

City Council Regular Meeting  
Tuesday, April 28, 2026 7:00 PM

Hickman Community Center/City Hall

1. Call to Order
  - 1.A. This is an Open Meeting of the Hickman Nebraska Governing Body. The City of Hickman abides by the Nebraska Open Meetings Act in conducting business. A copy of the Nebraska Open Meetings Act is on display in this meeting room as required by Nebraska State Law. Notice of meeting and copies of this agenda have been publicly posted prior to the meeting at the Hickman City Hall, Hickman U.S. Post Office, U-Stop Market and the City of Hickman website.
  - 1.B. Participant Sign-In Sheet Available & Disclosure of Meeting Recording Process Notice Posted.
  - 1.C. Registered Agenda Speakers: All individuals requesting to be Registered Agenda Speakers must fill out a Registered Speaker Card & submit to the Recording Clerk. The Mayor or Presiding Meeting Officer reserves the right to deny this request, or will call you to the podium when your agenda item is ready to be heard. Presentations, if allowed, may be limited to five (5) minutes per person. Please come to the podium, and clearly state your name and address for the record and the agenda topic you wish to speak upon in a professional manner. Public Hearing Testimonies may be limited to five (5) minutes per person. All individuals requesting to hand out documents to City Council Members must deliver them directly to the City Clerk for distribution.
  - 1.D. The City Council may vote to go into Executive Closed Session on any agenda item as allowed by Nebraska State Law. The Governing Body may be excused and re-enter the City Council meeting room at any time after reconvening open session.
2. Pledge of Allegiance
3. Roll Call
4. Mayor Communications
5. Consent Agenda
  - 5.A. Approval of April 14, 2026 City Council Meeting Minutes
  - 5.B. Claims and Accounts Payable Report

- 5.C. Statement of Accounts and Budget Cash Report as of March 31, 2026
- 5.D. Monthly City Sales Tax Report
- 6. Proclamations, Presentations, Appointments, Affirmations & Introductions
  - 6.A. Presentation of City Financial Audit for Fiscal Year Ending September 30, 2025
  - 6.B. Affirmation of Mayor's Appointment of Jeff Palik as City Street Superintendent
- 7. Reports
  - 7.A. Public Works and Parks and Recreation Department
  - 7.B. City Code Violations, Abatements, Nuisances and Permits
- 8. Public Hearings - None
- 9. Unfinished Business
  - 9.A. Ordinance 2026-04 - Amend Subdivision Agreement with Fun, LLC with Permanent Fencing for Screening Requirements to the Developer's Landscape Plan of Barber Estates Addition (Lot 2) (Second Reading)
- 10. New Business
  - 10.A. Consideration of Change Order No.1 for Cost Change for Design Modification and Time Extension for Delivery Delay of Booster Pump Station on the Booster Pump Station Project
  - 10.B. Certificate of Payment No. 2 to Van Kirk Brothers Contracting for the Hickman Booster Pump Stations Project in the amount of \$172,033.27
  - 10.C. Certificate of Payment No. 1 to Rogge General Contractors, Inc. for Hickman Pickleball Park Project in the amount of \$38,623.20
  - 10.D. Consideration of Graphic Art to be Applied to Building at Hickman Hill Apartments
- 11. City Administrator's Report
- 12. Governing Body Comments & Council Correspondence
  - 12.A. City of Hickman Annual Water Quality Report

### 13. Meeting Adjournment

## **MINUTES OF THE HICKMAN CITY COUNCIL MEETING HELD April 14, 2026**

Mayor Phil Goering called the meeting to order at 7:00 pm on April 14, 2026, and referenced the meeting recording process, optional sign in sheet, and open meeting law posting. All those present stood and recited The Pledge of Allegiance. Mayor Phil Goering and Council Members Tina Ziemann, Dave Kulwicki, Steve Noren, Doug Wagner, Travis Borchardt and Justin Drahota were present for Roll Call. Prior notice of the meeting and agenda were provided to the Mayor and all members of the Governing Body. Notice of the meeting was distributed and posted at Hickman City Hall, U.S. Post Office-Hickman, U-Stop Market, and the City of Hickman Website.

### **Mayor Communications**

Mayor Goering on behalf of the City Council and entire community recognized Mr. Dale Stertz for 38 Years of Service with the City of Hickman as the City Building Inspector. The Mayor presented him with a crystal recognition award and then announced that the City Council would take a 15-minute recess to thank and congratulate Mr. Dale Stertz.

### **Consent Agenda**

The Consent Agenda included approval of March 24, 2026 City Council Meeting Minutes and Claims and Accounts Payable Report. Motion by Wagner and a second by Ziemann to approve the Consent Agenda as presented. The following Council Members voted "YEA": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. The following Council Members voted "NAY": None. Motion passed 6-0.

### **Proclamations, Presentations, Appointments, Affirmations & Introductions**

Mayor Goering invited Lancaster County Commissioner candidate Dave Wieting to introduce himself. Mr. Wieting shared his background, noting he grew up in Hickman and has been active in the community. He stated his interest in serving the residents of the Third District and outlined his priorities, including roads and bridges, public safety (law enforcement, EMS, and fire), and mental health. Mr. Wieting also noted his experience as a military veteran and in law enforcement, and that he is currently employed with AKRS Equipment. He encouraged residents to visit his website at [davewieting.com](http://davewieting.com) and to contact him with ideas.

Mr. David Hegberg who has been hired for the Public Works Maintenance 1 position, took the Oath of Office.

Mr. Monte Dakan with Johnson Service Company gave a presentation on Hickman sewer line and manhole inspections. Johnson Service Company videoed most of the sewer lines from 2015 – 2019 and then reviewed the footage in 2022 and started the program they have been working on for the last four years. Mr. Dakan provided spreadsheets and maps depicting the lines that have been videoed, the repairs that have been done and repairs that are still needed. He explained about the CIPP lining they have been using which is a repair with a design life of 100 years and how they are using a Sewer AI which is a cloud-based program that stores all the sewer video.

Mayor Goering presented National Police Week & Peace Officers' Memorial Day Proclamation. May 14th is designated Peace Officers' Memorial Day and the week in which May 14th falls as National Police Week. Mayor Goering thanked Deputy Allen who was in attendance for his service as a Peace Officer.

Council Member Noren presented the 57th Annual Municipal Clerks Week Proclamation. May 3 through May 9, 2026, is designated as Professional Municipal Clerks Week. Mayor Goering thanked the City Clerk for all that she does.

Council Member Drahota presented the Arbor Day Proclamation. April 24, 2026, is proclaimed to be Arbor Day.

### **Reports**

The Volunteer Director of the Reading Centre presented the Reading Centre report for activity from January through March of 2026. The summer activities will include a Beginner's Chess Club, Lincoln City Libraries Storytime and Lincoln City Libraries Summer Reading Program. Deputy Allen gave the Lancaster County Sheriff's Report. The City Administrator presented the Community Center and Activities Report. The City Administrator presented the Hickman Booster Pump Station weekly reports and reported the production of the pump station has been delayed several months. Motion by Council Member Noren and second by Wagner to approve reports as presented. The following Council Members voted "YEA": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. The following Council Members voted "NAY": None. Motion passed 6-0.

### **Public Hearings**

Mayor Goering opened the public hearing on a request from MK Builders, Inc. to amend the City of Hickman's Comprehensive Plan Future Land Use Map for the property legally described as S29, T8, R7, 6th P.M., Lot 20 NE, Lancaster County, Nebraska. The request further proposes to designate the subject property as industrial on the future land use map. The subject property is approximately 4.93 acres in size and generally located north of Hickman Road and west of 54th Street. The Public Hearing was opened at 8:00 p.m.

Mayor Goering requested that the Zoning Enforcement Officer present a staff report and give a brief overview of the application. The Zoning Enforcement Officer reported the request is to amend the future land use map to support the applicant's proposed use of the property for industrial-type development patterns. The proposed use includes a construction yard with contractor operations, equipment storage, and associated office space. This request is being considered concurrently with a change of zone request from TA, transitional agriculture, to I-1, which is light industrial. This is the standard approach the city has followed when a zoning request does not align with the current future land use map. First, the proposed zoning is reviewed against the map and if it is inconsistent, the city processes a concurrent future land use map amendment along with the change of zone request. She pointed out that the Comprehensive Plan and Future Land Use Map are intended to serve as a long-range policy guide, but it is not stagnant. It should evolve as changes in land use, population, or local economy occur during a planning period. The future land use map is meant to identify general development patterns, guide decision making, and allow for flexibility where site-specific conditions justify change. The current proposal reflects a use that would be permitted in the I-1 light industrial district and aligns with the types of employment-based uses the comprehensive plan anticipates along arterial roads, like the future arterial of South 54th Street. The staff report concludes that locating industrial and employment-based uses along these corridors is consistent with sound planning principles and helps reduce land use conflicts with residential areas.

Mayor Goering called for any person wishing to speak in support. Jeremy Bischoff of 1320 West Banner Tail Lane, Roca, Nebraska spoke in favor of stating it would benefit the growth and economic development of Hickman and surrounding communities and the Norris School District.

Mayor Goering called for any person wishing to speak in opposition. The following persons spoke in opposition: Mark Sapp of 5600 Martell Rd, Darrel VerMaas of 17790 S. 54<sup>th</sup>, Eric Slezak of 17860 S.

54<sup>th</sup>, Rosie VerMaas of 17790 S. 54<sup>th</sup>, and Susan White of 17860 S. 54<sup>th</sup> St. Reasons for opposition included safety concerns due to the increased traffic on 54<sup>th</sup> Street, a decrease in surrounding property values, that it was not the appropriate location for light industrial, and a concern that additional water consumption would decrease the water pressure supplied by Lancaster Rural Water District.

Mayor Goering called for any person wishing to speak in a neutral capacity. There were no speakers in neutral capacity.

Council Member Noren moved and a second by Wagner to close the Public Hearing at 8:22 p.m. The following Council Members voted "YEA": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. The following Council Members voted "NAY": None. Motion passed 6-0.

Mayor Goering opened a public hearing to receive public comments on a request from MK Builders, Inc. to change the zoning of the property legally described as S29, T8, R7, 6th P.M., Lot 20 NE, Lancaster County, Nebraska, commonly known as 17731 S. 54th Street, Hickman, Nebraska from Transitional Ag to Light Industrial at 8:23 p.m. Mayor Goering requested that the Zoning Enforcement Officer present a staff report summary of the application. The Zoning Enforcement Officer reported that the change of zone request would need a future land use amendment prior to a change of zone. The same reasons would apply for recommendation for approval of change of zone as they did for approval of amending the future land use map.

Mayor Goering called for any person wishing to speak in support. Jeremy Bischoff of 1320 West Banner Tail Lane, Roca, Nebraska spoke in favor.

Mayor Goering called for any person wishing to speak in opposition. Darrel VerMaas of 17790 S. 54<sup>th</sup>, Rosie VerMaas of 17790 S. 54<sup>th</sup>, and Eric Slezak of 17860 S. 54<sup>th</sup> spoke in opposition citing the same reasons as the opposition to the change of the Future Land Use Map.

Mayor Goering called for any person wishing to speak in a neutral capacity. There were no speakers in neutral capacity.

Council Member Noren moved and a second by Ziemann to close the Public Hearing at 8:34 p.m. The following Council Members voted "YEA": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. The following Council Members voted "NAY": None. Motion passed 6-0.

### **Unfinished Business**

The third reading of Ordinance 2025-03, adopting New Municipal Code Codification and Repeal Former Code was on the agenda for consideration. Staff have been working with McNally Law on the final draft of the municipal code and recommended that the City Council fail this ordinance on the third and final reading so we can bring forward a new ordinance when the final draft is ready for adoption. Motion by Council Member Drahota and a second by Noren to approve Ordinance 2025-03, adopting New Municipal Code Codification and Repeal Former Code. The following Council Members voted "YEA": None. The following Council Members voted "NAY": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. Motion failed 0-6.

### **New Business**

The City Administrator presented Ordinance 2026-04 to amend the Subdivision Agreement with Fun, LLC with permanent fencing for screening requirements to the Developer's Landscape Plan of Barber Estates Addition (Lot 2). She explained that normally walls and fences are allowed as screening devices, however this subdivision agreement had landscape screening between the R2 and R3 zoning jurisdictions on the north side and the developer has requested the amendment to install a solid fence with a gate across Chicory Street to allow secondary fire access. The current zoning regulations allow for a solid fence 100 inches in height. Council Member Drahota pointed out that the City Council had approved a six-month extension October 14<sup>th</sup>, 2025 which had not been met. Mayor Goering invited Mr. Walt Nelson of 825 E. 9th Street to speak on the registered agenda topic speaker card he gave to

the recording clerk. He shared his concern that there has not been a buffer established yet and that the neighbors want an 8' foot fence across the entire north side of the property. He stated that he was opposed to this ordinance. Mayor Goering invited Mr. Cory Ostrander of 880 Morning Glory Ct to speak on the registered agenda topic speaker card he gave to the recording clerk. He was also concerned that the buffer had not been established, was not opposed to the fence but thought it should be placed on the top side of the grade at the highest point. Wagner introduced Ordinance 2026-04 and asked the Clerk to read by title. Ordinance No. 2026-04, an ordinance to amend the Subdivision Agreement with Fun, LLC for Barber Estates Addition, a subdivision within the zoning jurisdiction of the City of Hickman, Lancaster County, Nebraska; and to provide for an effective date thereof. Motion by Council Member Wagner and a second by Noren to approve the first reading of Ordinance 2026-04 with text edits to include amending the section number from 1 to 9, un-striking the second sentence, correcting the 100 feet fence with 100-inch fence and including a drawing with the ordinance depicting the location of the fence. The following Council Members voted "YEA": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. The following Council Members voted "NAY": None. Motion passed 6-0.

The City Administrator presented the Memorandum of Understanding for New Electric Services with Norris Public Power District. This memorandum clarifies terms of the lease with Norris Public Power District regarding new infrastructure fees. Motion by Council Member Borchardt and a second by Kulwicki to approve the Memorandum of Understanding for new electric services with Norris Public Power District. The following Council Members voted "YEA": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. The following Council Members voted "NAY": None. Motion passed 6-0.

The City Administrator presented Resolution 2026-04 Establishing Temporary Mobile Food Vending Unit Regulations in Hickman Main City Park. Since there were no applicants interested in running the concession stand in Hickman Main City Park, allowing Mobile Food Vending will support Norris, the Legion and the baseball/softball participants. Motion by Council Member Noren and a second by Drahota to approve Resolution 2026-24, Establishing Temporary Mobile Food Vending Unit Regulations in Hickman Main City Park. The following Council Members voted "YEA": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. The following Council Members voted "NAY": None. Motion passed 6-0.

Motion by Council Member Wagner and a second by Borchardt to extend the meeting past 10:00 p.m. The following Council Members voted "YEA": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. The following Council Members voted "NAY": None. Motion passed 6-0.

Mayor Goering presented Ordinance 2026-02, Amend Future Land Use Map of the City of Hickman. The City Administrator presented the Planning Commission Minutes from their April 7<sup>th</sup> meeting and advised the City Council that although the Planning Commission were not recommending the amendment to the Future Land Use Map the Council does have the ability to amend it. Mayor Goering invited Mr. Jeremy Bishoff of 1320 West Banner Tail Lane, Roca, Nebraska to speak on the registered agenda topic speaker card he gave to the recording clerk. Mr. Bishoff stated that he covered everything during the Public Hearing. Mayor Goering invited Mr. Randy Sukup, 6201 W. Yankee Lake, Denton to speak on the registered agenda topic speaker card he gave to the recording clerk. Mr. Sukup stated he had nothing further to add. Wagner introduced Ordinance 2026-02 and asked the Clerk to read by title. Ordinance No. 2026-02, an ordinance to amend the Future Land Use Map, Chapter 10, Fig. 10.2, of the Comprehensive Plan of the City of Hickman, Lancaster County, Nebraska; To Repeal the Previous Future Land Use Map; and to provide for the effective date hereof; and ordering the publication of the ordinance in pamphlet form. Motion by Council Member Wagner and a second by

Noren to approve the first reading Ordinance 2026-02. The following Council Members voted "YEA": Wagner. The following Council Members voted "NAY": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. Motion failed 1-5.

Mayor Goering presented Ordinance 2026-03, Change of Zone from TA-1 (Transitional Agriculture) to I-1 (Light Industrial) on property at 17731 S. 54th Street. Wagner introduced Ordinance 2026-03 and asked the Clerk to read by title. Ordinance No. 2026-03, an ordinance to amend the Official Zoning Map of the City of Hickman, Lancaster County, Nebraska; to zone certain property now zoned Ta-1 Transitional Agriculture District To I-1 Light Industrial District; and to provide for an effective date hereof. Wagner moved to approve the first reading of Ordinance 2026-03. Motion failed for lack of a second.

### **City Administrator's Report - None**

### **Governing Body Comments & Council Correspondence**

The City Office will be closed April 24, 2026 for Arbor Day.

### **Meeting Adjournment**

Motion by Council Member Borchardt and a second by Ziemann to adjourn meeting at 10:07 pm. The following Council Members voted "YEA": Noren, Ziemann, Drahota, Wagner, Kulwicki, Borchardt. The following Council Members voted "NAY": None. Motion passed 6-0.

