during the Election Period, not to participate in the Plan.

### 04. **TERMINATION OF PARTICIPATION**

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events:

- a. **Termination of employment.** The termination of Participant's employment, subject to the provisions of the Section titled: "Termination of Employment"
- b. **Death.** The Participant's death, subject to the provisions of the Section titled: "Death" or
- c. **Termination of the plan.** The termination of this Plan, subject to the provisions of the Section titled: "Termination".

### 05. **TERMINATION OF EMPLOYMENT**

If a Participant's employment with the Employer is terminated for any reason other than death, his or her participation in the Benefit Options provided under the Section titled: "Benefit Options" shall be governed in accordance with the following:

- a. **Insurance Benefit.** With regard to Benefits which are insured, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid.
- b. **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment-related Dependent Care Expense reimbursements for expenses within 30 days after the date of termination, limited by the balance in the Participant's Dependent Care Flexible Spending Account as of the date of termination.
- c. **Health FSA, COBRA applicability.** With regard to the Health Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year for which contributions to the Health Flexible Spending Account have already been made. Thereafter, the health benefits under this Plan including the Health Flexible Spending Account, shall be applied and administered consistent with such further rights that a Participant and his or her Dependents may be entitled to pursuant to Code Section 4980B and the Section titled: "Continuation of Coverage" of the Plan.
- d. **Limited Purpose FSA, COBRA applicability** With regard to the Limited Purpose Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year for which payments to the Limited Purpose Flexible Spending

Account have already been made. Thereafter, the benefits under this Plan, shall be applied and administered consistent with such further rights that a Participant and his or her Dependents may be entitled to pursuant to Code Section 4980B and the Section of this Plan Document titled: "Continuation of Coverage".

- e. **Adoption Assistance FSA.** With regard to the Adoption Assistance Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for adoption reimbursements for expenses 30 days after the date of termination, limited by the balance in the Participant's Adoption Assistance Flexible Spending Account as of the date of termination.

06. **REINSTATEMENT OF A FORMER PARTICIPANT**

An Employee whose participation terminates and returns to an eligible status less than thirty days later may re-enroll within thirty days of returning to an eligible status with a commencement date of the first of the month following the adjusted eligibility date. An Employee who re-enrolls in a Health Flexible Spending Account or Dependent Care Account after such time must re-enter the Plan and reinstate their original elections for that Plan Year with adjustments to the annual election amount as the Administrator deems necessary to prorate the annual election amount over the remainder of the Plan Year. Expenses incurred by the employee during the time that the employee was not a Participant will not be covered expenses unless COBRA was elected pursuant to the Article titled: "Continuation of Coverage (COBRA)".

Any Employee who terminates employment and is rehired into an eligible status after thirty days from the date of termination will be treated as a new enrollee under the Plan. If such Employee returns within the same Plan Year, prior contributions made to the Health Flexible Spending Account and/or the Dependent Care Account will be taken into consideration so as not to exceed Plan or IRS maximums.

07. **DEATH**

If a Participant dies, his or her participation in the Plan shall immediately cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to a particular specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent. If the Plan is subject to the provisions of Code Section 4980B, then those provisions and related regulations shall apply for purposes of the Health Flexible Spending Account.

---

### **III. ARTICLE - CONTRIBUTIONS TO THE PLAN**

---

#### **01. SALARY REDIRECTION**

Subject to the provisions of the section titled "Employer Contributions," benefits under the Plan shall be financed by Salary Redirections sufficient to support the benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his or her pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participant's elections made under the Section titled: "Initial Elections".

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to the Section titled: "Initial Elections") and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under the Article titled: "Participant Elections" and are consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

#### **02. APPLICATION OF CONTRIBUTIONS**

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Flexible Spending Account, Dependent Care Flexible Spending Account, or Adoption Assistance Flexible Spending Account shall be credited to such fund or account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

#### **03. PERIODIC CONTRIBUTIONS**

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year.

#### **04. EMPLOYER CONTRIBUTIONS**

The Employer may provide non-elective contributions in the form of Employer Funding into the Health Flexible Spending Account, Limited Purpose Flexible Spending Account, and Dependent Care Spending Account to the extent as described in the Section Titled: "Limitation on Allocations". Such contributions may be prorated for Participants who begin participating in the middle of the Plan Year. Contributions or matching contributions made to the Health Flexible Spending Account, Limited Purpose Flexible Spending Account, and Dependent Care Spending Account generally do not count toward the annual contribution limit as described in the Section Titled: "Limitation on Allocations".

