

WAHOO CITY COUNCIL AGENDA
Monday, December 22, 2025 - 7:00 PM
Wahoo Public Library, 637 N Maple St, Wahoo, NE 68066

NOTICE IS HEREBY GIVEN that the Mayor and Council of the City of Wahoo meet on the second and fourth Tuesdays of each month at the Wahoo Public Library, 637 N Maple Street Wahoo, Nebraska, at 7:00 p.m. Notice of special meetings shall be given by posting a notice thereof on the bulletin board in City Hall, U.S. Post Office, and FirstBank of Nebraska, at least 24 hours before the special meeting. All Council meetings are open to the public and the agenda, which is kept continually current, is available for public inspection at the office of the City Clerk at City Hall during normal business hours.

Individuals requiring physical or sensory accommodations, individual interpreter service, Braille, large print or recorded material, please contact the ADA Coordinator at City Hall, 605 North Broadway, Wahoo, Nebraska, 68066, telephone 402-443-3222 as far in advance as possible, but no later than 48 hours before the scheduled event.

{{Name: Agenda Item Name}}

Pledge of Allegiance

Announcement of the Open Meetings Act

Call to order and roll call

Proclamation

Audience comments on items not listed on the agenda

Department head reports

1. Parks and Recreation

Consent Agenda

1. Acceptance of excused absence of Mayor or Council member(s)
2. Approval of the December 9, 2025 minutes of the City Council
3. Approval of claims

Public hearing and associated action items

Convene as the CDA (Community Development Agency)

1. Resolution to recommend approval of a Redevelopment Plan Amendment for the SENAHC Affordable Housing Project, located on Lots 1 through 6, Wilmer Ridge Subdivision

Action items not requiring a public hearing

1. Approval of the agreement for Placek Park replacement
2. Approval of the Annual Keno report
3. Approval of Resolution No 2025-23 Year-end Certification of City Street Superintendent.

Mayor's comments on items not listed on the agenda

Council Comments on items not listed on the agenda

Adjourn

Upcoming planned meeting dates and agenda deadlines

FOR IMMEDIATE RELEASE
November 12, 2025

For more information, please contact:
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CITY OF WAHOO PARKS AND RECREATION AWARDED \$17,450 COMMUNITY FORESTRY INFRASTRUCTURE GRANT FROM NEBRASKA STATEWIDE ARBORETUM

Wahoo, Neb. November 12, 2025 – The City of Wahoo Parks and Recreation Department was recently awarded a \$17,450 Community Forestry Infrastructure grant from the Nebraska Statewide Arboretum (NSA). The grant was part of \$10 million in grant funds awarded to NSA in 2024 by the USDA Forest Service Urban and Community Forestry program.

The goal of the grant program is to improve Nebraska’s community forestry infrastructure by supporting tree removal, care and planting to preserve tree canopy cover; protecting, enhancing and increasing access to watersheds in urban and development areas by focusing on conserving and managing community forests and green stormwater infrastructure; and improving workforce development in the tree care industry by providing pathways for high school students, creating job training programs and connecting newly trained professionals with local tree care companies.

Wahoo Parks and Recreation Department will use the grant funds to renovate and replant the tree canopy at Smith Park. Work will include complete removal and stump grinding of the remaining ash trees, replanting back new trees, and conducting extensive pruning work on the remaining mature trees in the park. Grant funds will also allow for the purchase of two pole saws for the department’s maintenance staff.

“We are so pleased to be able to award this grant to Wahoo Parks and Recreation which will profoundly impact the well-being of residents in Wahoo said Nebraska Statewide Arboretum Executive Director Hanna Pinneo. “This significant investment will yield important, long-term results. We are proud to partner with Wahoo Parks and Recreation to support a greener future.”

“We are looking forward to using these grant funds to continue to invest in and improve our parks and public spaces” said Wahoo Parks and Recreation Director Kevin Stuhr. “Smith Park is our oldest park and serves as a ‘hub’ for community activity. We are excited about using these grant funds to preserve and enhance the park’s tree canopy”.

For more information about NSA’s Community Forestry Infrastructure grants, including eligibility requirements and information about the grant application process, visit plantnebraska.org/ucf-grants.

-END-

City of Wahoo Growing Together: Pocket Pollinator Habitat and Community Action in Nebraska's Monarch Priority Zone

The Monarch Joint Venture (MJV) and the City of Wahoo Parks and Recreation Department are pleased to announce an exciting pollinator habitat project happening in Wahoo, Nebraska. The project site lies on over 3 acres on the west side of Hackberry Park, between the ball fields and the Highway 77 bypass. This area was highlighted as a place of interest for this type of project in the summer of 2025, and plans for site preparation began almost immediately. Through cover removal and suppression of existing vegetation, the site was well prepared, and dormant seeding took place on Nov. 25, 2025.

This planting will make a significant positive contribution to the environment and the local community as an educational opportunity, saving the city labor and money on maintenance, and adding aesthetic beauty. The Monarch Joint Venture collaborated with Wahoo Parks and Recreation on all site designs, and with the generous support of a grant from the Sherwood Foundation, the project came to life.

The Wahoo Parks and Recreation Department will manage and maintain the project site, while the Monarch Joint Venture will contribute by offering technical guidance. These efforts aim to create 3.25 acres of high-quality pollinator habitat to benefit bees, butterflies, birds, and overall biodiversity.

A custom seed mix was developed specifically for this project, including over 95 plant species! The majority of this seed mix is wildflowers, with a variety of flowers blooming throughout the growing season to support nectar resources for pollinators, as well as a variety of host plants such as five different species of milkweed, the host plant for the monarch caterpillar (this means that female monarch butterflies will only lay their eggs on milkweed species, and milkweed is the necessary food resource for monarch larvae). This project will not only maximize benefits for pollinators and other local wildlife but also positively impact carbon sequestration, soil health, and even water and air quality.

Patience is key to successfully establishing these kinds of projects. Those who visit the property during the 2026 growing season may see some desirable plant species blooming, but it will take time for these plants to establish themselves. With these high-diversity native seedings, we often say, in the first year, they “sleep”, focusing their energy on root growth. During the first growing season, don't be alarmed if you see the city using a few mowing management activities, with plans to mow the site 2-3 times, cutting the vegetation no less than a foot at any given time. This will help to limit undesirable weed pressure. In the second year, they “creep,” where more and more species within the seed mix are seen. By the third year, they “leap,” and this is when the majority of the wildflowers should be expressing themselves floristically.

Approximately 1% of Nebraska's original tallgrass prairie, an ideal habitat for pollinators, remains since Euro-American settlement, and grasslands continue to be converted to cropland or lost to non-native plants, resulting in a continued loss of breeding habitat for monarchs. According to United States Department of Agriculture (USDA) data, Nebraska led the nation in the conversion of native grasslands to cropland in 2012, but hope lies in the fact that we can re-establish or enhance these habitats in less productive, unused areas like this. This region is a key area of focus for MJV along the monarch's migratory route.

Pollinators play a vital role in maintaining our food security and ecological balance. In fact, about 75% of the world's flowering plants and 35% of global food crops depend on pollination to reproduce, and studies have shown that pollinators can increase the yields of certain crops, including soybeans. Without pollinators, our agricultural systems would face severe challenges. Yields of pollinator-dependent crops would decline, resulting in reduced availability and increased prices for essential foods. However, pollinator populations are declining with loss and degradation of habitat across the landscape being major driving factors. Installing pollinator habitat is the number one way to positively support this declining population.

Ultimately, these pocket pollinator habitats will contribute towards a larger landscape matrix of habitat in a priority travel corridor for monarch butterflies and an array of other pollinators. The goal of these types of projects is to encourage individuals and communities to gain awareness and become advocates who take meaningful action for pollinator conservation and high-quality habitat on their own properties. The reality is the monarch butterfly could inhabit anyone's yard in this region, and everyone can pitch in to truly make a difference!

The Council met in Regular session in the Wahoo Public Library, in compliance with the agenda posted at City Hall, Post Office, and First Bank of Nebraska, and the City of Wahoo website, with each Council member being notified of the agenda prior to the meeting. The meeting was called to order by Mayor Gerald D. Johnson at 7:00 PM and opened with the Pledge of Allegiance. The public was informed of the location of posting of the Open Meetings Law. Roll call was taken with the following Council members: Ryan Ideus: Present, Stuart Krejci: Present, Patrick Nagle: Present, Chris Rappl: Present, Shane Sweet: Present, Carl Warford: Present.

City Council Member Krejci motioned, City Council Member Sweet seconded to nominate Chris Rappl as president of the council. Roll call vote Krejci, yes; Sweet, yes; Warford, yes; Ideus, yes; Rappl, yes; Nagle, yes. Motion carried.

City Council Member Warford motioned, City Council Member Ideus seconded approve the Mayor's appointments of Cody Hull as Fire Chief, Joe Wynn as Street Superintendent, and JEO as City Engineer. Roll call vote Warford, yes; Ideus, yes; Krejci, yes; Nagle, yes; Rappl, yes; Sweet, yes. Motion carried.

City Council Member Krejci motioned, City Council Member Rappl seconded approve the 2026 Attorney Retainer Agreement. Roll call vote Krejci, yes; Rappl, yes; Nagle, yes; Sweet, yes; Warford, yes; Ideus, yes. Motion carried.

Discussion was had regarding if the City should continue to utilize the Wahoo Newspaper for posting of public notices. The council generally agreed that the Wahoo Newspaper is still the preferred publication. City Council Member Warford motioned, City Council Member Krejci seconded to designate the method by which reasonable advanced published notice of the time and place of each meeting of the Council is to be given by the Clerk and to establish agenda deadline. Roll call vote Warford, yes; Krejci, yes; Ideus, yes; Sweet, yes; Rappl, yes; Nagle, yes. Motion carried.

City Council Member Warford motioned, City Council Member Krejci seconded to designate the depository for the City of Wahoo, designation of authorized signers on accounts held by the City of Wahoo, process for approval of claims presented to the City of Wahoo for payment opting to make no changes. Roll call vote Warford, yes; Krejci, yes; Ideus, yes; Sweet, yes; Rappl, yes; Nagle, yes. Motion carried.

City Council Member Krejci motioned, City Council Member Ideus seconded to approve the consent agenda which included approval of the November 25, 2025, minutes of the City Council, appointment of Dylan Egr to the Planning Commission for a term ending July 2027, and approval of the following claims:

- BEN – Benefits \$14,444.07,
- BLD - Baltz, Susan \$400.00, First Interstate Bank \$1,600.00, Heartland Office Cleaners \$1,040.00, Jackson Services \$156.45,
- CEM – Todd Valley \$179.00,
- EDU – Midwest CDL Training \$621.00,
- EQU - A&L Hydraulics \$2,360.95, Hometown Leasing \$88.00, John Deere Financial \$859.83,
- LIB – Blackstone \$195.98, Cengage \$67.22, Ingram \$26.10, Midwest Tape \$523.67,
- MEM – APWA \$245.00,
- MISC – Aflac \$1,219.60, Chase NYC \$754,806.25, Wahoo Area Economic Development \$7,500.00, Wahoo Parks and Rec \$55,000.00,
- PAR – PoolEquip \$1,297.97, Waterpark Excitement \$1,510.00,
- PAY – Payroll \$107,883.27,
- POS – Revolving Fund \$432.63,

PRO – JEO \$19,618.75, One Call Concepts \$14.14,
PUB – Saunders Co Clerk \$724.39,
STR – Pavers \$360.72,
SUB – Caselle \$1,360.45,
SUP – Amazon \$272.38, Simons \$811.25,
UTL - Butler Public Power \$35.48, Otte Oil & Propane \$170.85, Paper Tiger \$35.00, Waste
Connection \$266.13,
VEH - O'Reilly \$82.41, Otte Amoco \$211.26, Wahoo Auto Parts \$110.98

Roll call vote Krejci, yes; Ideus, yes; Sweet, yes; Warford, yes; Rappl, yes; Nagle, yes. Motion carried.

A public hearing regarding an application for Tax Increment Financing (TIF) for Old Casey's property was open at 7:19pm. Kevin Anderson with JEO spoke about the project. There were no comments from the public. City Council Member Warford motioned, City Council Member Ideus seconded to close the public hearing at 7:23pm. Roll call vote Warford, yes; Ideus, yes; Krejci, yes; Nagle, yes; Rappl, yes; Sweet, yes. Motion carried.

City Council Member Warford motioned, City Council Member Krejci seconded approve Resolution No 2025-20 an amendment to the redevelopment plan for the City of Wahoo to include the JBC office redevelopment project.