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Phil Goering, Mayor

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Michele Lincoln, CMC, City Clerk

Name	Description	Amount
Algene Andrews	Construction Deposit Return 2025-10	\$ 250.00
All Copy Products	Postage Machine Rental	\$ 643.82
All Roads Barricades, Inc.	No Train Horn Signs	\$ 129.26
Barber Homes LLC	Construction Deposit Return 2025-51	\$ 500.00
Bizco Technologies	Bizsecure Monitoring Service, Proofpoint, Server Backup	\$ 7,341.81
Capital City Refuse	TRASH	\$ 218.13
Carroll Construction Supply	24 Sono Tube for Downtown Street Lights"	\$ 219.88
Cornerstone Pest Control	Community Center Pest Control	\$ 100.00
Dale Stertz	Tree Rebate - 1141 Meadow Ln	\$ 50.00
Gregory Edwards	Construction Deposit Return 2025-56	\$ 500.00
Hawkins, Inc.	Chlorine Cylinder	\$ 60.00
Hoffschneider Law, PC., LLO	MONTHLY LEGAL SERVICES	\$ 2,000.00
Husker Ready Mixed Concrete	Concrete - 4yds Downtown Street Lights	\$ 629.50
Judith Kuebler	Construction Deposit Return 2025-128	\$ 500.00
Kelly Supply Company	Air Hose for Fine Bubble Diffuser WWTP	\$ 255.68
League Association of Risk Management	2026 Hay Days Event	\$ 500.00
Lengeman & Associates	Audit Services	\$ 33,000.00
Midwest Mechanical Industrial Services	WTP Repairs for Leaks	\$ 13,085.00
Municipal Supply, Inc. of Omaha	Mach-10 Meters for High Consumption Customers (2)	\$ 3,390.33
Municipal Supply, Inc. of Omaha	2 Water Meter - Barber Estates"	\$ 1,323.08
Nathan Lau	Tree Rebate - 203 W. 9th St	\$ 50.00
Nebr. Rural Water Association	Annual Conference - Luther & Walman	\$ 890.00
Nebraska Public Health Environmental Lab	Water Samples	\$ 63.00
Odeys Inc.	Field Chalk & Seed for Right of Way	\$ 2,080.50
Olsson	Project #D20-31290 Etmund Estates 2nd Add Constr Phase	\$ 3,619.86
Paper Tiger Shredding	Shredding	\$ 38.00
Premier Umpires LLC	Baseball/Softball Umpires	\$ 4,195.00
St. Mary Marsh LLC	Construction Deposit Return 2025-88	\$ 400.00
Stanczyk Enterprises	Construction Deposit Return 2025-89	\$ 500.00
Transit Works	Marking Paint	\$ 714.00
Zelle, LLC	HR Services	\$ 4,500.00
<b>Total</b>		<b>\$ 81,746.85</b>
Mandatory Claims	Description	Amount
All Copy Products Inc	Copy Machine Lease	\$ 569.15
Ameritas	Employee 401K Retirement Deposit 04.17.2026	\$ 4,093.74
Erin M. McCartney	Employee Withholding 04.11.2026	\$ 504.00
IRS	Federal Withholding	\$ 7,573.65
Mission Square	Employee Retirement Plan 04.20.2026	\$ 1,059.05
Nebraska Dept of Revenue	Sales & Use Tax	\$ 5,653.90
Payroll	Staff 04.17.2026	\$ 26,364.97
Principal Life Policy	City Admin Life	\$ 407.81
United States Postal Service	Permit Fees	\$ 370.00
Unum	Employee Disability Premiums -May 2026	\$ 231.19
Wells Fargo City Card	PW - Mower Blades	\$ 58.17
Wells Fargo City Card	PW - Tail Light for 2018 Silverado - Repair	\$ 49.57
Wells Fargo City Card	Adobe -Activities	\$ 13.90

Wells Fargo City Card	Adobe -Treasurer	\$ 13.90
Wells Fargo City Card	U-Stop PW Water	\$ 21.00
Wells Fargo City Card	UNL MarketPlace - Pesticed Control Books for Certification	\$ 183.05
Wells Fargo City Card	American Water Works Assoc -Water/Wastewater Exam Books	\$ 504.92
Wells Fargo City Card	USPS - Certified VanKirk Pay	\$ 10.48
Wells Fargo City Card	USPS - Certified Open Record Request	\$ 24.40
Wells Fargo City Card	Crown Awards - D.Sterz Recognition	\$ 141.36
Wells Fargo City Card	NE Floodplain&Stormwater Assoc	\$ 35.00
Wells Fargo City Card	Amazon-Power Cable for Nest Cam	\$ 29.98
Wells Fargo City Card	Expedia-Flight IIMC ML	\$ 446.40
Wells Fargo City Card	NE Water Environment Assoc-AH Wastewater Training	\$ 550.00
Wells Fargo City Card	PARKS - Calendar	\$ 360.00
Wells Fargo City Card	Discount Playground-Gaga Pit Ball Game	\$ 1,928.95
Wells Fargo City Card	Carroll Construction -Base for Downtown Street Lights	\$ 705.60
Wells Fargo City Card	Amazon-Binder Clips/Label Maker Tape	\$ 25.99
Wells Fargo City Card	Amazon -iPad Case for Parks & Rec	\$ 29.97
Wells Fargo City Card	Amazon -Desk Mat(3) - Public Works	\$ 28.14
Wells Fargo City Card	Home Depot -Husky Workbench for WWTP	\$ 498.00
Wells Fargo City Card	Crown Awards T-BALL COACH PITCH MEDALS	\$ 818.29
Wells Fargo MC - 3079	Google Play Subscription	\$ 9.99
Wells Fargo MC - 3079	Amazon-rubber bands	\$ 13.66
Wells Fargo MC - 3079	Adobe - Office Assistant	\$ 21.39
Wells Fargo MC - 3079	Amazon-File Folder Box, Kitchen Supplies	\$ 100.40
Wells Fargo MC - 3079	Amazon-HayDays	\$ 21.53
Wells Fargo City Card	Office Depot -Copy Paper	\$ 234.95
Windstream	Acct #9419 - WTP Phone	\$ 132.19
Windstream	Acct #2029 City Office Phone	\$ 901.36
<b>Total</b>		<b>\$ 54,740.00</b>

**TOTAL CLAIMS REPORT \$136,486.85**

**CITY OF HICKMAN  
STATEMENT OF BANK ACCOUNTS**

BANK	ACCOUNT	ACCOUNT NAME	JANUARY	FEBRUARY	MARCH
<b>CASH REGISTER</b>		Cash on Hand	200.00	200.00	200.00
<b>FIRST STATE</b>	...4500	Arts Council	10,311.15	9,411.15	9,197.36
<b>FIRST STATE</b>	...8760	General Fund Checking	294,517.46	484,052.11	522,445.31
<b>FIRST STATE</b>	...2843	Keno Revenue	163,516.87	167,978.16	171,438.23
<b>FIRST STATE</b>	...0863	Parks & Recreation Activities	92,406.96	101,101.96	111,366.96
<b>FIRST STATE</b>	...7412	Reading-Tech & Historical Center	4,800.76	5,158.06	5,014.06
<b>FIRST STATE</b>	...5333	Sales Tax Revenues	2,095,813.33	2,167,309.94	2,083,507.36
<b>FIRST STATE</b>	...2883	Terrace View (S&E BOND 2018)	286,213.04	286,463.34	286,749.65
<b>NEBRASKA</b>	...6088	Electrical Reserve (Baylor Heights Reserve)	75,161.64	75,281.57	75,410.27
<b>NEBRASKA</b>	...6134	Water Revenue (GO BOND 2023)	579,209.55	580,133.75	581,125.54
<b>NEBRASKA</b>	...6061	Parks & Trails	14,084.79	14,107.27	14,131.39
<b>NEBRASKA</b>	...6118	Sewer Reserve Acct	221,700.72	222,054.47	222,434.09
<b>NEBRASKA</b>	...6126	Street Sinking Fund	31,247.59	31,297.45	31,350.95
<b>NEBRASKA</b>	...6096	TIF Account	637.26	638.27	639.36
<b>Total</b>		<b>Funds Available</b>	<b>\$ 3,869,821.12</b>	<b>\$ 4,145,187.50</b>	<b>\$ 4,115,010.53</b>
<b>NEBRASKA</b>		<b>NPPD LEASE DEPOSITS</b>		46,386.47	186,506.47
<b>Total</b>	<b>...6150</b>	<b>NPPD Lease Payments</b>	<b>\$ 195,500.40</b>	<b>\$ 242,206.75</b>	<b>\$ 429,371.74</b>
<b>NEBRASKA</b>	...7404	Hickman Area Economic Dev. Association	44,289.23	43,709.27	43,128.83
<b>Total</b>		<b>HAEDA Funds Available</b>	<b>\$ 44,289.23</b>	<b>\$ 43,709.27</b>	<b>\$ 43,128.83</b>

**CITY OF HICKMAN MONTHLY BUDGET REPORT**

Period 10/25 (10/31/2025) - 03/26 (03/31/2026)

<u>Account Number</u>	<u>Title</u>	<u>2025-26 Current year Actual</u>	<u>2025-26 Current year Budget</u>	<u>2025-26 Current year Remaining</u>	<u>2025-26 Current year Percent</u>
<b>General Revenue</b>					
1-10-31020	Billable Expenditure Revenue	7,232.03	-	(7,232.03)	0.00%
1-10-32603	Motor vehicle tax	57,174.83	112,985.00	55,810.17	50.60%
1-10-32609	Motor vehicle pro rate	1,147.46	4,000.00	2,852.54	28.69%
1-10-32623	Permits and licenses	6,255.84	43,179.00	36,923.16	14.49%
1-10-32625	Building permit fees	35,204.98	35,000.00	(204.98)	100.59%
1-10-32652	Building permit fees:Occupancy	1,800.00	3,000.00	1,200.00	60.00%
1-10-33614	Carline-In Lieu Of Tax	-	500.00	500.00	0.00%
1-10-34601	Property taxes	150,844.61	1,712,939.00	1,562,094.39	8.81%
1-10-34610	Property Tax Credit	65,806.30	-	(65,806.30)	0.00%
1-10-34624	Franchise fee, occ tax	622.02	-	(622.02)	0.00%
1-10-34669	City Fees (Master Fee Schedule	-	500.00	500.00	0.00%
1-10-35686	Copier/Fax Revenue	13.00	65.00	52.00	20.00%
1-10-36642	Rent Revenue	12,807.36	200,000.00	187,192.64	6.40%
1-10-36675	Special Assessments:2012 Gap P	3,396.33	5,000.00	1,603.67	67.93%
1-10-38602	Homestead exemption	11,872.20	56,205.00	44,332.80	21.12%
1-10-38630	TIF income	4,896.90	12,000.00	7,103.10	40.81%
1-10-39629	Interest income	1,851.24	15,000.00	13,148.76	12.34%
1-10-39687	Miscellaneous income	9,235.17	1,000.00	(8,235.17)	923.52%
<b>Keno Revenue</b>					
1-80-39626	Keno Revenue	23,715.29	50,000.00	26,284.71	47.43%
1-80-39629	Interest income	398.42	-	(398.42)	0.00%
<b>Sales Tax Revenue</b>					
1-95-34692	City Sales Tax	333,293.61	675,000.00	341,706.39	49.38%
1-95-39629	Interest income	18,111.51	-	(18,111.51)	0.00%
1-95-39687	Miscellaneous income	450.00	-	(450.00)	0.00%
<b>Reading Center Revenue</b>					
1-99-39687	Miscellaneous income	367.30	-	(367.30)	0.00%
<b>Total General Revenue:</b>		<b>\$ 746,496.40</b>	<b>\$ 2,926,373.00</b>	<b>\$ 2,179,876.60</b>	<b>25.51%</b>

<b>General Expenditure</b>					
1-10-51812	Salaries and wages	307,352.36	540,110.00	232,757.64	56.91%
1-10-51819	Payroll taxes	32,267.52	41,318.00	9,050.48	78.10%
1-10-51821	Retirement	38,297.25	51,291.00	12,993.75	74.67%
1-10-51822	Employee benefits	36,964.83	79,781.00	42,816.17	46.33%
1-10-51856	Insurance	30,827.87	34,000.00	3,172.13	90.67%
1-10-51899	HRA - Employee HRA	7,317.59	20,000.00	12,682.41	36.59%
1-10-52834	Uniforms & clothing	64.40	1,500.00	1,435.60	4.29%
1-10-54862	Utility-Gas,Elec,Water,Sewer	9,597.80	21,957.00	12,359.20	43.71%
1-10-55814	County treasurer commission	1,597.53	17,986.00	16,388.47	8.88%
1-10-58835	Supplies & Small Tools	4,330.00	10,000.00	5,670.00	43.30%
1-10-58877	Printing and publishing	3,297.16	7,003.00	3,705.84	47.08%
1-10-58881	Telephone-Internet	5,304.78	12,513.00	7,208.22	42.39%
1-10-58882	Postage	2,792.26	5,595.00	2,802.74	49.91%
1-10-58883	Office supplies	557.45	2,959.00	2,401.55	18.84%

1-10-58885	Dues and subscriptions	1,818.85	-	(1,818.85)	0.00%
1-10-61813	Contract labor	-	30,000.00	30,000.00	0.00%
1-10-61815	Consulting services	30,178.04	100,000.00	69,821.96	30.18%
1-10-61831	Bldg Inspections - Chief	13,050.00	-	(13,050.00)	0.00%
1-10-61832	Bldg Inspections - Electrical	5,000.00	17,000.00	12,000.00	29.41%
1-10-61833	Bldg Inspections - HVAC	2,750.00	8,000.00	5,250.00	34.38%
1-10-61834	Bldg Inspections - Plumbing	5,200.00	16,000.00	10,800.00	32.50%
1-10-61835	Commercial Plan Review	150.00	1,000.00	850.00	15.00%
1-10-61880	Computer expense	24,975.88	35,833.00	10,857.12	69.70%
1-10-61884	Professional services	66,040.00	-	(66,040.00)	0.00%
1-10-62863	Refuse service	419.78	482.00	62.22	87.09%
1-10-62871	Repairs and maintenance	835.86	18,581.00	17,745.14	4.50%
1-10-64100	Purchases	284.99	-	(284.99)	0.00%
1-10-65824	Schooling/Professional Dev.	6,922.76	30,000.00	23,077.24	23.08%
1-10-65841	Fuel	26.40	-	(26.40)	0.00%
1-10-65842	Transportation & Mileage	65.10	500.00	434.90	13.02%
1-10-65858	General taxes	440.98	12,500.00	12,059.02	3.53%
1-10-65859	Sales Tax Admin Fee	-	20,250.00	20,250.00	0.00%
1-10-65875	Cat/Dog State License Fees	317.20	250.00	(67.20)	126.88%
1-10-65876	Filing Fees	437.88	387.00	(50.88)	113.15%
1-10-73878	Bad Debt	333.88	-	(333.88)	0.00%
1-10-73890	Bank charges	-	150.00	150.00	0.00%
1-10-74895	Bond principal	-	115,000.00	115,000.00	0.00%
1-10-74896	Bond interest expense	-	62,924.00	62,924.00	0.00%
1-10-75849	Capital outlay	-	10,000.00	10,000.00	0.00%
1-10-75891	Capital Improvements	4,370.00	25,000.00	20,630.00	17.48%
1-10-77897	TIF principal	-	12,000.00	12,000.00	0.00%
1-10-78887	Miscellaneous	1,958.88	1,500.00	(458.88)	130.59%
1-10-79920	Transfers out	-	90,000.00	90,000.00	0.00%
<b>Community Center Expenditure</b>					
1-11-54862	Utility-Gas,Elec,Water,Sewer	546.15	-	(546.15)	0.00%
1-11-58835	Supplies & Small Tools	2,590.16	-	(2,590.16)	0.00%
1-11-61880	Computer expense	682.50	-	(682.50)	0.00%
1-11-61884	Professional services	520.10	-	(520.10)	0.00%
1-11-62871	Repairs and maintenance	19,885.46	-	(19,885.46)	0.00%
1-11-75891	Capital Improvements	13,656.15	-	(13,656.15)	0.00%
<b>Keno Expenditure</b>					
1-80-65858	General taxes	4,113.00	-	(4,113.00)	0.00%
<b>Sales Tax Expenditure</b>					
1-95-65859	Sales Tax Admin Fee	11,762.56	-	(11,762.56)	0.00%
1-95-74895	Bond principal	115,375.00	-	(115,375.00)	0.00%
1-95-74896	Bond interest expense	31,677.50	-	(31,677.50)	0.00%
<b>Reading Centre Expenditure</b>					
1-99-58835	Supplies & Small Tools	1,680.53	-	(1,680.53)	0.00%
1-99-78887	Miscellaneous	144.00	-	(144.00)	0.00%
<b>Total General Expenditure:</b>		<b>\$ 848,778.39</b>	<b>\$ 1,453,370.00</b>	<b>\$ 604,591.61</b>	<b>58.40%</b>
<b>Streets Revenue</b>					
1-20-32604	Motor vehicle fees	4,000.00	25,000.00	21,000.00	16.00%

1-20-32651	Building permit fees:Infrastru	6,760.00	18,200.00	11,440.00	37.14%
1-20-34692	City Sales Tax	58,791.71	-	(58,791.71)	0.00%
1-20-38611	Highway Allocation	193,154.50	363,032.00	169,877.50	53.21%
1-20-38612	Incentive payment	-	4,000.00	4,000.00	0.00%
1-20-38689	Grant income	188,302.74	250,000.00	61,697.26	75.32%
1-20-39629	Interest income	392.80	100.00	(292.80)	392.80%
1-20-45910	Transfers in	-	90,000.00	90,000.00	0.00%
<b>Total Streets Revenue:</b>		<b>\$ 451,401.75</b>	<b>\$ 750,332.00</b>	<b>\$ 298,930.25</b>	<b>60.16%</b>