---

## IV. ARTICLE - BENEFITS

---

### 01. **BENEFIT OPTIONS**

Each Participant may elect any one or more of the following optional Benefits:

- Health Flexible Spending Account
- Limited Purpose Flexible Spending Account
- Dependent Care Flexible Spending Account
- Adoption Assistance Flexible Spending Account

In addition, each Participant shall have a sufficient portion of his or her Salary Redirections applied to the following Benefits unless the Participant elects not to receive such Benefits:

### 02. **HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case the Article titled: "Health Flexible Spending Account" shall apply.

### 03. **LIMITED PURPOSE FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Limited Purpose Flexible Spending Account option, in which case the Article titled: "Health Flexible Spending Account" shall apply.

### 04. **DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case the Article titled: "Dependent Care Flexible Spending Account" shall apply.

### 05. **ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Adoption Assistance Flexible Spending Account option, in which case the Article titled: "Adoption Assistance Flexible Spending Account" shall apply.

### 06. **HEALTH SAVINGS ACCOUNT CONTRIBUTIONS**

- a. Participants may elect to make contributions on a pre-tax basis to a Health Savings Account ("HSA"). The HSA is not an employer-sponsored benefit plan. It is an individual trust or custodial account that Participants open and which may be used to reimburse Participants for eligible medical expenses as set forth in Code Section 223.

### 07. **NONDISCRIMINATION REQUIREMENTS**

- a. **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.
- b. **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.
- c. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination is prohibited by Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reduce contributions or non-taxable Benefits, it shall be done in the following manner. First, the non-taxable Benefits of the affected Participant (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has the highest amount of non-taxable Benefits for the Plan Year shall have his or her non-taxable Benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his or her non-taxable Benefits equals the non-taxable Benefits of the affected Participant who has the second highest amount of non-taxable Benefits. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits, Dependent Care Flexible Spending Account Benefits, and Adoption Assistance Flexible Spending Account Benefits, and once all these Benefits are

expended, proportionately among insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

**08. NON-TAX DEPENDENT COVERAGE**

- a. If (i) Employee Salary Redirections are made to fund Benefits under the Plan, and (ii) the Employer allows a Participant to elect to cover a Non-Tax Dependent through the Participant's coverage under group Medical, Dental or Vision benefit(s), a Participant who elects to participate in the Salary Redirection program may pay on a pre-tax basis through salary reduction contributions the Participant's portion of the premium cost of coverage under the Employer's Medical, Dental or Vision Benefits, provided that the full fair market value of such Medical, Dental or Vision coverage for any such Non-Tax Dependent shall be includible in the Participant's gross income as a taxable benefit in accordance with applicable federal income tax rules. For purposes of this Plan, the Participant electing coverage for Non-Tax Dependent(s) shall be treated as receiving, at the time that coverage is received, cash compensation equal to the full fair market value of such coverage and then as having purchased the coverage with after-tax employee contributions.
- b. Notwithstanding the foregoing, no medical care or dependent care expenses incurred by or with respect to a Non-Tax Dependent of a Participant shall be eligible for reimbursement as eligible expenses under the Health Flexible Spending Account or Dependent Care Flexible Spending Account.

---

## V. ARTICLE - PARTICIPANT ELECTIONS

---

### 01. **INITIAL ELECTIONS**

An Employee who meets the eligibility requirements of the Section titled: "Eligibility" on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his or her effective date of participation pursuant to the Section titled: "Effective Date of Participation".

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

### 02. **SUBSEQUENT ANNUAL ELECTIONS**

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form or electronically, as provided by the Administrator, which spending account Benefit options he wishes to participate in. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which immediately follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

- a. A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;
- b. A Participant may terminate his or her participation in the Plan by notifying the Administrator in writing or by electronic notification, as determined by the Employer, during the Election Period that he does not want to participate in the Plan for the next Plan Year;
- c. An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in the Section titled: "Change of Status".

### 03. **FAILURE TO ELECT**

With regard to Benefits available under the Plan for which no Premium Expenses apply, any Participant who fails to complete a new benefit election pursuant to the Section titled: "Subsequent Annual Elections" by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for the subsequent Plan Year for such Benefits, subject to the provisions of the Section titled: "Change in Status" below.

