



City of Franklin Regular Meeting February 11, 2025 6:00 PM City Hall

1. **Call Meeting to Order Roll Call**
2. **Verification of Open Meetings Notice**
3. **Consent Agenda**
 - 3.a. Minutes of the previous meetings
 - 3.b. Treasurer's Report
 - 3.c. Budget Report
 - 3.d. Payroll
 - 3.e. Claims
 - 3.f. **Liquor License Renewals;**
 1. Casey's General Store #1595 Class D- Alcoholic liquor off sale
 2. CPI - Premier Stop - Class B - Beer off sale
 3. Rightway Grocery - Class D - Alcoholic liquor off sale
 4. Rightway Grocery - Manager change on Liquor License - Owner Alyssa Nielsen, Vice President; Tyler Nielsen, President
 - 3.g. LARM - Workerman's Comp Audit -
 - 3.h. Viaero Wireless Fiber Project on 9th Ave on the east side.
 - 3.i. Franklin County Sheriff report
4. **Discussion and Action Items**
 - 4.a. Discussion on the fiscal year 2024 audit with AMGL, PC
 - 4.b. Discussion and yearly update from Southern Public Power District
 - 4.c. Discussion and information from Two River Public Health District on their programs
 - 4.d. Discussion and action on JEO Consulting's plans for street repairs
 - 4.e. Discussion and action on 2024 nuisance abatement program - rescind declared nuisances
 - 4.f. Discussion and action on 2024 nuisance abatement program - review of parcels
 - 4.g. Discussion on the STARR grant program and next steps.
 - 4.h. Discussion and action on the 2025 Nuisance Abatement Program
 - 4.i. Discussion and yearly update on Franklin Public Library report
 - 4.j. Discussion and action on council vacancy term ending December 2026
 - 4.k. Discussion and action on surplus items listed.
 5. 2018 Ex-mark Mower Laser Z rear discharge - Kohler Deck 60" - 650 hours
 6. 1979 International S Series 1724 - Red/White - hours 1989
 7. Snapper mower - 24 HP Engine

The City of Franklin follows the Nebraska Open Meetings Act. A copy is displayed in this room as required by state law. The Mayor and City Council may enter an Executive Session anytime during the meeting, even if not listed on the agenda. The Mayor and City Council intend to follow the agenda order but may rearrange items to suit schedules. Individuals who wish to address the council may be allotted a speaking time of three minutes per person, per topic. Speakers are kindly requested to approach the podium and articulate their topic with clarity and professionalism.



4.l. Discussion and action on ACE distribution funds for 2025. The City received \$6,911.00.

4.m. Discussion and action on suggestions on the tree dump signs and Park grant updates during construction from LARM

4.n. Discussion and update on the NAHTF Grant updates for the Marcellus building project

4.o. Discussion and update on the RCRP Park grant

5. Public Comments

6. Adjourn

The City of Franklin follows the Nebraska Open Meetings Act. A copy is displayed in this room as required by state law. The Mayor and City Council may enter an Executive Session anytime during the meeting, even if not listed on the agenda. The Mayor and City Council intend to follow the agenda order but may rearrange items to suit schedules. Individuals who wish to address the council may be allotted a speaking time of three minutes per person, per topic. Speakers are kindly requested to approach the podium and articulate their topic with clarity and professionalism.

Franklin, Nebraska
January 14, 2025

A meeting of the Mayor and Council of the City of Franklin, Nebraska was held at City Hall in said City on January 14, 2025, at 6:00 PM

Upon roll call, the following board members were in attendance: Dave Platt, Mike Stephens, Sandy Urbina, Absent: Kasey Loschen and Margaret Siel.

Council president Dave Platt gave notice that a copy of the Open Meetings Act was properly posted in the Council Chambers.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgement of receipt of the notice and agenda was communicated in the advance notice as in the notice to the board members of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Motion made by Mike Stephens, seconded by Sandy Urbina to Open Public Hearing at 6:01 PM Public hearing to consider amending the zoning property legal description -Northwest ¼, 230' x 379' non-descript. Franklin, Marion 31-2-14 owned by Shannon and Jessica Carraher from R-2 (Medium/High Density Residential) to Traditional Agriculture TA-1. Rezoning the south 190 feet of this parcel number 5000270.00 Close the public hearing at 6:03 PM, approve the recommendation from the Planning Commission Board to reclassify said zoning change from R-2 (Medium/High Density Residential) to Traditional Agriculture TA-1. Rezoning the south 190 feet of this parcel number 5000270. 00.. Motion Passed.
Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 3, Nay: 0, Absent: 1

Motion made by Sandy Urbina, seconded by Mike Stephens to Open the public hearing at 6:04 PM Public hearing to consider amending the zoning property legal description -Northwest ¼, Northwest 1/4, ½ vacated P Street, non-descript Franklin, Marion 31-2-14 owned by Shannon and Jessica Carraher from R-1 (Low Density Residential) to Traditional Agriculture TA-1. Parcel number 5000267.00 Close public hearing at 6:04 PM, approve the recommendation from the Planning Commission Board to reclassify said zoning change from said parcel from R-1 (Low Density Residential) to Traditional Agriculture TA-1. Parcel number 5000267. 00. Motion Passed. Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 3, Nay: 0, Absent: 1

Motion made by Sandy Urbina, seconded by Mike Stephens to Open public hearing at 6:05 PM Public hearing to consider amending the zoning property legal description -Northwest ¼, Northwest ¼, 31-2-14 non-descript Franklin, Marion 31-2-14 owned by Shannon and Jessica Carraher from R-2 (Medium/High Density Residential) to Traditional Agriculture TA-1. Parcel number 5000267.01 Close public hearing at 6:06 PM, approve recommendation from the Planning Commission Board to reclassify the said parcel from R-2 (Medium/High Density Residential) to Traditional Agriculture TA-1. Parcel number 5000267. 01. Motion Passed.
Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 3, Nay: 0, Absent: 1

Motion made by Sandy Urbina, seconded by Mike Stephens to Open public hearing at 6:06 PM
 Public hearing to consider amending the zoning property legal description -Lot 5; Block 5;
 Brierwood addition Franklin, Marion 31-2-14 owned by Shannon and Jessica Carraher from R-2
 (Medium/High Density Residential) to Traditional Agriculture TA-1. Parcel number 5000264.00
 Close public hearing at 6:07 PM, approve recommendation from Planning Commission board to
 reclassify the said property from R-2 (Medium/High Density Residential) to Traditional
 Agriculture TA-1. Parcel number 5000264. 00. Motion Passed.
 Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea
 Yea: 3, Nay: 0, Absent: 1

Motion made by Mike Stephens, seconded by Sandy Urbina to Open public hearing at 6:07 PM
 Public hearing to consider amending the zoning property legal description - East one hundred
 forty feet of lots fourteen and fifteen, block two, Bucks and Greenwood's addition to the town,
 now City, of Franklin, Franklin County, Nebraska, owned by Finishline Construction from R-2
 (Medium/High Density Residential) to C-2 General Commercial. Parcel number 5000602.00
 Close the public hearing at 6:08 PM, approve recommendation from Planning Commission
 Board to reclassify the said property from R-2 (Medium/High Density Residential) to C-2
 General Commercial. Parcel number 5000602. 00. Motion Passed.
 Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea
 Yea: 3, Nay: 0, Absent: 1

Mayor Communications: The Merry and Bright contest winners were 1st place - \$100 Patty
 Johnson; 2nd place - \$50 – Patricia Ayres; 3rd place - \$25 – Webb Antholz.

Motion made by Sandy Urbina, seconded by Mike Stephens to approve and/or receive the items
 on the Consent Agenda and to waive the oral reading of the minutes. Motion Passed.
 Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea
 Yea: 3, Nay: 0, Absent: 1

AFLAC	INS.	\$639.26
ALISSA BUSH DESIGN	FEE	\$37.50
BAKER & TAYLOR	SUPP.	\$189.06
BARCO PRODUCTS	MAINT.	\$276.20
BELLAMY LAW	FEE	\$4,695.00
BCBS	INS.	\$10,842.92
BLACK HILLS	GAS	\$287.29
BORDER STATES	MAINT.	\$1,096.96
BOSTON, DREW	REIMB.	\$275.60
CASPIAN CREATES	FEE	\$540.00
CASH	KENO FUNDS	\$400.00
CHEMQUEST	FEE	\$495.00
CHRISTIE MALL	SERV.	\$80.00

CITY OF FRANKLIN	PETTY CASH REIMB.	\$156.42
CITY OF HOLDREGE	DISP.FEE	\$2,444.80
CPI	FUEL	\$1,197.59
DELTA DENTAL	INS.	\$562.18
DREW FELZIEN	SUPPLIES	\$300.00
DUNCAN WELDING	MAINT.	\$225.92
DUTTON LAINSON	SUPPLIES	\$447.94
EAKES	FEE	\$44.99
EFTPS	PAYROLL	\$12,015.96
ELECTRIC FUND	ELECTRIC	\$5,038.13
FRANKLIN AUTO PARTS	MAINT.	\$682.22
FRANKLIN CO. CHRONICLE	FEE	\$594.39
FRANKLIN CO. CLERK	FEE	\$104.00
FRANKLIN CO. ROAD DEPT	MAINT.	\$736.00
FRANKLIN CO. SHERIFF	FEE	\$6,032.00
FREEDOM CLAIMS	FEE	\$3,000.00
GERDES FEED	MAINT.	\$64.96
GLENWOOD TELE.	PHONE	\$534.09
GRAND KUBOTA	MAINT.	\$3,219.38
HASTINGS TRIBUNE	ADS	\$114.55
HOLMES PLBG	MAINT.	\$394.34
HOMETOWN LEASING	FEE	\$407.38
HUSKER AUTO GROUP	VEHICLE	\$53,977.00
INTEGRATED SECURITY	FEE	\$870.00
JEO CONSULTING	FEE	\$1,000.00
JIM'S OK TIRE	MAINT.	\$2,211.00
LARM	INS.	\$497.58
LIBERTY NATIONAL	FEE	\$39.49
LINCOLN JOURNAL STAR	ADS	\$108.70
MADISON LIFE	INS	\$56.30
MICHAEL TODD	SUPP.	\$589.30
MICHELLE KAHR	REIMB.	\$159.20
MG TRUST	FEE	\$6,332.50

MUNICIPAL SUPPLY	MAINT.	\$1,441.39
NE DEPT OF REV	SALES TAX	\$7,357.76
NE DEPT OF REV	PAYROLL	\$1,153.07
NE PUBLIC HEALTH	FEE	\$46.00
ONE CALL CONCEPTS	FEE	\$26.24
PAULSEN INC	MAINT.	\$670.00
PAYROLL	PAYROLL	\$41,135.87
PITSTOP	FUEL	\$113.01
PLANK'S HWDE	SUPPLY	\$327.48
QUADIENT/FINANCE	POSTAGE	\$529.97
RIGHTWAY	SUPP.	\$147.61
S.E. SMITH & SONS	MAINT.	\$1,036.18
SOUTHERN POWER	FEE	\$51,206.37
SPARQDATA	FEE	\$4,100.00
STOREY/KENWORTH	SUPPLIES	\$295.08
U.S. BANK	SUPP.	\$3,699.15
VERIZON	PHONE	\$82.95
VSP	INS	\$185.87
WAPA	FEE	\$6,304.50
WINDY PRAIRIE SYSTEM	FEE	\$500.00
	TOTAL	\$244,371.60

Motion made by Sandy Urbina, seconded by Mike Stephens to approve resignation from council member Kasey Loschen, term ending in December 2026. Motion Passed.

Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 3, Nay: 0, Absent: 1

Motion made by Sandy Urbina, seconded by Mike Stephens to approve the South-Central Economic Development District membership for 2025 for \$5,000 for Franklin County. Motion Passed.

Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 3, Nay: 0, Absent: 1

Motion made by Dave Platt, seconded by Mike Stephens to approve Raquel Felzien and Michelle Kahrs nominations for the 2025 representative designation and alternate designation for the South-Central Economic Development District board. Motion Passed.

Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 3, Nay: 0, Absent: 1

Motion made by Sandy Urbina, seconded by Dave Platt to approve Professional services agreement for General Administration services with South Central Economic Development District for the 23-RCRP-031 grant. Motion Passed.

Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea

Yea: 3, Nay: 0, Absent: 1

Mike Stephens declared conflict on any action for the Little Flyer Academy as his wife Amy Stephens is the president of the board. Discussion with Amy Stephens and the board on the Little Flyer Academy building making a lease agreement with the sole proprietor or the nonprofit board. The City verbally agreed to insurance on the building, taking care of snow removal, mowing of grass, pay for the contract on the fire sprinkler system, and maintain the building and appliances when needed. The tenant is required to rent the building at a price not determined yet, have rental insurance, and pay the utilities.

Motion made by Dave Platt, seconded by Mike Stephens to approve surplus 2002 and 2004 and sell them on the Macon Lions sale in March 2025 and keep the 1995 pickup for recycling.

Motion Passed. Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea

Yea: 3, Nay: 0, Absent: 1

Motion made by Mike Stephens, seconded by Sandy Urbina to approve to designate Dave Platt, Mike Stephens, and Barry Rubendall to negotiate purchasing a snow truck on an online auction site or private owner and allow up to \$25,000. Motion Passed.

Loschen: Absent, Platt: Yea, Stephens: Yea, Urbina: Yea

Yea: 3, Nay: 0, Absent: 1

Discussion on the policies for the tree dump and recycling center. Discussion on ordering signs for both places explaining the rules.

Discussion and update on Marcellus building. Meeting January 2, 2025, with Erickson & Sullivan Architects about the Marcellus building. We talked about outdoor space behind the building, doors between the two commercial spaces, heating and air conditioning for units, water heaters, heating and cooling for common spaces, and a roof access door in the hallway upstairs. They were asking about the voltage of the building; it will be a pad-mount transformer. The lead time to order this transformer will be about a year, so the sooner they know what size we can get it ordered. We can order signs for parking later. The next meeting will be on January 15, 2025, at 2 pm. January 7, 2025, Micheal Eisenbarth of Ro Youker Structural Engineering firm came and did his assessment of the building. He will have his report ready for the Jan. 15 meeting.

Discussion and update on the park grant. City Oversight: Solicit contractor bids for Zone 3 & 4 – Musical playground, Fitness Stations, and Gaga Pit all with surfacing. Consideration to split bids as different companies may provide playground v. fitness stations. a local company may be more able to install the west shelter and sidewalks and a playground company to oversee their own products' installation. All sidewalks installed by City. Volunteers & City to install Disc Golf tees, baskets and signposts.

Discussion on dog ordinance updates. Melodie, Raquel, Jr and Michelle will work on updates for another meeting.

No pending litigation to communicate.

Public comments, Dave Platt mentioned that Mike Bower has gone to meetings with NPPD about our capacity contract changing. Raquel emailed everyone a copy of Mike's update and if you have questions please contact Mike Bower. These updates are happening in 2025.

Adjourn meeting at 7:24 PM

ATTEST:

APPROVED:

Raquel Felzien, City Clerk

David Platt, Council President

Cornerstone Bank & SCSB for Feb. 11, 2025 meeting

Beginging Balance	\$670,691.58
Credit Transactions	\$252,840.94
Debit Transactions	\$249,895.29
ending bank balance	\$673,637.23

KENO CHECKING	\$209.69
C & D Enterprise Fund	\$64,147.01
Farmers State Bank Trust/ Health Acct	\$50,099.84

TOTAL OF ALL CHECKING ACCOUNTS \$788,093.77

CD BALANCES CORNERSTONE BANK (CBS)	CERTIFICATE VALUE	RATE	MATURITY DATE	ACCOUNT TERM
CSB CD#114064	\$53,144.79	4.42%	06/05/2025	7 MONTHS
CSB CD# 115430	\$271,323.46	4.28%	7/20/2025	7 MONTHS
CSB CD#127417	\$55,464.35	3.94%	9/9/2025	11 MONTHS
CSB CD#127418	\$54,944.90	3.94%	9/9/2025	11 MONTHS
CSB CD#127419	\$150,024.26	4.42%	5/9/2025	7 MONTHS
CSB CD#128049	\$293,025.81	4.42%	06/06/2025	7 MONTHS
CSB CD# 128710	\$172,463.72	4.28%	06/26/2025	7 MONTHS
CSB CD#128711	\$172,463.43	4.28%	06/26/2025	7 MONTHS
Total CBS:	\$1,222,854.72			

SOUTH CENTRAL STATE BANK (SCSB)	CERTIFICATE VALUE	RATE	MATURITY DATE	ACCOUNT TERM
SCSB CD#405491	\$140,762.73	1.40%	08/01/2025	9 MONTHS
SCSB CD#405525	\$433,239.80	4.91%	2/12/2025	6 MONTHS
SCSB CD#405526	\$322,647.40	1.40%	08/12/2025	9 MONTHS
SCSB CD#405571	\$52,922.49	4.91%	03/01/2025	6 MONTHS
SCSB CD#405572	\$138,871.58	4.91%	03/01/2025	6 MONTHS
SCSB CD#405673	\$116,756.64	1.30%	07/24/2025	6 MONTHS
Total SCSB:	\$1,205,200.64			

Total CD's Investments: \$2,428,055.36

GRAND TOTAL CHECKING & CD'S: \$3,216,149.13

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
ADMIN DEPARTMENT						
05-00-4100	PROPERTY TAX	22,023.63	42,051.64	18.59	184,147.45	226,199.09
05-00-4103	CITY SALES TAX	9,343.14	40,993.48	34.16	79,006.52	120,000.00
05-00-4211	STATE EQUALIZATION PYMT				149,476.58	149,476.58
05-00-4305	MISC REVENUES				12,500.00	12,500.00
05-00-4310	DOG LICENSE/IMPOUND FEES		10.00	1.00	990.00	1,000.00
05-00-4320	LIQUOR/TOBACCO LICENSE		1,550.00	44.29	1,950.00	3,500.00
05-00-4340	FINES & FEES	553.00	837.00	11.16	6,663.00	7,500.00
05-00-4348	MOSQUITO SPRAYING/BLOOMINGTON				500.00	500.00
05-00-4380	FRANCHISE FEES	2,237.59	2,237.59	44.75	2,762.41	5,000.00
05-00-4400	INSURANCE PROCEES				50,000.00	50,000.00
05-00-4910	TRANSFER REVENUE				325,000.00	325,000.00
	ADMIN TOTAL	34,157.36	87,679.71	9.73	812,995.96	900,675.67
SUMMER RECREATION DEPARTMENT						
05-01-4010	BALL PARK REGISTRATIONS				2,500.00	2,500.00
05-01-4014	BALL PARK ADMISSIONS				3,250.00	3,250.00
05-01-4016	BALL PARK CONCESSIONS				5,000.00	5,000.00
05-01-4640	SUMMER REC DONATIONS				2,000.00	2,000.00
	SUMMER RECREATION TOTAL	.00	.00	.00	12,750.00	12,750.00
POOL DEPARTMENT						
05-03-4014	POOL ADMISSIONS				5,000.00	5,000.00
05-03-4016	POOL CANDY				1,500.00	1,500.00
05-03-4017	SWIMMING LESSONS				1,500.00	1,500.00
05-03-4108	SWIM TEAM REVENUE				300.00	300.00
05-03-4305	MISC REVENUE - POOL				200.00	200.00
	POOL TOTAL	.00	.00	.00	8,500.00	8,500.00
PARK DEPARTMENT						
05-04-4015	RV PARK INCOME		694.88	34.74	1,305.12	2,000.00
05-04-4343	GRANT MONEY				475,000.00	475,000.00
	PARK TOTAL	.00	694.88	.15	476,305.12	477,000.00
LIBRARY DEPARTMENT						
05-08-4018	LIBRARY INCOME		190.15	12.68	1,309.85	1,500.00
05-08-4305	MISC REVENUE - LIBRARY				500.00	500.00
	LIBRARY TOTAL	.00	190.15	9.51	1,809.85	2,000.00
CEMETERY DEPARTMENT						
05-1-20	CEMETERY INCOME		2,500.00	25.00	7,500.00	10,000.00

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	CEMETERY TOTAL	.00	2,500.00	25.00	7,500.00	10,000.00
	GENERAL TOTAL	34,157.36	91,064.74	6.45	1319,860.93	1,410,925.67
ADMIN DEPARTMENT						
12-00-4125	LOAN PROCEEDS-STREET				125,000.00	125,000.00
12-00-4230	HIGHWAY ALLOCATIONS - STR	16,329.60	62,900.12	35.95	112,069.88	174,970.00
12-00-4231	MOTOR VEHICLE FEES - STR	2,757.48	6,223.89	31.12	13,776.11	20,000.00
12-00-4321	ROAD TAX - STR	485.86	959.14	23.98	3,040.86	4,000.00
12-00-4331	MOTOR VEHICLE SALESTAX RECEIPT	1,572.18	9,498.31	37.99	15,501.69	25,000.00
12-00-4910	TRANSFER REVENUE - STR				110,000.00	110,000.00
	ADMIN TOTAL	21,145.12	79,581.46	17.34	379,388.54	458,970.00
	STREET TOTAL	21,145.12	79,581.46	17.34	379,388.54	458,970.00
15-00-4020	KENO LOTTO REVENUE				150.00	150.00
	ADMIN TOTAL	.00	.00	.00	150.00	150.00
	COMMUNITY BETTERMENT TOTAL	.00	.00	.00	150.00	150.00
16-00-4103	CDA CITY SALES TAX REVENUE	3,114.37	13,664.47	39.04	21,335.53	35,000.00
16-00-4125	LOAN PROCEEDS/CDA GRANT				1422,000.00	1,422,000.00
16-00-4910	TRANSFER FROM OTHER FUNDS				500,000.00	500,000.00
	ADMIN TOTAL	3,114.37	13,664.47	.70	1943,335.53	1,957,000.00
	CDA TOTAL	3,114.37	13,664.47	.70	1943,335.53	1,957,000.00
	TOTAL REVENUE	58,416.85	184,310.67	4.82	3642,735.00	3,827,045.67

SUMMER RECREATION DEPARTMENT

05-01-5010	FUEL				2,000.00	2,000.00
05-01-5040	ELECTRICITY BALL PARK				200.00	200.00

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
05-01-070	PENSION BENEFIT				200.00	200.00
05-01-5110	SALARIES- SUMMER REC				2,500.00	2,500.00
05-01-5111	UMPIRE FEES				2,000.00	2,000.00
05-01-5120	FICA				200.00	200.00
05-01-5280	UNIFORMS				1,000.00	1,000.00
05-01-5310	CHEMICALS				250.00	250.00
05-01-5320	MATERIALS/SUPPLIES				1,000.00	1,000.00
05-01-5321	EQUIPMENT				2,000.00	2,000.00
05-01-5350	PRINTING				100.00	100.00
05-01-5420	MAINT/REPAIRS		606.00	40.40	894.00	1,500.00
05-01-5450	FEES/DUES				1,200.00	1,200.00
05-01-5610	SUMMER RECREATION MISC EXPENSE		80.00-	16.00-	580.00	500.00
05-01-5800	CAPITAL OUTLAY- SUM REC				5,000.00	5,000.00
	SUMMER RECREATION TOTAL	.00	526.00	2.68	19,124.00	19,650.00

POOL DEPARTMENT

05-03-5020	PHONE - POOL		94.88-	18.98-	594.88	500.00
05-03-5030	NATURAL GAS - POOL		10.12	4.05	239.88	250.00
05-03-5040	ELECTRICITY - POOL		397.96	26.53	1,102.04	1,500.00
05-03-5110	SALARIES - POOL				40,000.00	40,000.00
05-03-5120	FICA EXPENSE - POOL				3,750.00	3,750.00
05-03-5140	PROFESSIONAL - POOL		799.68	53.31	700.32	1,500.00
05-03-5150	INSURANCE - POOL		3,764.16	75.28	1,235.84	5,000.00
05-03-5320	CHEMICALS - POOL				10,000.00	10,000.00
05-03-5320	MATERIAL/SUPPLIES - POOL				3,000.00	3,000.00
05-03-5420	MAINTENANCE & REPAIRS - POOL		28.00	.28	9,972.00	10,000.00
05-03-5440	SCHOOLING - POOL				1,000.00	1,000.00
05-03-5450	FEES & DUES - POOL	75.00	75.00	9.38	725.00	800.00
05-03-5610	MISC EXPENSE - POOL				300.00	300.00
05-03-5611	SWIM TEAM EXPENSES				500.00	500.00
05-03-5630	CONTRACTS & AGREEMENTS - POOL		19.95	7.98	230.05	250.00
05-03-5800	CAPITAL OUTLAY - POOL				4,000.00	4,000.00
	POOL TOTAL	75.00	4,999.99	6.07	77,350.01	82,350.00

PARK DEPARTMENT

05-04-5010	FUEL - PARK	161.77	720.57	36.03	1,279.43	2,000.00
05-04-5020	PHONE - PARK	34.95	139.80	27.96	360.20	500.00
05-04-5040	ELECTRICITY - PARK	273.62	754.40	25.15	2,245.60	3,000.00
05-04-5070	PENSION PLAN - PARK	107.80	129.60	12.96	870.40	1,000.00
05-04-5110	SALARIES - PARK	4,334.25	9,793.51	44.52	12,206.49	22,000.00
05-04-5120	SOCIAL SECURITY - PARK	303.25	668.63	26.75	1,831.37	2,500.00
05-04-5140	PROFESSIONAL - PARK		803.52	53.57	696.48	1,500.00
05-04-5150	INSURANCE - PARK		2,823.12	70.58	1,176.88	4,000.00
05-04-5151	LIFE INSURANCE - PARK	3.20	16.06	8.03	183.94	200.00
05-04-5160	UNEMPLOYMENT - PARK		4.58	4.58	95.42	100.00
05-04-5190	HEALTH INSURANCE - PARK	1,437.99	4,230.02	63.13	2,469.98	6,700.00
05-04-5192	DENTAL/VISION INS	131.17	360.62		360.62-	

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
05-04-5280	UNIFORMS - PARK		123.57	61.79	76.43	200.00
05-04-5310	CHEMICALS - PARK				1,750.00	1,750.00
05-04-5320	MATERIALS/SUPPLIES - PARK	15.89	908.37	16.52	4,591.63	5,500.00
05-04-5340	OFFICE EXPENSES - PARK		22.56	4.51	477.44	500.00
05-04-5420	MAINTENANCE/REPAIRS - PARK	5.00	1,849.28	29.83	4,350.72	6,200.00
05-04-5450	FEES & DUES - PARK		765.00		765.00-	
05-04-5610	MISCELLANEOUS - PARK				900.00	900.00
05-04-5630	CONTRACTS & AGREEMENTS -PARK		84.96	16.99	415.04	500.00
05-04-5800	CAPITAL OUTLAY - PARK	37.50	37.50	.01	564,962.50	565,000.00
	PARK TOTAL	6,846.39	24,235.67	3.88	599,814.33	624,050.00

GENERAL DEPARTMENT

05-05-5010	FUEL - GEN		69.63	23.21	230.37	300.00
05-05-5020	PHONE - GEN	216.48	869.42	37.80	1,430.58	2,300.00
05-05-5030	NATURAL GAS - GEN	294.12	514.46		514.46-	
05-05-5040	ELECTRICITY - GEN	414.81	1,222.12	48.88	1,277.88	2,500.00
05-05-5070	PENSION PLAN - GEN	428.93	1,363.14	38.95	2,136.86	3,500.00
05-05-5110	SALARIES - GEN	7,537.63	34,592.09	43.24	45,407.91	80,000.00
05-05-5120	SOCIAL SECURITY - GEN	578.92	2,636.60	42.87	3,513.40	6,150.00
05-05-5140	PROFESSIONAL - GEN	4,965.00	13,587.68	56.62	10,412.32	24,000.00
05-05-5150	INSURANCE - GEN	1,723.79	15,839.40	79.20	4,160.60	20,000.00
05-05-5151	LIFE INSURANCE - GEN	6.39	25.68	17.12	124.32	150.00
05-05-5160	UNEMPLOYMENT - GEN		4.58	6.11	70.42	75.00
05-05-5190	HEALTH INSURANCE - GEN	2,364.70	9,479.85	23.70	30,520.15	40,000.00
05-05-5192	VISION/DENTAL INS	245.79	864.54	43.23	1,135.46	2,000.00
05-05-5280	UNIFORM - GEN				250.00	250.00
05-05-5320	MATERIALS/SUPPLIES - GEN	1,849.53	3,055.13	40.74	4,444.87	7,500.00
05-05-5340	OFFICE EXPENSES - GEN	804.97	908.05	45.40	1,091.95	2,000.00
05-05-5360	POSTAGE - GENERAL		8.20	2.73	291.80	300.00
05-05-5420	MAINTENANCE/REPAIRS - GEN	111.58	23,242.66	104.70	1,042.66-	22,200.00
05-05-5440	SCHOOLING - GEN	314.68	698.93	1.55	44,301.07	45,000.00
05-05-5450	FEES & DUES - GEN	5,489.53	29,802.03	59.60	20,197.97	50,000.00
05-05-5459	ELECTION EXPENSES - GEN		182.50	36.50	317.50	500.00
05-05-5610	MISC - GENERAL				40,000.00	40,000.00
05-05-5630	CONTRACTS & AGREEMENTS- GEN	8,640.58	17,901.90	51.15	17,098.10	35,000.00
05-05-5795	LOAN TO CDA				250,000.00	250,000.00
05-05-5800	CAPITAL OUTLAY - GEN				30,000.00	30,000.00
	GENERAL TOTAL	35,987.43	156,868.59	23.63	506,856.41	663,725.00

POLICE DEPARTMENT

05-06-5110	SALARIES - POL	1,759.54	2,484.04	9.94	22,515.96	25,000.00
05-06-5120	SOCIAL SECURITY - POL	134.60	190.02		190.02-	
05-06-5140	PROFESSIONAL - POL		799.68		799.68-	
05-06-5150	INSURANCE - POL		9,410.41		9,410.41-	
05-06-5160	UNEMPLOYMENT - POL		4.58		4.58-	
05-06-5280	POLICE UNIFORMS		293.00-		293.00	
05-06-5320	MATERIALS/SUPPLIES - POL		51.20		51.20-	

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
05-6-30	CONTRACTS & AGREEMENTS - POL	6,032.00	34,128.00	34.13	65,872.00	100,000.00
	POLICE TOTAL	7,926.14	46,774.93	37.42	78,225.07	125,000.00
LIBRARY DEPARTMENT						
05-08-5020	PHONE - LIB	109.21	437.52	33.66	862.48	1,300.00
05-08-5040	ELECTRICITY - LIB	320.91	717.94	15.95	3,782.06	4,500.00
05-08-5070	PENSION PLAN - LIB	255.60	770.40	42.80	1,029.60	1,800.00
05-08-5110	SALARIES - LIB	5,995.01	17,408.16	36.65	30,091.84	47,500.00
05-08-5111	SALARIES- CLEANING	50.00	200.00	33.33	400.00	600.00
05-08-5120	SOCIAL SECURITY - LIB	448.17	1,298.81	43.29	1,701.19	3,000.00
05-08-5140	PROFESSIONAL - LIB		799.68	53.31	700.32	1,500.00
05-08-5150	INSURANCE - LIB		1,882.08	94.10	117.92	2,000.00
05-08-5151	LIFE INSURANCE - LIB	6.39	144.15	24.03	455.85	600.00
05-08-5160	UNEMPLOYMENT - LIB		4.58	4.58	95.42	100.00
05-08-5190	HEALTH INSURANCE - LIB	628.57	2,514.28	31.43	5,485.72	8,000.00
05-08-5192	DENTAL/VISION INS	72.67	257.35	42.89	342.65	600.00
05-08-5280	UNIFORMS - LIB				200.00	200.00
05-08-5310	CHEMICALS - LIB				50.00	50.00
05-08-5320	MATERIALS/SUPPLIES - LIB	224.85	923.05	57.69	676.95	1,600.00
05-08-5340	OFFICE EXPENSES - LIB	23.43	32.81	2.19	1,467.19	1,500.00
05-08-5420	MAINTENANCE/REPAIRS - LIB				6,000.00	6,000.00
05-08-5440	SCHOOLING - LIB		175.48	14.62	1,024.52	1,200.00
05-08-5450	FEES & DUES - LIB	25.74	702.96	40.17	1,047.04	1,750.00
05-08-5630	MISCELLANEOUS - LIB				100.00	100.00
05-08-5662	CONTRACTS & AGREEMENTS - LIB	128.77	674.33	26.97	1,825.67	2,500.00
05-08-5800	SUMMER READING PROGRAM - LIB	206.13	439.46	43.95	560.54	1,000.00
05-08-5801	CAPITAL OUTLAY - LIB				2,000.00	2,000.00
	BOOKS/VIDEOS/MAG. LIB	495.20	2,540.45	40.65	3,709.55	6,250.00
	LIBRARY TOTAL	8,990.65	31,923.49	33.38	63,726.51	95,650.00
CEMETERY DEPARTMENT						
05-11-5010	FUEL - CEM		154.43	12.87	1,045.57	1,200.00
05-11-5070	PENSION PLAN - CEM	11.16	21.78	2.18	978.22	1,000.00
05-11-5110	SALARIES - CEM	2,726.50	7,995.99	39.98	12,004.01	20,000.00
05-11-5120	SOCIAL SECURITY - CEM	185.86	537.11	35.81	962.89	1,500.00
05-11-5140	PROFESSIONAL - CEM		799.68	53.31	700.32	1,500.00
05-11-5150	INSURANCE - CEM		941.04	67.22	458.96	1,400.00
05-11-5151	LIFE INSURANCE - CEM	3.19	16.05	3.21	483.95	500.00
05-11-5160	UNEMPLOYMENT - CEM		4.58	6.11	70.42	75.00
05-11-5190	HEALTH INSURANCE - CEM	1,231.68	4,023.73	60.97	2,576.27	6,600.00
05-11-5192	DENTAL/VISION INS	105.91	331.53	66.31	168.47	500.00
05-11-5310	CHEMICALS - CEM				1,000.00	1,000.00
05-11-5320	MATERIALS/SUPPLIES - CEM		240.00	8.00	2,760.00	3,000.00
05-11-5420	MAINTENANCE/REPAIRS - CEM	227.91	393.21	5.62	6,606.79	7,000.00
05-11-5450	FEES & DUES - CEM				300.00	300.00
05-11-5610	MISCELLANEOUS - CEM				300.00	300.00
05-11-5730	CONTRACTS & AGREEMENTS - CEM	500.00	500.00	500.00	400.00-	100.00

BUDGET REPORT
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ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
05-11-5800	CAPITAL OUTLAY - CEM				9,000.00	9,000.00
	CEMETERY TOTAL	4,992.21	15,959.13	29.03	39,015.87	54,975.00
	GENERAL TOTAL	64,817.82	281,287.80	16.89	1384,112.20	1,665,400.00

