

Tentative Agenda for the WAVERLY CITY COUNCIL MEETING to be held on March 11, 2025 at 6:00 PM. This meeting will be held at the Waverly City Office Building, 14130 Lancashire, Waverly, NE 68462. A current Agenda shall be readily available for public inspection at the office of the City Clerk during normal business hours.

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

All items listed with an asterisk (*) are considered to be routine by the City Council and will be approved by one motion. There will be no separate discussion of these items unless a Council Member or a Citizen so requests, in which event the item will be removed from the Consent Agenda status and considered in its normal sequence on the Agenda.
 - 1.f) Proclamations and Presentations
2. **Redevelopment Plan - West Redevelopment Area**
 - 2.a) Public Hearing: Redevelopment Plan for an Area of the City referred to as the West Redevelopment Area Designated as Blighted and Substandard and in Need of Redevelopment Pursuant to the Nebraska Community Development Law.
 - 2.b) Consideration of Resolution 25-03, A Resolution of the Mayor and City Council of the City of Waverly, Nebraska, Approving a Redevelopment Plan for an Area of the City, Approving a Redevelopment Project and Agreeing to the Pledge of Taxes in a Redevelopment Area for the Payment of Indebtedness to be Issued by the Community Redevelopment Authority of the City of Waverly, Nebraska, and Approving Related Actions.
3. **Sheriff's Report**
4. **Public Comments**
5. **Approval of Minutes**
 - 5.a) *Minutes of the February 25, 2025 City Council Meeting
 - 5.b) *Minutes of the February 27, 2025 City Council Quarterly Planning Meeting
6. **Consideration of Claims and Financial Reports**
 - 6.a) Claims for Payment
 - 6.b) Treasurer's Report and Budget & Expense Report
7. **Introduction of Resolutions**
8. **Introduction of Ordinances**
 - 8.a) Consideration of the Second Reading of Ordinance 25-01 to Amend the Waverly Zoning Regulations, Article 4, Relating to Communications Tower Regulations in a Zoning District.
 - 8.b) Consideration of the Second Reading of Ordinance 25-02 Amending Chapter 52 of the Waverly Municipal Code Relating to Sewers; Effective Date.
9. **Introduction of Business and Communications**
 - 9.a) Presentation and consideration of 2023-24 Annual Audit as prepared by HBE, LLC.

- 9.b) Consideration of gWorks Essentials Finance Hub, UB Hub, and FrontDesk Standard Ordering Document.
- 9.c) *Consideration of agreement with Waverly Legion Baseball for the use of Lawson Park Field #1.
- 9.d) Consideration of Revised Field Rental Agreement with Waverly Riptide for reduced rental fees for 2025 season.
- 9.e) Consideration of bid from Layne Christensen Company for equipment and installation of a Variable Frequency Drive on Well #5 in an amount not to exceed \$24,206.00.

10. Committee Reports

- 10.a) Human Services (Park & Recreation): Council Member Stark
- 10.b) Public Works (Utilities & Street): Council Member Delahoyde
- 10.c) Public Health (Fire & Safety): Council Member Jespersen
- 10.d) Fiscal and Economic Development: Council Member Nielson
- 10.e) City Administrator Fisher

11. Adjournment

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

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

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

City of Waverly, Nebraska. Redevelopment Plan.

West Redevelopment Area.

December, 2024



HANNA:KEELAN ASSOCIATES
COMMUNITY PLANNING & RESEARCH

Table of Contents

Table of Contents	i
List of Tables	ii
Illustrations	ii
Introduction	1
Existing Conditions	3
• Land Use	3
• Zoning	4
• Parks, Recreational Facilities and Trails	6
• Transportation	7
• Public Utilities	8
• Historic Significance	8
Plan Requirements	9
Redevelopment Plan	10
• Waverly Comprehensive Plan 2033: Guiding Principles	10
• Future Land Use and Zoning	15
• West Redevelopment Area Redevelopment Activities.....	16
• Statutory Elements	19
• Cost Benefit Analysis	21
• Redevelopment Process	22
• Conformance with Comprehensive Plan	23
• Financing	23

LIST OF TABLES

Tables

1	Existing Land Use	3
2	Proposed Projects for West Redevelopment Area	17

LIST OF ILLUSTRATIONS

Illustrations

1	West Redevelopment Area Context Map	2
2	Existing Land Use Map	4
3	Existing Zoning Districts Map	5
4	Parks, Recreational Facilities and Trails Map	6
5	Future Land Use Map	15
6	Future Zoning Districts Map	16
7	Proposed Projects for West Redevelopment Area Map	18
8	Proposed Project for Water Distribution System Map	18
9	Proposed Project for Waste Water Distribution Map	19

HANNA:KEELAN ASSOCIATES, COMMUNITY PLANNING & RESEARCH

COMPREHENSIVE PLANS & ZONING * HOUSING STUDIES *
DOWNTOWN, NEIGHBORHOOD & REDEVELOPMENT PLANNING *
CONSULTANTS FOR AFFORDABLE HOUSING DEVELOPMENTS

Lincoln, Nebraska 402.464.5383

Becky Hanna, Tim Keelan, Keith Carl, Kieran Strawmier

City of Waverly, Nebraska
Redevelopment Plan
West Redevelopment Area

Waverly, Nebraska West Redevelopment Area REDEVELOPMENT PLAN.

INTRODUCTION.

The **Waverly, Nebraska Redevelopment Plan** is a guide for redevelopment activities within the **West Redevelopment Area**. **Illustration 1, Page 2**, identifies the location of the **Area** within the context of the City of Waverly.

This **Redevelopment Plan** serves as an amendment to an original plan prepared in 2004 for the furthest western portion of the **Redevelopment Area** (or referred to as redevelopment area #1), less two parcels (**2429100006000** and **2420401004000**) totaling 71 acres. These parcels are located along the south boundary of the **Area**, adjacent one another. The reason for the parcel removal is the addition of the **East Beltway Corridor Protection Area** that will disallow any development within these parcels, set aside for the planned construction of the **I-80 East Beltway** around the eastern edge of Lincoln, Nebraska. The second change to the original **Redevelopment Area** is the addition of the **South Central Redevelopment Area**, that was determined to be **Blighted and Substandard** in December, 2024.

The **West Redevelopment Area** begins along I-80 Exit 409, continuing northeast along Highway 6 until the Canongate Road overpass, then northwest to encompass the approach to the Canongate Road overpass (**2421100999000**), continuing along Highway 6 to N 140th Street, then south along N 140th Street, east along Guildford Street, then south to encompass parcel (**2421106001000**).

Once intersecting the northern border of Wayne Park (**2421200012000**) the boundary of the **Redevelopment Area** follows the border of the parcel southeast until intersecting with Eastbourne Street. The boundary of the **Area** continues west through Wayne Park along Eastbourne Street slightly north of the new Waverly Aquatic Center until intersecting Holley Drive, following the roadway south until it ends. The **Area** boundary continues south along the concrete trail adjacent Holley Drive, then west along Amberly Road, until diverting north along the western boundary of the Wayne Park parcel, then west intersecting the southern boundary of parcel **2421104002000** until intersecting Deer Park Road, then following the right-of-way south, until intersecting with Amberly Road, then north on the west side of Deer Park Road. The boundary of the **West Redevelopment Area**, then diverts southwest along the southern border of parcel (**2421103001000**) until intersecting Canongate Road, following the right-of-way south, until diverting west on the south side of Amberly Road until intersecting N 134th Street, then south along the right-of-way until it diverts southwest to encompass the N 134th Street overpass approach, following the border of I-80.

The **Area** boundary continues west, following the northern boundary of parcels **2420401004000** and **2429100006000**, continuing south along the western boundary of parcel **2429100006000** until intersecting I-80 and following Exit 409, concluding at Highway 6.



A complete list of all Parcels included within the West Redevelopment Area is as follows:

2430200003000	2420300007000	2420203006000	2421115002000	2421101004000
2430200008000	2420300008000	2420203004000	2421115001000	2421111001000
2430200007000	2420403004000	2420203003000	2421117003000	2421103001000
2429100004000	2420403001000	2420203002000	2421117005000	2421104002000
2420302001000	2420401002000	2420200007000	2421117004000	2421200012000
2420302002000	2420401003000	2421110004000	2421117006000	2421102003000
2420302003000	2420203007000	2421110003000	2421117002000	2421107010000
2420302004000	2420203008000	2421110002000	2421117001000	2421116002000
2420302005000	2420400005000	2421112002000	2421118003000	2421106001000
2420300004000	2420200002000	2421114002000	2421118002000	2421108001000
2420301003000	2420203001000	2421100007000	2421118001000	2416321001000
2420301001000	2420203005000	2421114004000	2421118004000	

EXISTING CONDITIONS.

The **Redevelopment Area** presents signs of ongoing decline during the last few decades. Many existing structures and public facilities and utilities are old and in need of updating/possible replacement. A **Blight and Substandard Determination Study** confirmed the number and degree of blighting and substandard factors in the **Area**, as per State Statutes. The **Studies** were completed in October 2004 for the western portion from Exit 409 to Canongate Road. The **South Central Blight and Substandard Determination Study** was completed in December 2024. The continuation of blight and deterioration is a threat to the stability and vitality of the **West Redevelopment Area**. Revitalization efforts are not likely to occur without public action. This **Redevelopment Plan** provides a guide for public and private partners as redevelopment efforts move forward in the **Area**.

Land Use.

The **West Redevelopment Area** consists of approximately **441 acres**. **Table 1** presents the estimated existing land use within the **Redevelopment Area**. **Illustration 2, Page 4**, identifies the **Existing Land Use Map** of the **Redevelopment Area**. The **Redevelopment Area** includes a variety of land uses, including industrial, which comprise an estimated 160 acres, or 36.26 percent of the **Area** Excluding streets and alleys, which comprise an estimated 82 acres or 18.75 percent of the **Redevelopment Area**, vacant/undeveloped land and commercial land uses occupy the second and third largest sections of the **Area**, with estimated acreages of 113 and 57 respectively. Public/quasi-public uses in the **Redevelopment Area** are used for storm water management and other miscellaneous public uses. Parks and recreational facilities are mainly comprised of Wayne Park.

**TABLE 1
EXISTING LAND USE
WEST REDEVELOPMENT AREA
WAVERLY, NEBRASKA**

<u>Land Use</u>	<u>Acres</u>	<u>Percent</u>
Industrial	159.9	36.26%
Public Streets and Alleys	82.68	18.75%
Commercial	57.25	12.98%
Parks/Recreation/Open Space	23.26	05.27%
Multifamily Residential	2.67	00.61%
Public/Quasi-public	1.77	00.40%
<u>Vacant/Undeveloped Land</u>	<u>113.47</u>	<u>25.73%</u>
Totals	441.00	100.0%

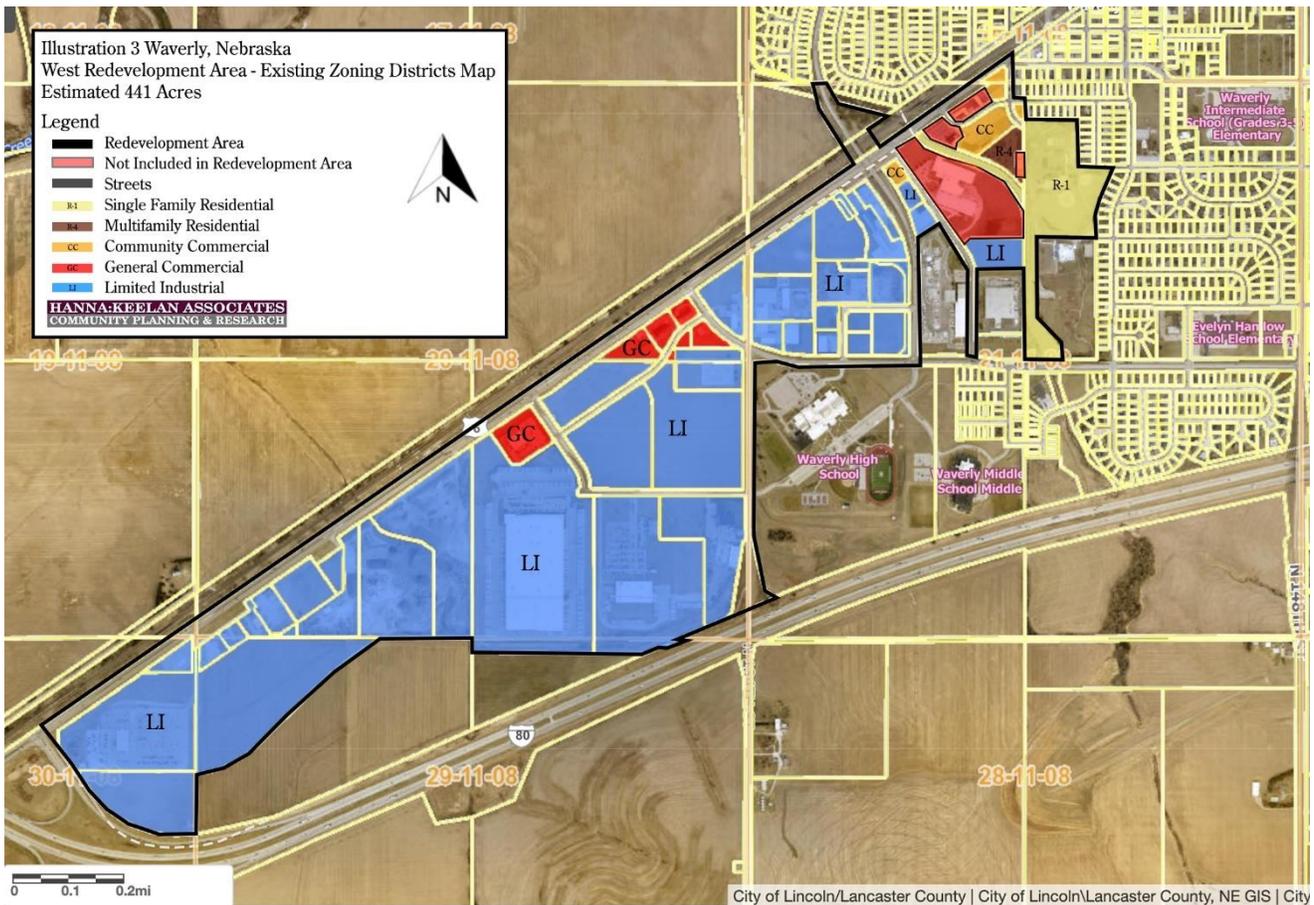
Source: Hanna:Keelan Associates, 2024.



Zoning.

Five **Zoning Districts** are present throughout the **Redevelopment Area**: “General Commercial (GC)”, “Community Commercial (CC)”, “Limited Light Industrial (LI)”, Single Family Residential (R-1) and “Multifamily Residential (R-4)”. The Majority of the **Area** is zoned light industrial (LI) with two isolated general commercial (GC) areas along Highway 6. All instances of multifamily residential (R-4) as well as community commercial (CC) are confined to the area east of Canongate Road. Wanye Park is the only land use within the Single Family Residential (R-1) **District**. **Illustration 3, Page 5**, identifies the **Existing Zoning Districts** in the **Redevelopment Area**. These **Districts** are described as:

General Commercial (GC): This **District** has a variety of commercial uses, some of which have significant traffic or visual effects. These districts may include commercial uses which are oriented to services, including automotive services, rather than retail activities.



Community Commercial (CC): This **District** is intended for commercial facilities which serve the needs of markets ranging from several neighborhoods to the overall region.

Limited Light Industrial (LI): This **District** is intended to reserve sites appropriate for the location of industrial uses with relatively limited environmental effects. The **District** is designed to provide appropriate space and regulations to encourage good quality industrial development, while assuring that facilities are served with adequate parking and loading facilities.

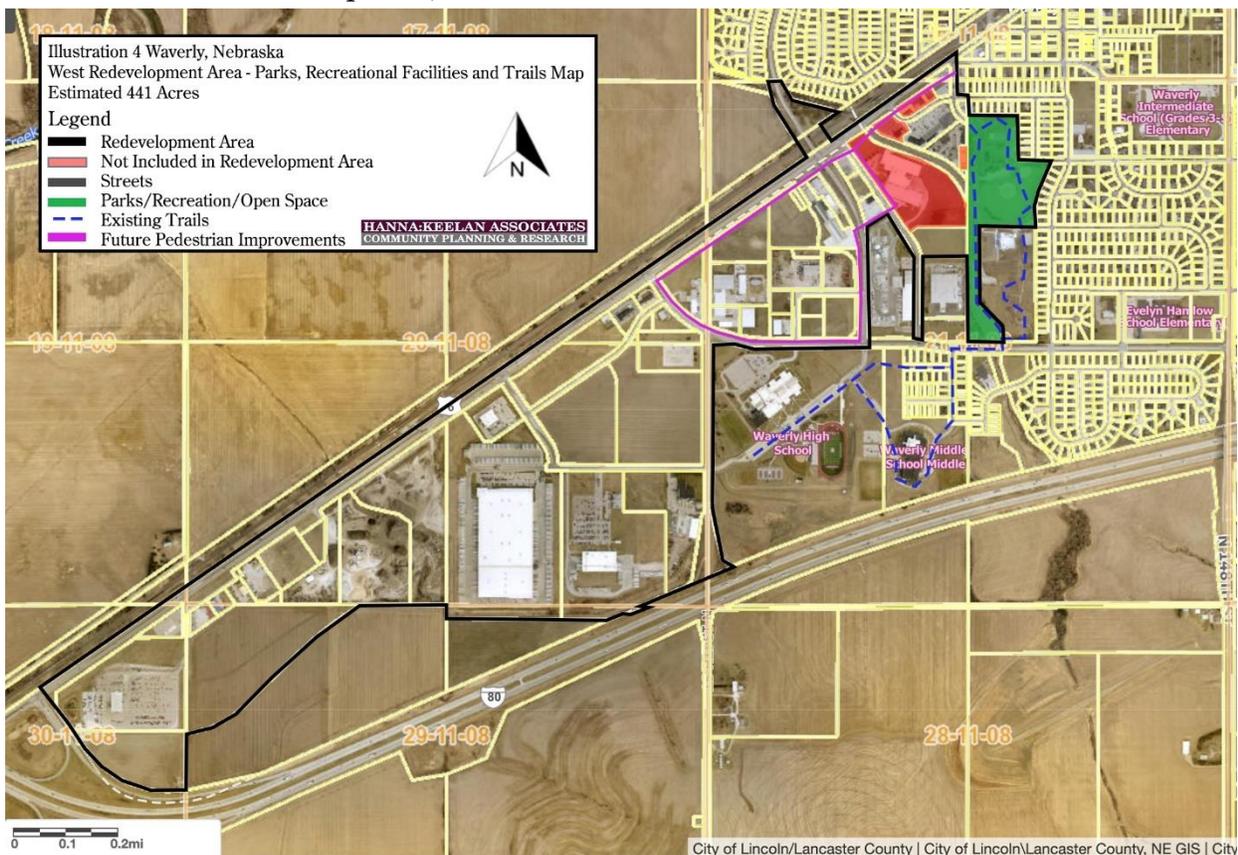
Single Family Residential (R-1): This **District** is intended to provide for residential neighborhoods, characterized by single-family dwellings on large lots with supporting community facilities and urban services. **(Wayne Park is the existing land use in this R-1 District.)**

Multifamily Residential (R-4): This **District** is intended to provide for residential neighborhoods, characterized by single-family and duplex dwellings on relatively large lots with supporting community facilities and urban services.

Parks and Recreational Facilities and Trails.

- **Parks and Recreational Facilities:** **Wayne Park** is the only instance of parks and recreational facilities within the **West Redevelopment Area**. The Portion of **Wayne Park** within the **Area** includes playground equipment, ball fields and multipurpose courts for basketball, tennis and pickle ball, a recreation trail and other public accommodations.
- **Trails:** The only existing trail system within the **West Redevelopment Area** is a portion of the **Wayne Park Trail System** that connects to the intermediate, middle and high school within the surrounding area and offers protected connections to Several neighborhoods.

The general land use within the **West Redevelopment Area** discourages regular bike travel as it lacks residential populations and has a presence of heavy through traffic. Community growth and general wants of residents have necessitated a better network of walkable/bikeable infrastructure within the surrounding around and throughout the City of Waverly. There is currently a plan to extend existing trail systems and add additional trails to better connect the Community to essential services in the City. **Illustration 4** identifies the locations of parks, recreational facilities and trails in the **Area**.



Transportation.

- **Traffic:** There are two major roadways bordering the **West Redevelopment Area**, **Interstate 80 (I-80)** and **Highway 6**. These major roadways are high in traffic volume and offer the **Area** connectivity within Waverly and to surrounding cities like Lincoln and Omaha.
- **Public Transportation:** There is no widely available public transportation within the City of Waverly.
- **Street Layout:** The linear development pattern of properties that are located along the south side of **Highway 6** are currently accessed by frontage roads. However, these parcels were developed on lots abutting one another to the extent that few rights-of-way were established to provide access to land located to the south of these smaller developed tracks of land. Land locked parcels with no road access for future development exist. Due to the location of **I-80** along the southern boundary of the **Redevelopment Area**, there is no option for a right-of-way in the southern portion.
- **Access and Parking Issues:** Excluding the major roadways that border the **Redevelopment Area**, there are 10 roadways providing varying levels of access into the **Area**. **Access points** are located the **north off Highway 6:**
 - **N 120th Street**, which only provide access to Lincoln Auto Auction and the adjacent commercial park
 - **Two frontage roads** connecting to one another, which only provides access to the back industrial lots of Pavers.
 - **N 130th Street** fully connects to the City's roadway infrastructure.
 - **Amberly Road** fully connects to the City's roadway infrastructure.
 - **Canongate Road** fully connects to the City's roadway infrastructure via an overpass from the residential neighborhood north of the **Area**.
 - **Deer Park Road, Guildford Street and N 140th Street** fully connects to the City's roadway infrastructure.
 - **N 134th Street** provides access via an overpass from the south of the **Area**, but does not connect to Highway 6.

Public Utilities.

- **Water Sanitary Sewer Systems:** The portion of the **West Redevelopment Area** southwest of **130th Street** and **Dover Street** do not currently have access to the water distribution and sanitary system of the City. Parcels northeast of **130th** and **Dover Street** are relatively well connected, but undeveloped parcels may not have access that is conforming to the desired land use.
- **Watershed Management:** Salt Creek is approximately one mile north of the **Redevelopment Area**. The Creek's flood plain does not impact the **Area** directly, but there are two storm water drainage channels in and near the **Redevelopment Area**, one on the west side of **Canongate Road** and another generally between **Deer Park Road** and **Guildford Street** that follows into **Wayne Park**. This results in approximately 13 percent of **Area** in a floodway or "100-year flood plain".

Future redevelopment in the **Area** will need to consider the floodplain. The area between **Amberly Road** and **Canongate Road** has a particularly high flood risk. Stormwater quality standards are in effect and any redevelopment that disturbs an acre or more ground must include facilities for stormwater quality standards.

- **Electrical/Street Lighting:** Lincoln Electric System supplies power to the City of Waverly. The electrical system capacity consists of two 115-12 kilovolt transformers at a substation location near **N 134th Street** and **Highway 6**. Other transformers are located at nearby substations that provide capacity during contingency situations. Transformer 1 has a capacity of 22.4 megavolt amperes (MVA) and Transformer 2 has a capacity of 39 MVA.

This capacity is deemed appropriate for the City of Waverly. An underground project is planned to move the overhead facilities on **N 141st Street** from **Oldfield** to **Mansfield** in the next few years. Another project is planned for Oldfield west of **N 141st Street**, to move the overhead facilities underground when a planned paving project is underway.

Historical Significance.

There are no historic properties or areas of historic significance in the **West Redevelopment Area**.

PLAN REQUIREMENTS.

Redevelopment activities are guided by the Nebraska Community Development Law, Neb. Rev. Stat. Section 18-2101, et. seq., as amended (the “Act”). The statutes indicate the governing body must first declare the project area as substandard and blighted to prepare a redevelopment plan for the designated redevelopment area. The City of Waverly has authorized the Waverly Community Development Authority (WCRA) to act as the Authority under the Act. The City has contracted with Hanna:Keelan Associates to develop a Plan for guiding appropriate private and public resources to:

- Eliminate or prevent the spread of urban blight;
- Encourage urban rehabilitation;
- Provide for the redevelopment of substandard and blighted areas, including provision for the prevention of the spread of blight into areas of the municipality, which are free from blight through diligent enforcement of housing, zoning, and occupancy controls and standards;
- Rehabilitation or conservation of substandard and blighted areas or portions thereof by re-planning, removing congestion, providing parks, playgrounds, and other public improvements by encouraging voluntary rehabilitation and by compelling the repair and rehabilitation of deteriorated or deteriorating structures; and
- Clear and redevelop substandard and blighted areas or portions thereof.

Section 18-2111 of the Act defines the minimum requirements of a **Redevelopment Plan** as follows: “A **Redevelopment Plan** shall be sufficiently complete to indicate its relationship to definite local objectives as to appropriate land uses, improved traffic public transportation, public utilities, recreational and community facilities and other public improvements, and the proposed land uses and building requirements in the redevelopment project area...”

Section 18-2111 also outlines **six elements** that must be included in all Redevelopment Plans:

1. The boundaries of the redevelopment project area with a map showing the existing uses and condition of the real property in the **Redevelopment Area**;
2. A land use plan showing proposed uses of the **Area**;
3. Information showing the standards of population densities, land coverage, and building intensities in the **Area** after redevelopment;
4. A statement of the proposed changes, if any, in zoning ordinances or maps, street layouts, street levels or grades, or building codes and ordinances in the **Area**;
5. A site plan of the **Area**;
6. A statement as to the kind and number of additional public facilities or utilities, which will be required to support the new land uses in the **Area** after redevelopment.

In making the recommendation to approve this **Redevelopment Plan**, the Consultant has considered the land uses and building requirements of the **West Redevelopment Area** and determined conformance of such with the **Comprehensive Plan** for the **City of Waverly**, to represent a coordinated, adjusted, and harmonious development of the City and its environs.

These determinations are in accordance with:

- present and future needs to promote health, safety, morals, order, convenience, prosperity;
- the general welfare; and
- efficiency and economy in the process of development.

Factors considered in the determination included among other things:

- adequate provision for traffic and vehicular parking;
- promotion of fire safety and prevention of other dangers;
- adequate provision for light and air;
- promotion of the healthful and convenient distribution of population;
- provision of adequate transportation, water, sewerage, and other public utilities;
- schools, parks, recreational and community facilities, and other public requirements;
- promotion of sound design and arrangement;
- efficient expenditure of public funds; and
- prevention of insanitary of unsafe dwelling accommodations or conditions blight.

REDEVELOPMENT PLAN.

Waverly Comprehensive Plan 2033 (WPlan 2033): Guiding Principles.

The **WPlan** embodies the Community of Waverly's shared vision for the future, to the year 2033. It outlines where, how and when the Community intends to grow, how to preserve and enhance the things that make Waverly special and strategies for implementing the vision for how people will live, work, play and get around in the future.

The relevant principles listed below are taken directly from **WPlan 2033** and will be used as a guide for redevelopment activities in combination with the concerns identified in this **Redevelopment Plan**.

Community and Economic “Preservation” Initiatives.

- Existing Park/Recreation and Other Public Amenities - Should be maintained by the City to ensure continued safe use by all sectors of the population, which could include replacement of existing playground features and shelters (as needed), enhanced park accessibility and parking areas and improved connectivity with existing local trails and sidewalks.
- Road Network and Other Transportation Systems - Additional enhancements may be needed during the next 10 years, including but not limited to improved street and traffic lighting, pedestrian crossings, turn lanes and reduced speed limits.

The condition of local streets should continue to be monitored and, when and where necessary, rehabilitated or resurfaced with new pavement. Currently, street segments in need of rehabilitation or resurfacing exist in the older and established neighborhoods of the Community. The desire to create safe routes to school for kids is greatly needed in Waverly.

- Commercial and Industrial Development - Recommendation for the City to foster a partnership of support with both local business owners/franchisees and small, locally based business owners to support business industry retention and development in Waverly. Current vacant land parcels along the Highway 6 Corridor should be targeted for continued development of goods-based businesses, including restaurants, convenience stores and other automotive-oriented businesses.

The existing shopping mall area should be targeted for improvements to enhance redevelopment activities to include additional local based businesses and services. The City, with the assistance of economic development leaders in the Community, should work to maintain a strong industrial sector, including assisting those existing industries with both maintaining a stable employment base and production goals, as well as expansion opportunities, and securing new light industrial/commercial enterprises for land areas currently available in the Waverly for development.

- Public Facilities/Services, Utilities and Infrastructure - The City of Waverly maintains modern public facilities and services traditional to many First- and Second-Class Cities in Nebraska.

These include a City hall/government, fire protection, (County) law enforcement, a library, parks, ballfields and new Aquatic Center, public schools, churches and modern water and sewer systems.

These operations and their respective facilities will need to be cognizant of the rate of growth in the Community and expand services and capacity as needed. This would include any necessary technology, as well as vehicular and pedestrian street and sidewalk upgrades. As the Community continues to grow, maintenance of existing public utilities and infrastructure components will be critical to the sustainability of the existing neighborhoods.

Community and Economic “Growth/Development” Initiatives.

- Land Use Planning and Zoning - This includes utilizing and understanding both the existing and future land use capacity matrices in designating specific land uses to undeveloped tracts of land to maintain current City and National Planning Standards and having land “set aside” for future developments.

Maintain and amend, when needed, the local zoning and subdivision regulations and maintain appropriate building codes, which support the efficient implementation of the Land Use Plan. Establish new provisions within these Regulations that support mixed use, sustainable development principles, smart growth and green building practices. Subdivision requirements should include modern infrastructure standards.

- Future Parks/Recreation and Other Public Amenities - As new residential neighborhoods continue to be platted, developed and established in the Community, land should be set aside for the provision of trails, playground equipment, athletic fields and natural greenspace purposes.
- Commercial and Industrial Development - The locally based Economic Development Corporation will work to create relationships with existing and prospective businesses and industries and create relationships with other community and economic development funding entities in Waverly. As the City grows in population, employment needs will also increase the desire for new and expanded existing employers.

A local public opinion survey revealed responses to new businesses desired in Waverly included restaurants/convenience store, discount/department stores and a new grocery store. Similar responses were also provided by the Planning Steering Committee and the Economic Development Advisory Committee.

All facets of local leadership and community and economic development should strive to target these operations for locations in the Community to serve the local population. The most desired location for commercial growth areas within the Corporate Limits is located along the Highway 6 Corridor in southwestern Waverly. The City will want to consider establishing, via local Zoning Regulations, additional industrial land for new both clean and light manufacturing industries.

- Public Facilities, Utilities and Infrastructure - The City of Waverly is in the planning stages of developing a new facility to house City offices and serve as a central location for all functions of the City. This facility could also, possibly house a new Waverly Volunteer Fire Department and/or City recreational facilities. This new facility will be critical to the future growth and development of the Community as growth and expansion in multiple facets of Waverly is projected.

A new “City Shop” will, also, likely be needed within the duration of the 10-year **WPlan**. The expansion of public water, sewer and electrical capacity will promote growth and development in Waverly, especially in newly platted subdivisions near the Waverly Corporate Limits. Specific projects have been documented in the City’s recently completed Water Distribution Study that will not only serve the current population, but also serve new developments throughout the Community in the wake of annexation and expansion.

- Future Transportation System Needs - A project to improve the Highway 6 Corridor east of Waverly would expand the capacity of the Highway in the form of an extended three-lane corridor. The benefits would include greater access for developments east of Waverly and a safer section for vehicles turning left out of the through lane. This project would include improvements to a state highway and preliminary plan improvements would include reconstruction of a three-lane concrete section.

The City of Waverly has considered a possible interchange located near 162nd Street on Interstate 80. These improvements are in the conceptual stage at this time and an interchange justification study would be necessary to continue developing plans for this interchange.

Access to the interstate on the east side of Waverly would provide a second access point to the City and a more direct route for trucks looking to access the manufacturing tracts on the east side of Waverly.

The Nebraska Department of Transportation and the City of Lincoln have developed a conceptual plan for an East Beltway around the City of Lincoln connecting Nebraska Highway 2 and Interstate 80. The north terminus for this project would connect the City of Waverly with these improvements. This project would provide a more direct link for vehicles and trucks to a highway system and a bypass route for the City of Lincoln. Preliminary planning and corridor analysis has been completed. Plan development and environmental documentation are the next steps for this project.

Project Funding/Implementation and Plan Maintenance/Review.

- Project Funding/Implementation - The preservation and growth/development initiatives highlighted in this section all have one common goal; to create a Community that operates in the best interests of health, safety and overall quality of life of both new and existing residents.

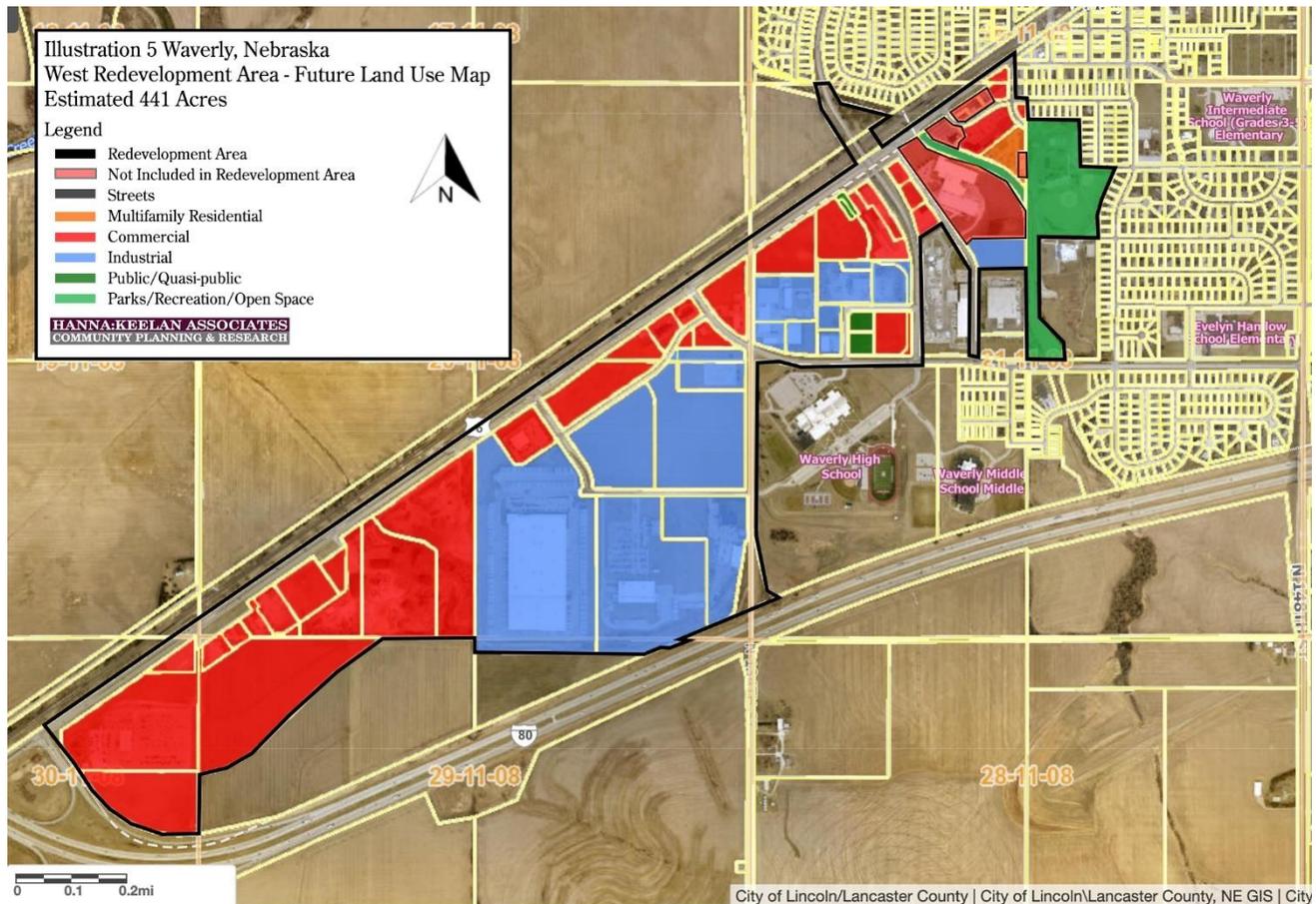
All facets of community and economic development and governmental leadership will need to seriously consider these and other necessary development and betterment projects as a high priority through 2033 and acquire eligible funding from local, State and Federal funding sources to implement such projects. Funding opportunities are highlighted throughout this Comprehensive Plan.

- Plan Maintenance/Review - The preservation and growth/development initiatives highlighted in this section all have one common goal; to create a Community that operates in the best interests of health, safety and overall quality of life of both new and existing residents.

All facets of community and economic development and governmental leadership will need to seriously consider these and other necessary development and betterment projects as a high priority through 2033 and acquire eligible funding from local, State and Federal funding sources to implement such projects. Funding opportunities are highlighted throughout this Comprehensive Plan.

Future Land Use and Zoning Districts.