RESOLUTION # 2025-20
(Redevelopment Plan Amendment –
JBC Office Redevelopment Project)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WAHOO, NEBRASKA,
APPROVING AN AMENDMENT TO THE REDEVELOPMENT PLAN FOR THE CITY OF
WAHOO, NEBRASKA, INCLUDING THE JBC OFFICE REDEVELOPMENT PROJECT.**

RECITALS

A. Pursuant to the Nebraska Community Development Law, Neb. Rev. Stat. §§ 18-2101 through 18-2158, as amended (the “Act”), the City of Wahoo, Nebraska (“City”) has adopted a General Redevelopment Plan for that certain portion of the City identified as Redevelopment Area 3 (the “Redevelopment Area”), a copy of which is on file and available for public inspection with the City Clerk (the “Redevelopment Plan”).

B. The Community Development Agency of the City of Wahoo, Nebraska (“CDA”) has recommended that the Redevelopment Plan should be amended to include a project for the redevelopment of certain real property within the Redevelopment Area identified in said amendment (the “Project Site”).

C. The proposed amendment to the Redevelopment Plan (“Redevelopment Plan Amendment”) is on file and available for public inspection with the City Clerk.

D. The Redevelopment Plan Amendment includes a redevelopment project identified as the JBC Office Redevelopment Project (the “Project”) that will utilize Tax Increment Financing pursuant to Neb. Rev. Stat. § 18-2147.

E. The CDA submitted the question of whether the Redevelopment Plan Amendment should be recommended to the City Council to the Planning Commission of the City of Wahoo, Nebraska.

F. The Planning Commission recommended the approval of the Redevelopment Plan Amendment.

G. Notice of public hearing regarding the adoption and approval of the Redevelopment Plan Amendment by the City Council was provided in conformity with the Open Meetings Act, Neb. Rev. Stat. § 84-1407 et seq., the Act, and Nebraska law.

H. On December 9, 2025, the City Council held a public hearing relating to the question of whether the Redevelopment Plan Amendment should be adopted and approved by the City. All interested parties were afforded at such public hearing a reasonable opportunity to express their views respecting the submitted question.

I. The City Council has reviewed the Redevelopment Plan Amendment, the cost benefit analysis prepared by the CDA, and the recommendations of the Planning Commission, and has duly considered all statements made and material submitted related to the submitted question.

NOW THEREFORE, it is found by the City Council of the City of Wahoo, Nebraska, in accordance with the Act, as follows:

1. The Project Site is in need of redevelopment to remove blight and substandard conditions identified pursuant to the Act.
2. The Redevelopment Plan Amendment will, in accordance with the present and future needs of the City of Wahoo, promote the health, safety, morals, order, convenience, prosperity, and the general welfare of the community in conformance with the legislative declarations and determinations set forth in the Act.
3. The Redevelopment Plan Amendment is in conformance with the general plan for development of the City of Wahoo as a whole, as set forth in the Wahoo Comprehensive Plan, as amended.
4. The cost and benefits set forth in the cost-benefit analysis for the Project are found to be in the long-term best interest of the City of Wahoo.
5. The Project would not be economically feasible without the use of Tax Increment Financing.
6. The Project would not occur on the Redevelopment Area without the use of Tax Increment Financing.

BE IT FURTHER RESOLVED, that pursuant to the provisions of the Act and in light of the foregoing findings and determinations, the Redevelopment Plan Amendment is hereby approved and adopted by the City Council as the governing body for the City of Wahoo.

Dated this 9th day of December, 2025.

Roll call vote Warford, yes; Krejci, yes; Ideus, yes; Sweet, yes; Rappl, yes; Nagle, yes. Motion carried.

City Council Member Warford motioned, City Council Member Krejci seconded to approve Resolution No 2025-21 approving the form of the redevelopment agreement and authorizing the community development agency to enter into said agreement.

RESOLUTION 2025-21
(Redevelopment Agreement –
JBC Office Redevelopment Project)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WAHOO, NEBRASKA,
APPROVING THE FORM OF THE REDEVELOPMENT AGREEMENT AND AUTHORIZING
THE COMMUNITY DEVELOPMENT AGENCY TO ENTER INTO SAID AGREEMENT.**

RECITALS

- A. Pursuant to the Nebraska Community Development Law, Neb. Rev. Stat. §§ 18-2101 through 18-2158, as amended (the “Act”), the City of Wahoo, Nebraska (“City”) has adopted a General Redevelopment Plan for that certain portion of the City identified as Redevelopment Area 3 (the “Redevelopment Area”), a copy of which is on file and available for public inspection with the City Clerk (the “Redevelopment Plan”).
- B. The Redevelopment Plan, as amended, includes a specific redevelopment project identified as the JBC Office Redevelopment Project that will include the use of Tax Increment Financing (the “Project”).
- C. On November 25, 2025, the Community Development Agency of the City of Wahoo, Nebraska (“CDA”) approved the Redevelopment Agreement for the Project between the CDA and JEO Building Company, a Nebraska corporation, a copy of which is on file and available for public inspection with the City Clerk.
- D. The City Council has reviewed the Redevelopment Agreement and has found it to be in conformity with the Act and the Wahoo Comprehensive Plan, as amended, and in the best interests of the City.

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Wahoo, Nebraska, that the Redevelopment Agreement is hereby approved.

BE IT FURTHER RESOLVED, the CDA is hereby authorized to execute and deliver the Redevelopment Agreement, with such changes, modifications, additions, and deletions therein and shall they seem necessary, desirable or appropriate, for and on behalf of the CDA.

BE IT FURTHER RESOLVED, the CDA is hereby authorized to take all actions contemplated and required in the Redevelopment Agreement including, without limitation, the issuance of such TIF Indebtedness as set forth in the Redevelopment Agreement. Such TIF Indebtedness shall be repaid solely from the Tax Increment created by the Project and does not represent the general obligation of the CDA or the City.

BE IT FURTHER RESOLVED, that all Resolutions or parts thereof in conflict with the provisions of this Resolution or to the extent of such conflicts, are hereby repealed.

Dated this 9th day of December, 2025.

Roll call vote Warford, yes; Krejci, yes; Ideus, yes; Sweet, yes; Rappl, yes; Nagle, yes. Motion carried.

A public hearing regarding a resolution to declare the property commonly known as 139.27 acres located Southeast of the Hwy 77/109/92 roundabout as blighted and substandard was open at 7:25pm. Jeff Ray – Ray Planning Solutions spoke about the study. There were no comments from the public. City Council Member Warford motioned, City Council Member Krejci seconded close the public hearing at 7:34pm. Roll call vote Warford, yes; Krejci, yes; Ideus, yes; Sweet, yes; Rappl, yes; Nagle, yes. Motion carried.

City Council Member Krejci motioned, City Council Member Ideus seconded approve Resolution No 2025-22 declaring a portion of the city to be blighted and substandard.

RESOLUTION # 2025-22
(Blight and Substandard Declaration)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WAHOO, NEBRASKA,
DECLARING A PORTION OF THE CITY OF WAHOO, NEBRASKA TO BE BLIGHTED AND
SUBSTANDARD.**

RECITALS

- A. It is desirable and in the public interest of the City of Wahoo, Nebraska (the “City”) to undertake and carry-out redevelopment projects in areas of the City that are determined to be substandard and blighted and in need of redevelopment.
- B. The Nebraska Community Development Law, Neb. Rev. Stat. §§ 18-2101 through 18-2158, as amended (the “Act”), prescribes the requirements and procedures for the planning and implementation of redevelopment projects.
- C. Section 18-2109 of the Act requires that, prior to the preparation of a redevelopment plan for a redevelopment project, the City Council as the governing body of the City, by resolution, declare the area to be a substandard and blighted area in need of redevelopment.
- D. Ray Planning Solutions has prepared the Blight and Substandard Study (the “Blight and Substandard Study”) for a certain portion of the City described as:

A PARCEL OF LAND LOCATED IN THE NORTHWEST QUARTER OF SECTION 35, TOWNSHIP 15 NORTH, RANGE 7 EAST OF THE SIXTH P.M., SAUNDERS COUNTY, NEBRASKA, BEING DESCRIBED AS FOLLOWS: REFERRING TO THE NORTHEAST CORNER OF THE NORTHWEST QUARTER OF SAID SECTION 35; THENCE S04°03'15"E (ASSUMED BEARING) ON THE EAST LINE OF SAID NORTHWEST QUARTER, A DISTANCE OF 151.55 FEET TO THE SOUTHERLY RIGHT OF WAY LINE OF U.S. HIGHWAY 77 AND NEBRASKA HIGHWAY 92 AND THE POINT OF BEGINNING; THENCE CONTINUING S04°03'15"E ON SAID EAST LINE, A DISTANCE OF 2340.86 FEET OT THE NORTH RIGHT OF WAY LINE OF THE UNION PACIFIC RAILROAD; THENCE S88°18'33"W ON SAID NORTH RIGHT OF WAY LINE, A DISTANCE OF 2425.97 FEET TO A POINT OF CURVATURE; THENCE WESTERLY CONTINUING ON SAID NORTH RIGHT OF WAY LINE, ON A 1820.67 FOOT RADIUS CURVE TO THE LEFT AND ARC DISTANCE OF 226.89 FEET TO THE WEST LINE OF SAID NORTHWEST QUARTER; THENCE N04°14'10"W ON SAID WEST LINE, A DISTANCE OF 765.11 FEET TO A POINT ON THE EASTERLY RIGHT OF WAY LINE OF OLD HIGHWAY 77; THENCE NORTHERLY ON SAID EASTERLY RIGHT OF WAY LINE THE

FOLLOWING 5 COURSES: N85°45'51"E, 33.00 FEET; N01°01'23"E, 72.27 FEET; N00°23'23"W, 452.95 FEET; N04°14'09"W, 391.18 FEET; N00°23'46"E, 526.01 FEET; THENCE EASTERLY ON THE SOUTHERLY RIGHT OF WAY LINE OF U.S. HIGHWAY 77 AND NEBRASKA HIGHWAY 92 THE FOLLOWING 12 COURSES: N62°52'08"E, 157.00 FEET; N67°08'02"E, 187.45 FEET; N89°14'03"E, 354.93 FEET; S31°04'44"W, 20.13 FEET; THENCE N86°05'31"E, A DISTANCE OF 1577.01 FEET; THENCE N87°12'23"E, A DISTANCE OF 698.71 FEET; THENCE N89°00'21"E, A DISTANCE OF 286.48 FEET; THENCE N65°53'31"E, A DISTANCE OF 88.35 FEET; THENCE N83°16'20"E, A DISTANCE OF 81.56 FEET; THENCE N88°13'21"E, A DISTANCE OF 82.02 FEET; THENCE S86°36'43"E, A DISTANCE OF 48.88 FEET; THENCE S04°03'07"E, A DISTANCE OF 40.31 FEET; THENCE N83°21'22"E, A DISTANCE OF 24.02 FEET TO THE POINT OF BEGINNING, CONTAINING 139.27 ACRES, MORE OR LESS (the "Subject Area").

E. A copy of the Blight and Substandard Study is on file with the City Clerk.

F. On December 9, 2025, the City Council held a public hearing on the question of whether the Subject Area is substandard and blighted and in need of redevelopment, as defined in and pursuant to the Act. All interested parties were afforded a reasonable opportunity to express their views respecting the submitted question.

G. Prior to the public hearing, said question was submitted to the Planning Commission of the City for its review and recommendation. The Planning Commission recommended that Subject Area be declared substandard and blighted and in need of redevelopment in accordance with the Act.

H. The City Council has reviewed the Blight and Substandard Study and the blight and substandard requirements set forth in the Act.

I. The City Council has reviewed the recommendations received from the Planning Commission and has duly considered all statements made and material submitted related to the submitted question.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Wahoo, Nebraska as follows:

7. The Subject Area is hereby declared to be substandard and in need of redevelopment pursuant to the Act, in that conditions now exist in said area meeting the criteria set forth in Section 2103(31) of the Act, as described and set forth in the Blight and Substandard Study.
8. The Subject Area is hereby declared to be blighted and in need of redevelopment pursuant to the Act, in that conditions now exists in said area which meet one or more of the factors set forth in Section 18-2103(3)(a) of the Act and at least one of the factors set forth in (i) to (v) of Section 18-2103(3)(b) of the Act, as described and set forth in the Blight and Substandard Study.
9. The blighted and substandard conditions existing in the Subject Area are beyond remedy and control solely through the regulatory process and the exercise of police power and cannot be dealt with effectively by the ordinary operations of private enterprise without the aids provided by the Act, and the elimination of said blighted and substandard conditions under the authority of the Act is hereby found to be a public purpose and declared to be in the public interest.
10. The Subject Area is in need of redevelopment and is an eligible site for a redevelopment project under the provisions of the Act.

Dated this 9th day of December, 2025.

Roll call vote Krejci, yes; Ideus, yes; Sweet, yes; Warford, yes; Rappl, yes; Nagle, yes. Motion carried

A Public Hearing regarding the approval of the preliminary plat for Krumel Industrial Subdivisions was opened at 7:35pm. There were no comments from the public. The developer requested that the item be postponed. City Council Member Krejci motioned, City Council Member Sweet seconded to continue the public hearing to the 1st meeting in January. Roll call vote Krejci, yes; Sweet, yes; Warford, yes; Ideus, yes; Rappl, yes; Nagle, yes. Motion carried.