ADMIN DEPARTMENT

12-00-5010	FUEL - STR	546.03	2,819.36	22.55	9,680.64	12,500.00
12-00-5020	PHONE - STR	77.89	311.55	31.16	688.45	1,000.00
12-00-5040	ELECTRICITY - STR	2,501.27	8,440.50	30.69	19,059.50	27,500.00
12-00-5070	PENSION PLAN - STR	443.10	1,249.50	38.45	2,000.50	3,250.00
12-00-5110	SALARIES - STR	7,385.00	20,825.00	34.71	39,175.00	60,000.00
12-00-5120	SOCIAL SECURITY - STR	568.17	1,574.85	31.50	3,425.15	5,000.00
12-00-5140	PROFESSIONAL - STR	1,000.00	1,799.68	27.69	4,700.32	6,500.00
12-00-5150	INSURANCE - STR	123.57	14,239.18	79.11	3,760.82	18,000.00
12-00-5151	LIFE INSURANCE - STR	5.18	22.05	22.05	77.95	100.00
12-00-5160	UNEMPLOYMENT - STR		4.58	4.58	95.42	100.00
12-00-5190	HEALTH INSURANCE - STR	2,545.72	10,182.88	29.09	24,817.12	35,000.00
12-00-5192	DENTAL/VISION INS	221.58	720.30	48.02	779.70	1,500.00
12-00-5280	UNIFORMS - STR				200.00	200.00
12-00-5310	CHEMICALS - STR				700.00	700.00
12-00-5320	MATERIALS/SUPPLIES - STR	190.35	242.45	7.58	2,957.55	3,200.00
12-00-5340	OFFICE EXPENSES - STR		236.56	47.31	263.44	500.00
12-00-5380	SAND AND GRAVEL - STR		536.43	8.94	5,463.57	6,000.00
12-00-5390	CEMENT - STR	670.00	670.00	6.70	9,330.00	10,000.00
12-00-5400	SIGNS - STR	594.83	1,816.56	24.22	5,683.44	7,500.00
12-00-5420	MAINTENANCE/REPAIRS - STR	4,189.13	11,138.42	27.85	28,861.58	40,000.00
12-00-5421	ARMOR COATING - STR				40,000.00	40,000.00
12-00-5422	TAC COTE AND COLD MIX - STR		441.70	44.17	558.30	1,000.00
12-00-5423	ICE MELT - STR		2,334.85	93.39	165.15	2,500.00
12-00-5630	CONTRACTS & AGREEMENTS -STREET		85.20	17.04	414.80	500.00
12-00-5800	CAPITAL OUTLAY - STR	10,500.00	10,500.00	5.25	189,500.00	200,000.00
	ADMIN TOTAL	31,561.82	90,191.60	18.69	392,358.40	482,550.00
	STREET TOTAL	31,561.82	90,191.60	18.69	392,358.40	482,550.00

15-00-5640	DONATIONS- COMMUNITY BETTERMNT	400.00	400.00	47.06	450.00	850.00
	ADMIN TOTAL	400.00	400.00	47.06	450.00	850.00
	COMMUNITY BETTERMENT TOTAL	400.00	400.00	47.06	450.00	850.00

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
16-00-5800	CDA EXPENDITURE		69,730.53	69.73	30,269.47	100,000.00
16-00-5700	REVOLVING LOAN		24,630.85	49.26	25,369.15	50,000.00
16-00-5705	PROFESSIONAL FEES				1,000.00	1,000.00
16-00-5800	CDA CAPITAL OUTLAY		73,574.92	3.83	1848,425.08	1,922,000.00
	ADMIN TOTAL	.00	167,936.30	8.10	1905,063.70	2,073,000.00
	CDA TOTAL	.00	167,936.30	8.10	1905,063.70	2,073,000.00
	TOTAL EXPENSES	96,779.64	539,815.70	12.79	3681,984.30	4,221,800.00
	NET PROFIT/LOSS:	38,362.79-	355,505.03-	90.06	39,249.30-	394,754.33-

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	ADMIN TOTAL	34,157.36	87,679.71	9.73	812,995.96	900,675.67
	SUMMER RECREATION TOTAL	.00	.00	.00	12,750.00	12,750.00
	POOL TOTAL	.00	.00	.00	8,500.00	8,500.00
	PARK TOTAL	.00	694.88	.15	476,305.12	477,000.00
	LIBRARY TOTAL	.00	190.15	9.51	1,809.85	2,000.00
	CEMETERY TOTAL	.00	2,500.00	25.00	7,500.00	10,000.00
	GENERAL TOTAL	34,157.36	91,064.74	6.45	1319,860.93	1,410,925.67
	ADMIN TOTAL	21,145.12	79,581.46	17.34	379,388.54	458,970.00
	STREET TOTAL	21,145.12	79,581.46	17.34	379,388.54	458,970.00
	TOTAL REVENUE	55,302.48	170,646.20	9.13	1699,249.47	1,869,895.67
	SUMMER RECREATION TOTAL	.00	526.00	2.68	19,124.00	19,650.00
	POOL TOTAL	75.00	4,999.99	6.07	77,350.01	82,350.00
	PARK TOTAL	6,846.39	24,235.67	3.88	599,814.33	624,050.00
	GENERAL TOTAL	35,987.43	156,868.59	23.63	506,856.41	663,725.00
	POLICE TOTAL	7,926.14	46,774.93	37.42	78,225.07	125,000.00

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	LIBRARY TOTAL	8,990.65	31,923.49	33.38	63,726.51	95,650.00
	CEMETERY TOTAL	4,992.21	15,959.13	29.03	39,015.87	54,975.00
	GENERAL TOTAL	64,817.82	281,287.80	16.89	1384,112.20	1,665,400.00
	ADMIN TOTAL	31,561.82	90,191.60	18.69	392,358.40	482,550.00
	STREET TOTAL	31,561.82	90,191.60	18.69	392,358.40	482,550.00
	TOTAL EXPENSES	96,379.64	371,479.40	17.29	1776,470.60	2,147,950.00
	NET PROFIT/LOSS:	41,077.16-	200,833.20-	72.23	77,221.13-	278,054.33-

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

Table with columns: ACCOUNT NUMBER, ACCOUNT TITLE, MONTH BALANCE, YTD BALANCE, PERCENT OF BUDGET, REMAINING BUDGET, TOTAL BUDGET. Includes sub-sections for ADMIN DEPARTMENT, POWER PLANT DEPARTMENT, and WATER DEPARTMENT.

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
SANITATION DEPARTMENT						
04-07-4010	CONSUMERS REVENUE - SAN	17,056.21	65,353.97	37.35	109,646.03	175,000.00
04-07-4050	PENALTY REVENUE - SAN	119.05	442.58	29.51	1,057.42	1,500.00
04-07-4200	C & D REVENUE - SAN	459.40	3,921.80	39.22	6,078.20	10,000.00
04-07-4300	INTEREST - SAN		407.54	12.74	2,792.46	3,200.00
	SANITATION TOTAL	17,634.66	70,125.89	36.97	119,574.11	189,700.00
WASTE REDUCTION DEPARTMENT						
04-14-4012	RECYCLING REVENUE - WR	80.00	456.73	9.13	4,543.27	5,000.00
04-14-4304	COUNTY REIMBURSEMENT/WAGES - W		3,532.27	23.55	11,467.73	15,000.00
	WASTE REDUCTION TOTAL	80.00	3,989.00	19.95	16,011.00	20,000.00
	SANITATION/WASTE REDUCT TOTAL	17,714.66	74,114.89	35.34	135,585.11	209,700.00
	TOTAL REVENUE	173,368.99	699,543.71	27.11	1881,146.29	2,580,690.00

ADMIN DEPARTMENT						
01-00-5010	FUEL - ELEC	124.43	495.44	16.51	2,504.56	3,000.00
01-00-5020	PHONE - ELEC	37.45	149.80	29.96	350.20	500.00
01-00-5030	NATURAL GAS - ELEC	237.27	429.69	28.65	1,070.31	1,500.00
01-00-5041	POWER PURCHASED - ELEC	56,039.87	248,631.70	32.08	526,368.30	775,000.00
01-00-5070	PENSION PLAN - ELEC	778.38	2,444.83	37.61	4,055.17	6,500.00
01-00-5110	SALARIES - ELEC	12,604.02	40,114.29	36.47	69,885.71	110,000.00
01-00-5120	SOCIAL SECURITY - ELEC	930.41	2,892.08	37.80	4,757.92	7,650.00
01-00-5140	PROFESSIONAL - ELEC	270.00	1,879.68	62.66	1,120.32	3,000.00
01-00-5150	INSURANCE - ELEC	1,723.80	10,193.17	84.94	1,806.83	12,000.00
01-00-5151	LIFE INSURANCE - ELEC	19.17	64.03	25.61	185.97	250.00
01-00-5160	UNEMPLOYMENT - ELEC		4.58	4.58	95.42	100.00
01-00-5190	HEALTH INSURANCE - ELEC	5,502.97	22,703.99	39.14	35,296.01	58,000.00
01-00-5192	DENTAL/VISION INS	429.34	1,547.64	44.22	1,952.36	3,500.00
01-00-5240	DISTRIBUTION SUPPLIES - ELEC	447.94	7,317.62	29.27	17,682.38	25,000.00
01-00-5280	UNIFORM - ELEC				1,600.00	1,600.00
01-00-5320	MATERIALS/SUPPLIES - ELEC	139.87	838.83	55.92	661.17	1,500.00
01-00-5340	OFFICE EXPENSES - ELEC		222.34	14.82	1,277.66	1,500.00
01-00-5360	POSTAGE - ELEC		175.00	17.50	825.00	1,000.00
01-00-5420	MAINTENANCE/REPAIRS - ELEC	99.83	1,328.27	26.57	3,671.73	5,000.00
01-00-5440	SCHOOLING - ELEC	155.48	309.58	15.48	1,690.42	2,000.00
01-00-5450	FEES & DUES - ELEC				2,000.00	2,000.00
01-00-5620	MISC REBATE REFUND	285.34	285.34	14.27	1,714.66	2,000.00
01-00-5630	CONTRACTS & AGREEMENTS - ELEC	2,204.94	5,388.84	71.85	2,111.16	7,500.00
01-00-5710	FRONTDESK SERVICE CHARGES	9.90	60.20	12.04	439.80	500.00

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

Table with columns: ACCOUNT NUMBER, ACCOUNT TITLE, MONTH BALANCE, YTD BALANCE, PERCENT OF BUDGET, REMAINING BUDGET, TOTAL BUDGET. Includes sections for POWER PLANT DEPARTMENT and ADMIN DEPARTMENT.

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	WATER TOTAL	40,116.53	88,241.54	14.37	526,008.46	614,250.00
		=====	=====	=====	=====	=====
03-00-5010	FUEL - SWR	91.70	622.44	41.50	877.56	1,500.00
03-00-5040	ELECTRICITY - SWR	468.73	1,002.03	23.58	3,247.97	4,250.00
03-00-5070	PENSION PLAN - SWR	252.38	750.88	37.54	1,249.12	2,000.00
03-00-5110	SALARIES - SWR	4,223.81	12,584.44	35.96	22,415.56	35,000.00
03-00-5120	SOCIAL SECURITY - SWR	275.36	783.16	28.48	1,966.84	2,750.00
03-00-5140	PROFESSIONAL - SWR		799.68	53.31	700.32	1,500.00
03-00-5150	INSURANCE - SWR	248.79	1,189.83	84.99	210.17	1,400.00
03-00-5151	LIFE INSURANCE	3.19	25.68	25.68	74.32	100.00
03-00-5160	UNEMPLOYMENT		4.58	4.58	95.42	100.00
03-00-5190	HEALTH INSURANCE - SWR	1,854.29	7,417.16	37.09	12,582.84	20,000.00
03-00-5192	DENTAL/VISION INS	150.18	512.22	51.22	487.78	1,000.00
03-00-5310	CHEMICALS - SWR		20,399.43	102.00	399.43	20,000.00
03-00-5320	MATERIALS/SUPPLIES - SWR	138.10	183.47	36.69	316.53	500.00
03-00-5340	OFFICE EXPENSES - SWR				1,000.00	1,000.00
03-00-5360	POSTAGE - SWR		175.00	25.00	525.00	700.00
03-00-5420	MAINTENANCE/REPAIRS - SEWER		203.00	.68	29,797.00	30,000.00
03-00-5630	CONTRACTS & AGREEMENTS -SEWER	61.48	2,047.92	13.65	12,952.08	15,000.00
03-00-5800	CAPITAL OUTLAY - SWR	26,988.50	26,988.50	15.88	143,011.50	170,000.00
		-----	-----	-----	-----	-----
	ADMIN TOTAL	34,756.51	75,689.42	24.67	231,110.58	306,800.00
		=====	=====	=====	=====	=====
	SEWER TOTAL	34,756.51	75,689.42	24.67	231,110.58	306,800.00
		=====	=====	=====	=====	=====

SANITATION DEPARTMENT

04-07-5010	FUEL - SAN	904.26	3,936.13	21.87	14,063.87	18,000.00
04-07-5020	PHONE - SANITATION	69.90	279.60	32.89	570.40	850.00
04-07-5070	PENSION PLAN - SAN	458.98	1,422.81	47.43	1,577.19	3,000.00
04-07-5110	SALARIES - SAN	7,719.48	23,999.23	34.28	46,000.77	70,000.00
04-07-5120	SOCIAL SECURITY - SAN	559.94	1,716.84	26.41	4,783.16	6,500.00
04-07-5140	PROFESSIONAL - SAN		1,690.93	33.82	3,309.07	5,000.00
04-07-5150	INSURANCE - SAN		11,292.49	98.20	207.51	11,500.00
04-07-5151	LIFE INSURANCE	6.39	23.44		23.44	
04-07-5160	UNEMPLOYMENT		4.58	2.29	195.42	200.00
04-07-5190	HEALTH INSURANCE - SAN	942.87	3,954.96	49.44	4,045.04	8,000.00
04-07-5192	DENTAL/VISION INS	230.60	784.77	60.37	515.23	1,300.00
04-07-5280	UNIFORMS		195.32	97.66	4.68	200.00
04-07-5320	MATERIALS/SUPPLIES - SAN	19.49	167.12	3.34	4,832.88	5,000.00
04-07-5340	OFFICE EXPENSES - SAN		46.50	9.30	453.50	500.00
04-07-5360	POSTAGE - SAN		175.00	17.50	825.00	1,000.00
04-07-5420	MAINTENANCE/REPAIRS - SAN	153.81	13,880.24	46.27	16,119.76	30,000.00
04-07-5450	FEES & DUES - SAN		1,500.00	21.43	5,500.00	7,000.00
04-07-5451	DISPOSAL FEES - SAN	2,444.80	10,590.18	26.48	29,409.82	40,000.00
04-07-5475	C & D TICKET FEE	185.00	580.00	48.33	620.00	1,200.00

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
04-07-530	CONTRACTS & AGREEMENTS -SAN	61.48	1,947.92	21.64	7,052.08	9,000.00
04-07-5800	CAPITAL OUTLAY - SAN				25,000.00	25,000.00
04-07-5850	C&D CLOSURE/POST-CLOSURE EXP				16,000.00	16,000.00
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	SANITATION TOTAL	13,757.00	78,188.06	30.16	181,061.94	259,250.00
WASTE REDUCTION DEPARTMENT						
04-14-5010	FUEL - WR		574.42	229.77	324.42-	250.00
04-14-5040	ELECTRICITY - WR	179.86	431.94	21.60	1,568.06	2,000.00
04-14-5140	PROFESSIONAL - WR		799.68	45.70	950.32	1,750.00
04-14-5150	INSURANCE - WR				1,400.00	1,400.00
04-14-5160	UNEMPLOYMENT		4.60	4.60	95.40	100.00
04-14-5310	CHEMICALS - WR				250.00	250.00
04-14-5420	MAINTENANCE/REPAIRS - WR		45.99	1.53	2,954.01	3,000.00
04-14-5800	CAPITAL OUTLAY - WR				15,000.00	15,000.00
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	WASTE REDUCTION TOTAL	179.86	1,856.63	7.82	21,893.37	23,750.00
	=====	=====	=====	=====	=====	=====
	SANITATION/WASTE REDUCT TOTAL	13,936.86	80,044.69	28.28	202,955.31	283,000.00
	=====	=====	=====	=====	=====	=====
	TOTAL EXPENSES	172,312.13	967,432.65	28.51	2425,717.35	3,393,150.00
	=====	=====	=====	=====	=====	=====
	NET PROFIT/LOSS:	1,056.86	267,888.94-	32.97	544,571.06-	812,460.00-

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	ADMIN TOTAL	115,104.68	425,700.40	29.00	1042,299.60	1,468,000.00
	POWER PLANT TOTAL	13,750.30	60,083.08	35.71	108,156.92	168,240.00
	ELECTRIC TOTAL	128,854.98	485,783.48	29.69	1150,456.52	1,636,240.00
	ADMIN TOTAL	17,162.55	100,085.76	21.49	365,664.24	465,750.00
	WATER TOTAL	17,162.55	100,085.76	21.49	365,664.24	465,750.00
	ADMIN TOTAL	9,636.80	39,559.58	14.71	229,440.42	269,000.00
	SEWER TOTAL	9,636.80	39,559.58	14.71	229,440.42	269,000.00
	SANITATION TOTAL	17,634.66	70,125.89	36.97	119,574.11	189,700.00
	WASTE REDUCTION TOTAL	80.00	3,989.00	19.95	16,011.00	20,000.00
	SANITATION/WASTE REDUCT TOTAL	17,714.66	74,114.89	35.34	135,585.11	209,700.00
	TOTAL REVENUE	173,368.99	699,543.71	27.11	1881,146.29	2,580,690.00
	ADMIN TOTAL	82,040.41	347,476.94	18.05	1578,123.06	1,925,600.00
	POWER PLANT TOTAL	1,461.82	375,980.06	142.69	112,480.06	263,500.00
	ELECTRIC TOTAL	83,502.23	723,457.00	33.05	1465,643.00	2,189,100.00

BUDGET REPORT
CALENDAR 1/2025, FISCAL 4/2025

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	ADMIN TOTAL	40,116.53	88,241.54	14.37	526,008.46	614,250.00
	WATER TOTAL	40,116.53	88,241.54	14.37	526,008.46	614,250.00
	ADMIN TOTAL	34,756.51	75,689.42	24.67	231,110.58	306,800.00
	SEWER TOTAL	34,756.51	75,689.42	24.67	231,110.58	306,800.00
	SANITATION TOTAL	13,757.00	78,188.06	30.16	181,061.94	259,250.00
	WASTE REDUCTION TOTAL	179.86	1,856.63	7.82	21,893.37	23,750.00
	SANITATION/WASTE REDUCT TOTAL	13,936.86	80,044.69	28.28	202,955.31	283,000.00
	TOTAL EXPENSES	172,312.13	967,432.65	28.51	2425,717.35	3,393,150.00
	NET PROFIT/LOSS:	1,056.86	267,888.94-	32.97	544,571.06-	812,460.00-

C CTR DESCRIPTION	REG HRS	OT HRS	VAC HRS	SCK HRS	TOT HRS	REG AMT	OT AMT	VAC AMT	SCK AMT	TOT AMT	DEDUCTIONS
10010 ELECTRIC	130.19	8.00	.56	11.50	150.25	3618.25	354.01	11.25	310.50	4294.01	457.07
11010 POWER PLANT	11.00	1.75	.00	.00	12.75	352.00	84.00	.00	.00	436.00	.00
12010 STREET	98.00	3.00	.00	.00	101.00	2776.00	129.00	.00	.00	2905.00	150.51
20010 WATER	59.44	14.00	.56	.00	74.00	1368.75	194.07	11.25	.00	1574.07	.00
30010 SEWER	59.44	8.75	.56	.00	68.75	1368.75	50.06	11.25	.00	1430.06	.00
40710 SANITATION	99.43	14.75	.57	.00	114.75	2255.75	451.88	11.25	.00	2718.88	221.68
50410 PARK	36.00	.63	.00	4.00	40.63	756.00	.00	.00	84.00	840.00	.00
50510 GENERAL	75.75	1.75	13.00	.00	90.50	2141.00	73.50	364.00	.00	2578.50	177.60
50610 POLICE	1.25	.00	.00	.00	1.25	605.68	.00	.00	.00	605.68	.00
50810 LIBRARY	122.75	2.00	.00	.00	124.75	1987.81	.00	.00	.00	1987.81	152.52
51110 CEMETERY	36.00	.62	.00	4.00	40.62	756.00	.00	.00	84.00	840.00	.00
99999 SPLIT PAY	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	569.76
TOTAL	729.25	55.25	15.25	19.50	819.25	17985.99	1336.52	409.00	478.50	20210.01	1729.14

C CTR DESCRIPTION	REG HRS	OT HRS	VAC HRS	SCK HRS	TOT HRS	REG AMT	OT AMT	VAC AMT	SCK AMT	TOT AMT	DEDUCTIONS
10010 ELECTRIC	103.13	7.06	3.38	.25	113.82	2821.50	337.88	86.75	8.00	3254.13	721.64
12010 STREET	77.00	.00	.00	.00	80.00	2156.00	.00	.00	.00	2240.00	315.52
20010 WATER	60.63	6.56	4.38	.00	71.57	1435.63	258.38	104.38	.00	1798.39	.00
30010 SEWER	55.63	.06	4.38	.00	60.07	1275.62	1.88	104.37	.00	1381.87	.00
40710 SANITATION	91.61	6.07	.61	10.25	108.54	2179.75	222.36	12.50	235.75	2650.36	232.72
50410 PARK	95.75	.13	.00	4.00	103.88	2468.75	.00	.00	84.00	2636.75	.00
50510 GENERAL	94.00	.75	.00	.00	94.75	2520.38	31.50	.00	.00	2551.88	292.94
50610 POLICE	.00	.00	.00	.00	.00	576.93	.00	.00	.00	576.93	.00
50810 LIBRARY	120.50	2.00	.00	.00	122.50	1956.88	.00	.00	.00	1956.88	152.52
51110 CEMETERY	32.00	.12	.00	4.00	40.12	672.00	.00	.00	84.00	840.00	.00
99999 SPLIT PAY	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1275.42
TOTAL	730.25	22.75	12.75	18.50	795.25	18063.44	852.00	308.00	411.75	19887.19	2990.76

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL	ACCOUNT	CK SQ
				CORNERSTONE CHECK ACCT BK#1				
02112025	1	2/11/25	2/11/25	876 AMERICAN PATCHWORK SUBSCRIPTION/LIBRARY	39.97	05	05-08-5801	1
				INVOICE TOTAL	39.97			
				VENDOR TOTAL	39.97			
02112025	1	2/11/25	2/11/25	963 ATLAS AUTOMATION LLC MAINT/WATER CALLING SYSTEM	962.50	02	02-00-5420	1
				INVOICE TOTAL	962.50			
				VENDOR TOTAL	962.50			
02112025	1	2/11/25	2/11/25	755 BAKER & TAYLOR BOOKS/LIBRARY	313.28	05	05-08-5801	1
				INVOICE TOTAL	313.28			
				VENDOR TOTAL	313.28			
02112025	1	2/11/25	2/11/25	886 MELODIE LYNN TURNER BELLAMY PROFESSIONAL FEE	2,550.00	05	05-05-5140	1
				INVOICE TOTAL	2,550.00			
				VENDOR TOTAL	2,550.00			
02112025	1	2/11/25	2/11/25	164 MIKE BOWER MILEAGE/NPPD MTG/MB	161.00	01	01-00-5440	1
				INVOICE TOTAL	161.00			
				VENDOR TOTAL	161.00			
02112025	1	2/11/25	2/11/25	691 CHRISTIE MALL CLEANING	80.00	05	05-05-5450	1
				INVOICE TOTAL	80.00			
				VENDOR TOTAL	80.00			
02112025	1	2/11/25	2/11/25	15 CITY OF HOLDREGE DISPOSAL FEES	2,695.82	04	04-07-5451	1
				INVOICE TOTAL	2,695.82			
				VENDOR TOTAL	2,695.82			
02112025	1	2/11/25	2/11/25	940 DORN AUTOMOTIVE LLC MAINT/FORD TRUCK/STREET	1,094.05	12	12-00-5420	1
				INVOICE TOTAL	1,094.05			
				VENDOR TOTAL	1,094.05			
02112025	1	2/11/25	2/11/25	33 DUTTON-LAINSON COMPANY MAINT/STREET LIGHTS	645.62	12	12-00-5420	1
	2			DIST. SUPPLIES/ELECTRIC	399.37	01	01-00-5240	1
	3			NEW METER READING SYSTEM	4,187.62	01	01-00-5800	1
	4			NEW METER READING SYSTEM	4,187.62	02	02-00-5800	1

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL ACCOUNT	CK SQ
	5			NEW METER READING SYSTEM	4,187.63	03 03-00-5800	1
	6			NEW METER READING SYSTEM	4,157.63	04 04-07-5800	1
				INVOICE TOTAL	17,765.49		
				VENDOR TOTAL	17,765.49		
02112025				55 EAKES OFFICE SOLUTIONS			
	1	2/11/25	2/11/25	EGOLD FAX	25.74	05 05-08-5450	1
	2			EGOLD FAX	19.25	05 05-05-5450	1
				INVOICE TOTAL	44.99		
				VENDOR TOTAL	44.99		
02112025				36 CITY OF FRANKLIN-ELECTRIC FUND			
	1	2/11/25	2/11/25	ELECTICITY	1,062.27	02 02-00-5040	1
	2			ELECTICITY	629.19	03 03-00-5040	1
	3			ELECTICITY	178.01	05 05-04-5040	1
	4			ELECTICITY	373.00	05 05-05-5040	1
	5			ELECTICITY	462.45	05 05-08-5040	1
	6			ELECTICITY	2,382.09	12 12-00-5040	1
	7			ELECTICITY	199.06	14 04-14-5040	1
	8			ELECTICITY/DAYCARE BLDG	9.72	05 05-05-5040	1
				INVOICE TOTAL	5,295.79		
				VENDOR TOTAL	5,295.79		
02112025				172 RAQUEL FELZIEN			
	1	2/11/25	2/11/25	MILEAGE/ACE MEETING/RF	68.18	05 05-05-5440	1
				INVOICE TOTAL	68.18		
				VENDOR TOTAL	68.18		
02112025				65 FRANKLIN AUTO PARTS			
	1	2/11/25	2/11/25	SUPPLIES/WATER	27.65	02 02-00-5320	1
	2			SUPPLIES/SEWER	27.66	03 03-00-5320	1
	3			MAINT/PARK	79.81	05 05-04-5420	1
	4			MAINT/CEMETERY	133.06	05 05-11-5420	1
	5			MAINT/STREET	711.69	12 12-00-5420	1
	6			SUPPLIES/STREET	180.39	12 12-00-5320	1
	7			MAINT/SAN TRUCK	702.99	04 04-07-5420	1
				INVOICE TOTAL	1,863.25		
				VENDOR TOTAL	1,863.25		
02112025				432 FRANKLIN COUNTRY CLUB			
	1	2/11/25	2/11/25	EMPLOYEE RECONGITION	851.00	05 05-05-5610	1
				INVOICE TOTAL	851.00		
				VENDOR TOTAL	851.00		
02112025				86 FRANKLIN COUNTY CHRONICLE			
	1	2/11/25	2/11/25	ADS	618.79	05 05-05-5630	1
	2			ADS	21.10	05 05-08-5630	1
				INVOICE TOTAL	639.89		

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
				VENDOR TOTAL	639.89			
02112025	1	2/11/25	2/11/25	39 FRANKLIN COUNTY SHERIFF ENFORCEMENT CONTRACT	6,032.00	05	05-06-5630	1
	2			SERVING PAPERS	55.50	05	05-05-5450	1
				INVOICE TOTAL	6,087.50			
				VENDOR TOTAL	6,087.50			
02112025	1	2/11/25	2/11/25	67 FRANKLIN PUBLIC SCHOOL TABACCO LICENSE FEES	50.00	05	05-05-5450	1
				INVOICE TOTAL	50.00			
				VENDOR TOTAL	50.00			
02112025	1	2/11/25	2/11/25	891 GERDES FEED & SUPPLY LLC MAINT/PARK	128.68	05	05-04-5420	1
				INVOICE TOTAL	128.68			
				VENDOR TOTAL	128.68			
02112025	1	2/11/25	2/11/25	788 GOLDSTAR PRODUCTS INC SUPPLIES/MARKING PAINT/SEWER	2,952.61	03	03-00-5320	1
				INVOICE TOTAL	2,952.61			
				VENDOR TOTAL	2,952.61			
02112025	1	2/11/25	2/11/25	234 GRAINGER MAINT/GMC TRUCK/STREET	27.06	12	12-00-5420	1
				INVOICE TOTAL	27.06			
				VENDOR TOTAL	27.06			
02112025	1	2/11/25	2/11/25	54 JIM'S OK TIRE INC MAINT/LOADER/STREET	2,391.00	12	12-00-5420	1
	2			MAINT/SENSOR/PARK	85.00	05	05-04-5420	1
	3			MAINT/SAN. TRUCK	320.00	04	04-07-5420	1
				INVOICE TOTAL	2,796.00			
				VENDOR TOTAL	2,796.00			
02112025	1	2/11/25	2/11/25	51 MICHAEL TODD & CO INC SUPPLIES/RV PARK/SIGNS	109.50	05	05-04-5320	1
				INVOICE TOTAL	109.50			
				VENDOR TOTAL	109.50			
02112025	1	2/11/25	2/11/25	717 MICHELLE KAHR'S MILEAGE/REIMB/MTG/MK	110.88	05	05-05-5440	1
				INVOICE TOTAL	110.88			
				VENDOR TOTAL	110.88			
				79 MUNICIPAL SUPPLY, INC				

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL ACCOUNT	CK SQ
02112025	1	2/11/25	2/11/25	79 MUNICIPAL SUPPLY, INC DIST SUPPLIES/WATER	1,630.45	02 02-00-5240	1
				INVOICE TOTAL	1,630.45		
				VENDOR TOTAL	1,630.45		
02112025	1	2/11/25	2/11/25	277 NE DEPT OF TRANSPORTATION SNOW REMOVAL CONTRACT	2,779.70	12 12-00-5140	1
				INVOICE TOTAL	2,779.70		
				VENDOR TOTAL	2,779.70		
02112025	1	2/11/25	2/11/25	58 NE PUBLIC HEALTH ENVIRONMENTAL WATER TESTING	15.00	02 02-00-5520	1
				INVOICE TOTAL	15.00		
				VENDOR TOTAL	15.00		
02112025	1	2/11/25	2/11/25	395 NEBRASKA LIBRARY COMMISSION OVERDRIVE ANNUAL FEE	900.00	05 05-08-5450	1
				INVOICE TOTAL	900.00		
				VENDOR TOTAL	900.00		
02112025	1	2/11/25	2/11/25	99 PITSTOP & SHOP FUEL/SANITATION	85.36	04 04-07-5010	1
				INVOICE TOTAL	85.36		
				VENDOR TOTAL	85.36		
02112025	1	2/11/25	2/11/25	52 PLANKS LUMBER & HARDWARE MAINT/STREET LIGHT	17.40	12 12-00-5420	1
	2			SUPPLIES/STREET	34.99	12 12-00-5320	1
	3			SUPPLIES/SANITATION	59.98	04 04-07-5320	1
	4			SUPPLIES/GENERAL	64.33	05 05-05-5320	1
	5			SUPPLIES/ELECTRIC	23.43	01 01-00-5320	1
				INVOICE TOTAL	200.13		
				VENDOR TOTAL	200.13		
02112025	1	2/11/25	2/11/25	784 PROFORMA ENVELOPES/	106.00	05 05-05-5340	1
	2			ENVELOPES/	106.00	01 01-00-5340	1
				INVOICE TOTAL	212.00		
				VENDOR TOTAL	212.00		
02112025	1	2/11/25	2/11/25	47 R&R SALES & SERVICES INC MAINT/STREET	43.64	12 12-00-5420	1
				INVOICE TOTAL	43.64		
				VENDOR TOTAL	43.64		

63 RIGHTWAY GROCERY

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST	GL ACCOUNT	CK SQ
63 RIGHTWAY GROCERY								
02112025	1	2/11/25	2/11/25	ACCT#245 SUPPLIES/LIBRARY	10.99	05	05-08-5320	1
	2			ACCT#212 SUPPLIES/ELECTRIC	13.61	01	01-00-5320	1
	3			ACCT#212 SUPPLIES/WATER	3.94	02	02-00-5320	1
	4			ACCT#134 SUPPLIES/STREET	14.99	12	12-00-5320	1
	5			ACCT#134 SUPPLIES/SANITATION	16.66	04	04-07-5320	1
	6			ACCT#134 SUPPLIES/WATER	9.99	02	02-00-5320	1
				INVOICE TOTAL	70.18			
				VENDOR TOTAL	70.18			
62 S.E. SMITH & SONS								
02112025	1	2/11/25	2/11/25	MAINT/PARK	79.99	05	05-04-5420	1
	2			SUPPLIES/PARK	27.99	05	05-04-5320	1
	3			SUPPLIES/STREET	1.23	12	12-00-5320	1
	4			SUPPLIES/POWER PLANT	10.49	01	01-10-5320	1
				INVOICE TOTAL	119.70			
				VENDOR TOTAL	119.70			
634 SAHLING KENWORTH, INC								
02112025	1	2/11/25	2/11/25	MAINT/SAN. TRUCK	1,714.73	04	04-07-5420	1
				INVOICE TOTAL	1,714.73			
				VENDOR TOTAL	1,714.73			
735 SANITATION PRODUCTS								
02112025	1	2/11/25	2/11/25	MAINT/SAN. TRUCK	1,115.03	04	04-07-5420	1
				INVOICE TOTAL	1,115.03			
				VENDOR TOTAL	1,115.03			
233 SARGENT DRILLING								
02005420	1	2/11/25	2/11/25	WATER WELL MAINT	3,176.68	02	02-00-5420	1
				INVOICE TOTAL	3,176.68			
				VENDOR TOTAL	3,176.68			
126 SCHMIDT COMPUTER SYSTEMS								
02112025	1	2/11/25	2/11/25	ONSITE SERVICE/COMPUTER UPDATE	65.00	05	05-05-5340	1
	2			COMPUTER UPDATES/LIBRARY	97.50	05	05-08-5340	1
				INVOICE TOTAL	162.50			
				VENDOR TOTAL	162.50			
46 SOUTHERN PUBLIC POWER DIST.								
02112025	1	2/11/25	2/11/25	POWER	53,462.11	01	01-00-5041	1
				INVOICE TOTAL	53,462.11			
				VENDOR TOTAL	53,462.11			
978 TODD BARGER								
02112025	1	2/11/25	2/11/25	STUMP REMOVAL/DAVIS PROPERTY	75.00	05	05-05-5420	1
				INVOICE TOTAL	75.00			

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST GL ACCOUNT	CK SQ
				VENDOR TOTAL	75.00		
				CORNERSTONE CHECK ACCT TOTAL	112,449.65		
				TOTAL MANUAL CHECKS	.00		
				TOTAL E-PAYMENTS	.00		
				TOTAL PURCH CARDS	.00		
				TOTAL ACH PAYMENTS	.00		
				TOTAL OPEN PAYMENTS	112,449.65		
				GRAND TOTALS	112,449.65		

Paid Claims, reviewed and approved at February 11, 2025		by Council members Platt, Stephens, Urbina	
Date	Vendor	Amount	Item
1/31/25	Aflac	\$1,041.69	Insurance
1/2/25	BCBS	\$10,842.92	Insurance
1/22/25	Black Hills Energy	\$574.19	gas bill
1/29/25	Campana, Anthony	\$220.00	meter deposit refund
1/15/25	Caspian Creates	\$540.00	Website/Calendar fee/Accessibility
02/12/2025	CPI	\$1,551.16	Fuel/C&D tickets
01/13/25	Delta Dental	\$562.18	Insurance
1/17/25	EFTPS	\$4,496.27	Payroll taxes
1/31/25	EFTPS	\$4,052.58	Payroll taxes
1/2/25	Freedom Claims	\$3,000.00	Insurance
02/12/2025	Glenwood	\$533.21	phone/internet
1/29/25	Guge, Donn & Janet	\$276.70	final reimb. on budget billing
1/25/25	Hometown Leasing	\$407.38	lease agreement
1/27/25	LARM	\$3,571.16	Cyber Ins./Ins on 83 Chevy Truck
1/	Liberty National	\$26.49	Payroll
02/12/2025	Madison National Life Ins	\$56.30	insurance
1/24/25	MG Trust	\$2,228.00	Payroll retirement
01/31/25	MG Trust	\$2,164.08	Payroll retirement
1/17/25	NE Dept of Rev	\$6,371.60	Sales Tax
01/17/2025	Payroll	\$14,855.67	Payroll
1/31/25	Payroll	\$13,704.00	Payroll
2/5/25	Quadient Finance/NEO Post	\$350.00	Postage
1/20/2025	Retirement Plan Consultants	\$1,180.14	Payroll
1/15/2025	South Central Economic Dist.	\$5,000.00	Membership dues
2/17/2025	Southern Public Power Dist	\$1,674.00	power/water wells
01/27/2025	Spring Valley Cutting LLC	\$10,500.00	83 Chevy Truck/snow/street
02/03/2025	Unemployment	\$14.62	payroll
02/12/2025	US Bank	\$4,451.25	supplies/maint/fuel/
2/17/25	Verizon	\$82.95	phone
01/29/25	Vansickler, Dawna	\$65.34	meter deposit refund
01/02/25	VSP	\$185.87	Insurance
02/12/2025	WAPA	\$7,551.36	Power
	TOTAL CLAIMS REPORT:	\$102,131.11	
	CDA GRANT PAYMENTS		
Date	Vendor	Amount	Item
	Total CDA payments:	\$0.00	

AFFIDAVIT OF PRINTER

STATE OF NEBRASKA)
) SS.
FRANKLIN COUNTY)

I, *Evonne Naden*, editor of the Franklin County Chronicle, a newspaper of general circulation published weekly at Franklin, Neb., do solemnly swear that a copy of the above as per clipping attached, was published in the regular entire issue of said newspaper and not in supplement thereof for 1 consecutive week/s commencing with the issue date

Jan. 15, 2025
and ending with the issue dated

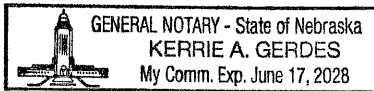
Jan. 15, 2025

Evonne Naden

Printer's Fees \$14.20

Subscribed and sworn to
me before this 15 day of

January, 2025.
Kerrie A. Gerdes



First Published in Franklin County
Chronicle Wednesday, Jan. 15,
2025

NOTICE OF RENEWAL OF LIQUOR LICENSE

Notice is hereby given that pursuant to section 53.138.01 liquor licenses may be automatically renewed for one year from May 1, 2025 for the following retail liquor licensee to wit:

COOPERATIVE
PRODUCERS INC.
265 N SHOWBOAT BLVD.
HASTINGS, NE
68902-1008
PREMISE: PREMIER
STOP FRANKLIN, 1601 M
STREET, FRANKLIN, NE
68939-1348

Beer off sale only inside
corporate limits

Notice is hereby given that written protest to the issuance of automatic renewal of license may be filed by any resident of the city on or before February 5, 2025 in the office of the City Clerk; that in the event protests are filed by three or more persons, hearings will be had to determine whether continuation of said license shall be allowed.