With regard to Benefits available under the Plan for which Premium Expenses apply, any Participant who fails to complete a new benefit election pursuant to the Section titled: "Subsequent Annual Elections" by the end of the applicable Election Period shall be deemed to have made the same Benefit elections as are then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Redirection in an amount necessary to purchase such Benefit options.

### 04. **CHANGE IN STATUS**

- a. **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict with any of the provisions of this Plan, then such rules and regulations shall control. See below in this Section for other situations in which changes in Benefit elections are permitted.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or Dependent, or a Dependent's ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such event. In addition, if the Participant, Spouse or Dependent gains eligibility for coverage under any other plan, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan is consistent with that change in status only if coverage for that individual becomes applicable or is increased under said other plan. Also, if the Participant, Spouse or Dependent loses eligibility for coverage under any other plan, then a Participant's election under the Plan to start or increase coverage for that individual under the Plan is consistent with that change in

status only if coverage for that individual ceases or is decreased under said other plan.

Regardless of the consistency requirement, if the individual, or the individual's Spouse or Dependent, becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

1. **Legal Marital Status:** events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;
2. **Number of Dependents:** Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;
3. **Employment Status:** Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;
4. **Dependent satisfies or ceases to satisfy the eligibility requirements:** An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
5. **Residency:** A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and IRS Notice 2010-38, shall qualify as a change in status.

- b. **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for accident or health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (CHIP), provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.
- c. **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) (collectively, an "order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order) that requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):
  1. The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or
  2. The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan, and such coverage is actually provided.
- d. **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under

the Plan if a benefit package option under the Plan provides similar coverage.

- e. **Cost increase or decrease.** Notwithstanding subsection (a), if the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage, or drop coverage prospectively if there is no benefit package option with similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

- f. **Loss of coverage.** Notwithstanding subsection (a), if the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if no similar coverage is offered.
- g. **Addition of a new benefit.** Notwithstanding subsection (a), if, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.
- h. **Loss of coverage under certain other plans.** Notwithstanding subsection (a), a Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.
- i. **Change of coverage due to change under certain other plans.** Notwithstanding subsection (a), a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of a Spouse, former Spouse's employer or Dependent's employer if (1) the cafeteria plan or other benefits plan of the Spouse, former Spouse's employer or Dependent's employer permits its participants to make a change; or (2) the cafeteria plan permits participants to make an election for a period of coverage that is different from the period of coverage under the cafeteria plan of a Spouse, former Spouse's employer or Dependent's employer.
- j. **Change in dependent care provider.** Notwithstanding subsection (a), a Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in a dependent care provider. The availability of dependent care services from a new dependent care provider is similar to a new benefit package option becoming available. A cost change is allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).
- k. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant changes from full-time employment (i.e., an average of 30 hours of service per week) to part-time employment (i.e., an average of less than 30 hours of service per week), even if the Participant continues to be eligible for coverage under the group health plan, and (ii) the Participant, and any related individuals whose coverage is also to be revoked, intend to enroll in another plan that provides minimum essential coverage and is effective no later than the first day of the second month after the month during which the revocation is effective.
- l. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace, or seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period, and (ii) the Participant, or any covered dependents intend to enroll in a Qualified Health Plan through a Marketplace that is effective no later than the day immediately following the effective date of the revocation.

- m. **Health Savings Account changes** Notwithstanding subsection (a), with regard to the Health Savings Account Benefit specified in the Article titled: "Benefits", a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.
- n. **Health Flexible Spending Account cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.
- o. **Limited Purpose Flexible Spending Account cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Limited Purpose Flexible Spending Account as a result of a cost or coverage change under any health insurance contract.
- p. **Adoption Assistance Flexible Spending Account cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Adoption Assistance Flexible Spending Account as a result of a cost of coverage change under any health insurance contract.

---

## VI. ARTICLE - HEALTH FLEXIBLE SPENDING ACCOUNT

---

### 01. ESTABLISHMENT OF BENEFIT

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of allowable Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Participant's Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly.