A public hearing on the approval of the 2026 Utilities budget was opened at 7:37pm. Hurst detailed the Utility Budget. There were no comments from the public. City Council Member Rappl motioned, City Council Member Ideus seconded close the public hearing at 7:58pm. Roll call vote Rappl, yes; Ideus, yes; Krejci, yes; Nagle, yes; Warford, yes; Sweet, yes. Motion carried.

City Council Member Rappl motioned, City Council Member Ideus seconded approve the Utility Budget. Roll call vote Rappl, yes; Ideus, yes; Krejci, yes; Nagle, yes; Warford, yes; Sweet, yes. Motion carried.

City Council Member Warford motioned, City Council Member Ideus seconded to approve the third and final reading of Ordinance No. 2488 regarding alternative construction delivery methods.

AN ORDINANCE OF THE CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA, TO AMEND WAHOO MUNICIPAL CODE BY THE ADDITION OF LANGUAGE TO PROVIDE ALTERNATIVE CONSTRUCTION DELIVERY METHODS OF DESIGN-BUILD AND CONSTRUCTION MANAGER AT RISK; TO PROVIDE THAT THE MAYOR AND THE APPROPRIATE DEPARTMENT, WHETHER ONE OR MORE, OF THE CITY OF WAHOO, NEBRASKA, ARE AUTHORIZED AND DIRECTED TO IMPLEMENT THIS ORDINANCE;

Roll call vote Warford, yes; Ideus, yes; Krejci, yes; Nagle, yes; Rappl, yes; Sweet, yes. Motion carried.

City Council Member Krejci motioned, City Council Member Warford seconded to approve a contract with JEO Consulting to complete schematic design work for public safety facility. Roll call vote Krejci, yes; Warford, yes; Ideus, yes; Sweet, yes; Rappl, yes; Nagle, yes. Motion carried

City Council Member Ideus motioned, City Council Member Rappl seconded to approve a Professional Service Agreement for up to \$3,000 with SENDD for General Administration services for the Downtown Revitalization CDBG project. Roll call vote Ideus, yes; Rappl, yes; Nagle, yes; Warford, yes; Sweet, yes; Krejci, yes. Motion carried.

City Council Member Krejci motioned, City Council Member Ideus seconded approve the Ratification of the use of 1/2 Cent Sales Tax funds for the purchase of 216 West 3rd during FY 2024-25. Roll call vote Krejci, yes; Ideus, yes; Sweet, yes; Warford, yes; Rappl, yes; Nagle, yes. Motion carried.

Ordinance No. 2491 was introduced by Council Member Warford entitled: AN ORDINANCE OF THE CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA, TO VACATE A PORTION OF A ALLEY, SAID PUBLIC WAY TO BE VACATED BEING DESCRIBED AS FOLLOWS: THE SOUTH THREE FOOT OF THE PLATED ALLEY BETWEEN NINTH AND TENTH ALLEYS CONNECTING SYCAMORE AND WALNUT ALLEYS LOCATED IN BLOCK 6, WAHLSTROMS ADDITION TO THE CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA; AND TO RETAIN OWNERSHIP IN FAVOR OF THE CITY OF WAHOO, NEBRASKA, FOR THE PURPOSE OF INGRESS AND EGRESS OVER, ACROSS, AND UNDER THE ABOVE-DESCRIBED REAL ESTATE FOR THE PURPOSE OF SURVEYING, CONSTRUCTING, RELOCATING, ALTERING, INSPECTING, REPAIRING,

REPLACING, ADDING TO, MAINTAINING AND OPERATING, AT ANY TIME, UTILITIES OR ANY OTHER PHYSICAL CITY IMPROVEMENT, WITH APPURTENANCES AND ACCESSORIES THERETO, THEREIN OR IN THE FUTURE LOCATED THEREIN; TO APPROVE THE WAIVER OF THE APPOINTMENT OF A SPECIAL COMMISSION TO ASCERTAIN THE AMOUNT OF SPECIAL DAMAGES TO THE ABUTTING PROPERTY OWNERS OF THE VACATED ALLEY AS CONTAINED WITHIN §95.067 OF THE WAHOO MUNICIPAL CODE.

Council Member Warford moved and Council Member Ideus seconded that the statutory rules in regard to the passage and adoption of ordinances be suspended so that the said ordinance might be introduced, read by title, and then moved for final passage at the same meeting. The Mayor put the question and instructed the Clerk to call for the roll for the vote thereon. Roll call vote: Roll call vote Warford, yes; Ideus, yes; Krejci, yes; Nagle, yes; Rappl, yes; Sweet, yes. Motion carried. The motion having been carried by the affirmative votes of no less than three-fourths of the members of the Council, the Mayor declared the statutory rules in regard to the passage and approval of ordinance be suspended so that Ordinance No.2491 may be read by title and moved for final passage in the same meeting.

Council Member Warford moved and Council Member Ideus seconded that Ordinance No.2491 be approved and passed and its title agreed to. The Mayor instructed the Clerk to call the roll for the vote. Roll call vote: Roll call vote Warford, yes; Ideus, yes; Krejci, yes; Nagle, yes; Rappl, yes; Sweet, yes. Motion carried. Motion carried.

The meeting was adjourned at 8:32pm

Approved:

Christina Fasel, City Clerk

Gerald D. Johnson, Mayor

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
GENERAL FUND						
101-01-550.310 MATERIALS & SUPPLIES						
101-01-550.310 MATERIALS & SUPPLIES	Amazon Capital Services	filing cabinet	1V3G-MH6W-4	12/08/2025	134.00	.00
Total 101-01-550.310 MATERIALS & SUPPLIES:					134.00	.00
101-01-550.315 GAS & DIESEL - REIMBURSEABLE						
101-01-550.315 GAS & DIESEL - REIMBURSEABLE	Breunig Inc.	1293gal diesel	2005	12/05/2025	4,383.27	.00
101-01-550.315 GAS & DIESEL - REIMBURSEABLE	Breunig Inc.	1274 gal no lead	2005	12/05/2025	3,448.72	.00
Total 101-01-550.315 GAS & DIESEL - REIMBURSEABLE:					7,831.99	.00
101-01-550.330 PRINTING & PUBLICATION						
101-01-550.330 PRINTING & PUBLICATION	American Legal Publishing	2026 Model Ordinances	46523	11/18/2025	399.00	.00
101-01-550.330 PRINTING & PUBLICATION	Wahoo-Waverly-Ashland N	Blight and Substandard PH - CC	3767CEE7-019	11/05/2025	130.80	.00
101-01-550.330 PRINTING & PUBLICATION	Wahoo-Waverly-Ashland N	TIF - Casey's PH - CC	3767CEE7-020	11/05/2025	54.69	.00
Total 101-01-550.330 PRINTING & PUBLICATION:					584.49	.00
101-01-550.360 UTILITIES-ELEC./TELE./GARBAGE						
101-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Wahoo Utilities	City Hall Utilities	DEC2025	12/03/2025	873.34	.00
Total 101-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					873.34	.00
101-01-550.410 EDUCATION & TRAINING EXPENSE						
101-01-550.410 EDUCATION & TRAINING EXPENSE	Wonderful Life Project	training	18	12/19/2025	151.90	.00
101-01-550.410 EDUCATION & TRAINING EXPENSE	Wonderful Life Project	training	19	12/19/2025	83.33	.00
Total 101-01-550.410 EDUCATION & TRAINING EXPENSE:					235.23	.00
101-01-554.630 BUILDING MAINTENANCE						
101-01-554.630 BUILDING MAINTENANCE	Baltz, Susan	2 weeks office cleaning	2DEC25	12/14/2025	400.00	.00
101-01-554.630 BUILDING MAINTENANCE	Jackson Services, Inc.	city hall mop and towles	5704970	12/09/2025	40.38	.00
101-01-554.630 BUILDING MAINTENANCE	Jackson Services, Inc.	city hall mat and towles	5709944	12/16/2025	115.58	.00
Total 101-01-554.630 BUILDING MAINTENANCE:					555.96	.00
101-01-554.650 EQUIPMENT MAINTENANCE						
101-01-554.650 EQUIPMENT MAINTENANCE	Eakes Office Solutions	meter estimate fee	INV715574	12/11/2025	25.00	.00
Total 101-01-554.650 EQUIPMENT MAINTENANCE:					25.00	.00
101-01-923.010 CONSULTANTS-ATTORNEYS						
101-01-923.010 CONSULTANTS-ATTORNEYS	Bromm, Lindahl, Freeman-	Retainer Oct-Dec 2025	DEC2025	12/01/2025	2,100.00	.00
Total 101-01-923.010 CONSULTANTS-ATTORNEYS:					2,100.00	.00
101-01-923.060 CONSULTANTS - OTHER						
101-01-923.060 CONSULTANTS - OTHER	Ray Planning Solutions	HWY 92 Northeast Blight Study	20251210-1	12/10/2025	1,000.00	.00
101-01-923.060 CONSULTANTS -						