Raquel Felzien
City Clerk
ZNEZ

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STATE OF NEBRASKA)
) SS.
FRANKLIN COUNTY)

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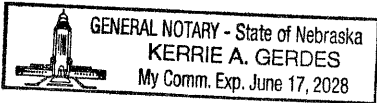
Jan. 15, 2025
and ending with the issue dated

Jan. 15, 2025.

Evonne Naden
Printer's Fees \$14.92

Subscribed and sworn to
me before this 15 day of

January, 2025.
Kerrie A. Gerdes



First Published in Franklin County
Chronicle Wednesday, Jan. 15,
2025

NOTICE OF RENEWAL OF LIQUOR LICENSE

Notice is hereby given that pursuant to section 53.138.01 liquor licenses may be automatically renewed for one year from May 1, 2025 for the following retail liquor licensee to wit:

CASEY'S RETAIL
COMPANY;
SE CONVENIENCE
BLVD.
P O BOX 3001
ANKENY, IA 50021
PREMISE: CASEY'S
GENERAL STORE 1595
118 16TH AVE.
FRANKLIN, NE
68939-5180

Beer off sale only inside corporate limits

Notice is hereby given that written protest to the issuance of automatic renewal of license may be filed by any resident of the city on or before February 5, 2025 in the office of the City Clerk; that in the event protests are filed by three or more persons, hearings will be had to determine whether continuation of said license shall be allowed.

Raquel Felzien
City Clerk
ZNEZ

AFFIDAVIT OF PRINTER

STATE OF NEBRASKA)
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FRANKLIN COUNTY)

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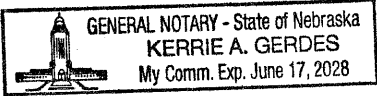
Evonne Naden

Printer's Fees \$13.43

Subscribed and sworn to
me before this 15 day of

January, 2025.

Kerrie A. Gerdes



First Published in Franklin County
Chronicle Wednesday, Jan. 15,
2025

NOTICE OF RENEWAL OF LIQUOR LICENSE

Notice is hereby given that pursuant to section 53.138.01 liquor licenses may be automatically renewed for one year from May 1, 2025 for the following retail liquor licensee to wit:

SK Incorporated, 72259
Road 435, Oxford, NE
68967-6767

PREMISE: RIGHTWAY
GROCERY, 601 15TH
AVE., FRANKLIN, NE
68939-1509

Alcoholic Liquor-off sale
(inside corporate limits)

Notice is hereby given that written protest to the issuance of automatic renewal of license may be filed by any resident of the city on or before February 5, 2025 in the office of the City Clerk; that in the event protests are filed by three or more persons, hearings will be had to determine whether continuation of said license shall be allowed.

Raquel Felzien
City Clerk
ZNEZ

AFFIDAVIT OF PRINTER

STATE OF NEBRASKA)
) SS.
FRANKLIN COUNTY)

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Jan. 29, 20 25
and ending with the issue dated

Jan 29, 20 25.

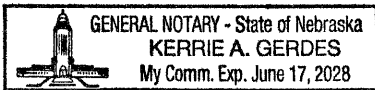
Evonne Naden

Printer's Fees \$14.58

Subscribed and sworn to
me before this 29 day of

January, 20 25.

Kerrie A. Gerdes



First Published in Franklin County
Chronicle Wednesday, Jan. 29,
2025

Notice Manager change of liquor license

Notice is hereby given that pursuant to section 53.138.01 liquor licenses may be automatically renewed for one year from May 1, 2025 for the following retail liquor licensee to with:

SK Inc, 43479 Road
721, Oxford, NE 68967-
6767

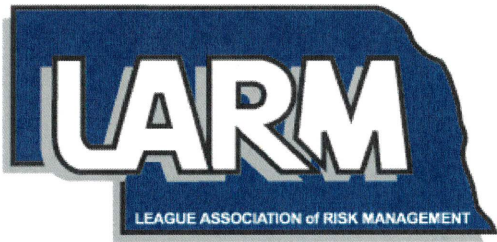
Premise: RIGHTWAY
GROCERY, 601 15TH
AVE., FRANKLIN, NE
68939-1509

Managers: Alyssa
Nielsen - Owner/Vice Pres-
ident; Tyler Nielsen, Presi-
dent

Alcoholic Liquor off sale
(inside corporate limits)

Notice is hereby given that written protest to the issuance of automatic renewal of license may be filed by any resident of the city on or before **February 5, 2025** in the office of the City Clerk; that in the event protests are filed by three or more persons, hearings will be had to determine whether continuation of said license shall be allowed.

Raquel Felzien
City Clerk
ZNEZ



1335 L. St, Ste 200
Lincoln, NE 68508
Phone: (402) 742-2600
Fax: (402) 476-4089
www.larmpool.org

January 13, 2025

RE: League Association of Risk Management 2023-24 Workers' Compensation Final Audit
Statement and Invoice

Dear Member,

Thank you for completing and submitting your updated/actual payroll and class codes information for the 2023-24 Pool Year Workers' Compensation audit; we are pleased to inform you on the completion of your results. Please find the following attached materials:

- Final Audit Worksheet (estimated to actual audited payroll and contributions) and the Final Audit Invoice if applicable (additional or return contribution)

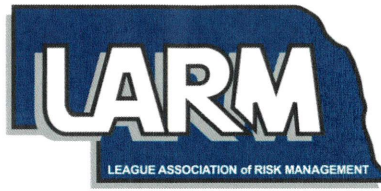
On behalf of LARM's Board of Directors and staff, we extend our appreciation for your continued commitment to making our partnership a mutual success. Please feel free to contact your LARM agent or me if there are any questions or concerns regarding your Workers' Compensation results.

Phone: 402.419.3691
Email: customerservice@larmpool.org

Kindest Regards,

Tracy Juranek

Tracy Juranek
Customer Service Specialist/Assistant Executive Director



League Association of Risk Management
1335 L St, Suite 200
Lincoln, NE 68508

Member Invoice

Invoice #: 112317

Member Name: City of Franklin

Member Address: 619 15th Avenue
Franklin, NE 68939

Member Number: 0505

Effective Date: 10/01/2023 Expiration Date: 10/01/2024

Invoice Date: 01/14/2025

Endorsement #: 13

Workers Compensation Audit Included

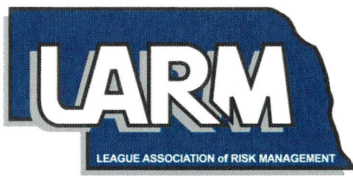
Total Amount Due per this Invoice: (\$3,237.19)

Change	Contribution
In consideration of the contribution adjustment below, it is hereby understood and agreed that the Workers' Compensation and Employers' Liability Coverage is amended as follows:	
WORKERS COMPENSATION	

Workers Compensation Audit	(\$3,237.19)
Exposure Changes	(\$3,237.19)
Schedule Name: Payroll Exposure Type: 9402 - Street Cleaning Prorated Payroll: \$146,726 Effective Date: 10/1/2023	(\$2,891.21)
<i>Changes Made:</i>	
<i>Audit Total Payroll changed to [57986]</i>	
Schedule Name: Payroll Exposure Type: 9102 - Park NOC-All Empl & Drivers Prorated Payroll: \$48,958 Effective Date: 10/1/2023	(\$190.98)
<i>Changes Made:</i>	
<i>Audit Total Payroll changed to [40905]</i>	
Schedule Name: Payroll Exposure Type: 9015 - Buildings-Operations by Owner (Lifeguard) Prorated Payroll: \$1,060 Effective Date: 10/1/2023	\$680.57
<i>Changes Made:</i>	
<i>Audit Total Payroll changed to [35500]</i>	
Schedule Name: Payroll Exposure Type: 8810 - Clerical-Office Employees NOC Prorated Payroll: \$34,701 Effective Date: 10/1/2023	\$113.01
<i>Changes Made:</i>	
<i>Audit Total Payroll changed to [148446]</i>	
Schedule Name: Payroll Exposure Type: 7539 - Electrical Power or Light Co. NOC & Drivers Prorated Payroll: \$34,919 Effective Date: 10/1/2023	\$874.73
<i>Changes Made:</i>	
<i>Audit Total Payroll changed to [105838]</i>	
Schedule Name: Payroll Exposure Type: 7720 - Police Officers & Drivers Prorated Payroll: \$100,226 Effective Date: 10/1/2023	(\$3,724.04)
<i>Changes Made:</i>	
<i>Audit Total Payroll changed to [21229]</i>	
Schedule Name: Payroll Exposure Type: 7520 - Waterworks Operations & Drivers Prorated Payroll: \$39,287 Effective Date: 10/1/2023	\$368.59
<i>Changes Made:</i>	
<i>Audit Total Payroll changed to [51086]</i>	
Schedule Name: Payroll Exposure Type: 8264 - Aluminum Can or Bottle Recycling/Shredding Prorated Payroll: \$7,146 Effective Date: 10/1/2023	\$1,532.14
<i>Changes Made:</i>	
<i>Audit Total Payroll changed to [58191]</i>	

= Total Endorsement Contribution

(\$3,237.19)



League Association of Risk Management Nebraska Workers' Compensation Coverage Audit Worksheet

Entity: City of Franklin

Effective Date: 10/01/2023

Expiration Date: 10/01/2024

Code	Classification	Estimated Pro Rata Payroll	Actual Audited Payroll	Rate	Estimated Pro Rata Contribution	Actual Audited Contribution
7520	Waterworks Operations & Drivers	\$39,287	\$51,086	4.1206	\$1,619	\$2,105
7539	Electrical Power or Light Co. NOC & Drivers	\$34,919	\$105,838	1.5435	\$539	\$1,634
7720	Police Officers & Drivers	\$100,226	\$21,229	5.7208	\$5,734	\$1,214
8264	Aluminum Can or Bottle Recycling/Shredding	\$7,146	\$58,191	3.7347	\$267	\$2,173
8810	Clerical-Office Employees NOC	\$34,701	\$148,446	0.1240	\$43	\$184
9015	Buildings-Operations by Owner (Lifeguard)	\$1,060	\$35,500	2.4531	\$26	\$871
9102	Park NOC-All Empl & Drivers	\$48,958	\$40,905	2.6598	\$1,302	\$1,088
9402	Street Cleaning	\$146,726	\$57,986	3.9277	\$5,763	\$2,277
Total		\$413,023	\$519,181		\$15,293	\$11,546

Total Manual Contribution		\$11,546
Employer Liability Increased Limits		
Bodily Injury by Accident (per Accident)	\$500,000	
Bodily Injury by Disease (per Employee)	\$500,000	
Bodily Injury by Disease (Policy Limit)	\$500,000	
+ Applicable Increased Limits Factor Min. Contribution		\$196
- Deductible Credit		\$0
= Subject Contribution		\$11,742
x Experience Modification Factor	1.08	\$939
= Modified Contribution		\$12,682
+ Contribution Volume Discount		\$241
+ Expense Constant		\$180
+/- Schedule Rating Factor		
= Audited Annual Contribution		\$9,434
x Participation Discount	0.95	(\$472)
= Total Audited Pro Rata Contribution		\$9,434

VIAERO FIBER NETWORKS, LLC

17372 US Highway 34
Fort Morgan, CO 80701
Main 877.484.2376
Fax 970.867.3589

August 4, 2024

City of Franklin

Raquel Felzien

City Clerk

619 15th Avenue, Franklin, NE 68939

308.425.6295 - Phone

308.425.3304 – Fax

rfelzien@cityoffranklin.net

Re: Request for Permit

Dear Ms. Felzien:

Viaero Fiber Networks would like to request approval for placement of buried fiber optic communications to be routed within the City of Franklin right-of-way at the following location:

From intersection of NE-310 / M Street and 9th Avenue, occupy along west side of 9th Avenue and continue south to J Street

At intersection of J Street, continue west for 613ft on the side of J Street to the access road to the existing Viaero Wireless tower

Prior to construction, Viaero Fiber Networks would like to set up a preconstruction meeting with the City of Franklin utilities department along with any other utilities that are located within the right-of-way, to coordinate this project with minimal impact to everyone involved.

Enclosed you will find a set of drawings for your review. Please let me know if you require any additional information at this time in order to complete this permit application.

Thank you in advance for your assistance in processing this request.

Regards,

Ronald Christensen

Ron Christensen

President | Viaero Fiber Networks, LLC

Mobile: 970.768.5057

Office: 970.467.3142

1201 West Platte Avenue

Fort Morgan, CO 80701

ron.christensen@viaero.com

VIAERO FIBER NETWORKS CONSTRUCTION PLANS REPUBLICAN CITY TO FRANKLIN CITY OF FRANKLIN PERMIT

CONSTRUCTION NOTES:

1. ALL UNDERGROUND UTILITIES SHOWN ARE FOR INFORMATION ONLY AND HAVE NOT BEEN FIELD VERIFIED. CONTRACTOR MUST VERIFY ALL UTILITIES PRIOR TO CONSTRUCTION. A COPY OF THE APPROVED PERMIT FROM THE APPROPRIATE AGENCIES ON THE JOB SITE AT ALL TIMES.
2. CONTRACTOR SHALL MAINTAIN A MINIMUM 18" DEPTH UNLESS INDICATED OTHERWISE.
3. ANY DISTURBED LANDSCAPING WILL BE REPLACED TO EQUAL OR BETTER THAN THAT WHICH EXISTED IMMEDIATELY PRIOR TO END OF WORKDAY. NO OPEN HOLES ARE ALLOWED OVERNIGHT.
4. ALL WORK IS TO BE IN ACCORDANCE WITH ALL AUTHORITIES JURISDICTION OVER THE PROJECT.
5. CONTRACTORS ARE ADVISED TO CONTACT VIAERO FIBER NETWORKS, LLC FOR ANY ADDITIONAL INFORMATION OR REQUIREMENTS NECESSARY FOR PROJECT COMPLETION.
6. CONTRACTOR SHALL FIELD VERIFY ALL DIMENSIONS, QUANTITIES AND LOCATIONS OF ALL UTILITIES PRIOR TO CONSTRUCTION. CONTRACTORS SHALL PROCEED WITH CAUTION AND BE AWARE OF ALL OBSTRUCTIONS PRIOR TO PROCEEDING WITH WORK.
7. CONTRACTOR SHALL FIELD VERIFY ALL DIMENSIONS, QUANTITIES AND LOCATIONS OF ALL UTILITIES PRIOR TO CONSTRUCTION. CONTRACTORS SHALL PROCEED WITH CAUTION AND BE AWARE OF ALL OBSTRUCTIONS PRIOR TO PROCEEDING WITH WORK.
8. CONTRACTOR SHALL FIELD VERIFY ALL DIMENSIONS, QUANTITIES AND LOCATIONS OF ALL UTILITIES PRIOR TO CONSTRUCTION. CONTRACTORS SHALL PROCEED WITH CAUTION AND BE AWARE OF ALL OBSTRUCTIONS PRIOR TO PROCEEDING WITH WORK.
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10. CONTRACTOR SHALL FIELD VERIFY ALL DIMENSIONS, QUANTITIES AND LOCATIONS OF ALL UTILITIES PRIOR TO CONSTRUCTION. CONTRACTORS SHALL PROCEED WITH CAUTION AND BE AWARE OF ALL OBSTRUCTIONS PRIOR TO PROCEEDING WITH WORK.

CONTACT INFORMATION:

VIAERO FIBER NETWORKS, LLC
RON CHRISTENSEN PH: 502-467-3142
ron.christensen@viaero.com

CITY OF FRANKLIN

PHONE: 308-425-3710
ADDRESS: P.O. BOX 151
FRANKLIN, NE 68939

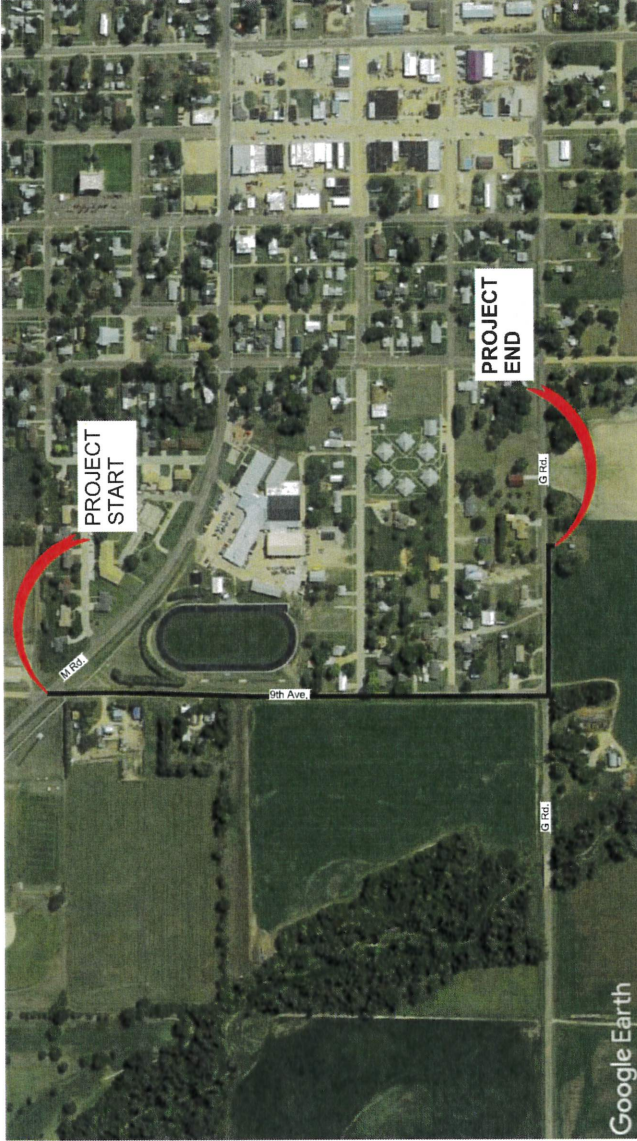
GENERAL NOTES:

1. RUNNING LINE PLAN COLOR INDICATES VICINITY MAP/DRAWN-ROUTE ONLY.
2. PLAN SHEETS: RED=DIRECTIONAL BORE
3. PLAN SHEETS: GREEN=FLOW / TRENCH

SCOPE OF WORK:

THIS PROPOSED PROJECT IS FROM REPUBLICAN CITY TO FRANKLIN WITHIN THE CITY OF FRANKLIN FROM M ST (HWY 148) SOUTH ALONG 9th AVE TO G RD, THEN EAST ON G ROAD APPROXIMATELY 5.00 FEET TO THE VIAERO TOWER ENTRANCE DRIVE. THIS PROJECT IS APPROXIMATELY 2850 FEET IN LENGTH.

WORK PLAN INDEX	
SHEET	DRAWING NAME
KEY MAP	COVER SHEET
1-3	PROJECT SHEET
4-5	PROJECT DETAILS
6-7	NOTES



Vicinity Map

Not to Scale

CITY OF FRANKLIN

LABOR LIST			
UNIT	UNIT DESCRIPTION	UNIT	ACTUAL
FT	DIRECTIONAL BORE 3-1.25" SDR-11	806	
FT	LOW 3-1.25" SDR-11	1655	
FT	TRENCH 3-1.25" SDR-11	194	
FT	PLACE VIAERO FIBER	2875	
EA	PLACE 30"X48"X36"20K HH (SPLICE)	1	

MATERIAL LIST			
UNIT	UNIT DESCRIPTION	UNIT	ACTUAL
FT	VIAERO 3-1.25" SDR-11	2655	
FT	VIAERO FIBER	2875	
EA	VIAERO 30"X48"X36"20K HH	1	

LEGEND

- STREET SIGN
- FIRE HYDRANT
- WATER METER
- UTILITY VALVE
- UTILITY MANHOLE
- ELECTRICAL HH - TRANSFORMER
- TELEPHONE PFD - CROSS BOX
- PROPAGATED MANHOLE MANHOLE
- TREE
- STORM INLET
- PROPOSED BORE PIT
- PROPOSED VIAERO MANHOLE
- CANVAST
- EXISTING CELL TOWER
- MILE MARKER
- FIBER OPTIC MARKER

LINE TYPES

- CONDUIT NON-BY CONTRACT
- FLOW / TRENCH
- DIRECTIONAL BORE
- DRIFT CANVAST
- EDGE OF ROAD
- EDGE OF PAVEMENT
- UNDERGROUND TELEPHONE CABLE
- UNDERGROUND ELECTRIC CABLE
- TELEPHONE CABLE
- STORM SEWER CABLE
- SANITARY SEWER CABLE
- WATER CABLE



DATE CREATED: 11/3/20
DATE REVISED: 10/15/2021
DRAWN BY: RAMI TECH
COMPANY: BONFIRE
SITE ADDRESS: ALMA TO FRANKLIN
CITY OF FRANKLIN, NE
FILE NAME: City of Franklin - Republican City to Franklin_10.15.21.dwg
DESCRIPTION: FINAL DESIGN
MAP: KEY MAP of 7



PROJECT APPROVAL SIGN-OFFS:
CITY OF FRANKLIN
VIAERO FIBER NETWORKS, LLC

LEGEND

- STREET SIGN
- FIRE HYDRANT
- WATER METER
- UTILITY VALVE
- UTILITY POLE
- UTILITY MANHOLE
- ELECTRICAL HH - TRAFFIC HH
- TELEPHONE PED - CROSS BOX
- PROPOSED VIAERO MANHOLE
- TREE
- STORM INLET
- PROPOSED BORE PIT
- PROPOSED VIAERO HANDLE
- CLAVERT
- EXISTING CELL TOWER
- MILE MARKER
- FIBER OPTIC MARKER

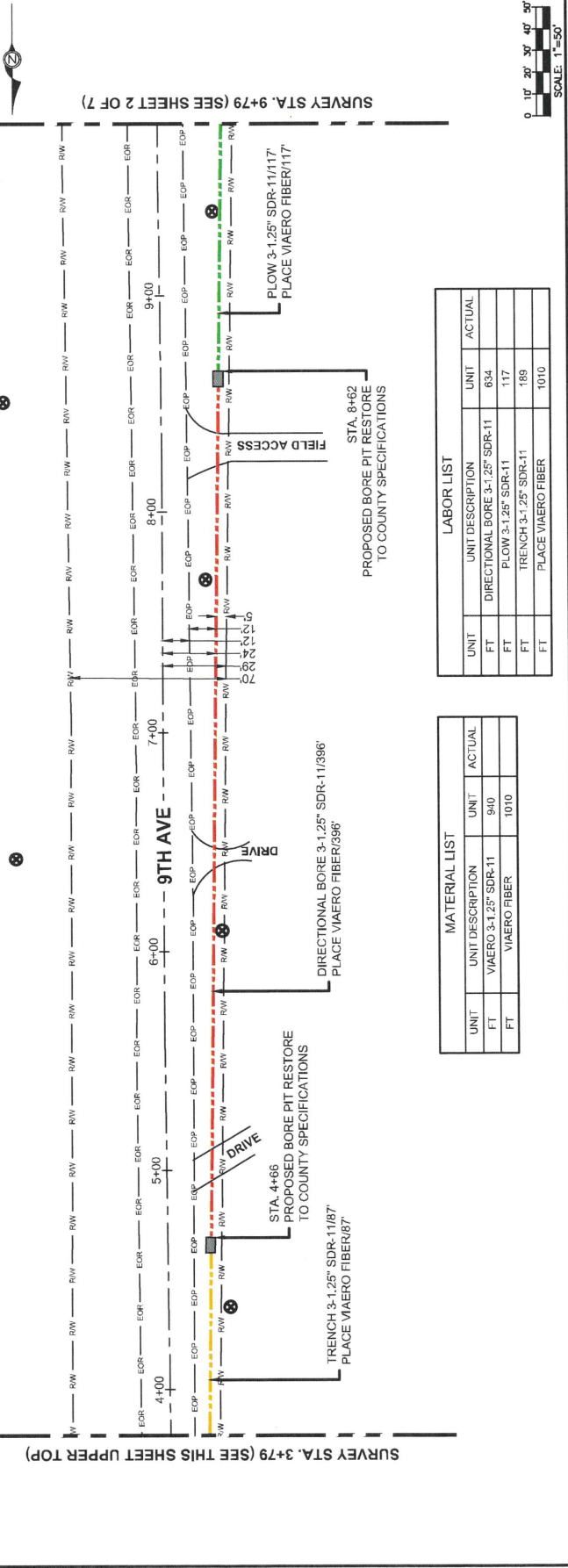
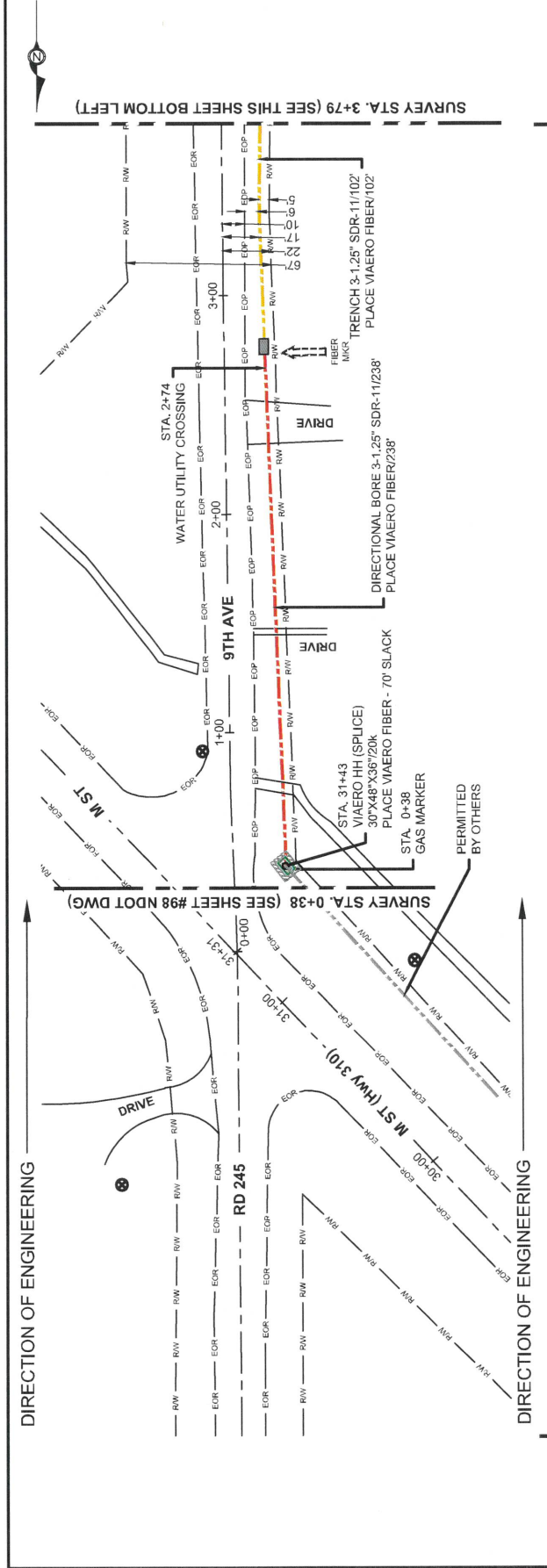
LINE TYPES

- CONDITION IN CONTRACT
- FLOW TRENCH
- DIRECTIONAL BORE
- RIGHT-OF-WAY
- EDGE OF ROAD
- EDGE OF PAVEMENT
- UTILITY MARKING
- UNDERGROUND ELECTRIC-CASTING
- TELEPHONE MARKING
- STORM SEWER/CASTING
- SAWTOOTH REINFORCING
- CONCRETE
- WATERCASTING

NOTE:
PLACE CAUTION
WARNING RIBBON 1
FOOT ABOVE THE CABLE.