### 02. DEFINITIONS

For the purposes of this Article and the Plan, the terms below have the following meanings:

- a. **"Health Flexible Spending Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by the Participant, his or her Spouse and his or her Dependents may be reimbursed.
- b. **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is:
  1. one of the 5 highest paid officers;
  2. a shareholder who owns (or is considered to own, applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or
  3. among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).
- c. **"Limited Purpose Flexible Spending Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Plan Benefit Dollars may be allocated and from which all allowable Dental, Vision, and Preventative Care Expenses incurred by a Participant, his or her Spouse or his or her Dependents may be reimbursed. This account is for Participants that are making contributions to a Health Savings Account (HSA) within the same plan year.
- d. **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his or her tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means, with regard to Medical Expenses, when the Participant is provided with the medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.

A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his or her Spouse or Dependent.

- e. A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).
- f. The definitions of the Article titled: "Plan Definitions" are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

### 03. FORFEITURES

A Participant in the Health Care Flexible Spending Account may roll over up to \$500.00 of unused funds at the end of one Plan Year to the next Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. These funds can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirections otherwise permitted for said next Plan Year. Unused amounts are those remaining after all eligible expenses for the Plan Year have been reimbursed. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Unused amounts in excess of maximum limit will be forfeited.

A Participant in the Limited Purpose Flexible Spending Account may roll over up to \$500.00 of unused funds at the end of one Plan Year to the next Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue

Code. These funds can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirections otherwise permitted for said next Plan Year. Unused amounts are those remaining after all eligible expenses for the Plan Year have been reimbursed. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Unused amounts in excess of maximum limit will be forfeited.

#### 04. **LIMITATION ON ALLOCATIONS**

Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount of salary redirections that may be allocated to the Health Flexible Spending Account by a Participant in any Plan Year is \$3,200.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code.

Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount of salary redirections that may be allocated to the Limited Purpose Flexible Spending Account by a Participant in any Plan Year is \$3,200.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code.

**Carryover:** A Participant in the Health Care Flexible Spending Account may roll over up to \$500.00 of unused funds at the end of one Plan Year to the next Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. These funds can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirections otherwise permitted for said next Plan Year. Unused amounts are those remaining after all eligible expenses for the Plan Year have been reimbursed. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Unused amounts in excess of maximum limit will be forfeited.

**Carryover:** A Participant in the Limited Purpose Flexible Spending Account may roll over up to \$500.00 of unused funds at the end of one Plan Year to the next Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. These funds can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirections otherwise permitted for said next Plan Year. Unused amounts are those remaining after all eligible expenses for the Plan Year have been reimbursed. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Unused amounts in excess of maximum limit will be forfeited.

#### 05. **NONDISCRIMINATION REQUIREMENTS**

- a. **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.
- b. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination under this Health Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Flexible Spending Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section and/or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 who has elected the second highest contribution to the Health Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

#### 06. **COORDINATION WITH CAFETERIA PLAN**

All Participants under the Plan are eligible to receive Benefits under this Health Flexible Spending Account. Enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

#### 07. **HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS**

- a. **Expenses must be incurred during Plan Year.** All eligible Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year shall be reimbursed, subject to the Section titled: "Termination of Employment", even though the

submission of such a claim occurs after his or her participation hereunder ceases; but provided that the Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.

- b. **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his or her Spouse or Dependents.
- c. **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time after incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.
- d. **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement of Medical Expenses must be submitted within 30 days after the date of termination.

#### 08. **DEBIT AND CREDIT CARDS**

Participants may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, use debit and/or credit (stored value) cards ("cards") provided by the Administrator and the Plan for payment of Medical Expenses, subject to the following terms:

- a. **Card only for medical expenses.** Each Participant issued a card shall certify that such card shall only be used for Medical Expenses. The Participant shall also certify that any Medical Expense paid with the card has not already been reimbursed by any other plan covering health benefits and that the Participant will not seek reimbursement from any other plan covering health benefits.
- b. **Card issuance.** Such card shall be issued upon the Participant's Effective Date of Participation and reissued or remain in effect for each Plan Year the Participant remains a Participant in the Health Flexible Spending Account. Such card shall be automatically cancelled upon the Participant's death or termination of employment, or if such Participant has a change in status that results in the Participant's withdrawal from the Health Flexible Spending Account.
- c. **Maximum dollar amount available.** The dollar amount of coverage available on the card shall be the amount elected by the Participant for the Plan Year. The maximum dollar amount of coverage available shall be the maximum amount for the Plan Year as set forth in the Section titled: "Limitation on Allocations".
- d. **Only available for use with certain service providers.** The cards shall only be accepted by such merchants and service providers as have been approved by the Administrator.
- e. **Card use.** The cards shall only be used for Medical Expense purchases as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, including, but not limited to, the following:
  - 1. Co-payments for doctor and other medical care;
  - 2. Purchase of drugs prescribed by a health care provider, including, if permitted by the Administrator, over-the-counter medications as allowed under IRS regulations;
  - 3. Purchase of medical items such as eyeglasses, syringes, crutches, etc.
- f. **Substantiation.** Such purchases by the cards shall be subject to confirmation by the Administrator, usually by requiring the Participant to submit a receipt from a service provider