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
OTHER	Wahoo Utilities	Reimbursement of Dave Henke's time	121325	12/13/2025	55.00	.00
101-01-923.060 CONSULTANTS - OTHER	Wahoo Utilities	Reimbursement of Dave Henke's time	121325	12/13/2025	110.00	.00
Total 101-01-923.060 CONSULTANTS - OTHER:					1,165.00	.00
Total GENERAL FUND:					13,505.01	.00
POLICE FUND						
102-01-550.310 MATERIALS & SUPPLIES						
102-01-550.310 MATERIALS & SUPPLIES	Bomgaars	trash cans	24367724	12/15/2025	27.97	.00
Total 102-01-550.310 MATERIALS & SUPPLIES:					27.97	.00
102-01-550.360 UTILITIES-ELEC./TELE./GARBAGE						
102-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	AT&T Mobility	Department Issued Phones	287360387910	12/11/2025	246.98	.00
102-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Verizon Wireless	Acct #483732120-00001 Police Hotspot	6130178402	12/04/2025	160.04	.00
102-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Wahoo Utilities	216 W 3rd Street utilities	DEC2025	12/03/2025	279.42	.00
Total 102-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					686.44	.00
102-01-550.500 UNIFORM EXPENSE						
102-01-550.500 UNIFORM EXPENSE	Christ, Ryan L.	reimbursement for resale of boots	121825	12/18/2025	235.00	.00
Total 102-01-550.500 UNIFORM EXPENSE:					235.00	.00
Total POLICE FUND:					949.41	.00
STREET FUND						
103-01-546.110 SALARIES & WAGES						
103-01-546.110 SALARIES & WAGES	Wahoo Utilities	GIS wage reimbursement	120525	12/05/2025	363.31	.00
Total 103-01-546.110 SALARIES & WAGES:					363.31	.00
103-01-546.215 EMPLOYEE BENEFITS						
103-01-546.215 EMPLOYEE BENEFITS	Wahoo Utilities	GIS benefits reimbursement	120525	12/05/2025	35.54	.00
Total 103-01-546.215 EMPLOYEE BENEFITS:					35.54	.00
103-01-550.310 MATERIALS & SUPPLIES						
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	shop supplies	27356480	11/17/2025	15.98	.00
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	Welding rod, Grinder, disc, Wheel x21	273565276	12/08/2025	229.65	.00
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	greese for sweeper	27357457	11/20/2025	99.80	.00
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	shop supplies	27359323	11/25/2025	23.45	.00
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	shop supplies	27359745	11/26/2025	15.56	.00
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	bolts	27362315	12/01/2025	37.86	.00
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	floor squeegee	27362970	12/02/2025	35.98	.00
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	garage door openers	27365307	12/08/2025	43.98	.00
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	garage door openers	27365348	12/08/2025	79.98	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	trash can	27365797	12/09/2025	31.98	.00
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	bulk blots	27367888	12/15/2025	26.06	.00
Total 103-01-550.310 MATERIALS & SUPPLIES:					640.28	.00
103-01-550.360 UTILITIES-ELEC./TELE./GARBAGE						
103-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Wahoo Utilities	Service Center Utilites	DEC2025	12/03/2025	754.14	.00
Total 103-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					754.14	.00
103-01-554.630 BUILDING MAINTENANCE						
103-01-554.630 BUILDING MAINTENANCE	Jackson Services, Inc.	Street Dept Mats	5704968	12/09/2025	34.53	.00
103-01-554.630 BUILDING MAINTENANCE	Jackson Services, Inc.	Street Dept Mats	5709942	12/16/2025	34.52	.00
Total 103-01-554.630 BUILDING MAINTENANCE:					69.05	.00
103-01-554.640 CAR/TRUCK MAINTENANCE						
103-01-554.640 CAR/TRUCK MAINTENANCE	Bomgaars	flare cap	27362487	12/01/2025	4.99	.00
103-01-554.640 CAR/TRUCK MAINTENANCE	Bomgaars	clevis	27362970	12/02/2025	15.98	.00
103-01-554.640 CAR/TRUCK MAINTENANCE	Bomgaars	light for sander	27363199	12/03/2025	34.99	.00
103-01-554.640 CAR/TRUCK MAINTENANCE	O'Reilly Automotive, Inc.	toggle switch	5646-319571	12/04/2025	7.93	.00
103-01-554.640 CAR/TRUCK MAINTENANCE	Wahoo Auto Parts LLC	coupling	5398-313946	12/15/2025	21.26	.00
Total 103-01-554.640 CAR/TRUCK MAINTENANCE:					85.15	.00
103-01-554.650 EQUIPMENT MAINTENANCE						
103-01-554.650 EQUIPMENT MAINTENANCE	Bomgaars	battery for sweeper	27349383	10/28/2025	351.98	.00
103-01-554.650 EQUIPMENT MAINTENANCE	Bomgaars	spreader chain	27359360	11/25/2025	91.97	.00
103-01-554.650 EQUIPMENT MAINTENANCE	Snowy River Ironworks	steel mounts	911213	12/09/2025	400.00	.00
103-01-554.650 EQUIPMENT MAINTENANCE	Ty's Outdoor Power & Serv	snow plow parts	376047	12/09/2025	177.07	.00
Total 103-01-554.650 EQUIPMENT MAINTENANCE:					1,021.02	.00
103-01-923.020 CONSULTANTS-ENGINEERING						
103-01-923.020 CONSULTANTS-ENGINEERING	Felsburg Holt & Ullevig	Highway 77 Development Traffic Analysis update 10/1/25-10/31/25	46487	11/13/2025	7,500.00	.00
103-01-923.020 CONSULTANTS-ENGINEERING	Felsburg Holt & Ullevig	Highway 77 Development Traffic Analysis update 11/01/25-11/30/25	46773	12/16/2025	3,750.00	.00
Total 103-01-923.020 CONSULTANTS-ENGINEERING:					11,250.00	.00
103-01-940.720 OTHER EQUIPMENT						
103-01-940.720 OTHER EQUIPMENT	Bobcat of Omaha/Omaha T	bobcat lease October 2025 -October 2026	R86126	10/31/2025	5,800.00	.00
Total 103-01-940.720 OTHER EQUIPMENT:					5,800.00	.00
103-01-940.740 STRUCTURES, BLDG & IMPROV.						
103-01-940.740 STRUCTURES, BLDG & IMPROV.	Menards - Fremont	free standing shower kit	6364	12/12/2025	359.00	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
Total 103-01-940.740 STRUCTURES, BLDG & IMPROV.:					359.00	.00
103-09-550.360 UTILITIES-ELEC./TELE./GARBAGE						
103-09-550.360 UTILITIES-ELEC./TELE./GARBAGE	Wahoo Utilities	Street Lights	DEC2025	12/03/2025	1,643.38	.00
Total 103-09-550.360 UTILITIES-ELEC./TELE./GARBAGE:					1,643.38	.00
Total STREET FUND:					22,020.87	.00
CEMETERY FUND						
104-01-550.310 MATERIALS & SUPPLIES						
104-01-550.310 MATERIALS & SUPPLIES	Bomgaars	shop supplies	27357182	11/19/2025	51.95	.00
Total 104-01-550.310 MATERIALS & SUPPLIES:					51.95	.00
104-01-550.360 UTILITIES-ELEC./TELE./GARBAGE						
104-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Omaha Public Power Distri	Cemetery electrical service charge	DEC2025	12/11/2025	54.78	.00
Total 104-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					54.78	.00
104-01-554.630 BUILDING MAINTENANCE						
104-01-554.630 BUILDING MAINTENANCE	Fud & Tracy's Plumbing, H	Cemetery Heater Repair	120125 5H	12/01/2025	418.67	.00
Total 104-01-554.630 BUILDING MAINTENANCE:					418.67	.00
Total CEMETERY FUND:					525.40	.00
FIRE FUND						
106-01-550.360 UTILITIES-ELEC./TELE./GARBAGE						
106-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Wahoo Utilities	1/2 Fire Hall utilities	DEC2025	12/03/2025	441.53	.00
Total 106-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					441.53	.00
106-01-550.830 VOLUNTEER FIRE EXPENSE						
106-01-550.830 VOLUNTEER FIRE EXPENSE	Wahoo Volunteer Fire Dep	2025 department member stipend	2025	12/01/2025	4,999.83	.00
106-01-550.830 VOLUNTEER FIRE EXPENSE	Wahoo Volunteer Fire Dep	annual secretary/ treasurer salary	2025	12/01/2025	1,000.00	.00
Total 106-01-550.830 VOLUNTEER FIRE EXPENSE:					5,999.83	.00
106-01-554.630 BUILDING MAINTENANCE						
106-01-554.630 BUILDING MAINTENANCE	Jackson Services, Inc.	Fire Hall mats	5704951	12/09/2025	137.76	.00
Total 106-01-554.630 BUILDING MAINTENANCE:					137.76	.00
Total FIRE FUND:					6,579.12	.00
LIBRARY FUND						
108-01-550.000 RENTS-LAND/BLDG./EQUIP.						
108-01-550.000 RENTS-LAND/BLDG./EQUIP.	Eakes Office Solutions	Contract charge 9/9/25-12/8/25 - Library	INV713730	12/09/2025	204.17	.00
Total 108-01-550.000 RENTS-LAND/BLDG./EQUIP.:					204.17	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
108-01-550.310 MATERIALS & SUPPLIES						
108-01-550.310 MATERIALS & SUPPLIES	Amazon Capital Services	HDMI cords	16TN-FMND-L	12/08/2025	12.30	.00
108-01-550.310 MATERIALS & SUPPLIES	Lucas Color Card	library cards x5000	72169	12/10/2025	828.00	.00
Total 108-01-550.310 MATERIALS & SUPPLIES:					840.30	.00
108-01-550.360 UTILITIES-ELEC./TELE./GARBAGE						
108-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Charter Communications	Acct # 116378301 Library Internet	116378301120	12/01/2025	124.98	.00
108-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Wahoo Utilities	Library utilities	DEC2025	12/03/2025	2,181.04	.00
Total 108-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					2,306.02	.00
108-01-550.560 BOOKS						
108-01-550.560 BOOKS	Amazon Capital Services	books	16TN-FMND-L	12/08/2025	98.21	.00
108-01-550.560 BOOKS	Amazon Capital Services	books	1DQQ-TKKY-F	12/11/2025	182.76	.00
108-01-550.560 BOOKS	Baker & Taylor Entertainme	Books	2039294737	11/30/2025	387.30	.00
Total 108-01-550.560 BOOKS:					668.27	.00
108-01-550.810 AV/VIDEO AND DIGITAL CONTENT						
108-01-550.810 AV/VIDEO AND DIGITAL CONTENT	Amazon Capital Services	audio/visual	1DQQ-TKKY-F	12/11/2025	17.95	.00
Total 108-01-550.810 AV/VIDEO AND DIGITAL CONTENT:					17.95	.00
108-01-554.630 BUILDING MAINTENANCE						
108-01-554.630 BUILDING MAINTENANCE	Amazon Capital Services	batteries	16TN-FMND-L	12/08/2025	19.99	.00
108-01-554.630 BUILDING MAINTENANCE	Jackson Services, Inc.	Library Mats	5709951	12/16/2025	27.86	.00
108-01-554.630 BUILDING MAINTENANCE	Plunkett's Pest Control Inc	annual pest control agreement 12/25-12/26	10271791	12/01/2025	378.55	.00
Total 108-01-554.630 BUILDING MAINTENANCE:					426.40	.00
Total LIBRARY FUND:					4,463.11	.00
BUILDING & ZONING FUND						
115-01-546.110 SALARIES & WAGES						
115-01-546.110 SALARIES & WAGES	Wahoo Utilities	Reimbursement of Dave Henke's time	121325	12/13/2025	55.00	.00
115-01-546.110 SALARIES & WAGES	Wahoo Utilities	Reimbursement of Dave Henke's time	121325	12/13/2025	27.50	.00
Total 115-01-546.110 SALARIES & WAGES:					82.50	.00
115-01-550.390 MEMBERSHIP & CERTIF. DUES						
115-01-550.390 MEMBERSHIP & CERTIF. DUES	Nebraska On-site Waste W	membership - Travis Beavers	2026	12/15/2025	195.00	.00
Total 115-01-550.390 MEMBERSHIP & CERTIF. DUES:					195.00	.00
115-01-550.410 EDUCATION & TRAINING EXPENSE						
115-01-550.410 EDUCATION & TRAINING EXPENSE	NeFSMA	2026 Annual Membership Meeting - Beavers	02988	12/11/2025	35.00	.00
115-01-550.410 EDUCATION & TRAINING EXPENSE	Revolving Fund	renewal of septic seyestem certification for T Beavers	2DEC25	12/19/2025	300.00	.00
Total 115-01-550.410 EDUCATION & TRAINING EXPENSE:					335.00	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
115-01-550.990 OTHER MISC. OPERATING EXPENSE						
115-01-550.990 OTHER MISC. OPERATING EXPENSE	Revolving Fund	refund overpayment of masters license	2DEC25	12/19/2025	50.00	.00
Total 115-01-550.990 OTHER MISC. OPERATING EXPENSE:					50.00	.00
Total BUILDING & ZONING FUND:					662.50	.00
EMS						
121-01-550.360 UTILITIES-ELEC./TELE./GARBAGE						
121-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Wahoo Utilities	1/2 Fire Hall utilities	DEC2025	12/03/2025	441.54	.00
Total 121-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					441.54	.00
121-01-550.700 CONTRACTED BILLING FEES						
121-01-550.700 CONTRACTED BILLING FEES	One Billing Solutions, LLC	Monthly Billing	INV258131	12/01/2025	2,943.30	.00
Total 121-01-550.700 CONTRACTED BILLING FEES:					2,943.30	.00
Total EMS:					3,384.84	.00
Grand Totals:					52,090.26	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

CITY OF WAHOO – TIF APPLICATION

DESCRIPTION OF TAX INCREMENT FINANCING:

With tax increment financing, the increase in assessed valuation and tax revenues attributed to the new development pay for eligible new development costs. The tax increment is the difference in assessed valuation and tax revenues generated by the property in the district after construction compared with the assessed valuation and tax revenues generated by the property before construction at the time of certification. This difference in assessed valuation and tax revenues is used to pay the current eligible development costs. Not all development costs are considered eligible for financial assistance with tax increment funding.

GENERAL INFORMATION:

Business Name: JEO Investments, Inc.

Address: 1937 N Chestnut St. Wahoo, NE 68066

Blight & Substandard Study Area Highway Corridor

Telephone #: 402-443-7455 Fax #: _____

Contact Person(s): Kevin Andersen

Email: kandersen@jeo.com

Business Form: Corporation Partnership _____ Sole Prop. _____ Other _____

State of Incorporation or Organization: NE Years in Business: 13

Years a Wahoo Business: 13

BUSINESS AND PROJECT DESCRIPTION:

Applicant must submit and attach site plans, engineering or architectural drawings for review and consider with this application.

Business description: The proposed project will construction six workforce-affordable single family residential on Lots 1-6 of Wilmer Ridge.

Proposed project site: Lots 1-6 Wilmer Ridge Subdivision

Present Ownership: JEO Investments, Inc.

Current Zoning of property: R-3 - Residential District

Rezoning Required for project: No

Will property be subdivided? No If so, please attach a layout of planned subdivision.

Will variances of the Zoning Ordinance be requested? No If so, please list what those variance requests will be:

Provide a description of the project. Include building square footage, size of property, description of buildings, materials, etc.

See attached

FINANCIAL INFORMATION:

Please indicate the type of tax increment financing assistance being requested:

- Pay as you go
- Bond Issuance
- Personal financing

Please complete the attached spreadsheet with the financial information. Column 1 should reflect total project costs. Columns 2 through 6 should reflect how the project costs will be funded. A project cost can be funded by a combination of fund types. The total costs should equal the total sources of funds to cover project costs.

PROFESSIONAL SERVICES FOR PROJECT:

Please provide contact information including *firm name, contact for the project, address, email, telephone and fax information* for each of the professional services.

Architectural: N/A

Engineering: N/A

General Contractor: N/A

Attorney Firm: _____

Accounting Firm: _____

PROJECT CONSTRUCTION SCHEDULE:

Note: As per changes to Nebraska State Statutes in 2018, expenses incurred by the property owner/developer except most land acquisition and demolition expenses prior to the approval of a redevelopment contract will not be considered eligible expenses eligible for reimbursement with tax increment financing.

Construction Start Date: February 2026

Construction Completion Date: August 2029

If construction will be partially completed as of January 1, please indicate an estimate of work that will be completed on January 1 _____% (This is needed to calculate partial taxable value).