DATE CREATED:	11/3/20
DATE REVISION:	10/15/2021
DRAWN BY:	RAMTECH
COMPANY:	BONFIRE
SITE ADDRESS:	ALUMA TO FRANKLIN CITY OF FRANKLIN, NE
FILE NAME:	City of Franklin - Republican City to Franklin_10.15.21.dwg
DESCRIPTION:	FINAL DESIGN
MAP:	1 of 7



UNIT	UNIT DESCRIPTION	UNIT	ACTUAL
FT	VIAERO 3-1.25" SDR-11	940	
FT	VIAERO FIBER	1010	

UNIT	UNIT DESCRIPTION	UNIT	ACTUAL
FT	DIRECTIONAL BORE 3-1.25" SDR-11	634	
FT	FLOW 3-1.25" SDR-11	117	
FT	TRENCH 3-1.25" SDR-11	189	
FT	PLACE VIAERO FIBER	1010	



LEGEND

- STREET SIGN
- FIRE HYDRANT
- WATER METER
- UTILITY VALVE
- UTILITY POLE
- ELECTRICAL HH - TRAFFIC HH
- TELEPHONE PBD - CROSS BOX
- PROPOSED VIAERO MANHOLE
- TREE
- STORM INLET
- PROPOSED BORE PIT
- PROPOSED VIAERO HANDHOLE
- CULVERT
- EXISTING CELL TOWER
- MILE MARKER
- FIBER OPTIC MARKER

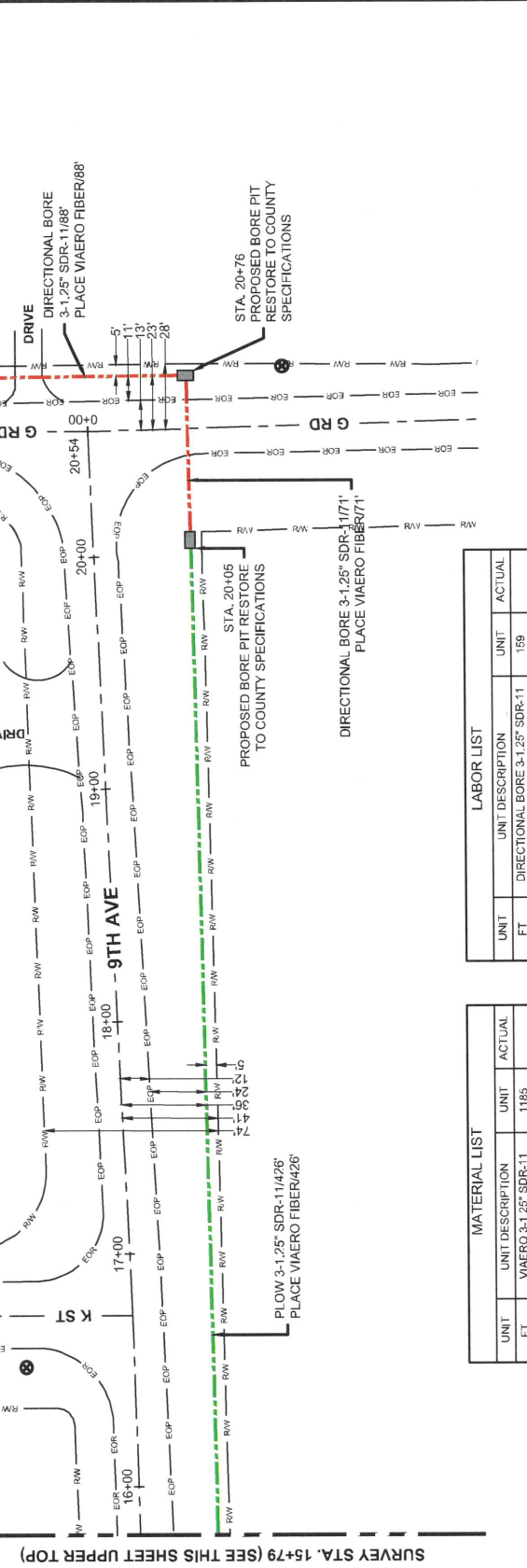
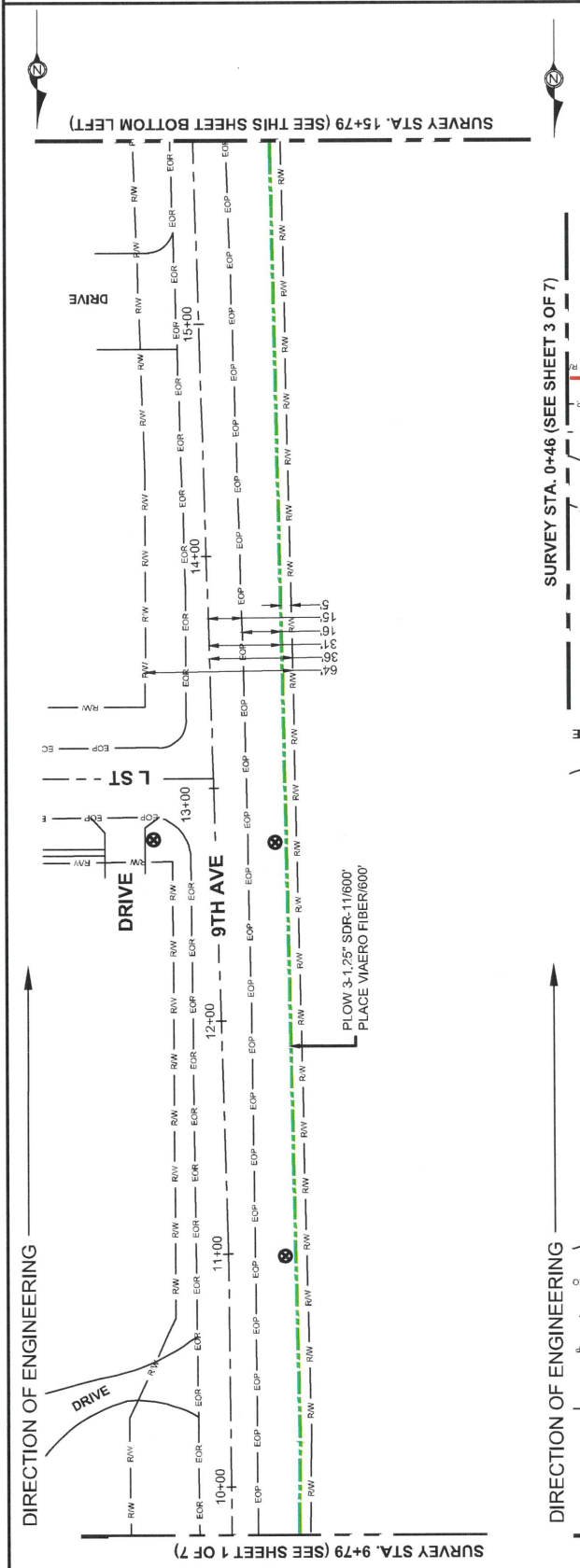
LINE TYPES

- CONDUIT/PIPE IN CONTRACT
- PLOW / TRENCH
- DIRECTIONAL BORE
- BORE/POWAY
- EDGE OF ROAD
- EDGE OF PAVEMENT
- UNDERGROUND ELECTRIC-CASTING
- TELEPHONE-CASTING
- STORM SEWER-EXISTING
- STORM SEWER-CASTING
- WATER-CASTING

NOTE:
 PLACE CAUTION
 WARNING RIBBON 1
 FOOT ABOVE THE CABLE.



DATE CREATED: 11/3/20
 DATE REVISED: 10/15/2021
 DRAWN BY: RAMITECH
 COMPANY: BONFIRE
 SITE ADDRESS: ALMA TO FRANKLIN
 CITY OF FRANKLIN, NE
 FILE NAME: City of Franklin, Republican City
 to Franklin_10.15.21.dwg
 DESCRIPTION: FINAL DESIGN

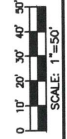


LABOR LIST

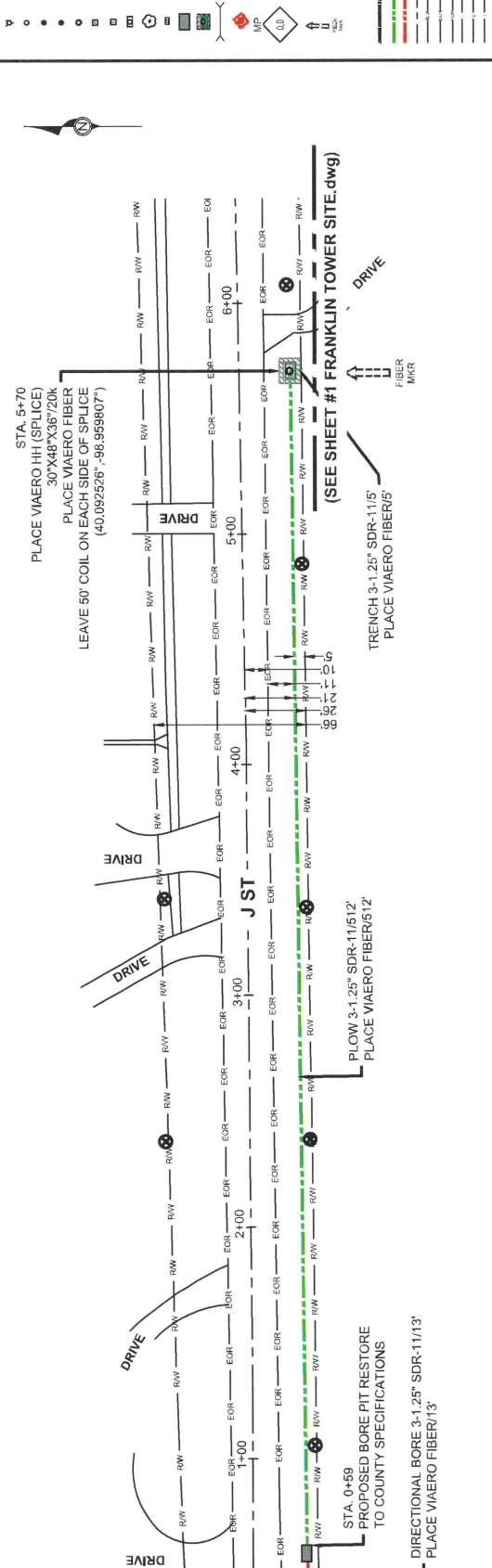
UNIT	DESCRIPTION	UNIT	ACTUAL
FT	DIRECTIONAL BORE 3-1.25" SDR-11	159	
FT	PLOW 3-1.25" SDR-11	1026	
FT	PLACE VIAERO FIBER	1185	

MATERIAL LIST

UNIT	DESCRIPTION	UNIT	ACTUAL
FT	VIAERO 3-1.25" SDR-11	1185	
FT	VIAERO FIBER	1185	



DIRECTION OF ENGINEERING



LEGEND

- STREET SIGN
 - FIRE HYDRANT
 - WATER METER
 - UTILITY VALVE
 - UTILITY POLE
 - UTILITY MANHOLE
 - ELECTRICAL HH + TM/FK/HH
 - TELEPHONE PFD - CROSS BOX
 - PROPOSED VIAERO MANHOLE
 - TREE
 - STORM INLET
 - PROPOSED BORE PIT
 - PROPOSED VIAERO HANDHOLE
 - VALVE
 - EXISTING CELL TOWER
 - MILE MARKER
 - FIBER OPTIC MARKER
- LINE TYPES**
- CONDITION IN CONTRACT
 - PROPOSED FIBER
 - PROPOSED BORE
 - CENTERLINE
 - RIGHT-OF-WAY
 - EDGE OF ROAD
 - EDGE OF PAVEMENT
 - EDGE OF DRIVEWAY
 - UNDERGROUND ELECTRIC-LEADING
 - TELEPHONE-LEADING
 - UNDERGROUND WATER-LEADING
 - SAWMAW SERVICE-LEADING
 - STEAM SERVICE-LEADING
 - WATER-LEADING

NOTE:
PLACE CAUTION
WARNING RIBBON 1
FOOT ABOVE THE CABLE.



DATE CREATED: 11/3/20
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COMPANY: BONFIRE
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CITY OF FRANKLIN, NE
FILE NAME: City of Franklin - Republican City to Franklin_10.15.21.dwg
DESCRIPTION: FINAL DESIGN
MAP: 3 of 7



MATERIAL LIST

UNIT	UNIT DESCRIPTION	UNIT	ACTUAL
FT	VIAERO 3-1.25" SDR-11	530	
FT	VIAERO FIBER	630	
EA	VIAERO 30"x48"x36"/20k HH	1	

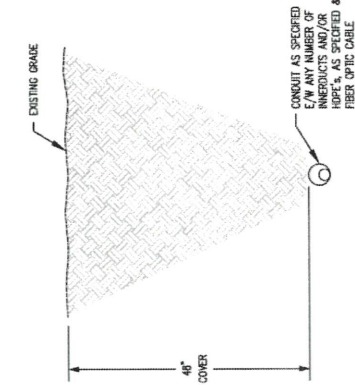
LABOR LIST

UNIT	UNIT DESCRIPTION	UNIT	ACTUAL
FT	DIRECTIONAL BORE 3-1.25" SDR-11	13	
FT	TRENCH 3-1.25" SDR-11	5	
FT	PLOW 3-1.25" SDR-11	512	
EA	PLACE VIAERO FIBER	630	
EA	PLACE 30"x48"x36"/20k HH(SPLICE)	1	

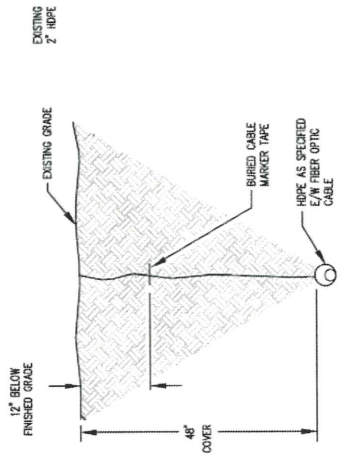


PROJECT DETAILS

TYPICAL DETAIL "A"
PLACE CROSS SECTION FOR CONDUIT



TYPICAL DETAIL "B"
PLACE HOPE

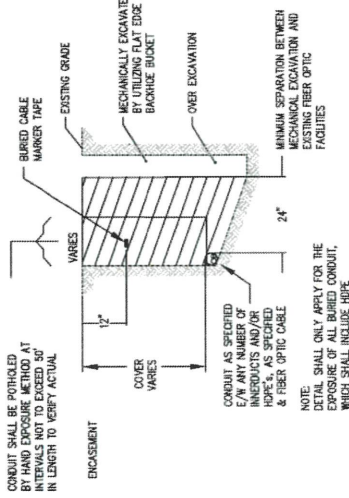


NOTE:
ALL HOPE USED FOR MICRO CABLE
WILL BE TERRA-COTTA GRANGE IN
COLOR AND MANUFACTURED IN
ACCORDANCE WITH ASTM D-3035.

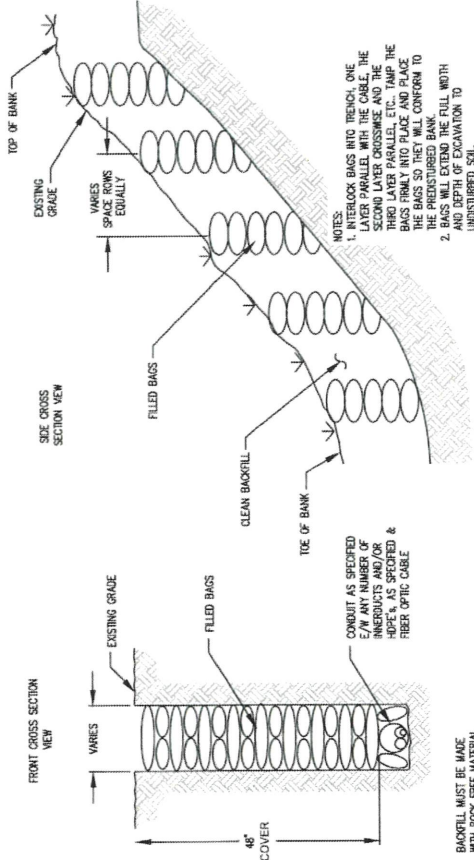
TYPICAL DETAIL "C"
CROSS SECTION OF EXISTING HOPE



TYPICAL DETAIL "D"
EXPOSE CONDUIT BY POT-HOLE/SIDE EXPOSURE METHOD

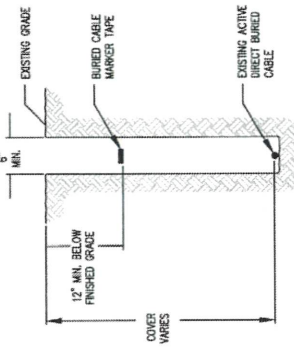


TYPICAL DETAIL "E"
TRENCH EROSION CONTROL



NOTES:
1. INTERLOCK BAGS INTO TRENCH, ONE LAYER PARALLEL WITH THE CABLE, THE SECOND LAYER CROSSWISE AND THE THIRD LAYER PARALLEL WITH THE CABLE. BAGS SHALL BE PLACED AND PLACED THE BAGS SO THEY WILL CONFORM TO THE UNDISTURBED BANK.
2. BAGS WILL EXTEND THE FULL WIDTH AND DEPTH OF EXCAVATION TO UNDISTURBED SOIL.

TYPICAL DETAIL "F"
EXPOSE DIRECT BURIED CABLE BY HAND EXPOSURE METHOD



LEGEND

- STREET SIGN
- FIRE HYDRANT
- WATER METER
- UTILITY VALVE
- UTILITY POLE
- UTILITY MANHOLE
- ELECTRICAL HH - TRAFFIC HH
- TELEPHONE PED - CROSS BOX
- PROPOSED MICRO MANHOLE
- TREE
- STORM INLET
- PROPOSED BORE PIT
- PROPOSED WRENCH HANDHOLE
- CLIMBER
- EXISTING CELL TOWER
- MILE MARKER
- FIBER OPTIC MARKER

LINE TYPES

- CONDUIT IN CONTRACT
- POW FRENCH
- DIRECTIONAL BORE
- HOPE
- EDGE OF PAVEMENT
- EDGE OF ROAD
- UNDERGROUND ELECTRIC CABLE
- TELEPHONE - JSTING
- STORM SEWER/SHEDDING
- WATER MAIN
- WATER-SEWERING

Nebraska 811

VIAERO
Fiber Networks, LLC

DATE CREATED: 11/3/20
DATE REVISED: 10/15/2021
DRAWN BY: RAM/tech
COMPANY: BONFIRE

SITE ADDRESS: ALMA TO FRANKLIN
CITY OF FRANKLIN, NE

FILE NAME: ...
City of Franklin, Republican City
to Franklin, 10.15.21.dwg

DESCRIPTION: FINAL DESIGN
DETAIL SHEET

MAP: 4 of 7

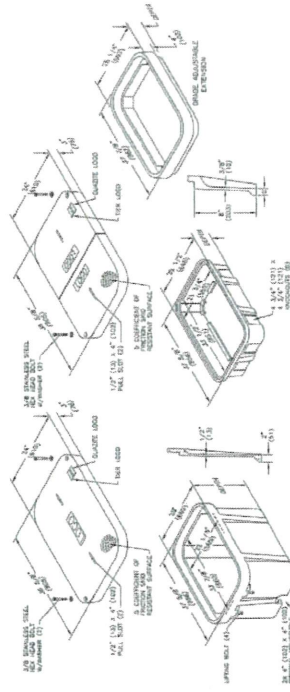
bonfire engineering & construction



Dimensions / Data

24" x 36" PG Style Polymer Concrete (Stackable) Assembly

Hex Head Bolts are Standard



Covers

DESCRIPTION	TIER	DESIGN / TEST LOAD #	WEIGHT #	PALLET QTY	PART NO.
W/ 2 Bolts	8	8,000 / 12,000	100	10	PG436C400**
2-piece w/2 Bolts	8	8,000 / 12,000	122	10	PG436C500**
W/ 2 Bolts	15	15,000 / 22,500	115	10	PG436H400**
2-piece w/2 Bolts	15	15,000 / 22,500	122	10	PG436H500**
W/ 2 Bolts	22	22,500 / 33,750	122	10	PG436H100**
10 Bolts	8	8,000 / 12,000	100	10	PG436H400**

To order gasketed covers, replace the letter "A" with the letter "G".
 NOTE: Gasketed covers and lock grommets must be used with a gasketed box. Gaskets reduce the inflow of fluids but do not make the enclosure water tight.



Dimensions / Data 24" x 36" PG Style Polymer Concrete (Stackable) Assembly (Continued)

Hex Head Bolts are Standard

DESCRIPTION	DEPTH	TIER	DESIGN / TEST LOAD #	WEIGHT #	PALLET QTY	PART NO.
Standard Open Bottom	18"		22,500 / 33,750	141	4	PG436B018
	24"		22,500 / 33,750	180	3	PG436B024
	30"	22	22,500 / 33,750	156	2	PG436B030
	36"		22,500 / 33,750	254	2	PG436B036
	42"		22,500 / 33,750	293	1	PG436B042
Solid Bottom	18 1/2"		22,500 / 33,750	171	4	PG436D018
	24 1/2"		22,500 / 33,750	228	3	PG436D024
	30 1/2"	22	22,500 / 33,750	238	2	PG436D030
	36 1/2"		22,500 / 33,750	282	2	PG436D036
	42 1/2"		22,500 / 33,750	321	1	PG436D042

To order boxes with 2 standard nonspools, replace the letter "A" with the letter "B".
 To order boxes with 2 standard nonspools and 2 spools, replace the letter "A" with the letter "S".
 NOTE: 24" thru 42" boxes must be used as bottom on any stack.
 NOTE: Gasketed covers and lock grommets must be used with a gasketed box. Gaskets reduce the inflow of fluids but do not make the enclosure water tight.

Bottom Extensions (for use under 12" and 18" boxes only, one per box)

DESCRIPTION	DEPTH	TIER	DESIGN / TEST LOAD #	WEIGHT #	PALLET QTY	PART NO.
Open Bottom	8 3/4"	22	22,500 / 33,750	81	6	PG436E08
Solid Bottom	9 1/4"	22	22,500 / 33,750	95	6	PG436E09

Grade Adjustable Extension

DESCRIPTION	DEPTH	TIER	DESIGN / TEST LOAD #	WEIGHT #	PALLET QTY	PART NO.
4" Top extension, 1/2" thread	7 1/8"	22	22,500 / 33,750	88	6	PG436E04
4" Top extension, 3/8" thread	7 1/8"	22	22,500 / 33,750	88	6	PG436E03



LEGEND

- STREET SIGN
- FIRE HYDRANT
- WATER METER
- UTILITY VALVE
- UTILITY POLE
- UTILITY MANHOLE
- ELECTRICAL MH - TRIP/FK MH
- TELEPHONE PED - CROSS BOX
- PROPOSED VALVE MANHOLE
- TREE
- STONE INLET
- PROPOSED BURE PIT
- PROPOSED MISC. HANDHOLE
- CULVERT
- EXISTING GULL TOWER
- MILE MARKER
- FIBER OPTIC MARKER

LINE TYPES

- CONDUIT IN CONTRACT
- UNDERGROUND ELECTRIC CABLE
- UNDERGROUND TELEPHONE CABLE
- UNDERGROUND FIBER OPTIC CABLE
- UNDERGROUND WATER MAIN
- UNDERGROUND GAS MAIN
- UNDERGROUND SANITARY SEWER
- UNDERGROUND RAINFALL
- UNDERGROUND DRAINAGE
- UNDERGROUND ELECTRIC CABLE
- UNDERGROUND TELEPHONE CABLE
- UNDERGROUND FIBER OPTIC CABLE
- UNDERGROUND WATER MAIN
- UNDERGROUND GAS MAIN
- UNDERGROUND SANITARY SEWER
- UNDERGROUND RAINFALL
- UNDERGROUND DRAINAGE



DATE CREATED: 11/3/20
 DATE REVISED: 10/15/2021
 DRAWN BY: RAM/TECH
 COMPANY: BONFIRE
 SITE ADDRESS: ALMA TO FRANKLIN
 CITY OF FRANKLIN, IN
 FILE NAME: City of Franklin - Republican City to Franklin...10.15.21.dwg
 DESCRIPTION: FINAL DESIGN DETAIL SHEET
 MAP: 5 of 7



- ADA SIDEWALK REQUIREMENTS:
1. SURFACES OF SIDEWALKS AND ALL PARTS OF THE PEDESTRIAN NETWORK MUST BE STABLE, FIRM AND SLIP-RESISTANT. CARE MUST BE TAKEN TO PROVIDE AN EVEN AND LEVEL SURFACE. HIGHLY TEXTURED SURFACES SUCH AS COBBLESTONES MAY CAUSE DISCOMFORT FOR A DISABLED PERSON WITH A SPINAL INJURY.
 2. CHANGES IN LEVELS UP TO 1/4" MAY BE VERTICAL AND WITHOUT EDGE TREATMENT. CHANGES IN LEVELS BETWEEN 1/4" AND 3/4" WILL BE BEVELED WITH A SLOPE NO GREATER THAN 1V-2H (2:1). LEVEL DIFFERENCES GREATER THAN 3/4" NEED TO BE REMOVED OR RAMPED.

PROJECT NOTES

NEAR THE RIGHT-OF-WAY LINE WILL NEED THE PERMISSION OF THE NDOR OR AUTHORITY OF THE NEIGHBORING JURISDICTION TO BORROW FROM THE RIGHT-OF-WAY OF SUCH FACILITIES AND ANY ADDITIONAL SPECIFIC CONDITIONS CONCERNING THE OCCUPANCY.

(F) DEPTH OF BURY:
 (1) THE MINIMUM DEPTH OF EARTH COVER OVER UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES SHALL BE 600 MM (24 INCHES), ADDITIONAL COVER MAY BE REQUIRED TO PROTECT THE TRAVELING PUBLIC OR THE UNDERGROUND ELECTRICAL POWER OR COMMUNICATION LINES. ANY UNDERGROUND UTILITY FACILITY THAT CROSSES A DRAINAGE COURSE WITHIN THE HIGHWAY RIGHT-OF-WAY MUST BE INSTALLED A MINIMUM OF 1.2 M (FOUR FEET) BELOW THE FLOW LINE OF THE DRAINAGE STRUCTURE OR THE DRAINAGE COURSE. IF THERE IS A DIFFERENCE IN ELEVATION BETWEEN THE FLOW LINE OF THE DRAINAGE STRUCTURE AND THE DRAINAGE COURSE, THE LOWEST ELEVATION SHALL BE USED.
 (2) UNDERGROUND ELECTRICAL POWER OR COMMUNICATION LINES WHICH CANNOT BE INSTALLED WITH MINIMUM COVER DUE TO TOPOGRAPHICAL CONDITIONS OR CONFLICT WITH OTHER UTILITIES MUST BE REQUIRED TO PROTECT THE LINES WITH SUITABLE BRIDGING CONCRETE SLABS, CASING OR OTHER APPROPRIATE MEANS.

SECTION II – UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES CROSSING EXISTING HIGHWAYS

INSTALLATION OF UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES UNDER THE TRAVELED PORTION OF EXISTING HIGHWAYS MUST BE ACCOMPLISHED BY JACKING, TUNNELING OR DRY BORING FROM THE TOE OF THE FILL SLOPE TO THE TOE OF THE OPPOSITE FILL SLOPE. THE DIAMETER OF THE HOLE SHALL NOT EXCEED THE DIAMETER OF CASING OR CABLE BY MORE THAN 38 MM (1-1/2 INCHES) AND SHALL BE PRESSURE GROUTED. THIS SHALL INCLUDE ALL ABANDONED OR MISALIGNED HOLES. THE NDOR OR APPROPRIATE GOVERNMENTAL SUBDIVISION MUST APPROVE ANY DEVIATIONS FROM A DRY BORING METHOD.

(A) DEPTH OF BURY:
 (1) UTILITY MARKERS SHALL BE PLACED AT A MINIMUM DEPTH OF 600 MM (24 INCHES) BELOW THE FINISH SURFACE OF THE PARALLEL ROAD DITCH OR IN THE ABSENCE OF SUCH DITCHES, BELOW THE ELEVATION OF THE NATURAL GROUND. ADDITIONAL COVER MAY BE REQUIRED TO PROTECT THE TRAVELING PUBLIC OR THE UTILITY LINE.

ANY UNDERGROUND UTILITY FACILITY THAT CROSSES A DRAINAGE COURSE WITHIN THE HIGHWAY RIGHT-OF-WAY MUST BE INSTALLED A MINIMUM OF 1.2 M (FOUR FEET) BELOW THE FLOW LINE OF THE DRAINAGE STRUCTURE OR THE DRAINAGE COURSE. IF THERE IS A DIFFERENCE IN ELEVATION BETWEEN THE FLOW LINE OF THE DRAINAGE STRUCTURE AND THE DRAINAGE COURSE, THE LOWEST ELEVATION SHALL BE USED.

(B) UTILITY MARKERS ON THE RIGHT-OF-WAY:
 ADEQUATE MARKERS SHALL BE PLACED ON THE RIGHT-OF-WAY LINE. THE MARKERS SHALL GIVE THE NAME AND ADDRESS OF THE OWNER AND PHONE NUMBER TO CONTACT IN CASE OF EMERGENCY.

SECTION III – UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES CROSSING HIGHWAYS CURRENTLY UNDER CONSTRUCTION

INSTALLATION OF UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES ACROSS HIGHWAY CONSTRUCTION PROJECTS MAY BE PERMITTED GENERALLY IN ACCORDANCE WITH THE CONDITIONS OF THIS POLICY IF IT IS DETERMINED TO BE IN THE BEST INTEREST OF THE TRAVELING PUBLIC BY A REPRESENTATIVE OF THE NDOR OR APPROPRIATE GOVERNMENTAL SUBDIVISION HAVING JURISDICTION OVER THE HIGHWAY.

THE APPROVED METHODS OF INSTALLATION SHALL INCLUDE OPEN TRENCHING, JACKING, BORING OR TUNNELING. OTHER METHODS MAY BE CONSIDERED ON AN INDIVIDUAL BASIS.

SECTION IV – BACKFILL OF TRENCHES

BACKFILL OF UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINE TRENCHES WITHIN HIGHWAY CONSTRUCTION PROJECTS SHALL CONFORM TO SECTION 403.03 OF THE CURRENT NEBRASKA STANDARD SPECIFICATIONS FOR HIGHWAY CONSTRUCTION AND THE SPECIAL PROVISIONS INCLUDED WITH THE CONTRACT. THE DENSITY AND MOISTURE SHALL BE EQUAL TO THAT OF THE SURROUNDING GROUND.

SECTION IV – BORING

(A) PITS FOR BORING, TUNNELING OR JACKING WILL NOT BE PERMITTED IN HIGHWAY MEDIANS AND WILL NOT BE PERMITTED CLOSER TO THE ROADWAY THAN 9 M (30 FEET) WHEN ALLOWED ON THE RIGHT-OF-WAY. THE APPROPRIATE DISTRICT OFFICE OR APPROPRIATE GOVERNMENTAL SUBDIVISION WILL DETERMINE EXCEPTIONS TO THIS DISTANCE.
 (B) CASING AND PIPELINE INSTALLATIONS SHOULD BE ACCOMPLISHED BY DRY BORING, TUNNELING, JACKING, TRENCHING, OR OTHER APPROVED METHODS.

(1) THE USE OF WATER UNDER PRESSURE (JETTING) OR PUDDLING WILL NOT BE PERMITTED TO FACILITATE BORING, PUSHING, OR JACKING OPERATIONS. SOME BORING MAY REQUIRE WATER TO LUBRICATE.

ATTACHMENT "A"
 - A REPRESENTATIVE OF THE PERMITTEE AND DOUG SICK SHALL FIELD REVIEW THE PLACEMENT LOCATION PRIOR TO THE WORK BEING STARTED. 308-436-6892.
 - ALL RIGHT-OF-WAY MARKERS FOUND, LOCATED, OR COVERED ON THE RIGHT-OF-WAY, VENTS OR REESTALS THAT PROJECT ABOVE THE NATURAL GROUND SURFACE SHALL BE MOVED OR CONFIGURED TO BE AT THE RIGHT-OF-WAY LINE.
 - IF THE OCCUPATION CANNOT BE LOCATED AS STIPULATED IN THE PERMIT, THE OCCUPATION SHALL NOT BE PLACED ON NDOR RIGHT-OF-WAY.
 - THE PERMITTEE SHALL REPAIR DAMAGES, GRADE AND RESEED ANY DISTURBED AREAS ON THE RIGHT-OF-WAY TO THE SATISFACTION OF DOUG SICK, AREA SUPERINTENDENT, 308-284-4942.
 - ANY SURVEY MARKERS FOUND IN THE RIGHT-OF-WAY SHALL NOT BE DISTURBED, PLEASE CALL 308-436-6587 WITH A DISTANCE FROM THE NEAREST MILE POST MARKER TO SURVEY THE MONUMENT.

POLICY FOR ACCOMMODATING UTILITIES ON STATE HIGHWAY RIGHT-OF-WAY 2001
 (PLEASE NOTE: THIS DOCUMENT HAS BEEN EDITED TO SHOW ONLY SELECT PORTIONS. CONTRACTOR SHALL REVIEW ENTIRE DOCUMENT PRIOR TO CONSTRUCTION.)

CONSTRUCTION OF UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES

GENERAL:
 UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES CONSTRUCTED WITHIN THE HIGHWAY RIGHT-OF-WAY SHALL CONFORM TO THE CURRENT NATIONAL ELECTRICAL SAFETY CODE AND THE CURRENT NEBRASKA STANDARD SPECIFICATIONS FOR HIGHWAY CONSTRUCTION.

UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES CAN BE INSTALLED BY DIRECT BURY PLOW METHOD OR BY TRENCHING. TRENCHING CAN BE USED FOR DIRECT BURY OF HEAVY CABLE OR PLACING OF CONDUIT OR MULTIPLE DUCTS. NO TRENCHING OR DIRECT BURY WILL BE ALLOWED IN SITES WHERE MECHANICALLY STABILIZED EARTH (MSE) SYSTEMS ARE USED. PLACEMENT AND LOCATION OF THE UTILITY MUST BE APPROVED BY THE MSE MANUFACTURER AND INCORPORATED INTO THE DESIGN OF THE MSE SYSTEM.

HIGHWAY RIGHT-OF-WAY DISTURBED BY THE CONSTRUCTION OF UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES SHALL BE RETURNED TO NORMAL GRADE AND ELEVATION AND ALL EXCESS MATERIAL REMOVED. ALL UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES PLACED IN AREAS SUSCEPTIBLE TO FROST SHALL BE ADDED PROTECTION AGAINST FROST. THE PROTECTION SHALL BE IN THE FORM OF ROCK OR OTHER MATERIAL THAT PROVIDES TO BE SATISFACTORY AND DOES NOT INTERFERE WITH MAINTENANCE OPERATIONS.

ALL VEGETATION DESTROYED BY THE CONSTRUCTION OF UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES WITHIN THE HIGHWAY RIGHT-OF-WAY SHALL BE REPLACED EITHER BY THE PERMITTEE OR MITIGATED BY A CASH SETTLEMENT. THE CASH SETTLEMENT SHALL BE MADE TO THE NDOR OR AUTHORITY HAVING JURISDICTION OVER THE PUBLIC HIGHWAY PRIOR TO STARTING WORK WITHIN THE HIGHWAY RIGHT-OF-WAY. THE NDOR OR AUTHORITY HAVING JURISDICTION OVER THE HIGHWAY SHALL DETERMINE WHICH METHOD IS USED TO RESTORE THE VEGETATION.

SECTION I – PARALLEL OCCUPANCY

(A) INSTALLATIONS OF UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES SHOULD BE LOCATED WITHIN 1.5 M (FIVE FEET) OF THE OUTER EDGES OF THE RIGHT-OF-WAY. ALL INSTALLATIONS AND MARKERS SHALL BE LOCATED TO MINIMIZE INTERFERENCE WITH INTERCARRIAGE OF NDOR PARALLEL INSTALLATIONS. SHALL NOT BE LOCATED ON THE HIGHWAY FORESLOPE OR IN THE DITCH BOTTOM.

(B) INSTALLATIONS WITHIN VILLAGES AND CITIES MAY REQUIRE THE USE OF THE SHOULDER FOR THE UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES. HOWEVER, ATTEMPTS SHOULD BE MADE TO ANTICIPATE FUTURE CONSTRUCTION AND PLACE THE UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINE IN SUCH A POSITION THAT IT DOES NOT CONFLICT WITH FUTURE CONSTRUCTION. THE PREFERRED LOCATION IS NEAR THE HIGHWAY RIGHT-OF-WAY LINE.

(C) ALONG HIGHWAYS WITHIN VILLAGES AND CITIES, WHERE THERE IS INSUFFICIENT RIGHT-OF-WAY OR SUITABLE LOCATION FOR UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES OUTSIDE OF THE TRAVELED WAY, SUCH LINES MAY BE PLACED UNDER THE SURFACING. IF IT IS DETERMINED TO BE IN THE BEST INTEREST OF THE TRAVELING PUBLIC BY A REPRESENTATIVE OF THE NDOR OR APPROPRIATE GOVERNMENTAL SUBDIVISION.

(D) ALL MANHOLES SHALL BE PLACED OUTSIDE THE TRAVELED WAY WHERE POSSIBLE. MANHOLES PLACED OUTSIDE THE TRAVELED WAY SHALL NOT PROTRUDE ABOVE THE SURROUNDING GROUND EXCEPT WITH THE APPROVAL OF THE NDOR OR APPROPRIATE GOVERNMENTAL SUBDIVISION, AND IN COMPLIANCE WITH THE HORIZONTAL CLEARANCE OUTLINES IN SECTION I, PAGE 8.