#### Street Expenditure

1-20-51812	Salaries and wages	84,503.88	205,584.00	121,080.12	41.10%
1-20-51819	Payroll taxes	8,817.85	15,727.00	6,909.15	56.07%
1-20-51821	Retirement	206.55	10,610.00	10,403.45	1.95%
1-20-51822	Employee benefits	2,601.60	26,663.00	24,061.40	9.76%
1-20-51856	Insurance	30,441.76	34,000.00	3,558.24	89.53%
1-20-52834	Uniforms & clothing	275.31	950.00	674.69	28.98%
1-20-54862	Utility-Gas,Elec,Water,Sewer	10,852.11	19,088.00	8,235.89	56.85%
1-20-58835	Supplies & Small Tools	5,483.23	20,000.00	14,516.77	27.42%
1-20-58881	Telephone-Internet	415.99	732.00	316.01	56.83%
1-20-58882	Postage	-	1,833.00	1,833.00	0.00%
1-20-58883	Office supplies	-	21.00	21.00	0.00%
1-20-58885	Dues and subscriptions	260.00	-	(260.00)	0.00%
1-20-61815	Consulting services	274.75	45,000.00	44,725.25	0.61%
1-20-61880	Computer expense	5,550.84	7,500.00	1,949.16	74.01%
1-20-61884	Professional services	-	2,500.00	2,500.00	0.00%
1-20-62863	Refuse service	419.78	769.00	349.22	54.59%
1-20-62871	Repairs and maintenance	16,807.27	25,000.00	8,192.73	67.23%
1-20-65824	Schooling/Professional Dev.	119.25	100.00	(19.25)	119.25%
1-20-65841	Fuel	5,417.80	20,000.00	14,582.20	27.09%
1-20-75849	Capital outlay	4,477.40	72,500.00	68,022.60	6.18%
1-20-75891	Capital Improvements	453,530.08	987,000.00	533,469.92	45.95%
1-20-78887	Miscellaneous	27.90	-	(27.90)	0.00%
<b>Total Street Expenditure:</b>		<b>\$ 630,483.35</b>	<b>\$ 1,495,577.00</b>	<b>\$ 865,093.65</b>	<b>42.16%</b>

#### Water Revenue

1-30-32625	Building permit fees	19,868.68	34,125.00	14,256.32	58.22%
1-30-32651	Building permit fees:Infrastru	14,560.00	36,400.00	21,840.00	40.00%
1-30-36650	Water Revenue	330,557.80	811,718.00	481,160.20	40.72%
1-30-36668	Service Chg/Penalty Revenue	2,483.42	8,400.00	5,916.58	29.56%
1-30-39629	Interest income	6,111.81	1,000.00	(5,111.81)	611.18%
<b>Total Water Revenue:</b>		<b>\$ 373,581.71</b>	<b>\$ 891,643.00</b>	<b>\$ 518,061.29</b>	<b>41.90%</b>

#### Water Expenditure

1-30-51812	Salaries and wages	32,560.58	146,845.00	114,284.42	22.17%
1-30-51819	Payroll taxes	4,137.22	11,234.00	7,096.78	36.83%
1-30-51821	Retirement	195.66	7,578.00	7,382.34	2.58%
1-30-51822	Employee benefits	3,747.88	19,045.00	15,297.12	19.68%
1-30-51856	Insurance	30,441.76	34,000.00	3,558.24	89.53%
1-30-52834	Uniforms & clothing	275.31	950.00	674.69	28.98%
1-30-54862	Utility-Gas,Elec,Water,Sewer	16,915.60	24,210.00	7,294.40	69.87%
1-30-58835	Supplies & Small Tools	1,782.71	50,000.00	48,217.29	3.57%

1-30-58874	Testing	1,037.00	728.00	(309.00)	142.45%
1-30-58877	Printing and publishing	1,283.88	637.00	(646.88)	201.55%
1-30-58881	Telephone-Internet	1,164.32	1,919.00	754.68	60.67%
1-30-58882	Postage	2,786.23	6,358.00	3,571.77	43.82%
1-30-58883	Office supplies	774.54	1,458.00	683.46	53.12%
1-30-58885	Dues and subscriptions	538.25	147.00	(391.25)	366.16%
1-30-61880	Consulting services	-	5,000.00	5,000.00	0.00%
1-30-61880	Computer expense	13,674.32	8,000.00	(5,674.32)	170.93%
1-30-61884	Professional services	-	3,500.00	3,500.00	0.00%
1-30-62851	Rental expense	458.76	-	(458.76)	0.00%
1-30-62863	Refuse service	164.78	250.00	85.22	65.91%
1-30-62871	Repairs and maintenance	18,745.58	15,000.00	(3,745.58)	124.97%
1-30-65824	Schooling/Professional Dev.	2,029.32	2,000.00	(29.32)	101.47%
1-30-65841	Fuel	2,146.13	-	(2,146.13)	0.00%
1-30-73878	Bad Debt	530.98	-	(530.98)	0.00%
1-30-74895	Bond principal	145,000.00	971,279.00	826,279.00	14.93%
1-30-74896	Bond interest expense	4,063.75	256,733.00	252,669.25	1.58%
1-30-75849	Capital outlay	-	67,500.00	67,500.00	0.00%
1-30-75891	Capital Improvements	200,662.14	1,650,000.00	1,449,337.86	12.16%
<b>Total Water Expenditure:</b>		<b>\$ 485,116.70</b>	<b>\$ 3,284,371.00</b>	<b>\$ 2,799,254.30</b>	<b>14.77%</b>

#### Electric Revenue

1-40-32625	Building permit fees	13,390.00	-	(13,390.00)	0.00%
1-40-32651	Building permit fees:Infrastru	-	27,300.00	27,300.00	0.00%
1-40-36640	Electric Revenue	289,289.32	-	(289,289.32)	0.00%
1-40-39629	Interest income	2,963.02	100.00	(2,863.02)	2963.02%
<b>Total Electric Revenue:</b>		<b>\$ 305,642.34</b>	<b>\$ 27,400.00</b>	<b>\$ (278,242.34)</b>	<b>1115.48%</b>

#### Electric Expenditure

1-40-51812	Salaries and wages	11,202.03	29,369.00	18,166.97	38.14%
1-40-51819	Payroll taxes	2,265.01	2,247.00	(18.01)	100.80%
1-40-51821	Retirement	188.33	1,516.00	1,327.67	12.42%
1-40-51822	Employee benefits	3,747.88	3,809.00	61.12	98.40%
1-40-51856	Insurance	30,441.74	34,000.00	3,558.26	89.53%
1-40-52834	Uniforms & clothing	-	111.00	111.00	0.00%
1-40-54862	Utility-Gas,Elec,Water,Sewer	646.22	774.00	127.78	83.49%
1-40-58835	Supplies & Small Tools	-	20,000.00	20,000.00	0.00%
1-40-58877	Printing and publishing	-	784.00	784.00	0.00%
1-40-58881	Telephone-Internet	415.99	66.00	(349.99)	630.29%
1-40-58882	Postage	-	527.00	527.00	0.00%
1-40-58885	Dues and subscriptions	260.00	-	(260.00)	0.00%
1-40-61815	Consulting services	1,896.25	-	(1,896.25)	0.00%
1-40-61880	Computer expense	-	1,315.00	1,315.00	0.00%
1-40-61884	Professional services	390.42	1,008.00	617.58	38.73%
1-40-62871	Repairs and maintenance	-	15,000.00	15,000.00	0.00%
1-40-74895	Bond principal	-	123,750.00	123,750.00	0.00%
1-40-74896	Bond interest expense	16,234.28	31,969.00	15,734.72	50.78%
<b>Total Electric Expenditure:</b>		<b>\$ 67,688.15</b>	<b>\$ 266,245.00</b>	<b>\$ 198,556.85</b>	<b>25.42%</b>

#### Sewer Revenue

1-50-31628	Bond proceeds	4,105,000.00	4,000,000.00	(105,000.00)	102.63%
1-50-32625	Building permit fees	12,090.00	18,200.00	6,110.00	66.43%

1-50-32651	Building permit fees:Infrastru	6,940.00	27,300.00	20,360.00	25.42%
1-50-36660	Sewer Use Revenue	466,406.12	1,034,158.00	567,751.88	45.10%
1-50-36668	Service Chg/Penalty Revenue	3,804.63	8,400.00	4,595.37	45.29%
1-50-39629	Interest income	2,748.29	30,000.00	27,251.71	9.16%
<b>Total Sewer Revenue:</b>		<b>\$ 4,596,989.04</b>	<b>\$ 5,118,058.00</b>	<b>\$ 521,068.96</b>	<b>89.82%</b>

**Sewer Expenditure**

1-50-51812	Salaries and wages	23,957.27	146,845.00	122,887.73	16.31%
1-50-51819	Payroll taxes	3,491.57	11,234.00	7,742.43	31.08%
1-50-51821	Retirement	795.22	7,578.00	6,782.78	10.49%
1-50-51822	Employee benefits	3,747.88	19,045.00	15,297.12	19.68%
1-50-51856	Insurance	35,441.76	34,000.00	(1,441.76)	104.24%
1-50-52834	Uniforms & clothing	275.31	1,000.00	724.69	27.53%
1-50-54862	Utility-Gas,Elec,Water,Sewer	21,067.56	21,684.00	616.44	97.16%
1-50-58835	Supplies & Small Tools	800.39	5,000.00	4,199.61	16.01%
1-50-58874	Testing	1,611.67	2,672.00	1,060.33	60.32%
1-50-58877	Printing and publishing	1,283.88	637.00	(646.88)	201.55%
1-50-58881	Telephone-Internet	1,770.55	1,538.00	(232.55)	115.12%
1-50-58882	Postage	2,786.24	5,236.00	2,449.76	53.21%
1-50-58883	Office supplies	774.56	1,458.00	683.44	53.12%
1-50-58885	Dues and subscriptions	497.16	1,876.00	1,378.84	26.50%
1-50-61815	Consulting services	-	10,000.00	10,000.00	0.00%
1-50-61880	Computer expense	11,427.80	7,500.00	(3,927.80)	152.37%
1-50-62863	Refuse service	164.78	250.00	85.22	65.91%
1-50-62871	Repairs and maintenance	6,811.04	15,000.00	8,188.96	45.41%
1-50-65824	Schooling/Professional Dev.	1,557.45	2,000.00	442.55	77.87%
1-50-65841	Fuel	335.62	-	(335.62)	0.00%
1-50-73878	Bad Debt	460.97	-	(460.97)	0.00%
1-50-74889	Bond Issuance Costs	78,956.20	15,000.00	(63,956.20)	526.37%
1-50-74891	NDEQ DW-SRF principal	20,613.57	-	(20,613.57)	0.00%
1-50-74892	NDEQ DW-SRF interest	1,680.36	-	(1,680.36)	0.00%
1-50-74895	Bond principal	4,269,093.80	4,527,529.00	258,435.20	94.29%
1-50-74896	Bond interest expense	57,411.92	96,122.00	38,710.08	59.73%
1-50-75849	Capital outlay	-	57,500.00	57,500.00	0.00%
1-50-75891	Capital Improvements	147,588.69	335,000.00	187,411.31	44.06%
1-50-82852	Depreciation expense	41.09	-	(41.09)	0.00%
<b>Total Sewer Expenditure:</b>		<b>\$ 4,694,444.31</b>	<b>\$ 5,325,704.00</b>	<b>\$ 631,259.69</b>	<b>88.15%</b>

**Police Expenditure**

1-70-53866	Law enforcement expense	77,688.00	155,377.00	77,689.00	50.00%
1-70-53867	Extra Duty	5,508.57	10,000.00	4,491.43	55.09%
<b>Total Police Expenditure:</b>		<b>\$ 83,196.57</b>	<b>\$ 165,377.00</b>	<b>\$ 82,180.43</b>	<b>50.31%</b>

**Parks Revenue**

1-90-31682	Parks & Rec. Player Fees	33,680.00	56,572.00	22,892.00	59.53%
1-90-31683	Baseball Field Fees	3,001.00	-	(3,001.00)	0.00%
1-90-32651	Building permit fees:Infrastru	12,740.00	31,850.00	19,110.00	40.00%
1-90-36642	Rent Revenue	-	6,000.00	6,000.00	0.00%
1-90-36688	Recycling/Surplus	-	6,500.00	6,500.00	0.00%
1-90-38690	Grants & Contributions	-	125,000.00	125,000.00	0.00%
1-90-39629	Interest income	120.19	-	(120.19)	0.00%
1-90-39687	Miscellaneous income	-	1,000.00	1,000.00	0.00%

<b>Total Parks Revenue:</b>		<b>\$</b>	<b>49,541.19</b>	<b>\$</b>	<b>226,922.00</b>	<b>\$</b>	<b>177,380.81</b>	<b>21.83%</b>
<b>Parks Expenditure</b>								
1-90-51812	Salaries and wages		3,188.99		58,738.00		55,549.01	5.43%
1-90-51819	Payroll taxes		1,673.40		4,493.00		2,819.60	37.24%
1-90-51821	Retirement		188.33		3,031.00		2,842.67	6.21%
1-90-51822	Employee benefits		3,747.76		7,618.00		3,870.24	49.20%
1-90-51856	Insurance		30,441.77		34,000.00		3,558.23	89.53%
1-90-52834	Uniforms & clothing		5,518.96		3,044.00		(2,474.96)	181.31%
1-90-54862	Utility-Gas,Elec,Water,Sewer		3,036.58		4,440.00		1,403.42	68.39%
1-90-58835	Supplies & Small Tools		593.59		5,000.00		4,406.41	11.87%
1-90-58881	Telephone-Internet		415.99		755.00		339.01	55.10%
1-90-58885	Dues and subscriptions		150.00		1,593.00		1,443.00	9.42%
1-90-61880	Computer expense		4,005.60		4,437.00		431.40	90.28%
1-90-61884	Professional services		840.00		3,500.00		2,660.00	24.00%
1-90-62863	Refuse service		164.66		250.00		85.34	65.86%
1-90-62871	Repairs and maintenance		4,973.48		20,000.00		15,026.52	24.87%
1-90-65824	Schooling/Professional Dev.		-		500.00		500.00	0.00%
1-90-65886	Tree Rebates		-		500.00		500.00	0.00%
1-90-75849	Capital outlay		-		57,500.00		57,500.00	0.00%
1-90-75891	Capital Improvements		52,063.00		804,000.00		751,937.00	6.48%
1-90-78887	Miscellaneous		-		1,000.00		1,000.00	0.00%
<b>Total Parks Expenditure:</b>		<b>\$</b>	<b>111,002.11</b>	<b>\$</b>	<b>1,014,399.00</b>	<b>\$</b>	<b>903,396.89</b>	<b>10.94%</b>
<hr/>								
<b>Hickman Revenue Total:</b>			<b>6,523,652.43</b>		<b>9,940,728.00</b>		<b>3,417,075.57</b>	<b>65.63%</b>
<hr/>								
<b>Hickman Expenditure Total:</b>			<b>6,920,709.58</b>		<b>13,005,043.00</b>		<b>6,084,333.42</b>	<b>53.22%</b>
								Percentage through the Fiscal Year
								0.50%

REMITTED TO CITIES									
FYE 2026									
	1-95-34692	1-95-34692	1-20-34692	1-95-34692	1-95-65859	1-00-10401			
COLLECTION		CONSUMERS	SALES TAX ON	CURRENT MONTH'S		ALLOCATION	***SETTLEMENT	NEXT MONTH'S	**SETTLEMENT
MONTH*	SALES/USE TAX	USE TAX	MOTOR VEHICLES	REFUNDS TO TAXPAYERS	3% ADMIN FEE	TO CITY	AMOUNT	REFUNDS TO TAXPAYERS	DATE
AUGUST	47,627.09	198.47	15,621.15	0.00	(1,903.40)	61,543.31	61,543.31	0.00	10/22/2025
SEPTEMBER	52,081.27	1,538.66	11,191.54	0.00	(1,944.34)	62,867.13	62,867.13	0.00	11/21/2025
OCTOBER	49,338.74	822.87	9,698.70	0.00	(1,795.81)	58,064.50	58,064.50	0.00	12/22/2025
NOVEMBER	60,561.26	164.90	10,191.07	0.00	(2,127.52)	68,789.71	68,789.71	0.00	1/20/2026
DECEMBER	58,704.54	163.19	12,089.25	0.00	(2,128.71)	68,828.27	68,828.27	0.00	2/23/2026
JANUARY	45,010.40	384.34	16,697.88	0.00	(1,862.78)	60,229.84	60,229.84	0.00	3/19/2026
FEBRUARY									
MARCH									
APRIL									
MAY									
JUNE									
JULY									
<b>TOTALS</b>	<b>313,323.30</b>	<b>3,272.43</b>	<b>75,489.59</b>	<b>0.00</b>	<b>(11,762.56)</b>	<b>380,322.76</b>	<b>380,322.76</b>	<b>0.00</b>	