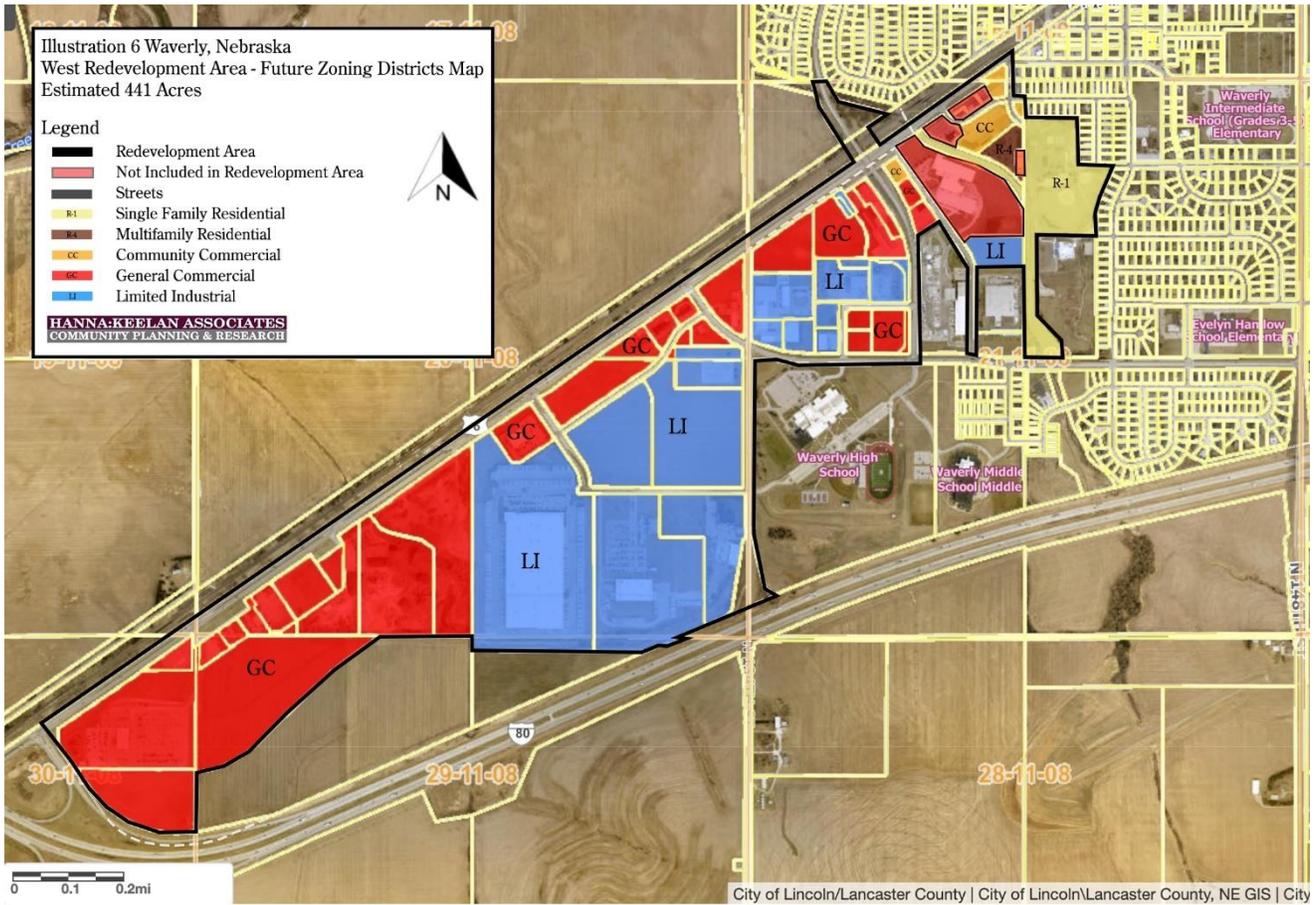
Illustration 5 is a proposed Future Land Use Map, **Illustration 6, page 16** is a proposed Future Zoning Districts Map.



The proposed future land use and zoning designations differ from that presented in the WPlan. This being the case, once this Redevelopment Plan is adopted by the City of Waverly, the Waverly Planning Commission will need to make these recommended changes to the City Council for officially amending the WPlan land use and zoning districts maps accordingly.

West Redevelopment Area Redevelopment Activities.

Table 2, page 17 identifies proposed projects within the West Redevelopment Area, with estimated costs for each. **Illustration 7, page 18** is a Proposed Projects Map, numbered in accordance with **Table 2**, identifies potential redevelopment project sites. **Illustrations 8 and 9, pages 18 and 19** identify proposed improvements to the water and sewer main systems in accordance with **Table 2**. All proposed projects identify future land-uses and improvements which can advance planning goals while considering the existing context of the Area.

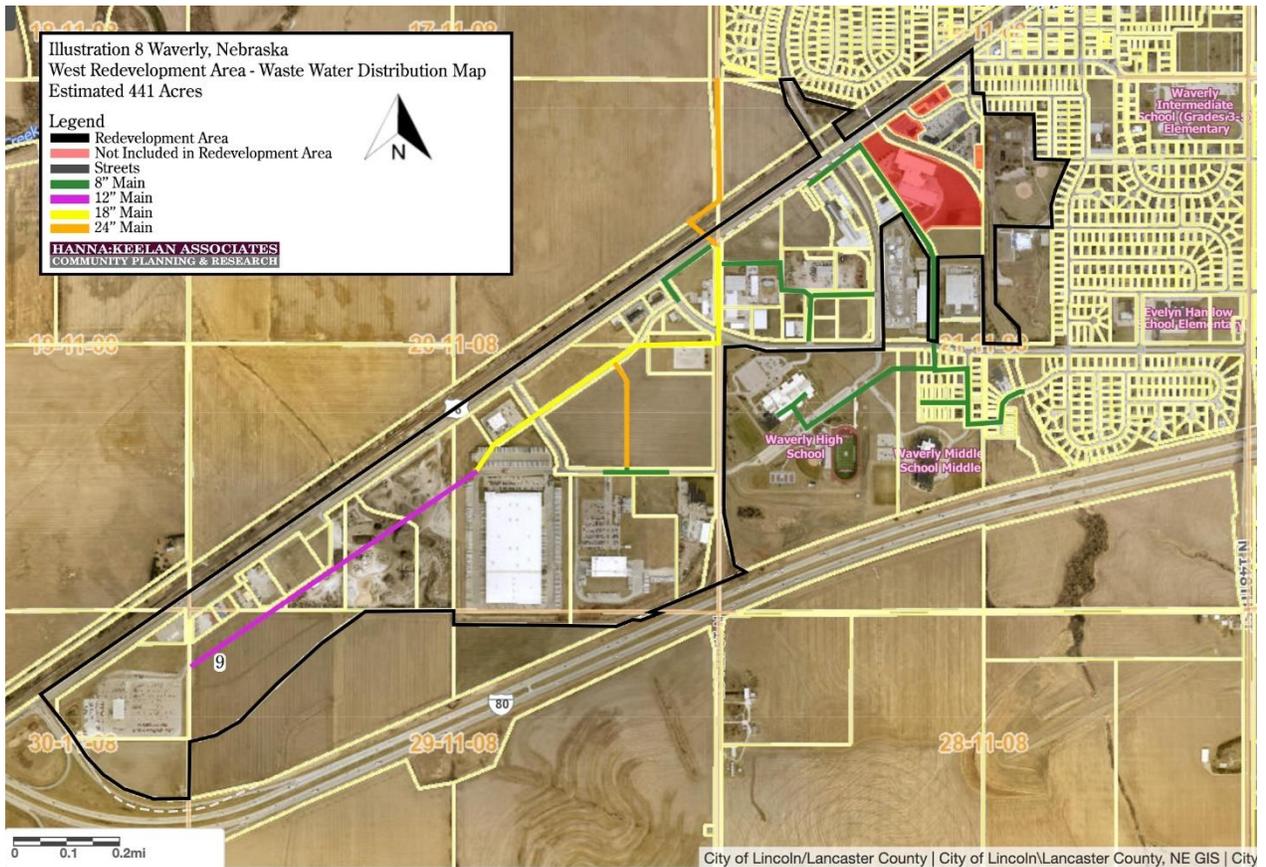
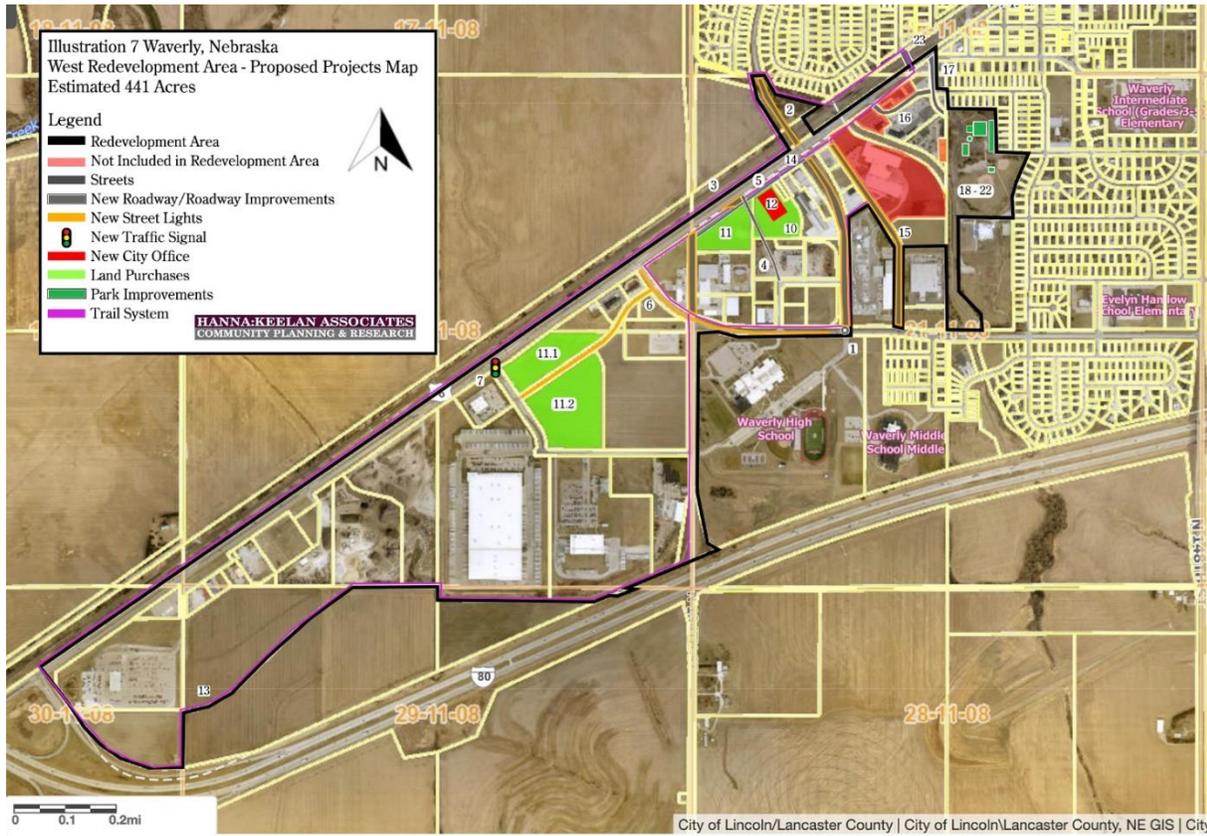


City of Waverly, Nebraska
Redevelopment Plan
West Redevelopment Area

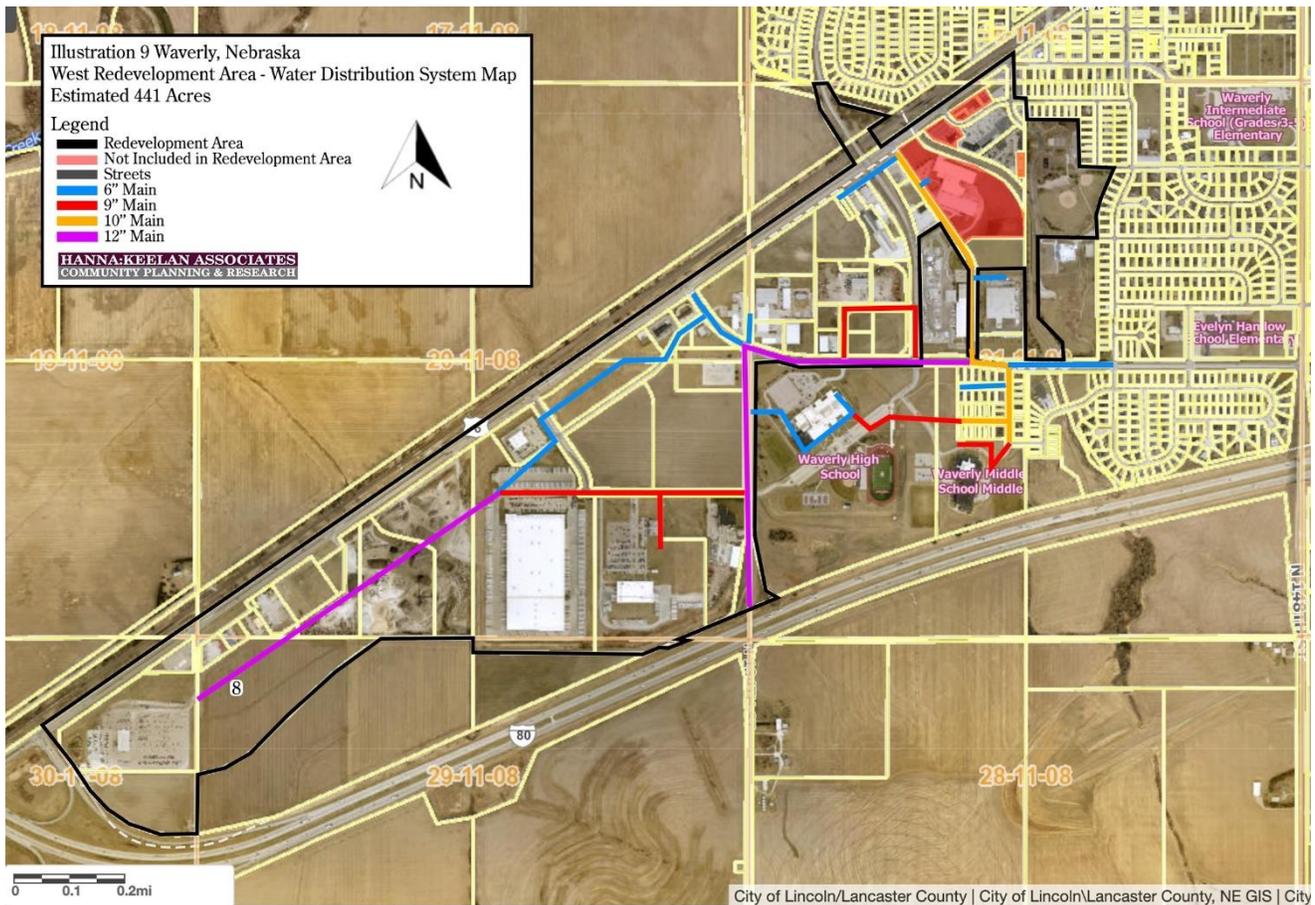
**TABLE 2
PROPOSED PROJECTS
WEST REDEVELOPMENT AREA
WAVERLY, NEBRASKA**

Project	Cost
Amberly Road and Canongate Road intersection: Construct roundabout	\$1,000,000
Canongate Overpass: Resurface asphalt	\$450,000
N 135th Street: Highway 6 Construct turn lane	\$400,000
N 135th Street: Castlewood Street to Highway 6 construct new street	\$450,000
N 134th Street: Amberly Road to frontage road construct new street with storm sewer	\$620,000
Callum Drive, Canongate Road, Amberly Road, N 134th Street, N 135th Street turn lane: Add streetlights	\$410,000
N 130th Street and Highway 6: Traffic signal	\$275,000
From Tractor Supply Company to N 120th Street: Extend Water main	\$1,300,000
From Tractor Supply Company to N 120th Street: Extend Sewer main	\$2,000,000
For New City Office and Recreation Center (1 parcel): Land Purchase	\$1,200,000
For Development (3 parcels): Land Purchase	\$5,800,000
New City Office/Recreation Center Construction	\$12,000,000
Trail System: Add Concrete Trail around West Redevelopment Area	\$350,000
Energy Way: Resurface/New Concrete, New Storm Sewer for entire length	\$250,000
Deer Park Road: Resurface Asphalt and Add Streetlights	\$240,000
Guildford Street: Rebuild Concrete from N 140th to Highway 6	\$30,000
N 140th Street: Resurface Asphalt from Highway 6 to Wayne Park	\$50,000
Wayne Park: Resurface courts and New Equipment for Tennis / Basketball / Pickleball Courts	\$150,000
Wayne Park: Construct Inclusive Playground Structures with equipment	\$400,000
Wayne Park: Construct Outdoor Pavillion	\$150,000
Wayne Park: Demolish/Construct New Restroom/Concession Stand	\$250,000
Wayne Park: Construct Skate Park	\$350,000
Trail System: Construct Pedestrian Overpass/Underpass to cross Highway 6 and Railroad Tracks	\$4,000,000
Administrative and Planning Consulting Service	\$75,000 Annually

Source: City of Waverly, 2024 and Hanna:Keelan Associates, 2024



City of Waverly, Nebraska
Redevelopment Plan
West Redevelopment Area



- **Private Improvement Goals**

Successful redevelopment projects should remove or lessen blighted and substandard conditions and make positive contributions to the **Redevelopment Area**. Preferred projects should increase the security and safety of the **Area** through the removal and redevelopment of blighted and substandard conditions.

Proposed redevelopment/development projects should align with the **Guiding Principles of WPlan 2033**, especially the principles identified in this **Plan**.

All **redevelopment/development projects** in the **West Redevelopment Area** should be consistent with the goals of this **Waverly, Nebraska Comprehensive Plan**. Potential project locations and concepts are included in this **Redevelopment Plan**.

- **Statutory Elements:** Proposed projects in the **West Redevelopment Area** will need to account for the following statutory elements:
 - **Property Acquisition, Demolition, and Disposal:** This element considers the ownership of land in the area to be redeveloped, the extent of demolitions required and associated environmental remediation, including any necessary capping, removal or replacement of utilities and site preparation. Any disposition of public land should be noted.
 - **Population Density:** This element considers the impact of a redevelopment project on the population density in the **Redevelopment Area**. The number of residential units and associated total square footage of commercial or industrial uses should be reviewed.
 - **Land Coverage:** This element considers the impact of a redevelopment project on the developed land coverage and building density in the **Redevelopment Area**.
 - **Traffic Flow, Street Layouts and Street Grades:** This element considers the likelihood of any redevelopment project resulting in a significant increase in traffic. Any impacts on existing streets or public rights-of-way should be considered.
 - **Parking:** This element evaluates the impact of a redevelopment project on parking in the **Redevelopment Area**. The number of parking spots and whether that number meets parking requirements should be considered.
 - **Zoning, Building Codes and Ordinances:** This element evaluates the conformance of a redevelopment project to the existing zoning, building codes and associated ordinances which apply to the redevelopment project area. Any required rezoning will be considered. Any project must conform to building codes and ordinances.

- **Cost Benefit Analysis:** As required by the **Nebraska Community Development Law (Neb. Rev. Stat. 18-2113)**, the City of Waverly will analyze the **costs and benefits** of proposed projects, including the impacts on:

- **Public Tax Revenues:** Proposed projects will be reviewed for the impact on public tax revenues, via a Tax Increment Financing (TIF) analysis. This analysis considers the base assessed value of the site and compares this value to the estimated new assessed value. The increment value is determined through subtracting the base assessed from the estimated new assessed value. The annual TIF generated is determined by taking the increment value and multiplying it by the current tax rate. The use of TIF rests on the principle that public improvements and enhancements for proposed redevelopment projects would not occur **“but for”** the TIF generated by private redevelopment within the project area. Project improvements would not be achievable to the same extent without TIF.
- **Public Infrastructure and Community Public Service Needs Impacts:** Any anticipated adverse impacts from redevelopment projects on existing public infrastructure will be evaluated. Projects will capture the incremental tax revenues for eligible public purposes including, but not limited to, site acquisition, façade enhancements, streetscape, public area enhancements and other eligible improvements.

Redevelopment projects should also encourage private investment in the **West Redevelopment Area** and once completed, should increase security and safety in the **Area**, by the removal of certain blighted and substandard conditions. Any anticipated adverse impacts on City services will be evaluated, as well as additional revenues which will provide support for those services.

- **Employment within the Redevelopment Project Area:** Adverse impacts, as well as positive effects on employment within a redevelopment project area will be evaluated.
- **Employment in the City outside the Redevelopment Project Area:** Adverse impacts, as well as positive effects on employment for the City of Waverly will be evaluated.

- **Other Impacts:** Redevelopment projects should improve the **Redevelopment Area**, eliminating blighted and substandard conditions. Any other impacts, both negative and beneficial, should be evaluated. While the use of TIF will defer receipt of the incremental ad valorem real property taxes generated for up to 15 years, additional revenue will be generated, including the sales tax paid by businesses and/or residents of the project. Upon the completion of the 15-year collection period, projects should benefit the Community through higher property tax payments.

All proposed redevelopment/development projects should be consistent with the goals of this **Waverly, Nebraska Comprehensive Plan**. Potential project concepts and locations are discussed in this **Redevelopment Plan**.

Redevelopment Process.

Public improvements and redevelopment activities may require construction easements, vacating of street and alley rights-of-way, temporary and permanent relocation of businesses, demolition and grading, disposal/sale of property and site preparation including driveway easements, paving driveways, approaches and sidewalks outside property lines, relocation of overhead utility lines and rerouting/upgrading of underground utilities, as needed. The process for these activities include the following:

- **Property Acquisition:** The City may acquire the necessary fees, easements, property and covenants through voluntary negotiations (See *Land Acquisition Policy Statement*, on file at the Urban Development Department and available on request).
- **Relocation:** Relocation may involve the temporary or permanent relocation of businesses to complete redevelopment activities. Relocation will be completed according to Local, State, and Federal relocation regulations.
- **Demolition:** Demolition will include clearing sites on property proposed for public improvements; necessary capping, removal or replacing utilities, site preparation securing insurance and bonds, and taking other necessary measures to protect citizens and surrounding properties. Measures to mitigate environmental findings may also be necessary if determined by site testing.

- **Disposal/Disposition:** Future redevelopment projects may include the sale of land to private developers for redevelopment purposes. Developers will be selected in an equitable, open and competitive proposal process according to City requirements.
- **Requests for Proposals:** Architects and engineers will follow the City’s standard selection process for the design of public facilities and improvements. Primary contractors for public facilities and improvements will also be competitively selected according to City requirements.

Conformance with Comprehensive Plan.

WPlan 2033, the Waverly Comprehensive Plan, adopted December 2023, as amended, represents the local goals, objectives, and policies of the City of Waverly. The majority of the **Waverly, West Redevelopment Plan** was developed to be consistent with **WPlan 2033**. **The proposed future land use and zoning designations presented in this Redevelopment Plan differ from those presented in the WPlan. This being the case, once this Redevelopment Plan is adopted by the City of Waverly, the Waverly Planning Commission will need to make these recommended changes to the City Council for officially amending the WPlan land use and zoning districts maps accordingly.**

Financing.

The primary burden for revitalization of the **West Redevelopment Area** must be on the private sector. The City must provide public services and public improvements and participate where necessary in the redevelopment process, but the redevelopment needs of the **Area** are beyond the City’s capacity to do alone. Financing of proposed improvements will require participation by both the private and public sectors. Where appropriate, the City may participate by providing financial assistance for the rehabilitation of structures.

Sources of funding may include:

- Special Assessments – Business Improvement Districts
- Private Contributions
- Sale of Land (Proceeds from the sale of land acquired for redevelopment, as identified in the **Redevelopment Plan**, may be reinvested in the **Redevelopment Area**)
- Municipal Infrastructure Redevelopment Fund (MURF)
- Community Development Block Grant Funds (CDBG)
- Community Improvement (Tax Increment) Financing (Ad Valorem Tax)
- Capital Improvements Program Budget
- Federal and State Grants
- Interest Income
- Advance Land Acquisition Fund – property rights/easements, public facility site acquisition
- Impact Fees

Redevelopment project activities will be undertaken subject to the limit and source of funding authorized and approved by the Mayor and City Council. According to the Community Development Law, any ad valorem tax levied upon real property in the redevelopment project for the benefit of any public body shall be divided, for a period not to exceed 15 years after the effective date of such provision, by the governing body as follows:

That portion of the ad valorem tax which is produced by the levy at the rate fixed each year by or for each such public body upon the redevelopment project valuation shall be paid into the funds of each such public body in the same proportion as are all other taxes collected by or for the body; and

That portion of the ad valorem tax on real property in the redevelopment project in such amount, if any, shall be allocated to and, when collected, paid into a special fund of the authority to be used solely to pay the principal of, the interest on, and any premiums due in connection with the bonds of loan, of money to, or indebtedness incurred by, whether funded, refunded, assumed, or otherwise, priority for financing or refinancing, in whole or in part, the redevelopment project.

When such bonds, loans, notes, advances of money, or indebtedness, including interest and premiums due, have been paid, the authority shall so notify the county assessor and country treasurer and all ad valorem taxes upon taxable real property in such a redevelopment project shall be paid into the funds of the respective public bodies.

The effective date for the Community Improvement Financing for each Redevelopment Project shall be identified in the project redevelopment contract or in the resolution of the authority authorizing the issuance of bonds pursuant **to Neb. Rev. Stat. 18-212.**

RESOLUTION NO. 25-03

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WAVERLY, NEBRASKA, APPROVING A REDEVELOPMENT PLAN FOR AN AREA OF THE CITY, APPROVING A REDEVELOPMENT PROJECT AND AGREEING TO THE PLEDGE OF TAXES IN A REDEVELOPMENT AREA FOR THE PAYMENT OF INDEBTEDNESS TO BE ISSUED BY THE COMMUNITY REDEVELOPMENT AUTHORITY OF THE CITY OF WAVERLY, NEBRASKA, AND APPROVING RELATED ACTIONS.

WHEREAS, the City of Waverly, Nebraska, a municipal corporation and city of the second class, has determined it to be desirable to undertake and carry out redevelopment projects in areas of the City which are substandard and blighted and in need of redevelopment; and

WHEREAS, the Nebraska Community Development Law, Chapter 18, Article 21, Nebraska Reissue Revised Statutes of 2012, as amended (the “Act”), prescribes the requirements and procedures for the planning and implementation of redevelopment projects; and

WHEREAS, the City has previously declared an area of the City to be substandard and blighted and in need of redevelopment and a portion of said area is described on the attached **Exhibit A** (the “West Redevelopment Area”); and

WHEREAS, on February 26, 2025, the Community Redevelopment Authority of the City of Waverly, Nebraska (the “CRA”), adopted **Resolution No. 25-02**, a copy of which is attached hereto as **Exhibit B**, approving a Redevelopment Plan for the West Redevelopment Area (the “Redevelopment Plan”) and has received the recommendation of the Planning Commission of the City; and

WHEREAS, a copy of the Redevelopment Plan approved by the CRA is attached to **Exhibit B** as **Schedule 2**; and

WHEREAS, the CRA has already issued indebtedness to fund redevelopment projects for the following parcels in the West Redevelopment Area (herein the “Current TIF Parcels”): Parcel Nos. 2420403004000 (Tractor Supply), 2420403001000 (Tractor Supply), 2420203004000 (Vacek Enterprises), and 2421117001000 (Altitude Ten Investments); and

WHEREAS, pursuant to and in furtherance of the Act, the Redevelopment Plan calls for improvements to be made throughout and for the benefit of the entire West Redevelopment Area such that the entire West Redevelopment Area (excluding the Current TIF Parcels) is designated as a Redevelopment Project within the meaning of the Act; and

WHEREAS, the City published notices of a public hearing and mailed notices as required pursuant to Section 18-2115 of the Act and has, on the date of this Resolution conducted a public hearing on the proposal to adopt the Redevelopment Plan and complete the Redevelopment Project;

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

1. The Redevelopment Plan for the West Redevelopment Area as approved by the CRA is hereby determined to be feasible and in conformity with the general plan for the development of the City as a whole and the Redevelopment Plan is in conformity with the legislative declarations and determinations set forth in the Act; and it is hereby found and determined, based on the analysis conducted by the CRA, that (a) the Redevelopment Project in the Redevelopment Plan would not be economically feasible without the use of tax-increment financing, (b) the Redevelopment Project would not occur in the West Redevelopment Area without the use of tax-increment financing, and (c) the costs and benefits of the Redevelopment Project, including costs and benefits to other affected political subdivisions, the economy of the community, and the demand for public and private services have been analyzed by the City and have been found to be in the long-term best interest of the community impacted by the Redevelopment Project. The City acknowledges receipt of notice of intent to pledge incremental taxes collected with regard to real property in the West Redevelopment Area that is not already the subject of a separate redevelopment project for the payment of notes, bonds, or other indebtedness issued by the CRA (the "Redevelopment Project Area") to fund the projects which make up the Redevelopment Project. The CRA is hereby authorized to take all actions contemplated and required by the Redevelopment Plan to complete the projects included in the overall Redevelopment Project including, without limitation, the issuance of indebtedness payable from the incremental tax revenues created within the Redevelopment Project Area.

2. Approval of the Redevelopment Plan is hereby ratified and affirmed and the CRA is hereby directed to implement the Redevelopment Plan in accordance with the Act.

3. Pursuant to Section 18-2147 of the Act, ad valorem taxes levied upon real property in the West Redevelopment Area which is legally described in the attached **Exhibit A** (but excluding the Current TIF Parcels) shall be divided, for a period not to exceed 15 years after the effective date of this provision, which effective date shall be January 1, 2025. The Redevelopment Project Valuation is the value of the property in the West Redevelopment Area (excluding the Current TIF Parcels) certified as of January 1, 2024. The taxes shall be divided as follows:

a. That proportion of the ad valorem tax which is produced by levy at the rate fixed each year by or for each public body upon the Redevelopment Project Valuation shall be paid into the funds of each such public body in the same proportion as all other taxes collected by or for the bodies; and

b. That proportion of the ad valorem tax on real property in the West Redevelopment Area (excluding the Current TIF Parcels) in excess of such amount, if any, shall be allocated to, is pledged to, and, when collected, paid into a special fund of the CRA to pay the principal of, the interest on, and any premiums due in connection with the bonds, loans, notes or advances of money to, or indebtedness incurred by, whether funded, refunded, assumed, or otherwise, such CRA for financing or refinancing, in whole or in part, such Redevelopment Project. When such bonds, loans, notes, advances of money, or indebtedness, including interest and premium due have been paid, the CRA shall so notify the County Assessor and County Treasurer and all ad valorem taxes upon real property in such West

Redevelopment Project Area (excluding the Current TIF Parcels) shall be paid into the funds of the respective public bodies.

c. The Mayor, City Clerk, and/or the Chairperson of the CRA are authorized and directed to execute and file with the Assessor of Lancaster County, Nebraska, a Notice of Pledge of Taxes with respect to the Redevelopment Project.

4. The City hereby finds and determines that the proposed land uses and building requirements in the West Redevelopment Area are designed with the general purposes of accomplishing, in accordance with the general plan for development of the City, a coordinated, adjusted and harmonious development of the City and its environs which will, in accordance with present and future needs, promote health, safety, morals, order, convenience, prosperity; and the general welfare, as well as efficiency and economy in the process of development; including, among other things, adequate provision for traffic, vehicular parking, the promotion of safety from fire, panic, and other dangers, adequate provision for light and air, the promotion of a healthful and convenient distribution of population, the provision of adequate transportation, water, sewerage, and other public utilities, the promotion of sound design and arrangement, the wise and efficient expenditure of public funds, and the prevention of the recurrence of unsanitary or unsafe dwelling accommodations, or conditions of blight.

5. The Mayor and the appropriate officers of the CRA are hereby authorized and directed to execute and deliver such documents, certificates, or instruments and take such actions as they deem reasonable or necessary to carry out the intent of this resolution.

Passed and approved this ____ day of March, 2025.

CITY OF WAVERLY, NEBRASKA

ATTEST:

By: _____
Mayor

City Clerk

EXHIBIT A

West Redevelopment Area

The **West Redevelopment Area** begins along I-80 Exit 409, continuing northeast along Highway 6 until the Canongate Road overpass, then northwest to encompass the approach to the Canongate Road overpass (**2421100999000**), continuing along Highway 6 to N 140th Street, then south along N 140th Street, east along Guildford Street, then south to encompass parcel (**2421106001000**). Once intersecting the northern border of Wayne Park (**2421200012000**) the boundary of the **Redevelopment Area** follows the border of the parcel southeast until intersecting with Eastbourne Street. The boundary of the **Area** continues west through Wayne Park along Eastbourne Street slightly north of the new Waverly Aquatic Center until intersecting Holley Drive, following the roadway south until it ends. The **Area** boundary continues south along the concrete trail adjacent Holley Drive, then west along Amberly Road, until diverting north along the western boundary of the Wayne Park parcel, then west intersecting the southern boundary of parcel **2421104002000** until intersecting Deer Park Road, then following the right-of-way south, until intersecting with Amberly Road, then north on the west side of Deer Park Road. The boundary of the **West Redevelopment Area**, then diverts southwest along the southern border of parcel (**2421103001000**) until intersecting Canongate Road, following the right-of-way south, until diverting west on the south side of Amberly Road until intersecting N 134th Street, then south along the right-of-way until it diverts southwest to encompass the N 134th Street overpass approach, following the border of I-80. The Area boundary continues west, following the northern boundary of parcels 2420401004000 and 2429100006000, continuing south along the western boundary of parcel 2429100006000 until intersecting I-80 and following Exit 409, concluding at Highway 6.

The Redevelopment Area can also be described as consisting of the following parcels, to include designated streets, roadways and associated rights-of-way:

2430200003000	2420300007000	2420203006000	2421115002000	2421101004000
2430200008000	2420300008000	2420203004000	2421115001000	2421111001000
2430200007000	2420403004000	2420203003000	2421117003000	2421103001000
2429100004000	2420403001000	2420203002000	2421117005000	2421104002000
2420302001000	2420401002000	2420200007000	2421117004000	2421200012000
2420302002000	2420401003000	2421110004000	2421117006000	2421102003000
2420302003000	2420203007000	2421110003000	2421117002000	2421107010000
2420303002000	2420203008000	2421110002000	2421117001000	2421116002000
2420303001000	2420400005000	2421112002000	2421118003000	2421106001000
2420300009000	2420200002000	2421114002000	2421118002000	2421108001000
2420301001000	2420203001000	2421100007000	2421118001000	2416321001000
	2420203005000	2421114004000	2421118004000	

EXHIBIT B

Copy of CRA Resolution No. 25-02

RESOLUTION NO. 25-02

A RESOLUTION OF THE COMMUNITY REDEVELOPMENT AUTHORITY OF THE CITY OF WAVERLY, NEBRASKA, RECOMMENDING A REDEVELOPMENT PLAN FOR AN AREA OF THE CITY, APPROVING A REDEVELOPMENT PROJECT AND GIVING NOTICE OF INTENT TO PLEDGE TAXES IN A REDEVELOPMENT AREA FOR BENEFIT OF INDEBTEDNESS TO BE ISSUED BY THE COMMUNITY REDEVELOPMENT AUTHORITY, AND APPROVAL OF RELATED ACTIONS.

WHEREAS, the Community Redevelopment Authority (the "CRA") of the City of Waverly, Nebraska (the "City"), in furtherance of the purposes and pursuant to the provisions of Section 18-2101 to 18-2157, Reissue of Revised Statutes of Nebraska, 2012, as amended (the "Act") has prepared for consideration by the City Council of the City, a Redevelopment Plan of the for a blighted and substandard area referred to as the West Redevelopment Area which is part of a larger blighted and substandard area designated by the City and which is described in **Schedule 1** (the "Redevelopment Area"), which Redevelopment Plan is in the form attached as **Schedule 2** and incorporated herein by this reference (the "Redevelopment Plan");

WHEREAS, the CRA has already issued indebtedness to fund redevelopment projects for the following parcels in the Redevelopment Area (herein the "Current TIF Parcels"): Parcel Nos. 2420403004000 (Tractor Supply), 2420403001000 (Tractor Supply), 2420203004000 (Vacek Enterprises), and 2421117001000 (Altitude Ten Investments)

WHEREAS, pursuant to and in furtherance of the Act, the Redevelopment Plan calls for improvements to be made throughout and for the benefit of the entire Redevelopment Area such that the entire Redevelopment Area (excluding the Current TIF Parcels) is designated as a Redevelopment Project within the meaning of the Act;

WHEREAS, the CRA has forwarded the Redevelopment Plan to the Planning Commission of the City of Waverly, Nebraska, and the Planning Commission conducted a public hearing with regard to the Redevelopment Plan, has reviewed the Redevelopment Plan, has determined that it conforms to the general development plan of the City, and has recommended approval of the Redevelopment Plan; and

WHEREAS, the CRA has made certain findings and has determined that it is in the best interests of the CRA, and the City as expressed in the Redevelopment Plan to adopt the Redevelopment Plan and to complete the projects described in the Redevelopment Plan as a Redevelopment Project;

NOW THEREFORE, BE IT RESOLVED BY THE COMMUNITY REDEVELOPMENT AUTHORITY OF THE CITY OF WAVERLY, NEBRASKA, AS FOLLOWS:

1. The CRA has determined that the proposed land uses and building requirements in the Redevelopment Plan are designed with the general purposes of accomplishing, and in conformance with the general redevelopment plan of the City, a coordinated, adjusted, and harmonious development of the City and its environs which will, in accordance with present and future needs, promote health, safety, morals, order, convenience, prosperity and the general welfare, as well as efficiency in economy in the

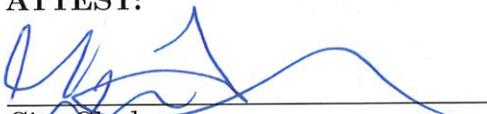
THIS RESOLUTION WAS PASSED AND APPROVED THIS 26th DAY OF FEBRUARY, 2025 BY THE COMMUNITY REDEVELOPMENT AUTHORITY OF THE CITY OF WAVERLY, LANCASTER COUNTY, NEBRASKA.

COMMUNITY REDEVELOPMENT
AUTHORITY OF THE CITY OF
WAVERLY, NEBRASKA



Chairperson

ATTEST:



City Clerk

SCHEDULE 2
Redevelopment Plan

[SEE ATTACHED]

Table of Contents

Table of Contents	i
List of Tables	ii
Illustrations	ii
Introduction	1
Existing Conditions	3
• Land Use	3
• Zoning	4
• Parks, Recreational Facilities and Trails	6
• Transportation	7
• Public Utilities	8
• Historic Significance	8
Plan Requirements	9
Redevelopment Plan	10
• Waverly Comprehensive Plan 2033: Guiding Principles	10
• Future Land Use and Zoning	15
• West Redevelopment Area Redevelopment Activities	16
• Statutory Elements	19
• Cost Benefit Analysis	21
• Redevelopment Process	22
• Conformance with Comprehensive Plan	23
• Financing	23

Waverly, Nebraska West Redevelopment Area REDEVELOPMENT PLAN.

INTRODUCTION.

The **Waverly, Nebraska Redevelopment Plan** is a guide for redevelopment activities within the **West Redevelopment Area**. **Illustration 1, Page 2**, identifies the location of the **Area** within the context of the City of Waverly.

This **Redevelopment Plan** serves as an amendment to an original plan prepared in 2004 for the furthest western portion of the **Redevelopment Area** (or referred to as redevelopment area #1), less two parcels (**2429100006000** and **2420401004000**) totaling 71 acres. These parcels are located along the south boundary of the **Area**, adjacent one another. The reason for the parcel removal is the addition of the **East Beltway Corridor Protection Area** that will disallow any development within these parcels, set aside for the planned construction of the **I-80 East Beltway** around the eastern edge of Lincoln, Nebraska. The second change to the original **Redevelopment Area** is the addition of the **South Central Redevelopment Area**, that was determined to be **Blighted and Substandard** in December, 2024.

The **West Redevelopment Area** begins along I-80 Exit 409, continuing northeast along Highway 6 until the Canongate Road overpass, then northwest to encompass the approach to the Canongate Road overpass (**2421100999000**), continuing along Highway 6 to N 140th Street, then south along N 140th Street, east along Guildford Street, then south to encompass parcel (**2421106001000**).