CURRENT AND PROJECTED EMPLOYMENT: N/A

Type	Existing Jobs	First Year	Second Year	Wage
Professional/Managerial				
FULL TIME				
PART TIME				
Technical/Skilled				
FULL TIME				
PART TIME				
Unskilled/Semi-skilled				
FULL TIME				
PART TIME				

STATEMENT OF NECESSITY FOR THE USE OF TAX INCREMENT FINANCING ASSISTANCE:

Attach a statement of necessity addressed to the City Council as to why tax increment financing is necessary for to make this project happen. Include the benefit or the service of the project that will be offered to the community and why the Council should consider approval of this application.

The applicant may also include information such as environmental studies, marketing studies, and businesses plans if the items support the use of tax increment financing for this project, or if they make the project purpose clearer.

CERTIFICATION BY APPLICANT

The applicant certifies that it will comply with all the rules, regulations and ordinances of the City of Wahoo. Applicant hereby certifies that all information contained above and in the attached exhibits hereto is true to his/her best knowledge and belief and are submitted for the purpose of obtaining financial assistance from the City of Wahoo, Nebraska. It is also understood that the cost incurred by the City for outside professional review or expertise may be the responsibility of the applicant.

Applicant: _____

Date: _____

Return application to:

Theresa Klein, Director
Wahoo Economic Development Office
640 North Broadway, Wahoo, NE 68066
tklein@wahoo.ne.us

OR

Melissa Harrell, City Administrator
City of Wahoo
605 North Broadway, Wahoo, NE 68066
harrell@wahoo.ne.us



JEO Investments, Inc (JEO) is requesting TIF funds to support the construction of six single family homes in partnership with the Southeast Nebraska Affordable Housing Council (SENAHC) and the City of Wahoo. Through SENAHC, the City of Wahoo has been granted Nebraska Affordable Housing Trust Fund (NAHTF) funding to support the construction of two workforce housing units per year for three years.

JEO will be providing the residential lots for the project and is requesting Tax Increment Financing (TIF) funds to recover the costs of the lots, each of which are being contributed to the project. The TIF request of approximately \$545,000 covers the costs of the six lots, plus an estimated capitalized interest associated with the carrying costs of the lots during the implementation period of the project.

JEO is requesting a phased TIF with a redevelopment agreement being amended at the commencement of each phase of the project, with up to six phases reflecting each individual property and associated home construction.

JEO is proposing two floorplans for buildout in this project, however these are subject to SENAHC's approval. Both floorplans include three bedrooms and 2 bathrooms and range from 1,200 square feet to 1,400 square feet. Consistent with NAHTF guidelines, the homes will be listed to qualified households at a maximum of approximately \$330,000. This is compared to the market rate of the same proposed homes on these lots at over \$400,000. The NAHTF funding and TIF funds make up the difference between the two price points. Qualified households are that of households with incomes of up to 120% of the area median income, depending on household size.

If not for the use of TIF for this project, the difference between the mandated NAHTF maximum sales price of the home and the minimum development and construction cost is too great to make the project financially feasible. Therefore, the lots and homes would not be made available to anything less than market rate. The support of affordable housing is a priority in the Wahoo Comprehensive Plan.

TIF APPLICATION WORKSHEET

Project Components	Costs:	Sources of Funding				6. TOTAL
	1. TOTAL Est. Cost	2. Equity	3. Loan	4. NAHTF Grant	5. TIF	
Land Acquisition	330,000.00				330,000.00	330,000*
Demolition Cost						
Site Development						
Utilities - Infratructure Improvements						
Utilities - hook up fees, impact fees						
Streets/Alleys - improvements						
Arch/Engineering for Site Development						
Site Work						
Parking Lot/Landscaping						
Other (specific)						
Building Cost						
Arch/Engineering for Bldg						
Construction Cost of Bldg	2,280,000 **		1,980,000.00	300,000***		2,280,000.00
Other (specific)						
Equipment						
Legal Fees						
Financing Costs						
Broker Costs						
Contingencies						
Other (specify)						
Capitalized Interest	215,000.00				215,000.00	215,000.00
TOTALS	2,825,000.00		1,980,000.00	300,000.00	545,000.00	2,825,000.00

TOTAL Costs and Total Sources of Funding should equal.

A. Present Assessed Value (current taxable value of property to be considered)	\$ 25,200.00
B. Estimated Assessed Value at Completion (work with Co. Assessor, does not include Personal Prop)	\$ 2,610,000.00
C. Net Taxable Value for TIF (Line B minus Line A)	\$ 2,584,800.00
D. Current Tax Rate (total tax rate for City of Wahoo residents)	\$ 1.72000
E. Tax available per year (Line C/100 times Line D)	\$ 44,458.56
F. Number of Years (determined by TIF Committee, max of 15)	15.00
G. Total TIF Value (Line E times Line F)	\$ 666,878.40

Total TIF request from worksheet above \$ 545,000.00

* Single-lot value of \$55,000 x 6 lots

** estimated home construcion cost of \$380,000 x 6 homes

*** Assumed NAHTF grant amount applied to lots

**AMENDMENT TO THE REDEVELOPMENT PLAN
OF THE CITY OF WAHOO, NEBRASKA**

(WILMER RIDGE RESIDENTIAL REDEVELOPMENT PROJECT)

INTRODUCTION

The City of Wahoo, Nebraska (“City”) has undertaken a plan of redevelopment within the community pursuant to the adoption of the General Redevelopment Plan for Amended Redevelopment Area 1 prepared by Five Rule Planning and originally approved in 2018 (the “Redevelopment Plan”). The Redevelopment Plan serves as a guide for the implementation of redevelopment activities within the Amended Redevelopment Area 1, as defined in the Redevelopment Plan (the “Redevelopment Area”).



The Community Development Agency of the City of Wahoo, Nebraska (“CDA”), administers the Redevelopment Plan for the City pursuant to the Nebraska Community Development Law codified at Neb. Rev. Stat. §§ 18-2101 through 18-2158 (the “Act”).

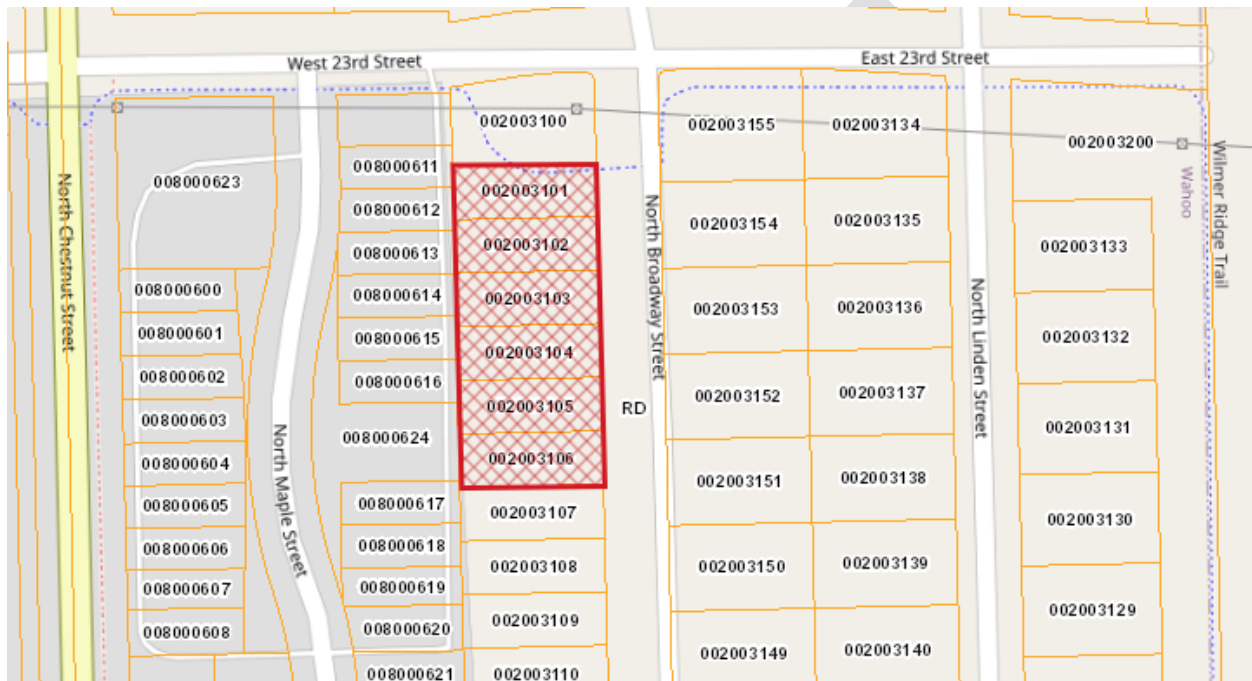
The purpose of this Amendment to the Redevelopment Plan is to identify specific property within the Redevelopment Area that is in need of redevelopment to

cause the removal of blight and substandard conditions, which property is identified and legally described on the attached and incorporated Exhibit "A" (the "Project Site"), and to identify a proposed redevelopment project on the Project Site.

WILMER RIDGE RESIDENTIAL REDEVELOPMENT PROJECT

Project Site

The Project Site consists of six lots located in the Redevelopment area at approximately North Broadway Street and West 23rd Street:



The Project Site is in need of redevelopment. The Project Site is vacant and in need of public infrastructure improvements for any development. The CDA has considered whether redevelopment of the Project Site will conform to the general plan and the coordinated, adjusted, and harmonious development of the City and its environs. In this consideration, the CDA finds that such a redevelopment of the Project Site will promote the health, safety, morals, order, convenience, prosperity, and the general welfare of the community including, among other things, adequate provisions for traffic, vehicular parking, the promotion of safety from fire, panic and other dangers, adequate provisions for light and air, the promotion of the healthful and convenient distribution of population, the provision of adequate transportation, water, sewerage, and other public utilities, schools, parks, recreational and community facilities, and other public requirements, the promotion of sound design and arrangement, the wise and efficient expenditure of public funds, and the prevention of the recurrence of unsanitary and unsafe dwelling accommodations or conditions of blight.

The Zoning Map of the City identifies the current zoning of the Project Site as R-3 Residential District. The Future Land Use Map of the City identifies the future land use of the Project Site as Medium to High Density Residential (MHDR).

The Redevelopment Project

JEO Investments, Inc., a Nebraska corporation (“Redeveloper”) has submitted a proposal for the redevelopment of the Project Site. The project will consist of the construction of six workforce-affordable single family residential homes on the six lots that make up the Project Site (the “Project”). Redeveloper is undertaking the Project in partnership with the Southeast Nebraska Affordable Housing Council (SENAHC). SENAHC has been awarded Nebraska Affordable Housing Trust Fund funding to support the construction of two workforce housing units per year for three years. TIF will assist with the infrastructure work, site acquisition costs, and site preparation.

All plans will be subject to SENAHC’s approval and program requirements, but Redeveloper is currently proposing three-bedroom two-bathroom units that range from 1,200 square feet to 1,400 square feet. Consistent with NAHTF guidelines, the homes will be listed to qualified households at a maximum sales price of approximately \$335,000. The houses will be sold to Qualified households with incomes of no more than 120% of the area median income, depending on household size.

Pursuant to this Project, Redeveloper will pay the costs of the private improvements and the public improvements. As part of the Project, the CDA shall utilize tax increment financing (“TIF”) on the Project Site to assist in payment of the public improvements, but Redeveloper shall pay all the costs of the public improvements not covered by TIF.

Redeveloper estimates that the total Project costs shall be approximately \$2,825,000. The current projected TIF Uses for the Project is \$333,000 for site acquisition costs.

Based upon the TIF Projections provided in Exhibit “B”, attached hereto and incorporated herein, it is projected that the Project can support TIF Indebtedness in the amount of \$333,000.¹ The CDA will issue one TIF Note for the Project in the total principal amount of \$333,000, with a 7% interest rate. The TIF Note will also include capitalized interest until the TIF payments are made. Details regarding the issuance of the TIF Indebtedness will be set forth in the redevelopment agreement for the Project. In addition, TIF-eligible expenditures will include, and Redeveloper shall pay, the CDA’s cost of issuance, including attorney fees, and the CDA’s

¹ For the purpose of the TIF Projections for this Project, the CDA: (1) has assumed the Project will capture the full 15 years of tax increment and there will not be a partial valuation in the first year; and (2) has not accounted for any increase in the assessed value of the Project Site during the 15 year tax increment financing period. All of these assumptions will change the actual amount of the tax increment generated by the Project.

administration fee in the amount of \$2,000.