(E) UTILITIES INSTALLING UNDERGROUND ELECTRICAL POWER AND COMMUNICATION LINES WHERE THE RIGHT-OF-WAY WIDTH IS INSUFFICIENT OR TOPOGRAPHIC FEATURES PROHIBIT A FEASIBLE ROUTE AT OR

LEGEND

▲	STREET SIGN
▼	FIRE HYDRANT
○	WATER METER
●	UTILITY VALVE
●	UTILITY MANHOLE
○	ELECTRICAL MH / TRAFFIC MH
○	TELEPHONE RING / CROSS BOX
○	PROPOSED MICRO MANHOLE
○	TREE
○	STORM INLET
○	PROPOSED BORE PIT
○	PROPOSED MICRO HANDHOLE
○	CALVERT
○	EXISTING CELL TOWER
○	M.P.
○	MILE MARKER
○	FIBER OPTIC MARKER

LINE TYPES

---	LANDFILL IN CONTRACT
---	FLOW / TRENCH
---	DIRECTIONAL BORE
---	CONDUIT
---	RIGHT-OF-WAY
---	EDGE OF ROAD
---	EDGE OF PAVEMENT
---	JACKING
---	TUNNELING
---	ELECTRIC CABLECASTING
---	TELEPHONE CABLECASTING
---	STORM REVERBERATING
---	SANITARY SEWERCASTING
---	WATERCASTING



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MAP:	6 of 7



PROJECT NOTES

APPROPRIATE DISTRICT OFFICE IN THE AREA OF THE INTENDED WORK. THE DISTRICT MAP IN THE APPENDIX WILL NEED TO BE CHECKED TO DETERMINE FROM WHICH DISTRICT OFFICE TO OBTAIN AN APPLICATION.

THE DISTRICT PERMIT OFFICE WILL PROVIDE THE APPROPRIATE APPLICATION FORM TO COMPLETE. **FOUR SETS OF PLANS** OF THE PROPOSED WORK MUST BE SUBMITTED ALONG WITH THE APPLICATION. THE DISTRICT PERMIT OFFICE WILL REVIEW THE APPLICATION FOR THE REQUIRED INFORMATION. A PERFORMANCE GUARANTEE MAY BE REQUIRED FROM INDIVIDUALS OR CONTRACTORS, MAJOR POWER COMPANIES, UTILITY DISTRICTS AND GOVERNMENTAL SUBDIVISIONS WILL GENERALLY NOT BE REQUIRED TO POST PERFORMANCE GUARANTEES UNLESS SPECIAL CIRCUMSTANCES PREVAIL. THE DISTRICT OFFICE SHALL DETERMINE THE AMOUNT OF PERFORMANCE GUARANTEE.

THE DISTRICT OFFICE WILL FORWARD THE COMPLETED APPLICATION AND PLANS, ALONG WITH THEIR RECOMMENDATIONS TO THE LINCOLN CENTRAL HEADQUARTERS. THE LINCOLN OFFICE WILL MAKE ANY FURTHER STIPULATIONS DEEMED NECESSARY. ONCE THE APPLICATION HAS BEEN SATISFACTORILY REVIEWED, THE PERMIT DETAILING ANY SPECIAL INSTRUCTIONS OR REQUIREMENTS, WILL BE ISSUED. THE APPLICANT SHALL CONTACT NEBRASKA DEPARTMENT OF ROADS HIGHWAY AREA SUPERINTENDENT OR APPROPRIATE INDIVIDUAL AS INDICATED ON THE FACE OF THE PERMIT TWO (2) DAYS IN ADVANCE OF THEIR WORK AND DISCUSS ANY STATE OWNED BURIED FACILITIES, ANY OTHER BURIED FACILITIES SHOULD BE LOCATED BY CALLING ONE-CALL NOTIFICATION CENTER.

ONCE THE WORK HAS BEEN COMPLETED, THE PERMITTEE SHALL AGAIN CONTACT THE DISTRICT OFFICE PROMPTLY. THE DISTRICT OFFICE WILL INSPECT THE WORK AND IF SATISFACTORILY COMPLETED WILL NOTIFY THE LINCOLN OFFICE AND ANY REQUIRED PERFORMANCE GUARANTEE WILL BE RETURNED TO THE PERMITTEE.

A PERMIT ALLOWING A UTILITY FACILITY OWNER THE PRIVILEGE OF PLACING ITS FACILITIES IN OR ON THE HIGHWAY RIGHT-OF-WAY DOES NOT CONSTITUTE ANY PERMANENT RIGHT FOR, SUCH USE ANY REMOVAL, REMODELING, MAINTENANCE OR RELOCATION OF THE FACILITIES, WHETHER REQUIRED BY THE NDOR OR NOT WILL BE PROMPTLY ACCOMPLISHED BY THE OWNER AT NO COST TO THE NDOR.

(2) WHERE UNSTABLE SOIL CONDITIONS EXIST, BORING OR TUNNELING OPERATIONS SHALL BE CONDUCTED IN SUCH A MANNER AS NOT TO BE DETRIMENTAL TO THE ROADSIDE BEING CROSSED.

(3) IF EXCESSIVE VOIDS OR TOO LARGE A BORED HOLE IS PRODUCED DURING CASING OR PIPELINE INSTALLATIONS, OR IF IT IS NECESSARY TO ABANDON A BORED OR TUNNELED HOLE, PROMPT REMEDIAL ACTION SHOULD BE TAKEN BY THE UTILITY COMPANY, SUBJECT TO THE APPROVAL OF THE DISTRICT ENGINEER OR APPROPRIATE GOVERNMENTAL SUBDIVISION.

(4) ALL VOIDS OR ABANDONED HOLES CAUSED BY BORING OR JACKING ARE TO BE FILLED BY PRESSURE GROUTING WHEN DEEMED NECESSARY BY THE NDOR OR APPROPRIATE GOVERNMENTAL SUBDIVISION REPRESENTATIVE.

(A) THE HOLE DIAMETER RESULTING FROM BORED OR TUNNELED INSTALLATIONS SHALL NOT EXCEED THE OUTSIDE DIAMETER OF THE UTILITY PIPE, CABLE OR CASING (INCLUDING COATING) BY MORE THAN 38 MM (1-1/2 INCHES) ON PIPES WITH AN INSIDE DIAMETER OF 300 MM (12 INCHES) OR LESS OR 50 MM (TWO INCHES) ON PIPES WITH AN INSIDE DIAMETER GREATER THAN 300 MM (12 INCHES). VOIDS OUTSIDE PIPES OR CASINGS THAT EXCEED THESE LIMITATIONS SHALL BE PRESSURE GROUTED.

PART III ACCOMMODATION OF UTILITIES ON INTERSTATE AND FREEWAY HIGHWAY RIGHT-OF-WAY

GENERAL PROVISIONS

INTERSTATE AND FREEWAY HIGHWAYS SHOULD BE AS FREE OF OBSTRUCTION AS POSSIBLE. LONGITUDINAL UTILITY OCCUPANCY INSIDE THE FENCED RIGHT-OF-WAY OF AN INTERSTATE OR FREEWAY HIGHWAY MAY BE CONSIDERED ONLY AS A "LAST RESORT" WHEN NO OTHER FEASIBLE ROUTE CAN BE FOLLOWED BY THE UTILITY FACILITY OR WHEN SUCH UTILITY FACILITY EXCLUSIVELY SERVES A HIGHWAY FACILITY. THE NDOR OR AUTHORITY HAVING JURISDICTION OVER THE INTERSTATE OR FREEWAY HIGHWAY MUST CONCUR THAT NO FEASIBLE ALTERNATE UTILITY LOCATION IS POSSIBLE BEFORE ALLOWING LONGITUDINAL OCCUPANCY OF THE INTERSTATE OR FREEWAY HIGHWAY RIGHT-OF-WAY.

SPECIFIC DETAILS OF THE LOCATION, TYPE AND METHOD OF CONSTRUCTION AND MAINTENANCE WHICH WILL BE PERMITTED INSIDE THE FENCED INTERSTATE OR FREEWAY RIGHT-OF-WAY WILL BE DETERMINED INDIVIDUALLY AT THE TIME SUCH UTILITY OCCUPANCY IS AUTHORIZED. THE UTILITY MAY AT ANY TIME BE REQUIRED TO CONSTRUCT A FENCE OR OTHER BARRIER TO EFFECTIVELY PREVENT ACCESS FROM THE THROUGH-TRAFFIC ROADWAYS OR RAMPS TO THE UTILITY FACILITIES WITHIN THE INTERSTATE OR FREEWAY HIGHWAY RIGHT-OF-WAY. ACCESS FOR THE CONSTRUCTION AND MAINTENANCE OF ALL UTILITY FACILITIES WITHIN THE INTERSTATE OR FREEWAY HIGHWAY RIGHT-OF-WAY MUST BE GAINED BY MEANS OF GATES OR TAKE-DOWN PANELS IN THE INTERSTATE OR FREEWAY HIGHWAY RIGHT-OF-WAY AND UTILITY VEHICLES THEN MUST ESTABLISH AND FOLLOW TRAILS WITHIN THE RIGHT-OF-WAY. IN SOME INSTANCES, TAKE-DOWN PANELS, LOCKED GATES OR OTHER AUTHORIZED DEVICES TO ALLOW ENTRY TO THE INTERSTATE OR FREEWAY HIGHWAY RIGHT-OF-WAY FROM THE UTILITIES EASEMENT MAY BE PERMITTED BY THE NDOR OR AUTHORITY HAVING JURISDICTION OVER THE HIGHWAY.

ALL COSTS CONNECTED WITH THESE TRAILS SHALL BE BORNE BY THE UTILITIES OCCUPYING THE INTERSTATE OR FREEWAY HIGHWAY RIGHT-OF-WAY AND NEITHER THE EXISTENCE OF THE TRAILS NOR THE UTILITY OCCUPANCY OF THE RIGHT-OF-WAY GIVES ANYONE A VESTED OR COMPENSABLE RIGHT WITHIN THE HIGHWAY RIGHT-OF-WAY. ALL UTILITY TRAILS, FACILITIES, APPURTENANCES, ETC., MUST BE IMMEDIATELY ADJUSTED OR RELOCATED AT THE UTILITIES OWN EXPENSE WHEN SO DIRECTED BY THE NDOR OR AUTHORITY HAVING JURISDICTION OVER THE INTERSTATE OR FREEWAY HIGHWAY. ALL EROSION, WEED CONTROL, DESTROYED OR DAMAGED VEGETATION AND PLANTINGS OR OTHER DAMAGE TO THE HIGHWAY RIGHT-OF-WAY CAUSED BY THE UTILITY INSIDE THE INTERSTATE OR FREEWAY HIGHWAY RIGHT-OF-WAY SHALL BE REPAIRED, RESTORED, REPLACED OR COMPENSATED FOR BY THE UTILITY OCCUPYING SUCH RIGHT-OF-WAY.

EMERGENCY CONDITIONS MAY REQUIRE THAT DIRECT ACCESS BE GAINED FROM THE INTERSTATE OR FREEWAY HIGHWAY UNDER THESE CONDITIONS. THE AGENCY HAVING AUTHORITY OVER THE HIGHWAY MUST RECEIVE VERBAL NOTIFICATION OF SUCH EMERGENCIES PRIOR TO BEGINNING WORK.

UTILITIES OCCUPYING INTERSTATE OR FREEWAY HIGHWAY RIGHT-OF-WAY OUTSIDE THE FENCE OR ON FRONTAGE ROADS WILL CONFORM TO THAT PART OF THIS POLICY ON THE "ACCOMMODATION OF UTILITIES ON EXPRESSWAY, MAJOR ARTERIAL, AND SCENIC HIGHWAYS."

APPLICATIONS AND PERMITS ON INTERSTATE AND FREEWAY HIGHWAYS

ALL REQUESTS FOR UNDERGROUND OR AERIAL CROSSINGS AND OCCUPANCIES INSIDE AND OUTSIDE THE RIGHT-OF-WAY FENCE ON INTERSTATE OR FREEWAY RIGHT-OF-WAY SHALL HAVE THE REQUEST SUBMITTED TO THE NDOR OR AGENCY HAVING THE AUTHORITY OVER THE HIGHWAY AND WILL BE CONSIDERED ON AN INDIVIDUAL BASIS.

REQUESTS TO PLACE UTILITIES WITHIN THE HIGHWAY RIGHT-OF-WAY SHALL BE INITIATED THROUGH THE

LEGEND

- STREET SIGN
- FIRE HYDRANT
- WATER METER
- UTILITY VALVE
- UTILITY POLE
- UTILITY MANHOLE
- ELECTRICAL MH + TRAFFIC MH
- TELEPHONE RFD - CROSS BOX
- PROPOSED METER MANHOLE
- TRIE
- STORM INLET
- PROPOSED BORE PIT
- PROPOSED METER MANHOLE
- CALVERT
- EXISTING CELL TOWER
- MP
- MILE MARKER
- FRONT OPTIC MARKER

LINE TYPES

- CONDUIT/FIBER IN CONTRACT
- FLOW / TRENCH
- DIRECTIONAL BORE
- RIGHT-OF-WAY
- EDGE OF ROAD
- EDGE OF PAVEMENT
- UNDERGROUND ELECTRIC-CASTING
- TELEPHONE-CASTING
- STORM SEWER-CASTING
- SANITARY SEWER-CASTING
- WATER-CASTING
- WATER-CASTING



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MAP:	7 of 7



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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Franklin for the year ended September 30, 2024, and have issued our report thereon dated January 27, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 26, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Franklin are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2024. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the collectability of accounts receivable is based on historical utility revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

SHAREHOLDERS:

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Heidi A. Ashby
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Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

Management's estimate of the depreciation of capital assets is based on the estimated useful life of the capital asset. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Nine audit adjustments increased the fund balances of the City's governmental funds by \$404,191. Twenty-three audit adjustments decreased the net position of the City's business-type funds by \$328,227. The following material misstatements detected as a result of audit procedures were corrected by management:

1. Depreciation expense of \$137,361 was recorded in the business-type activities, decreasing net position and increasing expenses.
2. Accounts payable increased \$358,200 and the respective expense accounts were decreased in the business-type activities.
3. Capital asset additions of \$401,451 were reclassified in the business-type activities, increasing net position and decreasing expenses.
4. Health payable of \$90,758 was reclassified decreasing expenses \$57,336 and \$33,422 in the business-type activities and governmental activities respectively.
5. Interest of \$114,810 was recorded on certificates of deposit.
6. Transfers from the Electric Fund for \$350,000 to governmental funds were recorded.
7. Sewer inventory of \$15,850 was recorded in the business-type activities, increasing net position and decreasing expenses.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 27, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” in certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements of the City of Franklin as of September 30, 2024, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. We noted fifteen checks totaling \$1,222.62 have been outstanding more than one year. We recommend following up to determine if the checks need written off or reissued. We also noted an unknown bank account variance of \$859.81 that could not be located. We also worked with the accounting software to remove items that showed up on the bank reconciliations; however, they were not true outstanding items. We recommend ensuring the bank reconciliation ties to the general ledger monthly.
2. During our audit, we noted that one invoice could not be found for repairs in the amount of \$1,154.47. We recommend establishing and implementing procedures to ensure all expenditures are supported by invoices.

Other Matters

We were engaged to report on the statement of General Fund revenues and expenditures, which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our

audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the management's discussion and analysis and budgetary comparison schedules, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Franklin and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, P.C.

Grand Island, Nebraska
January 27, 2025

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

In planning and performing our audit of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Franklin as of and for the year ended September 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing 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.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the City of Franklin's internal control to be a significant deficiency:

The size of the City's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This lack of segregation of duties creates an opportunity for employees to commit fraud that may go undetected. This situation suggests that the City Council remain involved in the financial affairs of the City to provide oversight and independent review functions.

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1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

**A PROFESSIONAL
CORPORATION**

This communication is intended solely for the information and use of management, the City Council, and others within the City, and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, PC.

Grand Island, Nebraska
January 27, 2025

CITY OF FRANKLIN, NEBRASKA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

September 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Franklin, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities - modified cash basis, the business-type activities - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis of the governmental funds of the City of Franklin, Nebraska, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective governmental activities - modified cash basis, the business-type activities - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis of the governmental funds of the City of Franklin, Nebraska, as of September 30, 2024, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in accordance with the basis of accounting described in Note A.

Basis for Opinions

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

Emphasis of Matter—Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting for the governmental activities and governmental funds. The governmental financial statements are prepared on the modified cash basis of

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accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash and accrual basis of accounting described in Note A, and for determining that the modified cash and accrual basis of accounting are acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 Franklin, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Franklin, 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 Franklin, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Franklin, Nebraska’s financial statements. The statement of general fund departmental revenue and expenditures is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the second sentence of this paragraph is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the management’s discussion and analysis and budgetary comparison schedules, but does not include the financial statements and our auditor’s report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2025, on our consideration of the City of Franklin, 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

Franklin’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 the City of Franklin, Nebraska’s internal control over financial reporting and compliance.

AMGL, P.C.

Grand Island, Nebraska
January 27, 2025

**CITY OF FRANKLIN, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended September 30, 2024**

MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the City of Franklin, we offer readers of the City of Franklin financial statements this narrative overview and analysis of the financial activities of the City of Franklin for the fiscal year ended September 30, 2024.

Financial Highlights

- The assets of the City of Franklin exceeded its liabilities at the close of the most recent fiscal year by \$5,495,684 (*net position*). Of this amount, \$2,905,348 (*unrestricted net position*) may be used to meet the government’s ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of Franklin’s governmental funds reported combined ending net position of \$2,742,769, with an unrestricted net position balance of \$1,263,223.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,142,845, or 136.8 percent of General Fund expenditures for the year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Franklin’s financial statements. The City of Franklin’s financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary and other information in addition to the financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Franklin’s finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Franklin’s assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Franklin is improving or deteriorating.

The *statement of activities* presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

CITY OF FRANKLIN, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024

Both of the government-wide financial statements distinguish functions of the City of Franklin that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Franklin include general government, public safety, highways and streets, public works, and culture and recreation. The business-type activities of the City of Franklin include the Electric, Water, Sewer, and Sanitation Enterprise Funds.

The government-wide financial statements can be found on pages 15 and 16.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Franklin, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Franklin can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Franklin maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Street Fund, CDA Fund, and CDBG Fund, all of which are considered to be major funds. The Community Betterment Fund is a nonmajor fund presented as Other Fund.

The City of Franklin adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General, Street, CDA, and CDBG Funds to demonstrate compliance with this budget.

CITY OF FRANKLIN, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024

The governmental fund financial statements can be found on pages 17-20 of this report.

Proprietary funds. The City of Franklin maintains two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Franklin uses enterprise funds to account for its Electric, Water, Sewer, and Sanitation Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Franklin's various functions. The City of Franklin uses an internal service fund to account for its employee health insurance. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric, Water, Sewer, and Sanitation Funds, all of which are considered to be major funds of the City of Franklin.

The proprietary fund financial statements can be found on pages 21-24 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-50 of this report.

Other information. In addition to the financial statements and accompanying notes, this report also presents certain *supplementary and other information* concerning the City of Franklin's budgetary comparison schedules and General Fund revenue and expenditures by departments on pages 51-55 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Franklin, assets exceeded liabilities by \$5,495,684 at the close of the most recent fiscal year.

CITY OF FRANKLIN, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024

Summary Statements of Net Position

	2024	2023	Increase (Decrease)
Current and Other Assets	\$ 4,085,412	\$ 3,889,749	\$ 195,663
Capital Assets	2,067,857	1,432,901	634,956
Total Assets	6,153,269	5,322,650	830,619
Long-term Liabilities	72,068	65,916	6,152
Other Liabilities	585,517	218,840	366,677
Total Liabilities	657,585	284,756	372,829
 Net Position:			
Net Investment in Capital Assets	2,067,857	1,432,901	634,956
Restricted	522,479	498,359	24,120
Unrestricted	2,905,348	3,106,634	(201,286)
Total Net Position	\$ 5,495,684	\$ 5,037,894	\$ 457,790

A portion of the City of Franklin’s net position (37.6 percent) reflects its investment in capital assets (land, infrastructure, buildings, distribution systems, vehicles, and equipment), net of any related debt used to acquire those assets that is still outstanding. The City of Franklin uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Franklin’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Franklin’s net position (9.5 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$2,905,348) may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Franklin is able to report positive balances in all three categories of net position for the government as a whole as well as for its separate governmental and business-type activities.

**CITY OF FRANKLIN, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024**

Expenses and Program Revenues - Governmental Activities

<u>Function</u>	<u>Year Ended September 30, 2024</u>		<u>Year Ended September 30, 2023</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General Government	\$ 8,710	\$ 348,022	\$ 11,035	\$ 229,201
Public Safety	1,090	149,391	1,275	212,656
Public Works	8,250	266,199	8,260	263,365
Environment and Leisure	22,161	214,364	30,615	217,573
Economic Development	-	14,265	-	31,578
Depreciation	-	74,326	-	83,504
Total	<u>\$ 40,211</u>	<u>\$ 1,066,567</u>	<u>\$ 51,185</u>	<u>\$ 1,037,877</u>

Revenues by Source - Governmental Activities

SOURCES OF REVENUE

	<u>Year Ended September 30, 2024</u>		<u>Year Ended September 30, 2023</u>	
Charges for Services	\$ 37,462	2.8 %	\$ 48,564	4.1 %
Operating Grants and Contributions	2,739	0.2	2,621	0.2
Capital Grants and Contributions	10	-	-	-
Property Taxes	182,054	13.6	167,997	14.2
Motor Vehicle Taxes	20,223	1.5	18,692	1.6
Sales Tax	183,802	13.7	187,916	15.9
Franchise Taxes	3,621	0.3	3,508	0.3
State Allocation	307,862	23.1	294,769	24.9
Miscellaneous	191,831	14.3	13,457	1.1
Interest	60,373	4.5	25,696	2.2
Gain (Loss) on Disposal of Capital Assets	(1,108)	(0.1)	487	-
Interfund Transfers	<u>350,000</u>	<u>26.1</u>	<u>420,000</u>	<u>35.5</u>
Total	<u>\$ 1,338,869</u>	<u>100.0 %</u>	<u>\$ 1,183,707</u>	<u>100.0 %</u>

Net position of the governmental funds increased \$272,302 during the year ended September 30, 2024 due primarily to a \$350,000 transfer from the Electric Fund.

Business-type activities. Business-type activities increased the City of Franklin's net position by \$185,488, during the year ended September 30, 2024. Key elements of this increase are as follows:

**CITY OF FRANKLIN, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024**

Expenses and Program Revenues - Business-type Activities

<u>Function</u>	<u>Year Ended September 30, 2024</u>		<u>Year Ended September 30, 2023</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
Electric	\$ 1,377,044	\$ 1,048,481	\$ 1,410,515	\$ 1,135,806
Water	278,595	179,478	300,511	304,080
Sewer	117,217	109,765	117,027	111,532
Sanitation	229,088	209,333	198,557	205,968
Total	2,001,944	1,547,057	2,026,610	1,757,386
Interfund Transfers	-	350,000	-	420,000
	<u>\$ 2,001,944</u>	<u>\$ 1,897,057</u>	<u>\$ 2,026,610</u>	<u>\$ 2,177,386</u>

Revenues by Source - Business-type Activities

	<u>Year Ended September 30, 2024</u>		<u>Year Ended September 30, 2023</u>	
<u>SOURCES OF REVENUE</u>				
Charges for Services	\$ 2,001,944	96.1 %	\$ 2,026,610	98.0 %
Gain on Sale of Assets	8,235	0.4	-	-
Interest	72,366	3.5	41,395	2.0
Total	<u>\$ 2,082,545</u>	<u>100.0 %</u>	<u>\$ 2,068,005</u>	<u>100.0 %</u>

Financial Analysis of the Government's Funds

As noted earlier, the City of Franklin uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Franklin's *governmental* funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Franklin's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Franklin's governmental funds reported a combined ending fund balance of \$1,737,890. The unassigned fund balance is \$1,142,845. Unassigned fund balance indicates resources available for spending at the government's discretion. The remainder of fund balances is not available for new spending because it has already been 1) restricted for community betterment (\$610), 2) restricted for street projects (\$521,869) or 3) assigned for community betterment (\$72,566).

**CITY OF FRANKLIN, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024**

The General Fund is the chief operating fund of the City of Franklin. At the end of the current fiscal year, unassigned and total fund balance of \$1,142,845 represented 136.8 percent of General Fund expenditures for the year.

The fund balance of the City of Franklin’s General Fund increased by \$151,519 during the current fiscal year.

The fund balance of the City of Franklin’s Street Fund increased by \$44,657 during the current fiscal year.

Proprietary funds. The City of Franklin’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary funds at the end of the year were as follows: Electric Fund – \$533,836, Water Fund – \$513,938, Sewer Fund – \$368,661, and Sanitation Fund – \$225,690. The change in net position for the proprietary funds was as follows: Electric Fund – increase of \$21,058, Water Fund – increase of \$111,066, Sewer Fund – increase of \$20,727, and Sanitation Fund – increase of \$32,637. Other factors concerning the finances of these four funds have already been addressed in the discussion of the City of Franklin’s business-type activities.

Budgetary Highlights

The City did not amend its budget during the year ended September 30, 2024.

Capital Asset and Debt Administration

Capital Assets. The City of Franklin’s investment in capital assets for its governmental and business-type activities as of September 30, 2024, amounts to \$2,067,857 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, building and system improvements, vehicles and equipment, and streets.

Major capital asset events (individually greater than \$10,000) during the current fiscal year included the following:

- Resurface tennis courts - \$50,000
- Sidewalks at pickleball court - \$13,000
- 2005 Caterpillar motorgrader - \$54,300
- Marcellus building remodel - \$348,409

**CITY OF FRANKLIN, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024**

**City of Franklin's Capital Assets
(net of depreciation)**

	Year Ended September 30, 2024			Year Ended September 30, 2023		
	Governmental	Business-type	Total	Governmental	Business-type	Total
	<u>Activities</u>	<u>Activities</u>		<u>Activities</u>	<u>Activities</u>	
Land	\$ 45,500	\$ 14,973	\$ 60,473	\$ 45,500	\$ 14,973	\$ 60,473
Construction in Progress	398,409	-	398,409	-	-	-
Building and Improvements	227,255	45,365	272,620	241,516	48,661	290,177
Equipment and Vehicles	285,903	1,050,452	1,336,355	271,376	810,875	1,082,251
Total	<u>\$ 957,067</u>	<u>\$ 1,110,790</u>	<u>\$ 2,067,857</u>	<u>\$ 558,392</u>	<u>\$ 874,509</u>	<u>\$ 1,432,901</u>

Additional information on the City of Franklin’s capital assets can be found in Note C4 on pages 42-44 of this report.

Long-term debt. At the end of the current fiscal year, the City of Franklin had no outstanding long-term debt.

The City of Franklin does not have a bond rating.

Economic Factors and Next Year’s Budgets and Rates

- Property tax asking for the year ending September 30, 2025, was \$56,400 (32.8 percent) higher than last year, largely due to a valuation increase of 25.0 percent.
- The City has budgeted a transfer of \$685,000 from the Electric Fund and \$250,000 from the Water Fund to the General, CDA, and Street Funds during the year ending September 30, 2025, to balance the General Fund and build up cash reserves in the CDA and Street Funds for future projects.
- Effective August 13, 2024, the City entered into contract with Mid-West Plastering and Construction to restore and reinforce the Marcellus Building located at 613 and 615 15th Ave, Franklin, NE 68939. The City expects the project is expected to be complete in the spring of 2025 with a total cost of \$822,850, only \$483,566 remains committed.

Request for Information

This financial report is designed to provide a general overview of the City of Franklin’s finances for all those with an interest in the government’s finances. Questions concerning any of the

**CITY OF FRANKLIN, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024**

information provided in this report or requests for additional financial information should be addressed to the City Clerk, City of Franklin, 619 15th Avenue, Franklin, NE 68939.

CITY OF FRANKLIN, NEBRASKA
STATEMENT OF NET POSITION
September 30, 2024

	Governmental Activities (Modified Cash Basis)	Business-type Activities (Accrual Basis)	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 235,471	\$ 613,036	\$ 848,507
Certificates of deposit	1,010,346	1,259,659	2,270,005
County treasurer cash	17,786	-	17,786
Receivables:			
Accounts	-	167,648	167,648
Unbilled revenue	-	81,619	81,619
Interest	-	9,425	9,425
Inventory	-	85,953	85,953
Total current assets	1,263,603	2,217,340	3,480,943
Noncurrent assets:			
Restricted cash and cash equivalents	148,933	82,370	231,303
Restricted certificates of deposit	373,166	-	373,166
Capital assets:			
Land	45,500	14,973	60,473
Construction in progress	398,409	-	398,409
Other capital assets, net of depreciation	513,158	1,095,817	1,608,975
Net capital assets	957,067	1,110,790	2,067,857
Total noncurrent assets	1,479,166	1,193,160	2,672,326
Total assets	2,742,769	3,410,500	6,153,269
LIABILITIES			
Current liabilities:			
Accounts payable	-	523,731	523,731
Accrued vacation and payroll	-	34,651	34,651
Sales tax payable	-	8,872	8,872
Customer deposits	-	18,263	18,263
Total current liabilities	-	585,517	585,517
Noncurrent liabilities:			
Closure/post-closure liability	-	72,068	72,068
Total liabilities	-	657,585	657,585
NET POSITION			
Net investment in capital assets	957,067	1,110,790	2,067,857
Restricted for:			
Street projects	521,869	-	521,869
Community betterment	610	-	610
Unrestricted	1,263,223	1,642,125	2,905,348
Total net position	\$ 2,742,769	\$ 2,752,915	\$ 5,495,684

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

STATEMENT OF ACTIVITIES

For the year ended September 30, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
Primary government:			
Governmental activities			
(modified cash basis):			
General government	\$ 348,022	\$ 8,710	\$ -
Public safety	149,391	1,090	-
Public works	266,199	8,250	-
Environment and leisure	214,364	19,412	2,739
Economic development	14,265	-	-
Depreciation - unallocated	74,326	-	-
Total governmental activities	1,066,567	37,462	2,739
Business-type activities (accrual basis):			
Electric	1,048,481	1,377,044	-
Water	179,478	278,595	-
Sewer	109,765	117,217	-
Sanitation	209,333	229,088	-
Total business-type activities	1,547,057	2,001,944	-
Total primary government	\$ 2,613,624	\$ 2,039,406	\$ 2,739

See notes to financial statements.

<u>Capital Grants and Contributions</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>		
	<u>Governmental Activities (Modified Cash Basis)</u>	<u>Business-type Activities (Accrual Basis)</u>	<u>Total</u>
\$ -	\$ (339,312)	\$ -	\$ (339,312)
-	(148,301)	-	(148,301)
-	(257,949)	-	(257,949)
10	(192,203)	-	(192,203)
-	(14,265)	-	(14,265)
-	(74,326)	-	(74,326)
<u>10</u>	<u>(1,026,356)</u>	<u>-</u>	<u>(1,026,356)</u>
-	-	328,563	328,563
-	-	99,117	99,117
-	-	7,452	7,452
-	-	19,755	19,755
-	-	454,887	454,887
<u>\$ 10</u>	<u>\$ (1,026,356)</u>	<u>\$ 454,887</u>	<u>\$ (571,469)</u>
General revenues:			
Taxes:			
Property	182,054	-	182,054
Motor vehicle	20,223	-	20,223
Sales tax	183,802	-	183,802
Franchise	3,621	-	3,621
State allocation	307,862	-	307,862
Miscellaneous	191,831	-	191,831
Interest income	60,373	72,366	132,739
Gain (loss) on sale of assets	(1,108)	8,235	7,127
Interfund transfers	350,000	(350,000)	-
Total general revenues	<u>1,298,658</u>	<u>(269,399)</u>	<u>1,029,259</u>
Change in net position	272,302	185,488	457,790
Net position - September 30, 2023	<u>2,470,467</u>	<u>2,567,427</u>	<u>5,037,894</u>
Net position - September 30, 2024	<u>\$ 2,742,769</u>	<u>\$ 2,752,915</u>	<u>\$ 5,495,684</u>

CITY OF FRANKLIN, NEBRASKA

BALANCE SHEET - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

September 30, 2024

	<u>General</u>	<u>Street</u>	<u>CDA</u>	<u>CDBG</u>	Other Governmental Fund (Community Betterment)	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 115,093	\$ 148,323	\$ 72,566	\$ -	\$ 610	\$ 336,592
Certificates of deposit	1,010,346	373,166	-	-	-	1,383,512
County treasurer cash	17,406	380	-	-	-	17,786
Total assets	\$ 1,142,845	\$ 521,869	\$ 72,566	\$ -	\$ 610	\$ 1,737,890
LIABILITIES AND FUND BALANCES						
Liabilities:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances:						
Restricted for:						
Community betterment	-	-	-	-	610	610
Street projects	-	521,869	-	-	-	521,869
Assigned for:						
Community betterment	-	-	72,566	-	-	72,566
Unassigned	1,142,845	-	-	-	-	1,142,845
Total fund balances	1,142,845	521,869	72,566	-	610	1,737,890
Total liabilities and fund balances	\$ 1,142,845	\$ 521,869	\$ 72,566	\$ -	\$ 610	\$ 1,737,890

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

**RECONCILIATION OF THE BALANCE SHEET - MODIFIED
CASH BASIS - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

September 30, 2024

Total fund balances - governmental funds \$ 1,737,890

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$2,258,264, and the accumulated depreciation is \$1,301,197. 957,067

Internal service (health insurance) fund is used by management to charge the cost of insurance to individual funds. The assets are reported with governmental activities in the Statement of Net Position. 47,812

Total net position - governmental activities \$ 2,742,769

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**

For the year ended September 30, 2024

	<u>General</u>	<u>Street</u>	<u>CDA</u>	<u>CDBG</u>	Other Governmental Fund (Community Betterment)	Total Governmental Funds
REVENUES						
Taxes:						
Property	\$ 177,821	\$ 4,233	\$ -	\$ -	\$ -	\$ 182,054
Motor vehicle	-	20,223	-	-	-	20,223
Sales tax	117,901	26,601	39,300	-	-	183,802
Franchise	3,621	-	-	-	-	3,621
Intergovernmental	127,698	180,165	-	-	-	307,863
Charges for services	37,462	-	-	-	-	37,462
Contributions	2,749	-	-	-	-	2,749
Interest income	32,409	16,260	11,614	90	-	60,373
Sale of assets	-	13,141	-	-	-	13,141
Insurance proceeds	183,977	-	-	-	-	183,977
Other income	7,854	-	-	-	-	7,854
Total revenues	<u>691,492</u>	<u>260,623</u>	<u>50,914</u>	<u>90</u>	<u>-</u>	<u>1,003,119</u>
EXPENDITURES						
General government	361,771	-	-	-	-	361,771
Public safety	149,391	-	-	-	-	149,391
Public works	32,584	233,615	-	-	-	266,199
Environment and leisure	214,214	-	-	-	150	214,364
Economic development	-	-	14,265	-	-	14,265
Capital outlay	77,490	57,351	352,409	-	-	487,250
Total expenditures	<u>835,450</u>	<u>290,966</u>	<u>366,674</u>	<u>-</u>	<u>150</u>	<u>1,493,240</u>
Excess (deficiency) of revenues over expenditures	(143,958)	(30,343)	(315,760)	90	(150)	(490,121)
OTHER FINANCING SOURCES (USES)						
Transfers in	295,477	75,000	-	-	-	370,477
Transfers out	-	-	-	(20,477)	-	(20,477)
Net transfers	<u>295,477</u>	<u>75,000</u>	<u>-</u>	<u>(20,477)</u>	<u>-</u>	<u>350,000</u>
Net change in fund balances	151,519	44,657	(315,760)	(20,387)	(150)	(140,121)
Fund balances - September 30, 2023	<u>991,326</u>	<u>477,212</u>	<u>388,326</u>	<u>20,387</u>	<u>760</u>	<u>1,878,011</u>
Fund balances - September 30, 2024	<u><u>\$1,142,845</u></u>	<u><u>\$ 521,869</u></u>	<u><u>\$ 72,566</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 610</u></u>	<u><u>\$1,737,890</u></u>

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the year ended September 30, 2024

Total net change in fund balances - governmental funds \$ (140,121)

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

Capital outlays are reported in governmental funds as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which capitalized capital outlay (\$487,250) exceeded depreciation expense (\$74,326) during the period. 412,924

Internal service (health insurance) fund is used by management to charge the cost of insurance to individual funds. The net revenue is reported with governmental activities in the Statement of Activities. 13,748

Remaining basis on capital asset disposals does not impact the governmental funds, but the remaining basis reduces the gain on sale of assets on the Statement of Activities. (14,249)

Change in net position of governmental activities \$ 272,302

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
September 30, 2024

	Enterprise Funds	
	Electric Fund	Water Fund
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 40,948	\$ 354,804
Certificates of deposit	792,068	120,309
Receivables:		
Accounts receivable	107,342	26,572
Unbilled revenue	52,504	15,658
Interest	6,004	880
Inventory	57,462	12,641
Total current assets	1,056,328	530,864
Noncurrent assets:		
Restricted cash and cash equivalents	18,263	-
Capital assets:		
Land	14,973	-
Land improvements	-	-
Buildings	40,000	18,627
Property and equipment	2,261,329	1,835,023
Less accumulated depreciation	(1,678,968)	(1,608,820)
Net capital assets	637,334	244,830
Total noncurrent assets	655,597	244,830
Total assets	1,711,925	775,694
LIABILITIES		
Current liabilities:		
Accounts payable	497,189	10,846
Accrued vacation and payroll	17,198	5,918
Sales tax payable	8,105	162
Customer deposits	18,263	-
Total current liabilities	540,755	16,926
Noncurrent liabilities:		
Closure/post-closure liability	-	-
Total liabilities	540,755	16,926
NET POSITION		
Net investment in capital assets	637,334	244,830
Unrestricted	533,836	513,938
Total net position	\$ 1,171,170	\$ 758,768

See notes to financial statements.