Once intersecting the northern border of Wayne Park (**2421200012000**) the boundary of the **Redevelopment Area** follows the border of the parcel southeast until intersecting with Eastbourne Street. The boundary of the **Area** continues west through Wayne Park along Eastbourne Street slightly north of the new Waverly Aquatic Center until intersecting Holley Drive, following the roadway south until it ends. The **Area** boundary continues south along the concrete trail adjacent Holley Drive, then west along Amberly Road, until diverting north along the western boundary of the Wayne Park parcel, then west intersecting the southern boundary of parcel **2421104002000** until intersecting Deer Park Road, then following the right-of-way south, until intersecting with Amberly Road, then north on the west side of Deer Park Road. The boundary of the **West Redevelopment Area**, then diverts southwest along the southern border of parcel (**2421103001000**) until intersecting Canongate Road, following the right-of-way south, until diverting west on the south side of Amberly Road until intersecting N 134th Street, then south along the right-of-way until it diverts southwest to encompass the N 134th Street overpass approach, following the border of I-80.

EXISTING CONDITIONS.

The **Redevelopment Area** presents signs of ongoing decline during the last few decades. Many existing structures and public facilities and utilities are old and in need of updating/possible replacement. A **Blight and Substandard Determination Study** confirmed the number and degree of blighting and substandard factors in the **Area**, as per State Statutes. The **Studies** were completed in October 2004 for the western portion from Exit 409 to Canongate Road. The **South Central Blight and Substandard Determination Study** was completed in December 2024. The continuation of blight and deterioration is a threat to the stability and vitality of the **West Redevelopment Area**. Revitalization efforts are not likely to occur without public action. This **Redevelopment Plan** provides a guide for public and private partners as redevelopment efforts move forward in the **Area**.

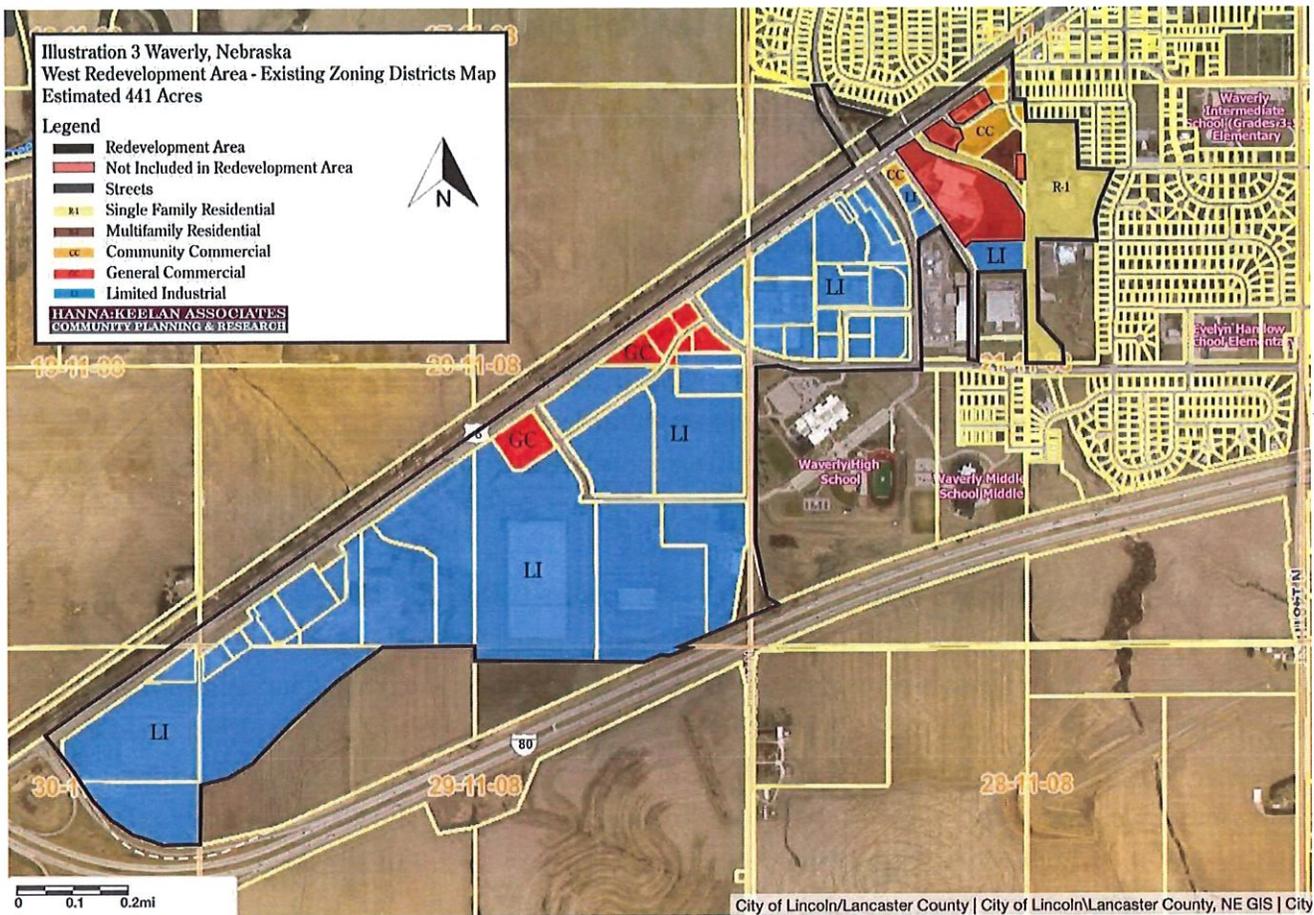
Land Use.

The **West Redevelopment Area** consists of approximately **441 acres**. **Table 1** presents the estimated existing land use within the **Redevelopment Area**. **Illustration 2, Page 4**, identifies the **Existing Land Use Map** of the **Redevelopment Area**. The **Redevelopment Area** includes a variety of land uses, including industrial, which comprise an estimated 160 acres, or 36.26 percent of the **Area**. Excluding streets and alleys, which comprise an estimated 82 acres or 18.75 percent of the **Redevelopment Area**, vacant/undeveloped land and commercial land uses occupy the second and third largest sections of the **Area**, with estimated acreages of 113 and 57 respectively. Public/quasi-public uses in the **Redevelopment Area** are used for storm water management and other miscellaneous public uses. Parks and recreational facilities are mainly comprised of Wayne Park.

**TABLE 1
EXISTING LAND USE
WEST REDEVELOPMENT AREA WAVERLY,
NEBRASKA**

<u>Land Use</u>	<u>Acres</u>	<u>Percent</u>
Industrial	159.9	36.26%
Public Streets and Alleys	82.68	18.75%
Commercial	57.25	12.98%
Parks/Recreation/Open Space	23.26	05.27%
Multifamily Residential	2.67	00.61%
Public/Quasi-public	1.77	00.40%
<u>Vacant/Undeveloped Land</u>	<u>113.47</u>	<u>25.73%</u>
Totals	441.00	100.0%

Source: Hanna:Keelan Associates, 2024.



Community Commercial (CC): This District is intended for commercial facilities which serve the needs of markets ranging from several neighborhoods to the overall region.

Limited Light Industrial (LI): This District is intended to reserve sites appropriate for the location of industrial uses with relatively limited environmental effects. The District is designed to provide appropriate space and regulations to encourage good quality industrial development, while assuring that facilities are served with adequate parking and loading facilities.

Single Family Residential (R-1): This District is intended to provide for residential neighborhoods, characterized by single-family dwellings on large lots with supporting community facilities and urban services. (Wayne Park is the existing land use in this R-1 District.)

Multifamily Residential (R-4): This District is intended to provide for residential neighborhoods, characterized by single-family and duplex dwellings on relatively large lots with supporting community facilities and urban services.

Transportation.

- **Traffic:** There are two major roadways bordering the **West Redevelopment Area**, **Interstate 80 (I-80)** and **Highway 6**. These major roadways are high in traffic volume and offer the **Area** connectivity within Waverly and to surrounding cities like Lincoln and Omaha.
- **Public Transportation:** There is no widely available public transportation within the City of Waverly.
- **Street Layout:** The linear development pattern of properties that are located along the south side of **Highway 6** are currently accessed by frontage roads. However, these parcels were developed on lots abutting one another to the extent that few rights-of-way were established to provide access to land located to the south of these smaller developed tracks of land. Land locked parcels with no road access for future development exist. Due to the location of **I-80** along the southern boundary of the **Redevelopment Area**, there is no option for a right-of-way in the southern portion.
- **Access and Parking Issues:** Excluding the major roadways that border the **Redevelopment Area**, there are 10 roadways providing varying levels of access into the **Area**. **Access points** are located the **north off Highway 6:**
 - **N 120th Street**, which only provide access to Lincoln Auto Auction and the adjacent commercial park
 - **Two frontage roads** connecting to one another, which only provides access to the back industrial lots of Pavers.
 - **N 130th Street** fully connects to the City's roadway infrastructure.
 - **Amberly Road** fully connects to the City's roadway infrastructure.
 - **Canongate Road** fully connects to the City's roadway infrastructure via an overpass from the residential neighborhood north of the **Area**.
 - **Deer Park Road, Guildford Street and N 140th Street** fully connects to the City's roadway infrastructure.
 - **N 134th Street** provides access via an overpass from the south of the **Area**, but does not connect to Highway 6.

PLAN REQUIREMENTS.

Redevelopment activities are guided by the Nebraska Community Development Law, Neb. Rev. Stat. Section 18-2101, et. seq., as amended (the "Act"). The statutes indicate the governing body must first declare the project area as substandard and blighted to prepare a redevelopment plan for the designated redevelopment area. The City of Waverly has authorized the Waverly Community Development Authority (WCRA) to act as the Authority under the Act. The City has contracted with Hanna:Keelan Associates to develop a Plan for guiding appropriate private and public resources to:

- Eliminate or prevent the spread of urban blight;
- Encourage urban rehabilitation;
- Provide for the redevelopment of substandard and blighted areas, including provision for the prevention of the spread of blight into areas of the municipality, which are free from blight through diligent enforcement of housing, zoning, and occupancy controls and standards;
- Rehabilitation or conservation of substandard and blighted areas or portions thereof by re-planning, removing congestion, providing parks, playgrounds, and other public improvements by encouraging voluntary rehabilitation and by compelling the repair and rehabilitation of deteriorated or deteriorating structures; and
- Clear and redevelop substandard and blighted areas or portions thereof.

Section 18-2111 of the Act defines the minimum requirements of a **Redevelopment Plan** as follows: "A **Redevelopment Plan** shall be sufficiently complete to indicate its relationship to definite local objectives as to appropriate land uses, improved traffic public transportation, public utilities, recreational and community facilities and other public improvements, and the proposed land uses and building requirements in the redevelopment project area..."

Section 18-2111 also outlines **six elements** that must be included in all Redevelopment Plans:

1. The boundaries of the redevelopment project area with a map showing the existing uses and condition of the real property in the **Redevelopment Area**;
2. A land use plan showing proposed uses of the **Area**;
3. Information showing the standards of population densities, land coverage, and building intensities in the **Area** after redevelopment;
4. A statement of the proposed changes, if any, in zoning ordinances or maps, street layouts, street levels or grades, or building codes and ordinances in the **Area**;
5. A site plan of the **Area**;
6. A statement as to the kind and number of additional public facilities or utilities, which will be required to support the new land uses in the **Area** after redevelopment.

Community and Economic “Preservation” Initiatives.

- Existing Park/Recreation and Other Public Amenities - Should be maintained by the City to ensure continued safe use by all sectors of the population, which could include replacement of existing playground features and shelters (as needed), enhanced park accessibility and parking areas and improved connectivity with existing local trails and sidewalks.
- Road Network and Other Transportation Systems - Additional enhancements may be needed during the next 10 years, including but not limited to improved street and traffic lighting, pedestrian crossings, turn lanes and reduced speed limits.

The condition of local streets should continue to be monitored and, when and where necessary, rehabilitated or resurfaced with new pavement. Currently, street segments in need of rehabilitation or resurfacing exist in the older and established neighborhoods of the Community. The desire to create safe routes to school for kids is greatly needed in Waverly.

- Commercial and Industrial Development - Recommendation for the City to foster a partnership of support with both local business owners/franchisees and small, locally based business owners to support business industry retention and development in Waverly. Current vacant land parcels along the Highway 6 Corridor should be targeted for continued development of goods-based businesses, including restaurants, convenience stores and other automotive-oriented businesses.

The existing shopping mall area should be targeted for improvements to enhance redevelopment activities to include additional local based businesses and services. The City, with the assistance of economic development leaders in the Community, should work to maintain a strong industrial sector, including assisting those existing industries with both maintaining a stable employment base and production goals, as well as expansion opportunities, and securing new light industrial/commercial enterprises for land areas currently available in the Waverly for development.

- Public Facilities/Services, Utilities and Infrastructure - The City of Waverly maintains modern public facilities and services traditional to many First- and Second-Class Cities in Nebraska.

A local public opinion survey revealed responses to new businesses desired in Waverly included restaurants/convenience store, discount/department stores and a new grocery store. Similar responses were also provided by the Planning Steering Committee and the Economic Development Advisory Committee.

All facets of local leadership and community and economic development should strive to target these operations for locations in the Community to serve the local population. The most desired location for commercial growth areas within the Corporate Limits is located along the Highway 6 Corridor in southwestern Waverly. The City will want to consider establishing, via local Zoning Regulations, additional industrial land for new both clean and light manufacturing industries.

- Public Facilities, Utilities and Infrastructure - The City of Waverly is in the planning stages of developing a new facility to house City offices and serve as a central location for all functions of the City. This facility could also, possibly house a new Waverly Volunteer Fire Department and/or City recreational facilities. This new facility will be critical to the future growth and development of the Community as growth and expansion in multiple facets of Waverly is projected.

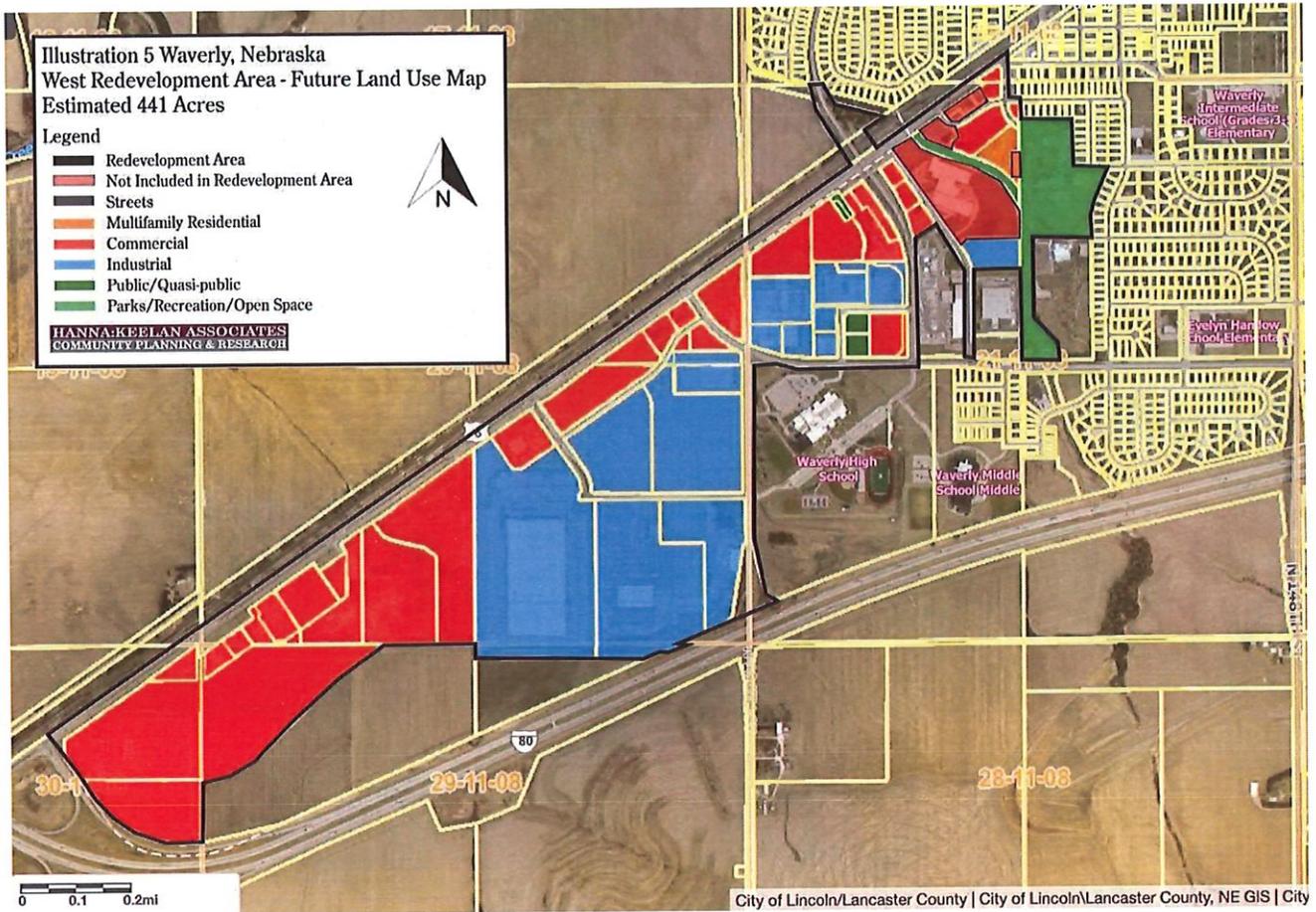
A new “City Shop” will, also, likely be needed within the duration of the 10-year **WPlan**. The expansion of public water, sewer and electrical capacity will promote growth and development in Waverly, especially in newly platted subdivisions near the Waverly Corporate Limits. Specific projects have been documented in the City’s recently completed Water Distribution Study that will not only serve the current population, but also serve new developments throughout the Community in the wake of annexation and expansion.

- Future Transportation System Needs - A project to improve the Highway 6 Corridor east of Waverly would expand the capacity of the Highway in the form of an extended three-lane corridor. The benefits would include greater access for developments east of Waverly and a safer section for vehicles turning left out of the through lane. This project would include improvements to a state highway and preliminary plan improvements would include reconstruction of a three-lane concrete section.

The City of Waverly has considered a possible interchange located near 162nd Street on Interstate 80. These improvements are in the conceptual stage at this time and an interchange justification study would be necessary to continue developing plans for this interchange.

Future Land Use and Zoning Districts.

Illustration 5 is a proposed Future Land Use Map, Illustration 6, page 16 is a proposed Future Zoning Districts Map.



The proposed future land use and zoning designations differ from that presented in the WPlan. This being the case, once this Redevelopment Plan is adopted by the City of Waverly, the Waverly Planning Commission will need to make these recommended changes to the City Council for officially amending the WPlan land use and zoning districts maps accordingly.

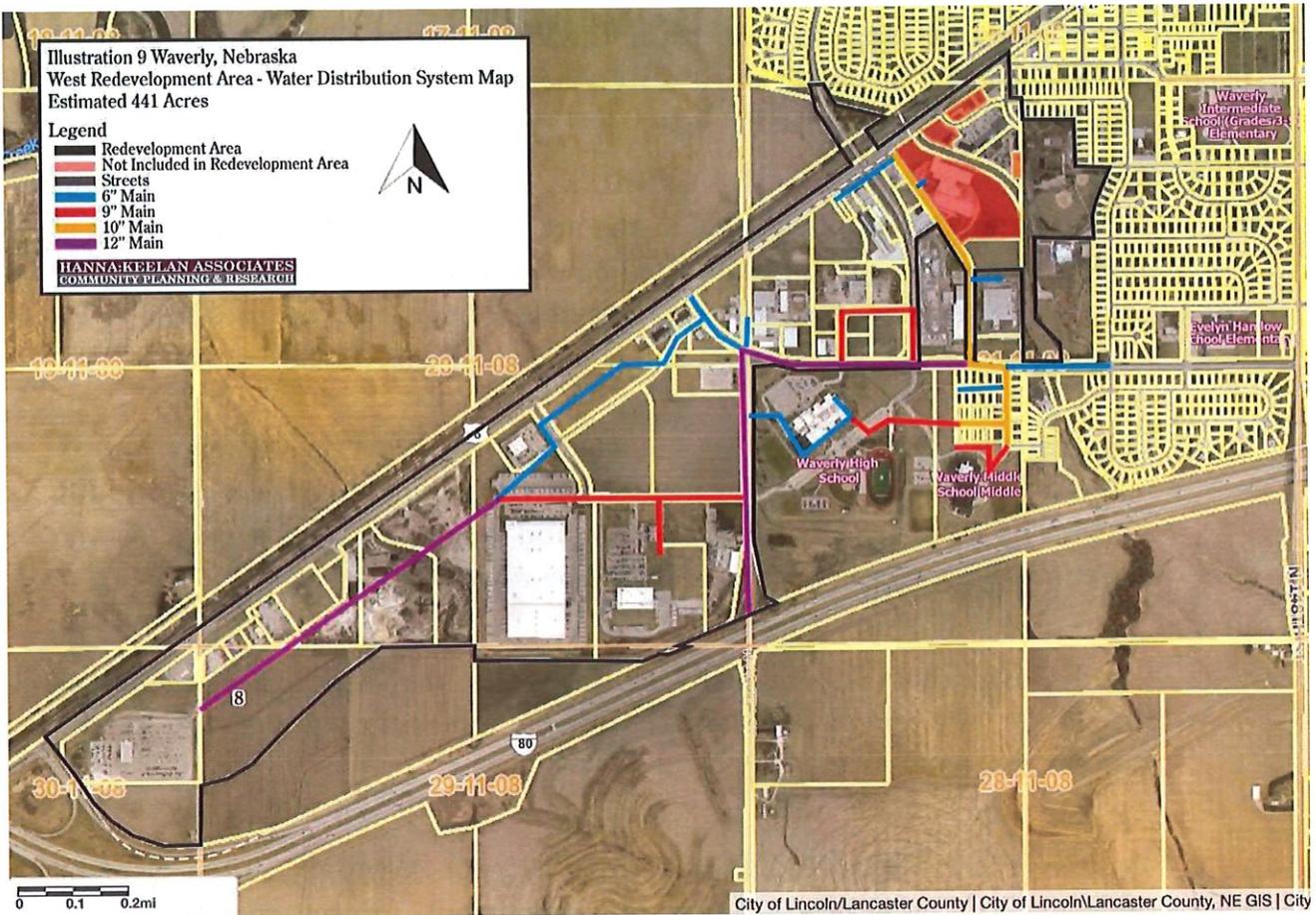
West Redevelopment Area Redevelopment Activities.

Table 2, page 17 identifies proposed projects within the West Redevelopment Area, with estimated costs for each. Illustration 7, page 18 is a Proposed Projects Map, numbered in accordance with Table 2, identifies potential redevelopment project sites. Illustrations 8 and 9, pages 18 and 19 identify proposed improvements to the water and sewer main systems in accordance with Table 2. All proposed projects identify future land-uses and improvements which can advance planning goals while considering the existing context of the Area.

**TABLE 2
PROPOSED PROJECTS
WEST REDEVELOPMENT AREA WAVERLY,
NEBRASKA**

Project	Cost
Amberly Road and Canongate Road intersection: Construct roundabout	\$1,000,000
Canongate Overpass: Resurface asphalt	\$450,000
N 135th Street: Highway 6 Construct turn lane	\$400,000
N 135th Street: Castlewood Street to Highway 6 construct new street	\$450,000
N 134th Street: Amberly Road to frontage road construct new street with storm sewer	\$620,000
Callum Drive, Canongate Road, Amberly Road, N 134th Street, N 135th Street turn lane: Add streetlights	\$410,000
N 130th Street and Highway 6: Traffic signal	\$275,000
From Tractor Supply Company to N 120th Street: Extend Water main	\$1,300,000
From Tractor Supply Company to N 120th Street: Extend Sewer main	\$2,000,000
For New City Office and Recreation Center (1 parcel): Land Purchase	\$1,200,000
For Development (3 parcels): Land Purchase	\$5,800,000
New City Office/Recreation Center Construction	\$12,000,000
Trail System: Add Concrete Trail around West Redevelopment Area	\$350,000
Energy Way: Resurface/New Concrete, New Storm Sewer for entire length	\$250,000
Deer Park Road: Resurface Asphalt and Add Streetlights	\$240,000
Guildford Street: Rebuild Concrete from N 140th to Highway 6	\$30,000
N 140th Street: Resurface Asphalt from Highway 6 to Wayne Park	\$50,000
Wayne Park: Resurface courts and New Equipment for Tennis / Basketball / Pickleball Courts	\$150,000
Wayne Park: Construct Inclusive Playground Structures with equipment	\$400,000
Wayne Park: Construct Outdoor Pavillion	\$150,000
Wayne Park: Demolish/Construct New Restroom/Concession Stand	\$250,000
Wayne Park: Construct Skate Park	\$350,000
Trail System: Construct Pedestrian Overpass/Underpass to cross Highway 6 and Railroad Tracks	\$4,000,000
Administrative and Planning Consulting Service	\$75,000 Annually

Source: City of Waverly, 2024 and Hanna:Keelan Associates, 2024



- **Private Improvement Goals**

Successful redevelopment projects should remove or lessen blighted and substandard conditions and make positive contributions to the **Redevelopment Area**. Preferred projects should increase the security and safety of the **Area** through the removal and redevelopment of blighted and substandard conditions.

Proposed redevelopment/development projects should align with the **Guiding Principles of WPlan 2033**, especially the principles identified in this **Plan**.

All **redevelopment/development projects** in the **West Redevelopment Area** should be consistent with the goals of this **Waverly, Nebraska Comprehensive Plan**. Potential project locations and concepts are included in this **Redevelopment Plan**.

- **Cost Benefit Analysis:** As required by the **Nebraska Community Development Law (Neb. Rev. Stat. 18-2113)**, the City of Waverly will analyze the **costs and benefits** of proposed projects, including the impacts on:

- **Public Tax Revenues:** Proposed projects will be reviewed for the impact on public tax revenues, via a Tax Increment Financing (TIF) analysis. This analysis considers the base assessed value of the site and compares this value to the estimated new assessed value. The increment value is determined through subtracting the base assessed from the estimated new assessed value. The annual TIF generated is determined by taking the increment value and multiplying it by the current tax rate. The use of TIF rests on the principle that public improvements and enhancements for proposed redevelopment projects would not occur **“but for”** the TIF generated by private redevelopment within the project area. Project improvements would not be achievable to the same extent without TIF.
- **Public Infrastructure and Community Public Service Needs Impacts:** Any anticipated adverse impacts from redevelopment projects on existing public infrastructure will be evaluated. Projects will capture the incremental tax revenues for eligible public purposes including, but not limited to, site acquisition, façade enhancements, streetscape, public area enhancements and other eligible improvements.

Redevelopment projects should also encourage private investment in the **West Redevelopment Area** and once completed, should increase security and safety in the **Area**, by the removal of certain blighted and substandard conditions. Any anticipated adverse impacts on City services will be evaluated, as well as additional revenues which will provide support for those services.

- **Employment within the Redevelopment Project Area:** Adverse impacts, as well as positive effects on employment within a redevelopment project area will be evaluated.
- **Employment in the City outside the Redevelopment Project Area:** Adverse impacts, as well as positive effects on employment for the City of Waverly will be evaluated.

- **Disposal/Disposition:** Future redevelopment projects may include the sale of land to private developers for redevelopment purposes. Developers will be selected in an equitable, open and competitive proposal process according to City requirements.
- **Requests for Proposals:** Architects and engineers will follow the City's standard selection process for the design of public facilities and improvements. Primary contractors for public facilities and improvements will also be competitively selected according to City requirements.

Conformance with Comprehensive Plan.

WPlan 2033, the Waverly Comprehensive Plan, adopted December 2023, as amended, represents the local goals, objectives, and policies of the City of Waverly. The majority of the **Waverly, West Redevelopment Plan** was developed to be consistent with **WPlan 2033**. **The proposed future land use and zoning designations presented in this Redevelopment Plan differ from those presented in the WPlan. This being the case, once this Redevelopment Plan is adopted by the City of Waverly, the Waverly Planning Commission will need to make these recommended changes to the City Council for officially amending the WPlan land use and zoning districts maps accordingly.**

Financing.

The primary burden for revitalization of the **West Redevelopment Area** must be on the private sector. The City must provide public services and public improvements and participate where necessary in the redevelopment process, but the redevelopment needs of the **Area** are beyond the City's capacity to do alone. Financing of proposed improvements will require participation by both the private and public sectors. Where appropriate, the City may participate by providing financial assistance for the rehabilitation of structures.

Redevelopment project activities will be undertaken subject to the limit and source of funding authorized and approved by the Mayor and City Council. According to the Community Development Law, any ad valorem tax levied upon real property in the redevelopment project for the benefit of any public body shall be divided, for a period not to exceed 15 years after the effective date of such provision, by the governing body as follows:

That portion of the ad valorem tax which is produced by the levy at the rate fixed each year by or for each such public body upon the redevelopment project valuation shall be paid into the funds of each such public body in the same proportion as are all other taxes collected by or for the body; and

That portion of the ad valorem tax on real property in the redevelopment project in such amount, if any, shall be allocated to and, when collected, paid into a special fund of the authority to be used solely to pay the principal of, the interest on, and any premiums due in connection with the bonds of loan, of money to, or indebtedness incurred by, whether funded, refunded, assumed, or otherwise, priority for financing or refinancing, in whole or in part, the redevelopment project.

When such bonds, loans, notes, advances of money, or indebtedness, including interest and premiums due, have been paid, the authority shall so notify the county assessor and county treasurer and all ad valorem taxes upon taxable real property in such a redevelopment project shall be paid into the funds of the respective public bodies.

The effective date for the Community Improvement Financing for each Redevelopment Project shall be identified in the project redevelopment contract or in the resolution of the authority authorizing the issuance of bonds pursuant **to Neb. Rev. Stat. 18-212.**

**COMMUNITY REDEVELOPMENT AUTHORITY
CITY OF WAVERLY, NEBRASKA
WEST REDEVELOPMENT AREA REDEVELOPMENT PROJECT**

**COST-BENEFIT ANALYSIS
(Pursuant to Neb. Rev. Stat. § 18-2113)**

The City intends to complete various projects in the West Redevelopment Area (as described on Schedule 1 to this Resolution) to be funded by the issuance of TIF indebtedness. The various projects comprise a single “Redevelopment Project” as defined under applicable law. The portion of the West Development Area subject to division of taxes consists of those parcels in the West Redevelopment Area except the Current TIF Parcels (as defined in this Resolution). The cost-benefit analysis for the Redevelopment Project, as described on the attached **Schedule A**, which will utilize funds authorized by Neb. Rev. Stat. § 18-2147, can be summarized as follows:

1. Tax shifts resulting from the approval of the use of funds pursuant to Section 18-2147:

The tax shift will result from improvements made to real estate in the Redevelopment Area during the 15-year period for division of taxes. The CRA estimates that there will be approximately \$10,000,000 of increased property valuation in the West Redevelopment Area in the near future resulting from new construction and improvements to existing real estate. In addition, the overall value of the eligible property in the Redevelopment Area is approximately \$42,600,000 and will increase by an average of 3.5% per year. Based on the current levy (all jurisdictions including City) of 1.6461470%, the projected total potential tax shift over the 15-year TIF period is approximately \$8.5 million.

Note: The Projected Tax shift is based on assumed values and levy rates; actual amounts and rates will vary from those assumptions, and it is understood that the actual tax shift may vary materially from the projected amount. The estimated tax levy for this analysis is 1.6461470, which is the 2024 Lancaster County tax levy for the project area.

2. Public infrastructure and community public service needs impacts and local tax impacts arising from the approval of the redevelopment project:

a. Public infrastructure improvements and impacts:

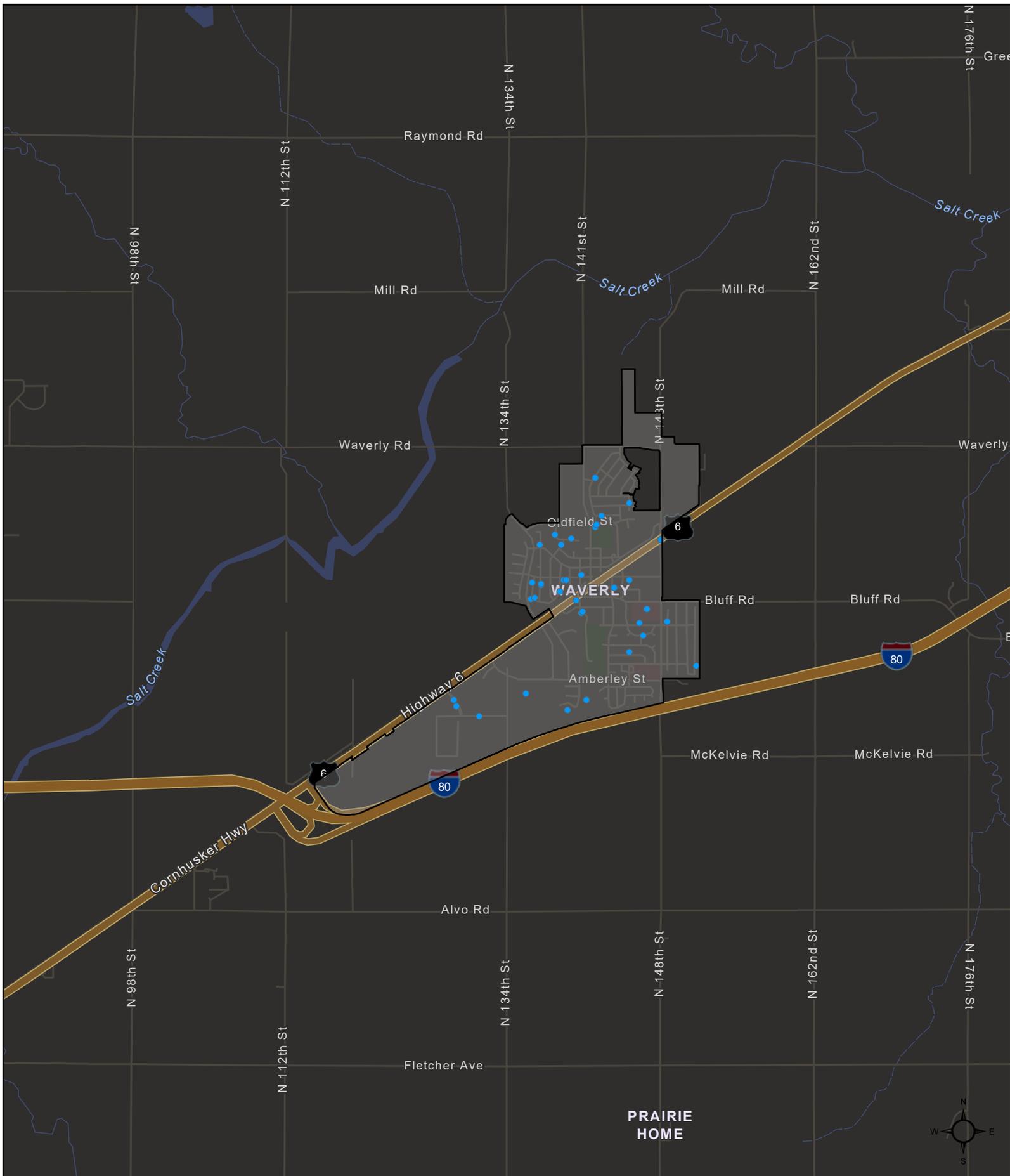
The CRA anticipates expenditures of approximately \$8,500,000 to complete a portion of the projects which comprise the Redevelopment Project described in the Redevelopment Plan for the West Redevelopment Area. Substantially all the expenditures are intended to improve public infrastructure in the West Redevelopment Area and provide community and recreational resources and amenities. Because the Redevelopment Project will be improving existing infrastructure, it is not anticipated that the Redevelopment Project will have any material adverse impact on existing public infrastructure. The Redevelopment Project improvements will materially benefit other property in and around the City.

The Redevelopment Project is anticipated to support and promote commercial and retail development along Highway 6.

7. Cost Benefit Analysis Conclusion:

Based upon the findings presented in this cost benefit analysis, the benefits outweigh the costs of the proposed Redevelopment Project.

Calls for Service: Waverly



Dispatch Calls

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
February 1, 2025				
11750 N 142ND ST, 68462	C5000747	CRIM MISCHIEF	1526	22224 LOPEZ
February 3, 2025				
13801 AMBERLY RD, WAVERLY, NE, 14121 OLDFIELD ST, WAVERLY,	C5000787 C5000799	MENTAL INVEST DISTURBANCE OTHER	744 1752	22172 BUCHHEISTER 22178 BROWNELL
February 4, 2025				
13801 AMBERLY RD, WAVERLY, NE, 11041 N 137TH ST, 68462	C5000818 C5000811	DISTURBANCE OTHER MEDICAL EMERG OTHER	1121 645	22172 BUCHHEISTER 2271 JONES
February 5, 2025				
13151 DOVERS ST, 68462	C5000845	MISC OTHER	1513	22178 BROWNELL
9830 N 152ND ST, 68462	C5000830	MEDICAL EMERG OTHER	245	22168 DAHLKE
N 148TH ST & US HIGHWAY 6,	C5000832	SPEC SVC CHECK WELF	827	22150 MEYER
11141 N 137TH ST, 68462	C5000834	SPEC SVC CHECK WELF	823	22150 MEYER
February 7, 2025				
13801 AMBERLY RD, WAVERLY, NE,	C5000886	DISTURBANCE OTHER	1105	22172 BUCHHEISTER
February 8, 2025				
14010 JAMESTOWN ST, WAVERLY,	C5000913	ANIMAL OTHER	1803	22187 LATHROP
February 10, 2025				
10651 N 135TH ST, 68462	C5000943	FRAUD INTERNET	954	22137 BRADY
February 11, 2025				
11041 N 137TH ST, 68462	C5000961	MEDICAL EMERG OTHER	258	22227 KASTENS
February 12, 2025				
14441 JAMESTOWN ST, WAVERLY, 9531 N 130TH ST, 68462	C5001013 C5001011	DEATH NATURAL ALARM FALSE	2350 2050	22205 CASTANEDA 22222 SCDORIS
February 13, 2025				
10341 N 149TH CIR, 68462	C5001029	FRAUD INTERNET	1442	2271 JONES
N 142ND ST & OLDFIELD ST,	C5001021	SUSPICIOUS VEHICLE	806	2271 JONES

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
February 14, 2025				
13441 GUILDFORD ST, WAVERLY,	C5001052	ANIMAL ABUSE/NEGLECT	1035	2271 JONES
14621 HEYWOOD ST, WAVERLY,	C5001054	ALARM FALSE	1133	2271 JONES
N 130TH ST & CALLUM DR, 68642	C5001056	TRAFFIC PARK OTHER	1322	2271 JONES
11041 N 137TH ST, 68462	C5001057	MEDICAL EMERG OTHER	1330	2271 JONES
February 16, 2025				
11041 N 137TH ST, 68462	C5001101	MEDICAL EMERG OTHER	2010	22178 BROWNELL
February 17, 2025				
11520 N 146TH ST, 68462	C5001115	THEFT OF MOTOR VEHI	826	22137 BRADY
9511 BAILIE CT, WAVERLY, NE,	C5001122	DISTURBANCE OTHER	2157	22227 KASTENS
February 18, 2025				
14010 JAMESTOWN ST, WAVERLY,	C5001136	ANIMAL ABUSE/NEGLECT	1109	2271 JONES
13831 JAMESTOWN ST, WAVERLY,	C5001146	THEFT OTHER	1716	22178 BROWNELL
10331 N 140TH ST, 68462	C5001147	MEDICAL EMERG OTHER	1715	22178 BROWNELL
14251 PARIS ST, 68462	C5001148	PROTECTION ORDER	1812	22178 BROWNELL
10630 N 136TH ST, 68462	C5001130	TRAFFIC PARK OTHER	824	2271 JONES
February 19, 2025				
11041 N 137TH ST, 68462	C5001158	MEDICAL EMERG OTHER	238	22148 SCHILMOELLER
February 20, 2025				
11041 N 137TH ST, 68462	C5001181	MEDICAL EMERG OTHER	1101	2271 JONES
February 21, 2025				
13401 AMBERLY RD, WAVERLY, NE,	C5001212	DISTURBANCE OTHER	1526	22172 BUCHHEISTER
9511 BAILIE CT, WAVERLY, NE,	C5001221	MISC OTHER	2013	22193 LAVENE
11041 N 137TH ST, 68462	C5001219	SPEC SVC CHECK WELF	1906	22187 LATHROP
14611 OAK LN, 68462	C5001220	MEDICAL EMERG OTHER	1932	22222 SCDORIS
February 23, 2025				
14440 DANVERS ST, WAVERLY, NE,	C5001248	SPEC SVC CHECK WELF	52	22205 CASTANEDA
February 24, 2025				
13941 US HIGHWAY 6, WAVERLY,	C5001270	DISTURBANCE OTHER	1216	22208 SCHENDT
13520 GUILDFORD ST, WAVERLY,	C5001280	MISC OTHER	1623	22178 BROWNELL

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
11041 N 137TH ST, 68462	C5001283	MEDICAL EMERG OTHER	1730	22178 BROWNELL
13900 NEWGATE CT, 68462	C5001285	TRAFFIC PARK OTHER	1824	22178 BROWNELL
11041 N 137TH ST, 68462	C5001291	SPEC SVC OTHER	2112	22178 BROWNELL

February 25, 2025

14540 FOLKESTONE ST, WAVERLY,	C5001312	DISTURBANCE OTHER	1402	22178 BROWNELL
9511 BAILIE CT, WAVERLY, NE,	C5001323	PROTECTION ORDER	1824	22178 BROWNELL
11041 N 137TH ST, 68462	C5001327	MEDICAL EMERG OTHER	2044	22178 BROWNELL
11041 N 137TH ST, 68462	C5001295	MEDICAL EMERG OTHER	13	22227 KASTENS
9531 N 130TH ST, 68642	C5001298	ALARM FALSE	426	22227 KASTENS
11041 N 137TH ST, 68462	C5001306	SPEC SVC CHECK WELF	1151	2271 JONES

February 26, 2025

11041 N 136TH PL, 68462	C5001340	MEDICAL EMERG OTHER	1921	22222 SCDORIS
11041 N 137TH ST, 68462	C5001342	MEDICAL EMERG OTHER	2148	22222 SCDORIS
10330 N 140TH ST, 68462	C5001336	MEDICAL EMERG OTHER	1618	22222 SCDORIS

February 27, 2025

13841 JAMESTOWN ST, WAVERLY,	C5001359	MEDICAL EMERG OTHER	1623	22222 SCDORIS
10640 N 136TH ST, 68462	C5001357	TRAFFIC PARK OTHER	1538	22222 SCDORIS
10540 N 138TH ST, 68462	C5001362	TRAFFIC HAZARD	1935	22222 SCDORIS
9531 N 130TH ST, 68642	C5001344	ALARM FALSE	143	22227 KASTENS

February 28, 2025

11141 N 137TH ST, 68462	C5001377	FIRE	1303	22172 BUCHHEISTER
14321 IVANHOE ST, 68462	C5001393	SPEC SVC CHECK WELF	2114	22187 LATHROP

Report Totals

Count: 56
Date Exported: 3/7/2025 1:45 PM

MINUTES OF A WAVERLY CITY COUNCIL MEETING HELD ON FEBRUARY 25, 2025

CALL TO ORDER

Mayor Abbey Pascoe called the meeting to order at 6:00 p.m. and led those in attendance in reciting the Pledge of Allegiance. Pascoe acknowledged the Open Meetings Act Poster located on the south wall of the Council Chambers. Mayor Abbey Pascoe and Council Members David Jespersen, Dave Nielson, and Allison Stark were in attendance. Council Member Aaron Delahoyde was absent. Other City Officials present were City Administrator Stephanie Fisher, City Attorney Mark Fahleson, and City Clerk Megan Frye. Others present were Brandon Koll and Lancaster County Sheriff Deputy Jason Brownell. Notice of the Meeting and Agenda were given to the Mayor and all Members of the City Council prior to the Meeting. Notice of the Meeting was posted at Russ's Market Express, the US Post Office, the City Office, and the City website (citywaverly.com).

ADOPTION OF AGENDA

Council Member Jespersen moved to adopt the Agenda as presented. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Jespersen, Nielson, and Stark. The following Council Members voted "NAY": None. Motion Carried. 3-0.

APPROVAL OF CONSENT AGENDA

Council Member Jespersen moved to approve the Consent Agenda as presented, with one change: to remove agenda item 1.f)ii Proclamation Declaring March 2025 as Problem Gambling Awareness Month. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Nielson, Stark, and Jespersen. The following Council Members voted "NAY": None. Motion Carried. 3-0.

PROCLAMATIONS AND PRESENTATIONS

Proclamation Honoring Women in Construction Week March 2-9, 2025.

Mayor Pascoe read the proclamation.

PROCLAMATION OF CITY OF WAVERLY, NEBRASKA 2025 Women in Construction Week National Association of Women in Construction (NAWIC)

WHEREAS, the NAWIC Greater Omaha Chapter has distinguished itself for 61 years as the voice of women in construction in State of Nebraska; and the City of Waverly.

WHEREAS, the work done by the NAWIC Greater Omaha Chapter has benefited State of Nebraska through community development and educational programs; and the City of Waverly.

WHEREAS, the NAWIC Greater Omaha Chapter has unceasingly promoted the employment and advancement of women in the construction industry; and the City of Waverly.

WHEREAS, the construction community, represented by NAWIC Greater Omaha Chapter, has been a driving force in fostering community development through renovation and beautification projects; promotion of skilled trades careers; and a positive vision of the future; and the City of Waverly.

WHEREAS, the NAWIC Greater Omaha Chapter has sought to achieve successful results for State of Nebraska and surrounding areas in a cooperative spirit with other organizations.

NOW, THEREFORE, BE IT PROCLAIMED, that I, Abbey L. Pascoe, Mayor of the City of Waverly, Nebraska do hereby recognize the NAWIC Greater Omaha Chapter and its many dedicated volunteers for

its steadfast work on behalf and support of women in construction, and do proudly proclaim the week of March 2-9, 2025 as “Women in Construction Week,” and encourage our citizens to congratulate the organization on its many accomplishments.

Proclaimed this 25th day of February, 2025.

Proclamation Declaring March 2025 as Problem Gambling Awareness Month.

Mayor Pascoe read the proclamation.

PROCLAMATION PROBLEM GAMBLING AWARENESS MONTH

WHEREAS, the National Council on Problem Gambling has designated March 2025 as Problem Gambling Awareness Month;

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

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

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

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

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

NOW, THEREFORE, I, Abbey L. Pascoe, Mayor of the City of Waverly, Nebraska, do hereby proclaim the month of March 2025 as Problem Gambling Awareness Month in Waverly, Nebraska and encourage all citizens to support the National Council on Problem Gambling in their efforts to mitigate gambling-related harm nationwide.

DATED THIS 25TH DAY OF FEBRUARY, 2025.

COMMUNICATIONS TOWER REGULATIONS

Public Hearing: Amendments to the Waverly Zoning Regulations, Article 4, Relating to Communications Tower Regulations in a Zoning District.

Public Hearing Opened at 6:05 p.m.

Brandon Koll asked for consideration and a voice to be heard if a potential cell tower is placed on city property near N 148th Street and Waverly Road. Mayor Pascoe asked if anyone from the public would like to make comments.

Public Hearing Closed at 6:06 p.m.

Consideration of the First Reading of Ordinance 25-01 to Amend the Waverly Zoning Regulations, Article 4, Relating to Communications Tower Regulations in a Zoning District.

Council Member Jespersen moved to approve First Reading of Ordinance 25-01 to Amend the Waverly Zoning Regulations, Article 4, Relating to Communications. Council Member Nielson seconded the motion.

City Attorney Fahleson read Ordinance 25-01 by title:
ORDINANCE 25-01, AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA TO AMEND THE WAVERLY ZONING REGULATIONS, ARTICLE 4, RELATING TO COMMUNICATIONS TOWER REGULATIONS IN A ZONING DISTRICT.

City Administrator Fisher explained cellular tower installation is only allowed in Limited Industrial (LI) zoned areas by Special Use Permit only and this ordinance adds General Industrial (GI) and city-owned property for cellular tower installation; Special Use Permit still required. The city is frequently asked if there is public property these can go on. Setbacks are 100% of the tower height from the property line. All requests for permits will come before the Planning Commission for approval; extra requirements could be added.

The following Council Members voted “YEA”: Stark, Jespersen, and Nielson. The following Council Members voted “NAY”: None. Motion Carried. 3-0.

SHERIFF’S REPORT

Deputy Brownell reported LSO deputies continue to monitor Hwy 6; there have been a couple accidents; things have been fairly calm.

PUBLIC COMMENTS

None.

APPROVAL OF MINUTES

Minutes of the February 11, 2025 City Council Meeting.

Consent Agenda.

CONSIDERATION OF CLAIMS AND FINANCIAL REPORTS

Claims for Payment

Claims for Payment: February 12th - 25th, 2025		
Group A		
Vendor	Description	Amount
ADP Fees	Payroll Fees	\$ 184.66
ADP Payroll	Payroll	\$ 37,748.46
Andrew Toy	Meal reimbursement – employee training	\$ 22.72
Barco Municipal Products Inc.	Stop signs w/stands	\$ 977.87
Bauer Built	Repair Service	\$ 40.25
Blue Cross Blue Shield NE	Health Insurance	\$ 16,834.63
E.H. Wachs	Water valve turner	\$ 3,388.05
Feld Fire	Annual Comp Service – SCBA	\$ 956.00
Hometown Leasing	FD Copier	\$ 71.48
JEO Consulting Group, Inc.	Comp. Safety Action Plan, New Well Siting	\$ 14,591.25
John Hancock USA	Retirement	\$ 3,322.16
Lancaster County Mutual Aid	Annual Mutual Aid Dues – 2025	\$ 100.00
LIFE-ASSIST, INC.	Medical Supplies	\$ 604.40
Lincoln Electric System	Electricity	\$ 240.72
Mutual of Omaha	Life & Vision Insurance	\$ 497.77
Nadia Koval	Cleaning Service	\$ 439.23
NDEE-Fiscal Services	Swimming Pool Permit Renewal	\$ 40.00
NE Public Health Environ. Lab	Lab Fees	\$ 575.00

Olsson	Waverly Ridge Construction	\$ 21,042.25
Overhead Door Company, Inc.	Repair Service	\$ 210.00
Paul Davis Restoration, Inc.	Laundering Bunker Gear	\$ 50.00
Pavers LLC	Supplies	\$ 507.62
Peregrine Corporation	Office Supplies	\$ 550.87
Petty Cash	Postage	\$ 147.08
Quik Dump Refuse	Garbage Service	\$ 575.93
Rembolt Ludtke LLP	Bond Matters	\$ 1,271.00
S.E. Rural Fire Protection Dist.	EMS Calls	\$ 1,500.00
Stingray Technology Services	Cameras & IT services	\$ 5,243.83
Titan Machinery-Lincoln	Supplies	\$ 137.70
U.S. Postmaster	Stamps/Postage	\$ 303.63
Union Bank & Trust Co.	HSA Accounts	\$ 2,500.00
USA Blue Book	Flowmeter & sensor	\$ 2,605.18
Verizon Wireless	Phone Service	\$ 340.18
Storage Ninjas - Waverly	Storage for Fire Engine 34	\$ 139.00
Claims Group A Total		\$ 117,758.92

Council Member Jespersen moved to approve the claims in the amount of \$117,758.92. Council Member Nielson seconded the motion.

The following Council Members voted “YEA”: Jespersen, Nielson, and Stark. The following Council Members voted “NAY”: None. Motion Carried. 3-0.

Keno & Sales Tax Reports

Keno & Sales Tax provided for Information.

INTRODUCTION OF RESOLUTIONS

None.

INTRODUCTION OF ORDINANCES

Consideration of the First Reading of Ordinance 25-02 Amending Chapter 52 of the Waverly Municipal Code Relating to Sewers; Effective Date.

Council Member Jespersen moved to introduce and approve the First Reading of Ordinance 25-02 Amending Chapter 52 of the Waverly Municipal Code Relating to Sewers; Effective Date. Council Member Nielson seconded the motion.

City Attorney Fahleson read Ordinance 25-02 by title:

ORDINANCE 25-02, AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA, AMENDING CHAPTER 52 OF THE WAVERLY MUNICIPAL CODE RELATING TO SEWERS; EFFECTIVE DATE.

The following Council Members voted “YEA”: Nielson, Stark, and Jespersen. The following Council Members voted “NAY”: None. Motion Carried. 3-0.

INTRODUCTION OF BUSINESS AND COMMUNICATIONS

None.

COMMITTEE REPORTS

Human Services (Park & Recreation): Council Member Stark

Council Member Stark reported Parks Assistant Manning has been working on tree work in Wayne, which is an ongoing project. We will top-dress the Lawson ball fields soon, likely within the next couple of weeks; high school baseball is looking to begin practicing in the next week. Parks & Rec Director Murrell has been working on separating teams for Baseball, Softball, and Soccer. She has also been doing weekly trainings on RecDesk, our new pool software. Interviews for pool staff and seasonal park staff will begin in the next couple weeks. Blast Ball and Tee-Ball signups are going on right now, deadline is early April.

Public Works (Utilities & Street): Council Member Delahoyde

City Administrator Fisher reported employees have been working on scanning documents from old projects files into the computer system. Plowed snow on February 12 and resalted roads on February 13. We had a preconstruction meeting with JEO and K2 about the Danvers/Oak Lane Water Main Replacement Project. Plowed snow on February 17 for 6 hours and salted the arterial streets; then cleaned all the vehicles and equipment afterwards. Sent out project letters to the property owners on Danvers Street and Oak Lane regarding the water main project and open house information, which was held today. Had some issues with equipment that froze up at the Wastewater Treatment Plant due to the extreme cold temperatures. They are working on getting that started back up and cleaned up now that the weather has warmed up. They had to move some equipment to the Wastewater Treatment Plant storage shed during that time. Mayor Pascoe thanked the public works department for a job well done with snow removal.

Public Health (Fire & Safety): Council Member Jespersen

Council Member Jespersen reported EMS was on hand at the daddy-daughter dance.

Fiscal & Economic Development: Council Member Nielson

No report given.

City Administrator Fisher

City Administrator Fisher reported I attended the League Midwinter Conference and had some good sessions including sales tax revenue and LB840; traffic grants for road projects and such. It was great to connect with other communities and talk with Senator Ballard at the luncheon.

ADJOURNMENT

Council Member Jespersen moved to adjourn the meeting at 6:14 p.m. Council Member Nielson seconded the motion.

The following Council Members voted “YEA”: Stark, Jespersen, and Nielson. The following Council Members voted “NAY”: None. Motion Carried. 3-0.

Abbey L. Pascoe
Mayor

Megan K. Frye
City Clerk/Human Resources Assistant

**MINUTES OF A WAVERLY CITY COUNCIL QUARTERLY PLANNING MEETING HELD
ON FEBRUARY 27, 2025**

CALL TO ORDER

Mayor Abbey Pascoe called the Meeting to order at 5:00 p.m. Pascoe acknowledged the Open Meetings Act Poster located on the south wall of the Council Chambers. Mayor Pascoe and Council Members David Jespersen, Dave Nielson, Aaron Delahoyde, and Allison Stark were in attendance. Other City Officials present were City Administrator Stephanie Fisher and City Clerk Megan Frye. Others present were Economic Development Consultant Kent Heerman. Notice of the Meeting and Agenda were given to the Mayor and all Members of the City Council prior to the Meeting. Notice of the Meeting was posted at Russ's Market Express, the US Post Office, the City Office, and the City website (citywaverly.com).

QUARTERLY PLANNING DISCUSSION

Introduction of Kent Heerman, Economic Development Consultant. Discussion of planning goals to promote economic growth for the city. Discussion of current Comprehensive Plan.

ADJOURNMENT

Council Member Delahoyde moved to adjourn the meeting at 7:31 p.m. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Jespersen, Nielson, Delahoyde, and Stark. The following Council Members voted "NAY": None. Motion Carried. 4-0.

Abbey L. Pascoe
Mayor

Megan K. Frye
City Clerk/Human Resources Assistant

Claims for Payment: February 26th - March 11th, 2025

Group A			
Vendor	Description	Amount	Date Paid
Chris & Tara Bohaboj	Utility Deposit Refund	\$ 100.00	
Dennis & Cheryl Kaiser	Utility Deposit Refund	\$ 100.00	
Dylon Taylor	Utility Deposit Refund	\$ 100.00	
Kyle & Kathryn Thorson	Utility Deposit Refund	\$ 100.00	
Jordyn & Daniel Vavak	Utility Deposit Refund	\$ 100.00	
Kerry Wilken	Utility Deposit Refund	\$ 100.00	
Matt McDonald	Credit Balance Refund Check	\$ 166.55	
Access Granted Systems	Pool pass software	\$ 750.00	
ADP FEES	Payroll Fees	\$ 121.71	3/14/2025
ADP PAYROLL	Payroll	\$ 38,247.60	3/7/2025
Allo Communications	Phone/Internet Services	\$ 1,035.72	
ASHLEY PEREZ	Softball Refund 12U	\$ 95.00	
Black Hills Energy	Natural gas	\$ 1,591.14	
CARQUEST AUTO PARTS	Valve turner clamp	\$ 1.23	
Chad Hartwick	Meal reimbursement-class	\$ 17.51	
COLONIAL LIFE	Insurance	\$ 43.92	
CONNIE BRIDGES	Softball Refund 12U	\$ 95.00	
CUBBY'S, INC.	Fuel	\$ 1,822.53	
DANIEL OLOWOFELA	Soccer Refund	\$ 40.00	
DataVizion, LLC	VizionCare Complete, Microsoft 365 Business	\$ 1,527.50	
Dun-Rite Homes, Inc.	Refund-Permit 230169	\$ 915.00	
E.H. WACHS	Brake handle assy, ball valve	\$ 840.70	
Firespring	Patient Encounter Forms	\$ 539.55	
Frontier	Propane, ruby fieldmaster, diesel	\$ 2,162.34	
GRAINGER	Heater element	\$ 257.92	
HAMILTON EQUIPMENT CO.	Bobcat harness kit and return	\$ 48.23	
Heermann Economic Development	Economic Development Consulting Services	\$ 3,400.00	
Heritage Landscape Supply	Sprinkler repair	\$ 9,072.81	
Hippo Equipment	Boom lift genie rental, stump grinder rental	\$ 550.00	
Holiday Inn Kearney	Room charges - Officer 1 Training	\$ 427.95	
HOPE CARLSON	Soccer Refund	\$ 40.00	
HORIZON BANK	Monthly ACH Fees	\$ 10.00	3/15/2025
Jill Larsen	Softball Refund 12U	\$ 95.00	
JOHN HANCOCK USA	Retirement	\$ 3,331.07	3/7/2025
KELLY STODDARD	Softball Refund 12U	\$ 190.00	
Lancaster Co.Sheriff Office	March 2025	\$ 38,093.00	
Langfeldt Overhead Door Inc.	Repair overhead door	\$ 362.25	
LIFE-ASSIST, INC.	Medical Supplies	\$ 829.25	
LINCOLN ELECTRIC SYSTEM	Electricity	\$ 4,945.82	
LINCOLN WINWATER WORKS CO	Curb box, rod, coupling, saddle	\$ 714.81	
Lindsay Erickson	Planning commission conference hotel	\$ 114.60	
LUKAS MROZ	Soccer Refund	\$ 40.00	
Mammoth Station	Fuel	\$ 48.42	
MATHESON TRI-GAS, INC.	Oxygen	\$ 563.50	
Megan Frye	Parking reimbursement - conference	\$ 12.00	
MEGAN GILDEA	Softball Refund 12U	\$ 95.00	
MENARDS-LINCOLN NORTH	Drill bit & wedge anchors, wiper blades, wash concentrate, towels	\$ 107.15	
MIDWEST LABORATORIES, INC	Lab fees	\$ 114.47	
MIKE MCBRIDE	Soccer Refund	\$ 40.00	
NATASHA GERSTENSLAGER	Soccer Refund	\$ 40.00	
NEBRASKA DEPT REVENUE WASTE	Utility Sales Tax	\$ 8,893.58	3/20/2025
ODEY'S INC.	Linestripe paint	\$ 762.00	
ONE CALL CONCEPTS, INC.	One-Call Service	\$ 24.60	
Pavers Inc.	Crushed asphalt millings	\$ 270.54	
PINNACLE BANK	Conferences, office chairs, first aid kits, pool vacuums	\$ 8,699.87	
Production Creek Specialty Adv	Soccer awards	\$ 485.00	
Ray Estes	Meal reimbursement-class	\$ 25.90	
REMBOLT LUDTKE LLP	Waverly Suburban Fire District	\$ 2,762.00	
RUAH KIM	Soccer Refund	\$ 40.00	
SARA ARENS	Soccer Refund	\$ 40.00	
SE Neb.Girls Softball League	Girls Softball League Fee	\$ 700.00	
SMALL ENGINE SPECIALISTS	Spark plug, edger blade, trimmer	\$ 121.49	
S.E.Rural Fire Protection Dist	EMS Calls	\$ 1,000.00	
Stephanie Fisher	Parking reimbursement - conference	\$ 15.00	
Stingray Technology Services	Pool IT services	\$ 125.00	
THE VOICE NEWS	Advertising & Printing	\$ 653.55	
Triple R Restorations & Boutiq	Hemitt Waverly 40 repair	\$ 5,300.00	
U. S. POSTMASTER	Bulk Mail Permit Fee, stamps/postage	\$ 642.00	
U.S.BANK EQUIPMENT FINANCE	Ricoh Copier	\$ 143.95	
USA BLUE BOOK	Polymer pumps	\$ 3,716.26	
Visual Edge IT	Copies	\$ 152.78	
Whitehead Oil Co.	Fuel	\$ 64.68	
Claims Group A Total		\$ 148,794.45	

Group B			
Vendor	Description	Amount	Date Paid
BOK FINANCIAL	Cert. of Participation 2020	\$ 3,818.75	
Claims Group B Total		\$ 3,818.75	

Group A & B Total \$152,613.20

Abbey Pascoe, Mayor

Cheris Cadwell, City Treasurer/Deputy Clerk

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
10-00-1000	CASH IN BANK - GENERAL	12,419.69	84,130.89
10-00-1007	CASH IN BANK - MMA	35,209.08	497,557.99
10-00-1010	CASH AT COUNTY TREASURER	.00	15,368.64
11-00-1000	CASH IN BANK - CITY SALES TAX	37.50-	.00
11-00-1007	CASH IN BANK - MMA	92,711.99	1,448,803.65
11-00-1035	CD #19806 SALES TAX	.00	1,904,689.33
11-00-1036	CD# 19937 SALES TAX	9,925.42	804,317.71
12-00-1000	CASH IN BANK - STREET	7,868.60	25,431.60
12-00-1007	CASH IN BANK - MMA	13,794.63-	921,780.84
13-00-1000	CASH IN BANK - POOL	4,986.09	25,540.00
13-00-1007	CASH IN BANK - MMA	33,363.08	456,658.75
13-00-1016	CASH IN BANK-NE CLASS	2,631.88	795,670.59
13-00-1030	CASH IN BANK-AQUATIC CENTER	9.37-	406.54
14-00-1000	CASH IN BANK - PARK	4,185.32	27,036.00
14-00-1002	PARK & REC FUND	.00	.00
14-00-1003	PARK & REC SCHOLARSHIP ACCT	.14	904.42
14-00-1007	CASH IN BANK - MMA	22,028.40-	56,402.33
14-00-1016	CASH IN BANK-NE CLASS	1,416.78	168,320.50
15-00-1000	CASH IN BANK - ARPA	.00	35.00
15-00-1007	CASH IN BANK - MMA	113.73	43,885.04
16-00-1000	CASH IN BANK - FIRE DEPT.	5,569.45	24,942.26
16-00-1007	CASH IN BANK - MMA	293.30	113,174.73
17-00-1000	CASH IN BANK - BURN PERMIT CC	.00	.00
17-00-1007	CASH IN BANK - MMA	.00	.00
17-00-1012	CASH IN BANK-FIRE DONATION	161.87	4,139.05
17-00-1016	CASH IN BANK - NE CLASS	169.14	51,134.32
18-00-1000	CASH IN BANK - FIRE EQUIP FUND	.00	.00
18-00-1001	CASH IN BANK-FIREEQUIP HORIZON	5,668.37	56,829.50
18-00-1007	CASH IN BANK - MMA	674.29	260,181.20
18-00-1016	CASH IN BANK - NE CLASS	738.19	223,169.70
18-00-1030	CD# 19609 FIRE EQUIP	.00	.00
19-00-1000	CASH IN BANK-BUILDING & ZONING	8,898.12	29,020.24
19-00-1007	CASH IN BANK - MMA	29,215.80-	289,195.97
20-00-1000	CASH IN BANK - WATER	3,587.81-	52,804.26
20-00-1007	CASH IN BANK - MMA	1,148,717.85	2,357,394.88
21-00-1000	CASH IN BANK - SEWER	925.78	55,362.32
21-00-1004	2010 BOND RESERVE	.00	.00
21-00-1007	CASH IN BANK - MMA	124,660.86	2,769,174.00
21-00-1009	2012 BOND RESERVE	.00	.00
21-00-1030	CD# 832 SEWER	317.68	30,106.08
21-00-1031	CD #7839 SEWER CD	4,658.44	381,070.99
21-00-1033	CD #19643 SEWER HORIZON	.00	535,456.28
21-00-1034	CD #19805 SEWER HORIZON	.00	544,196.96
21-00-1037	CD #19938	13,233.89	1,072,423.59
22-00-1000	CASH IN BANK- CBDG FUNDS	44,667.46	.00
23-00-1000	CASH IN BANK - COUNTY BOND	.00	.00
23-00-1003	CASH IN BANK-COUNTY BOND MM	65,565.95	82,455.34
23-00-1008	COP TRUST RESERVE	.00	.00
23-00-1010	CASH AT COUNTY TREASURER	.00	1,318.28

TRIAL BALANCE
CALENDAR 2/2025, FISCAL 5/2025

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
23-00-1016	CASH IN BANK - NE CLASS	682.18	206,235.74
24-00-1000	CASH IN BANK - TIF H	.00	.00
24-00-1017	CASH IN BANK-NOTE H TSC DISTR	26,403.64	26,455.24
25-00-1000	CASH IN BANK- TIF I	.00	.00
25-00-1018	CASH IN BANK-NOTE I TSC RETAIL	3,778.57	3,798.23
26-00-1000	CASH IN BANK - TIF C	.00	.00
26-00-1010	CASH AT COUNTY TREASURER	.00	.00
26-00-1019	CASH IN BANK-NOTE C MBA POUL A	.00	.00
27-00-1000	CASH IN BANK - TIF D	.00	.00
27-00-1010	CASH AT COUNTY TREASURER	.00	.00
27-00-1020	CASH IN BANK-NOTE D MBA POUL B	.00	.00
28-00-1000	CASH IN BANK - CEMETERY	2,180.25-	6,388.60
28-00-1007	CASH IN BANK - MMA	66.07	25,493.35
28-00-1011	CASH IN BANK-ROSEHILL MMA	3.82	2,518.72
28-00-1016	CASH IN BANK - NE CLASS	83.01	25,088.96
28-00-1031	CD #3133 CEMETERY FSB	213.02	70,865.17
29-00-1000	CASH IN BANK - KENO	.00	.00
29-00-1005	CASH IN BANK-LOTTERY PRIZE MMA	11,245.01-	67,926.80
29-00-1006	CERTIFICATE OF DEPOSIT	.00	.00
29-00-1007	CASH IN BANK - MMA	78.45	30,270.67
29-00-1013	CASH IN BANK-KENO OPERAT ACCT	15,774.13	38,236.21
29-00-1014	CASH IN BANK-FIXED KENO ACCT	25.81	16,122.90
29-00-1016	CASH IN BANK - NE CLASS	1,371.89	674,744.87
29-00-1030	CD #0065 KENO PINNACLE	.00	.00
30-00-1000	CASH IN BANK - TIF E	.00	.00
30-00-1021	CASH IN BANK-NOTE E WATTS ELEC	.00	.00
31-00-1000	CASH IN BANK - PAYROLL	.00	.00
32-00-1000	CASH IN BANK - TIF F	.00	.00
32-00-1022	CASH IN BANK-NOTE F KAMKERTER	.00	.02
33-00-1000	CASH IN BANK - TIF G	.00	.00
33-00-1010	CASH AT COUNTY TREASURER	.00	1,107.29
33-00-1016	CASH IN BANK - NE CLASS	3,916.23	1,183,956.40
33-00-1023	CASH IN BANK-NOTE G BUCKET B	72,370.16	75,674.35
34-00-1000	CASH IN BANK - TIF J	.00	.00
34-00-1010	CASH AT COUNTY TREASURER-TIF J	.00	.00
34-00-1024	CASH IN BANK-NOTE J VASEK ENT	770.81	770.93
35-00-1000	CASH ACCOUNT - ADMIN W/H	.00	.00
35-00-1016	CASH IN BANK - NE CLASS	300.28-	135,265.87
35-00-1025	CASH IN BANK-ADMIN W/H FUNDS	535.93-	105.13
36-00-1026	CASH IN BANK-TIF K WOODSTOCK	2,769.57	2,771.14
37-00-1028	CASH IN BANK-NOTE L NW ELECTR	2,025.18	2,025.61
38-00-1045	FIRE/RESCUE/LOTTERY/RAFFLE	.00	11,626.37
	PROOF	1,677,150.00	18,817,938.34

TREASURER'S REPORT
CALENDAR 2/2025, FISCAL 5/2025

ACCT	TITLE	LAST REPORT ON HAND	DISBURSED	RECEIVED	CHANGE IN LIABILITY	BALANCE
10	GENERAL	549,428.75	65,826.95	113,086.36	369.36	597,057.52
11	CITY SALES TAX	4,055,210.78	143.75	102,743.66	.00	4,157,810.69
12	STREET	953,138.47	59,180.31	53,254.28	.00	947,212.44
13	POOL	1,237,304.20	7,376.01	48,347.69	.00	1,278,275.88
14	PARK	269,089.41	31,530.26	15,104.10	.00	252,663.25
15	ARPA	43,806.31	.00	113.73	.00	43,920.04
16	FIRE DEPARTMENT	132,254.24	8,621.38	14,484.13	.00	138,116.99
17	FIRE DONATION	54,942.36	139.00	470.01	.00	55,273.37
18	FIRE EQUIPMENT	533,099.55	2,091.72	9,172.57	.00	540,180.40
19	BUILDING & ZONING	338,533.89	33,203.38	12,885.70	.00	318,216.21
20	WATER	1,265,069.10	46,576.10	1,191,806.14	100.00-	2,410,199.14
21	SEWER	5,243,993.57	41,707.59	185,504.24	.00	5,387,790.22
22	CDBG FUND	44,667.46-	.00	44,667.46	.00	.00
23	DEBT SERVICE	223,761.23	665.00	66,913.13	.00	290,009.36
24	TIF H: TSC DISTR CENTE	51.60	.00	26,403.64	.00	26,455.24
25	TIF I: TSC RETAIL STOR	19.66	.00	3,778.57	.00	3,798.23
26	TIF C: MBA POULTRY A	.00	.00	.00	.00	.00
27	TIF D: MBA POULTRY B	.00	.00	.00	.00	.00
28	CEMETERY	132,169.13	3,880.25	2,065.92	.00	130,354.80
29	LOTTERY	821,296.18	59,437.26	65,442.53	.00	827,301.45
30	TIF E: WATTS ELECTRIC	.00	.00	.00	.00	.00
31	PAYROLL	.00	.00	.00	.00	.00
32	TIF F: KAMTERTER	.02	.00	.00	.00	.02
33	TIF G; BUCKET B AREA	1,184,451.65	.00	76,286.39	.00	1,260,738.04
34	TIF J: VACEK ENTERPRIS	.12	.00	770.81	.00	770.93
35	TIF ADMIN W/H FUNDS	136,207.21	1,286.00	449.79	.00	135,371.00
36	TIF K: WOODSTOCK LLC	1.57	.00	2,769.57	.00	2,771.14
37	TIF L NW ELECTRIC	.43	.00	2,025.18	.00	2,025.61
38	FIRE/RESCUE LOTTERY/RA	11,626.37	.00	.00	.00	11,626.37
Report Total		17,140,788.34	361,664.96	2,038,545.60	269.36	18,817,938.34

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-4000	PROPERTY TAXES	51,335.60	76,430.10	1,006,957.00	930,526.90
10-00-4005	MOTOR VEHICLE TAX	12,218.49	63,176.34	90,000.00	26,823.66
10-00-4010	MOTOR VEHICLE PRO RATE	.00	835.87	1,000.00	164.13
10-00-4015	PROPERTY TAX CREDIT	34,433.67	34,433.67	.00	34,433.67-
10-00-4018	STATE AID	.00	.00	.00	.00
10-00-4020	PROPERTY TAX CREDIT	.00	.00	.00	.00
10-00-4025	M.I.R.F.	.00	.00	.00	.00
10-00-4030	CARLINE	.00	.00	.00	.00
10-00-4032	LEASE REVENUE	500.00	2,500.00	6,000.00	3,500.00
10-00-4035	FRANCHISE TAX	2,942.63	227,596.88	450,000.00	222,403.12
10-00-4040	IN LIEU OF TAXES	.00	.00	3,000.00	3,000.00
10-00-4050	SALES TAX	.00	.00	.00	.00
10-00-4055	HOMESTEAD EXEMPTION	.00	.00	.00	.00
10-00-4060	INT EARNED ON LOCAL REVENUE	65.77	369.99	.00	369.99-
10-00-4065	FEES AND PERMITS	200.00	200.00	.00	200.00-
10-00-4070	CITY LICENSES	439.00	1,685.00	8,500.00	6,815.00
10-00-4071	CITY FINES	.00	35.00	.00	35.00-
10-00-4075	DOG LICENSES	320.00	1,495.00	2,000.00	505.00
10-00-4080	DOG IMPOUNDMENT & BOARD	.00	.00	.00	.00
10-00-4090	OTHER LOCAL REVENUE RECEIPT	.00	.00	.00	.00
10-00-4091	QUIET ZONE	.00	.00	.00	.00
10-00-4095	LABOR & MATERIALS SOLD - GEN.	.00	.00	.00	.00
10-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
10-00-4105	GRANTS	500.00	500.00	.00	500.00-
10-00-4106	DEVELOPER: STREET TREES	.00	.00	.00	.00
10-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
10-00-4115	OPERATING CONTRIBUTIONS	.00	.00	.00	.00
10-00-4130	BOND PROCEEDS	.00	.00	3,750,000.00	3,750,000.00
10-00-4161	INTEREST-MMA	1,289.46	7,228.91	5,000.00	2,228.91-
10-00-4210	TOWER RENT	3,466.85	17,334.29	41,000.00	23,665.71
10-00-4215	FARM RENT INCOME	5,347.50	14,895.00	19,095.00	4,200.00
10-00-4410	ADJUSTMENT	.00	.00	.00	.00
10-00-4415	AG LAND TAX CREDIT	27.39	27.39	.00	27.39-
10-00-5000	REGULAR SALARIES	8,758.53	47,548.16	140,000.00	92,451.84
10-00-5002	SALARIES OVERTIME	.00	.00	.00	.00
10-00-5005	SALARY OF MAYOR & COUNCIL	.00	15,000.00	30,000.00	15,000.00
10-00-5006	SALARIES PART TIME/TEMP	.00	.00	5,000.00	5,000.00
10-00-5009	SOCIAL SECURITY	662.28	4,746.20	12,000.00	7,253.80
10-00-5015	HEALTH INSURANCE	1,885.81	11,364.20	32,500.00	21,135.80
10-00-5019	WORKER'S COMP INSURANCE	.00	1,414.98	2,000.00	585.02
10-00-5020	EMPLOYMENT EXPENSES	306.37	2,634.59	7,500.00	4,865.41
10-00-5025	UNEMPLOYMENT COMPENSATION	287.97	848.20	2,000.00	1,151.80
10-00-5030	RETIREMENT	481.72	2,615.14	7,500.00	4,884.86
10-00-5035	CLOTHING	.00	.00	1,750.00	1,750.00
10-00-5040	COUNTY TREAS. & OTHER FEES	661.72	766.87	4,000.00	3,233.13
10-00-5045	CUSTODIAL SERVICE	439.23	2,196.15	5,500.00	3,303.85
10-00-5050	LEGAL SERVICES	6,938.00	28,911.00	50,000.00	21,089.00
10-00-5055	CONTRACT OR SECURED SERVICE	38,093.00	190,465.00	485,000.00	294,535.00
10-00-5060	OTHER PROF. & TECH SERVICE	1,865.93	79,081.11	118,000.00	38,918.89
10-00-5065	NATURAL GAS	232.20	556.34	2,000.00	1,443.66
10-00-5070	ELECTRICITY	249.20	1,359.92	3,500.00	2,140.08

REVENUE & EXPENSE REPORT
CALENDAR 2/2025, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-5075	GARBAGE SERVICE	19.28	109.96	500.00	390.04
10-00-5080	RENTALS OR LEASES	.00	33.00	500.00	467.00
10-00-5085	POSTAGE	147.08	1,124.54	3,000.00	1,875.46
10-00-5090	TELEPHONE	574.89	3,266.45	7,000.00	3,733.55
10-00-5095	ADVERTISING AND PRINTING	467.79	2,152.77	5,000.00	2,847.23
10-00-5100	SUPPLIES	3,155.95	11,460.06	12,000.00	539.94
10-00-5102	OPERATING SUPPLIES	.00	.00	.00	.00
10-00-5105	CONCESSIONS	.00	.00	.00	.00
10-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
10-00-5115	LICENSE FEES	.00	.00	5,000.00	5,000.00
10-00-5120	SCHOOL, DUES AND SEMINARS	.00	1,360.75	35,000.00	33,639.25
10-00-5125	SALES TAX	.00	.00	.00	.00
10-00-5130	DOG BOARD AND DISPOSAL	.00	.00	.00	.00
10-00-5135	PROPERTY INSURANCE	600.00	15,356.48	16,000.00	643.52
10-00-5140	TRAVEL OR MILEAGE	.00	.00	4,000.00	4,000.00
10-00-5145	REPAIR & MAINT. SERVICES	.00	1,196.70	5,000.00	3,803.30
10-00-5149	REFUNDS	.00	.00	.00	.00
10-00-5150	OTHER MISC. OBJECTS	.00	.03-	4,000.00	4,000.03
10-00-5155	QUIET ZONE	.00	.00	.00	.00
10-00-5160	DRY DAM	.00	.00	10,000.00	10,000.00
10-00-5170	WATERSHED	.00	.00	.00	.00
10-00-5175	CAPITAL IMPROVEMENTS	.00	.00	3,750,000.00	3,750,000.00
10-10-5100	SUPPLIES	.00	.00	.00	.00
10-10-5102	OPERATING SUPPLIES	.00	.00	.00	.00
10-10-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
10-10-5120	SCHOOL, DUES AND SEMINARS	.00	.00	.00	.00
10-10-5140	TRAVEL OR MILEAGE	.00	.00	.00	.00
10-10-5145	REPAIR & MAINT. SERVICES	.00	.00	.00	.00
10-10-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
10-30-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
10-30-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-40-5000	REGULAR SALARIES	.00	.00	.00	.00
10-40-5001	PARTTIME SALARIES	.00	.00	.00	.00
10-40-5002	SALARIES PART TIME/TEMP	.00	.00	.00	.00
10-40-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-40-5015	HEALTH INSURANCE	.00	.00	.00	.00
10-40-5030	RETIREMENT	.00	.00	.00	.00
10-40-5090	TELEPHONE	.00	.00	.00	.00
10-40-5100	SUPPLIES	.00	.00	.00	.00
10-40-5200	DEPOSIT REFUND	.00	.00	.00	.00
10-50-5000	REGULAR SALARIES	.00	.00	.00	.00
10-50-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-60-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
10-60-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-90-4011	TRANSFER FROM CITY SALES TAX	.00	.00	.00	.00
10-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
10-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
10-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
10-90-4016	TRANSFER FROM FIRE/RESCUE	.00	4,166.64	.00	4,166.64-
10-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
10-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
10-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
10-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
10-90-4030	TRANSFER FROM TIF E	.00	.00	.00	.00
10-90-4031	TRANSFER FROM PAYROLL	.00	.00	.00	.00
10-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
10-90-5011	TRANSFER TO CITY SALES TX	.00	.00	.00	.00
10-90-5012	TRANSFER TO STREET	.00	175,000.00	175,000.00	.00
10-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
10-90-5014	TRANSFER TO PARK	.00	180,000.00	180,000.00	.00
10-90-5016	TRANSFER TO FIRE/RESCUE	.00	168,250.00	168,250.00	.00
10-90-5018	TRANSFER TO FD EQUIPMENT FUND	.00	.00	.00	.00
10-90-5019	TRANSFER TO BUILDING	.00	125,000.00	125,000.00	.00
10-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
10-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
10-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
10-90-5028	TRANSFER TO CEMETERY	.00	41,000.00	41,000.00	.00
10-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
11-00-4052	CITY SALES TAX	89,063.54	361,849.69	700,000.00	338,150.31
11-00-4053	AQUATIC CENTER SALES TAX	.00	.00	.00	.00
11-00-4135	REIMBURSEMENT	.00	.00	.00	.00
11-00-4161	INTEREST-MMA	3,754.70	19,506.72	10,000.00	9,506.72-
11-00-4163	INTEREST-CD'S HORIZON	9,925.42	56,949.42	40,000.00	16,949.42-
11-00-5174	COMMUNITY IMPROVEMENT	.00	.00	.00	.00
11-00-5175	CAPITAL OUTLAY	143.75	906.25	112,000.00	111,093.75
11-00-5302	BOND PAYMENTS	.00	.00	.00	.00
11-90-4010	TRANSFER FROM GENERAL	.00	.00	.00	.00
11-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
11-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
11-90-5010	TRANSFER TO GENERAL	.00	.00	.00	.00
11-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
11-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
11-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
11-90-5033	TRANSFER TO TIF G	.00	.00	.00	.00
12-00-4005	MOTOR VEHICLE FEES	.00	18,755.60	28,000.00	9,244.40
12-00-4090	OTHER LOCAL REV RECEIPTS	.00	300.00	.00	300.00-
12-00-4095	LABOR & MATERIALS SOLD-STREETS	.00	543.75	.00	543.75-
12-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
12-00-4105	GRANTS	.00	.00	1,477,500.00	1,477,500.00
12-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
12-00-4120	HIGHWAY ALLOCATION	45,861.81	244,366.25	604,357.00	359,990.75
12-00-4125	INCENTIVE PAYMENTS	4,000.00	4,000.00	.00	4,000.00-
12-00-4130	SALE BONDS - STREETS	.00	.00	2,592,000.00	2,592,000.00
12-00-4135	REINBURSEMENT/PROJECT FINANCED	.00	.00	.00	.00
12-00-4161	INTEREST-MMA	2,388.87	14,763.43	.00	14,763.43-
12-00-4220	SCRAP SALES	.00	.00	.00	.00
12-00-4405	INFRASTRUCTURE FEE	1,003.60	2,276.30	.00	2,276.30-
12-00-5000	REGULAR SALARIES	13,149.61	71,103.56	200,000.00	128,896.44
12-00-5002	SALARIES OVERTIME	394.88	2,191.41	7,000.00	4,808.59
12-00-5006	SUB OR TEMP SALARIES	.00	127.22	10,000.00	9,872.78
12-00-5009	SOCIAL SECURITY	1,014.74	5,499.57	15,000.00	9,500.43

REVENUE & EXPENSE REPORT
CALENDAR 2/2025, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
12-00-5015	HEALTH INSURANCE	4,881.06	28,805.33	102,000.00	73,194.67
12-00-5019	WORKER'S COMP INSURANCE	.00	4,959.18	7,500.00	2,540.82
12-00-5030	RETIREMENT	490.98	2,649.78	10,500.00	7,850.22
12-00-5035	CLOTHING	.00	712.45	1,250.00	537.55
12-00-5045	CUSTODIAL SERVICES	.00	.00	.00	.00
12-00-5060	PROF&TECH SERVICE/SPECIAL FEES	28,113.50	116,124.17	296,600.00	180,475.83
12-00-5065	NATURAL GAS	573.79	1,112.46	3,000.00	1,887.54
12-00-5070	ELECTRICITY	6,997.35	34,208.70	70,000.00	35,791.30
12-00-5073	GAS AND OIL	714.71	2,744.20	14,000.00	11,255.80
12-00-5075	GARBAGE SERVICE	96.39	549.78	1,500.00	950.22
12-00-5076	RECYCLING SERVICE	.00	.00	.00	.00
12-00-5080	RENTALS OR LEASES	.00	304.50	7,000.00	6,695.50
12-00-5090	TELEPHONE	131.60	882.28	1,000.00	117.72
12-00-5095	ADVERTISING AND PRINTING	.00	33.44	500.00	466.56
12-00-5100	SUPPLIES-OFFICE/SHOP	180.02	4,321.44	7,000.00	2,678.56
12-00-5102	SUPPLIES-STREETS	507.62	2,868.97	68,000.00	65,131.03
12-00-5120	FURNITURE AND EQUIPMENT	.00	33,808.34	352,000.00	318,191.66
12-00-5121	SCHOOL, DUES, & SEMINARS	.00	454.50	500.00	45.50
12-00-5135	PROPERTY INSURANCE	.00	28,832.29	28,500.00	332.29-
12-00-5140	TRAVEL & MILEAGE	.00	21.00	.00	21.00-
12-00-5141	SERVICE FEES	.00	.00	.00	.00
12-00-5144	REPAIR & MAINT.SERVICE-BLDG	10.00	8,872.66	13,000.00	4,127.34
12-00-5145	REPAIR & MAINT. STREETS	.00	751.62	55,000.00	54,248.38
12-00-5146	EQUIPMENT MAINTENANCE	613.11	15,546.87	30,000.00	14,453.13
12-00-5147	VEHICLE MAINTENANCE	.00	5,617.67	10,000.00	4,382.33
12-00-5150	OTHER MICS. OBJECTS	.00	.00	.00	.00
12-00-5165	TRAFFIC CONTROL	1,310.95	3,631.46	8,000.00	4,368.54
12-00-5170	STREET CONTRACTS	.00	.00	4,000.00	4,000.00
12-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	3,592,000.00	3,592,000.00
12-90-4010	TRANSFER FROM GENERAL	.00	175,000.00	175,000.00	.00
12-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
12-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
12-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
12-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
12-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
12-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
12-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
12-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
12-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
12-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
12-90-4030	TRANSFER FROM TIF	.00	.00	.00	.00
12-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
12-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
12-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
12-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
12-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
12-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
12-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
12-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
12-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
13-00-4052	CITY SALES TAX	44,531.71	180,924.57	350,000.00	169,075.43

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-4085	CONCESSIONS	.00	.00	.00	.00
13-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
13-00-4105	GRANTS	.00	468,349.60	.00	468,349.60-
13-00-4130	SALE BONDS - POOL	.00	.00	1,500,000.00	1,500,000.00
13-00-4131	AQUA CENTER BOND PROCEEDS	.00	.00	.00	.00
13-00-4132	2022 MUN IMP BOND PROCEED	.00	.00	.00	.00
13-00-4138	POOL DAILY ADMISSIONS	.00	.00	50,000.00	50,000.00
13-00-4140	POOL RECEIPTS	.00	.00	.00	.00
13-00-4141	POOL PASS REVENUE	.00	225.00	70,000.00	69,775.00
13-00-4142	SWIMMING LESSON REVENUE	.00	.00	5,000.00	5,000.00
13-00-4143	POOL PARTY REVENUE	.00	.00	8,000.00	8,000.00
13-00-4144	POOL PARTY DEPOSIT	.00	.00	.00	.00
13-00-4146	SWIM TEAM REVENUE	.00	.00	2,000.00	2,000.00
13-00-4155	GIFT OR DONATIONS	.00	.00	.00	.00
13-00-4161	INTEREST-MMA	1,183.47	7,674.88	.00	7,674.88-
13-00-4162	INTEREST-NE CLASS	2,631.88	14,301.26	.00	14,301.26-
13-00-4167	INTEREST FSB	.63	43.51	.00	43.51-
13-00-4185	CONCESSION RECEIPTS	.00	.00	20,000.00	20,000.00
13-00-5000	REGULAR SALARIES	3,007.74	16,065.15	37,000.00	20,934.85
13-00-5002	SALARIES OVERTIME	.00	.00	.00	.00
13-00-5006	SUB OR TEMP SALARIES	.00	.00	130,000.00	130,000.00
13-00-5009	SOCIAL SECURITY	225.43	1,205.73	5,500.00	4,294.27
13-00-5015	HEALTH INSURANCE	772.19	4,654.73	10,500.00	5,845.27
13-00-5019	WORKER'S COMP INSURANCE	.00	98.56	1,000.00	901.44
13-00-5030	RETIREMENT	160.60	717.16	2,000.00	1,282.84
13-00-5035	CLOTHING	.00	.00	3,000.00	3,000.00
13-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
13-00-5050	LEGAL SERVICES	.00	.00	.00	.00
13-00-5055	CONTRACTED OR SECURED SERVICES	.00	.00	2,000.00	2,000.00
13-00-5060	OTHER PROF. & TECH SERVICE	519.23	644.23	10,500.00	9,855.77
13-00-5065	NATURAL GAS	.00	.00	4,000.00	4,000.00
13-00-5070	ELECTRICITY	169.75	1,626.85	17,000.00	15,373.15
13-00-5075	GARBAGE SERVICE	.00	47.50	500.00	452.50
13-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
13-00-5090	TELEPHONE	58.93	232.48	1,500.00	1,267.52
13-00-5095	ADVERTISING AND PRINTING	17.25	17.25	500.00	482.75
13-00-5100	SUPPLIES	2,394.89	3,106.49	17,000.00	13,893.51
13-00-5102	OPERATION SUPPLIES	.00	.00	15,000.00	15,000.00
13-00-5105	CONCESSIONS	.00	.00	15,000.00	15,000.00
13-00-5110	FURNITURE AND EQUIPMENT	.00	.00	11,000.00	11,000.00
13-00-5120	SCHOOLS, DUES, & SEMINARS	40.00	40.00	5,000.00	4,960.00
13-00-5135	PROPERTY INSURANCE	.00	21,031.91	21,000.00	31.91-
13-00-5140	TRAVEL OR MILEAGE	.00	.00	.00	.00
13-00-5141	SERVICE FEES	10.00	440.00	800.00	360.00
13-00-5145	REPAIR & MAINT. SERVICES	.00	228.48	2,000.00	1,771.52
13-00-5149	REFUNDS	.00	.00	.00	.00
13-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
13-00-5160	CONSULTANTS	.00	.00	.00	.00
13-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	58,450.00	.00	58,450.00-
13-00-5176	NEW POOL SUPPLIES	.00	.00	.00	.00
13-00-5333	2021 GO AQUATIC CTN PRINCIPAL	.00	225,000.00	225,000.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-5334	2021 GO AQUATIC CTR INTEREST	.00	17,271.25	33,924.00	16,652.75
13-00-5351	2023 MUNI IMPROV PRINCIPAL	.00	.00	2,500,000.00	2,500,000.00
13-00-5352	2023 MUNI IMPROV BOND INTEREST	.00	45,000.00	90,000.00	45,000.00
13-90-4010	TRANSFER FROM GENERAL	.00	.00	.00	.00
13-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
13-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
13-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
13-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
13-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
13-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
13-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
13-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
13-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
13-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
13-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
13-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
13-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
13-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
13-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
13-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
14-00-4065	FEES & PERMITS	.00	.00	.00	.00
14-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
14-00-4105	GRANTS	.00	.00	.00	.00
14-00-4110	INSURANCE ADJUSTMENTS	.00	30,853.13	.00	30,853.13-
14-00-4139	YOUTH FLAG FOOTBAL	.00	.00	8,500.00	8,500.00
14-00-4140	FALL SOCCER RECEIPTS	.00	.00	8,000.00	8,000.00
14-00-4142	SPRING SOCCER RECEIPTS	3,405.00	11,125.00	10,000.00	1,125.00-
14-00-4143	BLAST BALL RECEIPTS	1,180.00	1,180.00	.00	1,180.00-
14-00-4144	T-BALL RECEIPTS	2,705.00	2,705.00	.00	2,705.00-
14-00-4145	BALL RECEIPTS	3,645.00	10,280.00	15,000.00	4,720.00
14-00-4146	BALL FIELD RENTAL	140.00	140.00	12,000.00	11,860.00
14-00-4147	ADULT VOLLEY BALL	150.00	1,200.00	1,000.00	200.00-
14-00-4148	TOURNAMENTS	.00	.00	1,000.00	1,000.00
14-00-4149	ADULT BASEBALL	.00	.00	1,000.00	1,000.00
14-00-4155	PARK DONATIONS	.00	.00	20,000.00	20,000.00
14-00-4161	INTEREST-MMA	146.18	1,595.10	500.00	1,095.10-
14-00-4162	INTEREST-NE CLASS	1,416.78	7,648.06	3,000.00	4,648.06-
14-00-4165	INTEREST EARNED	.00	.00	.00	.00
14-00-4166	INTEREST	.14	.74	.00	.74-
14-00-4170	ADULT BASKETBALL	.00	.00	1,000.00	1,000.00
14-00-4405	INFRASTRUCTURE FEE	2,316.00	5,253.00	.00	5,253.00-
14-00-4420	ADVERTISING REVENUE	.00	.00	.00	.00
14-00-5000	REGULAR SALARIES	9,164.01	50,278.55	141,500.00	91,221.45
14-00-5002	OVERTIME SALARIES	14.90	76.02	.00	76.02-
14-00-5006	SUB OR TEMP SALARIES	.00	1,102.26	36,000.00	34,897.74
14-00-5009	SOCIAL SECURITY	685.18	3,851.33	12,500.00	8,648.67
14-00-5015	HEALTH INSURANCE	3,816.63	22,998.98	47,000.00	24,001.02
14-00-5019	WORKER'S COMP INSURANCE	.00	4,455.56	4,500.00	44.44
14-00-5030	RETIREMENT	504.02	2,118.37	7,000.00	4,881.63
14-00-5035	CLOTHING	.00	250.00	1,000.00	750.00
14-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
14-00-5055	CONTRACTED OR SECURED SERVICES	.00	3,605.00	18,000.00	14,395.00
14-00-5060	OTHER PROF. & TECH SERVICE	4,724.60	5,087.10	8,500.00	3,412.90
14-00-5070	ELECTRICITY	1,281.47	5,001.65	10,000.00	4,998.35
14-00-5073	GAS AND OIL	472.19	1,791.44	6,000.00	4,208.56
14-00-5075	GARBAGE SERVICE	286.76	1,635.60	3,500.00	1,864.40
14-00-5080	RENTAL & LEASES	.00	380.00	1,000.00	620.00
14-00-5090	PHONE	29.24	146.20	1,000.00	853.80
14-00-5095	ADVERTISING & PRINTING	362.25	362.25	1,500.00	1,137.75
14-00-5100	SUPPLIES	11.99	927.23	30,000.00	29,072.77
14-00-5102	OPERATION SUPPLIES	45.49	1,426.61	30,000.00	28,573.39
14-00-5103	TOURNAMENT SUPPLIES	.00	.00	1,500.00	1,500.00
14-00-5110	FURNITURE AND EQUIPMENT	.00	30,796.00	46,000.00	15,204.00
14-00-5120	SCHOOLS, DUES AND SEMINARS	118.18	118.18	500.00	381.82
14-00-5130	TREES AND PLANTINGS	10,000.00	11,235.00	28,000.00	16,765.00
14-00-5135	PROPERTY INSURANCE	.00	30,670.41	27,000.00	3,670.41-
14-00-5140	TRAVEL OR MILEAGE	.00	.00	500.00	500.00
14-00-5145	REPAIR & MAINT. SERVICES	.00	12,414.95	43,500.00	31,085.05
14-00-5146	EQUIPMENT MAINTENANCE	7.49	87.43	3,500.00	3,412.57
14-00-5147	VEHICLE MAINTENANCE	5.86	5.86	100.00	94.14
14-00-5149	REFUNDS	.00	.00	.00	.00
14-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
14-00-5160	DONATION EXPENSES	.00	210.95	.00	210.95-
14-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	20,000.00	20,000.00
14-90-4010	TRANSFER FROM GENERAL	.00	180,000.00	180,000.00	.00
14-90-4011	TRANSFER FROM CITY SALES TAX	.00	.00	.00	.00
14-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
14-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
14-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
14-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
14-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
14-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
14-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
14-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
14-90-4029	TRANSFER FROM LOTTERY	.00	.00	260,000.00	260,000.00
14-90-5011	TRANSFER TO CITY SALES TAX	.00	.00	.00	.00
14-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
14-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
14-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
14-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
14-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
14-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
14-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
14-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
15-00-4161	INTEREST-MMA	113.73	854.38	.00	854.38-
15-00-4199	ARPA PROCEEDS	.00	.00	.00	.00
15-00-5060	OTHER PROF & TECH SERVICE	.00	.00	.00	.00
15-00-5141	ARPA EXPENSES	.00	503.88	43,543.00	43,039.12
15-00-5146	EQUIPMENT MAINT	.00	18,769.00	.00	18,769.00-
15-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
16-00-4090	OTHER LOCAL REV RECEIPTS	5.00	5.00	.00	5.00-
16-00-4091	COVID-19 CARE FUNDS	.00	.00	.00	.00

REVENUE & EXPENSE REPORT
CALENDAR 2/2025, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
16-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
16-00-4105	GRANTS	.00	.00	.00	.00
16-00-4110	INSURANCE ADJUSTMENTS	165.00	602.00	.00	602.00-
16-00-4130	BOND PROCEEDS	.00	.00	9,500,000.00	9,500,000.00
16-00-4135	REIMBURSEMENT-MAT'LS/SERVICES	.00	.00	.00	.00
16-00-4155	GIFTS OR DONATIONS	.00	.00	.00	.00
16-00-4160	SUBURBAN FIRE DEPARTMENT	14,020.83	70,104.15	168,250.00	98,145.85
16-00-4161	INTEREST-MMA	293.30	1,924.73	.00	1,924.73-
16-00-4165	INTEREST/FIRE-RESCUE	.00	.00	.00	.00
16-00-5003	OFFICER REIMBURSEMENT	.00	4,375.00	11,000.00	6,625.00
16-00-5017	LIFE INSURANCE	.00	7,347.00	5,000.00	2,347.00-
16-00-5019	WORKER'S COMP INSURANCE	.00	1,276.00	5,000.00	3,724.00
16-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
16-00-5050	LEGAL SERVICES	.00	.00	2,500.00	2,500.00
16-00-5055	CONTRACTED OR SECURED SERVICES	4,625.00	11,375.00	67,500.00	56,125.00
16-00-5056	ENARSIS ADMIN	.00	.00	15,000.00	15,000.00
16-00-5060	OTHER PROF.& TECH SERVICE	139.58	3,841.22	5,000.00	1,158.78
16-00-5065	NATURAL GAS	885.83	1,645.53	6,000.00	4,354.47
16-00-5070	ELECTRICITY	165.85	859.21	3,500.00	2,640.79
16-00-5073	GAS & OIL	330.07	2,786.37	8,000.00	5,213.63
16-00-5075	GARBAGE SERVICE	19.28	109.96	500.00	390.04
16-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
16-00-5085	POSTAGE	.00	.00	.00	.00
16-00-5090	TELEPHONE	275.09	1,641.82	4,000.00	2,358.18
16-00-5095	ADVERTISING AND PRINTING	.00	304.95	1,000.00	695.05
16-00-5100	SUPPLIES	177.39	557.52	8,000.00	7,442.48
16-00-5101	FIRE OPERATION SUPPLIES	261.80	940.43	20,000.00	19,059.57
16-00-5102	MEDICAL SUPPLIES	604.40	6,242.91	20,000.00	13,757.09
16-00-5103	FD BUNKER GEAR	50.00	335.95	5,500.00	5,164.05
16-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
16-00-5112	COMMUNICATION GEAR	.00	.00	36,000.00	36,000.00
16-00-5115	LICENSE FEES	.00	.00	500.00	500.00
16-00-5120	SCHOOL, DUES AND SEMINARS	241.32	1,589.41	16,000.00	14,410.59
16-00-5135	PROPERTY INSURANCE	.00	20,570.00	25,000.00	4,430.00
16-00-5140	TRAVEL OR MILEAGE	.00	.00	6,000.00	6,000.00
16-00-5141	SERVICE FEES	.00	.00	.00	.00
16-00-5142	VEHICLE MILEAGE REIMBURSE	.00	18,360.00	25,000.00	6,640.00
16-00-5145	BUILDING REPAIR & MAINTENANCE	202.23-	1,626.85	10,000.00	8,373.15
16-00-5146	EQUIPMENT-REPAIR & MAINTENANCE	956.00	6,888.93	12,500.00	5,611.07
16-00-5147	VEHICLE REPAIR & MAINTENANCE	.00	5,849.19	12,500.00	6,650.81
16-00-5148	COMMUNICATION REPAIR	.00	.00	2,500.00	2,500.00
16-00-5149	REFUNDS	.00	.00	.00	.00
16-00-5150	OTHER MISC. OBJECTS	.00	.00	3,000.00	3,000.00
16-00-5175	CAPITAL IMPROVEMENTS	.00	.00	9,500,000.00	9,500,000.00
16-00-5180	INNOCULATIONS	.00	.00	.00	.00
16-00-5225	DONATION FUND-EXPENSES	.00	.00	.00	.00
16-00-5230	VOID!! USE FUND 18 ACCTS	.00	.00	.00	.00
16-00-5231	FEH: FIRE SERVICE CALLS	.00	.00	.00	.00
16-00-5555	UNIFORMS	.00	.00	.00	.00
16-90-4010	TRANSFER FROM GENERAL	.00	168,250.00	168,250.00	.00
16-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
16-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
16-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
16-90-4018	TRANSFER FROM FIRE EQUIPMENT	.00	.00	.00	.00
16-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
16-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
16-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
16-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
16-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
16-90-5010	TRANSFER TO GENERAL	.00	4,166.64	.00	4,166.64-
16-90-5011	TRANSFER TO SALES TAX	.00	.00	.00	.00
16-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
16-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
16-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
16-90-5017	TRANSFER TO FIRE DONATION	.00	.00	.00	.00
16-90-5018	TRANSFER TO FIRE EQUIPMENT	92.00	140.00	.00	140.00-
16-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
16-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
16-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
16-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
16-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
17-00-4065	BURN PERMITS	200.00	380.00	500.00	120.00
17-00-4105	GRANTS	.00	.00	.00	.00
17-00-4155	GIFTS OR DONATIONS	100.00	21,481.46	6,000.00	15,481.46-
17-00-4156	FIRE ENGINE 34 DONATIONS	.00	.00	.00	.00
17-00-4157	SANTA EXPRESS DONATIONS	.00	2,551.98	.00	2,551.98-
17-00-4162	INTEREST-NE CLASS	169.14	863.61	.00	863.61-
17-00-4165	INTEREST FIRE DONATION	.00	.00	.00	.00
17-00-4166	INTEREST	.87	10.39	.00	10.39-
17-00-5035	CLOTHING ALLOWANCE	.00	.00	2,500.00	2,500.00
17-00-5100	SUPPLIES	.00	257.18	5,000.00	4,742.82
17-00-5104	ENGINE 34 EXPENSE	139.00	667.00	.00	667.00-
17-00-5106	SANTA EXPRESS EXPENSES	.00	3,818.81	.00	3,818.81-
17-00-5108	PRIZES	.00	708.64	.00	708.64-
17-00-5150	OTHER MISC EXPENSES	.00	298.08	.00	298.08-
17-00-5175	CAPITAL EQUIPMENT	.00	16,514.00	47,847.00	31,333.00
17-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
17-90-4018	TRANSFER FROM FIRE EQUIP	.00	.00	.00	.00
17-90-4038	TRANSFER FROM FIRE RAFFLE	.00	500.00	.00	500.00-
17-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
17-90-5018	TRANSFERS TO FIRE EQUIPMENT	.00	.00	.00	.00
18-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
18-00-4091	COVID-19 Care funds	.00	.00	.00	.00
18-00-4105	GRANTS	.00	.00	.00	.00
18-00-4135	REIMBURSEMENT	.00	.00	.00	.00
18-00-4150	FEH: FIRE SERVICE CALLS	.00	187.50	2,000.00	1,812.50
18-00-4151	EMS: RESCUE SERVICE CALLS	7,659.85	52,210.73	50,000.00	2,210.73-
18-00-4160	RURAL FIRE DEPARTMENT	.00	.00	.00	.00
18-00-4161	INTEREST-MMA	674.29	3,804.20	.00	3,804.20-
18-00-4162	INTEREST-NE CLASS	738.19	4,093.21	2,500.00	1,593.21-
18-00-4165	INTEREST - FIRE EQUIPMENT	.00	.00	.00	.00
18-00-4166	INTEREST	8.24	43.88	.00	43.88-

REVENUE & EXPENSE REPORT
CALENDAR 2/2025, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
18-00-5055	CONTRACT/SECURED SERVICES	.00	.00	.00	.00
18-00-5060	OTHER PROF/TECH SERVICE	.00	.00	.00	.00
18-00-5100	SUPPLIES	.00	.00	.00	.00
18-00-5103	FD BUNKER GEAR	.00	.00	.00	.00
18-00-5110	FURNITURE & EQUIPMENT	.00	1,777.58	.00	1,777.58-
18-00-5141	SERVICE FEES	.00	.00	.00	.00
18-00-5147	VEHICLE MAINT	.00	.00	.00	.00
18-00-5149	REFUNDS	.00	.00	.00	.00
18-00-5175	CAPITAL EQUIPMENT	.00	.00	301,919.00	301,919.00
18-00-5230	VOID!! USE STANDARD ACCTS	.00	.00	.00	.00
18-00-5231	FEH - FEES	.00	185.63	.00	185.63-
18-00-5232	EMS - FEES	2,091.72	9,994.95	.00	9,994.95-
18-90-4016	TRANSFER FROM FIRE	92.00	140.00	.00	140.00-
18-90-4029	TRANSFER FROM KENO	.00	.00	.00	.00
18-90-5016	TRANSFER TO FD OPERATIONS	.00	.00	.00	.00
18-90-5017	TRANSFER TO DONATIONS	.00	.00	.00	.00
19-00-4065	FEES & PERMITS	7,276.22	19,006.60	60,000.00	40,993.40
19-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
19-00-4105	GRANTS	.00	.00	.00	.00
19-00-4106	DEVELOPER:STREET TREES	.00	46,500.00	.00	46,500.00-
19-00-4161	INTEREST-MMA	749.48	4,693.51	1,000.00	3,693.51-
19-00-4200	PERMIT DEPOSITS	1,000.00	4,000.00	10,000.00	6,000.00
19-00-4205	DEVELOPER CONTRIBUTIONS	.00	.00	80,000.00	80,000.00
19-00-4405	INFRASTRUCTURE FEE	3,860.00	8,755.00	15,000.00	6,245.00
19-00-5000	SALARIES - REGULAR	8,215.68	44,750.80	151,000.00	106,249.20
19-00-5001	SALARIES - PART TIME	.00	.00	.00	.00
19-00-5002	SALARIES - OVERTIME	.00	.00	.00	.00
19-00-5009	SS/MED - CITY SHARE	624.62	3,404.07	11,000.00	7,595.93
19-00-5015	HEALTH INSURANCE	1,840.47	11,088.04	21,500.00	10,411.96
19-00-5030	RETIREMENT	451.86	2,461.27	7,500.00	5,038.73
19-00-5035	CLOTHING	.00	.00	500.00	500.00
19-00-5050	LEGAL SERVICES	.00	.00	.00	.00
19-00-5060	OTHER PROF & TECH SERVICE	.00	594.00	30,000.00	29,406.00
19-00-5073	GAS & OIL	58.02	112.72	1,000.00	887.28
19-00-5090	TELEPHONE	29.24	146.20	1,500.00	1,353.80
19-00-5095	ADVERTISING AND PRINTING	.00	124.34	1,000.00	875.66
19-00-5100	SUPPLIES	119.99	158.37	1,000.00	841.63
19-00-5110	FURNITURE & EQUIPMENT	.00	.00	.00	.00
19-00-5120	SCHOOL, DUES & SEMINARS	.00	40.00	3,000.00	2,960.00
19-00-5135	INSURANCE	.00	702.75	1,000.00	297.25
19-00-5140	TRAVEL & MILEAGE	.00	.00	1,000.00	1,000.00
19-00-5145	REPAIR & MAINT SERVICES	.00	.00	.00	.00
19-00-5146	EQUIPMENT MAINT	.00	.00	.00	.00
19-00-5147	VEHICLE MAINT	.00	.00	500.00	500.00
19-00-5150	OTHER MISC.OBJECTS	.00	.00	.00	.00
19-00-5151	OTHER-STREET TREES	.00	435.00	25,000.00	24,565.00
19-00-5201	DEPOSITS REFUNDED	.00	845.00	35,000.00	34,155.00
19-00-5205	CONSULTANTS	21,863.50	27,002.25	80,000.00	52,997.75
19-90-4010	TRANSFER FROM GENERAL	.00	125,000.00	125,000.00	.00
20-00-4050	SALES TAX	432.21	2,826.07	15,000.00	12,173.93
20-00-4071	CITY FINES	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
20-00-4090	OTHER LOCAL REV RECEIPTS	.00	1,061.88	.00	1,061.88-
20-00-4095	LABOR & MATERIALS SOLD - WATER	70.00	3,413.62	20,000.00	16,586.38
20-00-4105	GRANTS	.00	9,180.00	.00	9,180.00-
20-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
20-00-4130	SALE OF BONDS - WATER	.00	.00	2,400,000.00	2,400,000.00
20-00-4131	GO WATER BOND 2025 PROC	1,120,000.00	1,120,000.00	.00	1,120,000.00-
20-00-4161	INTEREST-MMA	6,109.39	21,652.86	13,000.00	8,652.86-
20-00-4165	INTEREST/WATER	.00	.00	.00	.00
20-00-4175	CONTRIBUTION INCOME	.00	.00	.00	.00
20-00-4200	INSURANCE PROCEEDS	.00	.00	.00	.00
20-00-4220	SCRAP SALES	.00	.00	.00	.00
20-00-4300	UTILITY SERVICE CHARGE-WATER	64,917.11	394,404.74	675,000.00	280,595.26
20-00-4305	SALE OF WATER	45.83	808.44	.00	808.44-
20-00-4400	DEPOSITS RECEIVED	.00	.00	.00	.00
20-00-4405	INFRASTRUCTURE FEE	231.60	525.30	1,000.00	474.70
20-00-5000	REGULAR SALARIES	14,780.36	90,109.00	205,000.00	114,891.00
20-00-5002	OVERTIME SALARIES	520.79	2,007.69	6,500.00	4,492.31
20-00-5006	SUB OR TEMP SALARIES	.00	92.82	.00	92.82-
20-00-5009	SOCIAL SECURITY	1,148.25	7,017.16	14,500.00	7,482.84
20-00-5015	HEALTH INSURANCE	2,451.79	14,397.11	77,500.00	63,102.89
20-00-5019	WORKER'S COMP INSURANCE	.00	2,653.09	3,500.00	846.91
20-00-5030	RETIREMENT	615.72	3,827.55	10,500.00	6,672.45
20-00-5035	CLOTHING	.00	108.00	500.00	392.00
20-00-5050	LABORATORY SERVICES	.00	.00	.00	.00
20-00-5055	CONTRACTED OR SECURED SERVICES	.00	4,226.50	3,000.00	1,226.50-
20-00-5056	GRANT EXPENDITURES	.00	.00	.00	.00
20-00-5060	OTHER PROF. & TECH SERVICE	.00	124.16	2,000.00	1,875.84
20-00-5061	SPECIAL PROF & TECH SERVICES	.00	.00	.00	.00
20-00-5065	SPECIAL PROF & TECH SERVICES	.00	.00	.00	.00
20-00-5070	ELECTRICITY	3,292.49	15,197.97	40,000.00	24,802.03
20-00-5073	GAS AND OIL	164.23	743.33	3,000.00	2,256.67
20-00-5080	RENTALS OR LEASES	.00	417.05	1,000.00	582.95
20-00-5085	POSTAGE	151.81	1,222.54	3,500.00	2,277.46
20-00-5090	TELEPHONE	58.48	292.40	2,000.00	1,707.60
20-00-5095	ADVERTISING AND PRINTING	.00	1,057.64	2,000.00	942.36
20-00-5100	SUPPLIES	108.08	16,089.61	40,000.00	23,910.39
20-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
20-00-5110	FURNITURE AND EQUIPMENT	.00	33,808.33	35,000.00	1,191.67
20-00-5120	SCHOOL, DUES AND SEMINARS	.00	.00	3,000.00	3,000.00
20-00-5125	SALES TAX-WATER	438.50	2,999.06	10,000.00	7,000.94
20-00-5135	PROPERTY INSURANCE	.00	18,496.75	17,500.00	996.75-
20-00-5140	TRAVEL OR MILEAGE	22.72	95.77	1,000.00	904.23
20-00-5141	SERVICE FEES	16,854.00	17,054.00	400.00	16,654.00-
20-00-5144	REPAIR & MAIN. - BLDG	.00	.00	11,000.00	11,000.00
20-00-5145	REPAIR & MAINT. SERVICES	11.05	8,697.60	35,000.00	26,302.40
20-00-5146	EQUIPMENT MAINTENANCE	4,471.58	6,617.30	7,000.00	382.70
20-00-5147	VEHICLE MAINTENANCE	.00	1,157.16	1,000.00	157.16-
20-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
20-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	911.25	13,433.49	2,700,000.00	2,686,566.51
20-00-5180	2021 NDEE PRINCIPAL PAYMENT	.00	.00	.00	.00
20-00-5181	NDEE INTEREST PAYMENT	.00	.00	.00	.00

REVENUE & EXPENSE REPORT
CALENDAR 2/2025, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
20-00-5182	2021 GO WATER PRINCIPAL	.00	115,000.00	115,000.00	.00
20-00-5183	2021 GO WATER INTEREST	.00	7,971.25	15,598.00	7,626.75
20-00-5201	REFUNDS	.00	.00	.00	.00
20-00-5210	METER AND READOUT PURCHASE	.00	3,362.86	60,000.00	56,637.14
20-00-5220	DEPRECIATION EXPENSE	.00	.00	.00	.00
20-00-5235	LABORATORY SERVICES	575.00	1,490.00	5,000.00	3,510.00
20-00-5304	BOND NOTES	.00	.00	.00	.00
20-00-5305	INTEREST EXPENSE	.00	.00	.00	.00
20-00-5382	2021 GO WTR REF PRINCIPAL	.00	.00	.00	.00
20-00-5383	2021 GO WTR REF INTEREST	.00	.00	.00	.00
20-00-5400	DEPOSITS REFUNDED	.00	.00	.00	.00
20-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
20-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
20-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
20-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
20-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
20-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
20-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
20-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
20-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
20-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
20-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
20-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
20-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
20-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
20-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
20-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
21-00-4050	SALES TAX	8,612.24	43,640.78	82,000.00	38,359.22
21-00-4090	OTHER LOCAL REV RECEIPTS	.00	6.00	.00	6.00-
21-00-4095	LABOR & MATERIALS SOLD - SEWER	.00	.00	.00	.00
21-00-4105	GRANTS	.00	.00	.00	.00
21-00-4110	INSURANCE ADJUSTMENTS	27,856.75	51,290.35	.00	51,290.35-
21-00-4130	SALE OF BONDS - SEWER	.00	.00	.00	.00
21-00-4161	INTEREST-MMA	7,176.55	41,051.27	20,000.00	21,051.27-
21-00-4163	INTEREST-CD'S HORIZON	13,551.57	40,018.63	18,000.00	22,018.63-
21-00-4164	INTEREST-CD'S FSB	4,658.44	9,259.93	3,000.00	6,259.93-
21-00-4175	CONTRIBUTION INCOME	.00	.00	.00	.00
21-00-4180	INTEREST INCOME	.00	.00	.00	.00
21-00-4220	SCRAP SALES	.00	.00	.00	.00
21-00-4300	UTILITY SERVICE CHARGE-SEWER	123,339.89	633,434.90	1,200,000.00	566,565.10
21-00-4405	INFRASTRUCTURE FEE	308.80	700.40	.00	700.40-
21-00-5000	REGULAR SALARIES	12,171.81	56,235.47	181,000.00	124,764.53
21-00-5002	OVERTIME SALARIES	390.05	1,888.33	6,000.00	4,111.67
21-00-5006	SUB OR TEMP SALARIES	.00	114.90	2,500.00	2,385.10
21-00-5009	SOCIAL SECURITY	961.39	4,381.54	13,000.00	8,618.46
21-00-5015	HEALTH INSURANCE	2,339.37	13,719.76	63,000.00	49,280.24
21-00-5019	WORKER'S COMP INSURANCE	.00	1,066.63	1,500.00	433.37
21-00-5030	RETIREMENT	645.65	2,951.83	9,000.00	6,048.17
21-00-5035	CLOTHING	.00	119.99	250.00	130.01
21-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
21-00-5050	LABORATORY SERVICES	541.54	2,904.75	6,000.00	3,095.25

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
21-00-5060	OTHER PROF. & TECH SERVICE	.00	124.17	2,000.00	1,875.83
21-00-5065	NATURAL GAS	.00	1,749.34	4,000.00	2,250.66
21-00-5070	ELECTRICITY	9,459.26	38,457.32	80,000.00	41,542.68
21-00-5073	GAS AND OIL	37.59	556.92	6,000.00	5,443.08
21-00-5075	GARBAGE SERVICE	154.22	879.64	2,000.00	1,120.36
21-00-5080	RENTALS OR LEASES	.00	834.10	1,000.00	165.90
21-00-5085	POSTAGE	151.82	765.62	3,500.00	2,734.38
21-00-5090	TELEPHONE	233.96	1,297.99	3,000.00	1,702.01
21-00-5095	ADVERTISING AND PRINTING	.00	.00	500.00	500.00
21-00-5100	SUPPLIES	195.92	6,353.30	28,000.00	21,646.70
21-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
21-00-5110	FURNITURE AND EQUIPMENT	2,605.18	280,205.37	306,500.00	26,294.63
21-00-5120	SCHOOL, DUES AND SEMINARS	.00	300.00	1,500.00	1,200.00
21-00-5125	SALES TAX-SEWER	8,553.86	43,198.47	101,000.00	57,801.53
21-00-5135	PROPERTY INSURANCE	.00	18,605.48	18,500.00	105.48-
21-00-5140	TRAVEL OR MILEAGE	.00	874.82	500.00	374.82-
21-00-5141	SERVICE FEES	.00	414.00	800.00	386.00
21-00-5145	REPAIR & MAINT. SEWER	11.05	456.71	5,000.00	4,543.29
21-00-5146	EQUIPMENT MAINTENANCE	2,320.67	7,747.52	38,000.00	30,252.48
21-00-5147	VEHICLE MAINTENANCE	40.25	40.25	500.00	459.75
21-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
21-00-5151	ADJUSTMENTS	.00	.00	.00	.00
21-00-5152	REPAIR & MAIN - WWTP	894.00	4,576.82	10,000.00	5,423.18
21-00-5175	CAPITOL IMPROVEMENTS-SEWER	.00	.00	2,000,000.00	2,000,000.00
21-00-5180	AMORTIZATION EXPENSE	.00	.00	.00	.00
21-00-5220	DEPRECIATION EXPENSE	.00	.00	.00	.00
21-00-5300	DISPOSITION OF EQUIPMENT	.00	.00	.00	.00
21-00-5301	BOND REFINANCE EXPENSES	.00	.00	.00	.00
21-00-5306	PRINCIPAL-2016 COM. UT.REV.REF	.00	.00	.00	.00
21-00-5307	INTEREST-2016 COM.UT.REV.REF.	.00	.00	.00	.00
21-00-5326	2021 CURRB PRINCIPAL	.00	305,000.00	305,000.00	.00
21-00-5327	2021 CURRB INTEREST	.00	10,033.75	19,076.00	9,042.25
21-00-5333	2020 CURR PRINCIPAL	.00	.00	210,000.00	210,000.00
21-00-5334	2020 CURR INTEREST	.00	9,566.25	19,133.00	9,566.75
21-00-5337	PRIN: HOLD 2018 C.U.R. BOND	.00	.00	.00	.00
21-00-5338	INT: 2018 C.U.R. BAN	.00	.00	.00	.00
21-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
21-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
21-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
21-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
21-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
21-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
21-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
21-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
21-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
21-90-5011	TRANSFER TO GENERAL	.00	.00	.00	.00
21-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
21-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
21-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
21-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
21-90-5020	TRANSFER TO WATER	.00	.00	.00	.00

REVENUE & EXPENSE REPORT
CALENDAR 2/2025, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
21-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
21-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
21-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
22-00-4105	GRANTS	.00	.00	.00	.00
22-00-4130	CDBG GRANT PROCEEDS	44,667.46	44,667.46	240,000.00	195,332.54
22-00-4180	INTEREST INCOME	.00	.00	.00	.00
22-00-4310	TIF REVENUE	.00	.00	.00	.00
22-00-5050	LEGAL SERVICES	.00	.00	.00	.00
22-00-5100	TIF NOTE DISBURSEMENTS	.00	.00	.00	.00
22-00-5101	DRAW DOWNS	.00	44,667.46	240,000.00	195,332.54
22-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
22-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
23-00-4000	COUNTY PROPERTY TAX	39,654.40	59,429.10	774,257.00	714,827.90
23-00-4005	COUNTY MOTOR VEHICLE FEE	.00	.00	.00	.00
23-00-4010	COUNTY MOTOR VEHICLE PRO RATE	.00	656.37	1,000.00	343.63
23-00-4015	PROPERTY TAX CREDIT	26,476.41	26,476.41	.00	26,476.41-
23-00-4020	PROPERTY TAX CREDIT	.00	.00	.00	.00
23-00-4023	TRANSFER FROM CO. BOND	.00	.00	.00	.00
23-00-4030	CO. CARLINE	.00	.00	.00	.00
23-00-4037	COUNTY SPECIAL ASSESSMENTS	.00	.00	31,500.00	31,500.00
23-00-4040	COUNTY IN LIEU OF TAX	.00	.00	3,000.00	3,000.00
23-00-4055	COUNTY HOMESTEAD EXEMPTION	.00	.00	.00	.00
23-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
23-00-4130	COUNTY BOND PROCEEDS	.00	.00	.00	.00
23-00-4162	INTEREST-NE CLASS	682.18	5,143.89	.00	5,143.89-
23-00-4165	INT EARNED ON CO. BOND	.00	.00	.00	.00
23-00-4166	INT EARNED ON CO. DEBT FUND	.00	.00	.00	.00
23-00-4167	INTEREST FSB	79.08	233.16	.00	233.16-
23-00-4170	INT EARNED ON BOND NOTE	.00	.00	.00	.00
23-00-4415	AG LAND TAX CREDIT	21.06	21.06	.00	21.06-
23-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
23-00-5141	SERVICE FEES	.00	950.00	2,400.00	1,450.00
23-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
23-00-5316	2007 IMPROVEMENTS	.00	.00	.00	.00
23-00-5325	PRINCIPAL-2016 GO REFG BONDS	.00	.00	.00	.00
23-00-5326	INTEREST-2016 REFG BONDS	.00	.00	.00	.00
23-00-5337	2016 GOVP BOND PRINCIPAL	.00	.00	35,000.00	35,000.00
23-00-5338	2016 GOVP INTEREST	665.00	665.00	1,330.00	665.00
23-00-5339	2020 HAFP BOND PRINCIPAL	.00	70,000.00	70,000.00	.00
23-00-5340	2020 HAFP BOND INTEREST	.00	1,392.50	2,785.00	1,392.50
23-00-5345	CAPITAL OUTLAY-LAWSON PARK	.00	.00	.00	.00
23-00-5347	23-00-5348 PRINCIPAL	.00	.00	135,000.00	135,000.00
23-00-5348	2019 GOVP INTEREST	.00	19,191.25	38,383.00	19,191.75
23-00-5349	2020 GOVP PRINCIPAL	.00	.00	155,000.00	155,000.00
23-00-5350	2020 GOVP BOND INTEREST	.00	11,975.00	23,950.00	11,975.00
23-00-5353	NEW BOND - REFINANCING	.00	.00	.00	.00
23-00-5380	2021 GO SWR PRINCIPAL	.00	.00	220,000.00	220,000.00
23-00-5381	2021 GO SWR INTEREST	.00	5,728.75	11,458.00	5,729.25
23-00-5400	2016 HWY ALLOC PRINCIPAL	.00	80,000.00	80,000.00	.00
23-00-5440	2016 HWY ALLOC INTEREST	.00	660.00	660.00	.00
23-00-5450	2016 BAN	.00	.00	.00	.00

REVENUE & EXPENSE REPORT
CALENDAR 2/2025, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
23-00-5455	INTEREST - 2016 BAN	.00	.00	.00	.00
23-00-5460	2016B BAN INTEREST	.00	.00	.00	.00
23-00-5470	PRIN 2016 BAN	.00	.00	.00	.00
23-00-5480	2016 VARIOUS PURPOSE	.00	.00	.00	.00
23-00-5490	INTEREST - 2018 BAN	.00	.00	.00	.00
23-90-4010	TRANSER FROM GENERAL	.00	.00	.00	.00
23-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
23-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
23-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
23-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
23-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
23-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
23-90-4023	TRANSFER FROM CO. BOND	.00	.00	.00	.00
23-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
23-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
23-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
23-90-4035	TRANSFER FROM TIF ADMIN W/H	.00	.00	.00	.00
23-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
23-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
23-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
23-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
23-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
23-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
23-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
23-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
23-90-5035	TRANSFER TO TIF ADMIN FUNDS	.00	.00	.00	.00
24-00-4180	INTEREST INCOME	16.04	85.02	.00	85.02-
24-00-4310	TIF REVENUES	26,387.60	26,387.60	150,000.00	123,612.40
24-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
24-00-5150	REAL ESTATE TAX REFUND	.00	.00	.00	.00
24-00-5214	TIF COUNTY REIMBURSEMENT	.00	.00	.00	.00
24-00-5215	TIF NOTE PAYMENTS	.00	102,355.30	150,000.00	47,644.70
24-90-5025	TRANSFER TO TIF B	.00	.00	.00	.00
24-90-5033	TRANSFER TO TIF G	.00	.00	.00	.00
24-90-5035	TRANSFER TO ADMIN W/H	.00	.00	.00	.00
25-00-4180	INTEREST INCOME	6.08	32.36	.00	32.36-
25-00-4310	TIF REVENUES	3,772.49	3,772.49	35,000.00	31,227.51
25-00-5150	REAL ESTATE TAX REFUND	.00	.00	.00	.00
25-00-5214	TIF COUNTY REIMBURSEMENT	.00	.00	.00	.00
25-00-5215	TIF NOTE PAYMENTS	.00	16,585.75	35,000.00	18,414.25
25-90-4024	TRANSFER FROM TIF A	.00	.00	.00	.00
25-90-5035	TRANSFER TO ADMIN W/H	.00	.00	.00	.00
26-00-4180	INTEREST INCOME	.00	.00	.00	.00
26-00-4310	TIF REVENUE	.00	.00	.00	.00
26-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
26-00-5215	TIF NOTE PAYMENT	.00	.00	.00	.00
26-90-4035	TRANS FROM TIF ADMIN	.00	.00	.00	.00
26-90-5035	TRANSFER TO TIF ADMIN FUNDS	.00	.00	.00	.00
27-00-4180	INTEREST INCOME	.00	.00	.00	.00
27-00-4310	TIF REVENUE	.00	.00	.00	.00
27-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
27-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
27-90-4035	TRANS FROM TIF ADMIN	.00	.00	.00	.00
27-90-5035	TRANSFER TO TIF ADMIN	.00	.00	.00	.00
28-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
28-00-4105	GRANTS	.00	.00	.00	.00
28-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
28-00-4155	GIFTS OR DONATIONS	.00	.00	.00	.00
28-00-4161	INTEREST-MMA	66.07	489.81	.00	489.81-
28-00-4162	INTEREST-NE CLASS	83.01	88.96	.00	88.96-
28-00-4164	INTEREST-CD'S FSB	213.02	1,575.77	1,500.00	75.77-
28-00-4167	INTEREST FSB	.00	.00	.00	.00
28-00-4180	INTEREST/CEMETERY FUNDS	3.82	184.09	.00	184.09-
28-00-4185	CEMETERY RECEIPTS	1,700.00	4,025.00	7,000.00	2,975.00
28-00-5000	REGULAR SALARIES	2,392.92	13,009.39	51,000.00	37,990.61
28-00-5002	OVERTIME SALARY	.00	.00	.00	.00
28-00-5006	SUB AND TEMP SALARIES	.00	64.28	3,500.00	3,435.72
28-00-5009	SOCIAL SECURITY	180.60	987.35	4,000.00	3,012.65
28-00-5015	HEALTH INSURANCE	1,135.34	6,688.29	26,000.00	19,311.71
28-00-5030	RETIREMENT	131.68	715.63	2,500.00	1,784.37
28-00-5050	LEGAL SERVICES	.00	.00	.00	.00
28-00-5070	ELECTRICTY	39.71	183.79	500.00	316.21
28-00-5073	GAS AND OIL	.00	47.03	1,000.00	952.97
28-00-5080	RENTALS & LEASES	.00	.00	500.00	500.00
28-00-5100	SUPPLIES	.00	108.00	2,000.00	1,892.00
28-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
28-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
28-00-5135	PROPERTY INSURANCE	.00	774.05	1,000.00	225.95
28-00-5141	SERVICE FEES	.00	22.00	.00	22.00-
28-00-5145	REPAIR AND MAINTENANCE	.00	180.00	3,000.00	2,820.00
28-00-5146	EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00
28-00-5150	OTHER MISC OBJECTS	.00	.00	.00	.00
28-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	.00	.00
28-90-4010	TRANSFER FROM GENERAL	.00	41,000.00	41,000.00	.00
28-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
28-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
28-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
28-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
28-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
28-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
28-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
28-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
28-90-4028	TRANSFER IN - CEMETERY	.00	.00	.00	.00
28-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
28-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
28-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
28-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
28-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
28-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
28-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
28-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
28-90-5028	TRANSFER OUT - CEMETERY	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
28-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
29-00-4090	OTHER LOCAL REV RECEIPTS	.00	5,642.50	.00	5,642.50-
29-00-4130	Bond Proceeds	.00	.00	.00	.00
29-00-4161	INTEREST	78.45	270.67	.00	270.67-
29-00-4162	INTEREST-NE CLASS	1,371.89	7,592.09	5,000.00	2,592.09-
29-00-4165	INTEREST CD PINNACLE	.00	.00	.00	.00
29-00-4166	INTEREST	25.23	429.68	.00	429.68-
29-00-4167	INTEREST FSB	114.71	640.78	500.00	140.78-
29-00-4193	KENO OPERATING RECEIPTS	63,847.67	376,248.47	850,000.00	473,751.53
29-00-4195	KENO - CITY COMMISIONS	4.58	60,580.38	185,000.00	124,419.62
29-00-4200	MISC INCOME	.00	.00	5,000.00	5,000.00
29-00-5010	Transfers to General	.00	.00	.00	.00
29-00-5040	CO TREASURER & OTHER FEES	.00	.00	.00	.00
29-00-5050	ATTORNEY FEES	.00	.00	.00	.00
29-00-5060	AUDIT FEES	.00	5,375.00	13,000.00	7,625.00
29-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
29-00-5115	LICENSE FEES	.00	.00	100.00	100.00
29-00-5141	SERVICE FEES	.00	.00	400.00	400.00
29-00-5175	CAPITAL OUTLAY	.00	.00	.00	.00
29-00-5195	STATE TAX	.00	26,769.00	70,000.00	43,231.00
29-00-5200	KENO EXPENSES-OPERATING ACCT	59,437.26	391,846.53	910,000.00	518,153.47
29-00-5205	PRIZE FUND	.00	.00	75,000.00	75,000.00
29-00-5333	2020 COP PRINCIPAL PAYMNT	.00	.00	95,000.00	95,000.00
29-00-5334	2020 COP INTEREST PAYMNT	.00	.00	6,638.00	6,638.00
29-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
29-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
29-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
29-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
29-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
29-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
29-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
29-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
29-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
29-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
29-90-5010	TRANSFER TO GENERAL	.00	.00	.00	.00
29-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
29-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
29-90-5014	TRANSFER TO PARK	.00	.00	260,000.00	260,000.00
29-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
29-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
29-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
29-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
29-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
29-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
29-90-5033	TRANSFER TO TIF G	.00	.00	.00	.00
30-00-4130	TIF NOTE PROCEEDS	.00	.00	.00	.00
30-00-4180	INTEREST INCOME	.00	.00	.00	.00
30-00-4310	TIF REVENUE	.00	.00	.00	.00
30-00-5040	COUNTY TREASURER & OTHER FEES	.00	800.00-	.00	800.00
30-00-5050	LEGAL SERVICES	.00	.00	.00	.00
30-00-5100	TIF NOTE DISBURSEMENTS	.00	.00	.00	.00

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
30-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
30-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
30-90-4035	TRANSFER FROM TIF ADMIN	.00	.00	.00	.00
30-90-5010	TRANSFER TO GENERAL FUND	.00	.00	.00	.00
30-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
30-90-5035	TRANSFER TO TIF ADMIN	.00	4.02	.00	4.02-
31-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
31-90-5010	TRANSFER TO GENERAL	.00	.00	.00	.00
32-00-4130	TIF F NOTE PROCEEDS	.00	.00	.00	.00
32-00-4180	INTEREST INCOME	.00	.02	.00	.02-
32-00-4310	TIF F REVENUE	.00	.00	.00	.00
32-00-5012	TRANSFER TO STREETS	.00	.00	.00	.00
32-00-5050	LEGAL SERVICES	.00	.00	.00	.00
32-00-5100	TIF F NOTE DISBURSEMENT	.00	.00	.00	.00
32-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
32-00-5215	TIF F NOTE PAYMENTS	.00	.00	.00	.00
32-90-5035	TRANSFER TO TIF ADMIN	.00	5.92-	.00	5.92
33-00-4130	TIF G NOTE PROCEEDS	.00	.00	.00	.00
33-00-4162	INTEREST-NE CLASS	3,916.23	21,373.50	15,000.00	6,373.50-
33-00-4180	INTEREST INCOME- TIF G	.00	252.34	.00	252.34-
33-00-4310	TIF G REVENUE	72,370.16	76,230.41	185,000.00	108,769.59
33-00-5050	LEGAL SERVICES-TIF G	.00	.00	.00	.00
33-00-5100	TIF G NOTE DISBURSEMENT	.00	.00	.00	.00
33-00-5102	OPERATION SUPPLIES- TIF G	.00	.00	.00	.00
33-00-5141	SERVICE FEES	.00	35.00	.00	35.00-
33-00-5175	CAPITAL IMPROVEMENTS	.00	.00	330,000.00	330,000.00
33-00-5215	TIF G NOTE PAYMENTS	.00	5,500.00	11,000.00	5,500.00
33-00-5343	PRINCIPAL-TIF G	.00	.00	.00	.00
33-00-5344	INTEREST-TIF G	.00	.00	.00	.00
33-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
33-90-4024	TRANSFER FROM TIF H	.00	.00	.00	.00
33-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
33-90-5023	TRANSFER OUT	.00	.00	.00	.00
33-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
34-00-4130	TIF J NOTE PROCEEDS	.00	.00	.00	.00
34-00-4180	INTEREST INCOME - TIF J	.01	.13	.00	.13-
34-00-4310	TIF J REVENUE	770.80	4,887.21	12,000.00	7,112.79
34-00-5050	LEGAL SERVICES - TIF J	.00	.00	.00	.00
34-00-5100	TIF J - NOTE DISBURSEMENT	.00	.00	.00	.00
34-00-5102	OPERATIONAL SUPPLIES - TIF J	.00	.00	.00	.00
34-00-5215	TIF J NOTE PAYMENTS	.00	4,116.66	12,000.00	7,883.34
34-00-5343	PRINCIPAL - TIF J	.00	.00	.00	.00
34-00-5344	INTEREST - TIF J	.00	.00	.00	.00
34-90-5023	TRANSFER OUT	.00	.00	.00	.00
35-00-4162	INTEREST-NE CLASS	449.72	2,730.10	.00	2,730.10-
35-00-4180	INTEREST INCOME ADMIN W/H	.07	.78	.00	.78-
35-00-4310	ADMIN W/H REVENUE	.00	.00	.00	.00
35-00-4400	TRANSFERS IN	.00	.00	.00	.00
35-00-5050	LEGAL SERVICES-ADMIN W/H FUNDS	1,271.00	3,863.00	2,000.00	1,863.00-
35-00-5060	OTHER PROF & TECH SERVICE	.00	15,000.00	.00	15,000.00-
35-00-5141	SERVICE FEES	15.00	45.00	.00	45.00-

REVENUE & EXPENSE REPORT
CALENDAR 2/2025, FISCAL 5/2025

PCT OF FISCAL YTD 41.6%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
35-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
35-90-4023	TRANSFER FR TIF C MBA POULTRY	.00	.00	.00	.00
35-90-4026	TRANSFER FR TIF C MBA POULTRY	.00	.00	.00	.00
35-90-4027	TRANSFER FROM TIF D	.00	.00	.00	.00
35-90-4030	TRANSFER FROM TIF E	.00	4.02	.00	4.02-
35-90-4032	TRANSFR FROM TIF F	.00	5.92	.00	5.92-
35-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
35-90-5026	TRANS TO TIF C MBA POULTRY	.00	.00	.00	.00
35-90-5027	TRANSFER TO TIF D MBA POULTRY	.00	.00	.00	.00
35-90-5030	TRANSFER TO TIF E WATTS ELEC	.00	.00	.00	.00
36-00-4180	INTEREST EARNED	.04	2.60	.00	2.60-
36-00-4310	TIF REVENUE	2,769.53	12,892.24	38,000.00	25,107.76
36-00-5215	TIF K Note Payments	.00	21,722.45	38,000.00	16,277.55
37-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
37-00-4130	BOND PROCEEDS	.00	.00	.00	.00
37-00-4180	INTERST INCOME	.03	.85	.00	.85-
37-00-4310	TIF REVENUES	2,025.15	3,166.42	12,000.00	8,833.58
37-00-5100	NOTE DISBURSEMENTS	.00	.00	.00	.00
37-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
37-00-5215	TIF NOTE PAYABLE	.00	10,279.61	12,000.00	1,720.39
37-00-5343	PRINCIPAL	.00	.00	.00	.00
37-00-5344	INTEREST	.00	.00	.00	.00
38-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
38-00-4166	INTEREST	.00	6.01	.00	6.01-
38-00-4195	LOTTERY RECEIPTS	.00	8,602.17	.00	8,602.17-
38-00-5115	LICENSE FEE	.00	.00	.00	.00
38-00-5141	SERVICE FEES	.00	.00	.00	.00
38-00-5149	REFUNDS	.00	.00	.00	.00
38-00-5195	STATE TAX	.00	.00	.00	.00
38-00-5240	RAFFLE PRIZES	.00	2,421.99	.00	2,421.99-
38-90-5017	TRANSFER TO FIRE DONATION	.00	500.00	.00	500.00-
		=====	=====	=====	=====
	DIFFERENCE	1,676,880.64	1,583,402.41	4,028,178.00-	5,611,580.41-
		=====	=====	=====	=====
		=====	=====	=====	=====
	PROOF	1,676,880.64	1,583,402.41	4,028,178.00-	5,611,580.41-
		=====	=====	=====	=====

ORDINANCE 25-01

AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA TO AMEND THE WAVERLY ZONING REGULATIONS, ARTICLE 4, RELATING TO COMMUNICATIONS TOWER REGULATIONS IN A ZONING DISTRICT.

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

Section 1. Whereas, that section 11.411.102, contained within Article 4 of the Waverly Zoning Regulations be amended to read as follows:

Use Types	AG	RR	Addl. Reg.
Agricultural Uses			11.303
Horticulture	P	P	11.602a
Crop Production	P	P	11.602a
Animal Production	P		11.602b
Commercial Feedlots			11.602c
Livestock Sales			11.303e
Kennels	P		11.307o / 11.606g
Personal Services	P		11.307t / 11.606
Pet Services	S		11.307u / 11.606
Stables	S		11.307z / 11.606
Veterinary Services	S		11.307dd
Alternative Energy Production Devices	S		11.311a / 11.612
Amateur Radio Tower	P		11.311b / 11.612
Wind Energy Conversion Systems	S		11.311g / 11.612c
Residential Uses			11.304
Single-Family	P	P	11.603b
Group Residential	P		11.603g
Manufactured Housing Residential	P	P	11.216 (1)
Mobile Home Park			11.603h
Mobile Home Subdivision			11.603i
Retirement Residential	S	S	
Bed and Breakfast	S		11.606d

Use Types	AG	RR	Addl. Reg.
Civic Uses			11.305
Administration		S	
Cemetery	S	S	
Clubs (Recreational)	S	S	11.605a
Clubs (Social)	S		11.605a
College/University	S	S	
Convalescent Services	S	S	
Cultural Services	S	S	
Day Care (Limited)	P	P	11.605b
Day Care (General)	S	S	11.605b
Detention Facilities	S		
Emergency Residential	P	P	
Group Care Facility			11.605c
Group Home	S	S	11.605c
Health Care			
Hospitals			
Maintenance Facilities	S	S	
Park and Recreation	P	P	
Primary Education	S	P	
Religious Assembly	P	P	
Safety Services	P	P	
Secondary Education	S		
Utilities	P	S	
Miscellaneous Uses			
Communications Tower*			11.612a

(Amended by Ord. 15-03, 6-2-15)

Communications Tower (Amended by Ord. 04-04, 5-3-04)

*Communications Towers may be permitted on Municipal property in all Zoning Districts by Special Use Permit. All Communications Towers allowed by Special Use permit are subject to additional regulations set forth in Section 11.612.

Section 2. Whereas, that section 11.411.203, contained within Article 4 of the Waverly Zoning Regulations be amended to read as follows:

Use Types	R-1	R-2	R-3	R-4	MH	Addl. Reg.
Residential Uses						11.304 / 11.603-604
Single-Family	P	P	P	P		11.603a
Townhouse		P	P	P		11.603c
Duplex		P	P	P		
Multiple-Family				P		
Group Residential		P	P	P		11.603g
Manufactured Housing Residential	P	P	P	P		
Mobile Home Park						11.603h
Mobile Home Subdivision						11.603i
Retirement Residential	S	P	P	P		
Civic Uses						11.305 / 11.605
Administration	S	S	S	S	S	
Cemetery	S	S	S	S		
Clubs (Recreational)	S	S	S	P		11.605a
Clubs (Social)			S	P	S	11.605a
College/University	S	S	S	P	S	
Convalescent Services			S	P	S	
Cultural Services	S	P	S	P	P	
Day Care (Limited)	P	P	P	P	P	11.605b
Day Care (General)	S	S	S	P	S	11.605b
Emergency Residential	P	P	P	P	P	
Group Care Facility			S	P	P	11.605c
Group Home	S	S	S	P	P	11.605c
Guidance Services				P		
Health Care			S	P		
Hospitals				S		
Maintenance Facilities	S					
Park and Recreation	P	P	P	P	P	
Primary Education	P	P	P	P	P	
Public Assembly						
Religious Assembly	P	P	P	P	P	
Safety Services	P	P	P	P	P	
Secondary Education	S	S	S	P	S	
Utilities	S	S	S	S	S	
Office Uses						11.306
General Offices				S		
Financial Offices				S		
Medical Offices				S		
Miscellaneous Uses						
Bed & Breakfast	S	S	S	S		11.606d
Funeral Service				S		11.307n
Alternative Energy Production Devices	S	S	S	S	S	11.311a / 11.612
Amateur Radio Tower	P	P	P	P	P	11.311b / 11.612
Wind Energy Conversion Systems	S	S	S	S		11.311g / 11.612c
Communications Tower*						11.612a

(Amended by Ord 13-11, 9-17-13)

Communications Tower (Amended by Ord. 04-04, 5-3-04)

*Communications Towers may be permitted on Municipal property in all Zoning Districts by Special Use Permit.

All Communications Towers allowed by Special Use permit are subject to additional regulations set forth in Section 11.612.

Section 3. Whereas, that section 11.411.303, contained within Article 4 of the Waverly Zoning Regulations be amended to read as follows:

Use Types	MX	LC	CC	DC	GC	Addl. Reg.
Commercial Uses	(*)	(*)				11.307 / 11.606 11.607(*)
Ag Sales/Service			S	S	P	
Auto Rental/Sales	S		S	P	P	606c
Auto Services	S	S	S	P	P	606
Body Repair	S		S	S	P	606a
Equip Rental/Sales	S			S	P	606c
Equipment Repair					P	606a
Bed and Breakfast	P	P	P	P	P	606d
Business Support Services	P	P	P	P	P	
Business/Trade School	P		P	P	P	
Campground			S		S	606e
Cocktail Lounge	S		S	S	P	
Commercial Rec (Indoor)	S	S	P	P	P	
Commercial Rec (Outdoor)					P	
Communication Service	P	S	P	P	P	
Construction Sale/Service	S		S	S	P	
Consumer Service	P	P	P	P	P	
Convenience Storage			S		S	606f
Firework Sales			P			
Food Sales (Convenience)	P	S	P	P	P	
Food Sales (Limited)	P	P	P	P	P	
Food Sales (General)	S	S	P	P	P	
Food Sales (Super markets)	S		P	P	S	
Funeral Service	P	P	P	P	P	
Gaming Facility			S	S	S	
Kennels					S	606g
Laundry Services	S			S	P	
Liquor Sales			P	P	P	
Lodging	P		P	P	P	
Personal Improvement	P	P	P	P	P	
Personal Services	P	P	P	P	P	
Pet Services	P	P	P	P	P	
Research Services	P	P	P	P	P	
Restaurants (Drive-in)	S	S	P	S	P	
Restaurants (General)	P	P	P	P	P	606h
Restricted Business						606i
Retail Services (Limited)	P	P	P	P	P	
Retail Services (Medium)	P	S	P	P	P	
Retail Services (Mass)			P	S	P	

Use Types	MX	LC	CC	DC	GC	Addl. Reg.
Commercial Uses	(*)	(*)				11.307 / 11.606 11.607(*)
Stables					S	
Surplus Sales				S	P	
Trade Services	P		S	S	P	
Vehicle Storage (Long-term)					S	
Veh. Storage (Short-term)	S				P	
Veterinary Services	P	S	S	S	P	
Office Uses						11.306 / 11.607
General Offices	P	P	P	P	P	
Financial Offices	P	P	P	P	P	
Medical Offices	P	P	P	P	P	
Parking Uses						11.308
Off-Street Parking	S		S	P	P	
Parking Structure			S	P	S	
Residential Uses						11.304 / 11.603
Single-Family	P	S				603a
Duplex	P	S				
Two-Family	P	S				603c
Townhouse	P	P		P		603b
Multiple-Family		P	S	P	S	
Downtown Residential				P		603d
Group Residential	S	S	S			603e
Manufactured Housing Residential		S				
Mobile Home Park						603f
Mobile Home Subdivision						603g
Retirement Residential	P	P	S	P	S	
Civic Uses						11.305 / 11-605
Administration	P	P	P	P	P	
Cemetery						
Clubs (Recreational)	P	P		S	P	605a
Clubs (Social)	P	P	P	P	P	605a
College/Universities	P	P	P	P	P	
Convalescent Services	P	P	P	S		
Cultural Services	P	P	P	P	P	
Day Care (Limited)	P	P	P	P	S	605b
Day Care (General)	P	P	P	P	P	605b
Detention Facilities					S	
Emergency Residential	P	P	P	P		
Group Care Facility	P	P	P	P	P	605c
Group Home	P	P	P	P	P	605c
Guidance Services	P	P	P	P	P	
Health Care	P	P	P	P	P	
Hospitals	S	S	S	S	S	

Use Types	MX	LC	CC	DC	GC	Addl. Reg.
Civic Uses (Cont.)						11.305 / 11.605
Maintenance Facilities	S				P	
Park and Recreation	P	P	P	P	P	
Postal Facilities	P	P	P	P	P	
Primary Education	P	P	P	P	S	
Public Assembly	S	S	S	P	P	
Religious Assembly	P	P	P	P	P	
Safety Services	P	P	P	P	P	
Secondary Education	P	S	S	S	S	
Utilities	S	S	S	S	P	
Industrial Uses						11.309
Custom Manufacturing			S	P	P	
Recycling Collection			S	S	P	
Warehousing (Enclosed)				S	S	
Transportation Uses						11.310
Railroad Facilities				S	S	
Truck Terminal					S	
Transportation Terminal			S	S	S	
Miscellaneous Uses						11.311
Alternative Energy Production Devices	S	S		S	S	11.311a
Amateur Radio Tower	P	P	P	P	P	11.311b / 11.612
Communications Tower						11.612a
Construction Batch Plant					P	
Wind Energy Conversion Systems**	S	S		S	S	11.311g / 11.612c
Communications Tower*						11.612a

Communications Tower (*Amended by Ord. 04-04, 5-3-04*)

*Communications Towers may be permitted on Municipal property in all Zoning Districts by Special Use Permit. All Communications Towers allowed by Special Use permit are subject to additional regulations set forth in Section 11.612.

Section 4. Whereas, that section 11.411.402, contained within Article 4 of the Waverly Zoning Regulations be amended to read as follows:

Use Types	BP	LI	GI	Addl. Reg.
Agricultural Uses				11.303
Crop Production			S	602a
Industrial Uses				11.309
Agricultural Industry		S	P	
Construction Yards		P	P	
Custom Manufacturing	P	P	P	
Light Industry	S	P	P	
General Industry		P	P	
Heavy Industry			S	
Recycling Collection		P	P	
Recycling Processing		P	P	
Resource Extraction			S	608a
Salvage Services		S	S	608b
Warehousing (Enclosed)	P	P	P	
Warehousing (Open)		S	P	
Transportation Uses				11.310
Aviation	S	S	P	
Railroad Facilities	S	P	P	
Truck Terminal		S	P	
Transportation Terminal		P	P	
Miscellaneous Uses				11.311
Alternative Energy Production Devices	P	P	P	
Amateur Radio Tower	P	P	P	
Communications Tower****		S	S	612a
Construction Batch Plant		S	P	
Landfill (Non-Putrescible)			S	612b
Landfill (Putrescible)				612b
Wind Energy Conversion Systems**	P	P	P	311a 614
On-Site Dwelling for Resident Manager***	S	P	P	612c

Communications Tower (Amended by Ord. 04-04, 5-3-04)

Salvage Services (Amended by Ord. 04-05, 7-5-04;

+	BP	LI	GI	Addl. Reg.
Civic Uses				11.305
<u>Administration</u>	<u>P</u>	<u>P</u>	<u>P</u>	
<u>Cemetery</u>				
<u>Clubs (Recreational)</u>	<u>S</u>	<u>P</u>	<u>P</u>	605a
<u>Clubs (Social)</u>	<u>P</u>	<u>P</u>	<u>P</u>	605a
<u>College/University</u>	<u>P</u>	<u>P</u>		
<u>Convalescent Services</u>				
<u>Cultural Services</u>	<u>P</u>	<u>P</u>		
<u>Day Care (Limited)</u>	<u>S</u>	<u>S</u>	<u>S</u>	605b
<u>Day Care (General)</u>	<u>P</u>	<u>S</u>	<u>S</u>	605b
<u>Detention Facilities</u>		<u>S</u>	<u>S</u>	
<u>Emergency Residential</u>				
<u>Group Care Facility</u>				605c
<u>Group Home</u>				605c
<u>Guidance Services</u>	<u>P</u>	<u>P</u>	<u>P</u>	
<u>Health Care</u>	<u>P</u>	<u>P</u>	<u>P</u>	
<u>Hospitals</u>	<u>P</u>	<u>S</u>	<u>S</u>	
<u>Maintenance Facilities</u>		<u>P</u>	<u>P</u>	
<u>Park and Recreation</u>	<u>P</u>	<u>P</u>	<u>P</u>	
<u>Postal Facilities</u>	<u>P</u>	<u>P</u>	<u>P</u>	
<u>Primary Education</u>				
<u>Public Assembly</u>	<u>S</u>			
<u>Religious Assembly</u>		<u>S</u>		
<u>Safety Services</u>	<u>P</u>	<u>P</u>	<u>P</u>	
<u>Secondary Education</u>				
<u>Utilities</u>		<u>P</u>	<u>P</u>	
Office Uses				
<u>General Offices</u>	<u>P</u>	<u>P</u>	<u>P</u>	
<u>Financial Offices</u>	<u>P</u>	<u>P</u>	<u>P</u>	
<u>Medical Offices</u>	<u>P</u>	<u>P</u>	<u>S</u>	

06-04, 4-17-06)

*All Industrial use types are subject to performance standards set forth in Section 11.608 and 11.609.

**Wind Energy Conversion Systems, see Section 11.311 (g)

***On-Site Dwelling for Resident Manager Permitted for Self-Storage Warehousing Only.

****Communications Towers may be permitted on Municipal property in all zoning districts by Special Use Permit. All Communications Towers allowed by Special Use permit are subject to additional regulations set forth in Section 11.612.

Section 5. That any ordinance in conflict with this ordinance is hereby repealed.

Section 6. This ordinance shall be in full force and take effect from and after its passage, approval and publication according to the law.

PASSED AND APPROVED THIS ____ DAY OF _____.

Abbey L. Pascoe
Mayor

ATTEST:

Megan K. Frye
City Clerk/Deputy Treasurer

(Seal)

ORDINANCE NO. 25-02

AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA, AMENDING CHAPTER 52 OF THE WAVERLY MUNICIPAL CODE RELATING TO SEWERS; EFFECTIVE DATE

Section 1. That Section 52.46, contained within Chapter 52 of the Waverly Municipal Code be amended to read as follows:

§ 52.46 EFFECTIVE DATE.

Wastewater system user charge changes resulting from average winter consumption (AWC) calculations affected by this Article shall take effect with the ~~April~~ **March** statements. Any rate changes in user charges required by this Article shall take effect beginning with the first (1st) statements issued in each fiscal year. *(Amended by Ord. Nos. 85-6, 9/3/85; 87-9, 7/20/87; 92-13, 9/21/92; 99-24, 9/7/99 and 01-08, 7/2/01)*

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

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

PASSED AND APPROVED THIS _____ DAY OF _____, 2025.

Abbey L. Pascoe
Mayor

ATTEST:

Megan K. Frye
City Clerk/Human Resources Assistant

(SEAL)

*City of Waverly, Nebraska
Waverly, Nebraska*

September 30, 2024

*Financial Statements
and
Independent Auditor's Report*

City of Waverly, Nebraska

For the year ended September 30, 2024

TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditor's Report	1-3
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position – Modified Cash Basis	4
Statement of Activities – Modified Cash Basis	5
Fund Financial Statements	
Balance Sheet – Modified Cash Basis – Governmental Funds	6
Statement of Receipts, Disbursements and Changes in Fund Balances – Modified Cash Basis – Governmental Funds	7
Statement of Net Position – Business-Type Activities	8
Statement of Revenues, Expenditures and Changes in Net Position – Business-Type Activities	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Proprietary Funds to the Statement of Activities	10
Statement of Cash Flows - Business-Type Activities	11
Notes to Financial Statements	12-25
Supplemental Information	
Budgetary Comparison Schedule of Receipts, Disbursements, and Changes in Fund Balance Budget and Actual – Cash Basis	28
Schedule of Expenditures of Federal Awards	29
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 <i>Government Auditing Standards</i>	31-32
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Ove Compliance In Accordance with the Uniform Guidance	33-35
Schedule of Findings and Responses	36-37
Corrective Action Plan	38

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and City Council
City of Waverly, 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 – modified cash basis, each major governmental fund – modified cash basis, and the aggregate remaining governmental funds – modified cash basis for the governmental funds and accrual basis for the proprietary funds of the City of Waverly, Nebraska, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Waverly, Nebraska's basic financial statements as listed in the table of contents.

Qualified Opinion on the Government-Wide Governmental and Business-Type Activities, and Governmental Fund Activities

In our opinion, except for the effects, if any, of the matter described in the Basis for Qualified Opinion on the Government-Wide Governmental and Business-Type Activities, and Governmental Fund Activities section, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government-wide governmental and business-type activities and governmental fund activities of the City of Waverly, Nebraska, as of September 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with the modified cash basis of accounting.

Unmodified Opinion on the Proprietary Fund Activities

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each proprietary fund as presented in the proprietary fund financial statements of the City of Waverly, Nebraska, as of September 30, 2024, and the respective changes in financial position, and where applicable, the cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), 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 City of Waverly, 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.

Basis for Qualified Opinion on the Government-Wide Governmental and Business-Type Activities, and Governmental Fund Activities

As described in Note A of the financial statements, the government-wide governmental and business-type activities and the governmental fund activities are prepared 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. Accounting principles generally accepted in the United States of America require the government-wide financial statements be prepared using the economic resources measurement focus and the accrual basis of accounting and require the governmental fund financial statements be prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The variances between the modified cash basis described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 basis of accounting for the governmental and business-type activities and governmental funds and in accordance with accounting principles generally accepted in the United States of America for the proprietary funds described in Note A, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements of the governmental and business-type activities and the governmental funds 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 City of Waverly, 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 GAAS and GAS 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 GAAS and GAS, 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 City of Waverly, 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 City of Waverly, 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.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Waverly, Nebraska’s basic financial statements. The budgetary comparison schedule of receipts, disbursements, and change in fund balance and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The budgetary comparison schedule of receipts, disbursements, and change in fund balance was prepared on the basis of accounting described in Note B.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February XX, 2025 on our consideration of City of Waverly, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Waverly, Nebraska’s internal control over financial reporting and compliance.

Lincoln, Nebraska
February XX, 2025

City of Waverly, Nebraska

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

September 30, 2024

	Governmental Activities (Note A)	Business-type Activities (Note A)	Total
ASSETS			
Cash and cash equivalents (notes A and B)	\$ 7,218,190	\$ 6,595,767	\$ 13,813,957
Restricted cash (note G)	3,354,079	29,539	3,383,618
Cash at county treasurer	15,368	-	15,368
Restricted cash at county treasurer	2,426	-	2,426
	<u>\$ 10,590,063</u>	<u>\$ 6,625,306</u>	<u>\$ 17,215,369</u>
LIABILITIES			
Deposits payable	<u>\$ -</u>	<u>\$ 18,151</u>	<u>\$ 18,151</u>
NET POSITION (note A)			
Restricted (note H)	\$ 3,356,505	\$ 29,539	\$ 3,386,044
Unrestricted	7,233,558	6,577,616	13,811,174
	<u>\$ 10,590,063</u>	<u>\$ 6,607,155</u>	<u>\$ 17,197,218</u>

See accompanying notes to financial statements.

City of Waverly, Nebraska

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the year ended September 30, 2024

Functions/Programs	Disbursements	Program Receipts			Net Receipts (Disbursements) and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities (Note A)	Business-type Activities (Note A)	Total
Governmental activities							
General government	\$ (1,716,148)	\$ 211,794	\$ 222,637	\$ -	\$ (1,281,717)	\$ -	\$ (1,281,717)
Public safety	(416,823)	216,132	172,223	-	(28,468)	-	(28,468)
Streets	(816,199)	17,694	6,561	-	(791,944)	-	(791,944)
Culture and recreation	(1,035,559)	351,378	30,517	-	(653,664)	-	(653,664)
Public welfare	(58,686)	34,205	-	-	(24,481)	-	(24,481)
Lottery	(1,028,735)	1,281,513	-	-	252,778	-	252,778
TIF	(482,593)	746,944	-	-	264,351	-	264,351
Principal, interest and charges on debt	(1,223,707)	-	-	-	(1,223,707)	-	(1,223,707)
Total governmental activities	(6,778,450)	2,859,660	431,938	-	(3,486,852)	-	(3,486,852)
Business-type activities							
Water	(1,422,028)	863,704	-	-	-	(558,324)	(558,324)
Sewer	(1,257,592)	1,489,006	-	-	-	231,414	231,414
Total business-type activities	(2,679,620)	2,352,710	-	-	-	(326,910)	(326,910)
Total activities	\$ (9,458,070)	\$ 5,212,370	\$ 431,938	\$ -	(3,486,852)	(326,910)	(3,813,762)
General receipts							
Property taxes					1,716,079	-	1,716,079
Motor vehicle tax					151,692	-	151,692
Sales and use tax					1,231,299	-	1,231,299
In lieu and other tax					8,864	-	8,864
Interest income					441,030	287,243	728,273
Occupation tax					447,022	-	447,022
Intergovernmental					622,665	-	622,665
Special assessments					31,698	-	31,698
Total general receipts					4,143,855	287,243	4,431,098
Change in net position					657,003	(39,667)	617,336
Beginning net position					9,933,060	6,646,822	16,579,882
Ending net position					\$ 10,590,063	\$ 6,607,155	\$ 17,197,218

See accompanying notes to financial statements.

City of Waverly, Nebraska

BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

September 30, 2024

	General	Debt Service	City Sales Tax	Street	Lottery	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents (notes A and B)	\$2,638,601	\$ -	\$ 3,720,411	\$ 859,178	\$ -	\$ -	\$ 7,218,190
Restricted cash (note G)	158,177	387,294	-	-	799,887	2,008,721	3,354,079
Cash at county treasurer	15,368	-	-	-	-	-	15,368
Restricted cash at county treasurer	-	1,318	-	-	-	1,108	2,426
Total assets	<u>\$2,812,146</u>	<u>\$ 388,612</u>	<u>\$ 3,720,411</u>	<u>\$ 859,178</u>	<u>\$ 799,887</u>	<u>\$ 2,009,829</u>	<u>\$ 10,590,063</u>
FUND BALANCES (note A)							
Restricted (note H)	\$ 158,177	\$ 388,612	\$ -	\$ -	\$ 799,887	\$ 2,009,829	\$ 3,356,505
Committed (note H)	-	-	3,720,411	-	-	-	3,720,411
Assigned (note H)	1,294,547	-	-	859,178	-	-	2,153,725
Unassigned	<u>1,359,422</u>	-	-	-	-	-	<u>1,359,422</u>
Total fund balances	<u>\$2,812,146</u>	<u>\$ 388,612</u>	<u>\$ 3,720,411</u>	<u>\$ 859,178</u>	<u>\$ 799,887</u>	<u>\$ 2,009,829</u>	<u>\$ 10,590,063</u>

See accompanying notes to financial statements.

City of Waverly, Nebraska

STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

For the year ended September 30, 2024

	General	Debt Service	City Sales Tax	Street	Lottery	Other Governmental Funds	Total Governmental Funds
RECEIPTS							
Taxes	\$ 1,954,333	\$ 811,453	\$ 820,866	\$ -	\$ -	\$ 746,945	\$ 4,333,597
Intergovernmental	-	-	-	622,664	-	-	622,664
Charges for services	586,000	-	-	17,694	1,281,513	216,140	2,101,347
Investment income	130,739	15,061	148,735	32,158	31,591	82,746	441,030
Grants and donations	50,517	-	-	6,561	-	386,231	443,309
Total receipts	<u>2,721,589</u>	<u>826,514</u>	<u>969,601</u>	<u>679,077</u>	<u>1,313,104</u>	<u>1,432,062</u>	<u>7,941,947</u>
DISBURSEMENTS							
Current							
General government	1,176,512	-	-	-	-	209,586	1,386,098
Public safety	-	-	-	-	-	415,411	415,411
Streets	-	-	-	816,199	-	-	816,199
Public welfare	58,686	-	-	-	-	1,063	59,749
Culture and recreation	691,774	-	-	-	-	-	691,774
Lottery	-	-	-	-	1,028,735	-	1,028,735
Debt service							
Principal	220,000	680,000	-	-	95,000	482,593	1,477,593
Interest	133,983	87,469	-	-	7,255	-	228,707
Capital outlay	353,915	-	320,269	-	-	-	674,184
Total disbursements	<u>2,634,870</u>	<u>767,469</u>	<u>320,269</u>	<u>816,199</u>	<u>1,130,990</u>	<u>1,108,653</u>	<u>6,778,450</u>
Excess (deficiency) of receipts over disbursements	<u>86,719</u>	<u>59,045</u>	<u>649,332</u>	<u>(137,122)</u>	<u>182,114</u>	<u>323,409</u>	<u>1,163,497</u>
OTHER FINANCING SOURCES (USES)							
Interfund transfers in (out) (notes A and E)	(675,884)	-	-	285,000	(260,000)	144,390	(506,494)
NET CHANGE IN FUND BALANCES	<u>(589,165)</u>	<u>59,045</u>	<u>649,332</u>	<u>147,878</u>	<u>(77,886)</u>	<u>467,799</u>	<u>657,003</u>
BEGINNING FUND BALANCE	<u>3,401,311</u>	<u>329,567</u>	<u>3,071,079</u>	<u>711,300</u>	<u>877,773</u>	<u>1,542,030</u>	<u>9,933,060</u>
ENDING FUND BALANCE	<u>\$ 2,812,146</u>	<u>\$ 388,612</u>	<u>\$ 3,720,411</u>	<u>\$ 859,178</u>	<u>\$ 799,887</u>	<u>\$ 2,009,829</u>	<u>\$ 10,590,063</u>

See accompanying notes to financial statements.

City of Waverly, Nebraska

STATEMENT OF NET POSITION
BUSINESS-TYPE ACTIVITIES

September 30, 2024

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
ASSETS			
Current assets			
Cash and cash equivalents (notes A and B)	\$ 1,243,769	\$ 5,351,998	\$ 6,595,767
Restricted cash (note G)	-	29,539	29,539
Accounts receivable (note A)	117,830	129,785	247,615
Inventory (note A)	<u>120,797</u>	<u>-</u>	<u>120,797</u>
Total current assets	<u>1,482,396</u>	<u>5,511,322</u>	<u>6,993,718</u>
Noncurrent assets			
Capital assets (notes A and C)	<u>5,708,381</u>	<u>9,006,415</u>	<u>14,714,796</u>
Total assets	<u>\$ 7,190,777</u>	<u>\$ 14,517,737</u>	<u>\$ 21,708,514</u>
LIABILITIES			
Current liabilities			
Accounts payable	\$ 6,458	\$ 233,237	\$ 239,695
Deposits payable	18,151	-	18,151
Accrued expenses	40,347	33,238	73,585
Current maturities on long-term obligations (note D)	<u>115,000</u>	<u>515,000</u>	<u>630,000</u>
Total current liabilities	179,956	781,475	961,431
Long-term debt, less current portion (note D)	<u>1,125,000</u>	<u>3,115,000</u>	<u>4,240,000</u>
Total liabilities	<u>\$ 1,304,956</u>	<u>\$ 3,896,475</u>	<u>\$ 5,201,431</u>
NET POSITION (note A)			
Net investment in capital assets	\$ 4,468,381	\$ 5,376,415	\$ 9,844,796
Restricted (note H)	-	29,539	29,539
Unrestricted	<u>1,417,440</u>	<u>5,215,308</u>	<u>6,632,748</u>
Total net position	<u>\$ 5,885,821</u>	<u>\$ 10,621,262</u>	<u>\$ 16,507,083</u>

Amounts reported for business-type activities in the statement of net position are different because:

Total net position fund financials	\$ 16,507,083
Capital assets used in business-type activities are not financial resources and, therefore, not reported in the funds	(14,714,796)
Other assets not available to pay for current-period expenditures and, therefore, deferred in the funds	
Accounts receivable	(247,615)
Inventory	(120,797)
Liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds	<u>5,183,280</u>
	<u>\$ 6,607,155</u>

See accompanying notes to financial statements.

City of Waverly, Nebraska

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

For the year ended September 30, 2024

	Water	Sewer	Total
OPERATING REVENUES			
User fees	\$ 869,517	\$ 1,482,667	\$ 2,352,184
Miscellaneous income	29,865	12,478	42,343
Total operating revenues	899,382	1,495,145	2,394,527
OPERATING EXPENSES			
Salaries	179,265	143,405	322,670
Payroll taxes	13,100	10,315	23,415
Retirement	8,557	7,356	15,913
Meetings and training	2,362	3,655	6,017
Repairs and maintenance	77,203	194,842	272,045
Utilities	37,252	93,674	130,926
Telephone	1,714	2,837	4,551
Insurance	63,171	45,288	108,459
Operating supplies	23,902	22,635	46,537
Printing	3,968	1,966	5,934
Legal and professional	17,589	19,931	37,520
Gas and oil	2,543	1,156	3,699
Grant expenditures	32	-	32
Rent	471	758	1,229
Depreciation	219,108	353,823	572,931
Total operating expenses	650,237	901,641	1,551,878
Operating income	249,145	593,504	842,649
NONOPERATING REVENUE (EXPENSE)			
Interest income	65,533	221,711	287,244
Interest expense	(16,213)	(41,223)	(57,436)
Total nonoperating revenue (expense)	555,814	180,488	229,808
OTHER FINANCING SOURCE (USE)			
Interfund transfer in (out) (notes A and E)	506,494	-	506,494
INCREASE IN NET POSITION	804,959	773,992	1,578,951
BEGINNING NET POSITION	5,080,862	9,847,270	14,928,132
ENDING NET POSITION	\$ 5,885,821	\$ 10,621,262	\$ 16,507,083

See accompanying notes to financial statements.

City of Waverly, Nebraska

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF PROPRIETARY FUNDS
TO THE STATEMENT OF ACTIVITIES

For the year ended September 30, 2024

Amounts reported for business-type activities in the government-wide statement of activities (page 5) are different because:

Net change in fund balances - total proprietary funds (page 9)	\$ 1,578,951
The government-wide statement of activities reports capital outlays as expenditures while proprietary funds report depreciation expense to allocate those expenditures over the life of the assets:	
Net capital asset purchases and retirements	(1,713,801)
Depreciation expense	572,931
Expenditures in the proprietary funds that do not require use of current financial resources are not reported as expenditures in the government-wide statement of activities:	
Accrued expenses	14,042
Inventory	(13,665)
Accounts payable	198,460
Revenues in the proprietary funds that do not provide current financial resources are not reported as revenues in the government-wide statement of activities:	
Accounts receivable	(41,585)
The government-wide statement of activities reports principal bond payments as expenses while proprietary funds report the bonds as liabilities and report principal payments as a reduction to the liabilities:	
Principal payments	<u>(635,000)</u>
Change in net position of government-wide business-type activities (page 5)	<u>\$ (39,667)</u>

See accompanying notes to financial statements.

City of Waverly, Nebraska

STATEMENT OF CASH FLOWS
BUSINESS-TYPE ACTIVITIES

For the year ended September 30, 2024

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 864,058	\$ 1,488,884	\$ 2,352,942
Cash paid to employees	(192,365)	(153,720)	(346,085)
Cash paid to suppliers	<u>(262,603)</u>	<u>(173,784)</u>	<u>(436,387)</u>
Net cash provided by operating activities	<u>409,090</u>	<u>1,161,380</u>	<u>1,570,470</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	<u>65,533</u>	<u>221,711</u>	<u>287,244</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	(1,340,058)	(373,743)	(1,713,801)
Principal paid on long-term obligations	(120,000)	(515,000)	(635,000)
Transfers in	506,494	-	506,494
Interest paid on long-term obligations	<u>(16,213)</u>	<u>(41,223)</u>	<u>(57,436)</u>
Net cash used by capital and related financing activities	<u>(969,777)</u>	<u>(929,966)</u>	<u>(1,899,743)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(495,154)	453,125	(42,029)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,738,923</u>	<u>4,928,412</u>	<u>6,667,335</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,243,769</u>	<u>\$ 5,381,537</u>	<u>\$ 6,625,306</u>
Reconciliation of operating income to net cash provided by operating activities			
Operating income	<u>\$ 249,145</u>	<u>\$ 593,504</u>	<u>\$ 842,649</u>
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation expense	219,108	353,823	572,931
Increase in assets			
Accounts receivable	(35,324)	(6,261)	(41,585)
Inventory	(13,665)	-	(13,665)
Increase (decrease) in liabilities			
Accounts payable	(14,231)	212,691	198,460
Deposits payable	(2,362)	-	(2,362)
Accrued expenses	<u>6,419</u>	<u>7,623</u>	<u>14,042</u>
Total adjustments to operating income	<u>159,945</u>	<u>567,876</u>	<u>727,821</u>
Net cash provided by operating activities	<u>\$ 409,090</u>	<u>\$ 1,161,380</u>	<u>\$ 1,570,470</u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity. The City of Waverly, Nebraska (the City) is a governmental entity established under and governed by the laws of the State of Nebraska and governed by an elected mayor and city council. As required by accounting principles generally accepted in the United States of America, these financial statements present only the City. There are no legally separate organizations for which the elected officials of the City are financially accountable or for which exclusion from these financial statements would cause them to be misleading or incomplete.

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

The fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues/receipts and expenditures/expenses. Separate financial statements are provided for governmental funds and business-type activities. The City presently has no fiduciary funds. Major individual governmental funds and major individual business-type activities are reported as separate columns in the fund financial statements. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities. GASB No. 34 sets forth minimum criteria for the determination of major funds. The City can electively add funds, as major funds, which have a specific community focus. The non-major funds are combined into a single column in the fund financial statements.

The City reports the following major governmental funds:

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

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

Debt Service Fund: Used to account for the accumulation of resources for, and the payment of, general long-term debt, interest and related costs.

City Sales Tax Fund (special revenue fund): Used to account for the receipt of city sales tax committed to community improvement projects of the City and expenditures paid for community improvement projects.

Lottery Fund (special revenue fund): Accounts for the City's percentage of Keno receipts and the gross Keno receipts (net of cash prizes) and the expenditures paid for the Keno operator commission, Keno winner payouts, Lottery tax and community betterment activities/projects financed with Keno receipts.

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Basis of Presentation – Continued.

The City reports the following non-major governmental funds:

Fire Raffle Fund (special revenue fund): Accounts for revenues related to the fire department.

Fire: Accounts for receipts from service calls, rural fire department payments, and donations and the expenditures paid for related costs.

Community Redevelopment Revenue Notes, Series 2008A (CRRN E): Accounts for the accumulation of TIF revenues and the payment of TIF indebtedness comprised of long-term principal, interest and related costs related to the Watts Electric Project.

Community Redevelopment Revenue Notes, Series 2009A (CRRN F): Accounts for the accumulation of TIF revenues and the payment of TIF indebtedness comprised of long-term principal, interest and related costs related to the Kamterter Project.

Community Redevelopment Revenue Notes, TIF G (CRRN G): Accounts for the accumulation of TIF revenues and the payment of TIF indebtedness comprised of long-term principal, interest and related costs related to the Waverly Area B Redevelopment Project.

Community Redevelopment Revenue Notes, TIF H (CRRN H): Accounts for the accumulation of TIF revenues and the payment of TIF indebtedness comprised of long-term principal, interest and related costs related to the Tractor Supply Distribution Center Expansion Project.

Community Redevelopment Revenue Notes, TIF I (CRRN I): Accounts for the accumulation of TIF revenues and the payment of TIF indebtedness comprised of long-term principal, interest and related costs related to the Tractor Supply Company Project and the Tractor Supply Retail Store Development Project.

Community Redevelopment Revenue Notes, TIF J (CRRN J): Accounts for the accumulation of TIF revenues and the payment of TIF indebtedness comprised of long-term principal, interest and related costs related to the Vacek Enterprises Project.

Community Redevelopment Revenue Notes, TIF K (CRRN K): Accounts for the accumulation of TIF revenues and the payment of TIF indebtedness comprised of long-term principal, interest and related costs related to the Woodstock Holdings Project.

Community Redevelopment Revenue Notes, TIF L (CRRN L): Accounts for the accumulation of TIF revenues and the payment of TIF indebtedness comprised of long-term principal, interest and related costs related to the Northwest Electric Project.

Community Redevelopment Revenue Notes, TIF Admin: Accounts for the accumulation of TIF Administration fees and the payment of the City's TIF Note issuance costs and other redevelopment purposes.

Business-type activities are used to account for business-like activities provided to the general public.

The City reports the following major business-type activities:

Water Fund (enterprise fund): Accounts for the activities of the City's water distribution operations.

Sewer Fund (enterprise fund): Accounts for the activities of the City's sanitary sewer collection operations.

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

Measurement Focus. In the government-wide statement of net position and statement of activities, both governmental and business-type activities are reported using the economic resources measurement focus and a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of the State of Nebraska.

In the fund financial statements, the governmental funds utilize the current financial resources measurement focus and a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of the State of Nebraska. Under this method, the balance sheet generally includes only current financial assets and liabilities. The statement of revenues, expenditures, and changes in fund balances, presents sources and uses of available spendable financial resources during the given period. These funds use fund balance as a measure of available spendable financial resources at the end of the given period.

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

Basis of Accounting. In the government-wide statement of net position and statement of activities and the governmental fund financial statements, activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund balance, revenue, and expenditures/expenses when they result from cash transactions, adjusted for modifications related to cash-based interfund receivables and payables, investments, and cash-based payroll assets and liabilities. 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.

In the business-type activity fund financial statements, activities are presented using the accrual basis of accounting. Under this basis, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

If the City utilized the basis of accounting recognized as generally accepted in the United States of America, all government-wide and business-type activity fund financial statements would be presented on the accrual basis of accounting. The governmental fund financial statements would use the modified accrual basis of accounting.

The City applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

Accounts Receivable. Accounts receivable represent charges to customers for billed and unbilled usage of the City's utility systems. Accounts receivable are reported at the amount management expects to collect from outstanding balances at year-end. Based on management's assessment of the credit history with customers having outstanding balances and current relationships with them, management has concluded that realization losses on balances outstanding at year-end will be immaterial.

Inventory. Inventories are stated at the lower of cost or net realizable value. Cost is determined by the first-in, first-out (FIFO) method. Inventory consists primarily of operating supplies used in the City's business-type activities.

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

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

In the business-type activity fund financial statements, capital assets are reported in the applicable business-type activity columns as assets in the statement of net position. Capital assets are carried at cost, if purchased, and at fair market value at the date of contribution, if received by donation, less accumulated depreciation. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives computed primarily on the straight-line method. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extends an asset's life are not capitalized. The range of estimated useful lives by type of asset is as follows:

Systems	50 years
Buildings and improvements	10-40 years
Equipment	3-10 years

Accrued Expenses. Accrued expenses represent the liability for accrued salaries, vacation, sick leave, payroll taxes as well as the liability for accrued interest on long-term debt obligations. The City pays wages biweekly. Full-time employees earn vacation leave which may be accumulated by employees to a maximum of 30 working days. Sick pay benefits may be accumulated by employees to a maximum of 120 working days. Payment for unused sick leave shall be paid on the basis of one-third of the accumulated time after the employee has reached ten years of employment with the City. Accumulated leave that is liquidated with expendable available financial resources is reported as an expenditure of the City funds as paid in the governmental funds and government-wide financials. No liability is recorded for non-vesting accumulating rights to receive vacation and sick leave benefits in the governmental funds and government-wide financials. A liability is recorded for the proprietary funds.

Long-Term Obligations and Deferred Charges. In the government-wide and governmental fund financial statements, debt proceeds are reported as other financing sources and payment of principal and interest reported as debt service expenditures. Liabilities are not reported. Bond premiums and discounts, as well as bond issuance costs, are recognized during the current period. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Long-Term Obligations and Deferred Charges – Continued.

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

Conduit debt arrangements of governmental funds are not reported as liabilities in the fund financial statements. The face amount of the bond, as well as the related redevelopment costs are not reported in the fund financial statements. While the notes are in the City's name, they are secured by TIF revenues and are not a debt obligation of the City.

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

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

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

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

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

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

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

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

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

Unassigned. Amounts that are available for any purpose.

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Equity – Continued.

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

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

Revenue/Receipts and Expenditures/Expenses.

Program Receipts. In the government-wide statement of activities, modified cash basis revenues that are derived directly from each activity or from parties outside the City's taxpayers are reported as program receipts. The City has the following program receipts in each activity:

General Government: Fees, rents, permits, and licenses.

Public Safety: Police and Fire service calls and other charges, Rural Fire District payments, grants and donations.

Streets: Highway allocation and incentive payments, reimbursements and labor and materials sold.

Public Welfare: Grave opening/closing fees, lot sales and donations

Culture and Recreation: Park and pool admission, lesson and registration fees; grants and donations

Lottery: Gross Keno receipts, net of cash prizes and the City's share of gross proceeds as paid according to the Lottery Operation Agreements.

TIF Revenues: Ad valorem property taxes and monies received from redevelopment companies directed to TIF Indebtedness

All other governmental revenues are reported as general. All taxes are classified as general receipts even if restricted for a specific purpose. Property tax receipts are recognized when received by the County Treasurer.

Leases: A lease is as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Under the modified cash basis, lease expenses are recorded in the period paid. Under the accrual basis for the proprietary funds, a right to use asset and lease liability are recorded.

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

NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

Use of Estimates. The preparation of the business-type activities fund financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Cash and Investments. State Statutes authorize the City to invest in certificates of deposit and time deposits in any state or national bank in the State of Nebraska. Additionally, State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the extent that deposits exceed the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2024, all amounts in excess of the FDIC coverage are collateralized. The City has not experienced any losses on such accounts.

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

Property Taxes. Property tax levies are set by the City Council and filed with the County Clerk on or before September 30. Real and personal property taxes are due and become an enforceable lien on property on December 31. The first half of real estate and personal property taxes become delinquent on May 1, and the second half become delinquent September 1 following the levy date.

City of Waverly, Nebraska

NOTES TO FINANCIAL STATEMENTS

NOTE C - CAPITAL ASSETS

Capital asset activity for business-type activities of the City for the year ended September 30, 2024 is as follows:

	Business-Type Activities			Balance 9/30/24
	Balance 9/30/23	Additions	Retirements	
Water				
Capital assets, depreciated				
Land	\$ 651,250	\$ -	\$ -	\$ 651,250
Equipment	416,157	-	(34,139)	382,018
Systems	6,855,891	674,031	-	7,529,922
Construction in progress	281,194	824,455	(158,428)	947,221
Total capital assets, depreciated	8,204,492	1,498,486	(192,567)	9,510,411
Less accumulated depreciation for				
Equipment	(342,776)	(15,863)	34,139	(324,500)
Systems	(3,274,285)	(203,245)	-	(3,477,530)
Total accumulated depreciation	(3,617,061)	(219,108)	34,139	(3,802,030)
Total capital assets, depreciated, net	\$ 4,587,431	\$ 1,279,378	\$ (158,428)	\$ 5,708,381
Sewer				
Capital assets, depreciated				
Land	\$ 98,110	\$ -	\$ -	\$ 98,110
Equipment	235,028	214,708	(17,790)	431,946
Systems	12,934,175	272,932	(33,141)	13,173,966
Construction in progress	200,994	-	(113,897)	87,097
Total capital assets, depreciated	13,468,307	487,640	(164,828)	13,791,119
Less accumulated depreciation for				
Equipment	(174,464)	(23,500)	17,790	(180,174)
Systems	(4,307,348)	(330,323)	33,141	(4,604,530)
Total accumulated depreciation	(4,481,812)	(353,823)	50,931	(4,784,704)
Total capital assets, depreciated, net	\$ 8,986,495	\$ 133,817	\$ (113,897)	\$ 9,006,415
Total business-type capital assets, depreciated, net	\$ 13,573,926	\$ 1,413,195	\$ (272,325)	\$ 14,714,796

The financial statements included depreciation expense for the year ended September 30, 2024 of \$219,108 and \$353,823 for the water and sewer funds, respectively.

City of Waverly, Nebraska

NOTES TO FINANCIAL STATEMENTS

NOTE D - LONG-TERM OBLIGATIONS

Long-term obligations consist of:

	Balance 9/30/23	Additions	Reductions	Balance 9/30/24	Due Within One Year
Governmental activities					
(a) Municipal Improvement Bond, Series 2023: Dated April 2023, interest 3.6%. Final payment due December 2027.	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000	\$ -
(b) General obligation sewer refunding bonds: Dated June 2021, interest .35 - 1.3%. Final Payment June 2029.	1,355,000	-	(225,000)	1,130,000	220,000
(c) General obligation various purpose bond: Dated August 2016, interest 1.15-1.9%. Final payment due August 2026.	105,000	-	(35,000)	70,000	35,000
(d) Highway allocation refunding bond: Dated September 2016, interest 1.10-1.65%. Final payment due December 2024.	160,000	-	(80,000)	80,000	80,000
(e) General obligation various purpose bond: Dated June 2019, interest 1.75-2.95%. Final payment due June 2034.	1,635,000	-	(130,000)	1,505,000	135,000
(f) Highway Allocation Fund Program (HAFP): Dated, November 19/2020, Interest .55% - .95%. Final payment due December 2027.	385,000	-	(55,000)	330,000	70,000
(g) Refunding Certificates of Participation: Dated, November 19/2020, Interest .55%-1.04%. Final payment due September 2030.	670,000	-	(95,000)	575,000	95,000
(h) General obligation various purpose bond: Dated June 2021, interest .45-1.80%. Final payment due June 2035.	1,950,000	-	(155,000)	1,795,000	155,000
(i) General Obligation Aquatic Center 2021: Dated 03/25/2021, Interest 0.250%-1.800%. Final payment due December 2035.	3,060,000	-	(220,000)	2,840,000	225,000
Total governmental activities long-term obligations	<u>\$ 11,820,000</u>	<u>\$ -</u>	<u>\$ (995,000)</u>	<u>\$ 10,825,000</u>	<u>\$ 1,015,000</u>
	Balance 9/30/23	Additions	Reductions	Balance 9/30/24	Due Within One Year
Business-type activities					
(j) Water refunding bonds: Dated November 2021, interest .35 - 1.75%. Final Payment December 2034.	1,360,000	-	(120,000)	1,240,000	115,000
(k) Combined Utility Revenue Refunding Bonds Series 2021: Dated November 2021, interest .40% - 1.4%. Final payment due December 2029.	2,205,000	-	(305,000)	1,900,000	305,000
(l) Combined utility revenue refunding: Dated December 2020, interest .50%-1.5%. Final payment due June 2025.	1,940,000	-	(210,000)	1,730,000	210,000
Total business-type activities long-term obligations	<u>\$ 5,505,000</u>	<u>\$ -</u>	<u>\$ (635,000)</u>	<u>\$ 4,870,000</u>	<u>\$ 630,000</u>

NOTES TO FINANCIAL STATEMENTS

NOTE D - LONG-TERM OBLIGATIONS – CONTINUED

Aggregate maturities on long-term obligations for the years following September 30, 2024 are as follows:

Year Ending September 30,	Governmental Activities		Business-type Activities	
	Bonds		Bonds	
	Principal	Interest	Principal	Interest
2025	\$ 1,015,000	\$ 119,126	\$ 630,000	\$ 53,806
2026	940,000	109,791	635,000	49,434
2027	3,435,000	99,879	645,000	43,990
2028	955,000	89,063	655,000	37,490
2029	865,000	76,900	660,000	29,898
2030-2034	2,935,000	218,638	1,590,000	51,720
2035-2037	680,000	12,160	55,000	525
	<u>\$ 10,825,000</u>	<u>\$ 725,557</u>	<u>\$ 4,870,000</u>	<u>\$ 266,863</u>

The financial statements included interest expense of \$133,983, \$87,469, \$7,255, \$16,213 and \$41,223 for the year ended September 30, 2024 for the general fund, debt fund, lottery fund, water fund and sewer fund, respectively.

NOTE E - INTERFUND TRANSFERS

Transfers between funds of the primary government for the year ended September 30, 2024 consist of:

Transfer To	Transfer From		Total
	General Fund	Lottery Fund	
General Fund	\$ -	\$ 260,000	\$ 260,000
Street Fund	285,000	-	285,000
Water Fund	506,494	-	506,494
Nonmajor Governmental	144,390	-	144,390
Total	<u>\$ 935,884</u>	<u>\$ 260,000</u>	<u>\$ 1,195,884</u>

The flow of assets from one fund to another where repayment is not expected is reported as transfers. Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted receipts in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. General fund internal transfers have been eliminated.

NOTES TO FINANCIAL STATEMENTS

NOTE F - RISK MANAGEMENT AND CONTINGENCIES

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

In the normal course of operations, the City receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

NOTE G - RESTRICTED CASH

Restricted cash in the amount of \$29,539 in the sewer fund is for repayment of debt.

Restricted cash in the amount of \$387,294 and restricted cash at the county treasurer in the amount of \$1,318 in the debt service fund represents cash restricted for the payment of debt.

Restricted cash in the amount of \$96,646 in the general fund represents restricted funds for the cemetery and \$61,531 for ARPA grant purposes.

Restricted cash in the amount of \$2,008,721 and restricted cash at the county treasurer of \$1,108 in the other non-major governmental funds include \$549,410 for fire equipment and \$1,460,419 in TIF funds.

NOTE H - RESTRICTED, COMMITTED, AND ASSIGNED BALANCES

Restricted Net Position and Fund Balance

Fund	Restricted Purpose	Restricted Fund Balance	Restricted Net Position
General fund	ARPA grant purposes and public welfare funds	\$ 158,177	\$ 158,177
Debt Service fund	Payment of debt	388,612	388,612
Other Governmental funds	TIF and Fire fund expenditures	2,009,829	2,009,829
Lottery fund	Prize payouts and community betterment	799,887	799,887
Sewer fund	Payment of debt	29,539	29,539
		<u>\$ 3,386,044</u>	<u>\$ 3,386,044</u>

Fund	Assigned Purpose	Assigned Fund Balance
General fund	Public welfare and culture and recreation	\$ 1,294,547
Street fund	Street improvement projects	859,178
		<u>\$ 2,153,725</u>

Fund	Committed Purpose	Committed Fund Balance
Sales Tax fund	Capital projects	\$ 3,720,411

NOTES TO FINANCIAL STATEMENTS

NOTE I - OPERATING LEASE

As Lessee

Operating Leases – The City has entered into lease agreements for the purpose of leasing land. These lease agreements qualify as operating leases for accounting purposes. Leases are recorded as they are paid in accordance with the modified cash basis of accounting.

Future minimum lease payments are as follows:

<u>Year ending September 30,</u>	<u>Business-Type Activities</u>
2025	\$ <u>777</u>

Lease Purchase Agreement – On August 10, 2015, the City entered into a license and easement agreement and a lease purchase agreement that continues until September 15, 2030, under a declaration of trust with BOKF, National Association (BOKF). The City is granting BOKF the license and easement rights regarding the real property known as Lawson Park, along with related improvements and personal property. BOKF is financing the cost of the project through the issuance of certificates of participation, par value of \$1,300,000, and then leasing the project to the City. The project consists of a 4-field softball/baseball facility together with a centrally located building housing an admission counter, restrooms, storage, offices, announcer's stand, field lighting, scoreboards, dugouts, fencing, and other related improvements and personal property.

Under the lease, The City is required to pay basic rent due on each March 15 and September 15, commencing March 15, 2016. Basic rent is composed of an interest component and a principal component and mirrors the redemption of the certificates of participation, which carry interest rates in the range of 0.55% to 1.40%. The obligations of the certificates of participation are included in the long-term debt payable schedule displayed later in this note. Rent paid by the lottery fund during the fiscal year ended September 30, 2024 was \$102,255.

Future Minimum Lease Payments: Future minimum lease payments for the fiscal year under the lease purchase agreement along with the present value of the minimum lease payments as of September 30, 2024 are:

<u>Year ended September 30,</u>	
2025	\$ 101,638
2026	95,783
2027	99,972
2028	103,880
2029	97,730
2030	<u>101,400</u>
Total minimum lease payments	<u>600,403</u>
Less amount representing interest	<u>25,403</u>
Present value of lease payments	<u>\$ 575,000</u>

NOTES TO FINANCIAL STATEMENTS

NOTE I - OPERATING LEASE - CONTINUED

As Lessor

The City is the lessor of several operating leases with various expiration dates. The rent income is reported in the General Fund as it is received. No receivables are recognized in accordance with the modified cash basis of accounting.

NOTE J - RETIREMENT PLAN

The City adopted the City of Waverly, Nebraska 457(b) Plan, a deferred compensation plan, with John Hancock Life Insurance Company as provider and administered by Benefits Plan, Inc. It covers all employees that have completed three months of continuous service. The plan was established and is amended by Board resolution. Enrollment in the plan is voluntary. Participants elect the amount of their salary reduction contributions based on W-2 wages, with no limitations outside those imposed by the Internal Revenue Code. In addition, employees over age 50 are eligible to make catch up contributions. The City's matching contributions are determined by a discretionary formula it deems advisable for each payroll period. The City's contributions for each employee are vested immediately. The plan also adopted an amendment as of March 1, 2018, to allow Roth elective deferrals. The City's contributions under the plan amounted to \$41,141 and the employee contributions totaled \$36,554 which included \$17,276 of Roth deferrals. All employer and employee contributions have been transferred to the plan's provider for the year ended September 30, 2024.

NOTE K - CONCENTRATIONS OF CREDIT RISK

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

NOTE L - TAX ABATEMENTS AND CUSTODIAL ACCOUNT

As of September 30, 2024, the City provides tax abatements through the Tax Increment Financing (TIF) program.

The Tax Increment Financing Law allows for the increased property taxes generated by the improvement of blighted property to be used to pay for the financing of community redevelopment/TIF projects. The statues of community redevelopment/RIF are found in Neb.Rev.Stat. SS 18-2101 through 18-2150. The City must declare the area as substandard, blighted, and in need of redevelopment. The City is required to prepare a redevelopment plan. TIF bonds may be issued for the acquisition of property, site preparation, and public improvements. An agreement is entered into between the City and the developer, and a base valuation is established. The base property valuation remains assessable to all taxing entities. Any increase in value and resulting taxes are used to pay off the debt incurred for the redevelopment project. The project must not exceed a 15-year period.

NOTES TO FINANCIAL STATEMENTS

NOTE L - TAX ABATEMENTS AND CUSTODIAL ACCOUNT - CONTINUED

The City is paying agent and registrar of a tax increment financing/community redevelopment revenue note and as such records restricted cash in its financial statements. As agent and registrar, the City accounts, but is not responsible for, the collection of receipts by which the notes will be paid, and the payment of principal and interest due on the note. The note is a debt of the tax increment financing project and not of the City of Waverly. As of September 30, 2024, the total TIF indebtedness was \$2,211,540. The City is the custodian of funds amounting to \$1,308,081 as of September 30, 2024, relating to the tax increment financing project. All TIF-related transactions are reported as receipts and disbursements within the General Fund.

For the year ended September 30, 2024, the City abated \$746,944 in property tax revenue under the tax increment/community redevelopment program.

NOTE M - SUBSEQUENT EVENTS

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

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SUPPLEMENTAL INFORMATION

City of Waverly, Nebraska

BUDGETARY COMPARISON SCHEDULE OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CASH BASIS

For the year ended September 30, 2024

	<u>Original and Final Budget</u>	<u>Actual Amounts (Budgetary Basis) (See Note B)</u>	<u>Variance with Final Budget</u>
BEGINNING BUDGETARY FUND BALANCE		\$ 16,579,882	
RECEIPTS			
General		2,721,589	
Debt Service		826,514	
Street		679,077	
Other		1,432,062	
Sales Tax		969,601	
Lottery		1,313,104	
Water		881,856	
Sewer		1,776,248	
Transfers		429,390	
Total receipts	\$ 35,654,080	11,029,441	\$ 24,624,639
DISBURSEMENTS			
General		2,634,870	
Debt Service		767,469	
Street		816,199	
Other		1,108,653	
Sales Tax		320,269	
Lottery		1,130,990	
Water		1,422,028	
Sewer		1,257,592	
Transfers	-	935,884	
Total disbursements	24,962,205	10,393,954	14,568,251
NET CHANGE IN FUND BALANCE	\$ 10,691,875	635,487	\$ 10,056,388
ENDING BUDGETARY FUND BALANCE		\$ 17,215,369	

City of Waverly, Nebraska

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

September 30, 2024

<u>Federal Grantor/Program Title</u>	<u>Pass through Grantor</u>	<u>Assistance Listing Number</u>	<u>Grant Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Housing				
Community Development Block Grants/ State's program and Non-Entitlement Grants in Hawaii	Nebraska Department of Economic Development	14.228	21-HO-18040	\$ 202,637
U.S. Department of the Interior				
Outdoor Recreation Acquisition, Development and Planning	Nebraska Game and Parks Commission	15.916	31-01070	468,350
U.S. Department of the Treasury				
COVID-19 Coronavirus State And Local Fiscal Recovery Funds	State of Nebraska Department of Administrative Services	21.027	NE0503	<u>700,726</u>
				<u>\$ 1,371,713</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation. The accompanying schedule of federal awards includes the federal grant activity of City of Waverly, Nebraska (the City) and is presented on the accrual basis of accounting. Grant awards are considered expended when the expense transactions associated with the grant occur. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the financial statements.

Subrecipients. The City provided no federal awards to subrecipients.

Indirect Costs. The City did not elect to use the ten percent de minimis indirect cost rate as allowed in the Uniform Guidance, 2 CFR 200.414.

Preliminary Draft

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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*

The City Council
City of Waverly, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Waverly, Nebraska, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Waverly, Nebraska's basic financial statements and have issued our report thereon dated February XX, 2025.

The government-wide and governmental funds financial statements have been prepared using a prescribed basis of accounting that demonstrates compliance with the modified cash basis, 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 Waverly, Nebraska's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Waverly, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Waverly, Nebraska's internal control.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2024-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2024-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Waverly, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial 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*.

The City of Waverly, Nebraska's Response to Findings

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

Purpose of this Report

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

Lincoln, Nebraska
February XX, 2025

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

The City Council
City of Waverly, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Waverly, Nebraska's (the City's) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Lincoln, Nebraska
February XX, 2025

SCHEDULE OF FINDINGS AND RESPONSES

Year ended September 30, 2024

Summary of Auditor's Results

- a) An unmodified audit report was issued to the financial statements of the City of Waverly.
- b) No material weakness in internal control were disclosed by the audit of the financial statements.
- c) The audit did not disclose any noncompliance which would be material to the financial statements.
- d) No deficiencies in internal control over its major federal award programs were disclosed by the audit.
- e) An unmodified audit report was issued on compliance for the City of Waverly's major federal award programs.
- f) The audit disclosed no audit findings which were required to be reported relative to the major federal award programs.
- g) The program tested as a major programs was U.S. Department of the Treasury: Coronavirus State and Local Fiscal Recovery Funds, Assistance Listing No. 21.027.
- h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- i) The City of Waverly did not qualify as a low-risk auditee as defined by the Uniform Guidance.

Findings - Financial Statement Audit

2024-001 - Financial Statement Preparation

Criteria: Communication, in writing, to management and those charged with governance, of significant deficiencies and material weaknesses identified in an audit is required.

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

Context: We performed interviews of personnel and management to determine if management has the ability to prepare the financial statements in accordance with the basis of accounting used for the City's financial statements.

Cause: The City's accounting personnel do not have the expertise to prepare financial statements, including note disclosures, in accordance with the basis of accounting used by the City. This is not an unusual deficiency for an entity of this size.

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

SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED

Year ended September 30, 2024

Findings - Financial Statement Audit – Continued

2024-001 - Financial Statement Preparation – Continued

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

Views of Responsible Officials: The City of Waverly, Nebraska’s management, Mayor and City Council will rely on its review and oversight authority to mitigate this inherent weakness in its internal control system.

2024-002 - Inadequate Segregation of Duties

Criteria: The segregation of duties and responsibilities between different individuals for custody of assets, recordkeeping for those assets, and reconciliation of those asset accounts is an important control activity needed to adequately protect the entity’s assets and ensure accurate financial reporting.

Condition: The City of Waverly, Nebraska does not have appropriate segregation of duties. Presently, the same individual has access, record-keeping, and reconciliation responsibilities.

Context: We observed inadequate segregation of duties through interviews of personnel and management and through review of management’s documented processes. Cash payments and cash receipts represent the entirety of the cash flow of the entity.

Cause: The City’s limited size and staffing resources have made it difficult for management to provide sufficient staffing to fully segregate incompatible duties in a cost-effective manner. This is not an unusual deficiency for an entity of this size.

Effect or potential effect: The significant deficiency adversely affects the City’s ability to initiate, authorize, record, process, or report financial data reliably such that there is more than a remote likelihood that a misstatement of the City’s financial statements that is more than inconsequential will not be prevented or detected by the City’s internal control.

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

Views of Responsible Officials: The City of Waverly, Nebraska’s management, Mayor, and City Council will rely on its review and oversight authority to mitigate this inherent weakness in its internal control system.

Findings - Major Federal Awards Program Audit

None

CORRECTIVE ACTION PLAN

Year ended September 30, 2024

The corrective action plan for the internal control material weakness, financial statement preparation (2024-001), is summarized as follows:

Corrective Action Planned: The City of Waverly, Nebraska's management, Mayor, and City Council will rely on its review and oversight authority to mitigate this inherent weakness in its internal control system.

Anticipated Completion Date: Continuous.

Responsible: Management, Mayor, and City Council.

The corrective action plan for the internal control significant deficiency, lack of segregation of duties (2024-002), is summarized as follows:

Corrective Action Planned: The City of Waverly, Nebraska's management, Mayor and City Council will rely on its review and oversight authority to mitigate this inherent weakness in its internal control system.

Anticipated Completion Date: Continuous.

Responsible: Management, Mayor, and City Council.

Abby Pascoe, President of Council



Ordering Document: City of Waverly NE - gWorks Essentials Finance Hub + UB Hub + FrontDesk Standard

City of Waverly NE

P.O. Box 427
Waverly, NE 68462
USA

Melanie Vorderstrauss

utilityclerk@citywaverly.com
402-786-2312

Stephanie Fisher

cityadministrator@citywaverly.com
402-786-2312

Cheris Cadwell

citytreasurer@citywaverly.com
402-786-2312

Reference: 20250207-110853641

Quote created: February 7, 2025

Quote expires: March 17, 2025

Quote created by: Margie Hopper

Account Manager

margie@gworks.com

+18886087666

Additional Terms & Conditions or Comments from Margie Hopper

Retain FrontDesk Standard

Products & Services

Item & Description	Quantity	Unit Price	Total
Finance Hub - Implementation and Onboarding See Statement of Work. Link in Purchase Terms below.	1	\$1,500.00	\$0.00 after 100% discount

Item & Description	Quantity	Unit Price	Total
<p>Utility Billing Hub (Standard) - Implementation and Onboarding</p> <p>See Statement of Work. Link in Purchase Terms below.</p>	1	\$1,500.00	\$0.00 after 100% discount
<p>gWorks Payments - R1.2 (pass)</p> <p>Addition of gWorks Payments to FrontDesk</p> <p>No cost for implementation.</p> <p>Ongoing charges--</p> <ul style="list-style-type: none"> - Credit Card/Debit Card processing: 3.5% with a \$2 minimum - ACH Pass-through processing fees: <ul style="list-style-type: none"> - \$1.30 per transaction up to \$150.00; - \$1.95 per transaction between \$150.01 - \$2,500; - \$3.95 per transaction between \$2500.01 - \$25,000.00; - \$7.95 per transaction greater than \$25,000.00 - Account updater service: \$5.00 per month - Account updater fees: \$0.70 per update - Per Chargeback: \$25.00 - Per Retrieval Request Processed: \$25.00 - Per Arbitration Case: \$15.00 - Per eCheck Return: \$10.00 - Per eCheck Refund: \$1.00 - Per Merchant Disbursement Failure: \$25.00 	1	\$0.00	\$0.00
<p>SimpleCity FAM Read-Only License</p> <p>Annual read-only license is for previously purchased, implemented, and active SimpleCity FAM modules. Read-only licenses are for inquiring historic data and information only. This license does not include support, maintenance, training, or read/write access. The read-only license is only available to current active gWorks Clients in good standing.</p>	1	\$600.00 / year	\$600.00 / year
<p>Finance Hub - Annual Subscription</p> <p>Annual subscription for Finance Hub.</p>	1	\$4,200.00 / year	\$4,200.00 / year for 1 year
<p>Utility Billing Hub (Standard) - Implementation and Onboarding</p> <p>See Statement of Work. Link in Purchase Terms below.</p>	1	\$7,350.00	\$7,350.00
<p>FrontDesk Standard - Annual Subscription</p> <p>Annual Subscription for FrontDesk Standard for 1,000 active Public Users</p>	1	\$7,086.00 / year	\$7,086.00 / year for 1 year

Annual subtotal	\$11,886.00
-----------------	-------------

One-time subtotal	\$7,350.00
	after \$3,000.00 discount

Total	\$19,236.00
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Purchase Terms and Conditions

Upon signature of the parties, this Order is a legally enforceable agreement.

This Order shall be in effect as of the last date in the signature boxes below ("Effective Date") and shall continue until the end of the term of the last Service in this Order, unless earlier terminated in accordance with the express termination rights set forth in this Order, if any, and the Master Services Agreement. A Service set forth above shall be in effect from the Effective Date and shall continue for the initial term specified herein for such Service, unless earlier terminated in accordance with the express termination rights set forth in this Order, if any, and the Master Services Agreement. Web-based Services and Desktop Services terms are one-year in length from January 1 – December 31 ("Calendar Year"). If the Cohort Assignment date—that is, when gWorks assigns the Client the date Onboarding will begin—is within a Calendar Year, the initial term prorates from the Cohort Assignment month to the end of the Calendar Year. Upon expiration of the initial term of the applicable Web-based or Desktop Service, such Service will automatically renew for additional successive renewal periods of a one-year in term length aligned to the Calendar Year for such Service, unless earlier terminated in accordance with the express termination rights set forth in this Order, if any, and the Master Services Agreement or unless either party provides the other party written notice of non-renewal no less than thirty (30) days prior to the end of the then-current initial term or renewal term for such Service.

Upon termination or expiration of a Service: (a) Client shall immediately pay all outstanding amounts it owes to gWorks for such Service as set forth in the table above; (b) Client shall immediately cease using such Service; (c) gWorks may take steps to change, remove, or otherwise block Client's access to such Service; and (d) upon payment in full of all fees owed to it, gWorks shall deliver to Client any Deliverables related to such Service, in their current form as of the effective date of termination or expiration, along with all documentation, Specifications, and Client Materials in gWorks' possession related to such Service. Annual fees are nonrefundable. Notwithstanding the above, if, within thirty (30) days after the termination of a Service data export is requested by Client, gWorks shall export such data files to Client, and such services will be charged at gWorks then-standard rates. No termination or expiration of a Service, this Order, or the Master Services Agreement will affect Client's obligation to pay all amounts set forth in the table above.

Fees for all one-time Professional Onboarding or Professional Services and fees for all Web-based Services and Desktop Services are due and payable as follows:

- Professional Onboarding or Professional Services fees are due in full upon the Effective Date of this Order.
- Annual fees are payable in full or prorated based on the calendar month of the Cohort Assignment relating to this Ordering Document for the first year. For subsequent terms, the annual subscription, license, and product support fees (collectively, "annual fees") are due before or by the start of the Calendar Year term thereafter.

Invoicing of fees occurs on the Effective Date of this Order and carries a Net 15-day payment term by the Client. Failure by the Client to pay within the payment term could result in onboarding delays but do not affect the Services term or prorated term start of this Order.

Any Professional Services not defined in this Ordering Document are billable at gWorks' current hourly billable rate, or at gWorks sole discretion may be a separate Ordering Document of defined Services.

This Order, including the then-current Master Services Agreement & Terms of Service, Privacy Policy, Statement of Work, and Product Support Agreement, and all other agreements, policies, and documents incorporated herein, contains the entire agreement of the parties with respect to the subject matter hereof and shall supersede any and all prior or contemporaneous discussions, negotiations, agreements, or understandings between the parties, whether written or oral, regarding the subject matter hereof.

This Order may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Order, and all of which, when taken together, will be deemed to constitute one and the same agreement. This Order may be executed and delivered via facsimile, electronic mail, or other electronic transmission methods (including pdf or any electronic signature complying with the U.S. federal ESIGN Act of 2000), and the execution and delivery of this Order by such methods shall be deemed to be valid and effective for all purposes.

This Order is subject to the agreements, policies, and documents set forth below, all of which are incorporated herein by reference, and which include a Sub-Merchant Agreement for card processing by a third-party service provider which includes an application for such card processing services provided to such third-party by gWorks with Client's credentials, including banking information, provided by Client and captured by gWorks in a "Merchant Boarding Form" which form is available to Client by gWorks upon request. By signing this Order, the Client expressly agrees that the information in the Merchant Boarding Form is true and accurate and to all terms and conditions in the agreements, policies, and documents set forth below.

- Master Services Agreement & Terms of Service: <https://www.gworks.com/g2msatos/>
- Statement of Work: <https://www.gworks.com/legal/gcusow>
- Product Support Agreement: <https://www.gworks.com/legal/gcpsa>
- Privacy Policy: <https://www.gworks.com/privacy-policy/>
- Sub-Merchant Agreement for Card Processing Services:
 - [Bank Disclosure](#)
 - [Payment Sub-Merchant Agreement](#)

By signing this Order, the individual signing on behalf of Client certifies and warrants that they are authorized to sign on behalf of the Client, agree to the terms of this Order and any agreements and documents incorporated herein, attests that the information for this application and onboarding are correct to the best of their knowledge, and that, upon their signature, this Order and any documents incorporated herein will become the legally binding agreement of the Client.

Signature

Before you sign this quote, an email must be sent to you to verify your identity. Find your profile below to request a verification email.

Stephanie Fisher

cityadministrator@citywaverly.com

[sig|req|signer1]

Lucas Casey

lcasey@gworks.com

[sig|req|signer2]

Questions? Contact me



Margie Hopper

Account Manager

margie@gworks.com

+18886087666

gWorks

3905 S 148th St

Ste 200

Omaha, NE 68144

USA

AGREEMENT FOR THE USE OF LAWSON PARK FIELD 1

This AGREEMENT is made on this 23rd day of January, 2025, by and between the WAVERLY LEGION BASEBALL ("Legion") and the CITY OF WAVERLY ("City"), collectively referred to in this Agreement as the "Parties."

RECITALS

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

GENERAL TERMS

1. Authority. This Agreement is binding upon and shall insure to the benefit of the successors and assigns of the Parties to this Agreement.
2. Duration. The Term of this Agreement will begin after the 2025 High School Baseball season and end at the end of the 2025 Legion Baseball season. The Agreement shall be reviewed annually between both parties for changes or edits.
3. Purpose. The Agreement is entered into by the City and the Legion for the purpose of authorizing the use of common or shared resources to support, maintain, and continue the development of the Park in the City of Waverly.
4. The Responsibilities of the Legion
 - 4.1 The Legion shall be responsible for clearing debris (garbage) from the Park grounds and placing it in containers provided by the City resulting from the Legion's use for baseball practices and games. The Legion is not responsible for cleaning debris (garbage) left by other user groups or individuals.
 - 4.2 The Legion shall be responsible for maintaining and caring for the Park. Maintenance of the Park shall consist of the following:

Daily Routine before Practice and Games

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

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

Daily Routine after Practice and Games

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

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

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

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

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

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

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

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

5. The Responsibilities of the City

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

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

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

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

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

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

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

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

6. Joint Responsibility

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

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

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

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

7. Hold Harmless

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

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

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

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

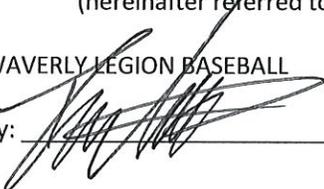
8. User Fee and Usage Agreement

8.1 The Legion shall be responsible to pay a user fee for the use of the Park. The Legion agrees to pay an annual fee in the amount of five thousand six hundred (\$5,600) dollars. Full payment must be received by September 1, 2025.

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

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

WAVERLY LEGION BASEBALL

By:  _____

DATE: 3-6-2025

CITY OF WAVERLY

By: _____

DATE: _____

Waverly Parks & Recreation Department

Field Rental Agreement and Policies

Contact Information:

Shayna Murrell, Parks and Recreation Director, 402-786-2312 or parkreccdirector@citywaverly.com

Practice Schedules:

Each team should elect one representative to communicate with the Parks and Recreation Director for all team scheduling. Practices are available in 1 hour increments. Select teams with more than 50% of the roster from Waverly may schedule practices at Wayne Park (Fields 1 and 2), Community Foundation (Fields A and B) and Lawson Park (Field 2, 3, 4 and 5) in the Spring, when the City confirms the fields are healthy enough to maintain a practice through April 1st. After April 15th, teams will then be able to schedule practices back at Lawson if those time slots are available. No outside Waverly teams will be able to use our facilities for practices.

Wayne Park Fields

Field #1 (Lights)

Field #2 (No Lights)

Jaycee Park Fields

Field North (No Lights)

Field South (No Lights)

Lawson Park

Smart Chicken Field #2 (Lights)

Horizon Bank Field #3 (Lights)

Trackside Field #4 (Lights)

New Addition Field #5 (No Lights)

Practice Preparation:

All fields will be dragged prior to the first practice Monday-Friday. Teams will be required to return the field to its original form after practice. This may require raking or dragging around the bases, home plate area, and pitcher mound. Coaches are allowed to move bases and the pitchers rubber.

Game/Scrimmage Preparation:

All fields will be dragged at the beginning of each weekday by the City of Waverly Monday-Friday. Coaches will be given a key to the storage room to access field prep tools. Tools will include drag, rakes, line marker, field chalk, chalk line, bases, mound, and base tool. Teams will be required to return the field to its original form after the game. This may require raking or dragging around the bases, home plate area, and pitcher mound. Coaches are allowed to move bases and the pitchers rubber.

Ball Field Priority System:

When scheduling ball fields, the City of Waverly Parks & Recreation Department prioritizes users in the following order:

1. City of Waverly Sponsored Activities
2. Waverly Community Youth Organizations
3. Waverly Community Adult Organizations
4. School District 145 Groups
5. Other Youth Organizations
6. Other Adult Organizations

The following considerations will be made when allocating field time:

1. A field's configuration and size will determine the age group scheduled.
2. Highest quality fields will be reserved for game use during peak season.
3. A team's age level may receive priority for earlier practices and game times.
4. The number of teams requesting use of a field may force allocation of available time.

Waverly Parks & Recreation Department

Field Rental Agreement and Policies

1. All rentals must be scheduled through the Parks and Recreation Director.
2. Field rental will not be officially scheduled until all fees are paid and rental agreement signed.
3. Fields will be rented on a first come first served basis and follow the ball field priority system.
4. All City sponsored programs and events take priority over outside rentals.
5. All organizations will need to submit a roster that includes the following; kids first and last name, parents name, and home address. Rosters must consist of 50% of Waverly players and coaches. If it does not, a practice fee will be required.
6. In case of inclement weather, no fields will be allowed to be played upon that are not in playable condition.
7. The City of Waverly may refuse rental to anyone. Reasons may include, but are not limited to: non-payment, abuse of facilities, sportsmanship issues, lack of supervision, disregarding policy.
8. Field reservations must be made 48hrs in advance during the work week (8am -4:30pm) or the request is not guaranteed.
9. Alcoholic beverages, illegal drugs, and smoking are prohibited at all City Parks and Facilities.
10. No outside concessions are allowed, the concessions will be provided by the City.
11. No driving of any vehicle on the grass or walking paths unless authorized by the Parks and Rec. Director
12. No soft toss hitting against any chain link fence.
13. ATVs and golf carts are not allowed in the facility or on the fields unless authorized by the Parks and Rec. Director.
14. Before leaving, the facility must be cleaned up and all garbage put in trash cans. This includes parking lot. If facility is not cleaned, deposit will be kept.
15. Renters will be responsible for locking and unlocking all scheduled equipment and facilities. (ie. Shutting lights off, locking all doors and gates)
16. Under no circumstances can a facility be sub-leased at any time.
17. Reserving Organizations/Personnel shall be responsible for any and all damages incurred to the facilities which were a result of the event scheduled. You are also totally liable for injury to person or persons using facility during the rental period. Renter obligates itself to indemnify and save harmless The City of Waverly, its employees and its agents from any loss sustained by the Lessor as a result of, or in connection with, the use of the facility.
18. A \$100 security deposit is required on each rental. Any damage done to the facility, including costs of clean up and garbage removal will be subtracted from the security deposit. Security deposit may also be retained in the event that the contract is not adhered to.

***All equipment used to prep the field must be return to the equipment room immediately after use. (Other teams may need to use equipment for field prep)**

I/WE AGREE TO BE FULLY RESPONSIBLE FOR THE FACILITIES PER CONDITIONS AS STATED IN THE AGREEMENT. I UNDERSTAND THAT THIS REQUEST SHOULD BE RETURNED TO WAVERLY PARKS AND RECREATION BEFORE THE DESIRED EVENT DATE AND THAT APPLICATION IS SUBJECT TO THE APPROVAL OF WAVERLY PARKS AND RECREATION DIRECTOR.

SIGNATURE: _____

DATE: _____

**Waverly Parks & Recreation Department
Field Rental Agreement and Policies**

Date: _____
Name of Organization/Personnel: _____
Contact Person: _____
Address: _____
City: _____ State: _____ Zip: _____
Home Phone: _____ Cell: _____
E-mail: _____
Team: Baseball ___ Or Softball ___ Base Distance: _____ FT. Pitching Distance: _____ FT.

Check Field Requested

Dates Requested and Times

Community Foundation

___ Field North

___ Field South

Wayne Park

___ Field #1

___ Field #2

Lawson Park

___ Smart Chicken Field #2

___ Horizon Bank Field #3

___ Trackside Field #4

___ New Addition Field #5

PRACTICE FEE: \$25/hr per practice for Non-Waverly based teams.

GAME FEE: \$25/hr for Waverly based teams, \$35/hr for Non-Waverly based teams, \$10/hr for lights. **Waverly Riptide, \$30 per game.**

TOURNAMENTS: (*NEWLY ADDED FOR 2025*) Waverly based team tournaments will pay on a per game basis \$25/hr with one game free per field. Non-Waverly based teams will pay on a per game basis \$35/hr and \$10/hr for lights. **Waverly Riptide, \$100 per field per day.**

DEPOSIT: **GAMES/TOURNAMENTS:** \$100 (4+ games deposit required, if less than, just the game fee is applied) will be processed right away and taken off grand total.

PRACTICES: Fees must be paid at the beginning of the season once all practices are scheduled. If you would like to schedule additional after, you must write another check. If a practice is cancelled or gets rained out, it will be logged and a refund check will be issued at the end of the season.

Yes ___ No ___ **TEAM INSURANCE** Applicants must provide \$1,000,000 liability insurance coverage with the City of Waverly named as an additional insured for games only.

- *For your personal safety and protection please be alert to flying balls and bats that may leave the playing field.
- *Batting or throwing balls into the fence is prohibited.
- *No pets, bikes, or skateboards allowed inside complex area.
- *Alcohol and smoking is prohibited.
- *Authorized vehicles only.

MAIL CHECKS TO: PO BOX 427, WAVERLY, NE 68462

Office Use Only

Date Paid: _____ Amount Paid: \$ _____ CASH: ___ CHECK # _____
Deposit Return Approved: YES ___ NO ___ Date Deposit Return Approved: _____

QUOTATION

Layne Christensen Company

4601 North 252nd Street
 Valley, NE 68064
 Phone (402) 359-2042
 Fax (402) 359-2310

Date: 03/06/25 P.O. Number: _____

Purchaser: Waverly Public Works

Attn: Tracey Whyman, Public Works Director
 14130 Lancashire, PO Box 68462
 Waverly, NE 68462
 Phone Number (402) 786-2312
 Mobile (402) 786-2127
 Email: publicworksdirector@citywaverly.com

Job Number: _____

Job Description: Well #5 Variable Frequency Drive

MATERIALS

QNTY	UNITS	DESCRIPTION	PRICE	TOTAL
1	EA	Danfoss 25HP 208V 3PH Sub VFD Package w/ heater- 3R exterior enclosure 53"x37"x16"	17,250.00	17,250.00
1	LS	Pole Mount & Electrical installation material misc	1,916.00	1,916.00
TOTAL MATERIALS				\$19,166.00

LABOR

QNTY	UNITS	DESCRIPTION	PRICE	TOTAL
1	LS	Labor to dig and concrete in galvanized posts, mount, wire & program	5,040.00	5,040.00
		NOTES: 1) Applicable Taxes Not Included.		
		2) Payment Terms Net 30 Days.		
		3) Prices Valid For 30 Days From Date of Quotation.		
TOTAL LABOR				\$5,040.00
TOTAL PROJECT				\$24,206.00

The undersigned Purchaser hereby instructs Layne Christensen Company (Contractor), to proceed with the work described with the understanding that the Terms and Conditions shown on the reverse are hereby incorporated as part of this Quotation and with the specific understanding that Contractor will not be held liable for any damage in any way whatsoever for failure to complete the described work, nor for any injury or damage resulting from Contractor's efforts to perform such work, or for delay on Contractor's part in completing same. All work described herein will be provided as quoted above or on a cost plus basis at the hourly rates provided. All quotes indicated, if any, are estimates based on the best information available prior to beginning work. As the scope of work changes, revised quotations will not be issued unless requested. Purchaser's pumps, motors, parts and/or accessories may be stored by the Contractor for thirty (30) days from the date of invoice or other written notice from Contractor. After said thirty (30) days, disposal of such equipment may be made by the Contractor without incurring any liability.

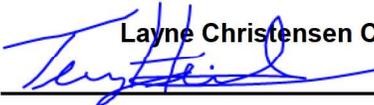
Purchaser

Waverly Public Works

By: _____
 Title: _____
 Date: _____
 PO #: _____

Contractor

Layne Christensen Company

By:  _____
 Title: Project Manager III
 Date: 03/06/25

Are you tax exempt? (Circle One) YES NO



TERMS AND CONDITIONS

LIABILITY OF CONTRACTOR: Contractor shall not be liable for any bodily injury, death, or injury to or destruction of tangible property except as the same may have been caused by the negligence of Contractor. In no event shall Contractor be liable for any delays or special, indirect, incidental or consequential damages. Purchaser agrees that the total limit of Contractor's liability (whether based on negligence, warranty, strict liability or otherwise) hereunder, shall not exceed the aggregate amount due Contractor for services rendered under this contract. All claims, including claims for negligence or any other cause whatsoever, shall be deemed waived unless made in writing and received by Contractor within one (1) year after Contractor's completion of work hereunder.

INSURANCE: Contractor shall provide workers' compensation insurance, public liability and property damage insurance covering its employees and operation. Purchaser, at its option, may maintain such insurance as will protect it against claims arising out of the work.

REIMBURSABLE COST: In addition to the hourly charge provided on the face of this contract, Purchaser will reimburse Contractor for travel and living expenses necessarily incurred by the Contractor in the performance of the work, minor incidental expenses such as overnight mail, telephone and petty cash expenditures necessarily incurred, cost of removal of all debris if so directed by Purchaser, sales, consumer, use and similar taxes required by law and the cost of permits and all licenses necessary for the execution of the work. The foregoing costs shall be billed at actual cost plus fifteen percent (15%) unless otherwise agreed upon.

PRICE ADJUSTMENT: Any cost estimates or time frames stated herein are subject to equitable adjustment in the event of differing or unforeseeable conditions, changes in applicable laws after the date of this contract, unforeseeable delays or difficulties caused by acts of God, Purchaser or any third parties. Prices of goods acquired by Contractor from others shall be adjusted to reflect Contractor's price in effect at time of shipment. The price of Contractor's goods will be adjusted to the price in effect at time of shipment in accordance with Contractor's current escalation policies or as specifically covered in this contract.

TERMS: Thirty (30) days net from date of invoice. For extended projects, Contractor shall submit invoices on a monthly basis for any and all work completed and materials or equipment provided during the previous month. Past due invoices shall be subject to a delinquency charge of one and one-half percent (1-1/2%) per month (eighteen percent (18%) per annum) unless a lower charge is required under applicable law, in which case the lower rate shall apply. Purchaser agrees to pay all collection fees, attorneys' fees and costs incurred in the collection of any past due amounts arising out of this contract. Contractor shall have the right to immediately terminate this contract without further liability if Purchaser fails to make timely payment or otherwise materially breaches this contract.

MATERIAL SHORTAGES AND COST INCREASES: If any portion of materials or equipment which Contractor is required to furnish becomes unavailable, either temporarily or permanently, through causes beyond the control and without the fault of Contractor, then in the case of temporary unavailability any completion time frames shall be extended for such period of time as Contractor shall be delayed by such above-described unavailability, and in the case of permanent unavailability Contractor shall be excused from the requirement of furnishing such materials or equipment. Purchaser agrees to pay Contractor any increase in cost between the cost of the materials or equipment which have become permanently unavailable and the cost of the closest substitute which is then reasonably available.

DELAYS: If Contractor is delayed at any time in the progress of work by labor disputes, fire, unusual delays in transportation, unavoidable casualties, weather, or any cause beyond Contractor's reasonable control, then any completion time frames shall be extended by a reasonable period of time, at least equal to the period of delay.

CHANGED CONDITIONS: The discovery of any hazardous waste, substances, pollutants, contaminants, underground obstructions or utilities on or in the job site which were not brought to the attention of Contractor prior to the date of this contract will constitute a materially different site condition entitling Contractor, at its sole discretion to immediately terminate this contract without further liability.

ESCALATION: This contract is made with the understanding that Contractor will be able to begin and continuously proceed with its work on or before the proposed start date on the reverse side hereof. In the event Contractor is unable to commence its work on or before said date because the project is not ready for Contractor's work, Contractor will charge Purchaser the amount of increase in Contractor's cost attributable to such delay, plus Contractor's normal overhead percentage.

GUARANTEE AND LIABILITY: Contractor warrants that its labor supplied hereunder shall be free from defect and shall conform to the standard of care in effect in its industry at the time of performance of such labor for a period of twelve (12) months after substantial completion of Contractor's work. Contractor agrees, to the extent it is permitted, to pass on any warranties provided by the manufacturers of materials and/or equipment furnished under this contract. Contractor itself provides no warranty, express, implied or otherwise, on any such materials or equipment. Contractor will not be responsible for: work done, material or equipment furnished or repairs or alterations made by others.

For any breach hereunder, Contractor shall be liable only for the value of the installation work or, if it wrongfully fails to install, then its liability is limited to the difference between the contract price herein, and the value of other similar installation work. If Contractor's breach damages any materials or equipment furnished hereunder, Contractor shall only be liable for the value of such materials or equipment. Under no circumstances will Contractor be liable for consequential, special or indirect damages, including without limitation, any crop loss or damage, damage to other equipment, structures or property, nor for any other similar or dissimilar damages or losses whether due to delay, failure to furnish or install, delay in installation, defective material or equipment, defective workmanship, defective installation, delay in replacing, nor for any cause or breach whatsoever. In any event, Contractor's total liability towards Purchaser for alleged faulty performance or nonperformance under this contract shall be limited to the total contract price. No materials, equipment or services contracted herein carries any guarantee not mentioned in this contract. THE ABOVE WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, WHICH ARE HEREBY DISCLAIMED.

TITLE AND OWNERSHIP: In case of default on Purchaser's part, Contractor shall have the right to enter the premises upon which any material or equipment furnished herein have been installed and retake such goods not then paid for and pursue any further remedy provided by law, including recovery of attorneys' fees and any deficiency to the maximum extent and in the manner provided by law. Such materials and equipment shall retain their character as personal property of Contractor until payment in full is received by Contractor, regardless of their mode of attachment. Unless prior specific written instructions are received to the contrary, surplus and replaced materials and equipment resulting from repair or installation work shall become the property of Contractor.

DELIVERY: Shipment schedules and dates, expressed or implied, are contingent on normal conditions. Contractor will not be responsible for any delays in shipment or completion caused by factors beyond its control such as, but not limited to, suppliers' failures, accidents, work stoppages or operation of or changes in the law. Shipments will be made as promptly as Contractor's ability to obtain materials and/or equipment and scheduling will permit. No delay in shipments or variances from shipping schedule shall be cause of cancellation or any claim for damage. Any changes in layout or design requested after acceptance of this contract will be made at Purchaser's additional cost. Any such change and/or time taken to supply engineering data or to approve drawings will automatically extend shipping schedules. Equipment will be shipped "knocked down" to the extent Contractor considers necessary, with small parts stripped from equipment and crated. On and after delivery to the carrier for transportation to the Purchaser's site, Purchaser shall be responsible for all loss or damage to materials or equipment due to any cause, including but not limited to loss or damage resulting from casualty.

INDEMNIFICATION: Purchaser agrees to indemnify and hold Contractor, its directors, officers, stockholders, employees, agents and subcontractors, harmless from and against any and all claims, demands, causes of action (including third party claims, demands or causes of action for contribution or indemnification), liability and costs (including attorneys' fees and other costs of defense) asserted and/or filed by Purchaser or any third party(ies), including without limitation Purchaser's employees, and arising out of or as a result of: (i) the presence of Contractor or its subcontractors at the job site, (ii) the work performed by Contractor or its subcontractors, or (iii) any negligent act or omission of Purchaser, its employees, agents, consultants, other contractors or any person or entity under Purchaser's control; except to the extent that such claims, demands, causes of action, liabilities or costs are caused by the negligence of Contractor or its subcontractors.

INTERPRETATION: This contract shall be governed by and construed in accordance with the laws of the state of the job site location. If any term, provision or condition contained herein shall, to any extent, be invalid or unenforceable, pursuant to state law or otherwise, the remainder of the terms, provisions and conditions herein (or the application of such term, provision, or condition to persons or circumstances other than those in respect of which it is invalid or unenforceable) shall not be affected thereby, and each term, provision and condition of this contract shall be valid and enforceable to the fullest extent permitted by law.

ASSIGNMENT & SUBLETTING: Purchaser shall not have the right to transfer or assign its rights and/or obligations under this contract to any third party, related or unrelated, without the express written consent of Contractor. Contractor shall have the right to transfer, assign or sublet all or any portion of its rights or obligations hereunder, but such transfer, assignment or subletting shall not relieve Contractor from its full obligations to Purchaser unless such transfer, assignment or subletting is pursuant to the sale of Contractor, or the division of Contractor responsible for this contract, to a third party.

MISCELLANEOUS: The terms and conditions set forth herein constitute the entire understanding of the parties relating to the work to be performed, and materials and equipment to be provided, by Contractor for the Purchaser. All previous proposals, offers, and other communications relative to the provisions of the subject work, oral or written, are hereby superseded, except to the extent that they have been expressly incorporated herein. Any modifications or revisions of any provisions herein or any additional provisions contained in any purchase order, acknowledgment, or other form of the Purchaser are hereby expressly objected to by Contractor and shall not operate to modify this contract. This contract shall take effect upon acceptance and execution by both parties.

Stephanie Fisher

From: Tracey Whyman
Sent: Thursday, March 6, 2025 1:00 PM
To: Stephanie Fisher; Andrew Toy; Abbey Pascoe
Subject: FW: Waverly 5 VFD
Attachments: 2025-3-6 Waverly NE Well 5 VFD QOUTE.pdf

Here is the quote from Layne Western to install a variable frequency drive on Well # 5. This would allow us to adjust the speed of the well to counteract the changing static levels and to be able to adjust the speed to keep the pumping level above the pump bowls during a drought. We currently have the outlet valve shut down to slow the flow down, however we can only shut it down so far as the pump still wants to pump the same amount of flow, so by shutting down the outlet valve it puts increased PSI on the pump and the piping behind the valve. We currently have the valve shut without having too much pressure on the piping behind the valve. Even with that valve partially shut we are still pumping at 46.5 feet and the top of the bowls are at 47 feet. If we don't get decent rain and the aquifer lowers in static, we will have to shut this well off. With the VFD we would be able to slow the pump to keep it above the top of the bowls and open the valve all the way open. Yes, even with the VFD if the static level keeps dropping you could eventually still run out of water and have to shut off the well.

Tracey Whyman

City of Waverly Nebraska
Director of Public Works
402-786-2312
Publicworksdirector@citywaverly.com

From: Petersen, Luke <Luke.Petersen@gcinc.com>
Sent: Thursday, March 6, 2025 11:58 AM
To: Tracey Whyman <publicworksdirector@citywaverly.com>
Cc: Heiliger, Terry <Terry.Heiliger@gcinc.com>; Harris, Brad <Brad.Harris@gcinc.com>
Subject: Waverly 5 VFD

Tracey,

Attached is an estimate for a VFD on Well # 5;

I was unable to find a drive to fit inside the existing outdoor enclosure. Included in the estimate is a VFD inside a 3R enclosure with an internal heater. The installation will be pole mounted near the existing electrical equipment, exact location will be contingent on the locates of the underground primary power.

Please call with any questions, otherwise if acceptable please sign and return.

Thank you!

Luke Petersen

Service Technician

360 W 52nd ST
Fremont, NE 68025

Direct: 402-359-2042 | **Cell:** 402-594-3442
Email: Luke.Petersen@gcinc.com

www.graniteconstruction.com