describing the service, the date and the amount. The Administrator shall also follow the requirements set forth in Revenue Ruling 2003-43 and Notice 2006-69. All charges shall be conditional pending confirmation by the Administrator.

- g. **Correction methods.** If such purchase is later determined by the Administrator to not qualify as a Medical Expense, the Administrator, in its discretion, shall use one of the following correction methods to make the Plan whole. Until the amount is repaid, the Administrator shall take further action to ensure that further violations of the terms of the card do not occur, up to and including denial of access to the card.
1. Repayment of the improper amount by the Participant;
  2. Withholding the improper payment from the Participant's wages or other compensation to the extent consistent with applicable federal and state law;
  3. Claims substitution or offset of future claims until the amount is repaid; and
  4. If subsections (1) through (3) fail to recover the amount, consistent with the Employer's business practices, the Employer may treat the amount as any other business indebtedness.

---

## VII. ARTICLE - DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

---

### 01. ESTABLISHMENT OF ACCOUNT

This Dependent Care Flexible Spending Account is intended to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

### 02. DEFINITIONS

For the purposes of this Article and the Plan, the terms below shall have the following meaning:

- a. **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.
- b. **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.
- c. **"Employment-Related Dependent Care Expenses"** means the amounts paid for those expenses of a Participant that, if paid by the Participant, would be considered employment related expenses under Code Section 21(b)(2). Generally, they include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period during which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for, the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:
  1. If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment Related Dependent Care Expenses only if incurred for a Qualifying Dependent (as defined in the "Definitions" Section of the Article titled: "Dependent Care Flexible Spending Account") who regularly spends at least eight (8) hours per day in the Participant's household;
  2. If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than six (6) individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and
  3. Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid to or incurred by a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse.
- d. **"Qualifying Dependent"** means, for Dependent Care Flexible Spending Account purposes,
  1. a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;
  2. a Dependent or Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or
  3. a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).
- e. The definitions of the Article titled: "Definitions" are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

### 03. DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

04. **INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the amount of Cafeteria Plan Benefit Dollars that he has elected to apply toward his or her Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

05. **DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of the Participant pursuant to the Section titled: "Dependent Care Flexible Spending Account Claims" hereof.

06. **ALLOWABLE DEPENDENT CARE REIMBURSEMENT**

Subject to limitations contained in the Section titled: "Limitation on Payments" below, and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

07. **ANNUAL STATEMENT OF BENEFITS**

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under the Section titled: "Definitions" during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2.

08. **FORFEITURES**

The amount in the Participant's Dependent Care Flexible Spending Account as of the end of the allowable 2.5 month Grace Period, as defined in the Article titled: "Definitions", of the normal Plan Year (and after the applicable run-out period and processing of all claims for such Plan Year pursuant to the Section titled: "Dependent Care Flexible Spending Account Claims" hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

09. **LIMITATION ON PAYMENTS**

- a. **Code limits.** Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any tax year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or \$5,000.00 (or cannot exceed \$5,000 as provided under Code Section 129 or \$2,500 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

10. **NONDISCRIMINATION REQUIREMENTS**

- a. **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination is prohibited under Code Section 129(d).
- b. **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of (i) the stock of, or (ii) the capital or profits interest in, the Employer.
- c. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination is prohibited by Code Section 129, it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

## 11. **COORDINATION WITH CAFETERIA PLAN**

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

## 12. **DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS**

The Administrator shall direct the payment of all qualified Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information:

- a. The Dependent or Dependents for whom the services were performed;
- b. The nature of the services performed for the Dependent, the cost of which the Participant wishes reimbursement;
- c. The relationship, if any, of the person performing the services to the Participant;
- d. If the services are being performed by a child of the Participant, the age of the child;
- e. A statement as to where the services were performed;
- f. If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- g. If the services were being performed in a day care center, a statement:
  1. that the day care center complies with all applicable laws and regulations of the state of residence,
  2. that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
  3. of the amount of fee paid to the provider.
- h. If the Participant is married, a statement containing the following:
  1. the Spouse's salary or wages, if he or she is employed, or
  2. if the Participant's Spouse is not employed, that
    - i. he or she is incapacitated, or
    - ii. he or she is a full-time student attending an educational institution, and the months of the year during which he or she attends such institution.
- i. **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the 2.5 month Grace Period of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

---

## VIII. ARTICLE - ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNT

---

### 01. **ESTABLISHMENT OF ACCOUNT**

This Adoption Assistance Flexible Spending Account Benefit is intended to qualify as a program under Code Section 137 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Qualified Adoption Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Adoption Assistance Flexible Spending Account.

### 02. **DEFINITIONS**

For the purposes of this Article and the Plan, the terms below shall have the following meaning:

- a. **"Adoption Assistance Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which Qualified Adoption Expenses of the Participant may be reimbursed.
- b. **"Qualified Adoption Expense"** means any expense for an adoption within the meaning under Section 23(d) of the Code, and includes reasonable and necessary adoption fees, court fees, attorney fees, and other expenses that are:
  1. directly related to, and the sole purpose of which is, the lawful adoption of an eligible child by the Participant;
  2. not incurred in violation of state or federal law;
  3. not for the adoption of the child of the taxpayer's spouse; and
  4. not reimbursed by another source (i.e., another employer)

### 03. **ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNTS**

The Administrator shall establish a Adoption Assistance Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Adoption Assistance Spending Account benefits.

### 04. **INCREASES IN ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Adoption Assistance Flexible Spending Account shall be increased each pay period by the amount of Cafeteria Plan Benefit Dollars that he has elected to apply toward his or her Adoption Assistance Flexible Spending Account pursuant to elections made under the Article titled: "Participant Elections".

### 05. **DECREASES IN ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Adoption Assistance Flexible Spending Account shall be reduced by the amount of any Qualified Adoption Expense reimbursements paid or incurred on behalf of the Participant pursuant to the Section titled: "Adoption Assistance Spending Account Claims".

### 06. **ALLOWABLE ADOPTION ASSISTANCE REIMBURSEMENT**

Subject to limitations contained in the Section titled: "Limitation on Payments" below, and to the extent of the balance contained in the Participant's Adoption Assistance Flexible Spending Account, a Participant who incurs Qualified Adoption Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

### 07. **FORFEITURES**

The balance in a Participant's Adoption Assistance Flexible Spending Account as of the end of any Plan Year (and after the applicable run-out period and the processing of all claims for such Plan Year pursuant to the Section titled: "Adoption Assistance Flexible Spending Account Claims") shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

### 08. **LIMITATION ON PAYMENTS**

- a. **Code limits.** Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Adoption Assistance Flexible Spending Account in or on account of any tax year of the Participant shall not exceed \$13,100.00. The maximum limit may increase from year-to-year pursuant to Section 137(f)(2) of the Internal Revenue Code.

#### 09. **NONDISCRIMINATION REQUIREMENTS**

- a. **Intent to be nondiscriminatory.** It is the intent of this Adoption Assistance Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination is prohibited under Code Section 137.
- b. **5% test for shareholders.** It is the intent of this Adoption Assistance Flexible Spending Account Benefit that not more than 5 percent of the amounts paid by the Employer for Qualified Adoption Expenses during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of (i) the stock of, or (ii) the capital or profits interest in, the Employer.
- c. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination is prohibited by Code Section 137, it may, but shall not be required to, reject any elections or reduce contributions or non taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Adoption Assistance Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Adoption Assistance Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

#### 10. **COORDINATION WITH CAFETERIA PLAN**

All Participants under the Cafeteria Plan are eligible to receive Adoption Assistance Flexible Spending Account Benefits. Enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under an Adoption Assistance Flexible Spending Account as well. In addition, other matters concerning contributions, elections and the like shall also be governed by the general provisions of the Cafeteria Plan.