The Redeveloper anticipates construction commencement in approximately February, 2026, with construction to be completed in three phases (2 homes built each year for 3 years) and ending approximately August, 2028. Each phase of the Project shall have a separate effective date for the division of taxes. The anticipated effective dates for each phase of the Project are as follows:

Phase	Effective Date
1	January 1, 2027
2	January 1, 2028
3	January 1, 2029

The use of TIF to assist with the site acquisition costs will make the Project as designed feasible as affordable workforce housing. Redeveloper will contribute the land to the Project. Instead of passing on the cost to the buyer, Redeveloper will be paid for the land solely from TIF. This reduces the cost to the buyer by \$55,500 per lot and makes the Project affordable to the restricted target homebuyers (persons at or below 120% AMI). The redevelopment of the Project Site pursuant to the Project identified in this Amendment to the Redevelopment Plan will eliminate the current blight and substandard conditions of the Project Site and will further the purposes of the Act in conformity with the Redevelopment Plan. As described above, the Project envisions the capture of the incremental taxes created by the Project on the Project Site to assist with payment for those eligible expenditures as set forth in the Act. The additional costs of the public improvements and all the costs of the private improvements shall be paid by Redeveloper; the City and/or CDA shall not be required to incur any costs or expenses with respect to this Project other than the issuance of the TIF Indebtedness. Redeveloper shall arrange all financing necessary for the Project, including any financing relating to the TIF Indebtedness.

The key to this Project is creating affordable housing. Without TIF, construction of the Project Site as affordable housing would be cost prohibitive. The lots have been prepared for development by Redeveloper at a cost of approximately \$55,500 per lot. This includes the land cost, platting and engineering, infrastructure improvements, and site preparation costs. Redeveloper would typically pass this cost on to the buyer as part of the construction/purchase price. However, in order to make these homes affordable to buyers at the designated AMI limits, these costs cannot be passed through. The cost of housing has already increased to a point that strains affordability for the target homeowners, but to add \$55,500 to the purchase price would make these lots unaffordable to the workforce population; that additional cost is simply not feasible for any housing development to remain affordable. It is also not economically feasible for Redeveloper to ignore the costs of preparing the lots. If the Redeveloper cannot pass through the lot costs, it must be recouped from a different source—TIF.

The value of the lots is well documented and the alternative development if TIF is not approved is clear. Redeveloper has recently constructed and sold a home

with a substantially similar floor plan as the proposed lots on a lot in the same subdivision for \$410,000. Thus, the market price for the homes that will be built in the Project are at least \$410,000 (Redeveloper estimates \$435,000 based on the plans). The benefit to the buyer is approximately \$75,000. Redeveloper is not seeking the lost profits, just the costs in developing and carrying the land. Thus, the approximately \$55,500 per lot paid in TIF will create affordable housing that could otherwise be developed at market rate and sold for approximately \$435,000. This would net a higher amount for Redeveloper, but would not help to address the City's affordable housing needs.

Statutory Elements

This section includes a consideration of the statutory elements identified under the Act.

A. Property Acquisition, Demolition and Disposal

No public acquisition of private property, relocation of families or businesses, is necessary to accomplish the Project. The Project Site is currently vacant. Redeveloper currently owns the Project Site.

B. Population Density

The proposed development of the Project Site will create a new six new homes. This will increase the population density within the Project Site in an anticipated manner consistent with the Comprehensive Plan and goals of the City.

C. Land Coverage

The Project Site consists of six (6) platted lots. The Project will consist of the construction of an approximately 1,200 to 1,400 square foot residential dwelling unit on each lot. The Project is subject to and must comply with the applicable land-coverage ratios and zoning requirements as required by the City of Wahoo.

D. Traffic Flow, Street Layouts, and Street Grades

The Project Site is located on North Broadway Street near West 23rd Street. This subdivision was designed and constructed for residential development. No further street improvements beyond the project improvements should be required based on the Project.

E. Parking

According to the Schedule of Minimum Off-Street Parking and Loading Requirements in section 7.02 of the Wahoo Zoning Regulations, each residential unit is required to have a minimum of two parking spaces. Redeveloper shall be responsible for meeting the parking requirements on each lot.

F. Zoning, Building Code, and Ordinances

The Project Site is zoned R-3 Residential District and single family homes are a permitted use in the R-3 zoning district. No zoning, building code, or ordinance changes will be necessary for the Project. Redeveloper shall be responsible for obtaining all building permits, and for compliance with the local subdivision and zoning regulations and building codes.

Cost-Benefit Analysis

Pursuant to section 18-2113 of the Act, the CDA must conduct a cost-benefit analysis for any redevelopment project that will utilize TIF. The Cost-Benefit Analysis for the Project is attached hereto as Exhibit “C” and incorporated by this reference.

Comprehensive Plan

The Wahoo Comprehensive Plan was approved by the City Council of the City on December 14, 2017, pursuant to Ordinance #2258 (the “Comprehensive Plan”). Several goals of the Comprehensive Plan will be furthered by this Project, including, but not limited to:

Housing Goal

Through a diverse housing stock, the City of Wahoo will facilitate community growth by providing 20 new households per year.

HO-1 Provide different housing types and choices, including affordable and workforce housing throughout select neighborhoods to provide for a diverse population and economic base.

HO-2 Create housing opportunities for residents with special needs, including elderly housing options, throughout the city that are compatible with adjacent residential neighborhoods.

HO-3 Encourage a mix of housing types, including, but not limited to:

- Detached single family
- Townhomes
- Condominiums
- Apartments
- Senior housing

These mixes should be distributed throughout select developments.

HO-5 Promote the preservation, maintenance, and renovation of existing housing and neighborhoods throughout the city. Prioritize low to moderate income neighborhoods for investment.

HO-7 Accommodate alternative or innovative housing development concepts provided they are consistent with and do not compromise the established goals and policies of this Comprehensive Plan.

The Project meets and furthers the goals set forth in the Comprehensive Plan and is thus in conformance with the Comprehensive Plan.²

Additional Project Information from Redeveloper

Redeveloper has represented that: (i) without the use of TIF, this Project would not be feasible and the Redeveloper could not develop this Project on the Project Site; (ii) no families will be displaced or relocated from the Project Site based upon this Project, and (iii) Redeveloper does not intend to file an application with the Department of Revenue to receive tax incentives under the ImagiNE Nebraska Act.

² Note: This section is not a comprehensive analysis of the Project's conformance with the Comprehensive Plan but is meant to highlight and summarize the key points on this topic.

EXHIBIT "A"
Legal Description of the Project Site

The Project Site is identified as Parcel IDs 002003101, 002003102, 002003103, 002003104, 002003105, and 002003106, and legally described as follows:

Lots 1-6, Wilmer Ridge Addition to the City of Wahoo, Saunders
County, Nebraska

The general location of the Project Site is identified below:

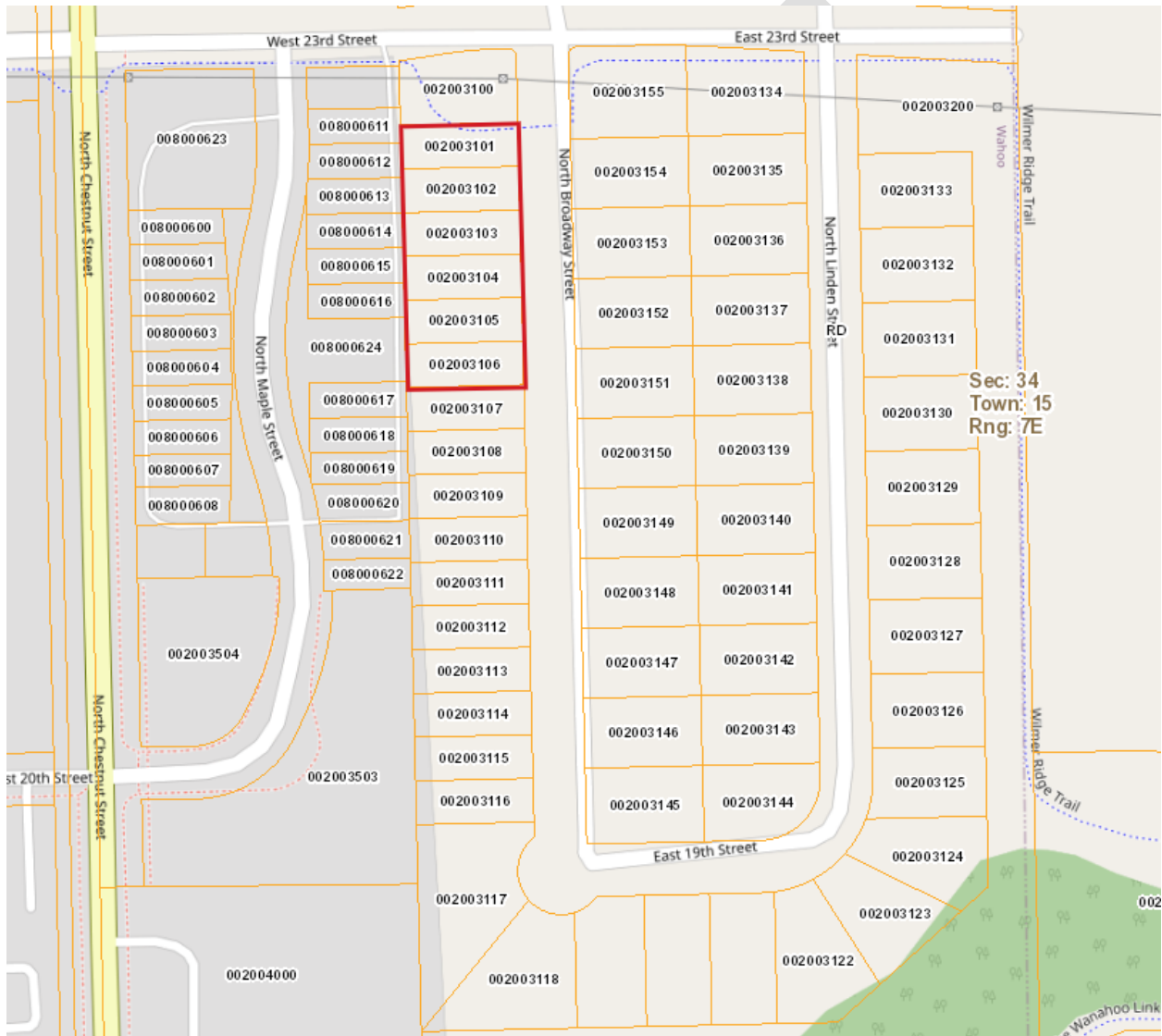


EXHIBIT “B”
Projected TIF Sources and Uses

TIF SOURCES: TIF authorized up to the amount of \$333,000, based upon the anticipated cost of the eligible TIF uses described below.

Assumptions:

Tax Levy:	1.72
Project Site Base Value	\$25,200 (\$4,200 per lot x 6 lots)
Projected Final Value	\$2,610,000 (\$435,000 per lot x 6 lots) ³
Interest Rate	7%

General TIF Calculations – total Project (6 lots)

	<u>Valuation</u>	<u>Taxes</u>
Base Year	\$25,200	\$433
Final Value	\$2,610,000	\$44,892
Increment	\$2,584,800	\$44,459
 Total TIF (15 yrs)	 \$666,878	
TIF Indebtedness	\$333,000	

Phased TIF Calculations: The TIF projections set forth below are modeled upon the Project being completed in 3 phases, with two houses built each year for three years:

TIF Calculations - Project (3 phases)			
Phase	1	2	3
Units	2	2	2
Year Built	2026	2027	2028
Eff. Date	2027	2028	2029
Phase Years	1 to 15	2 to 16	3 to 17

Year	Eff. Date	Phase 1	Phase 2	Phase 3	Total
1	2027	\$14,820	\$0	\$0	\$14,820
2	2028	\$14,820	\$14,820	\$0	\$29,639
3	2029	\$14,820	\$14,820	\$14,820	\$44,459
4	2030	\$14,820	\$14,820	\$14,820	\$44,459
5	2031	\$14,820	\$14,820	\$14,820	\$44,459
6	2032	\$14,820	\$14,820	\$14,820	\$44,459
7	2033	\$14,820	\$14,820	\$14,820	\$44,459

³ A substantially similar home in the same subdivision was recently sold for \$410,000 by Redeveloper. Based on the plans, Redeveloper anticipates these homes would sell for more at market rate.

8	2034	\$14,820	\$14,820	\$14,820	\$44,459
9	2035	\$14,820	\$14,820	\$14,820	\$44,459
10	2036	\$14,820	\$14,820	\$14,820	\$44,459
11	2037	\$14,820	\$14,820	\$14,820	\$44,459
12	2038	\$14,820	\$14,820	\$14,820	\$44,459
13	2039	\$14,820	\$14,820	\$14,820	\$44,459
14	2040	\$14,820	\$14,820	\$14,820	\$44,459
15	2041	\$14,820	\$14,820	\$14,820	\$44,459
16	2042	\$0	\$14,820	\$14,820	\$29,639
17	2043	\$0	\$0	\$14,820	\$14,820
Total		\$222,293	\$222,293	\$222,293	\$666,878

TIF USES: The TIF will be used for the cost of site acquisition, together with CDA cost is issuance and other TIF-eligible uses identified in the Redevelopment Agreement for this Project.