Enterprise Funds			Internal
<u>Sewer</u>	<u>Sanitation</u>	<u>Total</u>	<u>Service</u>
<u>Fund</u>	<u>Fund</u>		<u>Fund</u>
\$ 132,395	\$ 84,889	\$ 613,036	\$ 47,812
209,673	137,609	1,259,659	-
10,473	23,261	167,648	-
5,207	8,250	81,619	-
1,534	1,007	9,425	-
15,850	-	85,953	-
<u>375,132</u>	<u>255,016</u>	<u>2,217,340</u>	<u>47,812</u>
-	64,107	82,370	-
-	-	14,973	-
-	40,583	40,583	-
9,381	21,148	89,156	-
607,795	416,396	5,120,543	-
(470,742)	(395,935)	(4,154,465)	-
<u>146,434</u>	<u>82,192</u>	<u>1,110,790</u>	<u>-</u>
<u>146,434</u>	<u>146,299</u>	<u>1,193,160</u>	<u>-</u>
<u>521,566</u>	<u>401,315</u>	<u>3,410,500</u>	<u>47,812</u>
842	14,854	523,731	-
5,024	6,511	34,651	-
605	-	8,872	-
-	-	18,263	-
<u>6,471</u>	<u>21,365</u>	<u>585,517</u>	<u>-</u>
-	72,068	72,068	-
<u>6,471</u>	<u>93,433</u>	<u>657,585</u>	<u>-</u>
146,434	82,192	1,110,790	-
368,661	225,690	1,642,125	47,812
<u>\$ 515,095</u>	<u>\$ 307,882</u>	<u>\$ 2,752,915</u>	<u>\$ 47,812</u>

CITY OF FRANKLIN, NEBRASKA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS

For the year ended September 30, 2024

	Enterprise Funds				Total	Internal Service Fund
	Electric Fund	Water Fund	Sewer Fund	Sanitation Fund		
Operating revenues:						
User charges	\$ 1,205,109	\$ 204,724	\$ 117,217	\$ 216,068	\$ 1,743,118	\$ -
Interdepartmental charges	-	-	-	-	-	36,000
NPPD agreement	164,328	-	-	-	164,328	-
NRD revenue	-	72,544	-	-	72,544	-
County reimbursements	-	-	-	13,020	13,020	-
Other revenue	7,607	1,327	-	-	8,934	-
Total operating revenues	<u>1,377,044</u>	<u>278,595</u>	<u>117,217</u>	<u>229,088</u>	<u>2,001,944</u>	<u>36,000</u>
Operating expenses:						
Cost of power	722,533	-	-	-	722,533	-
Personnel	177,278	50,174	42,863	76,913	347,228	-
Contract services	9,280	4,316	3,581	39,088	56,265	-
Professional fees	3,283	1,667	1,262	4,177	10,389	-
Insurance	29,094	5,552	1,364	12,238	48,248	22,712
Repairs and maintenance	15,211	8,424	33,680	29,055	86,370	-
Utilities	5,377	26,155	3,301	2,186	37,019	-
Other operating expenses	30,124	27,737	12,945	24,685	95,491	-
Closure costs	-	-	-	6,153	6,153	-
Depreciation	56,301	55,453	10,769	14,838	137,361	-
Total operating expenses	<u>1,048,481</u>	<u>179,478</u>	<u>109,765</u>	<u>209,333</u>	<u>1,547,057</u>	<u>22,712</u>
Operating income	328,563	99,117	7,452	19,755	454,887	13,288
Nonoperating revenues:						
Sale of assets	2,745	2,745	-	2,745	8,235	-
Interest income	39,750	9,204	13,275	10,137	72,366	460
Total nonoperating revenues	<u>42,495</u>	<u>11,949</u>	<u>13,275</u>	<u>12,882</u>	<u>80,601</u>	<u>460</u>
Income before interfund transfers	371,058	111,066	20,727	32,637	535,488	13,748
Interfund transfers:						
Transfer to other funds	<u>(350,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(350,000)</u>	<u>-</u>
Change in net position	21,058	111,066	20,727	32,637	185,488	13,748
Net position - September 30, 2023	<u>1,150,112</u>	<u>647,702</u>	<u>494,368</u>	<u>275,245</u>	<u>2,567,427</u>	<u>34,064</u>
Net position - September 30, 2024	<u>\$ 1,171,170</u>	<u>\$ 758,768</u>	<u>\$ 515,095</u>	<u>\$ 307,882</u>	<u>\$ 2,752,915</u>	<u>\$ 47,812</u>

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS**

For the year ended September 30, 2024

	Enterprise Funds	
	Electric Fund	Water Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers/other funds	\$ 1,406,564	\$ 284,936
Payments to suppliers	(812,650)	(67,173)
Payments to employees	(172,350)	(48,059)
Net cash provided by operating activities	421,564	169,704
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	(350,000)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of property and equipment	(48,506)	(7,500)
Proceeds from sale of property and equipment	12,015	12,015
Increase in closure/post-closure liability	-	-
Net cash provided (used) by capital and related activities	(36,491)	4,515
CASH FLOWS FROM INVESTING ACTIVITIES:		
Increase in certificates of deposit	(34,154)	(5,242)
Interest received	39,750	9,204
Net cash provided by investing activities	5,596	3,962
Increase in cash and cash equivalents	40,669	178,181
Cash and cash equivalents - beginning of the year	18,542	176,623
Cash and cash equivalents - end of the year	\$ 59,211	\$ 354,804
Composition of cash and cash equivalents:		
Cash and cash equivalents	\$ 40,948	\$ 354,804
Restricted cash and cash equivalents	18,263	-
Total cash and cash equivalents	\$ 59,211	\$ 354,804

See notes to financial statements.

Enterprise Funds			Internal Service Fund
Sewer Fund	Sanitation Fund	Total	
\$ 116,762	\$ 220,929	\$ 2,029,191	\$ 36,000
(72,139)	(108,695)	(1,060,657)	(22,712)
(41,642)	(78,234)	(340,285)	-
<u>2,981</u>	<u>34,000</u>	<u>628,249</u>	<u>13,288</u>
-	-	(350,000)	-
-	-	(56,006)	-
-	12,015	36,045	-
-	6,153	6,153	-
<u>-</u>	<u>18,168</u>	<u>(13,808)</u>	<u>-</u>
(9,136)	(5,997)	(54,529)	-
13,275	10,137	72,366	460
<u>4,139</u>	<u>4,140</u>	<u>17,837</u>	<u>460</u>
7,120	56,308	282,278	13,748
<u>125,275</u>	<u>92,688</u>	<u>413,128</u>	<u>34,064</u>
<u>\$ 132,395</u>	<u>\$ 148,996</u>	<u>\$ 695,406</u>	<u>\$ 47,812</u>
\$ 132,395	\$ 84,889	\$ 613,036	\$ 47,812
-	64,107	82,370	-
<u>\$ 132,395</u>	<u>\$ 148,996</u>	<u>\$ 695,406</u>	<u>\$ 47,812</u>

CITY OF FRANKLIN, NEBRASKA

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS, Continued**

For the year ended September 30, 2024

	Enterprise Funds	
	Electric Fund	Water Fund
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 328,563	\$ 99,117
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	56,301	55,453
Change in assets and liabilities:		
Accounts receivable	29,520	6,341
Inventories	524	2,849
Accounts payable	154	3,849
Customer deposits	1,350	-
Sales tax payable	224	(20)
Accrued expenses	4,928	2,115
Net cash provided by operating activities	\$ 421,564	\$ 169,704

See notes to financial statements.

<u>Enterprise Funds</u>			<u>Internal Service Fund</u>
<u>Sewer Fund</u>	<u>Sanitation Fund</u>	<u>Total</u>	
\$ 7,452	\$ 19,755	\$ 454,887	\$ 13,288
10,769	14,838	137,361	-
(455)	(8,159)	27,247	-
(15,850)	-	(12,477)	-
(137)	8,887	12,753	-
-	-	1,350	-
(19)	-	185	-
1,221	(1,321)	6,943	-
<u>\$ 2,981</u>	<u>\$ 34,000</u>	<u>\$ 628,249</u>	<u>\$ 13,288</u>

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

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CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Franklin, Nebraska (City) are prepared in accordance with the modified cash basis of accounting for governmental funds and the accrual basis for the proprietary funds. The City’s reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note.

1. Financial Reporting Entity

The City of Franklin, Nebraska, was incorporated in 1883. The City operates under a Mayor-Council form of government with an elected Mayor, and an elected legislative body, Council, composed of four members. The Mayor is elected at large for a four-year term, and the four members of the City Council are also elected for four-year terms. The administration of the City government is performed under the direction of the Mayor by the City Administrator. Services provided to residents include public safety; highways and streets; planning and zoning; parks; recreation; development; electric, water, and sanitary sewer systems; sanitation; and general administrative services.

The City’s financial reporting entity comprises the following:

Primary Government:	City of Franklin
---------------------	------------------

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61, and has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable, and, as such, should be included within the City’s financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization’s governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1. Financial Reporting Entity, continued

Blended Component Units

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City. These component units' funds are blended into those of the City by appropriate activity type to compose the primary government presentation. The Community Development Agency is a blended component unit.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending. The City currently has no discretely presented component units.

2. Basis of Presentation

Government-wide Financial Statements

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

Fund Financial Statements

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

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

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

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the City and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

Proprietary Funds

Enterprise Funds

Enterprise Funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Internal Service Funds

The Internal Service Funds account for activities that provide goods and services to other funds, departments, or agencies of the primary government and its component units on a cost reimbursement basis.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major and Non-major Funds

The funds are further classified as major or non-major as follows:

<u>Fund</u>	<u>Brief Description</u>
<i>Major:</i>	
Governmental:	
General	See page 28 for description.
Street	The Street Fund is a special revenue fund that accounts for the City's share of highway allocation from the State of Nebraska.
CDA	The CDA Fund is a special revenue fund that accounts for the City's community development.
CDBG	Accounts for the City's share of the Community Development Block Grant Program.
Proprietary:	
Enterprise:	
Electric, Water, Sewer, and Sanitation	See page 28 for description.
<i>Nonmajor:</i>	
Special Revenue:	
Community Betterment	Accounts for Keno proceeds to be used for community betterment.
Internal Service:	
Health Insurance	Accounts for the health insurance for all governmental and business-type City operations.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b, below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting, continued

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenses when they result from cash transactions with a provision for depreciation. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Under the modified cash basis of accounting, proceeds from the issuance of long-term debt increase liabilities and payment of long-term debt reduces liabilities. Capital assets are capitalized and depreciation is recognized over the estimated lives of the related assets. Right of use assets and related lease liabilities, as defined by GASB 87 and 96, are not reflected in the accompanying modified cash basis financial statements.

Business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified cash basis of accounting using a flow of current financial resources measurement focus. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt principal is reported as an expenditure when paid. Capital asset purchases are recorded as expenditures and depreciation is not recognized.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Investments

For the purpose of the Statement of Net Position, “cash and cash equivalents” include all demand accounts and savings accounts. For the purpose of the proprietary fund Statement of Cash Flows, “cash and cash equivalents” include all cash on hand, demand accounts, savings accounts, and equity in pooled cash which has an original maturity of three months or less. The County Treasurer’s cash represents revenues collected and not yet remitted to the City.

Investments are carried at fair value. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Notes B2, C1, and D2.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Business-type activities report utility billings as their major receivables. The City has recorded an allowance for uncollectible accounts receivable of \$3,843 as of September 30, 2024.

In the fund financial statements, proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Inventory

All inventories are valued at cost using the first-in/first-out (FIFO) method.

Restricted Assets

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to debt service and utility customer deposits.

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, capital assets that are purchased or acquired with an original cost of \$2,500 or more are capitalized and reported on the Statement of Net Position. Capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation. The City has elected the depreciation approach for reporting infrastructure.

Depreciation of general capital assets and all proprietary capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The ranges of estimated useful lives by type of asset are as follows:

Buildings	20-40 years
Improvements	5-20 years
Machinery and Equipment	5-15 years
Utility Systems	10-40 years
Infrastructure	25 years

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Capital Assets, continued

Government-wide Statements, continued

Prior to July 1, 1980, governmental funds' infrastructure assets were not capitalized. These assets (back to July 1, 1980) have been valued at estimated historical cost. The cost of normal maintenance, preservation, and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Compensated Absences

The City's policies regarding vacation time permit employees to accumulate earned but unused vacation leave. In the event of termination, an employee is paid for all unused accumulated vacation time. Accumulated vacation time is accrued in the accompanying governmental and propriety fund financial statements.

Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable and accrued compensated absences.

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Long-term Debt, continued

Fund Financial Statements

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide statements.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. 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 improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Fund Financial Statements

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

Effective October 1, 2010, the City adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

Fund Financial Statements, continued

Restricted—Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws or externally imposed conditions by grantors or creditors.

Committed—Amounts that can be used only for specific purposes determined by a formal action by City Council ordinance or resolution.

Assigned—Amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by the City Council.

Unassigned—All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 17). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the City Council or the Assignment has been changed by the Mayor. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

5. Revenues, Expenditures, and Expenses

Sales and Use Tax

The City implemented a one-cent sales tax on taxable sales within the City effective April 1, 2013. The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors. The sales tax is recorded in the General Fund and used for budgeted appropriations. Sales tax collected on the sale of motor vehicles is recorded in the Street Fund as required by LB904.

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Property Taxes

The City has the power to levy taxes each year sufficient to pay any judgment existing against the City, the interest on bonded debt, and the principal on bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law.

The tax levies for all political subdivisions in Franklin County are certified by the County Board on or before October 20. Real estate taxes are due on December 31 and attach as an enforceable lien and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes. Delinquent taxes bear 14 percent interest.

Property taxes levied for 2023-2024 are recorded as revenue when received by the County.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. They also include all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – by Character and Function

Proprietary Funds – by Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Interfund Transfers

Permanent reallocation of resources between funds of the reporting entity is classified as transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the City is subject to various federal, state, and local laws and contractual regulations. An analysis of the City’s compliance with significant laws and regulations and demonstration of its stewardship over City resources follows:

1. Fund Accounting Requirements

The City complies with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include: Special Revenue, Capital Projects, and Debt Service.

2. Deposit Laws and Regulations

Custodial credit risk is the risk that, in the event of a bank failure, a government’s deposits may not be returned to it. The City’s deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance or with U.S. Treasury and U.S. agency securities having an aggregate value at least equal to the amount of the deposits. The City’s demand deposits are insured up to \$250,000 and certificates of deposit/savings accounts are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). Any cash deposits or certificates of deposit in excess of the FDIC limits are supposed to be insured by collateral held by the pledging institution in the City’s name.

3. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are described in Note A2 for the various funds.

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

4. Debt Restrictions and Covenants

Bonds Payable

The various bond ordinances relating to the bonds payable contain some restrictions or covenants that are finance-related. These include covenants such as debt service coverage requirements and required reserve account balances. The City is in compliance with the bond restrictions and covenants.

5. Budgetary Data

The City is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

The Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditure and/or tax levy limitations.

The City follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

- a. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.
- b. The budget is published with subsequent public hearings to obtain taxpayer comments.
- c. Prior to September 30, the City Council adopts the budget, which is then filed with the appropriate state and county officials.
- d. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end and any revisions require board approval.
- e. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

5. Budgetary Data, continued

- f. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 20. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.
- g. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.
- h. The City of Franklin adopts a budget by resolution for all fund types.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the financial statements for the City’s various assets, liabilities, equity, revenues, and expenditures/expenses.

1. Cash and Investments

Deposits

The City’s policies regarding deposits of cash are discussed in Note A4. The table presented below is designed to disclose how its deposits were insured or secured with collateral at September 30, 2024. The categories of collateral are defined as follows:

Category 1 – Insured by FDIC or collateralized with securities held by the City (or public trust) or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the City’s name.

Category 3 – Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the City’s name; or collateralized with no written or approved collateral agreement.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

1. Cash and Investments, continued

Deposits, continued

<u>Types of Deposits</u>	<u>Total Bank Balance</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Total Carrying Value</u>
Demand deposits and certificates of deposit	\$ 3,714,293	\$ 1,047,813	\$ 2,666,480	-	\$ <u>3,722,981</u>

Reconciliation to Government-wide Statement of Net Position:

Primary Government –

Unrestricted cash and cash equivalents	\$ 848,507
Unrestricted certificates of deposit	2,270,005
Restricted cash and cash equivalents	231,303
Restricted certificates of deposit	<u>373,166</u>
Total	\$ <u>3,722,981</u>

2. Restricted Assets

The restricted assets as of September 30, 2024, are as follows:

Type of Restricted Assets:	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Cash and cash equivalents	\$ 148,933	\$ 82,370	\$ 231,303
Certificates of deposit	<u>373,166</u>	<u>-</u>	<u>373,166</u>
Total	\$ <u>522,099</u>	\$ <u>82,370</u>	\$ <u>604,469</u>

The Community Betterment fund has cash of \$610 restricted for community betterment, the Street fund has cash of \$148,323 and certificates of deposit of \$373,166 is restricted for street projects.

The business-type activities restricted assets consist of \$18,263 restricted for utility customer deposits in the Electric Fund. The Sanitation Fund has \$64,107 of cash restricted for C & D site closure/post-closure costs.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

3. Accounts Receivable

Accounts receivable of the business-type activities consist of utilities receivables. The Electric Fund recorded an allowance for uncollectible utility accounts receivable of \$3,843 as of September 30, 2024.

4. Capital Assets

Capital asset activity for the year ended September 30, 2024, was as follows:

	Balance at October 1, <u>2023</u>	<u>Additions</u>	Transfers/ <u>Disposals</u>	Balance at September 30, <u>2024</u>
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 45,500	\$ -	\$ -	\$ 45,500
Construction in progress	-	398,409	-	398,409
Total capital assets not being depreciated	45,500	398,409	-	443,909
Other capital assets being depreciated:				
Buildings and improvements	909,451	4,000	-	913,451
Equipment and vehicles	861,395	84,841	(45,332)	900,904
Total other capital assets at historical cost	1,770,846	88,841	(45,332)	1,814,355
Less accumulated depreciation for:				
Buildings and improvements	(667,935)	(18,261)	-	(686,196)
Equipment and vehicles	(590,019)	(56,065)	31,083	(615,001)
Total accumulated depreciation	(1,257,954)	(74,326) *	31,083	(1,301,197)
Other capital assets, net	512,892	14,515	(14,249)	513,158
Governmental activities capital assets, net	<u>\$ 558,392</u>	<u>\$ 412,924</u>	<u>\$ (14,249)</u>	<u>\$ 957,067</u>

* Depreciation expense was charged to governmental activities as follows:

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

Construction in progress at September 30, 2024 consists of expenses for the tennis court resurfacing project for \$50,000 and the remodel expense on the Marcellus building project for \$348,409. See note D3 for commitments.

Governmental Activities, continued:

General Fund:

General government:	
Administration	\$ 10,875
Public safety:	
Fire	720
Police	<u>7,257</u>
Total public safety	<u>7,977</u>
Public works:	
Cemetery	5,755
Environment and leisure:	
Library	3,423
Park	5,007
Summer recreation	5,173
Pool	<u>660</u>
Total environment and leisure	<u>14,263</u>
Total General Fund	38,870
<u>Special Revenue Funds:</u>	
Street	<u>35,456</u>
Total governmental activities depreciation expense	\$ <u>74,326</u>

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

	Balance at October 1, <u>2023</u>	<u>Additions</u>	<u>Disposals</u>	Balance at September 30, <u>2024</u>
<u>Business-type Activities</u>				
Capital assets not being depreciated:				
Land	\$ 14,973	\$ -	\$ -	\$ 14,973
Other capital assets being depreciated:				
Buildings and improvements	129,739	-	-	129,739
Equipment and vehicles	<u>4,754,221</u>	<u>401,452</u>	<u>(35,130)</u>	<u>5,120,543</u>
Total other capital assets at historical cost	4,883,960	401,452	(35,130)	5,250,282
Less accumulated depreciation for:				
Buildings and improvements	(81,078)	(3,296)	-	(84,374)
Equipment and vehicles	<u>(3,943,346)</u>	<u>(134,065)</u>	<u>7,320</u>	<u>(4,070,091)</u>
Total accumulated depreciation	<u>(4,024,424)</u>	<u>(137,361) *</u>	<u>7,320</u>	<u>(4,154,465)</u>
Other capital assets, net	<u>859,536</u>	<u>264,091</u>	<u>(27,810)</u>	<u>1,095,817</u>
Business-type capital assets, net	<u>\$ 874,509</u>	<u>\$ 264,091</u>	<u>\$ (27,810)</u>	<u>\$ 1,110,790</u>

* Depreciation expense was charged to functions as follows:

Electric	\$ 56,301
Water	55,453
Sewer	10,769
Sanitation	<u>14,838</u>
Total business-type activities' depreciation expense	<u>\$ 137,361</u>

5. Accounts Payable

Payables in the proprietary funds are primarily composed of payables to vendors.

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Closure/Post - Closure Liability

The City has a license to operate a Construction and Demolition Site (C & D Landfill), which is accounted for as part of the Sanitation Fund.

State and federal laws and regulations require the City to place a final cover on the site when it stops accepting waste and maintain the site after closure. Closure costs and post-closure costs were estimated by engineers and approved by the Nebraska Department of Environment and Energy (NDEE) in 2020 and are required to be funded over a 5-year period. These costs are adjusted annually for the inflation factor as provided by NDEE. The 2024 estimates provided by NDEE were \$49,655 for the estimated closure cost and \$28,664 for the estimated post-closure costs. The required funding is based on the estimated cost less current balances in the accounts divided over the remaining life. In accordance with state law, the City has established a separate account for deposits of monies necessary to fund the estimated costs. The balance in the restricted account for closure and post-closure at September 30, 2024 was \$64,107. As of September 30, 2024, the estimated liability incurred based on the estimated landfill use to date of 92.0 percent was \$72,068 and the expense accrued during the year ended September 30, 2024 was \$6,153.

7. Interfund Transactions

Operating transfers:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
Electric Fund	\$ 275,000	\$ -
CDBG	20,477	-
Street Fund	75,000	-
CDBG	-	20,477
Electric Fund:		
General Fund	-	275,000
Street Fund	<u>-</u>	<u>75,000</u>
Total Interfund Transfers	<u>\$ 370,477</u>	<u>\$ 370,477</u>

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE D – OTHER NOTES

1. Retirement Benefits

The City maintains a defined contribution pension plan. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. Employees are eligible to participate if they have attained the age of 25, completed one year of eligible service and customarily work 20 hours or more per week or five or more months per year. The City matches 100 percent of employees' contributions up to six percent. The employees' contributions are always 100 percent vested. The City's matching contributions are 100 percent vested immediately. The City contributed \$11,176 and employees contributed \$12,715 during the year.

2. Risk Management

Insurance

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance to minimize the effect of possible exposure to these risks. There have been no significant reductions in insurance coverage from coverage in the prior year. During the past three fiscal years, there have been no settlements exceeding the amount of the City's insurance coverage.

The City is partially self-insured for health insurance claims up to \$4,280 of individual claims. The self-insurance program is administered within the Internal Service Fund. The City maintains outside insurance coverage through an insurance policy on claim amounts over \$5,000 per employee. The maximum out-of-pocket costs would be \$2,000 for the employee and \$3,000 for the City. Settled claims in the past three years have not exceeded the commercial coverages. A reserve of \$47,812 is established in an internal service fund at September 30, 2024.

Environmental Remediation

The City is subject to laws and regulations relating to the protection of the environment. The City's policy is to accrue environmental and cleanup-related costs of a non-capital nature when it is both probable that a liability has been incurred and when the amount can be reasonably estimated.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE D – OTHER NOTES, continued

2. Risk Management, continued

Environmental Remediation, continued

Although it is not possible to quantify with any degree of certainty the potential impact of the City’s continuing compliance efforts, management believes any future remediation or other compliance-related costs will not have a material adverse effect on the financial condition or reported results of operations of the City.

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the City’s investments at September 30, 2024, are held by banks in the name of the City. The City’s investments consist of only certificates of deposit.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City’s investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The certificate of deposit maturities are as follows:

<u>Maturities by Month</u>	<u>Amount</u>
October 2024	\$ 104,150
November 2024	1,285,432
December 2024	264,863
January 2025	113,919
February 2025	427,944
March 2025	189,475
June 2025	54,325
September 2025	<u>203,063</u>
	\$ <u>2,643,171</u>

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City’s investments consist of only certificates of deposit, minimizing credit risk associated with the City’s investment portfolio.

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE D – OTHER NOTES, continued

2. Risk Management, continued

Deposits and Investments, continued

Concentration of Credit Risk. The City’s investment policy places no limit on the amount that may be invested in any one issuer. At September 30, 2024, the City’s certificates of deposit consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Cornerstone Bank	\$ 1,063,883
South Central State Bank	<u>1,579,288</u>
	<u>\$ 2,643,171</u>

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The City’s investments had no exposure to foreign currency risk and the City held no investments denominated in foreign currency at September 30, 2024.

3. Commitments

Economic Dependency

The City of Franklin’s Electric Department purchases substantially all of its electricity for resale to customers from Southern Public Power District.

Construction Commitments

At September 30, 2024, the City had the following construction commitments:

<u>Project</u>	<u>Contract Amount</u>	<u>Paid Through 9/30/24</u>	<u>Obligation Pending</u>	<u>Expected Completion Date</u>
Tennis court resurface	\$ 69,300	\$ 50,000	\$ 19,300	October 2024
Marcellus building remodel	822,850	339,284	483,566	April 2025

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE D – OTHER NOTES, continued

3. Commitments, continued

Other Commitments

In February 2023, the City entered into a 60-month operating lease for two copiers for \$392 per month.

The City has an agreement with the Lower Republican Natural Resources District to sell and deliver water from the City’s water distribution system. The agreement expires in January 2029 and can then be renewed for an additional period of not less than 15 years.

4. Interlocal Agreements

The City has the following interlocal agreements in effect as of September 30, 2024:

<u>Party to Agreement</u>	<u>Term of Agreement</u>	<u>Description</u>
Franklin Rural Fire District	2/20/13-until terminated	Fire protection
Franklin County	10/14/96-until terminated	Asphalt maintenance and upkeep
Franklin County	2/2/93-until terminated	Equipment rental and repairs
Franklin County	4/4/95-indefinite	Solid waste disposal
Franklin County	10/1/23-9/30/28	Law enforcement and dispatch
Village of Oxford	1/21/11-until terminated	Solid waste auxiliary service
City of Minden	1/22/19-1/22/29	Equipment rental and repairs
League Association of Risk Management	10/1/22-9/30/25	Risk management services

CITY OF FRANKLIN, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE D – OTHER NOTES, continued

5. Subsequent Events

Management has evaluated subsequent events through January 27, 2025 the date on which the financial statements were available for issue.

Effective November 15, 2024 the City increased the electric rate by 3 percent and increased the base customer charges by \$0.75 for all electrical services.

SUPPLEMENTARY AND OTHER INFORMATION

CITY OF FRANKLIN, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE -
MODIFIED CASH BASIS - GENERAL FUND**

Year ended September 30, 2024

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Taxes:			
Property	\$ 170,357	\$ 177,821	\$ 7,464
Sales tax	105,000	117,901	12,901
Franchise	5,000	3,621	(1,379)
Intergovernmental	129,057	127,698	(1,359)
Charges for services	40,200	37,462	(2,738)
Contributions	2,000	2,749	749
Interest income	-	32,409	32,409
Sale of assets	250,000	-	(250,000)
Insurance proceeds	-	183,977	183,977
Other income	13,000	7,854	(5,146)
	714,614	691,492	(23,122)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General government	545,375	377,822	(167,553)
Public safety	125,000	149,391	24,391
Public works	46,800	40,584	(6,216)
Environment and leisure	277,500	267,653	(9,847)
	994,675	835,450	(159,225)
Resources under charges to appropriations	(280,061)	(143,958)	136,103
OTHER FINANCING SOURCES			
Transfer in	275,000	295,477	20,477
	275,000	295,477	20,477
RESOURCES AND OTHER FINANCING SOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS	\$ (5,061)	\$ 151,519	\$ 156,580

CITY OF FRANKLIN, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
MODIFIED CASH BASIS - STREET FUND

Year ended September 30, 2024

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Property tax	\$ 4,000	\$ 4,233	\$ 233
Motor vehicle	-	20,223	20,223
Sales tax	25,000	26,601	1,601
Intergovernmental	185,609	180,165	(5,444)
Interest income	-	16,260	16,260
Sale of assets	-	13,141	13,141
	<hr/>	<hr/>	<hr/>
Total resources	214,609	260,623	46,014
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Public works	278,650	233,615	(45,035)
Capital outlay	65,000	57,351	(7,649)
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	343,650	290,966	(52,684)
Resources under charges to appropriations	(129,041)	(30,343)	98,698
OTHER FINANCING SOURCES			
Transfers in	75,000	75,000	-
	<hr/>	<hr/>	<hr/>
RESOURCES AND OTHER FINANCING SOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS	<u>\$ (54,041)</u>	<u>\$ 44,657</u>	<u>\$ 98,698</u>

CITY OF FRANKLIN, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
MODIFIED CASH BASIS - CDA FUND

Year ended September 30, 2024

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Sales tax	\$ 35,000	\$ 39,300	\$ 4,300
Interest Income	-	11,614	11,614
	<hr/>	<hr/>	<hr/>
Total resources	35,000	50,914	15,914
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Economic development	420,500	14,265	(406,235)
Capital outlay	-	352,409	352,409
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	420,500	366,674	(53,826)
RESOURCES UNDER			
CHARGES TO APPROPRIATIONS	<u>\$ (385,500)</u>	<u>\$ (315,760)</u>	<u>\$ 69,740</u>

CITY OF FRANKLIN, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
MODIFIED CASH BASIS - CDBG FUND

Year ended September 30, 2024

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Interest Income	\$ -	\$ 90	\$ 90
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Economic development	<u>20,295</u>	<u>-</u>	<u>(20,295)</u>
Resources over (under) charges to appropriations	(20,295)	90	20,385
OTHER FINANCING USES			
Transfers out	<u>-</u>	<u>(20,477)</u>	<u>(20,477)</u>
RESOURCES UNDER CHARGES TO APPROPRIATIONS AND OTHER FINANCING USES	<u><u>\$ (20,295)</u></u>	<u><u>\$ (20,387)</u></u>	<u><u>\$ (92)</u></u>

CITY OF FRANKLIN, NEBRASKA

**COMBINING STATEMENT OF REVENUES AND EXPENDITURES -
MODIFIED CASH BASIS - GENERAL FUND DEPARTMENTS**

Year ended September 30, 2024

	General	Police	Cemetery
REVENUES			
Taxes:			
Property tax	\$ 177,821	\$ -	\$ -
Sales tax	117,901	-	-
Franchise	3,621	-	-
Intergovernmental revenue:			
State assistance	127,698	-	-
Licenses and permits	2,100	1,090	-
Rental and fees	6,610	-	8,250
Admission fees and concessions	-	-	-
Contributions	-	-	-
Interest income	32,409	-	-
Insurance proceeds	183,977	-	-
Other revenues	7,281	-	-
Total revenues	659,418	1,090	8,250
EXPENDITURES			
Personnel services:			
Salaries and benefits	93,339	16,071	26,378
Operating expenses:			
Contract services	29,504	118,892	89
Fuel	338	144	1,000
Insurance	11,964	9,651	1,204
Professional fees	29,412	1,253	1,254
Meetings, seminars, and dues	55,048	-	-
Printing, postage, and publications	350	7	-
Repairs and maintenance	124,194	2,002	2,287
Utilities and telephone	5,193	1,126	-
Total operating expenses	256,003	133,075	5,834
Supplies	11,554	45	372
Other expenses	875	200	-
Capital outlay	16,051	-	8,000
Total expenditures	377,822	149,391	40,584
Revenue over (under) expenditures	281,596	(148,301)	(32,334)
INTERFUND TRANSFERS			
Transfers in	295,477	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$ 577,073	\$ (148,301)	\$ (32,334)

<u>Park</u>	<u>Pool</u>	<u>Library</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 177,821
-	-	-	117,901
-	-	-	3,621
-	-	-	127,698
-	-	-	3,190
4,820	-	1,390	21,070
5,655	7,547	-	13,202
2,739	-	10	2,749
-	-	-	32,409
-	-	-	183,977
93	480	-	7,854
<u>13,307</u>	<u>8,027</u>	<u>1,400</u>	<u>691,492</u>
30,343	38,222	62,075	266,428
617	-	2,340	151,442
2,123	-	-	3,605
2,319	4,199	1,834	31,171
1,260	1,254	1,254	35,687
2,226	760	2,370	60,404
-	-	-	357
19,701	2,485	1,146	151,815
2,782	3,105	4,230	16,436
<u>31,028</u>	<u>11,803</u>	<u>13,174</u>	<u>450,917</u>
4,178	12,986	2,478	31,613
-	336	7,591	9,002
53,439	-	-	77,490
<u>118,988</u>	<u>63,347</u>	<u>85,318</u>	<u>835,450</u>
(105,681)	(55,320)	(83,918)	(143,958)
-	-	-	295,477
<u>\$ (105,681)</u>	<u>\$ (55,320)</u>	<u>\$ (83,918)</u>	<u>\$ 151,519</u>

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

To the Honorable Mayor and Members of the City Council
City of Franklin, Nebraska

We have audited, 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, the financial statements of the governmental activities - modified cash basis, the business-type activities - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis for the governmental funds of the City of Franklin, Nebraska, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City’s financial statements, and have issued our report thereon dated January 27, 2025. Our report on the financial statements also disclosed that, as described in Note A to the financial statements, the City prepares its financial statements for the governmental funds on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Franklin’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.

SHAREHOLDERS:

Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

Our consideration of internal control over financial reporting 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. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described below, that we consider a significant deficiency.

Segregation of Duties

Due to limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Franklin's financial statements are free of 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 determination of financial statement amounts. 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*.

City of Franklin's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Franklin's response to the findings identified in our audit and described above. The City of Franklin's response to the findings identified in our audit is that due to the small size of the City, it is impractical to further segregate duties. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the report.

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.



Grand Island, Nebraska
January 27, 2025

	Reference	Recommended	2024	2023	2022	2021	2020
Population			941	941	941	941	1,000
Valuation		\$ 115,878,582	\$ 40,624,673	\$ 37,291,230	\$ 34,654,481	\$ 34,576,232	\$ 34,262,065
Per Capita		\$ 74,133	\$ 43,172	\$ 39,629	\$ 36,827	\$ 36,744	\$ 34,262
1) Unrestricted Net Position/Total Net Position							
Government Wide	Page 14	35%	52.87%	61.67%	59.82%	57.61%	66.25%
Governmental Activities	Page 14	25%	46.06%	57.22%	55.89%	57.95%	68.89%
Business-Type Activities	Page 14	40%	59.65%	65.94%	63.24%	57.34%	64.31%
2) Top 4 Sources of Revenues - Governmental Activities							
Property Taxes	Page 9	\$299 per Capita	193	179	172	170	155
Charges for Services		\$90 per Capita	40	52	42	56	36
State Allocation		\$221 per Capita	327	313	300	305	258
Sales Tax		\$306 per Capita	195	200	176	179	133
3) State Allocations							
Highway Allocation		\$160 Per Capita	\$ 178	\$ 171	\$ 155	\$ 178	\$ 137
Municipal Equilization		\$61 Per Capita	136	131	132	127	109
4) Governmental Expenses (Excludes capital outlay)							
Administration (Excludes debt)	Page 58	\$150 Per Capita	\$ 261	\$ 233	\$ 202	\$ 202	\$ 186
Police		\$140 Per Capita	159	205	204	207	142
Library		\$65 Per Capita	91	89	95	80	66
Park/Pool		\$100 Per Capita	137	142	129	108	85
Cemetery		\$25 Per Capita	35	35	31	31	25
5) Outstanding GO Debt/Valuation							
	Page 12	< 5%-Good < 3%-Excellent	0.00%	0.00%	0.00%	0.00%	0.00%
6) Unassigned Fund Balance/General Fund Expenditures							
	Pages 16 & 18	30%	136.79%	144.39%	121.50%	132.43%	130.66%

	Reference	Recommended	2024	2023	2022	2021	2020
7) Months Expense in Street Cash Reserve	Pages 16 & 18	12.0	26.8	24.9	23.3	15.5	12.3
8) Levy Rates							
General		0.40	0.423538	0.450000	0.449997	0.449999	0.449998
		\$294/Capita	\$ 183	\$ 178	\$ 166	\$ 165	\$ 154
Debt Service		0.11	-	-	-	-	-
		\$82/Capita	\$ -	\$ -	\$ -	\$ -	\$ -
Total Levy			0.423538	0.450000	0.449997	0.449999	0.449998
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 41	> 35%	28.28%	28.96%	32.23%	29.66%	24.64%
Business-type Activities	Page 43	> 35%	20.87%	17.60%	18.20%	20.83%	20.34%
10) Operating Income/Total Operating Revenue							
Electric Fund	Page 21	15.00%	23.86%	19.48%	29.57%	31.60%	32.02%
Water Fund		15.00%	35.58%	-1.19%	32.79%	1.65%	-21.85%
Sewer Fund		15.00%	6.36%	4.70%	39.97%	-10.14%	14.98%
Sanitation Fund		10.00%	8.62%	-3.73%	11.52%	-5.88%	-5.26%
11) Debt Coverage Ratio							
Electric	Pages 21-22	1.50	-	-	-	7.07	7.49
Sanitation		1.50	-	-	-	-	1.02
12) Cash, Investments & Treasurer Cash							
General Fund: (unassigned)	Pages 16/18/41						
Operating		380,000					
Replacement		395,000					
		775,000	1,142,845	991,326	878,018	784,746	705,501
Business-type Activities (Excluding Depreciation/Amortization)	Pages 20/21/43						
Operating		705,000					
Replacement		1,530,000					
Restricted		85,000					
		2,320,000	695,406	413,128	488,526	1,634,697	1,529,329



4550 West Husker Hwy ▪ PO Box 1687 ▪ Grand Island, NE 68802-1687
 308-384-2350 ▪ 800-579-3019

City of Franklin,

On behalf of the Southern Board of Directors we would like to take this opportunity to thank you for allowing Southern to provide you with competitively priced and reliable wholesale power.

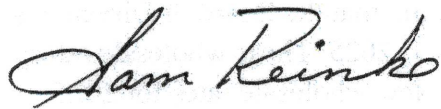
The purpose of this letter is to inform the City Council of Franklin, that the Board of Directors at NPPD recently approved new wholesale rates effective January 1, 2025. These wholesale rates are passed through to the City of Franklin for billing purposes. New wholesale rates for 2025 contain adjustments to the winter and summer Production Demand, winter and summer On Peak Energy, winter and summer Off Peak Energy, Ancillary Services and PCA (Production Cost Adjustment). Analysis for the new rates and PCA are based on this past year's history. The analysis for 2025 indicates a slight increase in energy cost. The significant change was the reduction in the PCA (Production Cost Adjustment). The table below shows the estimated results. The net energy cost includes the PCA adjustment.

CITY OF FRANKLIN	2023	2024	2025 Projections
Energy Cost	\$710,799.00	\$699,813.00	\$704,391.00
PCA (Credit)	\$28,422.00	\$42,081.00	\$33,306.00
Net Energy Cost	\$682,377.00	\$657,732.00	\$671,085.00
Admin Fee (2.5%)	\$14,810.00	\$14,163.00	\$14,764.00
Net Cost per kWh	\$0.0748	\$0.0729	\$0.0745
EnergyWise Incentives	-	-	-
Operation Roundup	\$2,500.00	\$0.00	-
Operation Roundup (County)	\$7,000.00	\$2,000.00	-

The City and its residents have received energy efficiency incentives offered from Southern through EnergyWise programs. EnergyWise programs are made available to NPPD wholesale customers and Southern passes these incentive opportunities on to our wholesale customers. Another program available to the City is Operation Roundup. This program is to assist Communities throughout the District by providing funds for improvements to the community. The above table shows the amount of EnergyWise incentives received in 2024 and Roundup grants issued in the last 4 Qtrs.

Should you have any questions, feel free to contact me at 800-579-3019 or on my direct line (308-381-9355).

Sincerely,



Sam Reinke
Energy Services

2025
SOUTHERN PUBLIC POWER DISTRICT
ENERGYWISESM INCENTIVE PROGRAMS

RESIDENTIAL INCENTIVES:

HIGH EFFICIENCY HEAT PUMP:

In 2025 the minimum Efficiency Criteria updated to align with EnergyStar.
Direct cash incentive or Low interest loan.
Low interest loan at 1.5% through local banks. Information at Nebraska Energy Office website.

COOLING TUNE UP:

\$30 Incentive for having Heat Pump/Air Conditioner system tuned-up. Can apply for incentive annually.

ATTIC INSULATION:

\$0.30/SQ FT, Max of \$600, existing dwelling, new construction not eligible.
The primary heating system must be electric, existing insulation must be 6" or less.

SMART THERMOSTAT:

Up to \$100 incentive for installing a Smart thermostat. A list of eligible smart thermostats can be found at:
www.energystar.gov/productfinder/product/certified-connected-thermostats/results.
Self-installed thermostat limited to 50% of purchase price (excluding sales tax and shipping)

HEAT PUMP WATER HEATER:

Receive \$400 for Air Source Heat Pump water heater with an EF > 1.9, or \$650 for Water Source Heat Pump water heater with an COP > 2.8.

INDUCTION COOKTOP:

20% incentive for 30" minimum width cooktop or range.

LAWN & GARDEN INCENTIVES

20% Incentive of a new battery-powered or corded electric lawn and garden tools, (mower (Walk behind, rider, zero turn and robotic), chainsaws, tillers, and snow blowers is being expanded to include electric blowers, trimmers, edgers, pruners, etc.

Incentive limited to \$1,500.00

ELECTRIC VEHICLE INCENTIVES:

RESIDENTIAL CHARGING STATION:

Incentive will be limited to 50% of purchase price, with a \$500 maximum.

PREWIRING FOR HOME CHARGING STATION:

\$400 incentive for pre-wiring in new construction for EV Charger, or 100% of costs (maximum of \$600) incentive for wiring in an existing structure for EV Charger.

ENERGYWISESM INCENTIVE PROGRAMS

Continued

COMMERCIAL/INDUSTRIAL INCENTIVES:

COMMERCIAL HVAC:

Commercial and Industrial incentive for Heat Pump and AC up to 20 Ton.

LIGHTING:

Prescriptive Commercial and Industrial lighting incentives for upgrading lighting to energy efficient LED. Interior and dusk to dawn upgrades qualify.

The following are not eligible: new construction, downlighting and LED to LED.

VARIABLE FREQUENCY DRIVE:

Industrial and Large Commercial incentive for installation of a VFD (Variable Frequency Drive). For the installation of qualifying equipment, an incentive of \$30 per drive horsepower up to 200 HP. Does not apply to irrigation VFD's.

AGRICULTURAL:

PRESCRIPTIVE IRRIGATION:

\$500 incentive when producers replace all a system's existing outlet components such as sprinkler heads, sprayers, rotators, plates, pads and nozzles, and regulators on qualified systems.

CORNER PIVOT (VFD):

\$18 per horsepower incentive for installing a VFD (variable frequency drive) on a corner pivot system.

AUTOMATED GRAIN AERATION:

\$0.011 Per bushel of bin capacity.

IRRIGATION MOISTURE SENSORS:

\$300.00 for installing a moisture sensor with irrigation management program.

CUSTOM AG:

Incentive program for agricultural energy efficiency improvements not covered by other EnergyWise programs and preapproved by energy consultant before purchase of equipment.

PUMPING TEST:

Up to \$350 for having a professional efficiency test conducted on electric irrigation pumps.

For more information visit our website at southernpd.com or contact Sam Reinke at 800-579-3019

- 1) ALL PROGRAMS ARE SUBJECT TO CHANGE WITHOUT NOTICE.
- 2) SOME PROGRAMS REQUIRE PREAPPROVAL, CHECK WITH SOUTHERN BEFORE PROCEEDING.
- 3) ALL INCENTIVES EXCEEDING \$5,000 REQUIRE PRE/POST INSPECTIONS



PEOPLE, PROGRAMS, AND OPPORTUNITIES



Contact Us

Website : www.trphd.ne.gov

Address : 516 W. 11 St. Suite 108B
Kearney NE, 68845

Phone : 888-669-7154



Two Rivers Public Health

Department engages collaborative partners, community leaders, and the public to promote **healthy lifestyles**, provide **preventative education**, assure **environmental quality**, and create more healthy and safe communities for all who live within the district.

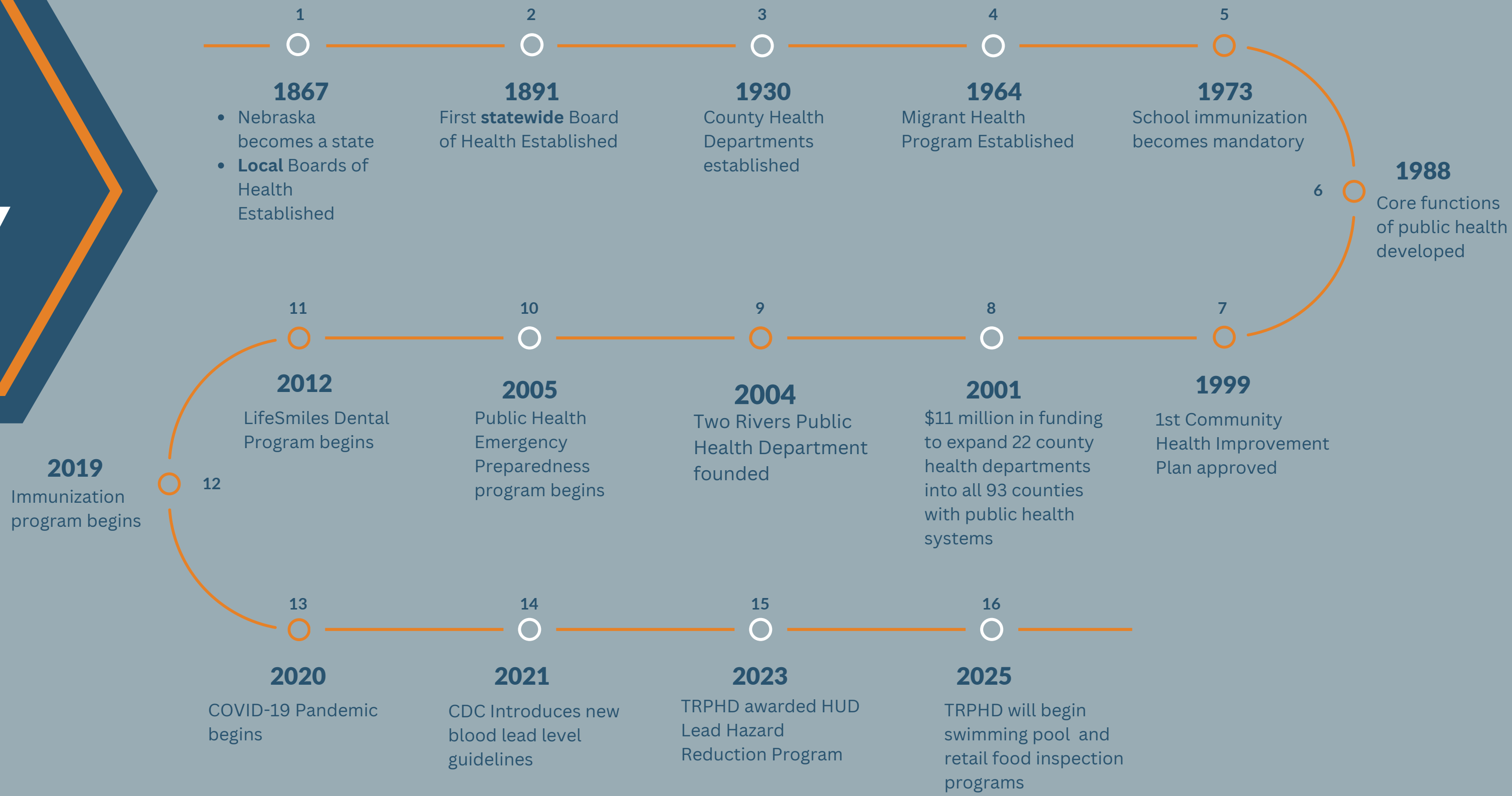
TRPHD

envisioning a health district where all are able to safely and actively live, learn, work and play in their communities. Two Rivers Public Health Department facilitates collaborative, partnerships, and unique approaches that **educate, empower, and engage** local community partners, health providers, political decision-makers, community leadership, and the public

In short...

**Healthier
communities for all!**

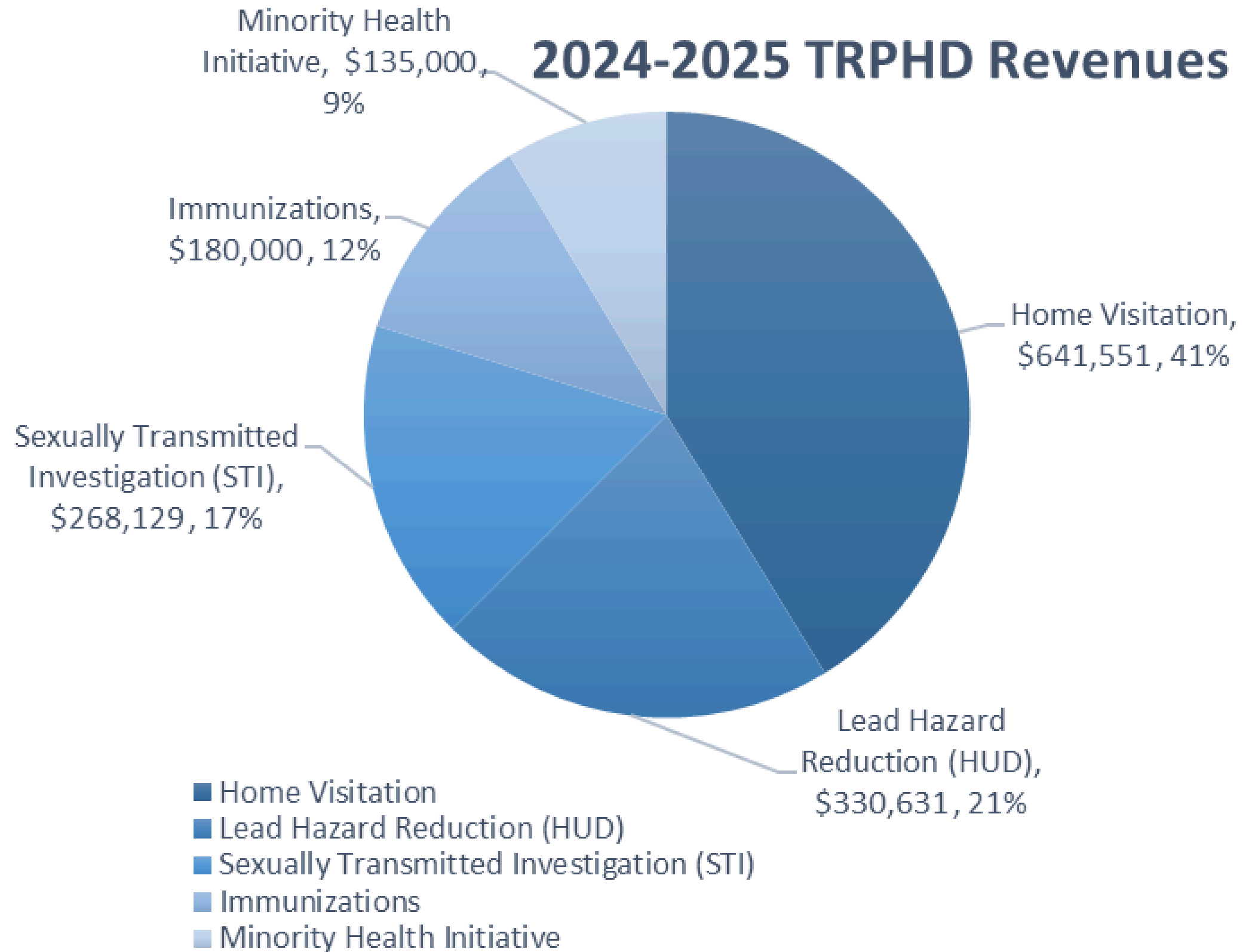
A little History



Revenues

Top 5 Projected Revenues

- Home Visitation
- Lead Hazard Reduction HUD
- STI Disease investigations
- Minority Health Initiatives

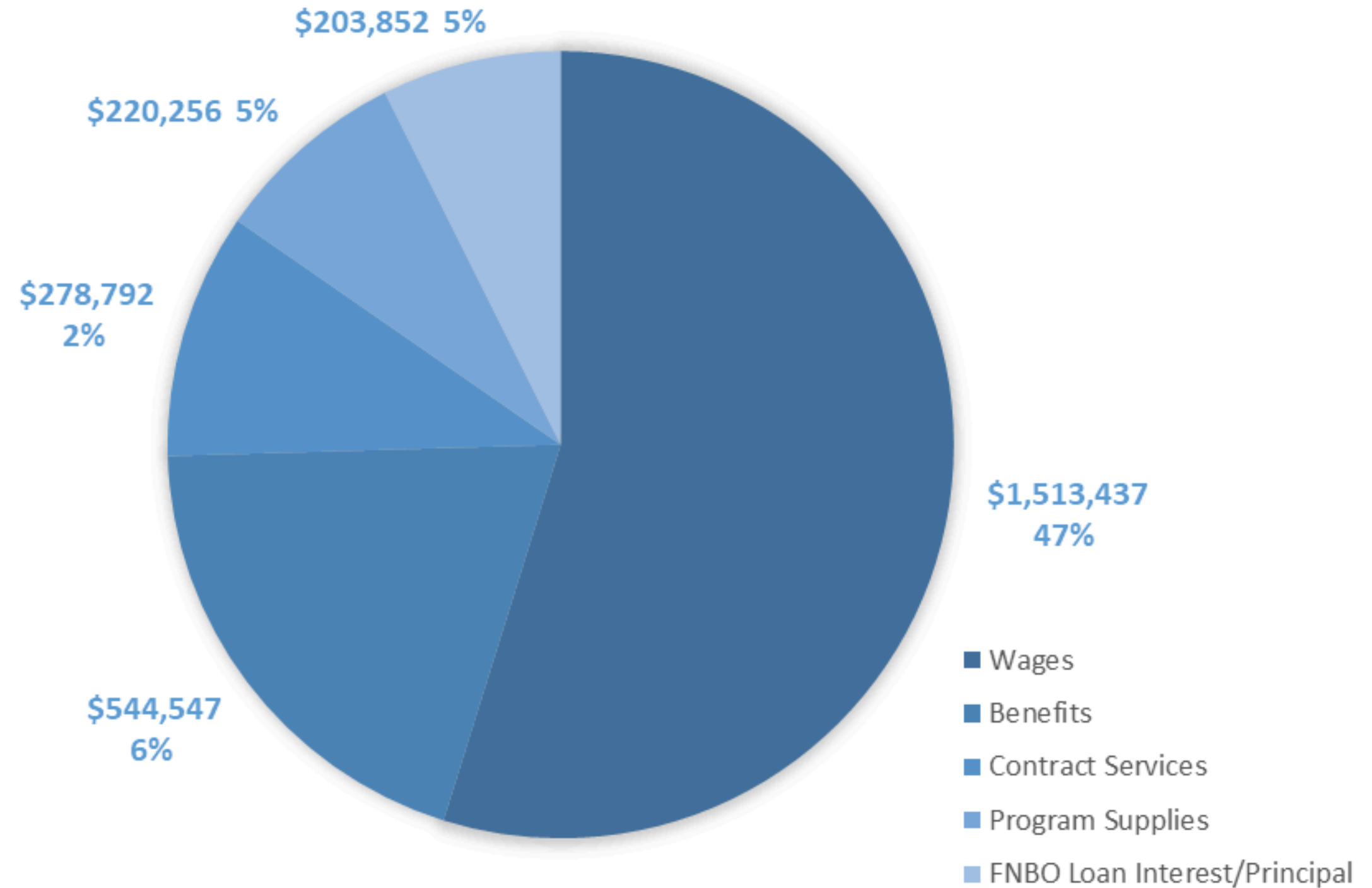


Expenses

Top 5 Projected Expenses

- Wages
- Benefits
- Contract Services
- Program Supplies
- Bank loan for building

2024-2025 TOP 5 PROJECTED EXPENSES





Leadership

It is heartening to witness the continued support for public health initiatives in Nebraska. We thank each and every individual who has contributed. Public health is a crucial aspect of our society, and it plays a significant role in ensuring the well-being of our communities. From ensuring access to healthcare services for everyone to education on just about anything you can think of, public health initiatives have been instrumental in improving the health outcomes for Nebraskans. So we thank you for your support, time, and efforts!

**Jeremy
Eschliman**



*Health
Director*

**Aravind
Menon**



Epidemiologist

**Jacki
Haley**



*Clinical Section
Manager*

**Jesse
Valenti**



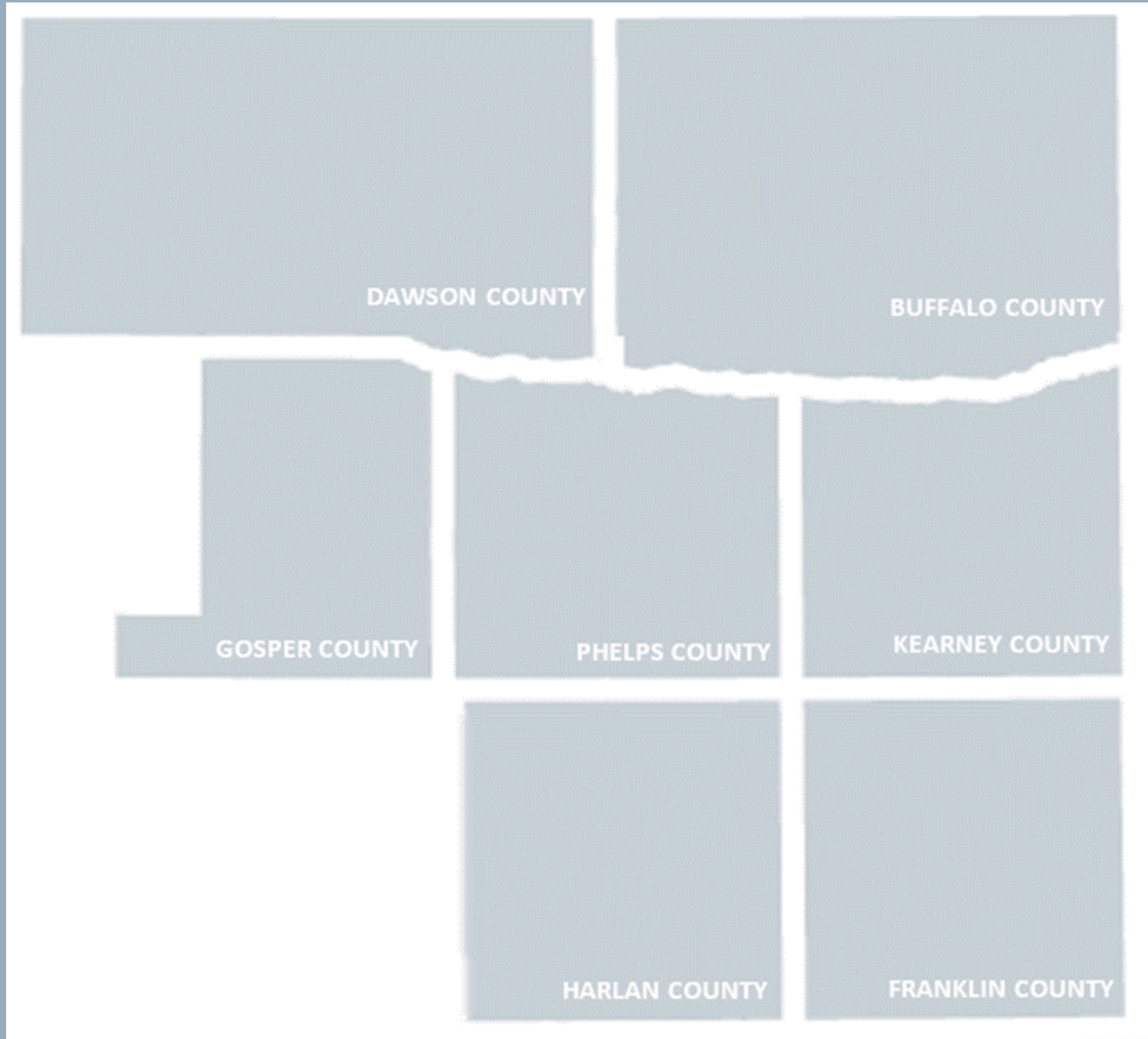
*Finance
Manager*

**Katie
Mulligan**



*Planning Section
Manager*

Now We Serve



Counties

- Population: 97,706
 - Buffalo: 50,084
 - Dawson: 24,111
 - Phelps: 8,968
 - Kearney: 6,688
 - Harlan: 3,073
 - Franklin: 2,889
 - Gosper: 1,893

4,626 Square Miles

Open BOH Positions



**Harlan County
Public Citizen**



**Franklin County
Public Citizen**



**Minority Health
Representative**



Dentist

Healthy Families Nebraska Two Rivers

Pictured Left to Right:

MOB submitted picture after sharing success of child eating solid foods, One of the babies served by our program that recently learned to roll over

- This program is a **FREE** and **VOLUNTARY** in-home relationship-based service, designed to promote positive parent-child interactions, healthy attachment, and partner with parents to feel more confident
- Starting to plan our quarterly activities for the year. This quarter we are partnering with Sixpense in Lexington to provide a **Community Baby Shower on March 22nd from 10a-12p at the middle school.**



***Anyone that is interested in participating in our Community Advisory Board reach out to Haleigh Eschlman for more details.**



Healthy Families
Nebraska™
Two Rivers



Community Health

- TRPHD has been presenting overdose prevention information at senior centers and libraries
- TRPHD provided information regarding navigating the holidays while in recovery from substance use
- TRPHD is distributing naloxone for use





Local Statistics

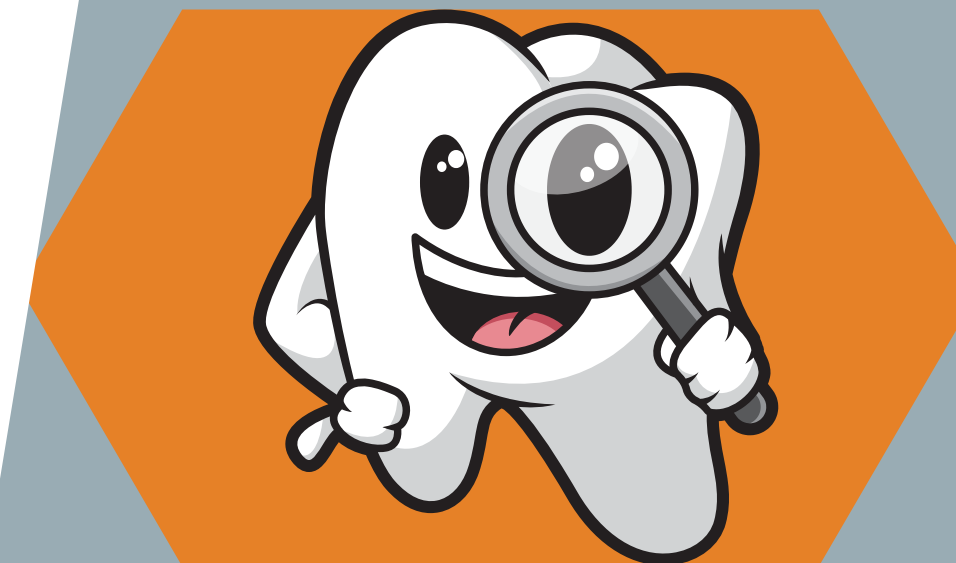
- 81% of rural children have dental decay by 3rd grade
- 53% of that decay goes untreated
- 40% have limited access to dental care due to little or no insurance coverage.

Effects of poor dental health for school-aged children can cause:

difficulty paying attention in school
weaken the immune system
lead to other illnesses
and reduce their overall ability to thrive in a learning environment.

The services provided include:

- Preventative dental health screenings by licensed hygienists
- Application of iodine on the teeth to fight germs
- Application of fluoride varnish to strengthen the teeth
- Dental sealants for cavity protection
- Education on dental care and the importance of good dental health
- A free toothbrush and toothpaste for every participating student.





Vaccine Clinics



- **TRPHD provides routine and recommended vaccinations**
- **Provides vaccines through:**
 - VFC program
 - VFA program
 - Private insurance
- **Clinics are offered at:**
 - TRPHD office
 - schools
 - businesses

Holdrege Vaccine Clinic
every month

next scheduled date:
February 19th 4-6pm



Scan to learn more
about our vaccines



Environmental Health Lead Hazard Reduction

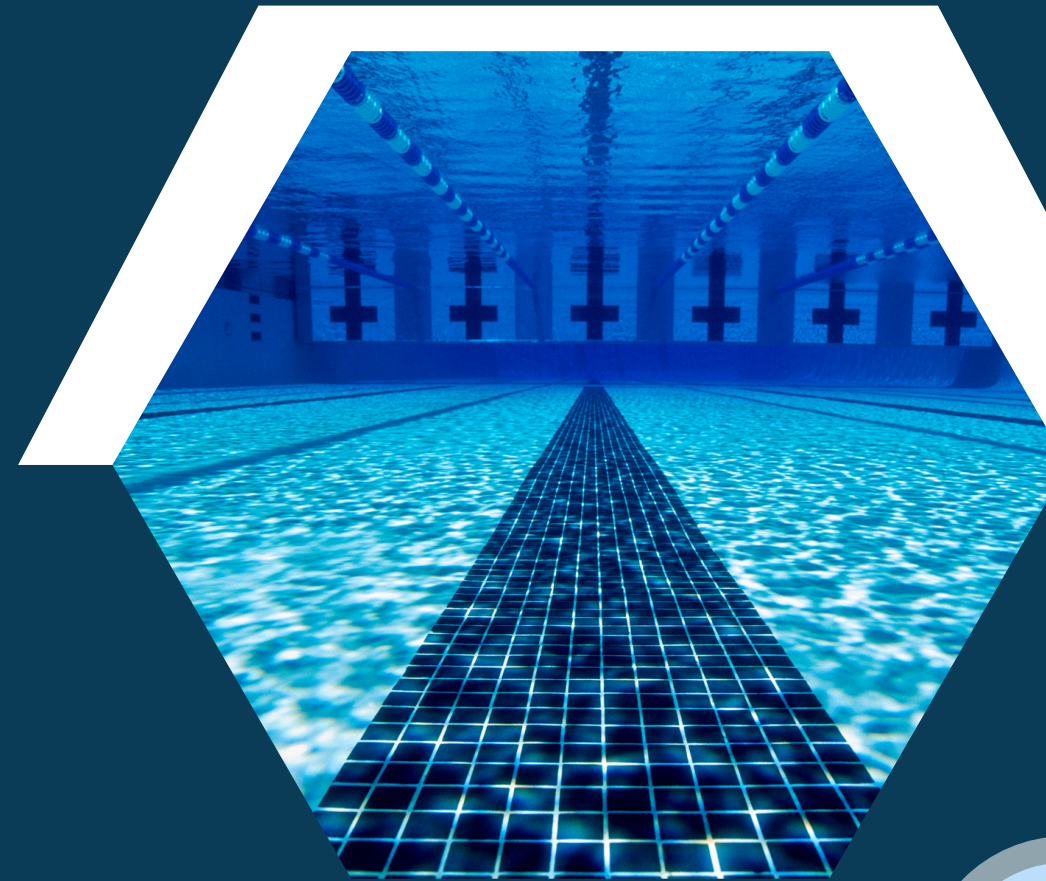
- **TRPHD has contracted with a local company to complete lead hazard abatement on the first house funded through HUD.**
 - **Located in Phelps County**
- **Additional houses are in the contracting and bidding process.**
 - **Located in Dawson and Buffalo Counties**



Ashley Green, Environmental Health Specialist, taking a lead reading during a recent investigation

Environmental Health

- TRPHD has contracted with Nebraska Department of Environment and Energy to begin local swimming pool inspections.
- TRPHD is developing a contract with Nebraska Department of Agriculture to begin retail food inspections in Buffalo County



Community Health Assessment



- TRPHD has completed the Community Health Assessment report
 - Available online or by contacting kmulligan@trphd.ne.gov
- Next step, review the data, then choose community health improvement priorities
- Next meeting, February 6th, at 9 AM



Community Health Assessment



- TRPHD collaborated with regional healthcare, academic, and nonprofit organizations to develop and operationalize the community health assessment (CHA) survey 2024 to help understand healthcare knowledge, attitudes, and behaviors among adults in Buffalo, Dawson, Franklin, Gosper, Harlan, Kearney and Phelps Counties.
- To conduct the survey, TRPHD partnered with the biology department at the University of Nebraska Kearney (UNK) and Kearney County Health Services (Minden), Gothenburg Health (Gothenburg, CHI Health Good Samaritan and Kearney Regional Medical Center (Kearney)
- Out of 2382 respondents from 44 cities, 2021 completed more than half of the survey (majority respondents from Buffalo (40%), Dawson (22%) and Kearney (14%))
- Over 43% of respondents were aged less than 40, about 2/3rds were women, about 58% had associates degrees or more education and 34% identified as non-white or Hispanic.

Franklin County Stats

An aging and shrinking population underscores Franklin's struggle to maintain essential healthcare services in a rural landscape.

- With a Median age of 50.6 years, one of the highest in Nebraska, Franklin County reflects an aging population.
- Franklin County reports the highest heart disease death rate in TRPHD at 346.5 per 100,000 population.



**THANK
YOU**



**AGREEMENT
BETWEEN CLIENT AND JEO CONSULTING GROUP, INC.
FOR
PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as of **February 11, 2025** (“Effective Date”) between **City of Franklin** (“Client”) and **JEO Consulting Group, Inc.** (“JEO”).

Client’s project, of which JEO’s services under this Agreement are a part, is generally identified as follows:

Franklin Street Improvements (“Project”).

JEO Project Number: **242469.00**

Client and JEO further agree as follows:

ARTICLE 1 - SERVICES OF JEO

1.01 Scope

- A. JEO shall provide, or cause to be provided, the services set forth in Exhibit A.

ARTICLE 2 - CLIENT’S RESPONSIBILITIES

2.01 Client Responsibilities

- A. Client responsibilities are outlined in Exhibit A and Section 3 of Exhibit B.

ARTICLE 3 - COMPENSATION

3.01 Compensation

- A. Client shall pay JEO as set forth in Exhibit A and per the terms in Exhibit B.
- B. The fee for the Project is: **\$36,900**
- C. The Standard Hourly Rates Schedule shall be adjusted annually (as of approximately January 1st) to reflect equitable changes in the compensation payable to JEO. The current hourly rate schedule can be provided upon request.

ARTICLE 4 - EXHIBITS AND SPECIAL PROVISIONS

4.01 Exhibits

Exhibit A – Scope of Services
Exhibit B – General Conditions

4.02 Total Agreement


- A. This Agreement (consisting of pages 1 to 2 inclusive, together with the Exhibits identified as included above) constitutes the entire agreement between Client and JEO and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.


Client: **City of Franklin**

JEO Consulting Group, Inc.




By: 

By: **Andrew Wilshusen**

Title: 

Title: **Project Manager**

Date Signed: 

Date Signed: **2/10/2025**

Address for giving notices:

Address for giving notices:



JEO Consulting Group, Inc.



319 N Locust Street



Grand Island, NE 68801



**SCOPE OF SERVICES:
Exhibit A**

PROJECT DESCRIPTION:

Franklin, NE: The project will consist of preliminary investigations and design for potential pavement rehabilitation or replacement of P Street from 9th Avenue to 10th Avenue (approximately 700 LF) and L Street from 9th Avenue to 12th Avenue (approximately 1,300 LF). This preliminary phase will utilize topographic survey, geotechnical investigations and site visits to determine what feasible options there may be to rehabilitate or replace the existing roadway pavement. Drainage will be evaluated and potential impacts to utilities will be discussed with the known utility owners. The proposed options will be discussed with the City for potential budgeting and if either street segment is chosen to move into construction, additional services will be discussed including final design, bidding services and construction engineering.

1 DESIGN PHASE

- 1.1 Provide Project Management throughout all Phase of this project, to include:
 - 1.1.1 Coordination of all design disciplines including facilitating communication and transfer of documents between disciplines to minimize errors in the technical memos, plans and specifications, as well as ensure a timely project design.
 - 1.1.2 Provide timely and coordinated communication to and from the Owner for requests for information, providing progress updates, scheduling meetings, and receiving and providing feedback.
 - 1.1.3 Provide oversight to ensure scope of services and schedule is met.
 - 1.1.4 Work with disciplines to identify potential risks and how to mitigate those risks.
 - 1.1.5 Review billed hours by design team and prepare invoice statements for Owner.
- 1.2 Attend and facilitate Initiation/Kick-off meeting with Owner (1 meeting). Meeting review to include:
 - 1.2.1 Review the scope, schedule, and project requirements.
 - 1.2.2 Collect additional information about the water system and review the available data.
 - 1.2.3 Review with the City Staff the condition of the existing water and sanitary sewer systems within the project limits to determine if improvements to either system should be included in the pavement rehabilitation/reconstruction project.
 - 1.2.4 Engineer will also ask for any specific requirements or concerns from the Owner about the project.
- 1.3 Coordinate Geotechnical Investigation.
 - 1.3.1 Mid-States Engineering will serve as a subconsultant to JEO to perform the Geotechnical Investigation.
- 1.4 Engineer will schedule and obtain a topographic survey containing the following:

- 1.4.1 Survey the locations of all visible physical features (i.e.: concrete, asphalt, gravel, rock, driveways, sidewalks, trees, utility poles, valves, manholes, signs, drainage structures, curb stops, water meter pits, terrain profiles, etc.) within the proposed site location.
- 1.4.2 Collect available utility location information and incorporate on preliminary plans (gas, telephone, electric, water, sanitary sewer, communications, etc.).
- 1.4.3 Create an electronic drawing using AutoCAD illustrating elevations, site features, property boundaries, and existing utilities resulting from the surveys performed.
- 1.4.4 Research and obtain available surveys, deeds and legal descriptions from the county courthouse for the properties where easements are required as a component of the project.
- 1.4.5 Collect available property pins and/or sections corners to develop the necessary legal descriptions required for the project.
- 1.4.6 Topography shall stop at the edge of existing streets not being improved.
- 1.5 Engineer will make a "One Call" for utility locates to be marked in the project corridor and together with other survey data, will map existing site conditions within the electronic drawing.
- 1.6 Review of existing data and design requirements (standard vehicles, access requirements, etc.).
- 1.7 Prepare 30% complete preliminary plans, to include:
 - 1.7.1 Cover sheet and general location maps
 - 1.7.2 Survey control sheets
 - 1.7.3 Removal plan
 - 1.7.4 Concrete paving plan and preliminary profile
 - 1.7.5 Typical cross section of roadway(s)
 - 1.7.6 Preliminary storm sewer design
- 1.8 Prepare a 30% complete opinion of probable construction cost.
- 1.9 Perform an internal quality assurance/quality control (QA/QC) review of the preliminary plans and specifications.
- 1.10 Attend up to one (1) meeting to review 30% design documents and opinions of probable construction cost.

2 OWNER RESPONSIBILITIES

- 2.1 Provide timely review of documents or requests for information.
- 2.2 Provide access to property to conduct proposed services.
- 2.3 Provide contact information for utility companies within the right-of-way along the project route.

3 FEE

- 3.1 JEO proposes to provide the services defined above for the fees defined below:

<u>Task</u>	<u>Fee</u>
Design Phase (Lump Sum)	<u>\$ 36,900.00</u>
Total (Lump Sum)	<u>\$ 36,900.00</u>

4 PROGRESS PAYMENTS

- 4.1 JEO will bill for services completed near the end of each month. All invoices are due payable upon receipt and are considered delinquent after 30 days.
- 4.2 Invoices not paid within 30 days may be charged interest at the annual rate of 12% (1.0%/month).
- 4.3 Payments will be applied first to the interest then principal.
- 4.4 Work by JEO will cease if invoices have not been paid in full within 60 days and will not begin again until full payment with interest has been received.

5 CONTRACT TIME

- 5.1 JEO will work as expeditiously as possible, pending authorization from Owner to complete the tasks in this project.
- 5.2 Design Phase – 120 days from authorization to proceed.
- 5.3 If the Basic Services covered by this Agreement have not been completed by March 31, 2025, through no fault of JEO, extension or adjustment of JEO's services beyond that time shall be compensated as additional services.
- 5.4 The information in this proposal and fee estimate is valid until September 1, 2025. After that time, the scope of services and estimated are subject to adjustment.

6 EXCLUSIONS

- 6.1 Land rights and ownership
- 6.2 Floodplain, US Army Corps of Engineers Section 404, or other environmental permitting
- 6.3 Wetlands determination and mitigation
- 6.4 Traffic study
- 6.5 Water Main and Sanitary Sewer Main Design
- 6.6 SWPPP preparation, administration and inspections
- 6.7 Any permit fees associated with permit applications
- 6.8 Special meetings and meetings not outlined in the Scope of Services
- 6.9 Signing, marking, and traffic control plans
- 6.10 Street lighting
- 6.11 Grant administration
- 6.12 Payroll record review and labor interviews
- 6.13 Easement description preparation
- 6.14 Bidding Services
- 6.15 Design Services beyond what is described in the scope of services above.
- 6.16 Construction Services including: Construction Administration, Construction Inspection, Construction Staking, and Material Testing.
- 6.17 Electrical distribution plat maps (existing and proposed)

7 REIMBURSABLE EXPENSES

- 7.1 Typical reimbursable expenses are included in the lump-sum and cover: mileage for trips required to complete the work defined above, long-distance phone calls, meals, other travel expenses, software, copies/prints, and faxes.
- 7.2 Other reimbursable expenses shall be billed at 110% of their cost.

8 ADDITIONAL TERMS

- 8.1 The General Conditions are specified in Exhibit B.

JEO CONSULTING GROUP INC ■ JEO ARCHITECTURE INC
GENERAL CONDITIONS

1. SCOPE OF SERVICES: JEO Consulting Group, Inc. ("JEO") shall perform the services described in Exhibit A. JEO shall invoice the client for these services at the fee stated in Exhibit A.

2. ADDITIONAL SERVICES: JEO can perform work beyond the scope of services, as additional services, for a negotiated fee or at fee schedule rates.

3. CLIENT RESPONSIBILITIES: The client shall provide all criteria and full information as to the client's requirements for the project; designate and identify in writing a person to act with authority on the client's behalf in respect to all aspects of the project; examine and respond promptly to JEO's submissions; and give prompt written notice to JEO whenever the client observes or otherwise becomes aware of any defect in work.

Unless otherwise agreed, the client shall furnish JEO with right-of-access to the site in order to conduct the scope of services. Unless otherwise agreed, the client shall also secure all necessary permits, approvals, licenses, consents, and property descriptions necessary to the performance of the services hereunder. While JEO shall take reasonable precautions to minimize damage to the property, it is understood by the client that in the normal course of work some damage may occur, the restoration of which is not a part of this agreement.

Client is responsible for paying the sales tax/fees on services provided, if sales tax/fees are required by the jurisdiction of the project. This amount may not be included in the fee for the project.

4. TIMES FOR RENDERING SERVICES: JEO's services and compensation under this agreement have been agreed to in anticipation of the orderly and continuous progress of the project through completion. Unless specific periods of time or specific dates for providing services are specified in the scope of services, JEO's obligation to render services hereunder shall be for a period which may reasonably be required for the completion of said services.

If specific periods of time for rendering services are set forth or specific dates by which services are to be completed are provided, and if such periods of time or date are changed through no fault of JEO, the rates and amounts of compensation provided for herein shall be subject to equitable adjustment. If the client has

requested changes in the scope, extent, or character of the project, the time of performance of JEO's services shall be adjusted equitably.

5. INVOICES: JEO shall submit invoices to the client monthly for services provided to date and a final bill upon completion of services. Invoices are due and payable within 30 days of receipt. Invoices are considered past due after 30 days. Client agrees to pay a finance charge on past due invoices at the rate of 1.0% per month, or the maximum rate of interest permitted by law.

If the client fails to make any payment due to JEO for services and expenses within 30 days after receipt of JEO's statement, JEO may, after giving 7 days' written notice to the client, suspend services to the client under this agreement until JEO has been paid in full all amounts due for services, expenses, and charges.

6. STANDARD OF CARE: The standard of care for all services performed or furnished by JEO under the agreement shall be the care and skill ordinarily used by members of JEO's profession practicing under similar circumstances at the same time and in the same locality. JEO makes no warranties, express or implied, under this agreement or otherwise, in connection with JEO's services.

JEO shall be responsible for the technical accuracy of its services and documents resulting therefrom, and the client shall not be responsible for discovering deficiencies therein. JEO shall correct such deficiencies without additional compensation except to the extent such action is directly attributable to deficiencies in client furnished information.

7. REUSE OF DOCUMENTS: Reuse of any materials (including in part plans, specifications, drawings, reports, designs, computations, computer programs, data, estimates, surveys, other work items, etc.) by the client on a future extension of this project, or any other project without JEO's written authorization shall be at the client's risk and the client agrees to indemnify and hold harmless JEO from all claims, damages, and expenses including attorney's fees arising out of such unauthorized use.

8. ELECTRONIC FILES: Copies of Documents that may be relied upon by the client are limited to the printed copies (also known as hard copies) that are signed or sealed by JEO. Files in electronic media format of text,

JEO CONSULTING GROUP INC ■ JEO ARCHITECTURE INC
GENERAL CONDITIONS

data, graphics, or of other types that are furnished by JEO to the client are only for convenience of the client. Any conclusion or information obtained or derived from such electronic files shall be at the user's sole risk.

a. Because data stored in electronic media format can deteriorate or be modified inadvertently or otherwise without authorization of the data's creator, the party receiving electronic files agrees that it shall perform acceptance tests or procedures within 30 days, after which the receiving party shall be deemed to have accepted the data thus transferred. Any errors detected within the 30 day acceptance period shall be corrected by the party delivering the electronic files. JEO shall not be responsible to maintain documents stored in electronic media format after acceptance by the client.

b. When transferring documents in electronic media format, JEO makes no representations as to long term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by JEO at the beginning of the project.

c. The client may make and retain copies of documents for information and reference in connection with use on the project by the client.

d. If there is a discrepancy between the electronic files and the hard copies, the hard copies govern.

e. Any verification or adaptation of the documents by JEO for extensions of the project or for any other project shall entitle JEO to further compensation at rates to be agreed upon by the client and JEO.

9. SUBCONSULTANTS: JEO may employ consultants as JEO deems necessary to assist in the performance of the services. JEO shall not be required to employ any consultant unacceptable to JEO.

10. INDEMNIFICATION: To the fullest extent permitted by law, JEO and the client shall indemnify and hold each other harmless and their respective officers, directors, partners, employees, and consultants from and against any and all claims, losses, damages, and expenses (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) to the extent such claims, losses, damages, or expenses are caused by the indemnifying parties' negligent acts, errors, or omissions. In the event claims, losses, damages, or expenses are caused by the joint or concurrent

negligence of JEO and the client, they shall be borne by each party in proportion to its negligence.

11. INSURANCE: JEO shall procure and maintain the following insurance with limits not less than shown during the performance of services under this agreement:

a. Workers' Compensation: Statutory

b. Employer's Liability

i. Each Accident: \$500,000

ii. Disease, Policy Limit: \$500,000

iii. Disease, Each Employee: \$500,000

c. General Liability

i. Each Occurrence (Bodily Injury and Property Damage): \$1,000,000

ii. General Aggregate: \$2,000,000

d. Auto Liability

i. Combined Single: \$1,000,000

e. Excess or Umbrella Liability

i. Each Occurrence: \$1,000,000

ii. General Aggregate: \$1,000,000

f. Professional Liability:

i. Each Occurrence: \$1,000,000

ii. General Aggregate: \$2,000,000

g. All policies of property insurance shall contain provisions to the effect that JEO and JEO's consultants' interests are covered and that in the event of payment of any loss or damage the insurers shall have no rights of recovery against any of the insureds or additional insureds thereunder.

h. For projects with construction services, the client shall require the contractor to purchase and maintain general liability and other insurance as specified in the Contract Documents and to cause JEO and JEO's consultants to be listed as additional insured with respect to such liability and other insurance purchased and maintained by the contractor for the project.

i. The client shall reimburse JEO for any additional limits or coverages that the client requires for the project.

12. TERMINATION: This agreement may be terminated by either party upon 7 days prior written notice. In the event of termination, JEO shall be compensated by client for all services performed up to and including the termination date. The effective date of termination may be set up to thirty (30) days later than otherwise provided to allow JEO to demobilize personnel and equipment from the site, to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble project materials in orderly files.

JEO CONSULTING GROUP INC ■ JEO ARCHITECTURE INC
GENERAL CONDITIONS

13. GOVERNING LAW: This agreement is to be governed by the law of the state in which the project is located.

14. SUCCESSORS, ASSIGNS, AND BENEFICIARIES: The client and JEO each is hereby bound and the partners, successors, executors, administrators and legal representatives of the client and JEO are hereby bound to the other party to this agreement and to the partners, successors, executors, administrators and legal representatives (and said assigns) of such other party, with respect to all covenants, agreements and obligations of this agreement.

a. Neither the client nor JEO may assign, sublet, or transfer any rights under or interest (including, but without limitation, monies that are due or may become due) in this agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment shall release or discharge the assignor from any duty or responsibility under this agreement.

b. Unless expressly provided otherwise in this agreement: Nothing in this agreement shall be construed to create, impose, or give rise to any duty owed by the client or JEO to any contractor, contractor's subcontractor, supplier, other individual or entity, or to any surety for or employee of any of them.

c. All duties and responsibilities undertaken pursuant to this agreement shall be for the sole and exclusive benefit of the client and JEO and not for the benefit of any other party.

15. PRECEDENCE: These standards, terms, and conditions shall take precedence over any inconsistent or contradictory language contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding JEO's services.

16. SEVERABILITY: Any provision or part of the agreement held to be void or unenforceable shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the client and JEO, who agree that the agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

17. NON-DISCRIMINATION CLAUSE: Pursuant to Neb. Rev. Stat. § 73-102, the parties declare, promise, and warrant that they have and will continue to comply fully with Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C.A § 1985, et seq.) and the Nebraska Fair Employment Practice Act, Neb. Rev. Stat. § 48-1101, et seq., in that there shall be no discrimination against any employee who is employed in the performance of this agreement, or against any applicant for such employment, because of age, color, national origin, race, religion, creed, disability or sex.

18. E-VERIFY: JEO shall register with and use the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986, to determine the work eligibility status of new employees physically performing services within the state where the work shall be performed. Engineer shall require the same of each consultant.

19. WAIVER OF CONSEQUENTIAL DAMAGES:

Client and JEO expressly waive any and all claims for consequential damages for the Project including, but not limited to, loss of use, profits, business, reputation, financing, rental expenses, loss of income, and overhead.

20. DISPUTE RESOLUTION: In the event of any dispute between the Parties related to the Project, the Parties agree to first negotiate in good faith toward a resolution with participation by representatives of each Party holding sufficient authority to resolve the dispute. If such dispute cannot be resolved within fifteen (15) business days, before any action or litigation is initiated other than as required to secure lien rights, the dispute shall be submitted to mediation using a mediator mutually selected by the Parties. Such mediation shall be completed within forty-five (45) days of either the Party's written demand, with each Party to bear its share of the mediation fees and its own respective costs.

**Consider Rescinding
Declared Nuisance**

2023-FRAN-8014 A&B

0 0 20 S1/2 LOT 2; LOT 3; BLK 3; SOUTH ADD'N FR. BL.
0 0 20 LOT 1; N1/2 LOT 2; BLK 3; SOUTH ADD'N FR. BL.

Abated
12/4/2024



2023-FRAN-8014 A&B

0 0 20 S1/2 LOT 2; LOT 3; BLK 3; SOUTH ADD'N FR. BL.
0 0 20 LOT 1; N1/2 LOT 2; BLK 3; SOUTH ADD'N FR. BL.

Ahated



2/10/2025 16:45

2024-FRAN-9004

0 0 20 LOT 16; PT. LOT 15; EX 18 X 28; BLK. 8; PEOPLE'S ADDITION; FR.
BLOOMINGTON

Abated
12/4/2024



2024-FRAN-9004

0 0 20 LOT 16; PT. LOT 15; EX 18 X 28; BLK. 8; PEOPLE'S ADDITION; FR.
BLOOMINGTON

Abated
12/4/2024



2/10/2025 16:33

Monitoring

2024-FRAN-9007

31 2 14 PT. SE1/4NW1/4; NON DESCRIPT; FR. MR. 31-2-14



Consider Rescinding Declared Nuisance

2023-FRAN-8014

2024-FRAN-9004

2024-FRAN-9007

Review Properties

2024-FRAN-9001

0 0 20 PT. NW1/4NW1/4 NON DESCRIPT FRANKLIN MARION 31-2-14

**NET Program
for Demo; Mail
5 Day Notice
for Remaining
Debris now or
after Demo?**



2024-FRAN-9001

0 0 20 PT. NW1/4NW1/4 NON DESCRIPT FRANKLIN MARION 31-2-14



2024-FRAN-9001

0 0 20 PT. NW1/4NW1/4 NON DESCRIPT FRANKLIN MARION 31-2-14



2024-FRAN-9001

0 0 20 PT. NW1/4NW1/4 NON DESCRIPT FRANKLIN MARION 31-2-14



2024-FRAN-9001

0 0 20 PT. NW1/4NW1/4 NON DESCRIPT FRANKLIN MARION 31-2-14



Postponement Expired
1/12/2025

2024-FRAN-9002

0 0 20 S 150' E 41'2 LOT 8 & S 150' W 30'22 LOT7; BLK. 3; BUCK'S ADD'N FR. MR.



Postponement Expired
1/12/2025

2024-FRAN-9002

0 0 20 S 150' E 41'2 LOT 8 & S 150' W 30'22 LOT7; BLK. 3; BUCK'S ADD'N FR. MR.



Re-filed Penal
12/10/2024

2024-FRAN-9006

0 0 20 N 62' S 170' W 101'2 LOT 8; BLK. 4 BUC K'S ADD'N; FR. MR.



2024-FRAN-9008

0 0 20 W 84' OF LOT 1-4; BLK. 5; ORIGINAL TOWN;FR. BLOOMINGTON

**Abated
12/4/2024.
Postponed
Until
4/15/2025**



2024-FRAN-9008

0 0 20 W 84' OF LOT 1-4; BLK. 5; ORIGINAL TOWN;FR. BLOOMINGTON

**Abated
12/4/2024.
Postponed
Until
4/15/2025**



0 4 10 20 25 10 15 1

Status/Recommendation

2024-FRAN-9001: NET Demo, mail 5 day for debris – after demo or remove at same time as demo?

2024-FRAN-9002: mail 5 day notice for couch, siding

2024-FRAN-9006: Penal has been filed

2024-FRAN-9008: Abated but roof still needs repair; Postponed Until 4/15/2025

October 1, 2023 – September 30, 2024

Monday, October 30, 2023 we had our first of two Sourdough Workshop with Sally Lukas. We had 34 attending.

Amanda handed out to 90 trick or treaters during the Spook Parade at the Rosebowl Theatre on October 31, 2023.

Tuesday, November 7, 2023 Jeff Barnes from Humanities Nebraska came and did a program called Jesse James in Nebraska, we had 14 attending.

Amanda helped Glenwood at the free movie Saturday, December 9, 2023. There were 42 attending.

Santa Express was well attended and all had fun. Two different nights we rode around while listening to Polar Express book and looking at Christmas lights. We came back to the library and enjoyed some treats. We had 32 attending.

Monday, January 29, 2024 we had second Sourdough Workshop with Sally Lukas. We had 20 attending.

Tuesday, March 12, 2024 was 4-H Discovery Night. Amanda helped handing out their books. There were 15 children attending.

Thursday, March 28, 2024 Amanda went and helped with 4-H and their project of using the Cricut to create a shirt/sweatshirt for the children to enter into fair. There were 25 children attending.

Summer Reading Program had 90 children sign up. The children enjoyed their take home craft bags, Valerie Scott, scavenger hunt, museum, coasters, and luncheon.

In July we did story time at the Franklin County Fair, along with story time at the fair Amanda called bingo.

Our sixth annual Shark Night was held on August 2, 2024 with 104 people attending. Rosebowl Theatre donated popcorn and popcorn tubs.

We have gotten a donation from Franklin Lodge #264 to purchase books for our Story Walk®. This is great since I see so many families enjoy all year long.

Fundraising Funds for Friends of the Franklin Public Library

\$425.35	Lasagna
\$1732.15	BBQ Meatballs/Stu's Ham Balls
\$2,157.50	TOTAL

Report from the 2024 Nebraska Public Library Survey

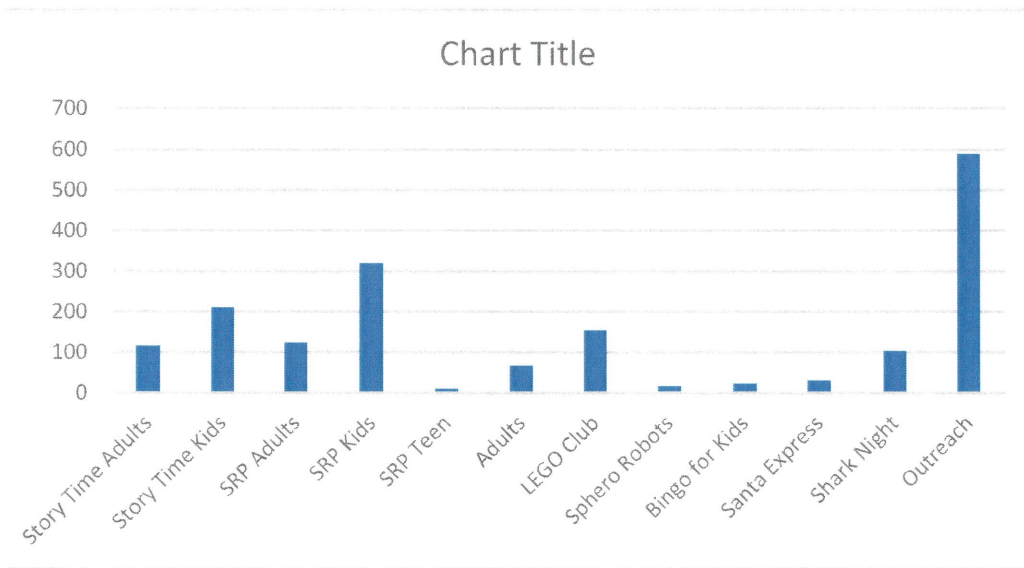
Number of registered borrowers	771
Number of books held at end of previous fiscal year	13,093
Number of books added during year	413
Number of books withdrawn during year	507
Books held at end of current year	12,999
Number of audio physical units held at end of previous fiscal year	203
Number of audio physical units added during year	2
Number of audio physical units withdrawn during year	1
Audio physical units held at end of current year	204
Number of video physical units held at end of previous fiscal year	891
Number of video physical units added during year	32
Number of video physical units withdrawn during year	12
Video physical units held at end of current year	911
Number of print serials subscriptions held at end of previous fiscal year	5
Number of print serials subscriptions added during year	0
Number of print serials subscriptions withdrawn during year	1
Print Serial Subscriptions held at end of current year	4
Description of Other Materials (Cake pans & puzzles)	145
Number of other materials added during year	32
Number of other materials withdrawn during year	7
Other Materials held at end of current year	170
Total Physical Materials held at end of previous fiscal year	14,322
Total Physical Materials added during the year	479
Total Physical Materials withdrawn during the year	527
Total Physical Materials held at end of current year (no subscriptions)	14,284

Grants Received
CPLS Scholarship \$397

State Aid \$900

Program Numbers
October 1, 2023 - September 30, 2024

Story Time Adults	117
Story Time Kids	211
SRP Adults	125
SRP Kids	320
SRP Teen	11
Adults	68
LEGO Club	154
Sphero Robots	17
Bingo for Kids	24
Santa Express	32
Shark Night	104
Outreach	590



2023-2024	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
Adult Circulation													
Non Fiction	12	11	25	17	8	13	20	16	8	9	17	14	170
Fiction	158	180	199	241	190	204	216	221	218	240	241	194	2502
Large Print	12	17	6	3	11	19	4	5	7	4	14	2	104
Audio Books	11	10	11	11	12	12	13	9	2	8	7	4	110
DVD's	73	114	133	118	115	79	55	38	73	99	57	24	978
Paperbacks	2	0	3	8	12	10	4	7	1	9	5	8	69
Periodicals	18	20	19	18	17	17	17	17	22	30	20	19	234
Cake Pans	0	0	0	0	0	1	0	0	0	0	0	0	1
Adult Computers	150	111	79	74	114	119	109	169	148	151	130	96	1450
Totals	436	463	475	490	479	474	438	482	479	550	491	361	5618
Children Circulation													
Children	129	146	100	131	138	173	171	264	181	146	138	118	1835
Junior	19	18	22	38	29	23	48	95	57	61	53	24	487
Young Adult	13	8	17	20	2	8	8	6	10	16	15	30	153
Puzzles	15	8	6	22	17	15	23	8	13	5	11	6	149
Children's Computers	22	19	14	12	26	27	31	35	8	17	22	15	248
Totals	198	199	159	223	212	246	281	408	269	245	239	193	2872
Other													
Inter-library Loan	0	0	0	0	0	0	0	0	0	0	0	0	0
Copier/Fax Machine	482	148	357	357	186	432	225	325	72	104	56	142	2886
Microfilm	2	2	1	2	0	2	5	0	0	0	0	0	14
Story time - Adults	11	10	3	5	14	13	12	51	97	7	7	12	242
Story time - Children	20	14	4	10	26	21	17	109	254	23	15	18	531
LEGO Club	13	19	0	16	16	15	16	18	0	0	15	26	154
Sphero Robots/Bingo	5	6	0	3	7	3	6	0	0	66	6	5	107
Makerspace/Cricut	6	0	4	1	6	14	1	0	0	0	0	0	32
Overdrive	225	229	231	255	202	196	215	217	171	216	174	172	2503
Overdrive Unique Activity	59	69	68	67	55	57	65	68	48	54	55	37	702
Wifi	15	15	15	15	15	15	15	15	15	15	15	15	180
Totals	838	512	683	731	527	768	577	803	657	485	343	427	7351
Total Circulation	1472	1174	1317	1444	1218	1488	1296	1693	1405	1280	1073	981	15841
Patrons Withdrawn													
Adult	0	0	0	25	0	0	0	0	0	0	0	0	25
Child	0	0	0	0	0	0	0	0	0	0	0	0	0
Patrons Added													
Resident	0	0	0	2	3	1	2	2	2	0	1	2	15
Non-Resident	1	0	1	1	1	1	1	0	1	2	3	0	12
Patron Count													
Totals	525	430	465	372	537	487	471	739	899	512	495	487	6419
Outreach	90	0	89	0	0	40	0	0	171	96	104	0	590

AFFIDAVIT OF PRINTER

STATE OF NEBRASKA)
) SS.
FRANKLIN COUNTY)

I, *Evonne Naden*, editor of the Franklin County Chronicle, a newspaper of general circulation published weekly at Franklin, Neb., do solemnly swear that a copy of the above as per clipping attached, was published in the regular entire issue of said newspaper and not in supplement thereof for 1 consecutive week/s commencing with the issue date

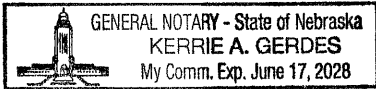
Jan. 22, 20 25
and ending with the issue dated

Jan. 22, 20 25
Evonne Naden

Printer's Fees \$ 8.06

Subscribed and sworn to
me before this 22 day of

January, 20 25
Kerrie A. Gerdes



First Published in Franklin County
Chronicle Wednesday, Jan. 22,
2025

NOTICE OF CITY COUNCIL VACANCY

Notice is hereby given that because of the resignation of Kasey Loschen there is a vacancy in the office of the City Council of the City of Franklin, Nebraska; that the length of the unexpired term of this position is for 23 months until the second Tuesday of December 2026. Interested applicants can contact City Hall or the Mayor on or before February 4, 2025 and submit a letter of interest.

Dated this day of 16,
January, 2025.

Raquel Felzien
City Clerk/Treasurer
ZNEZ



Heating homes.
Powering communities.



February 3, 2025

Greetings!

At the January 22, 2025, ACE Board of Directors meeting, **the Board voted to distribute \$400,000 to its membership.** Because of this action, Franklin will either receive a check or an ACH transaction in the amount of \$6,911 which represents your community's share of the ACE distribution for Fiscal Year 2024-2025. It is yours to use as you wish.

Enclosed you will find a presentation check and press release. Feel free to personalize it with details of any specific projects funded completely or in part by this distribution. No matter how big or small your project may be, it impacts your community. The world needs more good news!

We would love to hear about it too! ACE will once again accept nominations for the annual Project of the Year Awards which focus on community projects made possible with the help of the Revenue Return program. Communities have a chance to win \$200 for future community betterment projects. I have included details about the program as well as a nomination form. I am excited to see everyone's projects.

On a related note, the ACE Board voted to change the revenue return formula to further incentivize the membership to choose ACE. For this distribution, members who do not have ACE as supplier for their municipal accounts shared in 45 percent of the volume-based funds of this revenue return. Going forward, the share of volume-based funds going to members who do not choose ACE will reduce to just 5 percent. Choosing ACE for your municipal accounts means you will share in 95-100 percent of the volume-based funds included in the next distribution. This policy change will not take effect until after the Selection Period in April 2025, allowing you time to choose ACE for all your municipal accounts and maximize the funds returned to your community the next time the Board approves a member distribution.

Thank you for all you do in support and promote ACE.

Best Regards,

A handwritten signature in black ink that reads "Beth Ackland".

Beth Ackland
Director of Gas Operations

Enclosures



Public Alliance for
Community Energy

800.454.4759
ACEenergy.org



ACE has returned
\$6,911
Back to
Franklin



Heating Homes. Powering Communities.