- a. **Exclusion from income.** Contributions to an Adoption Assistance Flexible Spending Account are excludable from gross income under Code Section 137. However, contributions are subject to both the Social Security tax and Medicare tax portions of the Federal Insurance Contributions Act ("FICA"), and may be subject to state and/or local taxes.

#### 11. **ADOPTION ASSISTANCE FLEXIBLE SPENDING ACCOUNT CLAIMS**

The Administrator shall direct the payment of all Qualified Adoption Expense claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Qualified Adoption Expenses submit a statement containing the following information:

- a. The date on which the service was incurred;
- b. The nature of the services performed; and
- c. The name of the service provider.
- d. **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Plan Year, the claim shall not be considered for reimbursement by the Administrator.

---

## **IX. ARTICLE - ADMINISTRATION**

---

### **01. PLAN ADMINISTRATION**

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person or persons, including, but not limited to, one or more Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer or may be removed by the Employer by delivery of written notice of removal, to take effect at a date specified therein, or upon delivery if no date is specified. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

- a. To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- b. To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- c. To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;
- d. To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- e. To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;
- f. To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- g. To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such should be paid. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;
- h. To establish and communicate procedures to determine whether a medical child support order is qualified; and
- i. To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

### **02. EXAMINATION OF RECORDS**

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer, for examination at reasonable times during normal business hours, such records as pertain to their interest under the Plan.

### **03. PAYMENT OF EXPENSES**

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

04. **INSURANCE CONTROL CLAUSE**

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of an independent third party Insurer or other benefit program that is self-insured whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

05. **INDEMNIFICATION OF ADMINISTRATOR**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

---

## **X. ARTICLE - AMENDMENT OR TERMINATION OF PLAN**

---

### **01. AMENDMENT**

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state and local laws, statutes and regulations.

### **02. TERMINATION**

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Insurance Contract.

No further additions shall be made to the Health Flexible Spending Account, Dependent Care Flexible Spending Account, or Adoption Assistance Flexible Spending Account, but all payments from such accounts shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

---

## **XI. ARTICLE - MISCELLANEOUS**

---

### **01. PLAN INTERPRETATION**

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in the Section titled: "Severability".

### **02. GENDER AND NUMBER**

Wherever any words are used herein in the masculine, feminine or neuter gender, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

### **03. WRITTEN DOCUMENT**

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury regulations thereunder relating to cafeteria plans.

### **04. EXCLUSIVE BENEFIT**

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

### **05. PARTICIPANT'S RIGHTS**

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

### **06. ACTION BY THE EMPLOYER**

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by the Employer.

### **07. EMPLOYER'S PROTECTIVE CLAUSES**

- a. **Insurance purchase.** Upon the failure of either the Participant or the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), the Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.
- b. **Validity of insurance contract.** The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

### **08. NO GUARANTEE OF TAX CONSEQUENCES**

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

### **09. INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS**

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant

as regular cash compensation, plus the Participant's share of any Social Security tax and Medicare tax that would have been paid on such compensation, less any such additional income tax, Social Security tax, and Medicare tax actually paid by the Participant.

10. **FUNDING**

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11. **GOVERNING LAW**

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event does the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of Nebraska.

12. **SEVERABILITY**

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

13. **CAPTIONS**

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

14. **CONTINUATION OF COVERAGE (COBRA)**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B, and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

15. **FAMILY AND MEDICAL LEAVE ACT (FMLA)**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

16. **HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)**

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

17. **UNIFORM SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)**

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with the Uniform Services Employment And Reemployment Rights Act (USERRA) and the regulations thereunder.

18. **COMPLIANCE WITH HIPAA PRIVACY STANDARDS**

- a. **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.
- b. **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including information about treatment or payment for treatment.
- c. **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term

"payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Genetic information will not be used or disclosed for underwriting purposes.

- d. **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.
1. An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.
  2. In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy officer. The privacy officer shall take appropriate action, including:
    - i. investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;
    - ii. appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;
    - iii. mitigation of any harm caused by the breach, to the extent practicable; and
    - iv. documentation of the incident and all actions taken to resolve the issue and mitigate any damages.
- e. **Certification.** The Employer must and hereby does provide certification to the Plan that it agrees to adopt all required provisions as mandated under HIPAA for all non-exempt group health plans, including the following:
1. Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;
  2. Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;
  3. Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;
  4. Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;
  5. Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;
  6. Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;
  7. Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;
  8. Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;
  9. If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

10. Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards.

19. **COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS**

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

- a. **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.
- b. **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.
- c. **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in the Section titled: "Compliance with HIPAA Privacy Standards".

20. **MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act and ERISA Section 712.

21. **GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

22. **WOMEN'S HEALTH AND CANCER RIGHTS ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

23. **NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act.

# Execution Agreement

**IN WITNESS WHEREOF, City of Waverly** has caused its authorized officer to execute this amended and restated Plan document as of \_\_\_\_\_, the same to be effective **September 01, 2024**, unless otherwise indicated herein.

Company: City of Waverly

Signature:

---

Printed  
Name:

---

Title:

---

Date:

---

# CERTIFICATE OF RESOLUTION

The undersigned authorized representative of **City of Waverly** (the Employer) hereby certifies that the following resolutions were duly adopted by the governing body of the Employer on \_\_\_\_\_, and that such resolutions have not been modified or rescinded as of the date hereof:

**RESOLVED**, that the form of amended and restated Welfare Benefit Plan, effective September 01, 2024, presented to this meeting (and a copy of which is attached hereto) is hereby approved and adopted, and that the proper agents of the Employer are hereby authorized and directed to execute and deliver to the Administrator of said Plan one or more counterparts of the Plan.

**RESOLVED**, that the Administrator shall be instructed to take such actions that the Administrator deems necessary and proper in order to implement the Plan, and to set up adequate accounting and administrative procedures for the provision of benefits under the Plan.

**RESOLVED**, that the proper agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the Plan and to deliver to each employee a copy of the Summary Plan Description of the Plan, which Summary Plan Description is attached hereto and is hereby approved.

The undersigned further certifies that attached hereto as Exhibits, are true copies of City of Waverly's Benefit Plan Document and Summary Plan Description approved and adopted at this meeting.

Company: City of Waverly

Signature:

---

Printed  
Name:

---

Title:

---

Date:

---

**CHANGE ORDER NO.: 2**

Owner:	City of Waverly	Owner's Project No.:	-
Engineer:	Owen Killham, PE	Engineer's Project No.:	022-02504
Contractor:	Andrew Rieschick	Contractor's Project No.:	-
Project:	Waverly NE Well 7 Rehabilitation		
Contract Name:	Base Bid		
Date Issued:	09/04/2024	Effective Date of Change Order:	9/04/2024


The Contract is modified as follows upon execution of this Change Order:

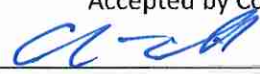
Description:

**Adjust completion dates and cost deductions.**

Attachments:

Change in Contract Price	Change in Contract Times
Original Contract Price: \$ 455,555.50	Original Contract Times: Substantial Completion: <u>March 1<sup>st</sup>, 2024</u> Ready for final payment: <u>April 1<sup>st</sup>, 2024</u>
<b>[Increase] [Decrease]</b> from previously approved Change Orders No. 1 to No. <b>[Number of previous Change Order]</b> : \$ -	<b>Increase</b> from previously approved Change Order No.1: Substantial Completion: <u>July 31<sup>st</sup>, 2024</u> Ready for final payment: <u>August 31<sup>st</sup>, 2024</u>
Contract Price prior to this Change Order: \$ 455,555.50	Contract Times prior to this Change Order: Substantial Completion: <u>July 31<sup>st</sup>, 2024</u> Ready for final payment: <u>August 31<sup>st</sup>, 2024</u>
<b>Decrease</b> this Change Order: \$ 4,779.66	<b>Increase</b> this Change Order: Substantial Completion: <u>31 days</u> Ready for final payment: <u>3 days</u>
Contract Price incorporating this Change Order: \$ 450,775.84	Contract Times with all approved Change Orders: Substantial Completion: <u>August 31<sup>st</sup>, 2024</u> Ready for final payment: <u>September 3<sup>rd</sup>, 2024</u>

Recommended by Engineer (if required)  
By:   
Title: Senior Engineer  
Date: September 4, 2024

Accepted by Contractor  
  
Vice President  
9/4/2024

Authorized by Owner  
By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Approved by Funding Agency (if applicable)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_