- Site Acquisition: \$333,000.
 - The value of each lot is \$55,500, and Redeveloper will not include the lot cost in the purchase price to the homeowner. Redeveloper shall receive payment for the lots solely through TIF. This will allow Redeveloper to recover the costs of the lots and the infrastructure that has been installed to support the lots, but still keep the project affordable to the homebuyers.
- Capitalized Interest and carrying costs.
 - Redeveloper is holding the lots at a loss in order to promote affordable housing. This is a necessity to make the project affordable workforce housing. The amortization for the TIF Note has been calculated to include capitalized interest on the Note/
- Estimated CDA fee and Cost of Issuance: \$10,000.

A projected amortization schedule is set forth on the following page based upon the TIF Projections in this Exhibit.

Amortization Schedule: Principal Amount = \$333,000; Interest rate = 7%					
Date	Principal Balance	Payment	Interest	Principal	Ending Principal
6/15/2026	\$333,000.00	\$0.00	\$11,655.00	(\$11,655.00)	\$344,655.00
12/15/2026	\$344,655.00	\$0.00	\$12,062.93	(\$12,062.93)	\$356,717.93
6/15/2027	\$356,717.93	\$0.00	\$12,485.13	(\$12,485.13)	\$369,203.05
12/15/2027	\$369,203.05	\$0.00	\$12,922.11	(\$12,922.11)	\$382,125.16
6/15/2028	\$382,125.16	\$7,409.76	\$13,374.38	(\$5,964.62)	\$388,089.78
12/15/2028	\$388,089.78	\$7,409.76	\$13,583.14	(\$6,173.38)	\$394,263.16
6/15/2029	\$394,263.16	\$14,819.52	\$13,799.21	\$1,020.31	\$393,242.85
12/15/2029	\$393,242.85	\$14,819.52	\$13,763.50	\$1,056.02	\$392,186.83
6/15/2030	\$392,186.83	\$22,229.28	\$13,726.54	\$8,502.74	\$383,684.09
12/15/2030	\$383,684.09	\$22,229.28	\$13,428.94	\$8,800.34	\$374,883.75
6/15/2031	\$374,883.75	\$22,229.28	\$13,120.93	\$9,108.35	\$365,775.41
12/15/2031	\$365,775.41	\$22,229.28	\$12,802.14	\$9,427.14	\$356,348.27
6/15/2032	\$356,348.27	\$22,229.28	\$12,472.19	\$9,757.09	\$346,591.17
12/15/2032	\$346,591.17	\$22,229.28	\$12,130.69	\$10,098.59	\$336,492.59
6/15/2033	\$336,492.59	\$22,229.28	\$11,777.24	\$10,452.04	\$326,040.55
12/15/2033	\$326,040.55	\$22,229.28	\$11,411.42	\$10,817.86	\$315,222.69
6/15/2034	\$315,222.69	\$22,229.28	\$11,032.79	\$11,196.49	\$304,026.20
12/15/2034	\$304,026.20	\$22,229.28	\$10,640.92	\$11,588.36	\$292,437.84
6/15/2035	\$292,437.84	\$22,229.28	\$10,235.32	\$11,993.96	\$280,443.88
12/15/2035	\$280,443.88	\$22,229.28	\$9,815.54	\$12,413.74	\$268,030.14
6/15/2036	\$268,030.14	\$22,229.28	\$9,381.05	\$12,848.23	\$255,181.91
12/15/2036	\$255,181.91	\$22,229.28	\$8,931.37	\$13,297.91	\$241,884.00
6/15/2037	\$241,884.00	\$22,229.28	\$8,465.94	\$13,763.34	\$228,120.66
12/15/2037	\$228,120.66	\$22,229.28	\$7,984.22	\$14,245.06	\$213,875.60
6/15/2038	\$213,875.60	\$22,229.28	\$7,485.65	\$14,743.63	\$199,131.97
12/15/2038	\$199,131.97	\$22,229.28	\$6,969.62	\$15,259.66	\$183,872.31
6/15/2039	\$183,872.31	\$22,229.28	\$6,435.53	\$15,793.75	\$168,078.56
12/15/2039	\$168,078.56	\$22,229.28	\$5,882.75	\$16,346.53	\$151,732.03
6/15/2040	\$151,732.03	\$22,229.28	\$5,310.62	\$16,918.66	\$134,813.37
12/15/2040	\$134,813.37	\$22,229.28	\$4,718.47	\$17,510.81	\$117,302.56
6/15/2041	\$117,302.56	\$22,229.28	\$4,105.59	\$18,123.69	\$99,178.86
12/15/2041	\$99,178.86	\$22,229.28	\$3,471.26	\$18,758.02	\$80,420.85
6/15/2042	\$80,420.85	\$22,229.28	\$2,814.73	\$19,414.55	\$61,006.29
12/15/2042	\$61,006.29	\$22,229.28	\$2,135.22	\$20,094.06	\$40,912.23
6/15/2043	\$40,912.23	\$14,819.52	\$1,431.93	\$13,387.59	\$27,524.64
12/15/2043	\$27,524.64	\$14,819.52	\$963.36	\$13,856.16	\$13,668.49
6/15/2044	\$13,668.49	\$7,409.76	\$478.40	\$6,931.36	\$6,737.12
12/15/2044	\$6,737.12	\$6,972.92	\$235.80	\$6,737.12	\$0.00

Exhibit "B"

EXHIBIT “C”
Cost Benefit Analysis
(Pursuant to Neb. Rev. Stat. § 18-2113)

The cost-benefit analysis for the Wilmer Ridge Residential Redevelopment Project, as described in the Amendment to the Redevelopment Plan to which this cost-benefit analysis is attached, is presented below. The above-referenced project will utilize Tax Increment Financing funds authorized by Neb. Rev. Stat. § 18-2147.

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

The taxes generated by the current value of the property shall continue to be allocated between taxing jurisdictions pursuant to standard statutory requirements. Only the incremental taxes created by the Project will be captured to pay eligible public expenditures. Since the incremental taxes would not exist without the use of TIF to support the Project, the true tax shift of this Project is a positive shift in taxes after 15 years. However, for the purposes of illustrating the incremental taxes used for TIF, the tax shift is as follows:⁴

Tax Shift per Lot:

a.	Estimated Base Project Area Valuation:	\$4,200
b.	Projected Completed Project Assessed Valuation:	\$435,000
c.	Projected Tax Increment Base:	\$430,800
d.	Estimated Tax Levy:	1.72
e.	Annual Projected Tax Shift:	\$7,410

Total Project (all 6 lots):

a.	Estimated Base Project Area Valuation:	\$25,200
b.	Projected Completed Project Assessed Valuation:	\$2,610,000
c.	Projected Tax Increment Base:	\$2,584,800
d.	Estimated Tax Levy:	1.72
e.	Annual Projected Tax Shift:	\$44,459

NOTE: The Projected Tax Increment 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 levy rate is an assumed levy rate that will vary from year to year. The completed values will depend on the county assessor’s yearly assessment of the Project Site. There has been no accounting for incremental growth or change in the tax levy over the 15-year TIF period.

⁴ Because of the phased nature of the Project, the annual tax shift of the Project as set forth above will be expanded over multiple effective dates for the division of taxes.

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:

No substantial adverse effects are anticipated on the public infrastructure and community public service needs. The Project Site and surrounding Area has been designed to support residential development. The CDA and Redeveloper do not anticipate that the Project will have a negative impact on now-existing City infrastructure or any community public services.

b. Local Tax impacts (in addition to impacts of Tax Shifts described above):

The Project will create material tax and other public revenue for the City and other local taxing jurisdictions. While the use of tax increment financing will defer receipt of new ad valorem real property taxes generated by the Project, it is intended to create a long-term benefit and substantial increase in property taxes to the City and other local taxing jurisdictions. The Project should also generate immediate tax growth to the City through sales tax paid by the new residents of the housing units on the Project Site. Further, the new residents of the housing units will pay for City services. It is not anticipated that the Project will have any material adverse impact on such City services, but will generate revenue providing support for those services.

3. Impacts on employers and employees of firms locating or expanding within the boundaries of the area of the redevelopment project:

It is not anticipated that the Project will have a material adverse impact on employers and employees of firms locating or expanding within the boundaries of the area of the redevelopment project. The Project will create new residential housing that will help with the housing needs in the City. More importantly, the Project will create affordable homes that are available to buyers at or below 120% AMI. Additional housing stock, particular workforce housing, will support expansion or relocation into the redevelopment area because there are more opportunities for housing employees. Without sufficient available affordable housing stock, a company cannot expand or relocate in the Redevelopment Area because the housing is necessary for employees.

4. Impacts on other employers and employees within the City and the immediate area that is located outside of the boundaries of the area of the redevelopment project:

The Project should have a material positive impact on private sector businesses in and around the area outside the boundaries of the redevelopment project. The Project is not anticipated to impose a burden or have a negative impact on local area employers. The Project will create new residential housing affordable to the general workforce. The increase in housing should increase the need for services and products from existing businesses and increase the overall housing

stock in the City. This should have a positive effect on employers looking to locate or expand in the area because of the increased housing options, and the long term increased pool of potential workers and consumers.

5. Impacts on the student populations of school districts within the City:

According to the data available at the time the Comprehensive Plan was approved, the Wahoo Public School system had an enrollment of 1,025 students:

School Name	Grade Levels	2015-2016 Enrollment
Wahoo Central High School	9-12	288
Wahoo Middle School	6-8	244
Wahoo Elementary School	K-5	449
Wahoo Preschool	Pre-K	44
Total		1,025

More recent statistics from the 2023-2024 school year indicate that the Public School enrollment had increased to 1,008 students.⁵

Additionally, the Catholic Schools in the City had an enrollment of 549 students according to the data in the Comprehensive Plan:

School Name	Grade Levels	2015-2016 Enrollment
Bishop Neumann High School	9-12	189
	7-8	95
Saint Wenceslaus Parochial School	K-6	265
Total		549

The Project should not yield a material increase in population. According to census data, the average household size in the City is 2.6.⁶ So, the overall population increase would statistically be approximately 15 people. Assuming one child per family, this would increase the student population by 6 students, which is not a significant increase to the student population. The students would likely be dispersed through different grades with no material effect on any class size.

It is worth noting that the Project Site is located near the Public Schools, so the location of the housing units should have a positive impact on the schools and student population.

6. Other impacts determined by the agency to be relevant to the consideration of costs and benefits arising from the redevelopment project:

⁵ <https://www.usnews.com/education/k12/nebraska/districts/wahoo-public-schools-102272>

⁶ <https://censusreporter.org/profiles/40000US91162-wahoo-ne-urban-area/>

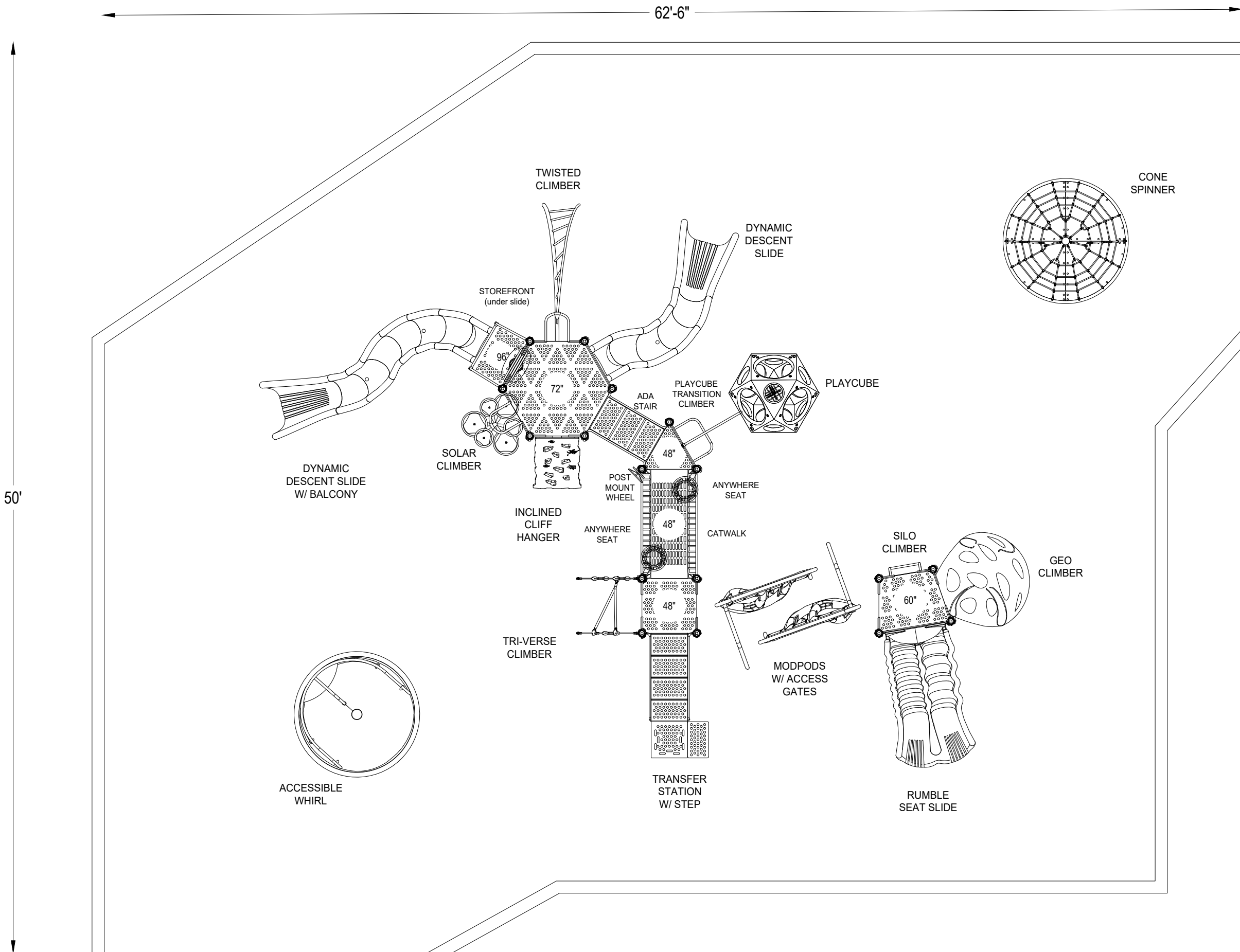
The City is in need of additional housing, particularly affordable/workforce housing. The costs of development make affordable residential development in the City infeasible without the use of TIF. These lots could not be developed as affordable workforce housing without the use of TIF. According to the Redeveloper:

If not for the use of TIF for this project, the difference between the mandated NAHTF maximum sales price of the home and the minimum development and construction cost is too great to make the project financially feasible. Therefore, the lots and homes would not be made available to anything less than market rate. The support of affordable housing is a priority in the Wahoo Comprehensive Plan.