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Memo</u>	<u>Payment</u>	<u>Deposit</u>	<u>Balance</u>
10/22/2025			August 2025 Sales Tax Revenues From State of NE		\$61,543.31	\$2,129,047.33
10/31/2025			Checking Account Interest Revenue Earned		\$3,484.40	\$2,132,531.73
11/22/2025			September 2025 Sales Tax Revenue From State of NE		\$62,867.13	\$2,195,398.86
11/29/2025			Checking Account Interest Revenue Earned		\$2,721.99	\$2,198,120.85
12/22/2025			October 2025 Sales Tax Revenue from State of NE		\$58,064.50	\$2,256,185.35
12/31/2025			Checking Account Interest Revenue Earned		\$3,305.36	\$2,259,490.71
1/14/2026			Transfer to General Fund for Scott's Creek Trail	\$235,378.43		\$2,024,112.28
1/22/2026			November 2025 Sales Tax Revenue from State of NE		\$68,789.71	\$2,092,901.99
1/31/2026			Checking Account Interest Revenue Earned		\$2,911.34	\$2,095,813.33
2/21/2026			December 2025 Sales Tax Revenue from State of NE		\$68,828.27	\$2,164,641.60
2/28/2026			Checking Account Interest Revenue Earned		\$2,668.34	\$2,167,309.94
3/17/2026			Payment for Community Centre Bond Principal & Int	\$147,052.50		\$2,020,257.44
3/19/2026			January 2026 Sales Tax Revenues		\$60,229.84	\$2,080,487.28
3/31/2026			Checking Account Interest Revenue Earned		\$3,020.08	\$2,083,507.36
<b>SALES TAX ACCOUNT</b>						\$2,083,507.36
						\$2,083,507.36

**CITY OF HICKMAN, NEBRASKA**

**Audited Financial Statements for the Years Ended  
September 30, 2025  
With Independent Auditor's Report**

**DRAFT**

CITY OF HICKMAN, NEBRASKA

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## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Qualified and Unmodified Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hickman, Nebraska, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

#### Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-type Activities	Qualified
Each Major Fund	Qualified
Aggregate Remaining Fund Information	Unmodified

#### Qualified Opinions on the Governmental Activities, Business-type Activities and Each Major Fund

In our opinion, except for the possible effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, business-type activities and each major fund of the City of Hickman, Nebraska, as of September 30, 2025, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Unmodified Opinion on Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the aggregate remaining fund information of the City of Hickman, Nebraska, as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Basis for Qualified and Unmodified Opinions**

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

### **Matters Giving Rise to the Qualified Opinions on the Governmental Activities, Business-type Activities and Each Major Fund**

At year-end management has not adjusted its prepaid expenses and accrued expenses on the accrual basis of accounting in the governmental activities, business-type activities and each major fund and has not conducted an inventory count of its supply inventory to adjust its inventory in the business-type activities. Accounting principles generally accepted in the United States of America requires that prepaid expenses and accrued expenses be adjusted at year-end and inventory be counted, which would impact its assets, liabilities and equity and changes in equity in the governmental activities, business-type activities and each major fund. The amount by which these departures would affect the assets, liabilities, equity and changes in equity in the governmental activities, business-type activities and each major fund has not been determined.

## **Responsibilities of Management for the Financial Statements**

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

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for

placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements are not affected by this missing information.

### **Supplementary Information**

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2026, on our consideration of the City of Hickman, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Hickman, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Hickman, Nebraska's internal control over financial reporting and compliance.

LENGEMANN & ASSOCIATES, P.C.

Papillion, Nebraska  
March 15, 2026

CITY OF HICKMAN, NEBRASKA

STATEMENT OF NET POSITION

September 30, 2025

	Governmental Activities	Business-type Activities	Total
<b>ASSETS:</b>			
Cash	\$ 3,560,289	\$ 1,293,987	\$ 4,854,276
Cash on deposit, County Treasurer	16,937	-	16,937
Accounts receivable, net	-	169,116	169,116
Taxes receivable	124,740	-	124,740
Inventory	-	180,874	180,874
Prepaid expenses	64,314	63,484	127,798
Restricted cash	3,940	-	3,940
Capital assets, net	<u>8,911,361</u>	<u>13,676,101</u>	<u>22,587,462</u>
Total assets	<u>12,681,581</u>	<u>15,383,562</u>	<u>28,065,143</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred loss on refunding	-	111,993	111,993
Total assets and deferred outflows of resources	<u>\$12,681,581</u>	<u>\$15,495,555</u>	<u>\$28,177,136</u>
<b>LIABILITIES:</b>			
Accounts payable	\$ 120,946	\$ -	\$ 120,946
Accrued wages	13,304	29,749	43,053
Deposits payable	25,153	38,386	63,539
Accrued absences	52,078	-	52,078
Accrued interest payable	2,695	37,598	40,293
Noncurrent liabilities			
Due within one year	115,000	5,034,029	5,149,029
Due in more than one year	<u>2,735,000</u>	<u>3,672,045</u>	<u>6,407,045</u>
Total liabilities	<u>3,064,176</u>	<u>8,811,807</u>	<u>11,875,983</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Deferred gain on refunding	69,367	-	69,367
Total liabilities and deferred inflows of resources	<u>3,133,543</u>	<u>8,811,807</u>	<u>11,945,350</u>
<b>NET POSITION:</b>			
Net investment in capital assets and related obligations	5,991,994	5,082,020	11,074,014
Restricted	3,940	-	3,940
Unrestricted	<u>3,552,104</u>	<u>1,601,728</u>	<u>5,153,832</u>
Total net position	<u>9,548,038</u>	<u>6,683,748</u>	<u>16,231,786</u>
Total liabilities, deferred inflows of resources and net position	<u>\$12,681,581</u>	<u>\$15,495,555</u>	<u>\$28,177,136</u>

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF ACTIVITIES

Year ended September 30, 2025

Functions/Programs	Program Receipts			Net (Expenses) Revenues and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Government activities</b>							
General government	\$ (1,161,200)	\$ 173,006	\$ -	\$ -	\$ (988,194)	\$ -	\$ (988,194)
Public safety	(145,729)	-	-	-	(145,729)	-	(145,729)
Streets and highways	(715,655)	9,360	-	-	(706,295)	-	(706,295)
Culture and recreation	(348,046)	132,443	-	-	(215,603)	-	(215,603)
Total governmental activities	<u>(2,370,630)</u>	<u>314,809</u>	<u>-</u>	<u>-</u>	<u>(2,055,821)</u>	<u>-</u>	<u>(2,055,821)</u>
<b>Business-type activities</b>							
Water system	(568,676)	863,291	-	-	-	294,615	294,615
Electric system	(440,141)	233,513	-	-	-	(206,628)	(206,628)
Sewer system	(687,309)	928,265	-	-	-	240,956	240,956
Total business-type activities	<u>(1,696,126)</u>	<u>2,025,069</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328,943</u>	<u>328,943</u>
Total activities	<u>\$ (4,066,756)</u>	<u>\$ 2,339,878</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(2,055,821)</u>	<u>328,943</u>	<u>(1,726,878)</u>
<b>General receipts and transfers</b>							
Property taxes					1,596,962	-	1,596,962
State revenue					573,899	-	573,899
City taxes and fees					713,709	-	713,709
Miscellaneous					82,419	-	82,419
Interest income					42,439	47,942	90,381
Interfund transfers, net, in (out)					(644,278)	644,278	-
Total general receipts and transfers					<u>2,365,150</u>	<u>692,220</u>	<u>3,057,370</u>
Change in net position					<u>309,329</u>	<u>1,021,163</u>	<u>1,330,492</u>
<b>Net position</b>							
Beginning					<u>9,238,709</u>	<u>5,662,585</u>	<u>14,901,294</u>
Ending					<u>\$ 9,548,038</u>	<u>\$ 6,683,748</u>	<u>\$ 16,231,786</u>

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	General Fund		Street Fund		Sales Tax Fund		Park Fund		Other Governmental Funds		Total Governmental Funds	
<b>ASSETS</b>												
Cash	\$ 1,208,306	\$ 31,021	\$ 2,067,504	\$ 96,480	\$ 156,978	\$ 3,560,289						
Cash on deposit – County Treasurer	16,937	-	-	-	-	16,937						
Taxes receivable	11,946	-	112,794	-	-	124,740						
Restricted cash	633	-	-	-	3,307	3,940						
Prepaid expenses	21,992	21,161	-	21,161	-	64,314						
Total assets	<u>\$ 1,259,814</u>	<u>\$ 52,182</u>	<u>\$ 2,180,298</u>	<u>\$ 117,641</u>	<u>\$ 160,285</u>	<u>\$ 3,770,220</u>						
<b>LIABILITIES</b>												
Accounts payable	\$ 120,946	\$ -	\$ -	\$ -	\$ -	\$ 120,946						
Deposits payable	25,153	-	-	-	-	25,153						
Accrued payroll	13,304	-	-	-	-	13,304						
Total liabilities	<u>159,403</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,403</u>						
<b>FUND BALANCES</b>												
Nonspendable	21,992	21,161	-	21,161	-	63,314						
Restricted	633	-	-	-	3,307	3,940						
Assigned	-	-	2,180,298	96,480	156,978	2,433,756						
Unassigned	1,077,786	31,021	-	-	-	1,108,807						
Total fund balances	<u>1,100,411</u>	<u>52,182</u>	<u>2,180,298</u>	<u>117,641</u>	<u>160,285</u>	<u>3,610,817</u>						
Total liabilities and fund balances	<u>\$ 1,259,814</u>	<u>\$ 52,182</u>	<u>\$ 2,180,298</u>	<u>\$ 117,641</u>	<u>\$ 160,285</u>	<u>\$ 3,770,220</u>						

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

RECONCILIATION OF BALANCE SHEET –  
GOVERNMENTAL FUNDS TO STATEMENT OF NET POSITION

September 30, 2025

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Total fund balances – governmental funds	\$ 3,610,817
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net used in governmental activities are not financial resources and, therefore, not reported in governmental funds	8,911,361
Accrued absences and interest do not require the use of current financial resources and, therefore, not reported as expenditures in governmental funds	(54,773)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds:	
General obligations	(2,850,000)
Deferred gain on refunding	<u>(69,367)</u>
Net position of governmental activities	<u>\$ 9,548,038</u>

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See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

Year ended September 30, 2025

	General Fund	Street Fund	Sales Tax Fund	Park Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property taxes	\$ 1,596,962	\$ -	\$ -	\$ -	\$ -	\$ 1,596,962
State revenue	179,486	394,413	-	-	-	573,899
City taxes and fees	11,716	149,276	552,717	-	-	713,709
Licenses and permits	132,951	9,360	-	17,290	-	159,601
Service charges	40,055	-	-	60,622	-	100,677
Keno income	-	-	-	-	54,531	54,531
Miscellaneous	79,138	-	1,498	-	1,783	82,419
Interest income	<u>6,333</u>	<u>95</u>	<u>35,334</u>	<u>40</u>	<u>637</u>	<u>42,439</u>
Total revenues	<u>2,046,641</u>	<u>553,144</u>	<u>589,549</u>	<u>77,952</u>	<u>56,951</u>	<u>3,324,237</u>
<b>Expenditures</b>						
General government	1,010,991	-	16,581	-	-	1,027,572
Public safety	-	-	-	-	145,729	145,729
Streets and highways	-	395,049	-	-	-	395,049
Culture and recreation	-	-	-	110,027	8,821	118,848
Debt service	115,000	-	-	-	-	115,000
Capital outlay	<u>184,102</u>	<u>336,495</u>	<u>-</u>	<u>105,474</u>	<u>-</u>	<u>626,071</u>
Total expenditures	<u>1,310,093</u>	<u>731,544</u>	<u>16,581</u>	<u>215,501</u>	<u>154,550</u>	<u>2,428,269</u>

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(Continued)

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

Year ended September 30, 2025

	General Fund	Street Fund	Sales Tax Fund	Park Fund	Other Governmental Funds	Total Governmental Funds
Excess (deficiency) of revenues over (under) expenditures	<u>736,548</u>	<u>(178,400)</u>	<u>572,968</u>	<u>(137,549)</u>	<u>(97,599)</u>	<u>895,968</u>
Other financing sources (uses)						
Interfund transfers in	211,531	178,495	142,926	161,297	145,729	839,978
Interfund transfers out	<u>(1,246,020)</u>	<u>-</u>	<u>(211,531)</u>	<u>-</u>	<u>(26,705)</u>	<u>(1,484,256)</u>
Total other financing sources (uses)	<u>(1,034,489)</u>	<u>178,495</u>	<u>(68,605)</u>	<u>161,297</u>	<u>119,024</u>	<u>(644,278)</u>
Net change in fund balances	<u>(297,941)</u>	<u>95</u>	<u>504,363</u>	<u>23,748</u>	<u>21,425</u>	<u>251,690</u>
Beginning fund balances	<u>1,398,352</u>	<u>52,087</u>	<u>1,675,935</u>	<u>93,893</u>	<u>138,860</u>	<u>3,359,127</u>
Ending fund balances	<u>\$ 1,100,411</u>	<u>\$ 52,182</u>	<u>\$ 2,180,298</u>	<u>\$ 117,641</u>	<u>\$ 160,285</u>	<u>\$ 3,610,817</u>

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(Concluded)

CITY OF HICKMAN, NEBRASKA

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES – GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES

Year ended September 30, 2025

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

Net change in fund balances	\$ 251,690
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the estimated useful lives of the assets:	
Capital asset purchases capitalized	626,071
Depreciation expense	(687,317)
The issuance of long-term obligations (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term obligations consumes the current financial resources of the governmental funds, however, it has no effect on net assets.	
Obligations repaid during the year	115,000
Change in deferred gain on refunding	<u>3,885</u>
Change in net position of governmental activities	<u>\$ 309,329</u>

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See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF FUND NET POSITION – BUSINESS-TYPE ACTIVITIES

September 30, 2025

	Water	Electric	Sewer	Total
<b>ASSETS</b>				
Current assets				
Restricted cash	\$ 575,014	\$ 351,641	\$ 367,332	\$ 1,293,987
Accounts receivable, net of allowance for uncollectible revenues \$2,000, \$0, and \$2,600 respectively	94,098	-	75,018	169,116
Inventory	23,472	157,402	-	180,874
Prepaid expense	21,161	21,162	21,161	63,484
Total current assets	<u>713,745</u>	<u>530,205</u>	<u>463,511</u>	<u>1,707,461</u>
Noncurrent assets				
Capital assets, net	<u>3,855,368</u>	<u>1,905,500</u>	<u>7,915,233</u>	<u>13,676,101</u>
Total noncurrent assets	<u>3,855,368</u>	<u>1,905,500</u>	<u>7,915,233</u>	<u>13,676,101</u>
Total assets	4,569,113	2,435,705	8,378,744	15,383,562
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred refunding	<u>47,622</u>	<u>14,469</u>	<u>49,902</u>	<u>111,993</u>
Total assets and deferred outflows of resources	<u>\$ 4,616,735</u>	<u>\$ 2,450,174</u>	<u>\$ 8,428,646</u>	<u>\$15,495,555</u>
<b>LIABILITIES</b>				
Current liabilities				
Accrued payroll	\$ 360	\$ 13,126	\$ 16,263	\$ 29,749
Accrued interest payable	1,843	11,237	24,518	37,598
Meter deposits	-	38,386	-	38,386
Current maturities on long-term obligations	<u>205,000</u>	<u>97,750</u>	<u>4,731,279</u>	<u>5,034,029</u>
Total current liabilities	207,203	160,499	4,772,060	5,139,762
Noncurrent liabilities				
Long-term obligations, net of current maturities	<u>2,075,000</u>	<u>316,750</u>	<u>1,280,295</u>	<u>3,672,045</u>
Total liabilities	<u>2,282,203</u>	<u>477,249</u>	<u>6,052,355</u>	<u>8,811,807</u>
<b>NET POSITION</b>				
Net investment in capital assets and related obligations	1,622,990	1,505,469	1,953,561	5,082,020
Unrestricted	<u>711,542</u>	<u>467,456</u>	<u>422,730</u>	<u>1,601,728</u>
Total net position	<u>2,334,532</u>	<u>1,972,925</u>	<u>2,376,291</u>	<u>6,683,748</u>
Total liabilities and net position	<u>\$ 4,616,735</u>	<u>\$2,450,174</u>	<u>\$ 8,428,646</u>	<u>\$15,495,555</u>

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION –  
BUSINESS-TYPE ACTIVITIES

Year ended September 30, 2025

	Water	Electric	Sewer	Total
Operating revenues				
User fees and charges	\$ 788,231	\$ 216,223	\$ 915,265	\$ 1,919,719
Building and development fees	37,960	17,290	13,000	68,250
Miscellaneous	37,100	-	-	37,100
Total revenues	<u>863,291</u>	<u>233,513</u>	<u>928,265</u>	<u>2,025,069</u>
Operating expenses				
Personnel	143,752	68,322	94,462	306,536
Operating	54,879	7,341	62,528	124,748
Supplies, repairs and maintenance	76,435	155,210	19,483	251,128
Depreciation and amortization	<u>187,869</u>	<u>186,457</u>	<u>342,374</u>	<u>716,700</u>
Total operating expenses	<u>462,935</u>	<u>417,330</u>	<u>518,847</u>	<u>1,399,112</u>
Operating income (loss)	<u>400,356</u>	<u>(183,817)</u>	<u>409,418</u>	<u>625,957</u>
Nonoperating items				
Interest income	6,316	4,702	36,924	47,942
Interest expense	(105,741)	(22,811)	(168,462)	(297,014)
Interfund transfer in	-	77,483	587,060	664,543
Interfund transfer out	<u>(20,265)</u>	<u>-</u>	<u>-</u>	<u>(20,265)</u>
Total nonoperating items	<u>(119,690)</u>	<u>59,374</u>	<u>455,522</u>	<u>395,206</u>
Change in net position	280,666	(124,443)	864,940	1,021,163
Net position				
Beginning	<u>2,053,866</u>	<u>2,097,368</u>	<u>1,511,351</u>	<u>5,662,585</u>
Ending	<u>\$ 2,334,532</u>	<u>\$ 1,972,925</u>	<u>\$ 2,376,291</u>	<u>\$ 6,683,748</u>

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See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF CASH FLOWS – BUSINESS-TYPE ACTIVITIES

Year ended September 30, 2025

	Water	Electric	Sewer	Total
Cash flows from operating activities				
Cash received from customers	\$ 852,620	\$ 364,331	\$ 918,041	\$ 2,134,992
Cash payments to supplies	(131,314)	(162,551)	(82,011)	(375,876)
Cash payments to employees	(143,752)	(68,322)	(94,462)	(306,536)
Net cash provided by operating activities	<u>577,554</u>	<u>133,458</u>	<u>741,568</u>	<u>1,452,580</u>
Cash flows from noncapital financing activities				
Transfers to other funds	(20,265)	-	-	(20,265)
Transfers from other funds	-	77,483	587,060	664,543
Net cash provided by (used for) noncapital financing activities	<u>(20,265)</u>	<u>77,483</u>	<u>587,060</u>	<u>644,278</u>
Cash flows used for capital and related financing activities				
Acquisition of property and equipment	(264,156)	(70,399)	(2,808,835)	(3,143,390)
Proceeds from issuance of bonds	-	-	4,025,000	4,025,000
Principal paid on obligation maturities	(195,000)	(140,600)	(4,320,473)	(4,656,073)
Interest paid on obligations	(98,787)	(22,835)	(124,779)	(246,401)
Net cash used for capital and related financing sources	<u>(557,943)</u>	<u>(233,834)</u>	<u>(3,229,087)</u>	<u>(4,020,864)</u>
Cash flows from investing activities				
Interest income	6,316	4,702	36,924	47,942
Net increase (decrease) in cash and cash equivalents	5,662	(18,191)	(1,863,535)	(1,876,064)
Cash and cash equivalents – restricted, beginning	569,352	369,832	2,230,867	3,170,051
Cash and cash equivalents – restricted, end	<u>\$ 575,014</u>	<u>\$ 351,641</u>	<u>\$ 367,332</u>	<u>\$ 1,293,987</u>
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	\$ 400,356	\$ (183,817)	\$ 409,418	\$ 625,957
Depreciation	187,869	186,457	342,374	716,700
(Increase) decrease in assets				
Accounts receivable	(10,671)	191,592	(10,224)	170,697
Increase (decrease) in liabilities				
Meter deposits	-	(60,774)	-	(60,774)
Net cash provided by operating activities	<u>\$ 577,554</u>	<u>\$ 133,458</u>	<u>\$ 741,568</u>	<u>\$ 1,452,580</u>

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Entity.** The accompanying financial statements present the government of the City of Hickman, Nebraska (City).

The City is a local government governed by an elected mayor and six-member council board. The City provides the following services as authorized by its charter: public safety, streets, electricity, water, sanitation, culture and recreation, public improvements, planning and zoning, and general administrative services.

**Basis of Presentation.** The government-wide financial statements, which include the statement of net position and the statement of activities, report financial information for the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are generally supported by property taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely on fees and charges to external customers.

The fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues and expenditures/expenses. Separate financial statements are provided for governmental funds and business-type activities. The City presently has no fiduciary funds. Major individual governmental funds and major individual business-type activities are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

*General Fund:* The General Fund is the primary operating fund of the City and is always classified as a major fund. All financial resources except those required to be accounted for in another fund, are accounted for in the general fund.

*Street Fund:* The Street Fund (special revenue fund) is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for this purpose.

*Sales Tax Fund:* The Sales Tax Fund accounts for the receipts and disbursements the sales tax for the construction of public infrastructure.

*Park Fund:* The Park Fund is used to account for the activities related to the upkeep of the City's parks.

In the prior year, the Debt Service Fund which accounts for the City's portion of revenues and expenses for debt service, qualified as a major fund.

Business-type activities are used to account for the activities related to the upkeep of the water, electric and sewer operations.

*Water Fund:* The Water Fund accounts for the activities of the City's water distribution operations.

*Electric Fund:* The Electric Fund accounts for the activities of the City's electric distribution operations.

*Sewer Fund:* The Sewer Fund accounts for the activities of the City's sanitary sewer operations.

**NOTE 1 – SUMMARY OF SIGNIFANT ACCOUTNING POLICIES (CONTINUED)**

**Measurement Focus and Basis of Accounting.** Measurement focus is a term used to describe “how” transactions are recorded within the financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus.** In the government-wide statement of net position and statement of activities, both governmental and business-type activities are reported using the economic resources measurement focus.

In the fund financial statements, the governmental funds utilize the current financial resources measurement focus. Under this method, the balance sheet generally includes only current financial assets and liabilities. The statement of revenues, expenditures, and changes in fund balances, presents sources and uses of available spendable financial resources during the given period. These funds use fund balance as a measure of available spendable financial resources at the end of the given period.

In the fund financial statements, the business-type activities utilize the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) associated with their activities are reported. Business-type activity equity is classified as net position.

**Basis of Accounting.** In the governmental activities in the government-wide statement of net position and statement of activities, the activities are reported on the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. In the governmental fund financial statements, activities are presented using the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under the accrual basis of accounting. However, debt service expenditures, including interest on long-term obligations, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

In the business-type activities in the government-wide statement of net position and business-type activity fund financial statements, activities are presented using accrual basis of accounting.

**Cash and Cash Equivalents.** For purpose of the statements of cash flows, the City considers all unrestricted highly liquid investments with a maturity of three months or less to be cash equivalents.

**Accounts Receivable.** Accounts receivable are reported at the amount management expects to collect from outstanding balance at year-end. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Changes in the valuation allowance have not been material to the financial statements.

Trade receivables due from customers are uncollateralized customer obligations due under normal trade terms requiring payment within 30 days from the invoice date. Trade receivables are stated at the amount billed to the customer. Payments of trade receivables are allocated to the specific invoices identified on the customer’s remittance advice or, if unspecified, are applied to the earliest unpaid invoices.

## NOTES TO FINANCIAL STATEMENTS

**NOTE 1 – SUMMARY OF SIGNIFANT ACCOUTNING POLICIES (CONTINUED)**

**Inventory.** Inventory is recorded at the lower of cost or net realizable value on a first-in/first-out basis, and consists of mainly water and electrical meters and electrical transformers.

**Capital Assets.** The City reports capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and reports depreciation where appropriate. The accounting treatment of property, plant, and equipment (capital assets) depends on whether the assets are used in governmental or business-type activities operations and whether they are reported in the government-wide or fund financial statements.

In the government-wide and business-type activity fund financial statements, capital assets are reported in the applicable governmental or business-type activities columns as assets in the statement of net position. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Depreciation of all exhaustible capital assets arising from cash transactions is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided for over the assets' estimated useful lives using the straight-line method of depreciation. Capital assets are defined by the City as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of one year. The range of estimated useful lives by type of asset is as follows:

Equipment	5-10 years
Utility distribution and collection systems	20-50 years
Infrastructure	20-50 years
Buildings and improvements	15-40 years

In the governmental fund financial statements, capital assets arising from cash transactions acquired for use in governmental fund operations are included in capital outlay expenditures of the governmental fund upon acquisition.

**Accrued Absences.** City employees generally earn paid time off at specified rates. An employee who separates from the City will be compensated for accumulated paid time off in a lump sum. Accrued absences are accounted for in the government-wide and business-type activity fund financial statements. Accrued absences are not accrued and recognized in the governmental funds.

**Long-Term Obligations and Deferred Charges.** In the government-wide and business-type activity fund financial statements, all long-term obligations and other long-term obligations arising from cash basis transactions to be repaid from governmental and business-type resources are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period incurred.

**NOTE 1 – SUMMARY OF SIGNIFIFANT ACCOUTNING POLICIES (CONTINUED)**

**Equity.** In the government-wide and business-type activity fund financial statements equity is classified as net position and displayed in three components:

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

*Restricted net position.* Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

*Unrestricted net position.* Consists of all other assets that do not meet the definition of “net investment in capital assets” or “restricted.”

In the governmental fund financial statements equity is classified as fund balance. The following classifications describe the relative strength of the spending constraints placed on the purpose for which resources can be used:

*Nonspendable.* Amounts that are not in a spendable form or are required to be maintained intact.

*Restricted.* Amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions, or by enabling legislation.

*Committed.* Amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority, to be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint.

*Assigned.* Amounts the City intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

*Unassigned.* Amounts that are available for any purpose.

The Board establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment further indicated in the budget document as a designation or commitment of the City. Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fund assets or construction or for other purposes).

When fund balance resources are available for a specific purpose in more than one classification, it is the City’s policy to use the most restrictive funds first in the following order: restricted, committed, assigned and unassigned as they are needed.

**NOTE 1 – SUMMARY OF SIGNIFANT ACCOUTNING POLICIES (CONTINUED)****Revenue, Expenditures and Expenses.**

*Program Revenues.* In the statement of activities, revenues that are derived directly from each activity or from parties outside the City’s taxpayers are reported as program revenues. The City has the following program revenues in each activity:

General government	Community building rental, fees and permits
Culture and recreation	Park program fees
Keno	Keno operations

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

*Operating Revenues and Expenses.* Operating revenues and expenses for business-type activities result from providing services and producing and delivering goods and/or services. They also include all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

*Internal Activities.* In the process of aggregating the financial information for the government-wide financial statements some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified. Interfund transfers represent flow of assets from one fund to another where repayment is not expected.

*Government and Other Grants.* The City is the recipient of federal, state, and local grants. Grants are recorded as revenue when the related approved expenditures are made. Unearned grant revenue represents advances of grant funds received prior to the incurrence of related costs by the City.

**Use of Estimates.** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Uninsured and Uncollateralized Deposits.** State Statutes authorize the City to invest in certificates of deposit and time deposits in any state or national bank in the State of Nebraska. Additionally, State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the extent that deposits exceed the amount insured by the Federal Deposit Insurance Corporation (FDIC). As of September 30, 2025, insured deposits and pledged securities exceeded the bank account balances.

**Budgets and Budgetary Accounting.** As prescribed by State Statutes, the City adopts an annual budget for all fund types. The annual budget is prepared in accordance with the cash basis of accounting. All annual appropriations lapse at year end.

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

**Property Taxes.** Property tax levies are set by the local governing board and filed with the County Clerk on or before September 20. Real and personal property taxes are due and become an enforceable lien on property on December 31. The first half of real estate and personal property taxes become delinquent on April 1, and the second half become delinquent on August 1 following the levy date.

**NOTE 3 – RESTRICTED CASH**

Cash is restricted for the following purposes as of September 30, 2025 is as follows:

Type	Fund	Purpose	Amount
Taxes assessed	General	Debt on TIF debt service	\$ 633
Debt service	Debt service	Debt service	3,307

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the City for the year ended September 30, 2025 is as follows:

	<u>Beginning</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending</u>
<b>GOVERNMENTAL ACTIVITIES</b>				
Governmental capital assets				
Land	\$ 427,715	\$ -	\$ -	\$ 427,715
Building	4,299,180	-	-	4,299,180
Equipment	1,062,848	184,101	-	1,246,949
Infrastructure	7,177,151	441,970	-	7,619,121
Total governmental capital assets	12,966,894	626,071	-	13,592,965
Total accumulated depreciation	(3,994,287)	(687,317)	-	(4,681,604)
Total governmental capital assets, net	<u>\$ 8,972,607</u>	<u>\$ (61,246)</u>	<u>\$ -</u>	<u>\$ 8,911,361</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Business-type capital assets				
Land	\$ 207,302	\$ -	\$ -	\$ 207,302
Building	70,744	-	-	70,744
Equipment and infrastructure	17,467,310	3,143,390	-	20,610,700
Total business-type capital assets	17,745,356	3,143,390	-	20,888,746
Total accumulated depreciation	(6,495,945)	(716,700)	-	(7,212,645)
Total business-type capital assets, net	<u>\$11,249,411</u>	<u>\$ 2,426,690</u>	<u>\$ -</u>	<u>\$13,676,101</u>

The financial statements include depreciation expense of \$137,513, \$320,606, \$224,197, \$5,001, \$187,869, \$186,457, and \$342,374 for the General, Street, Park, Keno, Water, Electric, and Sewer funds respectively, for the year ended September 30, 2025.

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

**NOTE 5 – LONG-TERM OBLIGATIONS**

Long-term obligations as of September 30, 2025 consist of:

**Governmental Activities**

	<u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u>	<u>Due in One Year</u>
General obligation bonds					
(a) Refunding Certificates of Participation Series 2021	\$2,965,000	\$ -	\$ (115,000)	\$2,850,000	\$ 115,000

(a) On April 12, 2021, the City issued \$3,315,000 of Refunding Certificates of Participation Series 2021, to redeem the Promissory Note, USDA. Under the terms of the agreement, the City entered into a lease-purchase agreement with the trustee. Payments towards the lease represent payment of principal and interest for the certificates. The certificates require annual principal payments each March 15, beginning March 15, 2022. Semi-annual interest payments are due each March 15 and March 15. Interest varies from .3% to 3%. Final payment of the certificates is due March 15, 2046. The certificates were allocated solely to the General Fund and are secured by a building.

**Business-Type Activities**

	<u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u>	<u>Due in One Year</u>
General obligation bonds					
(a) Series 2021 G.O. Refunding Bonds	\$ 870,000	\$ -	\$ (225,000)	\$ 645,000	\$ 235,000
(b) Series 2018 Combined Revenue Bonds	945,000	-	(50,000)	895,000	50,000
(c) Series 2018 Combined Revenue and Refunding Bonds	670,000	-	(140,000)	530,000	175,000
(d) Series 2021 Refunding Bonds	985,000	-	(140,000)	845,000	145,000
(e) Series 2023 Water Bonds	1,490,000	-	(60,000)	1,430,000	60,000
(f) Series 2023 BANs Sewer Bonds	4,000,000	-	(4,000,000)	-	-
(g) Series 2025 BANs Sewer Bonds	-	4,025,000	-	4,025,000	4,025,000
	<u>8,960,000</u>	<u>4,025,000</u>	<u>(4,615,000)</u>	<u>8,370,000</u>	<u>4,690,000</u>
Notes from direct borrowings					
(h) Promissory Note, NDEQ	377,147	-	(41,073)	336,074	41,279
	<u>\$9,337,147</u>	<u>\$4,025,000</u>	<u>\$ (4,656,073)</u>	<u>\$8,706,074</u>	<u>\$4,731,279</u>

**NOTE 5 – LONG-TERM OBLIGATIONS (CONTINUED)**

The City's outstanding notes from direct borrowings related to business-type activities are secured by the revenue generated by the City's utilities. The outstanding notes from direct borrowings related to business-type activities contain a provision that if the City is unable to make payment, outstanding amounts are due immediately.

- (a) On November 30, 2021, the City issued \$1,325,000 of G.O. Refunding Bonds, Series 2021, to redeem the General Obligation Refunding Bonds, Series 2017. The bonds require annual principal payments each December 15, beginning December 15, 2022. Semi-annual interest payments are due each June 15 and December 15. Interest varies from .35% to 1.05%. Final payment of the bonds is due December 15, 2027.
- (b) On May 29, 2018, the City issued \$1,220,000 of Combined Utilities Revenue Bonds, Series 2018. The bonds require annual principal payments each May 15, beginning May 15, 2019. Semi-annual interest payments are due each November 15 and May 15. Interest varies from 1.95% to 3.85%. Final payment of the bonds is due May 15, 2038. The bonds are payable solely from revenue and earnings derived from sewer and electric usage fees.
- (c) On March 16, 2018, the City issued \$1,585,000 of Combined Utilities Revenue and Refunding Bonds, Series 2018, to redeem the Electric and Sewer Revenue Refunding Bonds, Series 2012. The bonds require annual principal payments each August 15, beginning August 15, 2018. Semiannual interest payments are due each February 15 and August 15. Interest varies from 1.5% to 3.1%. Final payment of the bonds is due August 15, 2028.
- (d) On June 22, 2021, the City issued \$1,400,000 of G.O. Water Bonds, Series 2021, to redeem the G.O. Water Bonds, Series 2016. The bonds require annual principal payments each December 15, beginning December 15, 2021. Semi-annual interest payments are due each June 15 and December 15. Interest varies from .25% to 1.25%. Final payment of the bonds is due December 15, 2030. The refinancing of the bond resulted in a cash savings of \$75,035 and an economic gain of \$86,339.
- (e) On April 27, 2024, the City issued \$1,545,000 of G.O. Water Bonds, Series 2024. The bonds require annual principal payments each April 15, beginning April 15, 2025. Semi-annual interest payments are due each April 15 and October 15. Interest varies from 3.50% to 4.50%. Final payment of the bonds is due April 15, 2042.
- (f) On August 30, 2024, the City issued \$4,000,000 of Bond Anticipation Notes, Sewer BANs Series 2025. Semi-annual interest payments are due February 15 and August 15. Interest is 4.00%. Final payment occurred February 15, 2025.
- (g) On February 14, 2025, the City issued \$4,025,000 of Bond Anticipation Notes, Sewer BANs Series 2025. Semi-annual interest payments are due February 15 and August 15. Interest is 4.00%. Final payment of the bonds is due February 15, 2026.
- (h) Promissory note with the Nebraska Department of Environmental Quality, dated March 15, 2013, issued to finance the construction of a U.V. treatment facility. Original amount, \$747,719 with semiannual principal and interest payments each June 15 and December 15, beginning December 15, 2014. Final payment on the note is due June 15, 2033. The loan's stated interest rate and administrative fee was reduced in the current year to 0.5% each.

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

**NOTE 5 – LONG-TERM OBLIGATIONS (CONTINUED)**

Annual requirements to pay principal and interest to maturity on long-term obligations for the years following September 30, 2025, are as follows:

Year Ended September 30,	Governmental Activities		
	Bonds		
	Principal	Interest	Total
2026	\$ 115,000	\$ 62,924	\$ 177,924
2027	115,000	61,975	176,975
2028	115,000	60,854	175,854
2029	115,000	59,560	174,560
2030	120,000	58,090	178,090
2031-2035	620,000	263,333	883,333
2036-2040	685,000	194,027	879,027
2041-2045	795,000	86,250	881,250
2046-2050	<u>170,000</u>	<u>2,550</u>	<u>172,550</u>
	<u>\$2,850,000</u>	<u>\$ 849,563</u>	<u>\$3,699,563</u>

Year Ended September 30,	Business-Type Activities			Notes from Direct Borrowings and Direct Placements		
	Bonds					
	Principal	Interest	Total	Principal	Interest	Total
2026	\$4,690,000	\$ 200,357	\$ 4,890,357	\$ 41,279	\$ 3,258	\$ 44,537
2027	635,000	117,384	752,384	41,485	2,844	44,329
2028	645,000	105,926	750,926	41,693	2,220	43,913
2029	265,000	86,233	351,233	41,902	2,429	44,331
2030	270,000	80,313	350,313	42,111	1,006	43,117
2031-2035	855,000	315,491	1,170,491	127,604	3,830	131,434
2036-2040	785,000	154,687	939,687	-	-	-
2041-2045	225,000	18,703	243,703	-	-	-
	<u>\$8,370,000</u>	<u>\$1,079,094</u>	<u>\$ 9,449,094</u>	<u>\$ 336,074</u>	<u>\$ 15,587</u>	<u>\$ 351,661</u>

The financial statements include interest expense of \$63,729, \$105,741, \$22,811, and \$168,462 for the year ended September 30, 2025 for the general, water, electric, and sewer funds, respectively.

Subsequently, on December 10, 2025, the City issued \$4,105,000 of General Obligation Sewer Bonds, Series 2025 for the redemption of \$4,025,000 Bond Anticipation Notes, Series 2025 and for financing sewer improvements. Semi-annual interest payments are due April 15 and October 15. Interest varies between 3.30% and 4.00%. Final payment of the bonds is due October 15, 2040.

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

**NOTE 6 – FUND BALANCES/NET POSITION**

Fund Balance/Net Position is unspendable, restricted, or assigned in the governmental funds and business-type funds for the following purposes as of September 30, 2025 as follows:

Type	Fund	Purpose	Amount
Unspendable	General	Insurance	\$ 21,992
Unspendable	Street	Insurance	21,161
Unspendable	Park	Insurance	21,161
Restricted	General	Debt on TIF debt service	633
Restricted	Debt Service	Debt service	3,307
Assigned	Sales Tax	Public infrastructure	2,180,298
Assigned	Park	Park maintenance	96,480
Assigned	Keno	Community betterment	151,518
Assigned	Reading Center	Library purposes	5,460

The Government-wide Net Position is restricted for the following purposes as of September 30, 2025 as follows:

Type	Fund	Purpose	Amount
Restricted	General	Debt on TIF debt service	\$ 631
Restricted	Debt Service	Debt service	3,307

**NOTE 7 – CONCENTRATIONS OF CREDIT RISK**

The City provides water, electric and sewer services to residents of the City. In the course of providing these services, the City extends credit to its customers, which is uncollateralized.

**NOTE 8 – INTERFUND**

Interfund transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them or to use unrestricted revenues in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. These amounts have been eliminated in the government-wide financial statements.

Government-type transfers from other funds for the year ended September 30, 2025, consist of:

Transfer To	Transfer From						Net Total
	General	Street	Sales Tax	Park	Other Governmental Activities	Business-type Activities	
General	\$ -	\$ -	\$ 211,531	\$ -	\$ 26,705	\$ 20,265	\$ 258,501
Street	(178,495)	-	-	-	-	-	(178,495)
Sales Tax	(142,926)	-	-	-	-	-	(142,926)
Park	(161,297)	-	-	-	-	-	(161,297)
Other	(145,729)	-	-	-	-	-	(145,729)
Business-type Activities	(664,543)	-	-	-	-	-	(664,543)
	<u>\$(1,292,990)</u>	<u>\$ -</u>	<u>\$ 211,531</u>	<u>\$ -</u>	<u>\$ 26,705</u>	<u>\$ 20,265</u>	<u>\$(1,034,489)</u>

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

**NOTE 8 – INTERFUND (CONTINUED)**

Business-type activities transfers from other funds for the year ended September 30, 2025, consist of:

Transfer To	Transfer From				Net Total	
	General	Other Governmental Activities	Water	Electric		Sewer
General	\$ -	\$ 238,236	\$ 20,265	\$ -	\$ -	\$ 258,501
Other Governmental Activities	(628,447)	-	-	-	-	(628,447)
Electric	(77,483)	-	-	-	-	(77,483)
Sewer	(587,060)	-	-	-	-	(587,060)
	<u>\$(1,292,990)</u>	<u>\$ 238,236</u>	<u>\$ 20,265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(1,034,489)</u>

**NOTE 9 – RISK MANAGEMENT**

The City is exposed to various risks of loss related to limited torts; theft of damage to and destruction of assets; errors and omissions and natural disasters for which the City carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**NOTE 10 – RETIREMENT PLAN**

The City sponsors a 401(k) pension plan administered by the Ameritas Life Insurance Corporation on behalf of eligible employees. The City makes a matching contribution to each employee's account up to 6% of eligible wages. Mandatory withholding for each employee is 6% of eligible wages. The City and employees both contributed \$79,805 for the year ended September 30, 2025.

**NOTE 11 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through the audit report date, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

City of Hickman, Nebraska

BUDGETARY COMPARISON SCHEDULE – ALL FUND TYPES

Year ended September 30, 2025

	Original Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Budgetary fund balance, beginning	\$ 9,781,380	\$ 6,417,103	\$ (3,364,277)
Receipts and transfers (resource inflows):	<u>9,363,056</u>	<u>9,534,274</u>	<u>171,218</u>
Amounts available for appropriation	<u>19,144,436</u>	<u>15,951,377</u>	<u>(3,193,059)</u>
Charges to appropriations (outflows):			
Governmental activities			
General government	1,589,607	1,246,353	(343,254)
Police	140,636	145,729	5,093
Public works – Streets	1,349,297	731,544	(617,753)
Culture and recreation	<u>861,092</u>	<u>224,322</u>	<u>(636,770)</u>
Total governmental charges to appropriations	<u>3,940,632</u>	<u>2,347,948</u>	<u>(1,592,684)</u>
Business-type activities			
Water	3,526,954	833,009	(2,693,945)
Electric utility	214,246	464,707	250,461
Sewer	<u>7,860,641</u>	<u>7,430,560</u>	<u>(430,081)</u>
Total business-type charges to appropriations	<u>11,601,841</u>	<u>8,728,276</u>	<u>(2,873,565)</u>
Total charges to appropriations (resource outflows)	<u>15,542,473</u>	<u>11,076,224</u>	<u>(4,466,249)</u>
Budgetary fund balance, ending	<u>\$ 3,601,963</u>	<u>\$ 4,875,153</u>	<u>\$ 1,273,190</u>

Reconciliation from budgetary basis to Statement of Net Position - government-wide basis as of September 30, 2025:

Accumulated cash and cash equivalent balances – government-wide basis:	
Cash	\$ 4,854,276
Cash on deposit, County Treasurer	16,937
Restricted cash	<u>3,940</u>
	<u>\$ 4,875,153</u>

Reconciliation from budgetary basis to Statement of Activities - government-wide basis as of September 30, 2025:

Receipts and transfers (resource inflows)	\$ 9,534,274
Total charges to appropriations (resource outflows)	<u>11,076,224</u>
Net change budgetary basis	( 1,541,950)
Governmental activities accrual changes, net	2,897,227
Business-type accrual changes, net	<u>(24,785)</u>
Change in net position	<u>\$ 1,330,492</u>

See accompanying notes to financial statements.

SUPPLEMENTARY INFORMATION

DRAFT

CITY OF HICKMAN, NEBRASKA

COMBINING BALANCE SHEET – OTHER GOVERNMENTAL FUNDS

September 30, 2025

	<u>Debt Service</u>	<u>Law Enforcement</u>	<u>Keno</u>	<u>Reading Center</u>	<u>Total Other Governmental Fund</u>
<b>ASSETS</b>					
Cash, restricted	\$ <u>3,307</u>	\$ <u>-</u>	\$ <u>151,518</u>	\$ <u>5,460</u>	\$ <u>160,285</u>
<b>FUND BALANCES</b>					
Restricted/Assigned	\$ <u>3,307</u>	\$ <u>-</u>	\$ <u>151,518</u>	\$ <u>5,460</u>	\$ <u>160,285</u>
Total fund balances	\$ <u>3,307</u>	\$ <u>-</u>	\$ <u>151,518</u>	\$ <u>5,460</u>	\$ <u>160,285</u>

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CITY OF HICKMAN, NEBRASKA

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES – OTHER GOVERNMENTAL FUNDS

Year ended September 30, 2025

	Debt Services	Law Enforcement	Keno	Reading Center	Total Other Governmental Funds
<b>Revenues</b>					
Keno revenue	\$ -	\$ -	\$ 54,531	\$ -	\$ 54,531
Miscellaneous	-	-	-	1,783	1,783
Interest income	-	-	637	-	637
Total revenues	-	-	55,168	1,783	56,951
<b>Expenditures</b>					
Public safety	-	145,729	-	-	145,729
Culture and recreation	-	-	8,018	803	8,821
Total expenditures	-	145,729	8,018	803	154,550
Excess (deficit) of revenue over (under) expenditures before other sources	-	(145,729)	47,150	980	(97,599)
<b>Other financing sources</b>					
Interfund transfer in	-	145,729	-	-	145,729
Interfund transfer out	-	-	(26,562)	(143)	(26,705)
Total other financing sources (uses)	-	145,729	(26,562)	(143)	119,024
Net change in fund balances	-	-	20,588	837	21,425
Beginning fund balances	3,307	-	130,930	4,623	138,860
Ending fund balances	\$ 3,307	\$ -	\$ 151,518	\$ 5,460	\$ 160,285

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

The Honorable Mayor and City Council  
City of Hickman, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hickman (the City), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated March 15, 2026.

**Report on Internal Control over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-001 and 2025-002 that we consider to be material weaknesses.

## **Report on Compliance and Other Matters**

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

## **The City's Response to Findings**

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

## **Purpose of This Report**

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

Papillion, Nebraska  
March 15, 2026

DRAFT

CITY OF HICKMAN, NEBRASKA

SCHEDULE OF FINDINGS AND RESPONSES

Year ended September 30, 2025

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The audit disclosed two material weaknesses in the City of Hickman, Nebraska's internal control over financial reporting summarized as follows:

**2025-001 – Material Audit Adjustments**

*Criteria:* Professional standards require the communication, in writing, to management and those charged with governance, of significant deficiencies and material weaknesses identified in an audit

*Condition:* Material audit adjustments were proposed that were not identified by the City's internal control system.

*Context:* Through the course of audit work material audit adjustments were proposed.

*Cause:* Accounting personnel of the City have the required training and knowledge to be able to record transaction in accordance with accounting principles generally accepted in the United States of America. However, this knowledge is not consistently utilized in the recording of daily accounting transactions, resulting in errors.

*Effect or potential effect:* The material weakness is a deficiency that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City's internal control.

*Recommendation:* The City will continue to provide continuing education to both accounting personnel and those charged with oversight in order to decrease future proposed material audit adjustments.

*Views of Responsible Officials and Planned Corrective Actions:* The City's Council continually evaluates the distribution of duties to employees and monitors accounting functions.

CITY OF HICKMAN, NEBRASKA

SCHEDULE OF FINDINGS AND RESPONSES

Year ended September 30, 2025

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**2025-002 – Financial Statement Preparation**

*Criteria:* Professional standards require the communication, in writing, to management and those charged with governance, of significant deficiencies and material weaknesses identified in an audit.

*Condition:* The City does not have an internal control system designed to provide for the preparation of financial statements being audited.

*Context:* We reviewed the organizational chart of the City and performed interviews of personnel and management to determine if management has the ability to prepare the financial statements in accordance with generally accepted accounting principles.

*Cause:* The City's accounting personnel do not have the expertise to prepare financial statements, including note disclosures, in accordance with generally accepted accounting principles.

*Effect of potential effect:* The material weakness is a deficiency that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City's internal control.

*Recommendation:* The City's management, Mayor and City Council must rely on its review and oversight authority to mitigate this inherent weakness in its internal control system.

*Views of Responsible Officials and Planned Corrective Actions:* The City's Council continually evaluates the distribution of duties to employees and monitors accounting functions.

CITY OF HICKMAN, NEBRASKA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

Year ended September 30, 2025

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**Prior Year Audit Findings**

<u>Reference Number</u>	<u>Description</u>	<u>Status</u>
2024-001	Audit Adjustments	Repeated
2024-002	Financial Statement Preparation	Repeated

DRAFT



April 14, 2026

Mayor and City Council  
City of Hickman  
115 Locust Street  
Hickman, NE 68372

Dear Mayor and City Council:

As Michelle Pietzyk discussed with Michele Lincoln, Brian Friedrichsen has resigned from Olsson to pursue a different job opportunity. I will be taking over as the City's street superintendent. Attached is my resume for the council to review. Please officially appoint me as your street superintendent at your next council meeting for the time period starting the date of the meeting through December 31, 2026. Here is the information you will need to include in the appointment:

Jeff Palik - Class A license  
Street Superintendent License S-1269  
Engineering License is E-10492

In the near future I will set up a time to introduce myself to the city staff. Shayne Huxoll, out of our Lincoln office, will continue as your daily contact to help with your community needs and engineering work. Michelle Pietzyk will continue to be your contact for all things street superintendent related. Michelle will work with the city at the end of the year on how to fill out the End of Year Street Superintendent Certification form showing myself and Brian.

If you have any questions, please contact me at 308.398.2958 or [jpalik@olsson.com](mailto:jpalik@olsson.com) or Michelle Pietzyk at 402.480.1347 or [mpietzyk@olsson.com](mailto:mpietzyk@olsson.com).

Sincerely,

A handwritten signature in black ink that reads "Jeff R. Palik". The signature is written in a cursive, flowing style.

**Jeff Palik, PE**  
*Sector Leader, Greater Nebraska*

# JEFF PALIK, P.E.

## Street Superintendent

### EXPERIENCE SUMMARY

As sector leader of the Greater Nebraska region, Jeff oversees the Grand Island, Holdrege, Kearney, Norfolk, and South Sioux City offices. Jeff is also responsible for the Lincoln/Sarpy construction materials testing team, as well as the Drilling and Geotechnical teams for Olsson. Jeff has been with Olsson for more than 20 years. He has a diverse background in design, construction, and management for projects ranging from sanitary sewers and lift stations to commercial land development. Early in his career, Jeff took an interest in construction services, seizing opportunities to assist with field work and inspections. His reputation as a fair, responsive leader at construction sites grew quickly. Jeff's knowledge of infrastructure design coupled with his vast construction expertise led him to his previous role of Construction Services team leader. As a result, Jeff understands how to manage the complete lifecycle of a project from concept to closeout. He is versed in water main, sanitary sewer, roadway construction, and mass grading projects.

### PROJECT EXPERIENCE

- City of Holdrege, Construction Engineering for 11th Ave. from Morton St. to Logan St.; Holdrege, NE
- City of Lexington, Construction Engineering for 13th St. from Hampton St. to Airport Rd.; Lexington, NE
- City of Lexington, Design and Construction Engineering for 6th and Jackson St.; Lexington, NE
- City of Lexington, East Viaduct Replacement Construction Engineering and Inspection; Lexington, NE
- City of Minden, Municipal Water System Improvements; Minden, NE
- City of Minden, New Concrete Pavement for Sections of Campbell St., Holland St., and Eighth St.; Minden, NE
- City of Ogallala, Paving Improvements for Second Street, B Street, and South A Street; Ogallala, NE
- City of St. Paul, Design of Water Main and Sanitary Sewer Extension for Jerabek Subdivision; St. Paul, NE
- Village of Elba, Paving and Drainage Improvements for 13th St. from New St. to Alda St.; Elba, NE
- Village of Kenesaw, Design and Construction of New Water Meters; Kenesaw, NE
- Village of Kenesaw, Paving Improvements and Overlay for Various Streets; Kenesaw, NE



### EDUCATION

- B.S., Civil Engineering, University of Nebraska-Lincoln

### PROFESSIONAL REGISTRATIONS

- Professional Engineer: NE, E-10492

### CERTIFICATIONS/TRAINING

- Street Superintendent License: NE, Class A #S-1269

### OLSSON EXPERIENCE

- 1998 to 2003
- 2005 to Present

### OVERALL EXPERIENCE

- 1997 to Present

### PROFESSIONAL REFERENCES

- Matt Helzer  
City of St. Paul  
308.754.4483  
mhelzer@cityofstpaulne.org
- Michael Krings  
City of Minden  
308.832.1820  
mkrings@mindennebraska.org
- Jeff Edmondson  
Village of Kenesaw  
402.752.3222  
jedmondson@kenesaw.org

# Public Work & Parks Department Report

## April 2026

### Public Works

- 811 Locate Tickets

### Water & Wastewater

- Meters for new construction.
- Replaced old compound meter in U-Stop
- Routine sampling
- Meter Reading
- The new outer well for clarifier #2 arrived last Friday. Hawkins is supposed to be onsite May 11 to start phase 1.
- The UV portion of wastewater treatment plant is ready to go online for the May 1 deadline.
- We have had a couple days this last week that have gone over 700,000 gallons
- Flushed a hydrant in Primrose circle just for maintenance purposes.

### Streets

- The boring for downtown streetlights was completed and concrete bases and sidewalk requiring to be removed have all been poured. 4 lights have been installed so far.
- The boring is done for the trail light locations for Scotts Creek and the south trail behind the legion field.
- APMS is about 80% done with crack sealing.
- Worked on a couple streetlights

### Parks

- The Gaga ball pit arrived and will be assembled this week.
- The boring is done for the trail light locations for Scotts Creek and the south trail behind the legion field.
- The cover got put on park equipment.
- Bathrooms and drinking fountains were opened and turned on

OPEN CODE VIOLATIONS REPORT

**NEW VIOLATIONS**

Updated April 28, 2026

Address	Reason	Date Contacted	Person Contacted	Follow Up Date	Result	Notes
Chestnut Street	2 vehicles on city street	4/13/2026	Deputy	4/17/2026	action complete	2 vehicles parked on city street greater than 24 hours were moved off city street
City-wide Mowing	weeds taller than 10 inches	4/28/2026	Property Owner	5/28/2026	in process	Weeds/grass taller than 10 inches on commercial and residential property. City Staff is monitoring for compliance.
Address	Reason	Date Contacted	Person Contacted	Follow Up Date	Result	Notes

## ORDINANCE NO. 2026-04

AN ORDINANCE TO AMEND THE SUBDIVISION AGREEMENT WITH FUN, LLC FOR BARBER ESTATES ADDITION, A SUBDIVISION WITHIN THE ZONING JURISDICTION OF THE CITY OF HICKMAN, LANCASTER COUNTY, NEBRASKA; AND TO PROVIDE FOR AN EFFECTIVE DATE THEREOF.

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

**Section 1.** Barber Estates Addition is a subdivision within the zoning jurisdiction of the City of Hickman, Lancaster County, Nebraska.

**Section 2.** That Section 9. a. of the Subdivision Agreement of Barber Estates Addition, be amended to read as follows:

9. The Subdivider, at its sole cost, shall install and construct the following items, upon the earlier of the following two (2) occurrences i) within two (2) years following the approval of the Final Plat, or ii) prior to the issuance of a Certificate of Occupancy for any structure within the Subdivision within three (3) years of the approval and signing of this amendment:

- a. Landscape as presented on the Subdivider's Landscape Plan, an updated copy of which is attached to this Agreement as Exhibit 'E' ('Landscape Plan'), will include a combination of solid fence up to 100 inches in height (Pursuant to Section 11.03 of Hickman Zoning Regulations), overstory deciduous trees, evergreen trees, understory deciduous trees, large deciduous and evergreen shrubs, and small deciduous shrubs. Specifically, the Landscape screening between R-2 and R-3 residential zones shall consist of deciduous trees with initial minimum caliper of 2.0" reaching a mature height of 40'-65' and mature width of 25'-65', and coniferous trees with initial minimum height of 6' reaching a mature height of 40'-65' and mature width of 15'-40', with agreed upon spacing during installation to ensure adequate screening.

**Section 3.** The City of Hickman and the subdivider Fun, LLC hereby accept the Subdivision Agreement Amendment as stated above in Section 2 of this Ordinance. This amended Subdivision Agreement contains covenants that run with the real property contained in Barber Estates Addition and are binding on all successors and assigns of the City of Hickman and Fun, LLC.

**Section 4.** This ordinance shall be in full force and effect from and after its passage and publication according to law.

PASSED AND APPROVED THIS 28TH DAY OF APRIL, 2026

\_\_\_\_\_  
City of Hickman  
Phil Goering, Mayor

\_\_\_\_\_  
Subdivider: Fun, LLC  
Mathew Barber, Manager

ATTEST:

\_\_\_\_\_  
Michele Lincoln, City Clerk

(CITY SEAL)



# WEEKLY CONSTRUCTION REPORT

**Project Name:** Hickman Booster Pump Station

**Project No.:** 023-05868

**Client:** City of Hickman, NE

**Week Ending:** 18-Apr-26

**Contractor:** Van Kirk Bros Contracting

**Subs. Complete Date:** 30-Jun-26

**Final Complete Date:** July 31, 2026

Item Reported	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Date:	12-Apr-26	13-Apr-26	14-Apr-26	15-Apr-26	16-Apr-26	17-Apr-26	18-Apr-26
Weather Conditions (Sky & rain-if any)		Sunny	Partly Cloudy	Sunny	Sunny	Wind/Rain	
Wind Conditions						21 mph W	
Temperature Range		90° - 61°	86° - 56°	77° - 45°	87° - 65°	70° - 34°	

Contractor Personnel							
Contractor/Foreman							
Laborers		4		4			

Equipment							
Excavator		X		X			
Vac Truck		X		X			
Forklift		X		X			
Trailer		X		X			
Dozer		X		X			

Materials Received							

# Description of Work

Week Ending: 4/18/2026

Page 2 of 3

Sunday: 12-Apr-26	
Monday: 13-Apr-26	Olsson onsite. Complete setting forms and work on rebar for booster pump station foundation.
Tuesday: 14-Apr-26	Complete rebar for booster pump station foundation.
Wednesday: 15-Apr-26	Olsson onsite. Concrete pour of booster pump station foundation. Olsson construction/materials testing team on site for foundation rebar check and to take concrete samples for testing.
Thursday: 16-Apr-26	Site clean up.
Friday: 17-Apr-26	No work preformed.
Saturday: 18-Apr-26	
Visitors:	
RPR:	Tessa Lancaster



4/13: Setting forms and rebar for booster pump station foundation.



4/13: Setting forms and rebar for booster pump station foundation.



4/15: Rebar inspection prior to concrete foundation pour.



4/15: Concrete pour of foundation.



4/15: Completion of concrete foundation pour.



4/15: Completion of concrete foundation pour.





**CHANGE ORDER**

No. 1

Project: Hickman Booster Pump Station  
Owner: City of Hickman, Nebraska  
Contractor: Van Kirk Brothers Contracting Co.

Date: April 10, 2026  
Project No.: 023-05868

You are directed to make the following changes in this Contract:

Item No.	Description	Unit	Quantity	Unit Price	Amount
	12" DIP Water Main	LF	-57	\$ 116.00	(\$6,612.00)
	10" Gate Valve	EA	-1	\$ 7,582.88	(\$7,582.88)
	10" DIP Water Main	LF	39	\$ 183.53	\$7,157.67
	10" EZ Valve	EA	1	\$ 10,855.00	\$10,855.00
	Cut-in	LS	-1	\$ 4,845.54	(\$4,845.54)
	10" x 6" Reducers MJ	EA	2	\$ 508.63	\$1,017.26
<b>Total</b>					<b>\$ (10.49)</b>

The original contract sum was ..... \$ 1,242,599.00  
 Net change by previously authorized Change Orders ..... \$ -  
 The Contract Sum prior to this Change Order was ..... \$ 1,242,599.00  
 The Contract Sum will be **decreased** by this Change Order ..... \$ (10.49)  
 The New Contract Sum including this Change Order will be ..... \$ **1,242,588.51**

The Contract time for this project will be increased by 274 days.  
The project date of Substantial Completion as of the date of this Change Order therefore is 3/31/2027.

Not valid until signed by both the Owner and Contractor.  
Signature of the Contractor indicates his agreement herewith, including any adjustment in the Contract sum or Contract Time.

Recommended:  
By: [Signature]  
Project Manager

Accepted:  
By: \_\_\_\_\_  
Owner

Accepted:  
By: [Signature]  
Contractor

Date: 4/10/2026

Date: \_\_\_\_\_

Date: 4/20/2026

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

**CERTIFICATE OF PAYMENT NO. 2**



**Date of Issuance:** April 20, 2026

**Project:** Hickman Booster Pump Station: Hickman, NE

**Project No.** 023-05868

**Contractor:** Van Kirk Brothers Contracting: 1200 West Ash Street, P.O. Box 585 Sutton, NE 68979

**DETAILED ESTIMATE**

Description	Unit Prices	Extension
See Attached.		

**PLEASE REMIT PAYMENT TO: Van Kirk Brothers Contracting**

Value of Work Completed: \$372,618.06

Original Contract Cost: \$1,242,599.00  
 Approved Change Orders:  
     No. 1 (\$10.49)  
     No. \_\_\_\_\_  
 Total Contract Cost: \$1,242,588.51

Value of completed work and materials stored ..... \$ 372,618.06  
 Less retained percentage ( 10 %) ..... \$ 37,261.81  
 Net amount due including this estimate ..... \$ 335,356.25  
 Less: Estimates previously approved:

No. 1	<u>\$163,322.98</u>	No. 3	<u>\$ _____</u>	No. 5	<u>\$ _____</u>
No. 2	<u>\$ _____</u>	No. 4	<u>\$ _____</u>	No. 6	<u>\$ _____</u>

Total Previous Estimates \$ 163,322.98

**NET AMOUNT DUE THIS ESTIMATE \$ 172,033.27**

The undersigned hereby certifies, based upon periodic observations as set forth in scope of work and the data included in all applicable payment applications that, to the best of its knowledge, information and belief: (1) the work has progressed as indicated in the applicable payment applications; (2) the work performed and materials delivered by Contractor are in conformance with the plans and specifications; and (3) the Contractor, in accordance with the contract, is entitled to payment as indicated above.

This certification does not constitute a warranty or guarantee of any type. Client shall hold its Contractor solely responsible for the quality and completion of the Project, including construction in accordance with the construction documents. Any duty or obligation of Olsson hereunder is for the sole benefit of the Client and not for any third party, including the Contractor or any Subcontractor.

cc: City of Hickman - Owner  
 Van Kirk Brothers Contracting - Contractor  
 Owen Killham, PE - Olsson Project Manager  
 Project File

**OLSSON**

By: *Jenna Lancaster*





# Stored Material Summary

# Contractor's Application

For (Contract):							Application Number:		2		
Application Period:							4/16/2026		46128		
Application Date:							4/16/2026				
Bid Item No.	A Supplier Invoice No.	B Submittal No. (with Specification Section No.)	C Storage Location	Description of Materials or Equipment Stored	D Stored Previously		E Amount Stored this Month (\$)	Subtotal Amount Completed and Stored to Date (D + E)	F Incorporated in Work		G Materials Remaining in Storage (\$) (D + E - F)
					Date Placed into Storage (Month/Year)	Amount (\$)			Date (Month/Year)	Amount (\$)	
	CI 458850	330561-01-R0	Jobsite	Check Valve Assembly Manhole	1/2026	\$8,173.21		\$8,173.21	4/2026	\$8,173.21	
	114037 01	331413-01-R1	"	Check Valve Assembly Manhole - check valve and dismantle jt	"	\$7,453.88		\$7,453.88	3/2026	\$7,453.88	
	2111	263213-0-R0	Dakota	Packaged Booster Pump Station - transfer switch	"	\$7,110.70		\$7,110.70			\$7,110.70
	13350	4090000-01-R1	HOA	Packaged Booster Pump Station - instrumentation installment	"	\$9,553.20		\$9,553.20			\$9,553.20
	CI 458850	330561-01-R0	Jobsite	Drain Discharge Manhole	"	\$1,389.65		\$1,389.65			\$1,389.65
	114037 02	330561-01-R0	"	Check Valve Assembly Manhole	"	\$70,385.67		\$70,385.67	4/2026	\$70,385.67	
	"	"	"	12" DIP pipe, Tracer wire, polywrap and tape	"	\$1,889.90		\$1,889.90	4/2026	\$1,889.90	
	"	"	"	12" MJ 90 degree bends	"	\$1,102.10		\$1,102.10	4/2026	\$1,102.10	
	"	"	"	4" Drain Line	"	\$642.00		\$642.00			\$642.00
	"	"	"	10" tapping sleeve and valve	"	\$8,260.40		\$8,260.40	3/2026	\$8,260.40	
	"	"	"	12" x 10" MJ Reducers	"	\$659.12		\$659.12	3/2026	\$659.12	
	2115	263213-0-R0	"	Generator	4/2026		\$40,489.00	\$40,489.00			\$40,489.00
<b>Totals</b>						<b>\$116,619.83</b>	<b>\$40,489.00</b>	<b>\$157,108.83</b>		<b>\$97,924.28</b>	<b>\$59,184.55</b>

# INVOICE

CENTRAL NEBRASKA ELECTRIC,  
INC.  
PO Box 443  
Ansley, NE 68814-0443

toddj@nctc.net  
+1 (308) 750-6458  
Central Nebraska Electric, Inc.

Van Kirk Bros Contracting:25-22118 - Hickman Booster Station

**Bill to**

Van Kirk Bros Contracting  
P.O. Box 585  
Sutton, NE 68979-0585

**Ship to**

Van Kirk Bros Contracting  
P.O. Box 585  
Sutton, NE 68979-0585

**Invoice details**

Invoice no.: 2115  
Terms: Net 30  
Invoice date: 04/16/2026  
Due date: 05/16/2026

#	Description	Qty	Rate	Amount
1.	Work Completed to Date - Underslab Rough-in	1	\$3,500.00	\$3,500.00
2.	Stored Material - Kohler 125KW Generator	1	\$40,489.00	\$40,489.00

**Total \$43,989.00**

**Ways to pay**

BANK



3E ELECTRICAL ENGINEERING AND EQUIPMENT  
 3E ELECTRICAL ENGINEERING AND EQUIPMENT  
 11778 CONSTITUTION STREET STE A  
 BLACK HAWK, SD 57718  
 T:605 490-1947 F: -

\*\*\*DUPLICATE\*\*\*

INVOICE NO.	INVOICE DATE
8476-1000214	04/15/26
PLEASE SHOW INVOICE NO. AND REMIT TO:	
PO BOX 857619 MINNEAPOLIS, MN 55485-7619	

SOLD TO: CENTRAL NEBRASKA ELECTRIC  
 78984 DR 452  
 PO BOX 443  
 ANSLEY, NE 68814-0443

SHIP TO: HICKMAN BOOSTER PUMP STATION  
 & HICKMAN RD  
 HICKMAN, NE 68372

\*\*\*US-MAIL\*\*\*

ACCOUNT NO. Q8-06210 CENTRAL NEBRASKA ELECTRIC		JOB NAME AND ADDRESS HICKMAN BOOSTER PUMP STAT				CUSTOMER ORDER NO. 22-22118 GEN				
SALESPERSON 7776 SS		SHIPPING INFORMATION		SHIP VIA OUR TRUCK		SHIP DATE 04/14/26				
QUANTITY ORDERED	PRODUCT CODE	DESCRIPTION	U O D E	QUANTITY SHIPPED	PRICE	P E R	DISC.	EXTENSION	C/D	
ORIGINAL ORDER 934039-00										
T	1 GEN 8500GENSALE	GENERATOR SALES		1	40489.00	E		40,489.00		
T	1 KOHLEKG125 (60705)	KG125 60HZ, 277/480V, WYE,		1	.00E	E		0.00	X	
T	1 GEN 8500GSU	GENERATOR START UP LOCAL	B	0	.00E	E		0.00		
TITLE TO MERCHANDISE AND RISK OF LOSS OR DAMAGE PASSES AT POINT OF SHIPMENT. CLAIMS FOR SHORT OR DAMAGED MERCHANDISE SHOULD BE MADE TO CARRIER. MERCHANDISE RETURNED WITHOUT OUR CONSENT WILL NOT BE ACCEPTED. A RESTOCKING CHARGE WILL BE MADE ON RETURNED GOODS UNLESS DEFECTIVE OR THROUGH ERROR ON OUR PART. A SERVICE CHARGE OF 1 1/4% PER MONTH, BUT NOT TO EXCEED THE HIGHEST AMOUNT LAWFULLY ALLOWED BY APPLICABLE STATE LAW, WILL BE MADE ON ALL PAST DUE ACCOUNTS. THIS SALE IS SUBJECT TO OUR TERMS LOCATED AT SALES.OUR-TERMS.COM, WHICH WE MAY CHANGE FROM TIME TO TIME WITHOUT PRIOR NOTICE.			CODE: TO ADVISE YOU PROMPTLY CONCERNING YOUR ORDER, THIS CODE IS USED ON OUR INVOICES. B - BACK ORDERED. WILL SHIP AS SOON AS RECEIVED UNLESS INSTRUCTED TO CANCEL. C - CANCELLED. NOT IN STOCK. UNABLE TO PURCHASE LOCALLY.				MERCHANDISE SALES TAX 5.500 SHIPPING CHARGE		40489.00 2226.90 .00	
			NET PAYMENT IS DUE BY THE 15TH OF THE MONTH FOLLOWING PURCHASE				TOTAL DUE		42715.90	

# AIA Document G702<sup>®</sup> - 1992

## Application and Certificate for Payment

**TO OWNER:** City of Hickman  
115 Locust St  
Hickman, NE 68372

**PROJECT:** Hickman Pickleball Park  
839 Titan Dr  
Hickman, NE 68372

**APPLICATION NO:** 001

**Distribution to:**  
OWNER: [ ]  
ARCHITECT: [ ]  
CONTRACTOR: [ ]

**PERIOD TO:** February 28, 2026

**CONTRACT FOR:**

**CONTRACT DATE:** / 25-010 /

**FIELD:** [ ]

**OTHER:** [ ]

**FROM:** Rogge General Contractors, Inc  
6101 S 58th St Suite A  
Lincoln, NE 68516

**VIA:** JEO Consulting Group, Inc.  
2000 Q Street, Suite 500  
Lincoln, NE 68503

**ARCHITECT:**

**CONTRACTOR'S APPLICATION FOR PAYMENT**  
Application is made for payment, as shown below, in connection with the Contract. AIA Document G703<sup>®</sup>, Continuation Sheet, is attached.

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

1. ORIGINAL CONTRACT SUM..... \$0.00

2. NET CHANGE BY CHANGE ORDERS..... \$0.00 **CONTRACTOR:**

3. CONTRACT SUM TO DATE (Line 1 + 2)..... \$0.00 **By:**

4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)..... \$40,656.00 **State of:** Nebraska  
**County of:** Lancaster

5. RETAINAGE:

a. 0.00% of Completed Work (Column D + E on G703) = \$0.00

b. 0.00% of Stored Material (Column F on G703) = \$0.00

Total Retainage (Lines 5a + 5b or Total in Column I of G703)..... \$2,032.80 **My Commission expires:** 10-10-26

Subscribed and sworn to before 10<sup>th</sup> March, 2026  
me this day of  
Notary Public: Debbie Coken  
GENERAL NOTARY - State of Nebraska  
Date: 3/10/26  
Debbie Coken  
My Comm. Exp. Oct. 10, 2026

**ARCHITECT'S CERTIFICATE FOR PAYMENT**  
In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

6. TOTAL EARNED LESS RETAINAGE..... \$38,623.20

(Line 4 Less Line 5 Total)

7. LESS PREVIOUS CERTIFICATES FOR PAYMENT..... \$0.00

(Line 6 from prior Certificate)

8. CURRENT PAYMENT DUE..... \$38,623.20 **AMOUNT CERTIFIED**..... \$38,623.20

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6) \$38,623.20

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$0.00	\$0.00
Total approved this Month	\$0.00	\$0.00
<b>TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>NET CHANGES by Change Order</b>		<b>\$0.00</b>

**ARCHITECT:** [Signature] **Date:** 4/20/2026

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

# AIA Document G703<sup>®</sup> - 1992

## Continuation Sheet

AIA Document G702<sup>®</sup>, Application and Certification for Payment, or G732<sup>™</sup>, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.  
 Use Column I on Contracts where variable retainage for line items may apply.

Hickman Pickleball Park  
 839 Titan Dr  
 Hickman, NE 68372

APPLICATION NO: 001  
 APPLICATION DATE: 03-10-2026  
 PERIOD TO: February 28, 2026

ARCHITECT'S PROJECT NO:

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		E THIS PERIOD	F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D + E + F)	H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
1-060	Bonds & Insurance	11,156.00	0.00	11,156.00	0.00	0.00	11,156.00	0.00	557.80
1-100	General Conditions	56,098.00	0.00	0.00	0.00	0.00	0.00	56,098.00	0.00
1-400	Mobilization	5,370.00	0.00	3,500.00	0.00	0.00	3,500.00	1,870.00	175.00
2-300	Sitework	73,001.00	0.00	18,500.00	0.00	0.00	18,500.00	54,501.00	925.00
2-584	Underground Utilities	81,645.00	0.00	0.00	0.00	0.00	0.00	81,645.00	0.00
2-750	Site Sealant	3,399.00	0.00	0.00	0.00	0.00	0.00	3,399.00	0.00
2-810	Irrigation	15,677.00	0.00	0.00	0.00	0.00	0.00	15,677.00	0.00
2-821	Fencing	31,060.00	0.00	0.00	0.00	0.00	0.00	31,060.00	0.00
2-834	Retaining Wall	42,394.00	0.00	0.00	0.00	0.00	0.00	42,394.00	0.00
2-920	Lawns & Grasses	27,924.00	0.00	0.00	0.00	0.00	0.00	27,924.00	0.00
3-300	Sidewalk & Paving	75,180.00	0.00	0.00	0.00	0.00	0.00	75,180.00	0.00
11-020	Benches	13,119.00	0.00	0.00	0.00	0.00	0.00	13,119.00	0.00
11-618	Pickleball Courts	132,188.00	0.00	7,500.00	0.00	0.00	7,500.00	124,688.00	375.00
16-100	Electrical	105,789.00	0.00	0.00	0.00	0.00	0.00	105,789.00	0.00
	<b>GRAND TOTAL</b>	<b>674,000.00</b>	<b>0.00</b>	<b>40,656.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,656.00</b>	<b>633,344.00</b>	<b>2,032.80</b>

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**Buel Mural -Hickman Hills Apts - Arts Council review**

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From Travis Buel <travisbuel@yahoo.com>

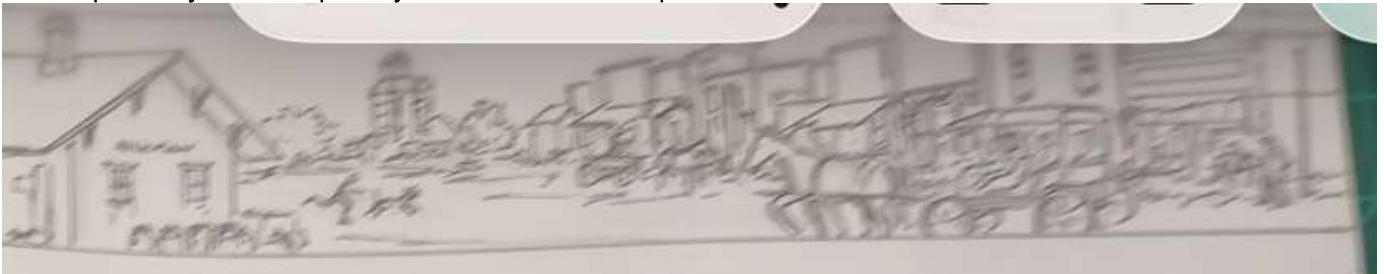
Date Mon 4/20/2026 12:12 PM

To City Clerk <cityclerk@hickman.ne.gov>

Michelle,

We have been working with an artist from Kansas who plans to do a mural for us at Hickman Hills Apts adjacent to S 54 street hopefully within the next month but would like to get approval from the arts council prior to start.

This is probably the best portrayal below to base it upon.



The idea behind the mural was to create a late 1890s/1900 street scene depicting some actual buildings from older eras of Hickman.

--> Right side is pretty much from a photo of downtown Hickman of the street where the community center sits. The only building still standing would be the 1886 Saloon which is now Hickman Bar and Grill



-->Left side : not geographically accurate but we planned to place the railroad depot .

--> Background: not geographically accurate but we planned to place the grain elevator that used to be in Hickman park.

We may even put notation that the horse is Harley Scott's horse --- infamous "Peter Rabbit" Hickman horse.



Mural (yellow highlight) - 150' from road center

---Artist plans to free hand the below with the gutter being the middle of street and having buildings left and right with viewpoint looking down



Thank you,

Travis Buel  
Cell: 215-688-8344  
[travisbuel@yahoo.com](mailto:travisbuel@yahoo.com)

Re: Buel Mural -Hickman Hills Apts - Arts Council review



Travis Buel <travisbuel@yahoo.com>  
To City Clerk; Heidi Hoglund

Reply Reply All Forward

Tue 4/28/2026 4:54 PM

You replied to this message on 4/28/2026 5:07 PM.





## City of Hickman

### Annual Water Quality Report For January 1 to December 31, 2025

This report is intended to provide you with important information about your drinking water and the efforts made by the City of Hickman water system to provide safe drinking water.

**Para Clientes Que Hablan Español:** Este informe contiene información muy importante sobre el agua que usted bebe. Tradúzcalo ó hable con alguien que lo entienda bien.

For more information regarding this report, or to request a hard copy, contact:

**WADE LUTHER  
402-792-2212**

If you would like to observe the decision-making processes that affect drinking water quality, please attend the regularly scheduled meeting of the Village Board/City Council. If you would like to participate in the process, please contact the Village/City Clerk to arrange to be placed on the agenda of the meeting of the Village Board/City Council.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the EPA's Safe Drinking Water Hotline (800-426-4791).

#### **Source Water Assessment Availability:**

The Nebraska Department of Water, Environment, and Energy (DWEE) has completed the Source Water Assessment. Included in the assessment are a Wellhead Protection Area map, potential contaminant source inventory, and source water protection information. To view the Source Water Assessment or for more information please contact the person named above on this report or the DWEE at 402-471-3376 or 402-471-9249 or go to <http://dee.ne.gov>.

In order to ensure that tap water is safe to drink, EPA prescribes regulations which limit the amount of certain contaminants in water provided by public water systems. FDA regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

#### **Sources of Drinking Water:**

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and groundwater wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals

and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

The source of water used by City of Hickman is ground water.

#### **Contaminants that may be present in source water include:**

- \* Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations and wildlife.
- \* Inorganic contaminants, such as salts and metals, which can be naturally occurring or result from urban storm water runoff, industrial, or domestic wastewater discharges, oil and gas production, mining, or farming.
- \* Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban storm water runoff, and residential uses.
- \* Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban storm water runoff, and septic systems.
- \* Radioactive contaminants, which can be naturally occurring or be the result of oil and gas production and mining activities.

#### **Drinking Water Health Notes:**

Some people may be more vulnerable to contaminants in drinking water than the general population. Immunocompromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (800-426-4791).

Lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. City of Hickman is responsible for providing high quality drinking water and removing lead pipes but cannot control the variety of materials used in plumbing components in your home. You share the responsibility for protecting yourself and your family from the lead in your home plumbing. You can take responsibility by identifying and removing lead materials within your home plumbing and taking steps to reduce your family's risk. Before drinking tap water, flush your pipes for several minutes by running your tap, taking a shower, doing laundry or a load of dishes. You can also use a filter certified by an American National Standards Institute accredited certifier to reduce lead in drinking water. If you are concerned about lead in your water and wish to have your water tested, contact: WADE LUTHER, 402-792-2212. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available at <http://www.epa.gov/safewater/lead>.

The City of Hickman is required to test for the following contaminants: Coliform Bacteria, Antimony, Arsenic, Asbestos, Barium, Beryllium, Cadmium, Chromium, Copper, Cyanide, Fluoride, Lead, Mercury, Nickel, Nitrate, Nitrite, Selenium, Sodium, Thallium, Alachlor, Atrazine, Benzo(a)pyrene, Carbofuran, Chlordane, Dalapon, Di(2-ethylhexyl)adipate, Dibromochloropropane, Dinoseb, Di(2-ethylhexyl)- phthalate, Diquat, 2,4-D, Endothall, Endrin, Ethylene dibromide, Glyphosate, Heptachlor,

Heptachlor epoxide, Hexachlorobenzene, Hexachlorocyclopentadiene, Lindane, Methoxychlor, Oxamyl (Vydate), Pentachlorophenol, Picloram, Polychlorinated biphenyls, Simazine, Toxaphene, Dioxin, Silvex, Benzene, Carbon Tetrachloride, o-Dichloro- benzene, Para-Dichlorobenzene, 1,2-Dichloroethane, 1,1-Dichloroethylene, Cis-1,2,-Dichloroethylene, Trans-1,2-Dichloroethylene, Dichloromethane, 1,2-Dichloropropane, Ethylbenzene, Monochlorobenzene, 1,2,4-Trichloro- benzene, 1,1,1-Trichloroethane, 1,1,2-Trichloroethane, Trichloroethylene, Vinyl Chloride, Styrene, Tetrachloroethylene, Toluene, Xylenes (total), Gross Alpha (minus Uranium & Radium 226), Radium 226 plus Radium 228, Sulfate, Chloroform, Bromodichloromethane, Chlorodibromomethane, Bromoform, Chlorobenzene, m-Dichlorobenzene, 1,1-Dichloropropene, 1,1-Dichloroethane, 1,1,2,2-Tetrachloroethane, 1,2-Dichloropropane, Chloromethane, Bromomethane, 1,2,3-Trichloropropane, 1,1,1,2-Tetrachloroethane, Chloroethane, 2,2-Dichloropropane, o-Chlorotoluene, p-Chlorotoluene, Bromobenzene, 1,3-Dichloropropene, Aldrin, Butachlor, Carbaryl, Dicamba, Dieldrin, 3-Hydroxycarbofuran, Methomyl, Metolachlor, Metribuzin, Propachlor.

#### **How to Read the Water Quality Data Table:**

The EPA and State Drinking Water Program establish the safe drinking water regulations that limit the amount of contaminants allowed in drinking water. The table shows the concentrations of detected substances in comparison to the regulatory limits. Substances not detected are not included in the table. The state requires monitoring of certain contaminants less than once per year because the concentrations of these contaminants do not change frequently. Therefore, some of this data may be older than one year.

**MCL (Maximum Contaminant Level)** – The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

**MCLG (Maximum Contaminant Level Goal)** – The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

**AL (Action Level)** – The concentration of a contaminant which, if exceeded triggers treatment or other requirements which a water system must follow.

**MRDL (Maximum Residual Disinfectant Level)** – The highest level of a disinfectant allowed in drinking water.

**N/A** – Not applicable.

#### **Units in the Table:**

**ND** – Not detectable.

**ppm (parts per million)** – One ppm corresponds to 1 gallon of concentrate in 1 million gallons of water.

**mg/L (milligrams per liter)** – Equivalent to ppm.

**ppb (parts per billion)** – One ppb corresponds to 1 gallon of concentrate in 1 billion gallons of water.

**ug/L (micrograms per liter)** – Equivalent to ppb.

**pCi/L (Picocuries per liter)** – Radioactivity concentration unit.

**RAA (Running Annual Average)** – An ongoing annual average calculation of data from the most recent four quarters.

**LRAA (Locational Running Annual Average)** – An ongoing annual average calculation of data from the most recent four quarters at each sampling location.

**90<sup>th</sup> Percentile** – Represents the highest value found out of 90% of the samples taken in a representative group. If the 90<sup>th</sup> percentile is greater than the action level, it will trigger a treatment or other requirements that a water system must follow.

**TT (Treatment Technique)** – A required process intended to reduce the level of a contaminant in drinking water.

**TEST RESULTS**

Microbiological	Highest Number of Positive Samples	MCL	MCLG	Likely Source of Contamination	Violations Present
No Detected Results were Found in the Calendar Year of 2025					

Lead and Copper	Monitoring Period	90 <sup>th</sup> Percentile	Range	Unit	AL	Sites Over AL	Likely Source of Contamination
COPPER, FREE	2023 - 2025	0.151	0.0543 - 0.173	ppm	1.3	0	Erosion of natural deposits; Leaching from wood preservatives; Corrosion of household plumbing.
LEAD	2023 - 2025	2.5	0 - 2.7	ppb	15	0	Erosion of natural deposits; Leaching from wood preservatives; Corrosion of household plumbing.

Regulated Contaminants	Collection Date	Highest Value	Range	Unit	MCL	MCLG	Likely Source of Contamination
ARSENIC	8/9/2023	3	3	ppb	10	0	Erosion of natural deposits; runoff from orchards; runoff from glass and electronics production wastes.
BARIUM	10/3/2023	0.16	0.16	ppm	2	2	Discharge from drilling wastes; Discharge from metal refineries; Erosion of natural deposits.
FLUORIDE	10/3/2023	0.269	0.269	ppm	4	4	Erosion of natural deposits; water additive which promotes strong teeth; Fertilizer discharge.
NITRATE-NITRITE	3/13/2025	1.55	1.55	ppm	10	10	Runoff from fertilizer use; Leaching from septic tanks, sewage; Erosion of natural deposits

Disinfection Byproducts	Monitoring Period	Highest RAA	Range	Unit	MCL	MCLG	Likely Source of Contamination
TOTAL HALOACETIC ACIDS (HAA5)	1/1/2025 - 12/31/2025	0.604	0.604	ppb	60	0	By-product of drinking water disinfection.
TTHM	7/1/2024 - 6/30/2025	4.18	4.18	ppb	80	0	By-product of drinking water disinfection.

Radiological Contaminants	Collection Date	Highest Value	Range	Unit	MCL	MCLG	Likely Source of Contamination
COMBINED RADIUM (-226 & -228)	11/14/2022	1.536	1.536	pCi/L	5	0	Erosion of natural deposits
GROSS ALPHA, INCL. RADON & U	11/14/2022	3.25	3.25	pCi/L	15	0	Erosion of natural deposits
RADIUM-226	11/14/2022	0.666	0.666	pCi/L		0	Erosion of natural deposits.
RADIUM-228	11/14/2022	0.87	0.87	pCi/L		0	Erosion of natural deposits

Unregulated Water Quality Data	Collection Date	Highest Value	Range	Unit	Secondary MCL
SULFATE	10/17/2023	78.8	78.8	mg/L	250

During the 2025 calendar year, we had the below noted violation(s) of drinking water regulations.

Violation Type	Category	Analyte	Compliance Period
No Violations Occurred in the Calendar Year of 2025			

There are no additional required health effects notices.

There are no additional required health effects violation notices.

The City of Hickman lead service line inventory has been prepared and can be accessed here: [www.hickman.ne.gov](http://www.hickman.ne.gov)