Redeveloper has developed similar homes in this subdivision at market rate. The purchase price for those homes exceeded \$400,000. Redeveloper anticipates that the homes being constructed on the Project Site could sell for \$435,000 without the affordability restrictions in place, so the TIF is needed to make this an affordable housing project rather than potential market rate homes.

7. Summary of Findings:

The Project will facilitate the development of a blighted and substandard area of the City without the incurrence of significant public cost. The Project will bring much needed additional affordable housing to the community. The Project will increase property tax revenue in the long term. The benefits outweigh the costs of the proposed Project.



EQUIPMENT SIZE:
43'6" x 31'

USE ZONE:
50' x 63'

AREA:
2600 SQFT

PERIMETER:
206 Ft.

FALL HEIGHT:
8' Ft.

USER CAPACITY:
65

AGE GROUP:
2-12



*PLAYGROUND SUPERVISION REQUIRED

PROJECT NO:
PLACEK-3

SCALE:
3/16"=1'-0"

DRAWN BY:
EDM

Paper Size

DATE:
12/8/2025

B

PLACEK PARK OPTION 3 - Dec Revision

WAHOO, NE

QUOTE



QUOTE #	NXTQ2518
DATE	Dec 8, 2025

Bill To

Kevin Stuhr
 City of Wahoo Parks
 310 N. Linden St
 Wahoo, NE 68066

 stuhr@wahoo.ne.us
 Phone (402) 443-4174

Ship To

Kevin Stuhr
 City of Wahoo Parks
 310 N. Linden St
 Wahoo, NE 68066

 stuhr@wahoo.ne.us
 Phone (402) 443-4174

Installation Location

Kevin Stuhr
 City of Wahoo Parks
 15th & Broadway
 Wahoo, NE 68066

 Phone (402) 443-4174

Salesperson	Prepared By	Payment Terms	Valid Through
Ed McDowell	Ed McDowell	50% DOWN	Dec 31, 2025

QTY	DESCRIPTION	UNIT PRICE	TOTAL PRICE
1	Custom Playground - DRAWING PLACEK3	\$113,214.00	\$113,214.00
1	Artificial Turf Safety Surfacing includes concrete border	\$59,100.00	\$59,100.00
1	installation of new playground equipment includes scalping of top layer of ground for surfacing Existing wood fiber and border to be removed by customer Existing play equipment to be removed by customer.	\$36,228.00	\$36,228.00
1	DISCOUNT	-\$33,964.00	-\$33,964.00

SUBTOTAL	\$174,578.00
SALES TAX	\$0.00
SHIPPING	\$2,978.00
TOTAL	\$177,556.00
DEPOSIT	\$88,778.00

SOURCEWELL #	132568
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Notes

- A 50% deposit is required prior to order placement.
- The remaining material balance will be invoiced with NET 30 terms from the date of shipment.
- Labor costs will be invoiced with NET 30 terms upon completion of work.
- Applicable sales tax will be added to final invoice unless sales tax exemption is on file.



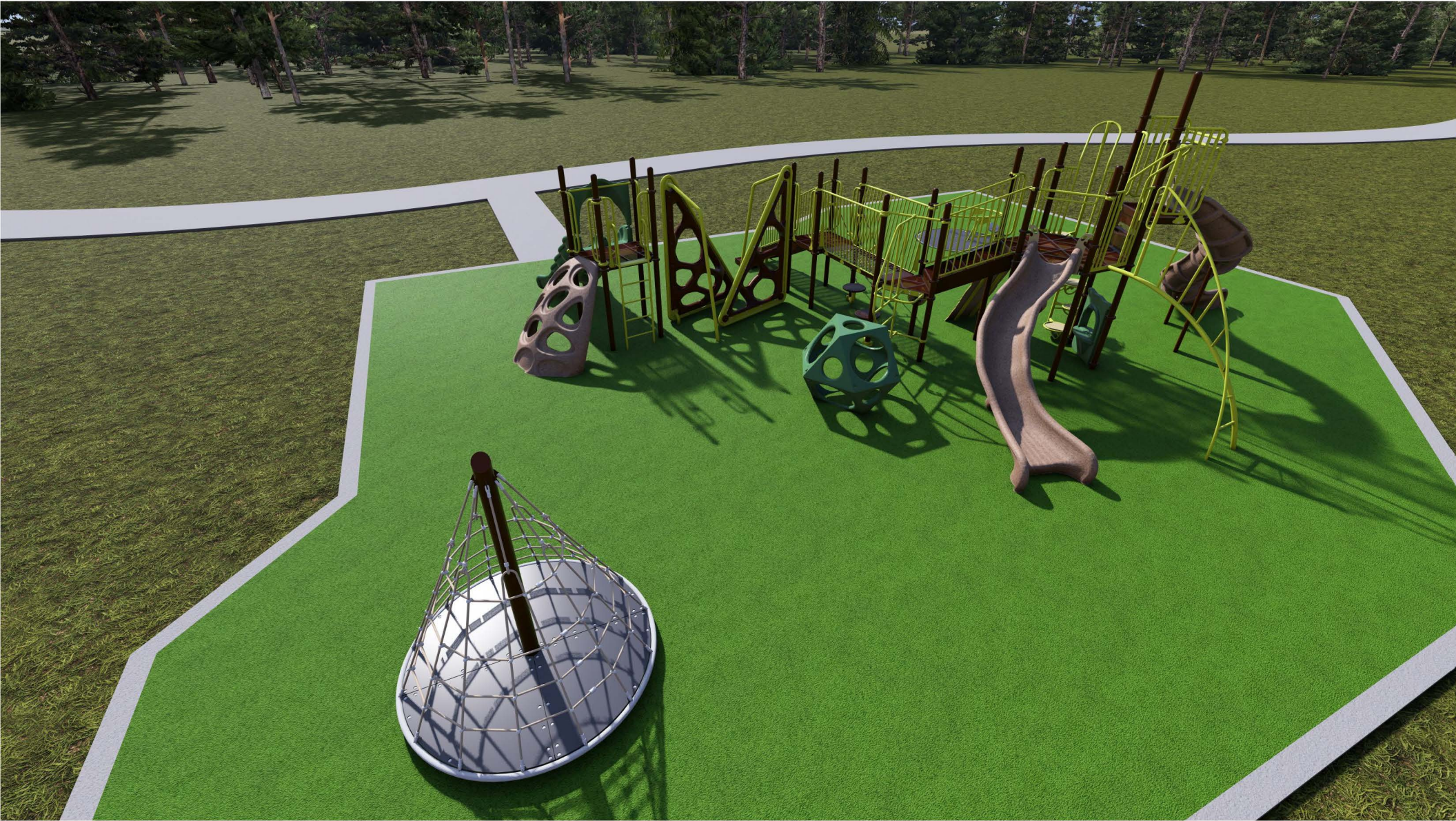
TOTAL	\$177,556.00
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DEPOSIT	\$88,778.00
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To accept this quotation, sign here and return: _____

Signature acknowledges payment amount, deposit amount, and that you have received, read and agree to our terms and conditions.













Name of County/City/Village (Sponsor)

Nebraska ID Number

35 —

Name of Lottery Operator

Lottery Operator's Email Address

Method of Accounting

Cash

Accrual

Other _____

Part A — Income, Expenses/Disbursements, Profit and Interest

Income:

1	Gross proceeds	a	Paper ticket keno wagers	1a			
		b	Digital-on-premises wagers	1b			
		c	Total (line 1a plus 1b)	1c	330,493	30	
2	Prizes Paid	a	Paper tickets	2a			
		b	Electronically	2b			
		c	Total (line 2a plus 2b)	2c	242,645	44	
3	Net proceeds (line 1c minus line 2c)	3	87,847	86			
4	Overage or (Shortage)	4					
5	Adjusted net proceeds	5	87,847	86			

Expenses/Disbursements:

6	Lottery operator commissions	6	46,269	07	
7	State lottery taxes	7	6,609	86	
8	License fees	8			
9	Audit and legal fees	9			
10	Other expenses/disbursements (attach itemized list)	10			
11	Total expenses/disbursements (total of lines 6 through 10)	11	52,878	93	

Net Profit:

12	Total available for distribution (line 5 minus line 11)	12	34,968	93	
13	Total interest earned (total of line 3, page 2)	13			
14	Total available for community betterment (line 12 plus line 13)	14	34,968	93	

Part B — Miscellaneous Information

15	Amount owed to the sponsor at the end of the period	15			
16	Amount owed to the lottery operator at the end of the period	16			

Under penalties of law, I declare that as a governing official of the county/city/village of _____ I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is complete, true and accurate.

This report will be/was made available to the residents of the county/city/village of _____ on _____ Date

sign here

Signature of Preparer

Date

Daytime Phone Number

Print Name of Preparer

Address

City/State

Zip Code

Email Address

Signature of Governing Official

Title

Daytime Phone Number

Print Name of Governing Official

Address

City/State

Zip Code

Email Address

This report and statements are due within 90 days of the end of the reporting period.

Mail to: Nebraska Department of Revenue, Charitable Gaming Division, PO Box 94855, Lincoln, NE 68509-4855.

Nebraska Schedule I — Bank Account Information

Name of County/City/Village (Sponsor) on Form 35K

City of Mahan

Attach this page to Form 35K (page 1).

Nebraska ID Number
35-3072388

- Enter information from bank statements for each account maintained for revenues and disbursements from county/city lottery (keno).
- Attach additional sheets if necessary.

Bank account name	Keno Operations Bank Account	Prize Reserve Bank Account	Progressive Jackpot Account	Big Wins Bank Account	Community Betterment Account	Other Bank Account
Bank account number (last four digits)	1004	2488			3455	3305

Account Activity for The Period Covered by This Report

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1 Balance at fiscal year or short period beginning date <u>Oct 1 2024</u>	6,466.59													
2 Deposits	2,055.94	1,306.29												
3 Interest earned	3.60		25											
4 Subtotal (total of lines 1 through 3)	8,416.13	1,395.75												
5 Disbursements (checks and withdrawals)	1,515.29	1,306.29												
6 Balance at fiscal year or short period ending date <u>Sept 30 2025</u> (line 4 minus line 5)	6,900.84	89.46												
7 Amount of lottery (keno) cash on hand or outstanding deposits as of the start of fiscal year or the short period starting <u>10/1/24</u> (see instructions)														
8 Amount of lottery (keno) cash on hand or outstanding deposits as of the end of fiscal year or the short period ending <u>12/30/25</u> (see instructions)														
9 Prizes paid by check and withdrawals for keno cash (i.e., fills) during the reporting period														
10 Deposits into the keno operations account other than daily keno receipts (i.e., transfers from prize reserve, operator, community betterment or any other accounts, etc.) Attach itemized schedule														
11 Amount of player account funds remaining at the end of the reporting period if not commingled with multiple communities														
12 Abandoned funds forfeited to the State Treasurer during reporting period														
13 Other disbursements from the keno operations account (Attach itemized schedule)														
14 Total community betterment expenditures paid from the community betterment bank/fund														

Use the space below to highlight these expenditures: