

City Council Regular Meeting
Tuesday, August 27, 2024 7:00 PM

Hickman Community Center/City Hall 115
Locust Street, Room 128 Hickman, Nebraska

1. Call to Order

1.A. This is an Open Meeting of the Hickman Nebraska Governing Body. The City of Hickman abides by the Nebraska Open Meetings Act in conducting business. A copy of the Nebraska Open Meetings Act is on display in this meeting room as required by Nebraska State Law. Notice of meeting and copies of this agenda have been publicly posted prior to the meeting at the Hickman City Hall, Hickman U.S. Post Office, U-Stop Market and the City of Hickman website.

1.B. Participant Sign-In Sheet Available & Disclosure of Meeting Recording Process Notice Posted.

1.C. Registered Agenda Speakers: All individuals requesting to be Registered Agenda Speakers must fill out a Registered Speaker Card & submit to Recording Clerk. The Mayor or Presiding Meeting Officer reserves the right to deny this request, or will call you to the podium when your agenda item is ready to be heard. Presentations, if allowed, may be limited to five (5) minutes per person, with a limit of three (3) individuals speaking per topic position. Please come to the podium, and clearly state your name and address for the record and the agenda topic you wish to speak upon in a professional manner. Public Hearing Testimonies may be limited to five (5) minutes per person. All individuals requesting to hand out documents to City Council Members must deliver them directly to the City Clerk for distribution.

1.D. The City Council may vote to go into Executive Closed Session on any agenda item as allowed by Nebraska State Law. The Governing Body may be excused and re-enter the City Council meeting room at any time after reconvening open session.

2. Pledge of Allegiance

3. Roll Call

4. Mayor Communications

5. Consent Agenda

5.A. Approval of August 13, 2024 City Council Meeting Minutes

5.B. Approval of August 22, 2024 City Council Special Meeting Minutes

- 5.C. Claims and Accounts Payable Report
- 5.D. Statement of Accounts and Budget Report as of July 31, 2024
- 5.E. Monthly City Sales Tax Report
- 6. Proclamations, Presentations, Appointments, Affirmations & Introductions
 - 6.A. Presentation of City Financial Audit for Fiscal Year Ending September 30, 2023
- 7. Reports
 - 7.A. Public Works and Parks and Recreation Department
 - 7.B. City Code Violations, Abatements, Nuisances and Permits
 - 7.C. Lancaster County Sheriff's Office Report
- 8. Public Hearings - None
- 9. Unfinished Business - None
- 10. New Business
 - 10.A. Discussion and Consideration of Proposed Modification to City Employee Wage Structure
 - 10.B. Meetings with City Staff to discuss Employee Personnel Matters
 - 10.C. Discussion and Consideration of City Employee Job Performance, Annual Evaluations, Wage Increases and/or Cost of Living Adjustment (COLA)
 - 10.D. Consideration of Zelle Human Resources Outsourcing Agreement for HR Consulting and Payroll Services
 - 10.E. Certificate of Payment No. 9 to Neuvirth Construction, Inc. for the Hickman Wastewater Treatment Plant Headworks and Final Clarifier Project in the amount of \$327,750.00
- 11. City Administrator's Report
- 12. Governing Body Comments & Council Correspondence
 - 12.A. League of Nebraska Municipalities 2024 Annual Conference October 2-4, 2024 in Lincoln, Ne

13. Meeting Adjournment

MINUTES OF THE HICKMAN CITY COUNCIL MEETING HELD AUGUST 13, 2024

Mayor Phil Goering called the meeting to order at 7:00pm on August 13, 2024, and referenced the meeting recording process, optional sign in sheet, and open meeting law posting. All those present stood and recited The Pledge of Allegiance. Council Members Dave Kulwicki, Travis Borchardt, John Meese, Steve Noren, Doug Wagner, and Tina Ziemann were present for Roll Call. Prior notice of the meeting and agenda were provided to the Mayor and all members of the Governing Body. Notice of the meeting was distributed and posted at Hickman City Hall, U.S. Post Office-Hickman, U-Stop Market, and the City of Hickman Website.

Mayor Communications - None

Consent Agenda

The City Administrator presented and discussed the July 23, 2024, Meeting Minutes and line-item content of Claims and Accounts Payable Report with the Governing Body.

Motion by Council Member Wagner and a second by Noren to approve the consent agenda. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

Proclamations, Presentations, Appointments, Affirmations & Introductions

Mayor Goering invited Mr. Ray Paulson, City of Hickman Electrical Inspector, 2321 S. 13th Street to address the Governing Body. Mr. Paulson discussed that the State of Nebraska adopted the 2023 Electrical Code and the changes that were made with the 2023 update of the electrical code. Mr. Paulson stated that he was not in support of the new code with electrical outlets in basements as it is a safety feature for families.

Mayor Goering invited Agenda Topic Speaker Mr. Travis Buel at 18400 S. 54th Street to the podium. Mr. Buel asked for clarification on what the adoption of the updated electrical code will do to the current projects he has with the city. Mr. Paulson stated that any permits that are approved before the updated code is adopted, will remain with the 2017 electrical code and all new permits not approved with go with the updated 2023 electrical code. No action taken.

The City Administrator presented information on the City Budget and educational materials from the State Auditor's office. After meetings with the Capital Improvement Committee and the city staff recommendations, a list of proposed capital improvement items were put together for City Council member's review and discussion. The City Administrator discussed the restricted funds authority in that by passing the one percent it allows the city to spend an additional one percent of restricted funds without amending the budget. Council Member Borchardt spoke in favor of cutting the tax levy by fifteen percent and commented that there are items in the capital improvement plan that can be cut to help reduce those taxes. City Council Members directed the City Administrator to update the tax levy document when the county's property assessment values are received for their review. Council members discussed and reviewed prior year tax levies that were reduced. No action taken.

Reports

Josh Mauer presented the Planning Commission report.

No Lancaster Sheriff's Office Report.

City Administrator presented the Community Center Report.

City Administrator presented that the city engineer received the booster pump building drawings. Final approval for operation of the Water Treatment Plant has been received.

A certificate of pay request for the Wastewater Plant Improvement project will be presented at the next meeting. Scotts Creek Trails Project has not begun as we are waiting for reports to be completed by the city engineer and construction should be begin next fiscal year.

Motion by Council Member Noren and a second by Meese to approve the Reports. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

Public Hearings – None

Unfinished Business – None

New Business

Mayor Goering presented Approval of Liquor License Renewal for American Legion Post # 105. The city did not receive any written protests for the Liquor License Renewal for American Legion Post # 105. Motion by Wagner and a second by Borchardt to approve the Motion to Recommend Approval of Liquor License Renewal for American Legion Post # 105. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

Mayor Goering Approval of Liquor License Renewal for J & K Dreams LLC, DBA Hickman Bar & Grill. The city did not receive any written protests for the Liquor License Renewal for J & K Dreams LLC, DBA Hickman Bar & Grill. Motion by Borchardt and a second by Wagner to approve the Motion to Recommend Approval of Liquor License Renewal for J & K Dreams LLC, DBA Hickman Bar & Grill. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

Mayor Goering presented Local Recommendation of Approval for Liquor License Application of Hacienda Jalisco, LLC dba Hacienda Jalisco. Motion by Council Member Noren and a second by Ziemann to approve the Local Recommendation of Approval for Liquor License Application of Hacienda Jalisco, LLC dba Hacienda Jalisco. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

The City Administrator presented the Lease Agreement with Aging Partners for Part Time Use of Community Center on Wednesdays from 8:30 am to 2:00 pm from September 1, 2024 through August 31, 2026 with the Governing Body. Motion by Council Member Wagner and a second by Ziemann to approve Lease Agreement with Aging Partners for Part Time Use of Community Center on Wednesdays from 8:30 am to 2:00 pm from September 1, 2024 through August 31, 2026, dates as stated in the agreement document. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

The City Administrator presented the Request for Use of City Property for Emergency Purposes by Haven Manor. The request is for any emergency situations that would require Haven Manor to evacuate their residents, allowing them to access the gym in the Community Center. Council Member Wagner asked the City Attorney for clarification on any liability the city would have if they approved the property use, City Attorney stated it would be the same as any other event at the Community Center. Motion by Council Member Noren and a second by Wagner to approve the Request for Use of City Property for Emergency Purposes by Haven Manor. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

The City Administrator presented the Request for Alley Access and Discussion of Partial Alley Vacate Located between 636 Maple Street and 637 Main Street. This request comes from a property owner adjacent to the alley. The City Administrator stated that the alley has not been maintained and that citizen complaints have been received that the visibility exiting the alley is low due to Hickman Road.

Mayor Goering invited Agenda Topic Speaker, Ms. Michelle Hamouz at 624 Maple Street to address the Governing Body. Ms. Hamouz discussed that she is a property owner adjacent to the alley being requested to vacate and that she nor other property owners have been notified of this request. Ms. Hamouz thanked the City Administrator for stating that the alley has not been maintained and that some of the trees being discussed for removal are on private property. Ms. Hamouz traffic from the alley and Maple have obstructions when entering onto Hickman Road. Ms. Hamouz does not agree with having the alley vacated adjacent to her property and does not encourage opening the alley up for full access to the public.

Mayor Goering invited Agenda Topic Speaker, Mr. Jeff Funk at 2801 Martell Road on behalf of 637 Main Street. When the house was purchased, it was a city owned alley and not maintained well by the city. The

property owner added a structure to the back of the property for additional parking that requires a maintained alley access to get to their building.

The City Council directed the City Administrator to gather costs of maintaining the alley along with a survey for easements. Motion by Council Member Wagner and a second by Ziemann to table the agenda item until the September 24, 2024 City Council meeting.

The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

The City Administrator presented the Request for Alley Vacate of Hickman Block 19, between East 3rd Street to East 2nd Street. The city received a property owner inquiry to vacate the alley from East 2nd Street to East 3rd Street. The City Administrator stated that the property owner on East 2nd street requested that the curb entrance to the alley remains so that they can still use it for access to their property. City Council members requested the City Administrator contact the surrounding property owners and bring information to the September 24th meeting. Motion by Council Member Borchardt and a second by Meese to table the agenda item until the September 24, 2024 City Council meeting. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

The City Administrator presented Consideration of Municipal Supply Quote for Neptune Meter Reading Software. The Neptune software is what city staff currently use to read meters. The version of the software that is being used by the city is becoming obsolete and they are requiring that the city upgrades to this version. Council Member Meese requested a breakdown of what the annual cost includes, what makes up each tier level and what annual cost the city currently has for the software. Motion by Council Member Noren and a second by Kulwicki to approve Consideration of Municipal Supply Quote for Neptune Meter Reading Software. The following Council Members voted "YEA": Kulwicki, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": Borchardt and Meese. Motion passed 4-2.

Council Member Meese directed the City Administrator to send out what the annual cost includes, what makes up each tier level and what annual cost the city currently has for the software.

Mayor Goering presented Resolution 2024-12, RESOLUTION SIGNING OF THE MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE 2024 Whereas: State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and standards; and Whereas: State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each municipality shall be signed by the Mayor or Village Board Chairperson and shall include the resolution of the governing body of the municipality authorizing the signing of the certification. Be it resolved that the Mayor D Village Board Chairperson D of City of Hickman is hereby authorized to sign the Municipal Annual Certification of Program Compliance. Adopted this 13th day August, 2024 at Hickman Nebraska City Council/Village Board Members Dave Kulwicki, Travis Borchardt, John Meese, Steve Noren, Doug Wagner, and Justina Ziemann. City Council/Village Board Member Noren Moved the adoption of said resolution Member Wagner Seconded the Motion Roll Call: 6 Yes 0 No 0 Abstained Absent Resolution adopted, signed, and billed as adopted.

Mayor Goering presented Resolution 2024-13, ANGLED PARKING AUTHORIZATION

WHEREAS, Section 4-202 of the Municipal Code of the City of Hickman, Nebraska, provides that the City Council may by resolution, designate any street or portion thereof where vehicles shall be parked parallel with and adjacent to the curb or at an angle so as to have the right front wheel at the curb; and WHEREAS, an increased availability of public parking in the downtown area could be realized on 2nd Street if parallel parking spaces adjacent to the curb were redesigned to be angled parking with the right front wheel at the curb; and WHEREAS, the City Council has determined that it is in the best interests of the City and the public that additional parking spaces are available in the downtown area. NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF HICKMAN, NEBRASKA: To remove four (4) parallel parking spaces and replace with approximately eight (8) angled parking spaces, utilizing

dimensional standards for off street parking, at the following location: On Eastbound Traffic Lane (south side) of 2nd Street, beginning east of the private driveway for 116 Locust Street, extending approximately 100 feet east to the City's alley entrance. PASSED AND APPROVED THIS 13TH DAY OF AUGUST, 2024. Motion by Council Member Noren and a second by Borchardt with friendly amendment approved to pass Resolution 2024-13 and the quote from Elliot Concrete for \$29,961.00. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

Mayor Goering introduced Ordinance 2023-05. Council Member Noren introduced Ordinance 2024-05 and asked the City Clerk to read it by title. An ordinance to amend the subdivision agreement of BUEL HIGHLANDS ESTATES addition, a subdivision within the zoning jurisdiction of the city of Hickman, Lancaster county, Nebraska; and to provide for an effective date thereof. The City Administrator discussed that the Subdivision Agreement states that the subdivision agreement can be amended as such if all parties are in agreement to do so. Motion by Council Member Wagner and second by to waive the three-reading rule. The following Council Members voted "YEA": Kulwicki, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": Borchardt. Motion passed 5-1. Motion by Council Member Wagner and second by Ziemann to pass Ordinance 2024-05 on first and final reading. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

Mayor Goering presented Consideration of Personnel Committee & City Administrator's Recommendations of Employee Wages per Annual Evaluations. The City Attorney, Mr. Kelly Hoffschneider discussed that ten Agenda Topic Speaker Cards had been received by employees of the city for agenda item 10L. Mr. Hoffschneider discussed the general explanation and intent for agenda item 10L. Mr. Hoffschneider stated the intent was to discuss possible wage increase or wage structure and not employee evaluations, per Nebraska Law or Open Meetings Act you are allowed to go into Closed Session for the protection of an employee's reputation. Mr. Hoffschneider stated that ten Agenda Topic Speaker Cards were received by city employees to have any discussion including their name, position or complaints with the City of Hickman to be held in Open Session. Mr. Hoffschneider discussed that if the City Council Members decide to go into Closed Session that he will instruct them to only discuss wages and not employee evaluations. Mr. Hoffschneider asked the City Administrator or Mayor for clarification on the intent of the agenda item. Mayor Goering stated that is correct, the intent of the agenda item was to just discuss employee wages. Council Member Borchardt stated the question would then be what we are protecting by going into Closed Session. Mr. Hoffschneider discussed that it would be for the protection of the public in general and if there are more employees that have not submitted this request, he knows that the City Administrator has not submitted this request, so it would be for the protection of those individuals. Mr. Hoffschneider stated that if you take the analysis from the very beginning of this agenda item, City Council Members would not have to discuss anything in Closed Session but that if discussions are going to get into the evaluations of the job performance of an individual and that person has not made the request to be in Open Session, he will shut down the discussions for the protection of that individual and request they go into Closed Session. The City Clerk requested clarification from City Attorney to explain why wages being discussed would need to be protected if the City Clerk is required by law to publish those wages being discussed. Mr. Hoffschneider stated that the only reason for Closed Session would be if they get into those topics of evaluations, as sometimes those topics go together. Mr. Hoffschneider stated this is not the forum tonight to field or to have Open Session about a personnel matter or complaint that has been submitted, that will trigger possible evaluation of an employee that would require them to go into Closed Session. If the public would like to speak across-the-board on wage increase or budgetary questions it could be in Open Session, but if the discussion is about specific employee and their job performance, he will shut that down. Council Member Borchardt requested Mr. Hoffschneider to clarify that he was stating that due to the scope of discussion for the need of Closed Session and Mr. Hoffschneider stated yes that is why. Mr. Hoffschneider stated that the evaluation of an employee can be put on a different agenda, giving that employee notification and the option to have it in Open or Closed Session. Council Member Borchardt asked for clarification on the wording of the agenda and if it was because it specifically states employee wages as opposed to just saying evaluations itself. Mayor Goering stated

that it is up to City Council Members on if it is held in Open Session. Mr. Hoffschneider recommended the Council to clarify the intent behind the agenda item. The City Administrator stated it was for the structure of employee wages. Mayor Goering stated that there is a consideration of restructuring city employee wages. Council Member Wagner stated that this is something that is done every year, the Personnel Committee puts together a proposal for City Council Members on what the wage increases should be, then Council Members approve of those recommendations. Mr. Hoffschneider stated that the council is more than able to have that discussion here at Open Session. Council Member asked Mr. Hoffschneider to clarify that council could start the discussion in Closed Session for the new structure of wages and then finish discussion in Open Session. Mr. Hoffschneider stated yes if the conversation did not go into evaluations it could start in Closed Session. Council Member Borchardt stated his question would then be what the need is to go into Closed Session is if there would be nothing to protect. Council Member Ziemann requested clarification in if the agenda stated specifically wages and not annual evaluations would that make a difference. Mr. Hoffschneider stated that the agenda does lead you to believe that it is to discuss all employees' annual evaluations. Mr. Hoffschneider stated that the discussion could be in Open Session if it is solely on recommendation from Personnel of employee wages, but if it is going to get into individual job performance that is going to be held in Open Session. Mr. Hoffschneider stated that he does not believe the intent of the agenda item is to discuss evaluations. Council Member Wagner stated that he does not believe Council Members are prepared to discuss the new structure in Open Session at this time, that the plan was to discuss tonight and then have a staff meeting. Council Member Wagner asked if it would be best to table the agenda item for a future meeting. Mayor Goering stated that it can be tabled, so that Council Members can have the needed documents and information for the meeting. Council Member Wagner asked about a Special Meeting timeline due to the city budget and the information needed by September. Council Member Meese stated that with not knowing the details a Special Meeting would be appropriate. Mr. Hoffschneider stated his recommendation is to table the item indefinitely and prepare more specific language for the agenda. Council Member Borchardt requested clarification that with the language on the agenda for this current meeting, does the council need to afford employees the right to speak on that agenda item tonight. Mr. Hoffschneider stated that he does not believe that anyone wants to speak on the agenda item but that they are requesting to speak on any items associated with their employment evaluations or complaints. Karissa Draper, Activities Coordinator requested clarification on if any Agenda Speaker is allowed to clarify what and why they are wanting to speak on agenda item 10L. Mr. Hoffschneider stated that it is up to the Mayor to allow a speaker but if it involves any discussion about any job performance of any employee including the City Administrator, he is going to recommend that it not be heard tonight. Ms. Draper stated the question she had was for clarification due to a member of Council proposing that the issue would be addressed on the agenda tonight. Ms. Draper asked for clarification because the request by city staff to meet with the entire City Council was denied and then staff was told it would take place on this agenda item. Mayor Goering recommended that the agenda item be tabled indefinitely. Council Member Wagner asked City Attorney if the Special Meeting was scheduled it would be just for the wages and structure of wages, that if staff wants to talk about job performance it would have to be a separate agenda item and specified with what the issue is to notify that person. Mr. Hoffschneider stated that it would need to be a separate item and that it is his recommendation to have that conversation in Closed Session to protect that person's reputation, unless that person also requests to stay in Open Session and that everyone can be invited into Closed Session. Mayor Goering invited Ms. Cari Forbes to the podium to speak on agenda item 10L. Ms. Forbes discussed that she has been with the city for eight months as City Treasurer. Ms. Forbes stated that it was her understanding if she added her name on the speaker card that her review would be public conversation and for solidarity for her fellow staff, she has no issue with her employment being discussed in Open Session. Motion by Council Member Borchardt and second by Wagner to table agenda item 10L indefinitely to schedule a Special Meeting with two separate agenda items specifically for employee wage structure changes and employee job performance or annual evaluations. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

City Administrator's Report

The City Administrator presented that city staff did receive information that the \$100,000.00 Energy Efficient Grant for LED street light replacements and pedestrian crossing signs were received. The well

land purchase agreement escrow funds were in process to be refunded minus the \$3,000.00 negotiated fees with the landowner for damages to the land. The FYE 2023 audit has been completed and will be presented at the next City Council Meeting. Upon approval of the audit the city will send the report to the State Auditor's Office and other reporting agencies for compliance so that the Highway Allocation funds can be restored. City staff received a grant for trees and ten free trees from the Nebraska Forest Service and will be planted in the Terrace View Pickleball Park area. The Hickman Area Community Foundation ADA park equipment installation in Main Park is almost complete. The installation and necessary requirements to complete the ADA requirements were reviewed by city staff to complete the installation that required additional funding. The Mayor and City Administrator discussed the staff's recommendation and approved an additional \$8,503.00 of Keno funds to be utilized to finish the project while the contractor was on site. The Notice of Award for Schmader Electric to get the Hickman Hills Apartment is done and the project should be started soon and completed by September 30. Motion to approve the City Administrator's as presented by Council Member Ziemann and a second by Meese. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

Governing Body Comments and Correspondence – None

Adjournment

Motion by Council Member Borchardt and a second by Meese to adjourn the meeting at 9:12 PM. The following Council Members voted "YEA": Kulwicki, Borchardt, Meese, Noren, Wagner, and Ziemann. The following Council Members voted "NAY": None. Motion passed 6-0.

Phil Goering, Mayor

Kelly Oelke, City Administrator

MINUTES OF THE HICKMAN CITY COUNCIL SPECIAL MEETING HELD August 22, 2024

Mayor Phil Goering called the meeting to order at 6:00 pm on August 22, 2024 and referenced the meeting recording process, optional sign in sheet, and open meeting law posting. Council Members Travis Borchardt, John Meese, Doug Wagner, Justina Ziemann and Dave Kulwicki were present for Roll Call. Council Member Steve Noren was absent and excused. Prior notice of the meeting and agenda were provided to the Mayor and all members of the Governing Body. Notice of the meeting was distributed and posted at Hickman City Hall, U.S. Post Office-Hickman, U-Stop Market and the City of Hickman Website.

All present stood and recited the Pledge of Allegiance.

Council Member Borchardt raised his hand and requested to be recognized to speak by Mayor Goering. Council Member Borchardt spoke about the August 13, 2024 City Council meeting and the motion that had specific agenda items on it that was clearly was not followed. The agenda was voted on and passed unanimously by City Council. He stated his view of the importance and value of local government being the closest body of government to the people of the United States. He stated although he supports the following agenda item, he was not willing to go on with a meeting that does not meet the criteria as exactly and specifically laid out.

Council Member Borchardt made a motion to move to agenda item 5, Meeting Adjournment. Council Member Meese seconded the motion. Mayor Goering restated the motion and asked for comments. Council Member Borchardt stated that was not a debatable motion. The following Council Members voted "YEA": Borchardt, Meese, Wagner, Ziemann, and Kulwicki. The following Council Members voted "NAY": None. Motion passed 5-0.

Adjournment

Motion by Council Member Borchardt and a second by Meese to adjourn the meeting at 6:06 pm. The following Council Members voted "YEA": Borchardt, Meese, Wagner, Ziemann, and Kulwicki. The following Council Members voted "NAY": None. Motion passed 5-0.

Phil Goering, Mayor

Kelly Oelke, City Administrator

City Council Meeting August 27, 2024
Accounts Payable as of August 23, 2024

| Vendor | Memo | Open Balance | Check No. |
|--|---|---------------------|-----------|
| All Copy Products | INV # 37216181 Monthly Printing Services | \$631.72 | |
| Barnell, Bryan | New Construction Deposit Return, Bldg Permit # 2021-80 - 2 Inspections Held from Deposit Return | \$400.00 | |
| Bizco Technologies | Inv# 821304, 821141 - Bizsecure Monitoring Service, Proofpoint, Server Backup | \$314.55 | |
| Border States | Inv# 928838563 - 5,000FT 4/O Electrical Wire for Infrastructure Replacements & Terrace View | \$20,866.30 | |
| Brown, Chelsey | Inv #INV0072- July 2024, City Hall Monthly Cleaning | \$1,000.00 | |
| Capital City Refuse | Acct No. 4867 - Refuse Service | \$126.79 | |
| Executive Answering Service | Inv# 223400033- Answering Service 07.23.2024-08.19.2024 | \$73.60 | |
| Georgiana, Trent | Meal Reimbursement - Safety Training | \$14.37 | |
| Gesun Style Homes | New Construction Deposit Return, Bldg Permit # 2023-120 + 1 Unused Inspection Added to Deposit Return | \$550.00 | |
| Gesun Style Homes | New Construction Deposit Return, Bldg Permit # 2022-147 - 5 Inspections Held from Deposit Return | \$250.00 | |
| Hawkins, Inc. | Inv# 6833773 - Chlorine Cylinder | \$936.62 | |
| Hoffschneider Law, PC., LLO | Inv # 4044 - July 2024 Legal Monthly Service Agreement | \$2,000.00 | |
| Hydro Optimixation Solutions | Inv# 12126 - WTP Remote Assistance | \$327.68 | |
| JK Energy Consulting, LLC | Inv# 2271 - Cost of Service Studies for Water & Wastewater Utilities | \$4,000.00 | |
| Leading Edge Homes | New Construction Deposit Return, Bldg Permit # 2023-151 - 4 Inspections Held from Deposit Return | \$300.00 | |
| Legacy Homes | New Construction Deposit Return, Bldg Permit # 2022-94 - 1 Inspections Held from Deposit Return | \$450.00 | |
| M & G Holdings | New Construction Deposit Return, Bldg Permit # 2021-201 - 4 Inspections Held from Deposit Return | \$300.00 | |
| M & G Holdings | New Construction Deposit Returns (5), Bldg Permit # 2022-165; 2022-158, 2022-159; 2022-160; 2022-164 | \$2,500.00 | |
| Nebraska Public Health Environmental Lab | Inv # 581248 - Routine Water Testing | \$164.00 | |
| Norris Public Power | Acct# ***4782 July 2024 Wholesale | \$155,301.12 | |
| Norris Public Power | Acct# 2375 - Utilities - Waste Water Trmt Plant, Sewer Dept. Water Plant & Wells, Water Dept. | \$7,798.28 | |
| Odeys | Inv# 125051 - Grass/Field Seed, White Marking Paint, Parks Dept | \$1,931.50 | |
| Premier Power, Inc | Inv# 1034 - Street Light Repairs, Street Dept | \$2,327.40 | |
| Schmader Electric Construction | Inv# 2821 - Fault Repair on Hickman Road by RRXX | \$1,130.00 | |
| Schmader Electric Construction | Inv# 2820 - Fault Repair on Main Street | \$4,735.00 | |
| Summit Fire Protection | Inv# 110418039 - Community Center Kitchen Hood Inspection | \$224.00 | |
| Wallman, Chris | Meal Reimbursement - Safety Training | \$14.37 | |
| Wild Willy's Fireworks | 2024 Firework Stand Deposit Refund Request | \$200.00 | |
| Williams, Laura | Refund - Registration Refund, minus jersey cost | \$55.00 | |
| TOTAL | | \$208,922.30 | |

**City Council Meeting August 27, 2024
Accounts Payable as of August 23, 2024**

| Vendor | Memo | Payment | Check No |
|--------------------------------|--|---------------------|-----------------|
| Ameritas Life Ins., Corp. | Employee Pension Plan | \$8,617.30 | ACH |
| ICMA Mission Square | Employee Retirement Contribution | \$1,245.56 | ACH |
| IRS | Payroll Taxes | \$16,505.50 | EFTPS |
| Medica | Employee Premiums | \$8,424.32 | ACH |
| Nebraska Department of Revenue | Nebraska and Local Sales and Use Tax Return - July 2024 | \$17,219.00 | ACH |
| Aflac | Employee Premiums | \$565.02 | ACH |
| Payroll Distribution (Net Pay) | City Staff 8.09.2024; 08.23.2024, City Council 8.01.2024 | \$57,661.76 | ACH |
| United Healthcare | Employee Premiums | \$587.30 | ACH |
| UNUM | Employee Premiums | \$227.54 | ACH |
| TOTAL | | \$111,053.30 | |
| TOTAL CLAIMS REPORT | | \$319,975.60 | |

Reviewed and Approved on August 27, 2024

Mayor Phil Goering Council Member Ziemann

Council President Wagner Council Member Noren

Council Member Meese Council Member Borchardt

Council Member Kulwicki

**City of Hickman
Statement of Cash Bank Accounts
FY2023/2024**

| Account # | Account Name | May 2024 | June 2024 | July 2024 |
|------------------|--|-----------------|------------------|--------------------|
| | Cash on Hand | \$200.00 | \$200.00 | \$200.00 ✓ |
| ...8760 | General Fund Checking | \$1,417,972.79 | \$1,523,001.01 | + \$1,143,168.98 ✓ |
| ...1586 | Linear Park Fund | \$13,942.87 | \$13,942.87 | \$13,942.87 ✓ |
| ...7412 | Reading-Tech & Historical Center | \$4,100.59 | \$4,100.59 | \$4,622.59 ✓ |
| ...4500 | Arts Council | \$4,870.33 | \$4,870.33 | \$5,470.33 ✓ |
| ...2843 | Keno Revenue | \$125,593.35 | \$121,551.41 | \$122,945.28 ✓ |
| ...7578 | Electrical Reserve (Baylor Heights Reserve) | \$74,258.65 | \$74,272.89 | \$74,289.68 ✓ |
| ...0938 | TIF Account | \$630.84 | \$630.84 | \$630.84 ✓ |
| ...0863 | Parks & Recreation Activities | \$53,715.46 | \$46,135.46 | + \$61,178.61 ✓ |
| ...7420 | Debt Service Reserve (CURR Series 2018 Bond Reserve) | \$157,297.38 | \$157,418.05 | \$157,560.37 ✓ |
| ...7479 | Sewer Reserve Acct | \$60,818.67 | \$60,830.33 | \$60,844.08 ✓ |
| ...2883 | CUR Revenue Series 2018 (Terrace View Reserve) | \$279,438.48 | \$279,757.88 | \$280,134.75 ✓ |
| ...4664 | Street Sinking Fund | \$30,921.15 | \$30,922.34 | \$30,923.74 ✓ |
| ...5333 | Sales Tax Revenues | \$1,309,170.74 | \$1,367,509.11 | \$1,429,400.85 ✓ |
| ...0215 | GO Water Revenue 2023 | \$565,600.03 | \$566,459.12 | \$567,473.16 ✓ |
| ...5-201 | GO Sewer Revenue 2023 | \$3,008,904.39 | \$2,831,261.39 | \$2,432,053.07 ✓ |
| | Total Funds Available | \$7,107,435.72 | \$7,082,863.62 | \$6,384,839.20 |
| ...7404 | Hickman Area Economic Dev. Association | \$31,576.73 | \$34,576.73 | \$31,122.51 |
| | Total HAEDA Funds Available | \$31,576.73 | \$34,576.73 | \$31,122.51 |

Report Criteria:

Print Outstanding Checks and Deposits and Bank and Book adjustments

1 First State Bank General (General Checking) (1)
July 31, 2024

Account: 10010104
Bank Account Number: 8760

| | | | |
|-------------------------|--------------|---|--------------|
| Bank Statement Balance: | 1,143,168.98 | Book Balance Previous Month: | .00 |
| Outstanding Deposits: | 10,135.95 | Total Receipts: | 914,011.42 |
| Outstanding Checks: | 168,155.37 | Total Disbursements: | 1,451,862.87 |
| Bank Adjustments: | .00 | Book Adjustments: | 1,523,001.01 |
| Bank Balance: | 985,149.56 | Book Balance: | 985,149.56 |
| | | Proof (Bank balance less book balance): | .00 |

Outstanding Deposits Section

| Deposit Number | Deposit Amount | Deposit Number | Deposit Amount | Deposit Number | Deposit Amount | Deposit Number | Deposit Amount | |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| 151 | 313.89 | 152 | 35.79 | 153 | 360.64 | 154 | 115.00 | |
| 155 | 150.00 | 156 | 6,125.00 | 157 | 869.41 | 158 | 1,140.48 | |
| 159 | 533.44 | 160 | 492.30 | | | | | |
| Grand Totals: | | | | | | | | <u>10,135.95</u> |

Deposits cleared: 1 items Deposits Outstanding: 10 items

Outstanding Checks Section

| Check Number | Check Amount | Check Number | Check Amount | Check Number | Check Amount | Check Number | Check Amount | |
|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|
| 200 | .20 | 201 | 504.00 | 203 | 209.12 | 205 | 600.00 | |
| 206 | 902.35 | 207 | 2,646.19 | 25511 | 380.58 | 26970 | 500.00 | |
| 27469 | 100.00 | 27529 | 100.00 | 27788 | 140.00 | 29189 | 15.00 | |
| 29207 | 100.00 | 29263 | 100.00 | 29400 | 200.00 | 30155 | 225.00 | |
| 30218 | 500.00 | 30515 | 100.00 | 30653 | 100.00 | 30996 | 100.00 | |
| 31138 | 72.90 | 31241 | 7.51 | 31273 | 15.42 | 31290 | 47.13 | |
| 31428 | 16,601.16 | 31616 | 100.00 | 31718 | 99.50 | 33978 | 18,806.08 | |
| 34290 | 150.00 | 34498 | 100.96 | 34557 | 42.00 | 34613 | 1,250.00 | |
| 34627 | 450.00 | 34632 | 50.00 | 34633 | 1,100.00 | 34638 | 450.00 | |
| 34645 | 12,432.75 | 34646 | 200.00 | 34649 | 200.00 | 34650 | 94,538.00 | |
| 34651 | 45.00 | 34652 | 1,719.56 | 34656 | 2,105.00 | 34666 | 279.40 | |
| 34671 | 5,246.68 | 34672 | 504.00 | 34674 | 4,019.88 | | | |
| Grand Totals: | | | | | | | | <u>168,155.37</u> |

Checks cleared: 1 items Checks Outstanding: 47 items

Bank Adjustments Section

Book Adjustments Section

| Description | Amount | Description | Amount |
|--------------------------|--------------|-------------|---------------------|
| Beginning balance 7/1/24 | 1,523,001.01 | | |
| Grand Totals: | | | <u>1,523,001.01</u> |

3 First State Bank Parks & Rec (Parks & Rec Checking) (3)
July 31, 2024

Account: 10010119
Bank Account Number: 0863 ✓

| | | | |
|-------------------------|-------------|---|-----------|
| Bank Statement Balance: | 61,178.61 ✓ | Book Balance Previous Month: | .00 |
| Outstanding Deposits: | 60.00 | Total Receipts: | 18,860.06 |
| Outstanding Checks: | 2,430.44 | Total Disbursements: | 6,187.35 |
| Bank Adjustments: | .00 | Book Adjustments: | 46,135.46 |
| Bank Balance: | 58,808.17 | Book Balance: | 58,808.17 |
| | | Proof (Bank balance less book balance): | .00 |

Outstanding Deposits Section

| Deposit Number | Deposit Amount | Deposit Number | Deposit Amount | Deposit Number | Deposit Amount | Deposit Number | Deposit Amount |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 21 | 60.00 | | | | | | |
| Grand Totals: | | | | | | | <u>60.00</u> |

Deposits cleared: 20 items Deposits Outstanding: 1 items

Outstanding Checks Section

| Check Number | Check Amount | Check Number | Check Amount | Check Number | Check Amount | Check Number | Check Amount |
|---------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| 150 | 315.00 | 1060 | 80.00 | 1074 | 45.00 | 1080 | 72.00 |
| 1096 | 35.94 | 1190 | 35.00 | 1245 | 25.00 | 1269 | 25.00 |
| 1369 | 100.00 | 1430 | 100.00 | 1509 | 80.00 | 1581 | 260.00 |
| 1627 | 12.50 | 1678 | 385.00 | 16821 | 160.00 | 16831 | 700.00 |
| Grand Totals: | | | | | | | <u>2,430.44</u> |

Checks cleared: 15 items Checks Outstanding: 16 items

Bank Adjustments Section

Book Adjustments Section

| Description | Amount | Description | Amount |
|--------------------------|-------------|-------------|------------------|
| Beginning balance 7/1/24 | 46,135.46 ✓ | | |
| Grand Totals: | | | <u>46,135.46</u> |

CITY OF HICKMAN
BALANCE SHEET
JULY 31, 2024

HICKMAN

ASSETS

| | | | |
|------------|--------------------------------|-----------------|-----------------------------|
| 1-00-10099 | CASH IN BANK - S&E BOND (2883) | 280,134.75 | |
| 1-00-10101 | CASH ON HAND | 200.00 | |
| 1-00-10104 | CASH IN BANK--GENERAL (8760) | 986,769.20 | |
| 1-00-10105 | SEWER REVENUE (NPAIT) | 2,432,053.07 | |
| 1-00-10108 | CASH IN BANK--LINEAR PARK CHEC | 13,942.87 | |
| 1-00-10109 | CASH IN BANK--READING CENTRE (| 4,622.59 | |
| 1-00-10111 | CASH IN BANK - KENO REVENUE (2 | 122,945.28 | |
| 1-00-10116 | CASH IN BANK--ELECTRIC RESERVE | 74,289.68 | |
| 1-00-10118 | CASH IN BANK - TIF CHECKING (0 | 630.84 | |
| 1-00-10119 | CASH--PARKS & REC. ACTIVITIES | 58,808.17 | |
| 1-00-10130 | DEPOSITS--COUNTY TREASURER | 16,937.65 | --- |
| 1-00-10131 | DEPOSITS--COUNTY TREASURER BON | 3,306.68 | --- |
| 1-00-10135 | AMERITAS - 401K FORFEITURES | 4,604.07 | --- |
| 1-00-10137 | CASH - STREET SINKING FUND (46 | 30,923.74 | |
| 1-00-10139 | CASH IN BANK - GO WATER REVENU | 567,473.16 | |
| 1-00-10301 | CASH IN BANK - ARTS COUNCIL (4 | 5,470.33 | |
| 1-00-10401 | CASH IN BANK - SALES TAX REV (| 1,429,400.85 | |
| 1-00-11150 | ALLOWANCE FOR BAD DEBTS | (13,600.00) | |
| 1-00-12120 | *ACCOUNTS RECEIVABLE | 15,948.99 | |
| 1-00-12121 | ACCOUNTS RECEIVABLE-UTILITIES | (33,056.37) | |
| 1-00-12151 | INVENTORY - UTILITIES | 180,874.73 | |
| 1-00-13140 | INVESTMENTS-DEBT SERVICE RESER | 157,560.37 | |
| 1-00-13141 | INVESTMENTS--SEWER RESERVE (74 | 60,844.08 | |
| 1-00-16129 | PREPAID EXPENSES | 126,967.02 | |
| 1-00-17500 | SUSPENSE | 31,346.60 | |
| 1-00-18122 | UNBILLED UTILITY RECEIVABLES | 126,823.46 | |
| 1-00-18124 | TAXES RECEIVABLE | 124,740.07 | |
| 1-00-19220 | PROPERTY AND EQUIPMENT | 26,423,926.82 | |
| 1-00-19221 | ACCUM DEPR--EQUIPMENT | (9,215,150.91) | |
| 1-00-19301 | WELLS FARGO - MC8456 | (7,024.58) | |
| 1-00-19312 | WELLS FARGO - MC3079 | (189.97) | |
| | TOTAL ASSETS | | <u><u>24,012,523.24</u></u> |

CITY OF HICKMAN
BALANCE SHEET
JULY 31, 2024

HICKMAN

LIABILITIES

| | | | |
|------------|--------------------------------|---------------|---------------|
| 1-00-20400 | *ACCOUNTS PAYABLE | 69,943.06 | |
| 1-00-20416 | ACCRD INTRST - PROPRIETARY ACC | 26,360.82 | |
| 1-00-21413 | ACCRUED WAGES | 16,997.41 | |
| 1-00-21414 | ACCRUED ABSENCES | 81,829.14 | |
| 1-00-21415 | ACCRUED INTEREST | 13,931.69 | |
| 1-00-21432 | DEPOSITS - NEW CONSTRUCTION | 27,350.00 | |
| 1-00-21433 | DEPOSITS--COMMUNITY HALL | (200.00) | |
| 1-00-21434 | DEPOSITS - FIREWORKS STANDS | 1,650.00 | |
| 1-00-21461 | BONDS PAYABLE | 11,550,000.00 | |
| 1-00-21470 | BONDS DEFEASED | (209,875.00) | |
| 1-00-21471 | ACCUMULATED DEFEASANCE | 160,905.03 | |
| 1-00-22406 | FEDERAL TAX WITHHELD | 12.52 | |
| 1-00-22407 | STATE TAX WITHHELD | 2,602.37 | |
| 1-00-22410 | PAYROLL LIABILITIES | 407.67 | |
| 1-00-22412 | RETIREMENT PAYABLE | 2,897.70 | |
| 1-00-22415 | PAYROLL LIABILITIES UNIFORM | 109.15 | |
| 1-00-23431 | METER DEPOSITS | 98,659.70 | |
| 1-00-24418 | SALES TAX PAYABLE | (1,199.27) | |
| 1-00-24462 | NDEQ LOAN PROCEEDS | 418,015.36 | |
| 1-00-24463 | GOVT BONDS PAYABLE | 1,095,000.00 | |
| 1-00-24466 | HBE | 57,486.93 | |
| 1-00-24550 | 550.1 PRIOR PERIOD ADJ | (22,500.00) | |
| | | | |
| | TOTAL LIABILITIES | | 13,390,384.28 |

FUND EQUITY

| | | | |
|------------|---------------------------------|-----------------|---------------|
| 1-00-28500 | OPENING BAL EQUITY | 524,413.33 | |
| 1-00-28501 | GENERAL FUND BALANCE | 8,377,288.96 | |
| 1-00-28502 | STREET FUND BALANCE | 414,564.18 | |
| 1-00-28503 | WATER FUND BALANCE | 938,779.79 | |
| 1-00-28504 | ELECTRIC FUND BALANCE | 1,056,851.92 | |
| 1-00-28505 | SEWER FUND BALANCE | 347,316.02 | |
| 1-00-28506 | DEBT SERVICE FUND BALANCE | 13,026.48 | |
| 1-00-28507 | POLICE FUND BALANCE | (145,126.52) | |
| 1-00-28508 | PARK FUND BALANCE | 858,856.66 | |
| 1-00-28509 | READING CENTER FUND BALANCE | 395,374.62 | |
| 1-00-28511 | KENO FUND BALANCE | 101,665.21 | |
| | REVENUE OVER EXPENDITURES - YTD | (2,260,871.69) | |
| | | | |
| | TOTAL FUND EQUITY | | 10,622,138.96 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 24,012,523.24 |

CITY OF HICKMAN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2024

HICKMAN

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------------|------------------|---------------------|---------------------|---------------------|-------------|
| <u>GENERAL REVENUE</u> | | | | | |
| 1-10-32603 | 9,303.86 | 76,115.54 | 99,619.00 | 23,503.46 | 76.4 |
| 1-10-32609 | 1,060.77 | 4,105.85 | 3,500.00 | (605.85) | 117.3 |
| 1-10-32623 | 320.00 | 16,125.00 | 30,102.00 | 13,977.00 | 53.6 |
| 1-10-32625 | 5,363.02 | 47,979.88 | 75,000.00 | 27,020.12 | 64.0 |
| 1-10-32652 | 300.00 | 2,800.00 | 4,000.00 | 1,200.00 | 70.0 |
| 1-10-33614 | .00 | 378.01 | 500.00 | 121.99 | 75.6 |
| 1-10-34601 | 18,097.42 | 1,019,169.73 | 1,956,388.00 | 937,218.27 | 52.1 |
| 1-10-34610 | .00 | 108,026.75 | .00 | (108,026.75) | .0 |
| 1-10-34624 | .00 | 33.57 | .00 | (33.57) | .0 |
| 1-10-34669 | .00 | .00 | 500.00 | 500.00 | .0 |
| 1-10-34692 | .00 | .00 | 650,000.00 | 650,000.00 | .0 |
| 1-10-35686 | 18.19 | 87.29 | 50.00 | (37.29) | 174.6 |
| 1-10-36050 | .00 | 11,339.07 | .00 | (11,339.07) | .0 |
| 1-10-36642 | 125.00 | 125.00 | 15,000.00 | 14,875.00 | .8 |
| 1-10-36674 | .00 | 844.39 | .00 | (844.39) | .0 |
| 1-10-36675 | .00 | 3,603.80 | .00 | (3,603.80) | .0 |
| 1-10-38602 | 10,567.42 | 52,837.10 | 35,036.00 | (17,801.10) | 150.8 |
| 1-10-38630 | (9,266.56) | 5,255.94 | 80,000.00 | 74,744.06 | 6.6 |
| 1-10-39580 | (100.00) | (11,274.55) | .00 | 11,274.55 | .0 |
| 1-10-39629 | 12,620.66 | 16,524.58 | .00 | (16,524.58) | .0 |
| 1-10-39687 | 60.00 | 58,626.86 | 5,000.00 | (53,626.86) | 1172.5 |
| TOTAL GENERAL REVENUE | 48,469.78 | 1,412,703.81 | 2,954,695.00 | 1,541,991.19 | 47.8 |
| <u>COMMUNITY CENTER REVENUE</u> | | | | | |
| 1-11-35686 | .00 | 200.00 | .00 | (200.00) | .0 |
| 1-11-36642 | 145.00 | 13,895.00 | .00 | (13,895.00) | .0 |
| TOTAL COMMUNITY CENTER REVENUE | 145.00 | 14,095.00 | .00 | (14,095.00) | .0 |
| <u>STREETS REVENUE</u> | | | | | |
| 1-20-32604 | .00 | 13,033.76 | 25,000.00 | 11,966.24 | 52.1 |
| 1-20-32651 | 1,560.00 | 14,560.00 | 16,000.00 | 1,440.00 | 91.0 |
| 1-20-38611 | .00 | 208,970.03 | 348,845.00 | 139,874.97 | 59.9 |
| 1-20-38612 | .00 | 4,000.00 | 4,000.00 | .00 | 100.0 |
| 1-20-38689 | .00 | 133,192.00 | .00 | (133,192.00) | .0 |
| 1-20-39629 | 1.40 | 12.97 | .00 | (12.97) | .0 |
| 1-20-39687 | .00 | 17,862.89 | .00 | (17,862.89) | .0 |
| TOTAL STREETS REVENUE | 1,561.40 | 391,631.65 | 393,845.00 | 2,213.35 | 99.4 |

CITY OF HICKMAN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2024

HICKMAN

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|-----------------|---------------------|---------------------|---------------------|-------------|
| <u>WATER REVENUE</u> | | | | | |
| 1-30-32625 BUILDING PERMIT FEES | 2,925.00 | 26,975.00 | 26,000.00 | (975.00) | 103.8 |
| 1-30-32651 BUILDING PERMIT FEES:INFRASTRU | 3,120.00 | 29,120.00 | 32,000.00 | 2,880.00 | 91.0 |
| 1-30-36650 WATER REVENUE | 63.00 | 477,722.25 | 703,320.00 | 225,597.75 | 67.9 |
| 1-30-36668 SERVICE CHG/PENALTY REVENUE | .00 | 4,656.30 | 6,292.00 | 1,635.70 | 74.0 |
| 1-30-38691 INSURANCE PROCEEDS | .00 | 18,052.00 | .00 | (18,052.00) | .0 |
| 1-30-39629 INTEREST INCOME | 1,014.04 | 14,517.35 | .00 | (14,517.35) | .0 |
| 1-30-39687 MISCELLANEOUS INCOME | .00 | 772.64 | .00 | (772.64) | .0 |
| TOTAL WATER REVENUE | 7,122.04 | 571,815.54 | 767,612.00 | 195,796.46 | 74.5 |
| <u>ELECTRIC REVENUE</u> | | | | | |
| 1-40-32625 BUILDING PERMIT FEES | .00 | 115.00 | .00 | (115.00) | .0 |
| 1-40-32651 BUILDING PERMIT FEES:INFRASTRU | 2,340.00 | 24,310.00 | 24,000.00 | (310.00) | 101.3 |
| 1-40-36050 SERVICES | .00 | 1,012.69 | .00 | (1,012.69) | .0 |
| 1-40-36640 ELECTRIC REVENUE | .00 | 1,272,985.02 | 1,747,748.00 | 474,762.98 | 72.8 |
| 1-40-36668 SERVICE CHG/PENALTY REVENUE | .00 | 13,496.50 | 17,393.00 | 3,896.50 | 77.6 |
| 1-40-39629 INTEREST INCOME | 393.66 | 4,607.89 | .00 | (4,607.89) | .0 |
| 1-40-39687 MISCELLANEOUS INCOME | 150.00 | 1,500.00 | .00 | (1,500.00) | .0 |
| TOTAL ELECTRIC REVENUE | 2,883.66 | 1,318,027.10 | 1,789,141.00 | 471,113.90 | 73.7 |
| <u>SEWER REVENUE</u> | | | | | |
| 1-50-32625 BUILDING PERMIT FEES | 1,560.00 | 15,600.00 | 16,000.00 | 400.00 | 97.5 |
| 1-50-32651 BUILDING PERMIT FEES:INFRASTRU | 2,340.00 | 21,060.00 | 24,000.00 | 2,940.00 | 87.8 |
| 1-50-36660 SEWER USE REVENUE | .00 | 625,488.00 | 825,901.00 | 200,413.00 | 75.7 |
| 1-50-36668 SERVICE CHG/PENALTY REVENUE | .00 | 7,042.06 | 8,924.00 | 1,881.94 | 78.9 |
| 1-50-38689 GRANT INCOME | .00 | .00 | 1,000,000.00 | 1,000,000.00 | .0 |
| 1-50-39629 INTEREST INCOME | 13.75 | 138,683.31 | .00 | (138,683.31) | .0 |
| 1-50-39687 MISCELLANEOUS INCOME | .00 | 17,592.82 | .00 | (17,592.82) | .0 |
| TOTAL SEWER REVENUE | 3,913.75 | 825,466.19 | 1,874,825.00 | 1,049,358.81 | 44.0 |
| <u>KENO REVENUE</u> | | | | | |
| 1-80-39626 KENO REVENUE | 3,398.07 | 38,192.82 | 50,000.00 | 11,807.18 | 76.4 |
| 1-80-39629 INTEREST INCOME | 46.80 | 461.52 | .00 | (461.52) | .0 |
| TOTAL KENO REVENUE | 3,444.87 | 38,654.34 | 50,000.00 | 11,345.66 | 77.3 |

CITY OF HICKMAN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2024

HICKMAN

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|-------------------|---------------------|---------------------|----------------------|-------------|
| <u>PARKS REVENUE</u> | | | | | |
| 1-90-31682 PARKS & REC. PLAYER FEES | 18,800.06 | 44,851.97 | 52,388.00 | 7,536.03 | 85.6 |
| 1-90-32651 BUILDING PERMIT FEES:INFRASTRU | 2,730.00 | 25,480.00 | 28,000.00 | 2,520.00 | 91.0 |
| 1-90-36642 RENT REVENUE | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 1-90-36688 RECYLING/SURPLUS | .00 | 6,500.00 | .00 | (6,500.00) | .0 |
| 1-90-38690 GRANTS & CONTRIBUTIONS | .00 | 3,994.12 | 125,000.00 | 121,005.88 | 3.2 |
| 1-90-39687 MISCELLANEOUS INCOME | .00 | 6,546.00 | .00 | (6,546.00) | .0 |
| TOTAL PARKS REVENUE | 21,530.06 | 87,372.09 | 211,388.00 | 124,015.91 | 41.3 |
| <u>SALES TAX REVENUE</u> | | | | | |
| 1-95-34692 CITY SALES TAX | 61,248.95 | 533,575.41 | .00 | (533,575.41) | .0 |
| 1-95-39629 INTEREST INCOME | 2,480.26 | 20,070.88 | .00 | (20,070.88) | .0 |
| TOTAL SALES TAX REVENUE | 63,729.21 | 553,646.29 | .00 | (553,646.29) | .0 |
| <u>READING CENTER</u> | | | | | |
| 1-99-38690 GRANTS & CONTRIBUTIONS | 522.00 | 522.00 | .00 | (522.00) | .0 |
| 1-99-39687 MISCELLANEOUS INCOME | 120.00 | 505.00 | .00 | (505.00) | .0 |
| TOTAL READING CENTER | 642.00 | 1,027.00 | .00 | (1,027.00) | .0 |
| TOTAL FUND REVENUE | 153,441.77 | 5,214,439.01 | 8,041,506.00 | 2,827,066.99 | 64.8 |

CITY OF HICKMAN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2024

HICKMAN

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------------|--------------|-------|
| <u>GENERAL</u> | | | | | |
| 1-10-51812 SALARIES AND WAGES | 76,676.76 | 469,774.77 | 559,403.00 | 89,628.23 | 84.0 |
| 1-10-51819 PAYROLL TAXES | 5,741.41 | 33,487.60 | 42,794.00 | 9,306.40 | 78.3 |
| 1-10-51821 RETIREMENT | 5,243.93 | 32,186.33 | 42,898.00 | 10,711.67 | 75.0 |
| 1-10-51822 EMPLOYEE BENEFITS | 3,754.81 | 32,746.65 | 69,610.00 | 36,863.35 | 47.0 |
| 1-10-51856 INSURANCE | .00 | 1,106.29 | 22,500.00 | 21,393.71 | 4.9 |
| 1-10-51899 HRA - EMPLOYEE HRA | 266.40 | 5,410.86 | 13,000.00 | 7,589.14 | 41.6 |
| 1-10-52834 UNIFORMS & CLOTHING | .00 | 1,156.14 | 1,500.00 | 343.86 | 77.1 |
| 1-10-54861 CABLE | .00 | .00 | 500.00 | 500.00 | .0 |
| 1-10-54862 UTILITY-GAS,ELEC,WATER,SEWER | .00 | 478.75 | 5,054.00 | 4,575.25 | 9.5 |
| 1-10-55814 COUNTY TREASURER COMMISSION | 180.98 | 10,334.32 | 20,542.00 | 10,207.68 | 50.3 |
| 1-10-58835 SUPPLIES & SMALL TOOLS | 128.03 | 4,340.11 | 7,500.00 | 3,159.89 | 57.9 |
| 1-10-58877 PRINTING AND PUBLISHING | 323.10 | 5,007.08 | 6,853.00 | 1,845.92 | 73.1 |
| 1-10-58881 TELEPHONE-INTERNET | 1,923.50 | 11,199.29 | 13,928.00 | 2,728.71 | 80.4 |
| 1-10-58882 POSTAGE | 457.93 | 3,573.46 | 4,031.00 | 457.54 | 88.7 |
| 1-10-58883 OFFICE SUPPLIES | 150.88 | 3,559.85 | 6,000.00 | 2,440.15 | 59.3 |
| 1-10-58885 DUES AND SUBSCRIPTIONS | .00 | 9,242.85 | 4,766.00 | (4,476.85) | 193.9 |
| 1-10-61815 CONSULTING SERVICES | 2,105.00 | 58,582.70 | 100,000.00 | 41,417.30 | 58.6 |
| 1-10-61831 BLDG INSPECTIONS - CHIEF | 2,300.00 | 19,800.00 | 30,000.00 | 10,200.00 | 66.0 |
| 1-10-61832 BLDG INSPECTIONS - ELECTRICAL | 1,000.00 | 9,450.00 | 17,000.00 | 7,550.00 | 55.6 |
| 1-10-61833 BLDG INSPECTIONS - HVAC | 650.00 | 4,450.00 | 8,000.00 | 3,550.00 | 55.6 |
| 1-10-61834 BLDG INSPECTIONS - PLUMBING | 950.00 | 9,500.00 | 16,000.00 | 6,500.00 | 59.4 |
| 1-10-61835 COMMERCIAL PLAN REVIEW | 350.00 | 1,800.00 | 500.00 | (1,300.00) | 360.0 |
| 1-10-61880 COMPUTER EXPENSE | 8,952.75 | 38,459.82 | 64,300.00 | 25,840.18 | 59.8 |
| 1-10-61884 PROFESSIONAL SERVICES | 85.99 | 7,254.38 | 9,174.00 | 1,919.62 | 79.1 |
| 1-10-62863 REFUSE SERVICE | 63.91 | 619.58 | 1,483.00 | 863.42 | 41.8 |
| 1-10-62871 REPAIRS AND MAINTENANCE | 35.00 | 2,608.79 | 33,051.00 | 30,442.21 | 7.9 |
| 1-10-65824 SCHOOLING/PROFESSIONAL DEV. | 3,733.57 | 21,286.51 | 25,000.00 | 3,713.49 | 85.2 |
| 1-10-65840 DONATIONS | .00 | 1,000.00 | .00 | (1,000.00) | .0 |
| 1-10-65842 TRANSPORTATION & MILEAGE | .00 | 1,614.29 | 500.00 | (1,114.29) | 322.9 |
| 1-10-65858 GENERAL TAXES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 1-10-65859 SALES TAX ADMIN FEE | .00 | .00 | 19,500.00 | 19,500.00 | .0 |
| 1-10-65875 CAT/DOG STATE LICENSE FEES | .00 | 340.38 | .00 | (340.38) | .0 |
| 1-10-65876 FILING FEES | .00 | 223.90 | 243.00 | 19.10 | 92.1 |
| 1-10-65886 TREE REBATES | .00 | 100.00 | 100.00 | .00 | 100.0 |
| 1-10-65888 FIREWORKS | 6,600.00 | 6,600.00 | 8,800.00 | 2,200.00 | 75.0 |
| 1-10-73878 BAD DEBT | (521.46) | 72.61 | .00 | (72.61) | .0 |
| 1-10-73890 BANK CHARGES | .00 | 60.00 | 150.00 | 90.00 | 40.0 |
| 1-10-74100 CDBG GRANT EXPENSES | .00 | 5,595.00 | .00 | (5,595.00) | .0 |
| 1-10-74895 BOND PRINCIPAL | .00 | .00 | 115,000.00 | 115,000.00 | .0 |
| 1-10-74896 BOND INTEREST EXPENSE | .00 | .00 | 64,390.00 | 64,390.00 | .0 |
| 1-10-75849 CAPITAL OUTLAY | 1,409.44 | 28,775.13 | 10,000.00 | (18,775.13) | 287.8 |
| 1-10-77897 TIF PRINCIPAL | 2,242.23 | 4,313.46 | 4,450.00 | 136.54 | 96.9 |
| 1-10-77898 TIF INTEREST EXPENSE | 153.77 | 478.54 | 342.00 | (136.54) | 139.9 |
| 1-10-78887 MISCELLANEOUS | .00 | 1,917.12 | 769.00 | (1,148.12) | 249.3 |
| TOTAL GENERAL | 124,957.93 | 848,506.56 | 1,359,631.00 | 511,124.44 | 62.4 |

CITY OF HICKMAN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2024

HICKMAN

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|---------------------|--------------------|-------------|
| <u>COMMUNITY CENTER</u> | | | | | |
| 1-11-54862 UTILITY-GAS,ELEC,WATER,SEWER | 286.92 | 2,945.05 | .00 (| 2,945.05) | .0 |
| 1-11-58835 SUPPLIES & SMALL TOOLS | 137.44 | 4,678.27 | .00 (| 4,678.27) | .0 |
| 1-11-58883 OFFICE SUPPLIES | .00 | 29.23 | .00 (| 29.23) | .0 |
| 1-11-58885 DUES AND SUBSCRIPTIONS | .00 | 35.00 | .00 (| 35.00) | .0 |
| 1-11-61880 COMPUTER EXPENSE | .00 | 1,355.50 | .00 (| 1,355.50) | .0 |
| 1-11-61884 PROFESSIONAL SERVICES | 81.00 | 1,461.50 | .00 (| 1,461.50) | .0 |
| 1-11-62851 RENTAL EXPENSE | .00 | 500.00 | .00 (| 500.00) | .0 |
| 1-11-62871 REPAIRS AND MAINTENANCE | 1,250.00 | 23,262.65 | .00 (| 23,262.65) | .0 |
| 1-11-74895 BOND PRINCIPAL | .00 | 115,187.50 | .00 (| 115,187.50) | .0 |
| 1-11-74896 BOND INTEREST EXPENSE | .00 | 32,526.25 | .00 (| 32,526.25) | .0 |
| 1-11-75849 CAPITAL OUTLAY | .00 | 18,097.50 | .00 (| 18,097.50) | .0 |
| TOTAL COMMUNITY CENTER | 1,755.36 | 200,078.45 | .00 (| 200,078.45) | .0 |
| <u>STREET</u> | | | | | |
| 1-20-51812 SALARIES AND WAGES | .00 | 141,691.35 | 139,818.11 (| 1,873.24) | 101.3 |
| 1-20-51819 PAYROLL TAXES | .00 | 11,623.98 | 10,696.09 (| 927.89) | 108.7 |
| 1-20-51821 RETIREMENT | .00 | 11,468.30 | 7,980.41 (| 3,487.89) | 143.7 |
| 1-20-51822 EMPLOYEE BENEFITS | 749.62 | 8,108.13 | 18,671.00 | 10,562.87 | 43.4 |
| 1-20-51856 INSURANCE | .00 | 3,577.00 | 22,500.00 | 18,923.00 | 15.9 |
| 1-20-52834 UNIFORMS & CLOTHING | 30.85 | 459.62 | 950.00 | 490.38 | 48.4 |
| 1-20-54862 UTILITY-GAS,ELEC,WATER,SEWER | 1,393.53 | 15,292.48 | 24,320.00 | 9,027.52 | 62.9 |
| 1-20-58835 SUPPLIES & SMALL TOOLS | 371.63 | 9,765.92 | 15,000.00 | 5,234.08 | 65.1 |
| 1-20-58881 TELEPHONE-INTERNET | 54.92 | 588.29 | 582.00 (| 6.29) | 101.1 |
| 1-20-58882 POSTAGE | .00 | 1,335.50 | 1,545.00 | 209.50 | 86.4 |
| 1-20-58883 OFFICE SUPPLIES | .00 | 15.12 | .00 (| 15.12) | .0 |
| 1-20-61815 CONSULTING SERVICES | .00 | 83.30 | 2,500.00 | 2,416.70 | 3.3 |
| 1-20-61880 COMPUTER EXPENSE | .00 | 2,003.69 | 6,900.00 | 4,896.31 | 29.0 |
| 1-20-62863 REFUSE SERVICE | 63.91 | 623.79 | .00 (| 623.79) | .0 |
| 1-20-62871 REPAIRS AND MAINTENANCE | 205.72 | 10,024.20 | 25,000.00 | 14,975.80 | 40.1 |
| 1-20-65824 SCHOOLING/PROFESSIONAL DEV. | .00 | 64.00 | 100.00 | 36.00 | 64.0 |
| 1-20-65841 FUEL | 1,719.56 | 14,478.12 | 20,000.00 | 5,521.88 | 72.4 |
| 1-20-65876 FILING FEES | .00 | 10.00 | .00 (| 10.00) | .0 |
| 1-20-75849 CAPITAL OUTLAY | 2,742.05 | 13,515.66 | 25,500.00 | 11,984.34 | 53.0 |
| 1-20-75891 CAPITAL IMPROVEMENTS | 8,460.00 | 154,026.24 | 740,000.00 | 585,973.76 | 20.8 |
| TOTAL STREET | 15,791.79 | 398,754.69 | 1,062,062.61 | 663,307.92 | 37.6 |

CITY OF HICKMAN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2024

HICKMAN

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|---------------------|---------------------|---------------------|-------------|
| <u>WATER</u> | | | | | |
| 1-30-51812 SALARIES AND WAGES | .00 | 79,076.58 | 93,212.08 | 14,135.50 | 84.8 |
| 1-30-51819 PAYROLL TAXES | .00 | 6,494.22 | 7,130.72 | 636.50 | 91.1 |
| 1-30-51821 RETIREMENT | .00 | 6,144.58 | 5,320.28 | (824.30) | 115.5 |
| 1-30-51822 EMPLOYEE BENEFITS | 749.62 | 8,108.10 | 12,448.00 | 4,339.90 | 65.1 |
| 1-30-51856 INSURANCE | .00 | 856.29 | 22,500.00 | 21,643.71 | 3.8 |
| 1-30-52834 UNIFORMS & CLOTHING | 30.86 | 387.44 | 950.00 | 562.56 | 40.8 |
| 1-30-54862 UTILITY-GAS,ELEC,WATER,SEWER | 3,477.41 | 26,818.51 | 33,235.00 | 6,416.49 | 80.7 |
| 1-30-58835 SUPPLIES & SMALL TOOLS | 1,561.93 | 25,377.86 | 50,000.00 | 24,622.14 | 50.8 |
| 1-30-58874 TESTING | .00 | 1,425.00 | 1,843.00 | 418.00 | 77.3 |
| 1-30-58877 PRINTING AND PUBLISHING | 55.67 | 734.90 | 1,113.00 | 378.10 | 66.0 |
| 1-30-58881 TELEPHONE-INTERNET | 158.05 | 1,518.31 | 2,360.00 | 841.69 | 64.3 |
| 1-30-58882 POSTAGE | 457.93 | 3,232.42 | 3,855.00 | 622.58 | 83.9 |
| 1-30-58883 OFFICE SUPPLIES | .00 | 304.89 | 1,750.00 | 1,445.11 | 17.4 |
| 1-30-58885 DUES AND SUBSCRIPTIONS | 450.00 | 555.00 | .00 | (555.00) | .0 |
| 1-30-61815 CONSULTING SERVICES | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 1-30-61880 COMPUTER EXPENSE | .00 | 2,043.79 | 11,800.00 | 9,756.21 | 17.3 |
| 1-30-61884 PROFESSIONAL SERVICES | .00 | 4,000.00 | 2,718.00 | (1,282.00) | 147.2 |
| 1-30-62871 REPAIRS AND MAINTENANCE | 12.77 | 5,255.01 | 15,000.00 | 9,744.99 | 35.0 |
| 1-30-65824 SCHOOLING/PROFESSIONAL DEV. | .00 | 3,558.33 | 2,000.00 | (1,558.33) | 177.9 |
| 1-30-73878 BAD DEBT | 226.78 | 226.78 | .00 | (226.78) | .0 |
| 1-30-74895 BOND PRINCIPAL | .00 | 195,100.00 | 195,000.00 | (100.00) | 100.1 |
| 1-30-74896 BOND INTEREST EXPENSE | .00 | 69,437.00 | 68,937.00 | (500.00) | 100.7 |
| 1-30-75849 CAPITAL OUTLAY | 54,384.19 | 1,017,449.84 | 15,500.00 | (1,001,949.84) | 6564.2 |
| 1-30-75891 CAPITAL IMPROVEMENTS | .00 | 59,547.01 | 3,885,000.00 | 3,825,452.99 | 1.5 |
| 1-30-81850 LAND | .00 | 379.14 | .00 | (379.14) | .0 |
| TOTAL WATER | 61,565.21 | 1,518,031.00 | 4,435,172.08 | 2,917,141.08 | 34.2 |

CITY OF HICKMAN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2024

HICKMAN

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|--------------|--------------|--------------|-------|
| <u>ELECTRIC</u> | | | | | |
| 1-40-51812 SALARIES AND WAGES | .00 | 21,894.20 | 67,790.60 | 45,896.40 | 32.3 |
| 1-40-51819 PAYROLL TAXES | .00 | 1,726.41 | 5,185.98 | 3,459.57 | 33.3 |
| 1-40-51821 RETIREMENT | .00 | 1,707.82 | 3,869.29 | 2,161.47 | 44.1 |
| 1-40-51822 EMPLOYEE BENEFITS | 749.62 | 8,108.10 | 9,053.00 | 944.90 | 89.6 |
| 1-40-51856 INSURANCE | .00 | 856.29 | 22,500.00 | 21,643.71 | 3.8 |
| 1-40-52834 UNIFORMS & CLOTHING | 30.85 | 387.41 | 900.00 | 512.59 | 43.1 |
| 1-40-54862 UTILITY-GAS,ELEC,WATER,SEWER | 230.91 | 2,680.00 | 4,197.00 | 1,517.00 | 63.9 |
| 1-40-58835 SUPPLIES & SMALL TOOLS | 212.20 | 2,782.94 | 40,000.00 | 37,217.06 | 7.0 |
| 1-40-58860 ELECTRICITY/WHOLESALE PURCHASE | 152,236.25 | 1,107,161.38 | 1,256,022.00 | 148,860.62 | 88.2 |
| 1-40-58877 PRINTING AND PUBLISHING | 55.66 | 734.90 | 1,113.00 | 378.10 | 66.0 |
| 1-40-58881 TELEPHONE-INTERNET | 54.92 | 588.29 | 592.00 | 3.71 | 99.4 |
| 1-40-58882 POSTAGE | 457.93 | 3,232.42 | 3,855.00 | 622.58 | 83.9 |
| 1-40-58883 OFFICE SUPPLIES | .00 | 304.88 | 1,000.00 | 695.12 | 30.5 |
| 1-40-58885 DUES AND SUBSCRIPTIONS | 242.07 | 242.07 | 1,864.00 | 1,621.93 | 13.0 |
| 1-40-61880 COMPUTER EXPENSE | .00 | 3,082.13 | 11,800.00 | 8,717.87 | 26.1 |
| 1-40-61884 PROFESSIONAL SERVICES | 59.76 | 744.04 | 1,000.00 | 255.96 | 74.4 |
| 1-40-62871 REPAIRS AND MAINTENANCE | .00 | 5,430.85 | 15,000.00 | 9,569.15 | 36.2 |
| 1-40-65824 SCHOOLING/PROFESSIONAL DEV. | .00 | 750.00 | .00 | (750.00) | .0 |
| 1-40-73878 BAD DEBT | 124.88 | 124.88 | .00 | (124.88) | .0 |
| 1-40-74895 BOND PRINCIPAL | 66,150.00 | 78,150.00 | 104,150.00 | 26,000.00 | 75.0 |
| 1-40-74896 BOND INTEREST EXPENSE | 5,755.05 | 19,877.70 | 37,508.00 | 17,630.30 | 53.0 |
| 1-40-75849 CAPITAL OUTLAY | 2,742.04 | 73,656.64 | 15,500.00 | (58,156.64) | 475.2 |
| 1-40-75891 CAPITAL IMPROVEMENTS | 2,647.20 | 283,239.76 | 600,000.00 | 316,760.24 | 47.2 |
| 1-40-81850 LAND | .00 | 379.14 | .00 | (379.14) | .0 |
| | | | | | |
| TOTAL ELECTRIC | 231,749.34 | 1,617,842.25 | 2,202,899.87 | 585,057.62 | 73.4 |

CITY OF HICKMAN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2024

HICKMAN

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|---------------------|---------------------|---------------------|-------------|
| <u>SEWER</u> | | | | | |
| 1-50-51812 SALARIES AND WAGES | .00 | 56,041.33 | 101,685.90 | 45,644.57 | 55.1 |
| 1-50-51819 PAYROLL TAXES | .00 | 4,554.40 | 7,778.97 | 3,224.57 | 58.6 |
| 1-50-51821 RETIREMENT | .00 | 4,477.34 | 5,803.94 | 1,326.60 | 77.1 |
| 1-50-51822 EMPLOYEE BENEFITS | 749.62 | 8,108.10 | 13,579.00 | 5,470.90 | 59.7 |
| 1-50-51856 INSURANCE | .00 | 856.29 | 22,500.00 | 21,643.71 | 3.8 |
| 1-50-52834 UNIFORMS & CLOTHING | 30.85 | 459.61 | 1,000.00 | 540.39 | 46.0 |
| 1-50-54862 UTILITY-GAS,ELEC,WATER,SEWER | 3,972.23 | 31,592.24 | 31,731.00 | 138.76 | 99.6 |
| 1-50-58835 SUPPLIES & SMALL TOOLS | .00 | 1,303.19 | 5,000.00 | 3,696.81 | 26.1 |
| 1-50-58874 TESTING | 35.92 | 2,584.17 | 3,642.00 | 1,057.83 | 71.0 |
| 1-50-58877 PRINTING AND PUBLISHING | 55.67 | 734.88 | 1,113.00 | 378.12 | 66.0 |
| 1-50-58881 TELEPHONE-INTERNET | 128.47 | 1,324.49 | 1,481.00 | 156.51 | 89.4 |
| 1-50-58882 POSTAGE | 457.93 | 1,896.92 | 2,310.00 | 413.08 | 82.1 |
| 1-50-58883 OFFICE SUPPLIES | .00 | 323.57 | 1,008.00 | 684.43 | 32.1 |
| 1-50-61815 CONSULTING SERVICES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 1-50-61880 COMPUTER EXPENSE | .00 | 3,082.12 | 11,800.00 | 8,717.88 | 26.1 |
| 1-50-61884 PROFESSIONAL SERVICES | .00 | .00 | 1,864.00 | 1,864.00 | .0 |
| 1-50-62871 REPAIRS AND MAINTENANCE | 15.65 | 10,194.75 | 15,000.00 | 4,805.25 | 68.0 |
| 1-50-73878 BAD DEBT | 169.80 | 169.80 | .00 | (169.80) | .0 |
| 1-50-74893 CWSRF NOTE PRINCIPAL | .00 | 40,868.44 | .00 | (40,868.44) | .0 |
| 1-50-74894 CWSRF NOTE INTEREST EXPENSE | .00 | 4,078.12 | .00 | (4,078.12) | .0 |
| 1-50-74895 BOND PRINCIPAL | 68,850.00 | 331,850.00 | 441,718.00 | 109,868.00 | 75.1 |
| 1-50-74896 BOND INTEREST EXPENSE | 86,189.95 | 199,634.38 | 143,523.00 | (56,111.38) | 139.1 |
| 1-50-75849 CAPITAL OUTLAY | 107,142.05 | 1,951,311.24 | 15,500.00 | (1,935,811.24) | 12589.0 |
| 1-50-75891 CAPITAL IMPROVEMENTS | .00 | 1,102.97 | 4,000,000.00 | 3,998,897.03 | .0 |
| TOTAL SEWER | 267,798.14 | 2,656,548.35 | 4,838,037.81 | 2,181,489.46 | 54.9 |
| <u>POLICE</u> | | | | | |
| 1-70-53866 LAW ENFORCEMENT EXPENSE | 11,792.00 | 117,920.00 | 137,000.00 | 19,080.00 | 86.1 |
| 1-70-53867 EXTRA DUTY | 876.99 | 7,858.35 | 5,500.00 | (2,358.35) | 142.9 |
| TOTAL POLICE | 12,668.99 | 125,778.35 | 142,500.00 | 16,721.65 | 88.3 |
| <u>KENO</u> | | | | | |
| 1-80-65858 GENERAL TAXES | 2,051.00 | 7,748.00 | .00 | (7,748.00) | .0 |
| TOTAL KENO | 2,051.00 | 7,748.00 | .00 | (7,748.00) | .0 |

CITY OF HICKMAN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2024

HICKMAN

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|----------------------|------------------------|------------------------|------------------------|----------------|
| <u>PARKS</u> | | | | | |
| 1-90-51812 SALARIES AND WAGES | .00 | 6,946.49 | 21,184.56 | 14,238.07 | 32.8 |
| 1-90-51819 PAYROLL TAXES | .00 | 565.18 | 1,620.62 | 1,055.44 | 34.9 |
| 1-90-51821 RETIREMENT | .00 | 329.86 | 1,209.15 | 879.29 | 27.3 |
| 1-90-51822 EMPLOYEE BENEFITS | 749.62 | 8,108.10 | 2,829.00 (| 5,279.10) | 286.6 |
| 1-90-51856 INSURANCE | .00 | 856.29 | 22,500.00 | 21,643.71 | 3.8 |
| 1-90-52834 UNIFORMS & CLOTHING | 30.85 | 9,146.97 | .00 (| 9,146.97) | .0 |
| 1-90-54862 UTILITY-GAS,ELEC,WATER,SEWER | 369.84 | 3,078.95 | 4,466.00 | 1,387.05 | 68.9 |
| 1-90-58835 SUPPLIES & SMALL TOOLS | 298.00 | 9,603.74 | .00 (| 9,603.74) | .0 |
| 1-90-58881 TELEPHONE-INTERNET | 54.92 | 588.29 | 581.00 (| 7.29) | 101.3 |
| 1-90-58883 OFFICE SUPPLIES | .00 | 65.75 | .00 (| 65.75) | .0 |
| 1-90-58885 DUES AND SUBSCRIPTIONS | .00 | 165.00 | .00 (| 165.00) | .0 |
| 1-90-61880 COMPUTER EXPENSE | .00 | .00 | 2,200.00 | 2,200.00 | .0 |
| 1-90-61884 PROFESSIONAL SERVICES | 2,090.00 | 9,415.00 | .00 (| 9,415.00) | .0 |
| 1-90-62871 REPAIRS AND MAINTENANCE | 270.01 | 14,746.38 | 15,000.00 | 253.62 | 98.3 |
| 1-90-65824 SCHOOLING/PROFESSIONAL DEV. | .00 | 95.00 | .00 (| 95.00) | .0 |
| 1-90-65886 TREE REBATES | .00 | 50.00 | .00 (| 50.00) | .0 |
| 1-90-75849 CAPITAL OUTLAY | 75,244.42 | 87,394.88 | 22,000.00 (| 65,394.88) | 397.3 |
| 1-90-75891 CAPITAL IMPROVEMENTS | (87,145.00) | (67,291.00) | 350,000.00 | 417,291.00 | (19.2) |
| 1-90-78887 MISCELLANEOUS | 62.00 | 2,062.00 | .00 (| 2,062.00) | .0 |
| TOTAL PARKS | (7,975.34) | 85,926.88 | 443,590.33 | 357,663.45 | 19.4 |
| <u>SALES TAX</u> | | | | | |
| 1-95-65859 SALES TAX ADMIN FEE | 1,837.47 | 16,007.27 | .00 (| 16,007.27) | .0 |
| TOTAL SALES TAX | 1,837.47 | 16,007.27 | .00 (| 16,007.27) | .0 |
| <u>READING CENTRE</u> | | | | | |
| 1-99-79921 RECONCILIATION DISCREPANCIES-1 | .00 | 88.90 | .00 (| 88.90) | .0 |
| TOTAL READING CENTRE | .00 | 88.90 | .00 (| 88.90) | .0 |
| TOTAL FUND EXPENDITURES | 712,199.89 | 7,475,310.70 | 14,483,893.70 | 7,008,583.00 | 51.6 |
| NET REVENUE OVER EXPENDITURES | (558,758.12) | (2,260,871.69) | (6,442,387.70) | (4,181,516.01) | (35.1) |

NEBRASKA DEPARTMENT OF REVENUE
 LOCAL OPTION SALES AND USE TAX
 REMITTED TO CITIES

| COLLECTION MONTH* | SALES/USE TAX | CONSUMERS USE TAX | SALES TAX ON MOTOR VEHICLES | CURRENT MONTH'S REFUNDS TO TAXPAYERS | 3% ADMIN FEE | ALLOCATION TO CITY | ***SETTLEMENT AMOUNT | NEXT MONTH'S REFUNDS TO TAXPAYERS | **SETTLEMENT DATE |
|-------------------|-------------------|-------------------|-----------------------------|--------------------------------------|--------------------|--------------------|----------------------|-----------------------------------|-------------------|
| AUGUST | 43,411.46 | 1,300.83 | 12,191.56 | 0.00 | (1,707.12) | 55,196.73 | 55,196.73 | 0.00 | 10.22.2023 |
| SEPTEMBER | 37,579.14 | 118.92 | 6,633.83 | (1.72) | (1,329.91) | 43,000.26 | 43,000.26 | 0.00 | 11.22.2023 |
| OCTOBER | 38,276.83 | 338.47 | 15,926.75 | 0.00 | (1,636.26) | 52,905.79 | 52,905.79 | 0.00 | 12.22.2023 |
| NOVEMBER | 43,174.76 | 572.31 | 8,977.50 | (0.24) | (1,581.73) | 51,142.60 | 51,142.60 | (33.64) | 01.22.2024 |
| DECEMBER | 46,148.08 | 1,101.83 | 8,253.60 | (33.64) | (1,664.10) | 53,805.77 | 53,805.77 | (120.23) | 2.20.2024 |
| JANUARY | 34,705.85 | 141.40 | 13,579.72 | (120.23) | (1,449.20) | 46,857.54 | 46,857.54 | (11.19) | 3.22.2024 |
| FEBRUARY | 37,306.76 | 116.60 | 9,093.77 | (11.19) | (1,395.18) | 45,110.76 | 45,110.76 | 0.00 | 4.22.2024 |
| MARCH | 39,902.80 | 446.95 | 15,126.32 | 0.00 | (1,664.28) | 53,811.79 | 53,811.79 | 0.00 | 5.22.2024 |
| APRIL | 45,677.16 | 130.29 | 12,259.99 | 0.00 | (1,742.02) | 56,325.42 | 56,325.42 | 0.00 | 6.21.2024 |
| MAY | 48,295.62 | 295.76 | 12,657.57 | 0.00 | (1,837.47) | 59,411.48 | 59,411.48 | (44.99) | 7.22.2024 |
| JUNE | | | | | | 0.00 | | 0.00 | |
| JULY | | | | | | 0.00 | | 0.00 | |
| TOTALS | 414,478.46 | 4,563.36 | 114,700.61 | (167.02) | (16,007.27) | 517,568.14 | 517,568.14 | (210.05) | |

* This is the tax month for which the local option sales and use tax was collected by retailers or paid by taxpayers.

**This is the date that payment will be electronically deposited into the bank account.

***This is the amount of the payment that will be received after refunds to taxpayers and administrative fees have been deducted.

TOTAL SALES TAX (RESTRICTED FUNDS)

Register: 104.1 - Cash in Bank - SALES TAX REVENUE

| Date | Number | Payee | Memo | Payment | Deposit | Balance |
|------------|--------|-------|---------------------------------------|--------------|-------------|----------------|
| 9/22/2023 | | | July 2023 Sales Tax Revenues | | \$59,798.12 | \$1,037,910.91 |
| 9/30/2023 | | | Interest | | \$1,564.67 | \$1,039,475.58 |
| 10/22/2023 | | | August 2023 Sales Tax Revenues | | \$55,196.73 | \$1,094,672.31 |
| 10/31/2023 | | | Interest | | \$1,831.36 | \$1,096,503.67 |
| 11/22/2023 | | | September 2023 Sales Tax Revenues | | \$43,000.26 | \$1,139,503.93 |
| 11/30/2023 | | | Interest | | \$1,805.44 | \$1,141,309.37 |
| 12/22/2023 | | | October 2023 Sales Tax Revenues | | \$52,905.79 | \$1,194,215.16 |
| 12/31/2023 | | | Interest | | \$1,818.41 | \$1,196,033.57 |
| 1/22/2024 | | | November 2023 Sales Tax Revenues | | \$51,142.60 | \$1,247,176.17 |
| 1/31/2024 | | | Interest | | \$2,168.81 | \$1,249,344.98 |
| 2/14/2024 | | | Transfer to Community Centre Bond Pmt | \$147,713.75 | | \$1,101,631.23 |
| 2/20/2024 | | | December 2023 Sales Tax Revenues | | \$53,805.77 | \$1,155,437.00 |
| 2/29/2024 | | | Interest | | \$1,860.55 | \$1,157,297.55 |
| 3/22/2024 | | | January 2024 Sales Tax Revenues | | \$46,857.54 | \$1,204,155.09 |
| 3/31/2024 | | | Interest | | \$1,840.94 | \$1,205,996.03 |
| 4/22/2024 | | | February 2024 Sales Tax Revenues | | \$45,110.76 | \$1,251,106.79 |
| 4/30/2024 | | | Interest | | \$2,115.50 | \$1,253,222.29 |
| 5/22/2024 | | | March 2024 Sales Tax Revenues | | \$53,811.79 | \$1,307,034.08 |
| 5/31/2024 | | | Interest | | \$2,136.66 | \$1,309,170.74 |
| 6/21/2024 | | | April 2024 Sales Tax Revenues | | \$56,325.42 | \$1,365,496.16 |
| 6/28/2024 | | | Interest | | \$2,012.95 | \$1,367,509.11 |
| 7/22/2024 | | | May 2024 Sales Tax Revenues | | \$59,411.48 | \$1,426,920.59 |
| 7/31/2024 | | | Interest | | \$2,480.26 | \$1,429,400.85 |
| | | | | | | \$1,429,400.85 |
| | | | | | | \$1,429,400.85 |
| | | | | | | \$1,429,400.85 |

**CITY OF HICKMAN
HICKMAN, NEBRASKA**

**Audited Financial Statements
September 30, 2023
With Independent Auditor's Report**

CITY OF HICKMAN, NEBRASKA

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Lengemann & Associates, P.C.

Certified Public Accountants

www.lengemanncpa.com

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and City Council
City of Hickman, Nebraska

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the government activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hickman, Nebraska, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Hickman, Nebraska's basic financial statements as listed in the table of contents.

Summary of Opinions

| <u>Opinion Unit</u> | <u>Type of Opinion</u> |
|--------------------------------------|------------------------|
| Governmental activities | Unmodified |
| Business-type activities | Qualified |
| Each major fund | Unmodified |
| Aggregate remaining fund information | Unmodified |

Qualified Opinion on the Business-type Activities

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the City of Hickman, Nebraska, as of September 30, 2023, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on the Governmental Activities, Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Hickman, Nebraska, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities

for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Hickman, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to the Qualified Opinion on the Business-type Activities

Management has not conducted an inventory count of its supply inventory in the business-type activities and, accordingly, has not considered the need to adjust its inventory amounts. Accounting principles generally accepted in the United States of America require that inventory be counted, which would impact its assets, and net position and change the expenses in the business-type activities. The amount by which this departure would affect the assets, net position, and expenses of the business-type activities has not been determined.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Hickman, Nebraska's internal control, Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Hickman, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 26 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Hickman, Nebraska's basic financial statements. The accompanying combining and individual other governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from the and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and certain additional procedures, including comparing and reconciling

such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual and other governmental funds financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2024, on our consideration of the City of Hickman, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Hickman, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Hickman, Nebraska's internal control over financial reporting and compliance.

Lengemann & Associates, P.C.

Lengemann & Associates, P.C.
Papillion, Nebraska
July 31, 2024

CITY OF HICKMAN, NEBRASKA

STATEMENT OF NET POSITION

September 30, 2023

| | Governmental Activities | Business-type Activities | Total |
|---|----------------------------|-----------------------------|---------------------|
| ASSETS: | | | |
| Cash | \$ 244,143 | \$ - | \$ 244,143 |
| Cash on deposit, County Treasurer | 20,245 | - | 20,245 |
| Accounts receivable | 12,373 | 441,216 | 453,589 |
| Taxes receivable | 124,740 | - | 124,740 |
| Inventory | - | 180,875 | 180,875 |
| Prepaid expenses | 63,483 | 63,484 | 126,967 |
| Restricted cash | 2,072,075 | 5,888,938 | 7,961,013 |
| Capital assets, net | <u>9,185,021</u> | <u>8,023,755</u> | <u>17,208,776</u> |
| Total assets | <u>11,722,080</u> | <u>14,598,268</u> | <u>26,320,348</u> |
| DEFERRED OUTFLOWS OF RESOURCES: | | | |
| Deferred loss on refunding | - | 183,653 | 183,653 |
| Total assets and deferred outflows of resources | <u>\$11,722,080</u> | <u>\$14,781,921</u> | <u>\$26,504,001</u> |
| LIABILITIES: | | | |
| Accounts payable | \$ 62,806 | \$ 24,501 | \$ 87,307 |
| Sales tax payable | - | 17,532 | 17,532 |
| Accrued wages | 12,481 | 4,516 | 16,997 |
| Deposits payable | 16,150 | 88,160 | 104,310 |
| Accrued absences | 52,078 | 29,752 | 81,830 |
| Accrued interest payable | 2,695 | 37,597 | 40,292 |
| Non-current liabilities | | | |
| Due within one year | 115,000 | 605,000 | 720,000 |
| Due in more than one year | <u>2,965,000</u> | <u>9,378,016</u> | <u>12,343,016</u> |
| Total liabilities | <u>3,226,210</u> | <u>10,185,074</u> | <u>13,411,284</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Deferred gain on refunding | 77,195 | - | 77,195 |
| Total liabilities and deferred inflows of resources | <u>3,303,405</u> | <u>10,185,074</u> | <u>13,488,479</u> |
| NET POSITION: | | | |
| Net investment in capital assets and related obligations | 6,027,826 | 2,224,392 | 8,252,218 |
| Restricted | 2,072,075 | 1,888,938 | 3,961,013 |
| Unrestricted | <u>318,774</u> | <u>483,517</u> | <u>802,291</u> |
| Total net position | <u>8,418,675</u> | <u>4,596,847</u> | <u>13,015,522</u> |
| Total liabilities, deferred inflows of resources and net position | <u>\$11,722,080</u> | <u>\$14,781,921</u> | <u>\$26,504,001</u> |

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF ACTIVITIES

Year ended September 30, 2023

| Functions/Programs | Program Receipts | | | Net (Expenses) Revenues and Changes in Net Position | |
|--------------------------------------|------------------|----------------------|------------------------------------|---|----------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Total |
| Government activities | | | | | |
| General government | \$ (1,251,039) | \$ 161,149 | \$ 13,095 | \$ - | \$ (1,076,795) |
| Public safety | (145,127) | - | - | - | (145,127) |
| Streets and highways | (661,473) | 11,440 | - | - | (650,033) |
| Culture and recreation | (365,621) | 83,742 | 1,488 | - | (280,391) |
| Total governmental activities | (2,423,260) | 256,331 | 14,583 | - | (2,152,346) |
| Business-type activities | | | | | |
| Water system | (464,380) | 785,710 | - | - | 321,330 |
| Electric system | (1,763,668) | 1,759,625 | - | - | (4,043) |
| Sewer system | (544,501) | 840,333 | - | - | 295,832 |
| Total business-type activities | (2,772,549) | 3,385,668 | - | - | 613,119 |
| Total activities | (5,195,809) | 3,641,999 | 14,583 | - | (1,539,227) |
| General receipts | | | | | |
| Property taxes | | | | | 1,438,537 |
| Homestead exemption | | | | | 39,688 |
| Motor vehicle taxes | | | | | 95,281 |
| Motor vehicle prorate | | | | | 9,395 |
| Property tax credit | | | | | 112,437 |
| Street allocation | | | | | 329,068 |
| Highway incentive | | | | | 4,000 |
| Motor vehicle fees | | | | | 22,380 |
| City sales tax | | | | | 639,453 |
| Franchise fee | | | | | 445 |
| Interest income | | | | | 32,130 |
| Miscellaneous | | | | | 18,793 |
| Interfund transfers in (out) | | | | | (67,213) |
| Total general receipts and transfers | | | | | 2,765,566 |
| Change in net position | | | | | 712,462 |
| Net position | | | | | |
| Beginning net position | | | | | 3,884,385 |
| Ending net position | | | | | \$ 4,596,847 |

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2023

| | General Fund | Street Fund | Debt Service Fund | Sales Tax Fund | Park Fund | Other Governmental Funds | Total Governmental Funds |
|-------------------------------------|-------------------|------------------|-------------------|---------------------|------------------|--------------------------|--------------------------|
| ASSETS | | | | | | | |
| Cash | \$ 160,318 | \$ 30,911 | \$ - | \$ - | \$ 52,914 | \$ - | \$ 244,143 |
| Cash on deposit – County Treasurer | 16,938 | - | 3,307 | - | - | - | 20,245 |
| Accounts receivable | 12,373 | - | - | - | - | - | 12,373 |
| Taxes receivable | 11,946 | - | - | 112,794 | - | - | 124,740 |
| Special assessment | - | - | - | - | - | - | - |
| Restricted cash | 631 | - | - | 1,970,416 | - | 101,028 | 2,072,075 |
| Prepaid expenses | 21,161 | - | - | - | 21,161 | - | 63,483 |
| Total assets | <u>\$ 223,367</u> | <u>\$ 52,072</u> | <u>\$ 3,307</u> | <u>\$ 2,083,210</u> | <u>\$ 74,075</u> | <u>\$ 101,028</u> | <u>\$ 2,537,059</u> |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ 31,173 | \$ 28,763 | \$ - | \$ - | \$ 2,870 | \$ - | \$ 62,806 |
| Deposits payable | 16,150 | - | - | - | - | - | 16,150 |
| Accrued wages | 9,755 | 1,267 | - | - | 1,459 | - | 12,481 |
| Total liabilities | <u>57,078</u> | <u>30,030</u> | <u>-</u> | <u>-</u> | <u>4,329</u> | <u>-</u> | <u>91,437</u> |
| FUND BALANCES | | | | | | | |
| Nonspendable | 21,161 | 21,161 | - | - | 21,161 | - | 63,483 |
| Restricted | 631 | - | - | 1,970,416 | - | 101,028 | 2,072,075 |
| Assigned | - | - | 3,307 | - | 52,914 | - | 56,221 |
| Unassigned | 144,497 | 881 | - | 112,794 | (4,329) | - | 253,843 |
| Total fund balances | <u>166,289</u> | <u>22,042</u> | <u>3,307</u> | <u>2,083,210</u> | <u>69,746</u> | <u>101,028</u> | <u>2,445,622</u> |
| Total liabilities and fund balances | <u>\$ 223,367</u> | <u>\$ 52,072</u> | <u>\$ 3,307</u> | <u>\$ 2,083,210</u> | <u>\$ 74,075</u> | <u>\$ 101,028</u> | <u>\$ 2,537,059</u> |

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

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

September 30, 2023

| | |
|--|---------------------|
| Total fund balances – governmental funds | \$ 2,445,622 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets, net used in governmental activities are not financial resources and, therefore, not reported in governmental funds | 9,185,021 |
| Accrued absences and interest do not require the use of current financial resources and, therefore, not reported as expenditures in governmental funds | (54,773) |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds: | |
| General obligations | (3,080,000) |
| Deferred gain on refunding | <u>(77,195)</u> |
| Net position of governmental activities | <u>\$ 8,418,675</u> |

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

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

Year ended September 30, 2023

| | General Fund | Street Fund | Debt Service Fund | Sales Tax Fund | Park Fund | Other Governmental Funds | Total Governmental Funds |
|--------------------------|------------------|------------------|-------------------------|----------------------|----------------|--------------------------------|--------------------------------|
| Revenues | | | | | | | |
| Property taxes | \$ 1,076,061 | \$ - | \$ 362,476 | \$ - | \$ - | \$ - | \$ 1,438,537 |
| Homestead exemption | 28,504 | - | 11,184 | - | - | - | 39,688 |
| Motor vehicle taxes | 95,281 | - | - | - | - | - | 95,281 |
| Motor vehicle prorate | 8,457 | - | 938 | - | - | - | 9,395 |
| Property tax credit | 94,626 | - | 17,811 | - | - | - | 112,437 |
| Street allocation | - | 342,555 | - | - | - | - | 342,555 |
| Incentive payment | - | 4,000 | - | - | - | - | 4,000 |
| Motor vehicle fee | - | 22,380 | - | - | - | - | 22,380 |
| City sales tax | - | 132,279 | - | 507,174 | - | - | 639,453 |
| Permits and licenses | 7,991 | - | - | - | - | - | 7,991 |
| Building permit fee | 88,453 | 11,440 | - | - | 20,020 | - | 119,913 |
| Franchise fees | 445 | - | - | - | - | - | 445 |
| Interest income | 12,834 | 5,462 | - | 5,507 | - | 156 | 23,959 |
| Miscellaneous | 5,746 | 2,078 | - | - | 10,969 | - | 18,793 |
| Rental income | 15,970 | - | - | - | 175 | - | 16,145 |
| Keno income | - | - | - | - | - | 48,610 | 48,610 |
| Park program fees | 125 | - | - | - | 63,547 | - | 63,672 |
| Grants and contributions | 13,095 | - | - | - | 500 | 988 | 14,583 |
| Total revenues | <u>1,447,588</u> | <u>520,194</u> | <u>392,409</u> | <u>512,681</u> | <u>95,211</u> | <u>49,754</u> | <u>3,017,837</u> |
| Expenditures | | | | | | | |
| General government | 1,004,723 | - | - | - | - | 8,820 | 1,013,543 |
| Public safety | - | - | - | - | - | 145,127 | 145,127 |
| Streets and highways | - | 252,659 | - | - | - | - | 252,659 |
| Culture and recreation | - | - | - | - | 139,554 | 653 | 140,207 |
| Debt service | 185,269 | - | 3,607 | - | - | - | 188,876 |
| Capital outlay | 30,751 | 1,737,879 | - | - | 73,071 | - | 1,841,701 |
| Sales tax | - | - | - | 15,110 | - | - | 15,110 |
| Total expenditures | <u>1,220,743</u> | <u>1,990,538</u> | <u>3,607</u> | <u>15,110</u> | <u>212,625</u> | <u>154,600</u> | <u>3,597,223</u> |

(Continued)

CITY OF HICKMAN, NEBRASKA

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

Year ended September 30, 2023

| | <u>General Fund</u> | <u>Street Fund</u> | <u>Debt Service Fund</u> | <u>Sales Tax Fund</u> | <u>Park Fund</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|-------------------------|------------------------|----------------------------------|-------------------------------|----------------------|---|---|
| Excess (deficiency) of revenues over (under) expenditures | <u>226,845</u> | <u>(1,470,344)</u> | <u>388,802</u> | <u>497,571</u> | <u>(117,414)</u> | <u>(104,846)</u> | <u>(579,386)</u> |
| Other financing sources (uses) | | | | | | | |
| Interfund transfers in | 1,772,158 | 1,039,736 | - | 930,939 | 97,954 | 145,354 | 3,986,141 |
| Interfund transfers out | <u>(3,212,019)</u> | <u>(22,844)</u> | <u>(389,773)</u> | <u>(385,535)</u> | <u>-</u> | <u>(43,183)</u> | <u>(4,053,354)</u> |
| Total other financing sources (uses) | <u>(1,439,861)</u> | <u>1,016,892</u> | <u>(389,773)</u> | <u>545,404</u> | <u>97,954</u> | <u>102,171</u> | <u>(67,213)</u> |
| Net change in fund balances | (1,213,016) | (453,452) | (971) | 1,042,975 | (19,460) | (2,675) | (646,599) |
| Beginning fund balances | <u>1,379,305</u> | <u>475,494</u> | <u>4,278</u> | <u>1,040,235</u> | <u>89,206</u> | <u>103,703</u> | <u>3,092,221</u> |
| Ending fund balances | <u>\$ 166,289</u> | <u>\$ 22,042</u> | <u>\$ 3,307</u> | <u>\$ 2,083,210</u> | <u>\$ 69,746</u> | <u>\$ 101,028</u> | <u>\$ 2,445,622</u> |

(Concluded)

CITY OF HICKMAN, NEBRASKA

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

Year ended September 30, 2023

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

| | |
|--|-------------------|
| Net change in fund balances | \$ (646,599) |
| Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the estimated useful lives of the assets: | |
| Capital asset purchases capitalized | 1,636,733 |
| Depreciation expense | (585,136) |
| Special assessment revenue provided current financial resources to the governmental funds, however it has no effect on net assets: | |
| Special assessments received during the year | (28,341) |
| Accrued compensated absences and accrued interest do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds: | |
| Accrued absences decreased by this amount during the year | (4,115) |
| Accrued interest increased by this amount during the year | 31,335 |
| The issuance of long-term obligations (e.g. bonds, leases) provides current financial resources to government funds, while the repayment of the principal of long-term obligations consumes the current financial resources of the governmental funds, however, it has no effect on net assets. | |
| Obligations repaid during the year | <u>110,000</u> |
| Change in net position of governmental activities | <u>\$ 513,877</u> |

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF FUND NET POSITION – BUSINESS-TYPE ACTIVITIES

September 30, 2023

| | Water | Electric | Sewer | Total |
|---|---------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Current assets | | | | |
| Accounts receivable, net of allowance for uncollectible revenues \$2,000, \$9,000, and \$2,600 respectively | \$ 103,367 | \$ 240,414 | \$ 97,435 | \$ 441,216 |
| Inventory | 23,473 | 157,402 | - | 180,875 |
| Prepaid expense | 21,161 | 21,162 | 21,161 | 63,484 |
| Total current assets | <u>148,001</u> | <u>418,978</u> | <u>118,596</u> | <u>685,575</u> |
| Noncurrent assets | | | | |
| Restricted cash | 1,348,792 | 367,361 | 4,172,785 | 5,888,938 |
| Capital assets, net | <u>2,632,046</u> | <u>1,760,197</u> | <u>3,631,512</u> | <u>8,023,755</u> |
| Total noncurrent assets | <u>3,980,838</u> | <u>2,127,558</u> | <u>7,804,297</u> | <u>13,912,693</u> |
| Total assets | 4,128,839 | 2,546,536 | 7,922,893 | 14,598,268 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred refunding | <u>56,605</u> | <u>15,668</u> | <u>111,380</u> | <u>183,653</u> |
| Total assets and deferred outflows of resources | <u>\$ 4,185,444</u> | <u>\$ 2,562,204</u> | <u>\$ 8,034,273</u> | <u>\$14,781,921</u> |
| LIABILITIES | | | | |
| Current liabilities | | | | |
| Accounts payable | \$ 2,101 | \$ 5,023 | \$ 17,377 | \$ 24,501 |
| Sales tax payable | 441 | 12,166 | 4,925 | 17,532 |
| Accrued wages | 1,317 | 1,488 | 1,711 | 4,516 |
| Accrued absences | 361 | 13,127 | 16,264 | 29,752 |
| Accrued interest payable | 1,843 | 11,237 | 24,517 | 37,597 |
| Meter deposits | - | 88,160 | - | 88,160 |
| Current maturities on long-term obligations | <u>195,000</u> | <u>140,600</u> | <u>269,400</u> | <u>605,000</u> |
| Total current liabilities | 201,063 | 271,801 | 334,194 | 807,058 |
| Noncurrent liabilities | | | | |
| Long-term obligations, net of current maturities | <u>2,475,000</u> | <u>1,010,050</u> | <u>5,892,966</u> | <u>9,378,016</u> |
| Total liabilities | <u>2,676,063</u> | <u>1,281,851</u> | <u>6,227,160</u> | <u>10,185,074</u> |
| NET POSITION | | | | |
| Net investment in capital assets and related obligations | 213,651 | 765,815 | 1,849,926 | 2,829,392 |
| Restricted | 1,348,792 | 367,361 | 172,785 | 1,888,938 |
| Unrestricted | <u>(53,062)</u> | <u>147,177</u> | <u>(215,598)</u> | <u>(121,483)</u> |
| Total net position | <u>1,509,381</u> | <u>1,280,353</u> | <u>1,807,113</u> | <u>4,596,847</u> |
| Total liabilities and net position | <u>\$ 4,185,444</u> | <u>\$ 2,562,204</u> | <u>\$ 8,034,273</u> | <u>\$14,781,921</u> |

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

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

Year ended September 30, 2023

| | Water | Electric | Sewer | Total |
|---|---------------------|---------------------|---------------------|---------------------|
| Operating revenues | | | | |
| User fees | \$ 734,470 | \$ 1,721,757 | \$ 801,774 | \$ 3,258,001 |
| Building and development fees | 44,430 | 17,410 | 28,750 | 90,590 |
| Service charge and penalty income | 6,758 | 18,621 | 9,809 | 35,188 |
| Miscellaneous | <u>52</u> | <u>1,837</u> | <u>-</u> | <u>1,889</u> |
| Total revenues | <u>785,710</u> | <u>1,759,625</u> | <u>840,333</u> | <u>3,385,668</u> |
| Operating expenses | | | | |
| Salaries | 90,852 | 72,287 | 105,208 | 268,347 |
| Retirement | 6,640 | 4,390 | 6,469 | 17,499 |
| Payroll taxes | 8,019 | 5,367 | 7,754 | 21,140 |
| Employee benefits | 8,848 | 8,848 | 8,848 | 26,544 |
| Schooling | 1,743 | 90 | 1,748 | 3,581 |
| Telephone | 2,088 | 519 | 1,391 | 3,998 |
| Insurance | 15,406 | 15,406 | 15,406 | 46,218 |
| Electricity purchased | - | 1,333,941 | - | 1,333,941 |
| Public utilities | 32,849 | 3,848 | 33,209 | 69,906 |
| Repairs and maintenance | 17,025 | 8,001 | 16,653 | 41,679 |
| Testing | 3,521 | - | 3,464 | 6,985 |
| Miscellaneous | 1,249 | 1,768 | 719 | 3,736 |
| Professional services | 1,122 | 877 | 5,051 | 7,050 |
| Operating supplies | 108,754 | 40,041 | 3,415 | 152,210 |
| Equipment | 19,320 | 120,704 | 45,426 | 185,450 |
| Computer and software | 110 | 110 | 110 | 330 |
| Uniforms and clothing | 990 | 972 | 1,068 | 3,030 |
| Dues and subscriptions | 2,522 | 2,127 | 1,912 | 6,561 |
| Printing and postage | 3,318 | 3,279 | 2,849 | 9,446 |
| Bad debts | 2,103 | 2,423 | 880 | 5,406 |
| Depreciation and amortization | <u>124,786</u> | <u>114,348</u> | <u>226,598</u> | <u>465,732</u> |
| Total operating expenses | <u>451,265</u> | <u>1,739,346</u> | <u>488,178</u> | <u>2,678,789</u> |
| Operating income | <u>334,445</u> | <u>20,279</u> | <u>352,155</u> | <u>706,879</u> |
| Non-operating revenues (expenses) | | | | |
| Interest income | 12,078 | 1,125 | 18,927 | 32,130 |
| Interest expense | (13,115) | (24,322) | (56,323) | (93,760) |
| Interfund transfer in | - | 776,775 | 274,250 | 1,051,025 |
| Interfund transfer out | <u>(154,144)</u> | <u>(716,397)</u> | <u>(113,271)</u> | <u>(983,812)</u> |
| Total non-operating revenues (expenses) | <u>(155,181)</u> | <u>37,181</u> | <u>123,583</u> | <u>5,583</u> |
| Change in net position | 179,264 | 57,460 | 475,738 | 712,462 |
| Beginning net position | <u>1,330,117</u> | <u>1,222,893</u> | <u>1,331,375</u> | <u>3,884,385</u> |
| Ending net position | <u>\$ 1,509,381</u> | <u>\$ 1,280,353</u> | <u>\$ 1,807,113</u> | <u>\$ 4,596,847</u> |

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF CASH FLOWS – BUSINESS-TYPE ACTIVITIES

Year ended September 30, 2023

| | Water | Electric | Sewer | Total |
|--|---------------------|-------------------|---------------------|---------------------|
| Cash flows from operating activities | | | | |
| Cash received from customers | \$ 802,729 | \$ 1,779,199 | \$ 852,290 | \$ 3,434,218 |
| Cash payments to supplies | (218,283) | (1,540,269) | (139,462) | (1,898,014) |
| Cash payments to employees | (122,234) | (83,899) | (115,531) | (321,664) |
| Net cash provided by operating activities | <u>462,212</u> | <u>155,031</u> | <u>597,297</u> | <u>1,214,540</u> |
| Cash flows from noncapital financing activities | | | | |
| Transfers to other funds | - | 776,775 | 274,250 | 1,051,025 |
| Transfers from other funds | (154,144) | (716,397) | (113,271) | (983,812) |
| Net cash provided by (used for) noncapital financing activities | <u>(154,144)</u> | <u>60,378</u> | <u>160,979</u> | <u>67,213</u> |
| Cash flows used for capital and related financing activities | | | | |
| Acquisition of property and equipment | (325,057) | (68,087) | (410,500) | (803,644) |
| Proceeds from issuance of obligations | 1,545,000 | - | 4,000,000 | 5,545,000 |
| Principal paid on obligation maturities | (140,000) | (123,750) | (326,916) | (590,666) |
| Cost of obligation issuance | (39,060) | 1,223 | (25,885) | (63,722) |
| Interest paid on obligations | (12,237) | (24,795) | (38,655) | (75,687) |
| Net cash used for capital and related financing sources | <u>1,028,646</u> | <u>(215,409)</u> | <u>3,198,044</u> | <u>4,011,281</u> |
| Cash flows from investing activities | | | | |
| Interest income | <u>12,078</u> | <u>1,125</u> | <u>18,927</u> | <u>32,130</u> |
| Net increase (decrease) in cash and cash equivalents | 1,348,792 | 1,125 | 3,975,247 | 5,325,164 |
| Cash and cash equivalents – restricted, beginning | - | 366,236 | 197,538 | 563,774 |
| Cash and cash equivalents – restricted, end | <u>\$ 1,348,792</u> | <u>\$ 367,361</u> | <u>\$ 4,172,785</u> | <u>\$ 5,888,938</u> |
| Reconciliation of operating income to net cash provided by operating activities | | | | |
| Operating income | \$ 334,445 | \$ 20,279 | \$ 352,155 | \$ 706,879 |
| Depreciation | 124,786 | 114,348 | 226,598 | 465,732 |
| (Increase) decrease in assets | | | | |
| Accounts receivable | 16,578 | (4,992) | 7,032 | 18,618 |
| Inventory | (1) | - | - | (1) |
| Prepaid expenses | (6,162) | (6,163) | (6,162) | (18,487) |
| Increase (decrease) in liabilities | | | | |
| Accounts payable | - | - | 1 | 1 |
| Sales tax payable | 441 | 12,166 | 4,925 | 17,532 |
| Accrued wages | (2,245) | (1,354) | (238) | (3,837) |
| Accrued absences | (5,630) | 8,347 | 12,986 | 15,703 |
| Meter deposits | - | 12,400 | - | 12,400 |
| Net cash provided by operating activities | <u>\$ 462,212</u> | <u>\$ 155,031</u> | <u>\$ 597,297</u> | <u>\$ 1,214,540</u> |

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

The City reports the following major governmental funds:

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

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

Debt Service Fund: The Debt-Service Fund accounts for the City's portion of revenues and expenses for debt service.

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

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

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

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

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

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

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFANT ACCOUTNING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFANT ACCOUTNING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFIFANT ACCOUTNING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

Unassigned. Amounts that are available for any purpose.

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

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

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

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

| | |
|------------------------|---|
| General Government | Community building rental, fees and permits |
| Culture and Recreation | Park program fees |
| Keno | Keno operations |

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

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

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

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

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Uninsured and Uncollateralized Deposits. State Statutes authorize the City to invest in certificates of deposit and time deposits in any state or national bank in the State of Nebraska. Additionally, State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the extent that deposits exceed the amount insured by the Federal Deposit Insurance Corporation (FDIC). As of September 30, 2023, insured deposits and pledged securities exceeded the bank account balances.

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

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

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

NOTE 3 – RESTRICTED CASH

Cash is restricted for the following purposes as of September 30, 2023 is as follows:

| Type | Fund | Purpose | Amount |
|-----------------|----------------|--------------------------|-----------|
| Taxes assessed | General | Debt on TIF debt service | \$ 631 |
| Sales taxes | Sales Tax | Public infrastructure | 1,970,416 |
| Keno proceeds | Keno | Community betterment | 96,881 |
| Donations | Reading Center | Library purposes | 4,147 |
| Utility revenue | Water | Repair and replacement | 1,348,792 |
| Utility revenue | Electric | Repair and replacement | 367,361 |
| Utility revenue | Sewer | Repair and replacement | 4,172,785 |

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the City for the year ended September 30, 2023 is as follows:

| | <u>Beginning</u> | <u>Additions</u> | <u>Retirements</u> | <u>Ending</u> |
|---|---------------------|---------------------|--------------------|---------------------|
| GOVERNMENTAL ACTIVITIES | | | | |
| Governmental capital assets | | | | |
| Land | \$ 427,715 | \$ - | \$ - | \$ 427,715 |
| Work in process | - | 22,900 | - | 22,900 |
| Building | 4,299,180 | - | - | 4,299,180 |
| Equipment | 933,095 | 41,472 | - | 974,567 |
| Infrastructure | <u>5,227,096</u> | <u>1,572,361</u> | - | <u>6,799,457</u> |
| Total governmental capital assets | 10,887,086 | 1,636,733 | - | 12,523,819 |
| Total accumulated depreciation | <u>(2,753,662)</u> | <u>(585,136)</u> | - | <u>(3,338,798)</u> |
| Total governmental capital assets, net | <u>\$ 8,133,424</u> | <u>\$ 1,051,597</u> | <u>\$ -</u> | <u>\$ 9,185,021</u> |
| | | | | |
| | <u>Beginning</u> | <u>Additions</u> | <u>Retirements</u> | <u>Ending</u> |
| BUSINESS-TYPE ACTIVITIES | | | | |
| Business-type capital assets | | | | |
| Land | \$ 74,200 | \$ 33,097 | \$ - | \$ 107,297 |
| Work in process | - | 603,654 | - | 603,654 |
| Building | 70,744 | - | - | 70,744 |
| Equipment | 736,249 | 85,182 | - | 821,431 |
| Infrastructure | <u>12,229,263</u> | <u>67,719</u> | - | <u>12,296,982</u> |
| Total business-type capital assets | <u>13,110,456</u> | <u>789,652</u> | - | <u>13,900,108</u> |
| Total accumulated depreciation | <u>(5,424,613)</u> | <u>(451,740)</u> | - | <u>(5,876,353)</u> |
| Total business-type capital assets, net | <u>\$ 7,685,843</u> | <u>\$ 337,912</u> | <u>\$ -</u> | <u>\$ 8,023,755</u> |

The financial statements include depreciation expense of \$135,304, \$263,320, \$186,512, \$124,786, \$114,348, and \$212,606 for the general, street, park, water, electric, and sewer funds respectively, for the year ended September 30, 2023.

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 5 – LONG-TERM OBLIGATIONS

Long-term obligations as of September 30, 2023 consist of:

Governmental Activities

| | <u>Beginning</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending</u> | <u>Due in One Year</u> |
|---|------------------|------------------|-------------------|---------------|----------------------------|
| General obligation bonds | | | | | |
| (a) Refunding Certificates of Participation Series 2021 | \$3,190,000 | \$ - | \$ (110,000) | \$3,080,000 | \$ 115,000 |

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

Business-Type Activities

| | <u>Beginning</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending</u> | <u>Due in One Year</u> |
|---|--------------------|--------------------|---------------------|--------------------|----------------------------|
| General obligation bonds | | | | | |
| (a) Series 2021 G.O. Refunding Bonds | \$1,325,000 | \$ - | \$ (230,000) | \$1,095,000 | \$ 225,000 |
| (b) Series 2018 Combined Revenue Bonds | 1,040,000 | - | (45,000) | 995,000 | 50,000 |
| (c) Series 2018 Combined Revenue and Refunding Bonds | 940,000 | - | (135,000) | 805,000 | 135,000 |
| (d) Series 2021 Refunding Bonds | 1,265,000 | - | (140,000) | 1,125,000 | 140,000 |
| (e) Series 2023 Water Bonds | - | 1,545,000 | - | 1,545,000 | 55,000 |
| (f) Series 2023 BANs Sewer Bonds | - | 4,000,000 | - | 4,000,000 | - |
| | <u>4,570,000</u> | <u>5,545,000</u> | <u>(550,000)</u> | <u>9,565,000</u> | <u>605,000</u> |
| Notes from direct borrowings | | | | | |
| (g) Promissory Note, NDEQ | 458,680 | - | (40,664) | 418,216 | 40,868 |
| | <u>458,680</u> | <u>-</u> | <u>(40,664)</u> | <u>418,016</u> | <u>40,868</u> |
| | <u>\$5,028,680</u> | <u>\$5,545,000</u> | <u>\$ (590,664)</u> | <u>\$9,983,016</u> | <u>\$ 645,868</u> |

NOTE 5 – LONG-TERM OBLIGATIONS (CONTINUED)

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

- (a) On November 30, 2021, the City issued \$1,325,000 of G.O. Refunding Bonds, Series 2021, to redeem the General Obligation Refunding Bonds, Series 2017. The bonds require annual principal payments each December 15, beginning December 15, 2022. Semi-annual interest payments are due each June 15 and December 15. Interest varies from .35% to 1.05%. Final payment of the bonds is due December 15, 2027.
- (b) On May 29, 2018, the City issued \$1,220,000 of Combined Utilities Revenue Bonds, Series 2018. The bonds require annual principal payments each May 15, beginning May 15, 2019. Semi-annual interest payments are due each November 15 and May 15. Interest varies from 1.95% to 3.85%. Final payment of the bonds is due May 15, 2038. The bonds are payable solely from revenue and earnings derived from sewer and electric usage fees.
- (c) On March 16, 2018, the City issued \$1,585,000 of Combined Utilities Revenue and Refunding Bonds, Series 2018, to redeem the Electric and Sewer Revenue Refunding Bonds, Series 2012. The bonds require annual principal payments each August 15, beginning August 15, 2018. Semiannual interest payments are due each February 15 and August 15. Interest varies from 1.5% to 3.1%. Final payment of the bonds is due August 15, 2028.
- (d) On June 22, 2021, the City issued \$1,400,000 of G.O. Water Bonds, Series 2021, to redeem the G.O. Water Bonds, Series 2016. The bonds require annual principal payments each December 15, beginning December 15, 2021. Semi-annual interest payments are due each June 15 and December 15. Interest varies from .25% to 1.25%. Final payment of the bonds is due December 15, 2030. The refinancing of the bond resulted in a cash savings of \$75,035 and an economic gain of \$86,339.
- (e) On April 27, 2023, the City issued \$1,545,000 of G.O. Water Bonds, Series 2023. The bonds require annual principal payments each April 15, beginning April 15, 2024. Semi-annual interest payments are due each April 15 and October 15. Interest varies from 3.50% to 4.50%. Final payment of the bonds is due April 15, 2042.
- (f) On August 30, 2023, the City issued \$4,000,000 of Bond Anticipation Notes, Sewer BANs Series 2023. Semi-annual interest payments are due February 15 and August 15. Interest is 4.00%. Final payment of the bonds is due February 15, 2025.
- (g) Promissory note with the Nebraska Department of Environmental Quality, dated September 11, 2013, issued to finance the construction of a U.V. treatment facility. Original amount, \$747,719 with semiannual principal and interest payments each June 15 and December 15, beginning December 15, 2014. Final payment on the note is due June 15, 2033. The loan's stated interest rate and administrative fee was reduced in the current year to 0.5% each.

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 5 – LONG-TERM OBLIGATIONS (CONTINUED)

Annual requirements to pay principal and interest to maturity on long-term obligations for the years following September 30, 2023, are as follows:

| Year Ended September 30, | Governmental Activities | | |
|-----------------------------|-------------------------|-------------------|--------------------|
| | Bonds | | |
| | Principal | Interest | Total |
| 2024 | \$ 115,000 | \$ 64,390 | \$ 179,390 |
| 2025 | 115,000 | 63,729 | 178,729 |
| 2026 | 115,000 | 62,924 | 177,924 |
| 2027 | 115,000 | 61,975 | 176,975 |
| 2028 | 115,000 | 60,854 | 175,854 |
| 2029-2033 | 600,000 | 281,680 | 881,680 |
| 2034-2038 | 655,000 | 227,392 | 882,392 |
| 2039-2043 | 750,000 | 132,087 | 882,087 |
| 2044-2048 | <u>500,000</u> | <u>22,650</u> | <u>552,650</u> |
| | <u>\$3,080,000</u> | <u>\$ 977,681</u> | <u>\$4,057,681</u> |

| Year Ended September 30, | Bonds | | | Notes from Direct Borrowings and Direct Placements | | |
|-----------------------------|--------------------|--------------------|---------------------|--|------------------|-------------------|
| | Principal | Interest | Total | Principal | Interest | Total |
| 2024 | \$ 605,000 | \$ 309,752 | \$ 914,752 | \$ 40,868 | \$ 4,078 | \$ 44,946 |
| 2025 | 4,615,000 | 229,918 | 4,844,918 | 41,073 | 3,669 | 44,742 |
| 2026 | 665,000 | 126,584 | 791,584 | 41,279 | 3,258 | 44,537 |
| 2027 | 635,000 | 116,509 | 751,509 | 41,485 | 2,844 | 44,329 |
| 2028 | 645,000 | 105,095 | 750,095 | 41,693 | 2,221 | 43,914 |
| 2029-2033 | 1,090,000 | 377,774 | 1,467,774 | 211,618 | 6,944 | 218,562 |
| 2034-2038 | 880,000 | 226,880 | 1,106,880 | - | - | - |
| 2039-2043 | <u>430,000</u> | <u>56,446</u> | <u>486,446</u> | - | - | - |
| | <u>\$9,565,000</u> | <u>\$1,548,958</u> | <u>\$11,113,958</u> | <u>\$ 418,016</u> | <u>\$ 23,014</u> | <u>\$ 441,030</u> |

The financial statements include interest expense of \$34,312, \$13,115, \$24,322, and \$51,838 for the year ended September 30, 2023 for the general, water, electric, and sewer funds, respectively.

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 6 – FUND BALANCES/NET POSITION

Fund Balance/Net Position is unspendable, restricted, or assigned in the governmental funds and business-type funds for the following purposes as of September 30, 2023 as follows:

| Type | Fund | Purpose | Amount |
|-------------|----------------|--------------------------|-----------|
| Unspendable | General | Insurance | \$ 21,161 |
| Unspendable | Street | Insurance | 21,161 |
| Unspendable | Park | Insurance | 21,161 |
| Restricted | General | Debt on TIF debt service | 631 |
| Restricted | Sales Tax | Public infrastructure | 1,970,416 |
| Restricted | Keno | Community betterment | 96,881 |
| Restricted | Reading Center | Library purposes | 4,147 |
| Restricted | Water | Repair and replacement | 1,348,792 |
| Restricted | Electric | Repair and replacement | 367,361 |
| Restricted | Sewer | Repair and replacement | 172,785 |
| Assigned | Debt Service | General obligation debt | 3,307 |
| Assigned | Park | Park maintenance | 52,914 |

The Government-wide Net Position is restricted for the following purposes as of September 30, 2023 as follows:

| Type | Fund | Purpose | Amount |
|------------|----------------|--------------------------|-----------|
| Restricted | General | Debt on TIF debt service | \$ 631 |
| Restricted | Sales Tax | Public infrastructure | 1,970,416 |
| Restricted | Keno | Community betterment | 96,881 |
| Restricted | Reading Center | Library purposes | 4,147 |
| Restricted | Water | Repair and replacement | 1,348,792 |
| Restricted | Electric | Repair and replacement | 367,361 |
| Restricted | Sewer | Repair and replacement | 172,785 |

NOTE 7 – INTERFUND

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

Government-type transfers from other funds for the year ended September 30, 2023, consist of:

| Transfer To | Transfer From | | | | | | Net Total |
|--------------------------|--------------------|------------------|-------------------|-------------------|-------------------------------|--------------------------|---------------------|
| | General | Street | Debt Service | Sales Tax | Other Governmental Activities | Business-type Activities | |
| General | \$ - | \$ 22,844 | \$ 389,773 | \$ 385,535 | \$ 43,183 | \$ 930,823 | \$ 1,772,158 |
| Street | 1,039,736 | - | - | - | - | - | 1,039,736 |
| Sales Tax | 930,939 | - | - | - | - | - | 930,939 |
| Park | 97,954 | - | - | - | - | - | 97,954 |
| Other | 145,354 | - | - | - | - | - | 145,354 |
| Business-type Activities | 998,036 | - | - | - | - | - | 1,051,025 |
| | <u>\$3,212,019</u> | <u>\$ 22,844</u> | <u>\$ 389,773</u> | <u>\$ 385,535</u> | <u>\$ 43,183</u> | <u>\$ 930,823</u> | <u>\$ 5,037,166</u> |

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – INTERFUND (CONTINUED)

Business-type activities transfers from other funds for the year ended September 30, 2023, consist of:

| Transfer To | Transfer From | | | | | Net Total |
|-------------------------------|--------------------|-------------------------------|-------------------|-------------------|-------------------|--------------------|
| | General | Other Governmental Activities | Water | Electric | Sewer | |
| General | \$ - | \$ 841,335 | \$ 154,144 | \$ 716,397 | \$ 60,282 | \$1,772,158 |
| Other Governmental Activities | 2,213,983 | - | - | - | - | 2,213,983 |
| Electric | 723,786 | - | - | - | 52,989 | 776,775 |
| Sewer | 274,250 | - | - | - | - | 274,250 |
| | <u>\$3,212,019</u> | <u>\$ 841,335</u> | <u>\$ 154,144</u> | <u>\$ 716,397</u> | <u>\$ 113,271</u> | <u>\$5,037,166</u> |

NOTE 8 – RISK MANAGEMENT

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

NOTE 9 – RETIREMENT PLAN

The City sponsors a 401(k) pension plan administered by the Ameritas Life Insurance Corporation on behalf of eligible employees. The City makes a matching contribution to each employee’s account up to 6% of eligible wages. Mandatory withholding for each employee is 6% of eligible wages. The City and employees both contributed \$56,630 for the year ended September 30, 2023.

NOTE 10 – CONCENTRATIONS OF CREDIT RISK

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

NOTE 11 – SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

City of Hickman, Nebraska

BUDGETARY COMPARISON SCHEDULE – ALL FUND TYPES

Year ended September 30, 2023

| | Original Budget | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|---|---------------------|-------------------------------------|-------------------------------|
| Budgetary fund balance, beginning | \$ 3,706,735 | \$ 4,070,755 | \$ (364,020) |
| Receipts and Transfers (resource inflows): | <u>8,363,035</u> | <u>11,996,824</u> | <u>(3,633,789)</u> |
| Amounts available for appropriation | <u>12,069,770</u> | <u>16,067,579</u> | <u>(3,997,809)</u> |
| Charges to appropriations (outflows): | | | |
| Governmental activities | | | |
| General government | 1,108,535 | 1,294,202 | (185,667) |
| Police | 141,063 | 145,127 | (4,064) |
| Public works – Streets | 2,642,338 | 2,430,665 | 211,673 |
| Culture and recreation | <u>254,843</u> | <u>218,787</u> | <u>36,056</u> |
| Total governmental charges to appropriations | <u>4,146,779</u> | <u>4,088,781</u> | <u>57,998</u> |
| Business-type activities | | | |
| Water | 1,925,652 | 856,871 | 1,068,781 |
| Electric utility | 1,920,063 | 1,839,577 | 80,486 |
| Sewer | <u>2,355,795</u> | <u>1,056,949</u> | <u>1,298,846</u> |
| Total business-type charges to appropriations | <u>6,201,510</u> | <u>3,753,397</u> | <u>2,448,113</u> |
| Total charges to appropriations (outflows) | <u>10,348,289</u> | <u>7,842,178</u> | <u>2,506,111</u> |
| Budgetary fund balance, ending | <u>\$ 1,721,481</u> | <u>\$ 8,225,401</u> | <u>\$ (6,503,920)</u> |

Reconciliation from budgetary basis to Statement of Net Position - government-wide basis as of September 30, 2023:

| | |
|--|---------------------|
| Accumulated cash and cash equivalent balances – government-wide basis: | |
| Cash | \$ 244,143 |
| Cash on deposit, Couty Treasurer | 20,245 |
| Restricted cash | <u>7,961,013</u> |
| | <u>\$ 8,225,401</u> |

See accompanying notes to financial statements.

SUPPLEMENTARY INFORMATION

CITY OF HICKMAN, NEBRASKA

COMBINING BALANCE SHEET – OTHER GOVERNMENTAL FUNDS

September 30, 2023

| | <u>Law Enforcement</u> | <u>Keno</u> | <u>Reading Center</u> | <u>Total Other Governmental Funds</u> |
|----------------------|----------------------------|------------------|---------------------------|---|
| ASSETS | | | | |
| Restricted assets | | | | |
| Cash | <u>\$ -</u> | <u>\$ 96,881</u> | <u>\$ 4,147</u> | <u>\$ 101,028</u> |
| FUND BALANCES | | | | |
| Restricted | <u>\$ -</u> | <u>\$ 96,881</u> | <u>\$ 4,147</u> | <u>\$ 101,028</u> |
| Total fund balances | <u>\$ -</u> | <u>\$ 96,881</u> | <u>\$ 4,147</u> | <u>\$ 101,028</u> |

CITY OF HICKMAN, NEBRASKA

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

Year ended September 30, 2023

| | Law Enforcement | Keno | Reading Center | Total Other Governmental Funds |
|---|--------------------|------------------|-------------------|--------------------------------------|
| Revenues | | | | |
| Interest income | \$ - | \$ 156 | \$ - | \$ 156 |
| Keno revenue | - | 48,610 | - | 48,610 |
| Grants and contributions | - | - | 988 | 988 |
| Total revenues | <u>-</u> | <u>48,766</u> | <u>988</u> | <u>49,754</u> |
| Expenditures | | | | |
| General government | - | 8,820 | - | 8,820 |
| Public safety | 145,127 | - | - | 145,127 |
| Culture and recreation | - | - | 653 | 653 |
| Total expenditures | <u>145,127</u> | <u>8,820</u> | <u>653</u> | <u>154,600</u> |
| Excess (deficit) of revenue over (under) expenditures before other sources | <u>(145,127)</u> | <u>39,946</u> | <u>335</u> | <u>(104,846)</u> |
| Other financing sources | | | | |
| Interfund transfer in | 145,127 | - | 227 | 145,354 |
| Interfund transfer out | - | (43,183) | - | (43,183) |
| Total other financing sources (uses) | <u>145,127</u> | <u>(43,183)</u> | <u>227</u> | <u>102,171</u> |
| Net change in fund balances | - | (3,237) | 562 | (2,675) |
| Beginning fund balances | <u>-</u> | <u>100,118</u> | <u>3,585</u> | <u>103,703</u> |
| Ending fund balances | <u>\$ -</u> | <u>\$ 96,881</u> | <u>\$ 4,147</u> | <u>\$ 101,028</u> |

Lengemann & Associates, P.C.

Certified Public Accountants

www.lengemanncpa.com

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

The Honorable Mayor and City Council
City of Hickman, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hickman (the City), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 31, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-1 and 2023-2 that we consider to be material weaknesses.

Report on Compliance and Other Matters

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

The City's Response to Findings

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

Purpose of This Report

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

Lengemann & Associates, P.C.

Lengemann & Associates, P.C.

Papillion, Nebraska

July 31, 2024

CITY OF HICKMAN, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
Year ended September 30, 2023

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

2023-1 – Material Audit Adjustments

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

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

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

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

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

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

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

CITY OF HICKMAN, NEBRASKA

SCHEDULE OF FINDINGS AND RESPONSES

Year ended September 30, 2023

2023-2 – Financial Statement Preparation

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

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

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

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

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

Recommendation: The City of Hickman, 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 and Planned Corrective Actions: The City's Council continually evaluates the distribution of duties to employees and monitors accounting functions.

CITY OF HICKMAN, NEBRASKA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year ended September 30, 2023

Schedule of Prior Year Audit Findings

| <u>Reference Number</u> | <u>Description</u> | <u>Status</u> |
|-----------------------------|---------------------------------|---------------|
| 2022-001 | Audit Adjustments | Repeated |
| 2022-002 | Financial Statement Preparation | Repeated |

Public Work & Parks Department Report

August 2024

Public Works

- 811 Locate Tickets
- Mowing
- The crew handled Hay Days well.
- Started installing no motorized vehicles on trails signs

Water & Wastewater

- Installed meters for new construction building permits
- Routine sampling
- Well 3 passed the bio tests to be put back on line.
- Removed a fire hydrant that would have been in the driveway for Woodland Animal Clinic.

Electric

- Schmader Electric is working on Terrace View.
- On July 31 we had an outage that effected Concord and Wagon Train Ave. The fault was just north of Willard Circle.
- Schmader Electric spliced the fault on 8-20-24
- Red Fern Electric installed electricity and transformer for Woodland Animal Clinic

Streets

- Street repair on Titan Drive
- Poured the parking area by the post office.
- Getting quotes to mill and overlay Hickman Road from roundabout west 830'

Parks

- Continued with ADA equipment installation
- Jindra irrigation is in the process of installing sprinklers in t-ball field
- The handicapped area in the park was poured.

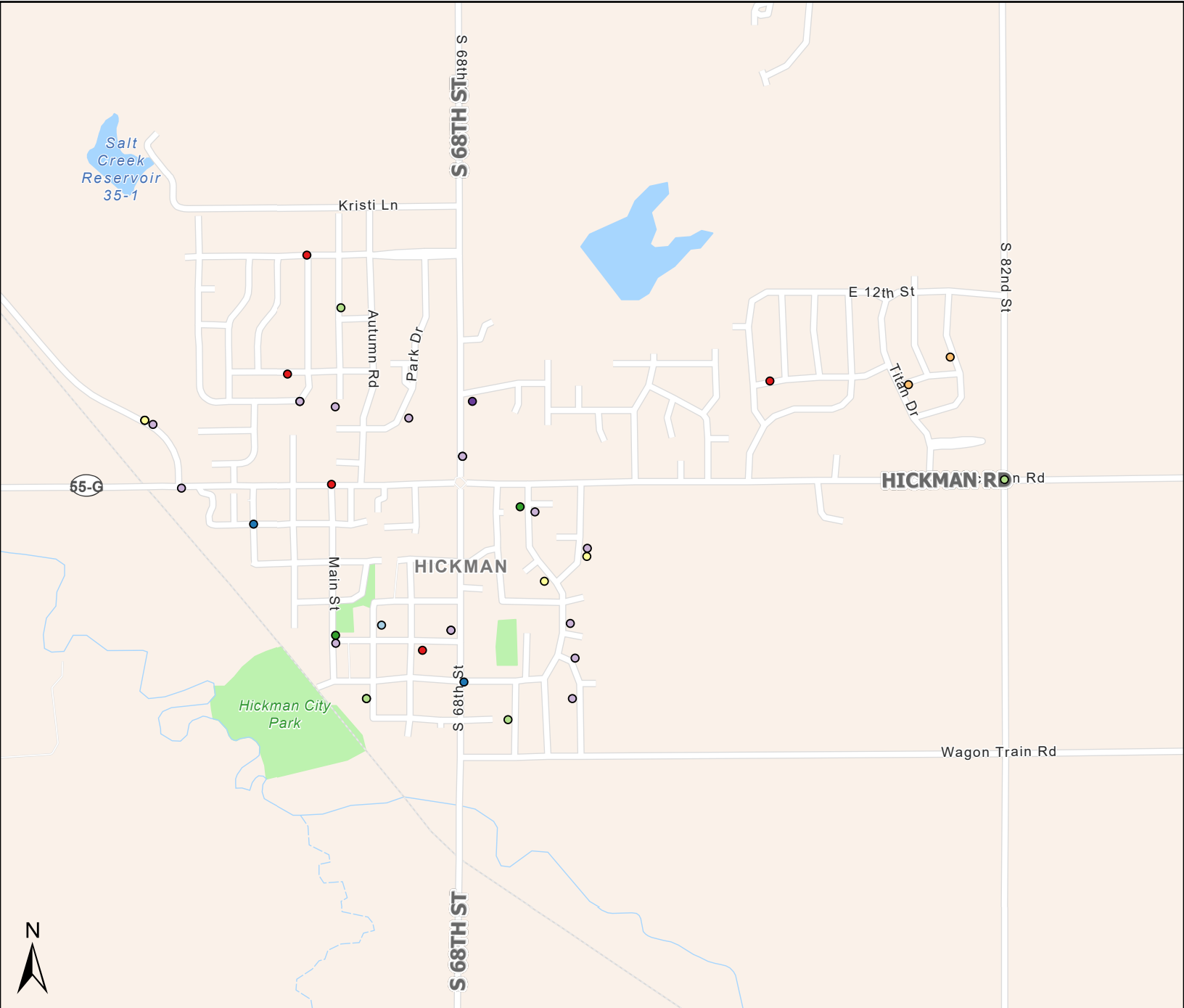
OPEN CODE VIOLATIONS REPORT

NEW VIOLATIONS

Updated August 22, 2024

| Address | Reason | Date Contacted | Person Contacted | Follow Up Date | Result | Notes |
|--------------------------|---|----------------|------------------|----------------|-----------------|---|
| Conestoga and Prairie Ct | truck blocking corner and fire hydrant | 7/31/2024 | Deputy Sheriff | 8/2/2024 | action complete | Sheriff contacted vehicle owner and it was moved. |
| Sycamore Place | truck standing on city street for greater than 24 hours | 8/2/2024 | Deputy Sheriff | 8/2/2024 | action complete | Sheriff contacted vehicle owner and it was moved. |
| Birchwood Drive | Unlicensed/Under age drivers of golf cars | 8/2/2024 | Deputy Sheriff | 8/27/2024 | in process | Sheriff made aware of the complaint. Will continue to monitor for compliance with City Regulations for ATV/UTV and golf cars. |
| Maple Street | weeds and grasses taller than 10 inches | 8/12/2024 | Property Owners | 8/27/2024 | in process | Online complaint received regarding overgrown trees/shrubs/etc. within the right of way prohibiting clear traffic view turning onto 7th street. |
| Address | Reason | Date Contacted | Person Contacted | Follow Up Date | Result | Notes |
| City-wide Mowing | weeds taller than 10 inches | 7/8/2024 | Property Owners | 8/18/2024 | in process | Weeds and grasses taller than 10 inches on commercial and residential property. City Staff continues to contact property owners for abatement. |

Calls for Service in Hickman July 2024



0 0.5 1 2 Miles

Legend

- | | | | |
|------------------------|------------------------|-----------------------|-----------------------|
| ○ ACC INJURY | ○ ASSAULT DOMESTIC | ○ DISTURBANCE OTHER | ● MISS PERS ADULT |
| ● ACC PROP DMG | ○ BURGLARY | ○ FIREWORKS DISTURB | ● SPEC SVC CHECK WELF |
| ○ ALARM COMMERCIAL | ● CHILD AB/NEG EMOTION | ○ MEDICAL EMERG OTHER | ● SUSPICIOUS VEHICLE |
| ○ ANIMAL ABUSE/NEGLECT | ○ CHILD AB/NEG OTHER | ○ MENTAL INVEST | ○ THEFT OTHER |
| ● ANIMAL OTHER | ● CHILD AB/NEG PHYS | ○ MISC OTHER | |



Calls for Service in Hickman July 2024

| DATE | TREC | LOCATION | INC_ABBR | DEPNAME |
|-----------|------|---------------------------------|----------------------|--------------------|
| 7/1/2024 | 1056 | CEDAR ST & W 6TH ST | ANIMAL OTHER | 22137 BRADY |
| 7/1/2024 | 1137 | 001063 TUSCAN TRL | BURGLARY | 22137 BRADY |
| 7/4/2024 | 637 | 000405 STAGECOACH AVE | MENTAL INVEST | 22187 LATHROP |
| 7/5/2024 | 954 | 001515 E 9TH ST | BURGLARY | 22180 SCHNIEDER |
| 7/5/2024 | 2227 | 000310 MAIN ST | ACC PROP DMG | 22190 KINGSWOOD |
| 7/5/2024 | 2224 | 001214 RIDGE RD | FIREWORKS DISTURB | 22159 LEHR |
| 7/6/2024 | 958 | 822 PARK DR | MEDICAL EMERG OTHER | 22187 LATHROP |
| 7/8/2024 | 2141 | 000109 BRENTWOOD AVE | FIREWORKS DISTURB | 22208 SCHENDT |
| 7/10/2024 | 1904 | 000520 PRAIRIE VIEW LN | SUSPICIOUS VEHICLE | 22190 KINGSWOOD |
| 7/12/2024 | 2318 | 000115 WAGON TRAIN AVE | MEDICAL EMERG OTHER | 22201 KINGSWOOD |
| 7/12/2024 | 938 | 018820 S 54TH ST | MENTAL INVEST | 22180 SCHNIEDER |
| 7/14/2024 | 1102 | 000101 E 3RD ST | MEDICAL EMERG OTHER | 22147 STURDY |
| 7/14/2024 | 1938 | 000907 RIDGE ROAD PL | DISTURBANCE OTHER | 22105 OSTERHAUS |
| 7/15/2024 | 838 | 000332 LOCUST ST | MISC OTHER | 22147 STURDY |
| 7/15/2024 | 1658 | 000126 WAGON TRAIN AVE | DISTURBANCE OTHER | 22105 OSTERHAUS |
| 7/19/2024 | 1954 | 000500 CONESTOGA AVE | CHILD AB/NEG OTHER | 22214 DOWHOWER |
| 7/19/2024 | 857 | 001226 E 9TH ST | SPEC SVC CHECK WELF | 22148 SCHILMOELLER |
| 7/20/2024 | 1612 | 018820 S 54TH ST | MEDICAL EMERG OTHER | 22214 DOWHOWER |
| 7/20/2024 | 1442 | S 82ND ST & HICKMAN RD INTER | ACC INJURY | 22214 DOWHOWER |
| 7/21/2024 | 224 | 018940 S 68TH ST | ALARM COMMERCIAL | 22201 KINGSWOOD |
| 7/23/2024 | 2159 | 000505 E 2ND ST | MISS PERS ADULT | 22223 CROWN |
| 7/23/2024 | 1149 | 000214 WALNUT ST | SPEC SVC CHECK WELF | 22137 BRADY |
| 7/23/2024 | 1545 | 000321 CHESTNUT ST | CHILD AB/NEG EMOTION | 22105 OSTERHAUS |
| 7/24/2024 | 1903 | 000611 STAGECOACH AVE | ACC PROP DMG | 22105 OSTERHAUS |
| 7/24/2024 | 2348 | 000321 CHESTNUT ST | DISTURBANCE OTHER | 22216 ANSHASI |
| 7/25/2024 | 438 | WOODLAND BLVD & BIRCHWOOD DR EB | SPEC SVC CHECK WELF | 22216 ANSHASI |
| 7/25/2024 | 831 | 000320 STAGECOACH AVE | MEDICAL EMERG OTHER | 22216 ANSHASI |
| 7/27/2024 | 2231 | 000107 LOCUST ST | THEFT OTHER | 22172 BUCHHEISTER |
| 7/27/2024 | 2316 | 000107 LOCUST ST | MEDICAL EMERG OTHER | 22138 VIK |
| 7/27/2024 | 1250 | 000913 W 10TH ST | SPEC SVC CHECK WELF | 22148 SCHILMOELLER |
| 7/27/2024 | 1510 | 000610 STAGECOACH AVE | MEDICAL EMERG OTHER | 22214 DOWHOWER |
| 7/28/2024 | 1502 | 000109 W 9TH ST | CHILD AB/NEG PHYS | 22172 BUCHHEISTER |
| 7/28/2024 | 1602 | 018840 S 54TH ST | MEDICAL EMERG OTHER | 22105 OSTERHAUS |
| 7/28/2024 | 1803 | 000109 W 9TH ST | DISTURBANCE OTHER | 22172 BUCHHEISTER |
| 7/28/2024 | 2152 | 000401 W 7TH ST | DISTURBANCE OTHER | 22208 SCHENDT |
| 7/28/2024 | 2207 | W 7TH ST & MAIN ST | SPEC SVC CHECK WELF | 22208 SCHENDT |
| 7/30/2024 | 1254 | 000460 CONESTOGA AVE | ANIMAL ABUSE/NEGLECT | 22172 BUCHHEISTER |
| 7/31/2024 | 1319 | 018820 S 54TH ST | ASSAULT DOMESTIC | 22172 BUCHHEISTER |
| 7/31/2024 | 1744 | 018940 S 68TH ST | DISTURBANCE OTHER | 22172 BUCHHEISTER |

MASTER HUMAN RESOURCES OUTSOURCING AGREEMENT

THIS MASTER HUMAN RESOURCES OUTSOURCING AGREEMENT (the “Agreement”) is made and entered into as of the date last executed below (“Effective Date”) by and between Zelle, LLC, a Nebraska limited liability company (“Zelle”), and City of Hickman (“Client”).

RECITALS

WHEREAS, Zelle has the facilities, personnel, systems and capabilities to provide certain outsourced human resources services; and,

WHEREAS, Client wishes to utilize the processes and experience of Zelle in connection with the conduct of its business and operations and Zelle is agreeable to providing such services; and,

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto, intending to be legally bound hereby, agree as follows:

ARTICLE I GENERAL TERMS

1. Engagement. Zelle hereby agrees to provide to Client human resources outsourcing services, as such services are more fully set forth on those Appendices, as applicable, that Client executes and delivers to Zelle, each of which is incorporated into this Agreement by this reference (collectively, the “Services”):
 - a. Appendix D—HR Consulting: Retained
 - b. Appendix E—Payroll Services Agreement

All Appendices executed by Client shall remain in full force and effect during the initial term of this Agreement or any renewal thereof. This Agreement is incorporated by reference into each of those Appendices which Client executes and delivers to Zelle.

2. Term. The term of this Agreement shall begin as of the Effective Date and continue for the period specified in those Appendices, as applicable that Client executes and delivers to Zelle pursuant to Section 1 above. If multiple Appendices are executed, the term of this Agreement shall be whichever Appendix provides for a longer term. In the event this Agreement is terminated pursuant to the applicable Appendices, and if this Agreement is not terminated pursuant to Section 3 below, this agreement can be renewed by the execution of a new Appendix pursuant to Section 1 of this Agreement for the period of time as specified in that Appendix or Appendices.
3. Termination. Notwithstanding the term as set forth above, this Agreement may be terminated as follows.
 - a. Material Breach. This Agreement may be terminated by Zelle by written notice to Client if Client fails to pay any amount due Zelle hereunder within ten (10) business days of coming due; or by either party if the other party commits a material non-monetary breach of any provision of this Agreement, which breach is not cured within thirty (30) business days of such written notice. Notwithstanding the foregoing, however, Zelle’s failure to meet a particular deliverable date in a Statement of Work shall not be deemed a material breach unless such failure persists for thirty (30) days beyond the deliverable date.
 - b. Insolvency. This Agreement may be terminated by either party if the other party (i) becomes insolvent, admits in writing its inability to pay its debts as they mature, makes an assignment for the benefit of creditors, or becomes subject to direct control of a trustee, receiver or similar authority, or (ii) becomes subject to any bankruptcy or insolvency proceeding under federal or state law.
 - c. By Zelle. In the event (i) Zelle ceases the business of providing the Services in the ordinary course, or (ii) changes in legal, regulatory, or compliance requirements render the products and services contemplated under this Agreement noncompliant, obsolete or otherwise not economical in Zelle’s reasonable discretion, Zelle may terminate this Agreement. In such event, the Termination Date shall be at least thirty (30) days following Zelle’s written notice to Client, and Zelle shall use commercially reasonable efforts to designate a Termination Date which provides Client a reasonable opportunity to make alternative arrangements.
 - d. Effect of Termination. In the event of any termination hereunder, Zelle shall invoice, and Client shall pay Zelle for all Services performed and all deliverables delivered and accepted as of the effective date of such termination.
4. Compensation. In consideration of the performance of Zelle’s duties set forth herein, Client shall pay to Zelle the fees set forth on the applicable Appendices hereto, as the same may be amended from time to time, by mutual written agreement of the

parties, or as provided in Section 4(a) hereof. Invoices will be stated in United States dollars and shall be due and payable within 30 days following date of receipt of invoice. Late payments shall be subject to a service charge equal to the lesser of 1% per month or the maximum amount allowed by law, with respect to the overdue amount. All fees billed hereunder are exclusive of all applicable taxes, duties or other governmental assessments. Client shall be liable for the payment of all such assessments (other than taxes based on Zelle's income) and be solely liable for and shall hold Zelle harmless with respect to any claims, losses, damages, penalties or other liabilities incurred by Zelle as a result of Client's failure to timely pay such assessments. In the event Client disputes, in good faith, any portion of an invoice, such dispute must be submitted, in writing, to Zelle within thirty (30) days of the date of receipt of invoice. Client must pay the undisputed portion of the invoice within the time period specified hereunder, and disputed charges will be due and payable no later than ten (10) business days following resolution of the dispute. All disputes will be addressed pursuant to the process set forth in Section 26 below.

- a. Fee Adjustment. From and after the first anniversary of the Effective Date, Zelle reserves the right to adjust or increase the applicable Fees set out in the applicable Appendices upon (30) days prior written notice to Client, such increase not to exceed the greater of (a) the percentage increase in the U.S. Department of Labor's U.S. City Average Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI/W) (1984 - 87 = 100) (the "CPI") for the twelve-month period ending on the last day of December immediately preceding the most recent anniversary of the Effective Date; or (b) five percent (5%) of such Fees assessed to Client in the immediately preceding year, and such fees shall not be increased more than once in any twelve month period hereunder.

ARTICLE II **TERMS OF SERVICES**

5. Services Provided by Zelle. Subject to the Client's compliance with its obligations of support, access, cooperation as set forth below, Zelle will provide the Services to Client during the term of this Agreement, as set forth in the executed Appendices hereto and any other services as may from time to time be mutually agreed to by the parties in writing.
6. Manner of Providing Services. Zelle shall provide all Services in a professional manner, consistent with reasonable industry standards and in compliance with all applicable laws, rules and regulations (including but not limited to privacy and call recording laws) and the provisions of all agreements by which Client is bound and which have been disclosed by Client to Zelle. Zelle shall, either directly or through one or more third parties, provide the Services on a full-time or part-time basis as needed in sufficient amounts to provide the Services as may reasonably be required by Client.
7. Delegation. Zelle may delegate performance of all or any part of the Services as it deems appropriate, provided, however, that Zelle shall remain responsible for the underlying obligations in this Agreement.
8. No Obligation to Use Own Funds. Zelle shall have no obligation to make any payment of any type pursuant hereto or to incur any financial liability on behalf of the Client in the performance of its duties unless sufficient funds have been deposited with Zelle hereunder to pay in full all such amounts.
9. Not Responsible for Representations. Zelle shall be regarded as having no responsibilities with respect to the accuracy of sufficiency of any representations made by the Client to any third party unless the Client has relied on the representations of Zelle in making the representations to such third party.
10. Reliance Upon Instructions. Zelle may rely on and shall be protected, indemnified and held harmless by the Client in acting upon the written instructions of the Client or of counsel to the Client with respect to any matter relating to its actions on behalf of the Client, and Zelle shall be entitled to request further instructions be given by such persons or to request that instructions be given in writing.
11. Modification of Equipment, Computer Programs and Procedures. Zelle reserves the right to change any part of all of its equipment and computer programs, and its procedures, reports and the Services, relating to the manner of, or the methodology used in providing the Services as set forth in this Agreement with notice to but without a requirement of consent by Client, so long as such changes do not result in a material adverse effect upon Client.
12. Excusable Delay. Notwithstanding anything to the contrary contained herein, Zelle shall not be required to perform any Services if and to the extent that (a) it cannot provide the Services due to causes which are outside of its reasonable control as determined under Section 26(d) hereof or (b) if providing such Services would be prohibited by, or violate, any law, rule or regulation or any order of any court, arbitration panel or government authority. Zelle shall also not be required to perform Services hereunder during such times as its systems are down due to maintenance or outage due to causes beyond its reasonable control. Each party shall give reasonable notice to the other party prior to any planned or unexpected maintenance or outage.

13. Nonexclusive Services. Client hereby acknowledges that Zelle has, and shall be entitled to continue to have, create and acquire, directly or indirectly, business interests in addition to those relating to the provision of Services hereunder, including, without limitation, the provision of services similar to the Services to other third parties.
14. Client Support of Services. Client acknowledges that the timely, complete and accurate provision of the Services requires assistance, cooperation, information and data from its officers, agents, managers, partners, members and employees, and suitably configured computers and software, and that Zelle's ability to complete any Services is dependent upon the same. If any of the aforementioned items are not provided or provided in such a way that Zelle is hindered in its ability to effectively perform the Services, Zelle shall so inform Client, and Zelle shall not be responsible for providing the Services during any period in which such items are not provided. Failure on the part of Client to meet its obligations under this section may result in increased cost, delayed schedule and/or a breach of this Agreement. Zelle and Client shall cooperate and work in good faith independently and together to remedy any such instances.
15. Access to Client Systems. Client shall ensure that Zelle personnel have access to all necessary Client or vendor systems or other resources in order to provide the Services. Zelle will not be responsible for delays or inability to perform the Services due to lack of access or speed of access to or from Client's or its vendors' systems.
16. Cooperation. The parties will use good faith efforts to cooperate with each other in all matters relating to the provision and receipt of Services. Such cooperation shall include exchanging information, performing reconciliations and adjustments, and, upon request, obtaining all third party consents, licenses, sublicenses or approvals necessary to permit Zelle to perform its obligations hereunder (including, rights to use third party software needed for the performance of the Services). The costs of obtaining such third party consents, licenses, sublicenses or approvals for the relevant Services shall be borne by Client, provided that Zelle obtains Client's written approval prior to incurring such cost.
17. Insurance. Zelle shall maintain coverage types and amounts of at least:
 - a. General Liability –
 - i. \$1,000,000 Per Occurrence
 - ii. \$2,000,000 General Aggregate
 - iii. \$2,000,000 Completed Operations Aggregate
 - iv. \$1,000,000 Personal and Advertising Injury
 - v. \$1,000,000 Hired and Non-Owned Auto
 - b. Workers Compensation –
 - i. Limits: Statutory coverage for the state where the project is located
 - ii. Employers Liability limits:
 1. \$500,000 Each Accident
 2. \$500,000 Disease – Per Person
 3. \$500,000 Disease – Policy Limit
 - c. Umbrella/Excess Liability –
 - i. \$2,000,000 Occurrence
 - ii. \$2,000,000 Aggregate Limit
 - d. Cyber Liability –
 - i. \$1,000,000 Per Occurrence
 - ii. \$1,000,000 Aggregate
 - e. Professional Liability –
 - i. \$1,000,000 each Claim
 - ii. \$1,000,000 for all Claims

All insurance policies required by this Agreement will be issued by insurance companies with an A.M. Best rating of not less than A-. Upon request, Zelle will provide Client a certificate of insurance evidencing such required coverage.

ARTICLE III WARRANTIES; DISCLAIMER; LIABILITY LIMITATIONS; INDEMNIFICATION

18. Limited Warranty. Zelle warrants that the Services provided to Client under this Agreement or any Statement of Work will be performed with due care in a professional and workmanlike manner, and in compliance with all applicable laws and regulations in all material respects.

19. No Other Warranties. Except as expressly set forth in Section 18 above, Zelle does not make any warranties, express, implied or statutory, including but not limited to the implied warranties of merchantability, business continuity or fitness for a particular purpose, with respect to the Services to be provided by Zelle hereunder.
20. Disclaimer. None of the advice or information provided to Client by Zelle constitutes legal advice nor is it intended as a substitute for obtaining legal advice. Client should refer to its own legal counsel for such advice.
21. Exclusion of Certain Damages. In no event shall Zelle be liable to Client for any lost profits, loss of data, loss of use, business interruption or other special, incidental, indirect or consequential damages, including, without limitation, punitive damages, unless incurred as a result of or in connection with party's fraudulent or intentional misconduct. Zelle does not assume any responsibilities or obligations whatsoever, other than the responsibilities and obligations expressly set forth in this Agreement.
22. Limitation of Liability. Notwithstanding anything contained to the contrary herein, except for Client's obligation to pay the fees for the Services herein, Zelle's maximum total liability, and that of any of its affiliates and their officers, directors, employees, agents and representatives (collectively, the "Party Affiliates"), arising out of, relating to or in connection with this Agreement shall in no event exceed the amount of compensation and fees paid to Zelle pursuant to the terms of this Agreement in the six (6) month period ending immediately prior to the event giving rise to such liability, unless such liability resulted from or arose in connection with a party's fraudulent or intentional misconduct. The provisions of this paragraph will apply regardless of the form of action, damage, claim, liability, cost, expense, or loss whether in contract, statute, tort (including without limitation, negligence) or otherwise.
23. Limitation on Actions. Any claim by a party to this Agreement against the other party shall be brought within twelve (12) months following the date on which the party bringing the claim has actual knowledge or should reasonably have known of the claim or events giving rise to the same.
24. Indemnification. Client ("Indemnitor") hereby agrees to indemnify and hold harmless the Zelle and its Affiliates from and against any and all liabilities, losses, damages, costs and expenses (including, without limitation, attorneys' and accountants' fees), deficiencies, judgments, actions, causes of action, proceedings, demands or claims of whatever nature (collectively, "Damages") arising from or in any way related to (i) the Indemnitor's breach of its obligations, representations or warranties under this Agreement, or (ii) fraudulent or intentional misconduct by the Indemnitor. This provision shall be subject to Sections 20, 21 and 22 above.

ARTICLE IV MISCELLANEOUS TERMS

25. Relationship of The Parties
 - a. Independent Contractors. Each party will be and act as an independent contractor and not as an agent or partner of, or joint venturer with, the other party for any purpose related to this Agreement or the transactions contemplated by this Agreement. Neither party by virtue of this Agreement will have any right, power, or authority to act or create any obligation, expressed or implied, on behalf of the other party. Zelle shall not be required, under any circumstances, to guarantee or assume any obligation or liability of Client. The Client shall be deemed to control all aspects of the manner in which Client's business is conducted. Zelle shall not be liable by virtue of the performance of its duties hereunder for any breach of any licensing or other agreement between Client and any other party, or for any liability for any trademark infringement, unfair competition, patent infringement or other violation of the intellectual property rights of another entity as a result of the manner in which Client's business is conducted, except to the extent such violation is the result of the willful misconduct of Zelle.
 - b. Non-Solicitation. Client agrees to refrain, and shall ensure its Affiliates shall not solicit or attempt to recruit any employee of Zelle for employment by Client or by any future employer of Client, without the prior express written permission of the President of Zelle, for a period of two (2) years after the termination of this Agreement for any reason ("Non-Solicitation Period"). The Parties agree that money damages would not be a sufficient remedy for breach of this agreement. Accordingly, , in addition to any other remedies at law or in equity for such breach, Zelle shall have the right to an injunction enjoining such breach of this covenant in this section. The Client further agrees that if an employment agreement is formed between Client and any Zelle employee in violation of this non-solicitation agreement, that Client shall pay Zelle liquidated damages in an amount equal to the Zelle employee's aggregate first year salary.
26. Property Rights

- a. Zelle Property. Zelle shall retain all right, title and interest in and to (a) all software, tools, routines, programs, designs, diagrams, technology, ideas, know-how, processes, techniques and inventions that Zelle makes, develops, conceives or reduces to practice, whether alone or jointly with others, in the course of its performance under this Agreement, (b) all enhancements, modifications, improvements and derivative works of each and any of the foregoing, and (c) all copyrights, trademarks, service marks, trade secrets, patents, patent applications and other proprietary rights related to each and any of the foregoing (collectively, the “Zelle Property”). Provided that Client is not in breach of any material term of this Agreement, Zelle grants Client a non-exclusive, non-transferable, perpetual, revocable license, without rights to sublicense, to use the Zelle Property that is incorporated into Services delivered pursuant to this Agreement, solely for Client’s own internal business purposes in connection with the use of the Services.
- b. Client Content. Subject to the following limited license grant to Zelle, Client shall retain all rights, title and interest in and to the content of its course materials disclosed to Zelle hereunder (“Client Content”), and such content shall be the Confidential Information of Client subject to subsection c. below. Subject to the terms and conditions of this Agreement, Client hereby grants Zelle a limited, non-exclusive, non-transferable royalty free license for the term of this Agreement to use the Client Content internally only as required in order for Zelle to perform the Services. Client warrants and represents that the content of any Client Content it provides to Zelle shall not: (a) infringe any third party’s copyright, patent, trademark, trade secret or other proprietary rights or rights of publicity or privacy; (b) violate any law, statute, ordinance or regulation (including without limitation the laws and regulations governing export control, unfair competition, anti-discrimination or false advertising); (c) be defamatory, trade libelous, unlawfully threatening or unlawfully harassing; (d) contain obscenity or pornography; or (e) contain any viruses, Trojan horses, worms, time bombs, cancelbots or other computer programming routines that are intended to damage, detrimentally interfere with, surreptitiously intercept or expropriate any system, data or personal information.
- c. Confidential Information.
- i. Defined. The term “Confidential Information” shall mean this Agreement and all proprietary information, data, trade secrets, business information and other information of any kind whatsoever which (a) a Party (“Discloser”) discloses, in writing, orally, visually, or in any other medium to the other Party (“Recipient”) or to which Recipient obtains access in connection with the negotiation and performance of this Agreement, and which (b) relates to (i) the Discloser (ii) in the case of Zelle, Client and its customers, or (iii) third-party suppliers or licensors who have made confidential or proprietary information available to Client. Confidential Information shall include Client Information, as described below.
 - ii. Client Information. Zelle acknowledges that Client has a responsibility to its customers to keep information about its customers and their accounts (“Client Information”) strictly confidential. In addition to the other requirements set forth in this Section regarding Confidential Information, Client Information shall also be subject to the additional restrictions set forth in this Subsection. Zelle shall not disclose or use Client Information other than to carry out the purposes for which Client disclosed such Client Information to Zelle. Zelle shall not disclose any Client Information other than on a “need to know” basis and then only to: (a) affiliates of Client; (b) Zelle’s employees or officers; (c) affiliates of Zelle provided that such affiliates shall be restricted in use and redisclosure of the Client Information to the same extent as Zelle; or (d) as otherwise agreed in writing by Client. The restrictions set forth herein shall apply during the term and after the termination of this Agreement.
 - iii. Use and Disclosure. Each of the Parties, as Recipient, hereby agrees on behalf of itself and its employees, officers, affiliates and subcontractors that Confidential Information will not be disclosed or made available to any person for any reason whatsoever, other than on a “need to know basis” and then only to: (a) its employees and officers; (b) independent contractors, agents, and consultants designated by Client; and (c) as required by law or as otherwise permitted by this Agreement, either during the term of this Agreement or after the termination of this Agreement. Prior to any disclosure of Confidential Information as required by law, the Recipient shall (i) notify the Discloser of any, actual or threatened legal compulsion of disclosure, and any actual legal obligation of disclosure immediately upon becoming so obligated, and (ii) cooperate with the Discloser’s reasonable, lawful efforts to resist, limit or delay disclosure.
 - iv. Post-Termination Obligation. Upon the termination of this Agreement each party shall return all Confidential Information and retain no copies, including Client Information, in the possession of such party or in the possession of any third party over which such party has or may exercise control.
 - v. Scope. The obligations of confidentiality in this Section shall not apply to any information which a Party rightfully has in its possession when disclosed to it by the other Party, information which a Party independently develops, information which is or becomes known to the public other than by breach of this Section or information rightfully received by a Party from a third party without the obligation of confidentiality.

27. GENERAL PROVISIONS

- a. Dispute Resolution. The parties will attempt in good faith to resolve through negotiation any dispute, claim or controversy arising out of or relating to this agreement. Either party may initiate negotiations by providing written notice in letter form to the other party, setting forth the subject of the dispute and the relief requested. The recipient of such notice will respond in writing within five days with a statement of its position on and recommended solution to the dispute. If the dispute is not resolved by this exchange of correspondence, then representatives of each party with full settlement authority will meet at a mutually agreeable time and place within ten days of the date of the initial notice in order to exchange relevant information and perspectives, and to attempt to resolve the dispute. If the dispute is not resolved by these negotiations, either party may commence an action, subject to subsection b., below.
- b. Governing Law and Venue; Waiver of Jury Trial. This Agreement and all Statements of Work will be governed by and interpreted in accordance with the laws of the State of Nebraska, without reference to its choice of laws rules. The United Nations Convention on Contracts for the International Sale of Goods does not apply to this Agreement. EACH PARTY HERETO WAIVES, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, THE RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY.
- c. Attorney's Fees. If either party commences any action or proceeding against the other party to enforce this Agreement, the prevailing party in such action or proceeding (as expressly determined by the finder of fact) shall be entitled to recover from the other party reasonable attorney's fees and all other costs and expenses incurred by such party in connection with such action or proceeding and in connection with enforcing any judgment or order thereby obtained.
- d. Impossibility of Performance. If a party is rendered unable, wholly or in part, by a force outside the control of the parties (including but not limited to acts of God, strikes, lockouts, riots, acts of war, epidemics, fire, communication line or power failures, earthquakes or other disasters) to carry out its obligations under this Agreement, such party shall give the other party prompt written notice to that effect. Thereupon, the affected obligations of the party shall be suspended so long as the party is unable to so perform any affected obligation and so long as the party is diligently attempting to remedy such failure to perform; provided, however, that Client may at its option terminate this Agreement in the event that Services cannot be substantially restored within ninety-six (96) hours of said notification by such party.
- e. Assignment. Neither party may assign this Agreement whether by operation of law or otherwise, without the prior written consent of the other party; provided however, Client may assign this Agreement to an affiliate or to a third party to whom such party has assigned all or substantially all of its assets or control, or as a result of a sale or merger or consolidation, in each case provided that (i) such assignee has agreed in writing to be bound by the terms herein, (ii) Client is current in its payments hereunder, and (iii) Client provides notice of such assignment to Zelle. Subject to the previous sentence, the rights and liabilities of the parties hereto will bind and inure to the benefit of their respective successors and assignees. Zelle may, without Client's consent, assign, transfer or delegate any of its duties or obligations hereunder to an Affiliate or in the event of merger, acquisition, change of control or restructuring. For purposes hereof, "change of control" means ownership of fifty percent (50%) or more of the outstanding voting securities.
- f. Entire Agreement. This Agreement, including any attachments which are incorporated herein by reference, is the entire agreement of the parties and supersedes any prior agreements between them with respect to the Services. No modification of or amendment to this Agreement, nor any waiver of any rights under this Agreement, shall be effective unless in writing signed by an authorized representative of each party.
- g. Partial Invalidity. In the event that any provision of this Agreement shall be held to be unenforceable, such provision shall in good faith be renegotiated to be enforceable and shall reflect as closely as possible the intent of the original provision of this Agreement. Such negotiations shall not affect the enforceability of the remainder of the Agreement.
- h. Counterparts. This Agreement may be executed in two or more counterparts, each of which will be deemed an original and all of which together will constitute one instrument.
- i. Headings. All article and section headings in this Agreement are for convenience only and shall not be deemed to control or affect the meaning or construction of any provisions hereof.

- j. **Binding Effect.** This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective permitted successors and assigns.
- k. **No Waiver.** Failure by either party hereto to enforce at any time or for any period of time any provision or right hereunder shall not constitute a waiver of such provision or of the right of such party thereafter to enforce each and every such provision.
- l. **Notices.** Any notice, request, consent or communication (collectively a "Notice") under this Agreement shall be effective only if it is in writing and (a) personally delivered, (b) sent by certified or registered mail, return receipt requested, postage prepaid, (c) sent by a nationally recognized overnight delivery service, with delivery confirmed, or (d) delivered via email with receipt confirmed, as indicated below. A Notice shall be deemed to have been given as of the date when (i) personally delivered, (ii) three days after when deposited with the United States mail properly addressed, (iii) the next day when delivered during business hours to said overnight delivery service, properly addressed and prior to such delivery service's cutoff time for next day delivery, or (iv) when receipt of the email message is confirmed, as the case may be, unless the sending party has actual knowledge that a Notice was not received by the intended recipient.

If to Zelle:
 Zelle, LLC
 ATTN: Chad Thies
 3606 South 48th Street
 Lincoln, NE 68506

If to Client:
 City of Hickman
 ATTN: Kelly Oelke
 115 Locust Street
 Hickman, NE 68372

WHEREFORE, the parties, via their authorized representatives, have executed this Agreement as of the Effective Date.

Zelle, LLC

City of Hickman (Client)

By: _____

By: _____

Name: Chad Thies

Name: _____

Title: President

Title: _____

Date: _____

Date: _____

**APPENDIX D
HUMAN RESOURCES CONSULTING: RETAINED AGREEMENT**

THIS HUMAN RESOURCES CONSULTING AGREEMENT (the "Agreement") is made and entered into as of the date last executed below ("Effective Date") by and between Zelle, LLC, a Nebraska limited liability company ("Zelle"), and City of Hickman ("Client"). This Agreement is incorporated by reference into the Master Human Resources Outsourcing Agreement ("Master Agreement") between Zelle and Client executed on _____. All terms and recitals of the Master Agreement are incorporated by reference into this Agreement.

For good and valuable consideration, the parties hereto agree as follows:

1. **Services Provided by Zelle (the "Services").** Zelle agrees to provide comprehensive Human Resources consulting services to client. This includes all current and future services Zelle offers. Zelle will also work with client to identify, create, and implement new human resources related items as they arise.
2. **Duties of Client.** Client shall provide Zelle any information and data necessary to perform the duties described in Section 1 above. It is Client's sole duty to implement and utilize training, information, and guidance furnished by Zelle in a manner that will be most beneficial Client and in compliance with applicable laws and regulations. Client shall have no recourse against Zelle for failure to properly apply or implement training, information, and guidance furnished by Zelle.
3. **Fees.** In consideration for the Human Resources consulting services to be provided by Zelle described above, Client shall pay a Retainer Fee to Zelle on a monthly basis for the term of this Agreement. Zelle shall invoice such fee on the last business day of each month. The monthly Retainer Fee shall be three thousand dollars per month (\$3,000.00 per month). Client shall reimburse mileage expenses to Zelle for travel to and from Client locations outside of Lincoln, Nebraska. The IRS business standard mileage rate for the applicable year(s) shall be followed. In addition, Client shall reimburse Zelle for all reasonable out of pocket costs and expenses incurred by Zelle in the performance of its duties under this Agreement.
4. **Term.** The term of this Agreement shall begin as of the Effective Date and continue for twenty-four (24) months. Thereafter, this Agreement shall automatically renew for successive periods of thirty (30) days, unless either party provides written notice of nonrenewal. Such notice shall be provided no less than one hundred and twenty (120) days prior to the end of the initial or any renewal term. Notwithstanding the term as set forth above, this Agreement may be terminated by Zelle by written notice to Client if Client fails to pay any amount due to Zelle within ten (10) business days after the amount is due to Zelle; or by either party if the other party commits a material non-monetary breach of any provision of this Agreement, which breach is not cured within thirty (30) business days of such written notice.
5. **Additional Indemnity.** In addition to Sections 23 and 24 of the Master Agreement, Client hereby agrees to indemnify and hold Zelle and its Party Affiliates (as defined in the Master Agreement) harmless from and against any and all Damages (as defined in the Master Agreement) arising from or in any way related to a claim made by any employee of Client or regulatory authority of Client. Client retains the final authority and responsibility for administering all matters for which Zelle provides assistance herein.

If to Zelle:
Zelle, LLC
ATTN: Chad Thies
3606 South 48th Street
Lincoln, NE 68506

Zelle, LLC
By: _____
Name: Chad Thies
Title: President
Date: _____

If to Client:
City of Hickman
ATTN: Kelly Oelke
115 Locust Street
Hickman, NE 68372

City of Hickman (**Client**)
By: _____
Name: _____
Title: _____
Date: _____

Information for Sending Invoices:
Name: _____
Email: _____

APPENDIX E
PAYROLL SERVICES AGREEMENT

THIS HUMAN RESOURCES CONSULTING: PAYROLL SERVICES AGREEMENT (the “Payroll Services Agreement”) is made and entered into as of the date last executed below (“Effective Date”) by and between Zelle, LLC, a Nebraska limited liability company (“Zelle”), and City of Hickman (“Client”). Zelle and Client are herein collectively referred to as the “Parties”.

This Payroll Services Agreement is incorporated by reference into the Master Human Resources Outsourcing Agreement (“Master Agreement”) between Zelle and Client executed on _____. All terms and recitals of the Master Agreement are incorporated by reference into this Payroll Services Agreement.

For good and valuable consideration, the Parties hereto agree as follows:

6. **Payroll Services Provided by Zelle.** Zelle agrees to provide Client with the payroll services (“Payroll Services”) set forth in Attachment 1 of this Payroll Services Agreement subject to the terms and conditions of this Agreement. Client acknowledges Zelle is not responsible to provide any other services pursuant to this Agreement other than the Payroll Services identified on Attachment 1, which is incorporated into this Agreement by Reference.

Client understands and agrees that unless agreed to otherwise by Zelle in writing on Attachment 1 or otherwise modified by a separate current written consulting agreement entered into by the Parties, Zelle is not responsible for any of the following:

- A. Preparing, substantiating, authorizing or reviewing Client’s employee time records or discovering any errors, irregularities or potential fraud therein. Zelle may in its own discretion notify Client of any unusual or questionable time records if such is noticed by Zelle but has no obligation to do so.
- B. Evaluating whether any of Clients’ employees are properly classified as salary exempt, hourly or independent contractor.
- C. Evaluating whether any of Clients’ employee agreements or restrictive covenants comply with applicable law.
- D. Ensuring compliance with multi-state employment laws, including wage and hour laws.
- E. Ensuring compliance with state registration requirements for conducting business.
- F. Ensuring compliance with state workers’ compensation regulations and requirements.
- G. Ensuring compliance with applicable employment-related immigration laws and regulations.

7. **Duties of Client.** Client is responsible for each of the following, unless otherwise indicated in writing on Attachment 1 or otherwise modified by a separate current written consulting agreement entered into by the Parties:

- A. Provide Zelle with accurate personnel information and data necessary to perform the duties set forth in Paragraph 1 above, including but not limited to:
 - i. Employees’ names, addresses, social security numbers, and other employee information necessary for the running and payment of payroll, including communicating to Zelle timely changes to such personnel information during the Term of this Agreement;
 - ii. Accurate hours worked by each employee during applicable workweeks and pay periods;
 - iii. Applicable garnishment deduction information;
 - iv. Applicable benefits and other payroll deductions information; and
 - v. Any other employee personnel information needed to accurately run payroll.
- B. Maintain a functional Human Resources Information System (HRIS) and/or payroll system that Zelle can utilize to perform agreed-upon Payroll Services. The system, at a minimum, must provide the ability to enter time worked; generate and provide pay stubs; and allow employee access to employee payroll information required by applicable law.
- C. Ensure proper salary exempt or hourly status classification is applied to employees pursuant to applicable wage and hour law.
- D. Ensure employee consent is garnered for payroll deductions as required by applicable law.
- E. Ensure employee direct deposit notice is provided pursuant to applicable law if direct deposit is being utilized.
- F. Provide timely approval of payroll data to Zelle in sufficient time for Zelle to perform Payroll Services.
- G. Maintain system providing automated collection and payment of applicable state and federal payroll taxes. Client agrees Client is completely responsible for any and all of its payroll tax obligations, including the payment to applicable governmental entities and that Zelle has no responsibility for the collection and/or payment of such taxes.
- H. Maintain system providing automated distribution of year-end tax forms. Client agrees Client is completely responsible for any and all distribution of applicable quarterly or year-end tax forms.
- I. Maintain, designate and fund a commercial financial checking account from which payroll and related costs and fees will be paid by Client and provide Zelle access to such account for the purpose of performing Payroll Services.

- J. Ensure sufficient funds are deposited within the identified commercial financial checking account as of the date of applicable payroll to cover the cost of net payroll, payroll taxes and any payroll-related, costs, and fees.
 - K. Ensure Client's personnel policies and procedures comply with applicable law and align with the manner in which Payroll Services are being conducted pursuant to this Agreement.
 - L. Timely respond to payroll-related inquiries from Zelle in a manner so as to not disrupt Zelle's ability to provide Payroll Services.
 - M. Respond to any local, state or federal governmental entity's payroll audits or inquiries.
 - N. Maintain employee payroll and related employment tax records as required by applicable law.
8. **Fees.** In consideration for the Payroll Services to be provided by Zelle as set forth herein, Client shall pay a Retainer Fee to Zelle on a monthly basis for the Term of this Agreement. Zelle shall invoice such fee on the last business day of each calendar month. The monthly Retainer Fee shall be one thousand dollars per month (\$1,000.00 per month). Client shall reimburse mileage expenses to Zelle for travel to and from Client locations outside of Lincoln, Nebraska to the extent travel is necessary. The IRS business standard mileage rate for the applicable year(s) shall be followed. In addition, Client shall reimburse Zelle for all reasonable out of pocket costs and expenses incurred by Zelle in the performance of its duties under this Payroll Services Agreement.
9. **Term.** The term of this Payroll Services Agreement shall begin as of the Effective Date and continue for twenty-four (24) calendar months ("Term"). Thereafter, this Payroll Services Agreement shall automatically renew for successive periods of thirty calendar (30) days, unless either party provides written notice of nonrenewal. Such notice shall be provided no less than one hundred and twenty calendar (120) days prior to the end of the initial or any renewal term. Notwithstanding the Term as set forth above, this Payroll Services Agreement may be terminated: by Zelle by written notice to Client if Client fails to pay any amount due to Zelle within ten (10) business days after the amount is due to Zelle; or by either party if the other party commits a material non-monetary breach of any provision of this Agreement, which breach is not cured or cannot be cured within thirty (30) business days of written notice of such brief.
10. **Additional Indemnity.** In addition to Paragraphs 23 and 24 of the Master Agreement, Client agrees Zelle and/or its employees, agents, representative or owners, will not be liable for any injuries caused by the action or inaction of Zelle in rendering Payroll Services, or any errors, delays, disruption, interruptions in transmissions, or failures of the Payroll Services with the exception of liability arising from Zelle's gross negligence or willful misconduct. Any such liability shall be limited to direct damages proven by Client not to exceed an amount equal to the total amount of fees paid by Client to Zelle for Payroll Services within the 12 months' immediately preceding the date an alleged claim of harm arises. Client hereby agrees to indemnify and hold Zelle and its Party Affiliates (as defined in the Master Agreement) harmless from and against any and all Damages (as defined in the Master Agreement) arising from or in any way related to a claim made by any employee of Client or wage and hour regulatory authority or tax regulatory authority. Client agrees it retains the final authority and responsibility for all payroll and tax matters for which Zelle provides Payroll Services herein.
11. **Notices.** Any notice or other communication required or desired to be given in this Payroll Services Agreement shall be in writing and addressed to the Parties, respectively, as follows:

If to Zelle:
 Zelle, LLC
 ATTN: Chad Thies
 3606 South 48th Street
 Lincoln, NE 68506

If to Client:
 City of Hickman
 ATTN: Kelly Oelke
 115 Locust Street
 Hickman, NE 68372

Any written notice required under this Payroll Services Agreement shall become effective as of the date of mailing by registered or certified mail and shall be deemed sufficiently given if sent to the addressee at the address stated in this Agreement or such other address as may hereafter be specified by notice in writing. The Parties may also mutually elect to provide notice via electronic mail.

12. General Provisions

- A. **Assignability.** The rights and obligations of Company hereunder shall inure to the benefit of, and be binding upon, any successor or assign of Company. This Agreement is personal to Practitioner and shall not be assigned by it to any other party whatsoever without Company's advanced written agreement. The provisions of this Agreement shall survive the assignment of this Agreement by Company to any successor in interest or other assignee.
- B. **Governing Law.** The Parties agree that this Agreement shall be governed by, and construed in accordance with, the laws of the state of Nebraska. This Agreement is for the benefit of and may be enforced directly by either Party.

- C. Severability. If any of the provisions contained in this Agreement is held to be unenforceable, in whole or in part, by a court of competent jurisdiction, the Parties agree to be bound by all other provisions of this Agreement.
- D. Entire Agreement. This Agreement constitutes the entire agreement and understandings between the Parties, and supersedes all offers, negotiations and other agreements concerning the subject matter contained herein.
- E. Successors and Assigns. The Parties agree that the Services to be provided by the Practitioner are unique and personal and the Practitioner may not assign the rights and obligations set forth in this Agreement in whole or in part without the written consent of the Company, which consent may be withheld in the Company's sole discretion and the Company's failure to withhold such consent may be reasonable or unreasonable under the circumstances. The Company may assign Company's rights under this Agreement provided any such assignor shall accept all the terms and conditions of this Agreement.
- F. Waiver. The Parties agree that a Party's failure at any time to require performance of any provision of this Agreement shall in no way affect such Party's right at a later time to enforce the same. No waiver by a Party of a breach of a term contained in this Agreement, whether by conduct or otherwise, in any one or more instances, shall be deemed to be or construed as a further or continuing waiver of such breach of any other term of this Agreement.
- G. Headings. The headings contained herein are solely for the convenience of the Parties, and shall not be deemed to govern the meaning or intent of any of the provisions of this Agreement.
- H. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which taken together shall constitute one and the same instrument.

13. **Signatures.**

IN WITNESS WHEREOF, the Parties have executed this Payroll Services Agreement and agreed to its terms as of the day and year first above written.

Zelle, LLC

By: _____
 Name: _____
 Signature: _____
 Title: _____
 Date: _____

Client

By: _____
 Name: _____
 Signature: _____
 Title: _____
 Date: _____

Information for Sending Invoices to Client:

Name: _____
 Email: _____

Client Initial _____

HUMAN RESOURCES CONSULTING: PAYROLL SERVICES AGREEMENT
Attachment 1

Per the Human Resources Consulting: Payroll Services Agreement entered into by Zelle and Client, the Parties agree to the following designation of Payroll Services responsibilities:

| Payroll Task | Detailed Description of Zelle Responsibility (as initialed by Zelle) | Detailed Description of Client Responsibility (as initialed by Client) |
|--|--|--|
| Preparation of new Hire Payroll-Related Paperwork (W-4 and I-9, direct deposit form, etc.) | | |
| Payroll-Related On-Boarding of new hires (such as discussion of classification status, wages, workweek, pay-period, direct deposit, completion of paperwork). | | |
| Entering accurate employee personnel and/or pay information into the Client's HRIS system. | | |
| Timecard review, auditing and/or approval | | |
| Entering employees' time worked into the HRIS system. | | |
| Management of Insurance deductions, Retirement deductions, other Client payroll deductions within the HRIS system. | | |
| Management and maintenance of payroll and/or payroll tax records. | | |
| Printing and Distribution of Payroll Checks (Hard Copy) | | |
| Entering and management of changes of personnel wage-related information (pay changes, promotion, demotion, bonus entry, commission entry, title change, separation, etc.) into the HRIS System. | | |
| Entering of and management of garnishment and IWO orders | | |

| | | |
|---|--|--|
| interpretation and entry into the HRIS system | | |
| Collection, payment and remitting of applicable state and federal payroll taxes. | | |
| Distribution of quarterly or year-end payroll tax forms. | | |
| Management of payroll system as it pertains to employee leave, such as FMLA, vacation, sick or PTO leave. | | |
| Maintenance of payroll records | | |
| Other: _____ _____ | | |
| Other: _____ _____ | | |

The Parties agree that the following Payroll Timeline will be followed:

[INSERT TIMELINE TO INCLUDE SPECIFIC PAYROLL DATES, WHEN PAYROLL DATA WILL BE PRESENTED AND APPROVED BY CLIENT, WHEN CLIENT WILL HAVE PAYROLL FUNDS WITHIN ACCOUNT, WHEN ZELLE WILL RUN PAYROLL, ETC.]

Client agrees that Zelle, in its sole discretion, shall have the right from time to time during the Term of this Payroll Services Agreement to alter, add or delete any Payroll Services agreed upon above by giving sixty (60) days prior written notice to Client and that such notification and/or modification will not constitute a material breach of the Payroll Services Agreement. Zelle agrees that any significant modification may, however, necessitate a corresponding reduction of its Retainer Fee as set forth in Paragraph 3 of the Payroll Services Agreement.

Signatures.

IN WITNESS WHEREOF, the Parties have executed this Attachment 1 to the Payroll Services Agreement and agreed to its terms as of the ____ day of _____, 2024.

Zelle, LLC

By: _____
Name: _____
Signature: _____
Title: _____
Date: _____

Client

By: _____
Name: _____
Signature: _____
Title: _____
Date: _____

CERTIFICATE OF PAYMENT: 9



Date of Issuance: August 13, 2024

Project: Hickman WWTF Head Works and Final Clarifier Improvements

Project No.: 021-01497

Contractor Project No.: 1423

Contractor: Neuvirth Construction Inc., 7386 County Road P35 Blair, NE 68008

DETAILED ESTIMATE

| Description | Unit Price | Extension |
|---------------|------------|-----------|
| See Attached. | | |

PLEASE REMIT PAYMENT TO: NEUVIRTH CONSTRUCTION, INC.

Value of Work Completed This Request: \$ 2,210,182.86

Original Contract Cost: \$ 3,966,900.00

Approved Change Orders:

| | | |
|---------------------------|--------------------------|--------------------------|
| No. 1 <u>\$6,635.50</u> | No. 2 <u>\$43,014.20</u> | No. 3 <u>\$39,819.68</u> |
| No. 4 <u>\$100,250.00</u> | No. 5 <u>\$0.00</u> | No. 6 <u>\$10,256.72</u> |
| No. 7 <u>\$3,683.38</u> | No. 8 <u>\$265.23</u> | No. 9 <u></u> |
| No. 10 <u></u> | No. 11 <u></u> | No. 12 <u></u> |

Total Contract Cost: \$ 4,170,824.71

| | |
|--|------------------------|
| Value of completed work and materials stored to date | <u>\$ 2,210,182.86</u> |
| Less retainage percentage 5% | <u>\$ 110,509.14</u> |
| Net amount due including this estimate | <u>\$ 2,099,673.72</u> |

Less: Estimates previously approved:

| | | |
|---------------------------|---------------------------|---------------------------|
| No. 1 <u>\$379,646.23</u> | No. 2 <u>\$150,100.00</u> | No. 3 <u>\$129,803.73</u> |
| No. 4 <u>\$172,069.77</u> | No. 5 <u>\$242,250.00</u> | No. 6 <u>\$190,000.00</u> |
| No. 7 <u>\$411,154.00</u> | No. 8 <u>\$96,900.00</u> | No. 9 <u></u> |

Total Previous Estimates: \$1,771,923.72

NET AMOUNT DUE THIS ESTIMATE: \$ 327,750.00

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

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

OLSSON

CITY OF HICKMAN

By: _____

By: _____

cc: City of Hickman - Owner
Neuvirth Construction Inc. - Contractor
Project File

Contractor's Application For Payment No. 9

| | | | | | | |
|----------------|--------------------------------------|---------------------|----------|-----------|-------------------------|----------|
| To (Owner): | City of Hickman | Application Period: | 7/1/2024 | 7/31/2024 | Application Date: | 8/9/2024 |
| Contractor | Neuvirth Construction Inc | PROJECT NAME | | | Invoice Number | 1423 9 |
| Address | 7386 county road P35 Blair Ne. 68008 | Hickman WWTP | | | Via (Engineer) | |
| Project Number | 1423 | | | | Engineer's Project No.: | |


Change Order Summary

| Approved Change Orders | | |
|------------------------|----------------------|-------------------------------------|
| Number | Additions/Deductions | Description |
| 1 | \$ 6,635.50 | CO1- Remove Abandoned Sewer |
| 2 | \$ 15,593.32 | CPR 006 Headworks Form Savers |
| 3 | \$ 30,918.16 | CPR 7A Clarifier Changes |
| 4 | \$ 39,819.68 | WCD 02 Remove and Replace SBR Valve |
| 5 | \$ 100,250.00 | CPR 009 Alt RAS Pipe Route |
| 6 | \$ (3,497.28) | CPR 7B Valve & Valve Box Deduct |
| 7 | \$ 265.23 | CO8 Heater Alteration |
| 8 | \$ 3,683.38 | CO7 Wall Penetration |
| 9 | \$ 10,256.72 | CO6 Site Piping |
| 10 | \$ - | |
| TOTALS | \$ - | |
| NET CHANGE BY | \$ - | |
| CHANGE ORDERS | \$ 203,924.71 | |

| | |
|---|--------------------|
| 1. ORIGINAL CONTRACT PRICE | \$ \$ 3,966,900.00 |
| 1a. Overage Not by Change Order | |
| 2. Net change by Change Orders | \$ \$ 203,924.71 |
| 3. CURRENT CONTRACT PRICE (Line 1±1a± 2) | \$ \$ 4,170,824.71 |
| 4. TOTAL COMPLETED AND STORED TO DATE (Column G+J on Progress Estimate) | \$ \$ 2,210,182.86 |
| 5. RETAINAGE: | |
| a. 5% <input checked="" type="checkbox"/> Override Work Completed | \$ \$ 17,250.00 |
| b. 5% <input checked="" type="checkbox"/> Override Stored Materials | \$ \$ - |
| c. Retainage (Line 5a + Line 5b) | \$ \$ 17,250.00 |
| d. Previous retainage | \$ \$ 93,259.14 |
| 6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c-Line 5d) | \$ \$ 2,099,673.72 |
| 7. LESS PREVIOUS PAYMENTS | \$ \$ 1,771,923.72 |
| 8. AMOUNT DUE THIS APPLICATION | \$ \$ 327,750.00 |
| 9. BALANCE TO FINISH (Column O on Progress Estimate) | \$ \$ 1,977,891.85 |
| 10. FINAL APPLICATION FOR RETAINAGE | \$ \$ - |

Contractor's Certification

The undersigned Contractor certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.


 Digitally signed by Jacob Neuvirth
 DN: C=US, E=jacob@neuvirth.com,
 O=Neuvirth Construction, CN=Jacob Neuvirth
 Date: 2024.08.09 06:31:34-05'00'

By: _____ Date: _____

Payment of: _____
 (Line 8 or other - attach explanation of other amount)

is recommended by: _____ (Engineer) _____ (Date)

Payment of: _____
 (Line 8 or other - attach explanation of other amount)

is approved by: _____ (Owner) _____ (Date)

Approved by: _____
 Funding Agency (if applicable) _____ (Date)

Progress Estimate

Contractors Application

9

| Job Name | | Hickman WWTP | | | | Invoice Number: | | 1423 9 | | Neuvirth Construction Inc | | | | | |
|------------------|---|-----------------------------|------------------|---------------|---------------|---------------------------|---------------------|----------------------|------------------------|----------------------------|------------------------------|-----------------|---------------------------|------------------------------------|------|
| Application Date | | 8/9/2024 | | | | Application Period: | | 7/1/2024 | 7/31/2024 | | | | | | |
| A | Owner | City of Hickman | | | | C | CC | D | E | F | G | H | I | J | |
| Item | Description | Bid Quantity | Overrun Quantity | Unit Price | Bid Value | Work Completed | | | | Materials Presently Stored | Completed and Stored to Date | | Balance to Finish (B - G) | Materials Incorp. This Application | |
| Bid Item No. | | | | | | From Previous Application | Overrun This Period | Quantity this Period | Value this Application | | (C + E + F) | (G / B) | | | |
| 1 | Bypass Procedure | 1 | 0.00 | \$ 37,623.35 | \$ 37,623.35 | \$ 37,623.35 | \$ - | 0.00 | | \$ - | \$ 37,623.35 | 100.00% | \$ - | \$ - | |
| 2 | Clarifier Pipe and Fittings Interior | 1 | 0.00 | \$ 65,555.68 | \$ 65,555.68 | \$ 56,166.76 | \$ - | 0.00 | | \$ - | \$ 56,166.76 | 85.68% | \$ 9,388.92 | \$ - | |
| 3 | Clarifier Structure | 1 | 0.00 | \$ 531,111.36 | \$ 531,111.36 | \$ 504,000.12 | \$ - | 0.00 | | \$ - | \$ 504,000.12 | 94.90% | \$ 27,111.24 | \$ - | |
| 4 | Clarifier Skimmer Mechanism | 1 | 0.00 | \$ 415,555.67 | \$ 415,555.67 | \$ 214,974.00 | \$ - | 0.16 | \$ 65,000.00 | \$ - | \$ 279,974.00 | 67.37% | \$ 135,581.67 | \$ - | |
| 5 | Clarifier Stairs and Footing | 1 | 0.00 | \$ 15,000.00 | \$ 15,000.00 | \$ - | \$ - | 0.00 | | \$ - | \$ - | 0.00% | \$ 15,000.00 | \$ - | |
| 6 | Electrical | 1 | 0.00 | \$ 392,111.24 | \$ 392,111.24 | \$ - | \$ - | 0.00 | | \$ - | \$ - | 0.00% | \$ 392,111.24 | \$ - | |
| 7 | Existing Pump Station Modifications | 1 | 0.00 | \$ 40,354.99 | \$ 40,354.99 | \$ - | \$ - | 0.00 | | \$ - | \$ - | 0.00% | \$ 40,354.99 | \$ - | |
| 8 | Headworks Bar Screen and Compactor | 1 | 0.00 | \$ 460,917.24 | \$ 460,917.24 | \$ - | \$ - | 0.00 | | \$ - | \$ - | 0.00% | \$ 460,917.24 | \$ - | |
| 9 | Headworks Structure | 1 | 0.00 | \$ 571,834.48 | \$ 571,834.48 | \$ 515,000.00 | \$ - | 0.00 | | \$ - | \$ 515,000.00 | 90.06% | \$ 56,834.48 | \$ - | |
| 10 | Headworks Interior | 1 | 0.00 | \$ 460,917.24 | \$ 460,917.24 | \$ - | \$ - | 0.50 | \$ 230,000.00 | \$ - | \$ 230,000.00 | 49.90% | \$ 230,917.24 | \$ - | |
| 11 | Headworks Excavation | 1 | 0.00 | \$ 100,000.00 | \$ 100,000.00 | \$ 100,000.00 | \$ - | 0.00 | | \$ - | \$ 100,000.00 | 100.00% | \$ - | \$ - | |
| 12 | Logistics | 1 | 0.00 | \$ 324,959.14 | \$ 324,959.14 | \$ 246,743.87 | \$ - | 0.00 | | \$ - | \$ 246,743.87 | 75.93% | \$ 78,215.27 | \$ - | |
| 13 | Oxidation Ditch | 1 | 0.00 | \$ 59,430.51 | \$ 59,430.51 | \$ - | \$ - | 0.00 | | \$ - | \$ - | 0.00% | \$ 59,430.51 | \$ - | |
| 14 | Site Demolition | 1 | 0.00 | \$ 29,095.15 | \$ 29,095.15 | \$ 24,273.78 | \$ - | 0.00 | | \$ - | \$ 24,273.78 | 83.43% | \$ 4,821.37 | \$ - | |
| 15 | Site General | 1 | 0.00 | \$ 94,865.00 | \$ 94,865.00 | \$ 37,946.00 | \$ - | 0.00 | | \$ - | \$ 37,946.00 | 40.00% | \$ 56,919.00 | \$ - | |
| 16 | Site Headworks | 1 | 0.00 | \$ 124,523.00 | \$ 124,523.00 | \$ 40,000.00 | \$ - | 0.00 | | \$ - | \$ 40,000.00 | 32.12% | \$ 84,523.00 | \$ - | |
| 17 | Site Work | 1 | 0.00 | \$ 135,086.51 | \$ 135,086.51 | \$ - | \$ - | 0.37 | \$ 50,000.00 | \$ - | \$ 50,000.00 | 37.01% | \$ 85,086.51 | \$ - | |
| 18 | SWPPP | 1 | 0.00 | \$ 23,329.44 | \$ 23,329.44 | \$ 17,497.08 | \$ - | 0.00 | | \$ - | \$ 17,497.08 | 75.00% | \$ 5,832.36 | \$ - | |
| 19 | Alternate 1 | 1 | 0.00 | \$ 84,630.00 | \$ 84,630.00 | \$ - | \$ - | 0.00 | | \$ - | \$ - | 0.00% | \$ 84,630.00 | \$ - | |
| | CO6 Site Piping Adjustments | 1 | 0.00 | \$ 10,256.72 | \$ 10,256.72 | \$ - | \$ - | 0.00 | | \$ - | \$ - | 0.00% | \$ 10,256.72 | \$ - | |
| | CPR 006 Headworks Form Savers | 1 | 0.00 | \$ 15,593.32 | \$ 15,593.32 | \$ 13,000.00 | \$ - | 0.00 | | \$ - | \$ 13,000.00 | 83.37% | \$ 2,593.32 | \$ - | |
| | CPR 005 Remove Existing Abandoned Sewer | 1 | 0.00 | \$ 6,635.50 | \$ 6,635.50 | \$ 6,635.50 | \$ - | 0.00 | | \$ - | \$ 6,635.50 | 100.00% | \$ - | \$ - | |
| | CPR 7A Clarifier Changes | 1 | 0.00 | \$ 30,918.16 | \$ 30,918.16 | \$ 15,000.00 | \$ - | 0.00 | | \$ - | \$ 15,000.00 | 48.52% | \$ 15,918.16 | \$ - | |
| | WCD 02 Remove and Replace SBR Valve | 1 | 0.00 | \$ 39,819.68 | \$ 39,819.68 | \$ 39,819.68 | \$ - | 0.00 | | \$ - | \$ 39,819.68 | 100.00% | \$ - | \$ - | |
| | CPR 009 Alt RAS Pipe Route | 1 | 0.00 | \$ 100,250.00 | \$ 100,250.00 | \$ - | \$ - | 0.00 | | \$ - | \$ - | 0.00% | \$ 100,250.00 | \$ - | |
| | CPR 003 Pump Station Pipe | 0 | 0.00 | \$ - | \$ - | \$ - | \$ - | 0 | | \$ - | \$ - | 0 | \$ - | \$ - | |
| | CPR 7B Valve & Valve Box Deduct | 1 | 0.00 | \$ (3,497.28) | \$ (3,497.28) | \$ (3,497.28) | \$ - | 0.00 | | \$ - | \$ (3,497.28) | 100.00% | \$ - | \$ - | |
| | CO11 Exterior Heat Alteration | 0 | 0.00 | \$ - | \$ - | \$ - | \$ - | 0 | | \$ - | \$ - | 0 | \$ - | \$ - | |
| | CO10 Telescoping Valve Extension | 0 | 0.00 | \$ - | \$ - | \$ - | \$ - | 0 | | \$ - | \$ - | 0 | \$ - | \$ - | |
| | CO7 Wall Penetration | 1 | 0.00 | \$ 3,683.38 | \$ 3,683.38 | \$ - | \$ - | 0.00 | | \$ - | \$ - | 0.00% | \$ 3,683.38 | \$ - | |
| | CO8 Heater Alterations | 1 | 0.00 | \$ 265.23 | \$ 265.23 | \$ - | \$ - | 0.00 | | \$ - | \$ - | 0.00% | \$ 265.23 | \$ - | |
| | Additional Handrail | 0 | 0.00 | \$ - | \$ - | \$ - | \$ - | 0 | | \$ - | \$ - | 0 | \$ - | \$ - | |
| | | Original Contract Total | | | | \$ 3,966,900.00 | \$ 1,865,182.86 | | ////////// | \$ 345,000.00 | \$ - | \$ 2,210,182.86 | 55.72% | \$ 1,960,641.85 | \$ - |
| | | Net Increase/Decrease Total | | | | \$ - | | | | | | | | | |
| | | C/O Total | | | | \$ 203,924.71 | | | | | | | | | |



MEETING MINUTES

CONSTRUCTION PROGRESS MEETING

| | |
|---|---------------|
| | Overnight |
| | Regular Mail |
| | Hand Delivery |
| X | Other: Email |

| | |
|--------------------------|---|
| NAME OF PROJECT: | Hickman WWTF Improvements |
| PROJECT LOCATION: | Hickman, NE |
| MEETING LOCATION: | Hickman City Office, 115 Locust Street, Hickman, NE |
| DATE & TIME: | Thursday August 15 th , 2024 - 11:30 AM |
| PROJECT #: | 021-01497 |

- **Sign In** See attached
- **Approval of Previous Meeting Minutes**
 - Progress Meeting Minutes sent July 22nd, 2024
- **Shop Drawing Status Report**
 - Submittals Reviewed:
 - A total of 72 have been submitted so far.
 - Submittals Returned for Correction, in the Past Month:
 - Submittals Approved, in the Past Month:
 - Masonry mockup, review report with corrections sent.
 - Submittals Currently in for Review:
 - Any critical/short fuse items upcoming?
 - Seeding
 - Resubmittal for signage, signs. Change in supplier.

Contractor's Schedule Status Report

- Review of Work Progress since the last meeting:
 - Upper walls of headworks.
- Anticipated Progress During Next Work Period
 - Air barrier next week.
 - Masons in 2-3 weeks. Tony to notify as it gets closer.
 - Bar screen arriving 1st week of September.
 - Clarifier set.
 - Pump station piping started.
- Items Which May Impede Planned Progress
 - RFI Telescoping Valve.
- Other Progress Discussion Items
 - Will be working Saturdays to make up time.
 - Temporary door to be installed.
 - Nate review procedure for bypass from last bypass procedure.
 - Updated launder cover costs from Envirodyne.
 - Detail on screen wall to Tony/Art.

RFIs, RFPs, CPRs, Change Orders, etc.

- Field Orders – This Period
- RFIs – Active This Period
 - RFI 18 – Telescoping Valve Mounting
- CPRs
 - Upcoming – Telescoping Valve Mounting
 - Future CPRs/COs to include the detailed breakdown as previously discussed.
- WCDs - This Period
- Change Orders – This Period
- **Pay Applications**
 - Pay Application 9 sent to City, will be on August 27th Council Agenda, Olsson attending.
- **Next Progress Meeting**
 - Thursday, September 17th, 2024 @ 11:30 AM

ATTENDANCE RECORD

CONSTRUCTION PROGRESS MEETING

Name of Project: Wastewater Treatment Facility Improvements

Project No.: 021-01497

Project Location: Hickman, Nebraska

Date & Time: 8/16/2024

| Name of Attendees (Please Print) | Company Representing/Address | Email Address | Phone No. | Attended |
|-------------------------------------|---------------------------------|--|-----------------------|----------|
| Kelly Oelke | City of Hickman | koelke@hickman.ne.gov | 402.792.2212 (office) | ✓ |
| Wade Luther | City of Hickman | publicworks001@hickman.ne.gov | | ✓ |
| Luke Mattison | City of Hickman | Maintenance1@hickman.ne.gov | 402.540.0550 | ✓ |
| Nate O'Keefe | Olsson | nokeefe@olsson.com | 402.646.1007 (cell) | ✓ |
| Art Hutt | Olsson | ahutt@olsson.com | 784.224.0271 | ✓ |
| Tony Lager | Neuvirth Construction | tony@neuvirth.com | 402.708.1577 | ✓ |
| <i>Craig Wohlgemuth</i> | <i>Stclair - Hill</i> | <i>cwohlgemuth@stclairhille.com</i> | <i>402 429 6416</i> | ✓ |
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City of Hickman
IN
Lancaster County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10th day of September 2024, at 7:00 o'clock P.M., at the Hickman Community Center/Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

| | |
|--|------------------|
| 2022-2023 Actual Disbursements & Transfers | \$ 7,842,178.00 |
| 2023-2024 Actual/Estimated Disbursements & Transfers | \$ 9,357,562.00 |
| 2024-2025 Proposed Budget of Disbursements & Transfers | \$ 15,542,473.00 |
| 2024-2025 Necessary Cash Reserve | \$ 3,601,963.00 |
| 2024-2025 Total Resources Available | \$ 19,144,436.00 |
| Total 2024-2025 Personal & Real Property Tax Requirement | \$ 1,622,101.41 |
| Unused Budget Authority Created For Next Year | \$ 383,602.90 |

Breakdown of Property Tax:

| | |
|---|---------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 909,297.41 |
| Personal and Real Property Tax Required for Bonds | \$ 712,804.00 |

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 10 day of September 2024, at following Budget Hearing o'clock , at the Hickman Community Center/Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2023 | 2024 | Change |
|--|-----------------|-----------------|--------|
| Operating Budget | 15,145,382.70 | 15,542,473.00 | 3% |
| Property Tax Request | \$ 1,975,952.00 | \$ 1,622,101.41 | -18% |
| Valuation | 330,351,046 | 361,965,505 | 10% |
| Tax Rate | 0.598137 | 0.448137 | -25% |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.545895 | | |

League of Nebraska Municipalities Annual Conference

Lincoln Cornhusker Marriott Hotel
October 2-4, 2024



Shaping the future of our
Cities and Villages with
leadership & vision



Deb VanMatre, League President
Mayor, City of Gibbon



2024 ANNUAL CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES



Cornhusker Marriott Hotel, Lincoln
Oct. 2-4, 2024

MUNICIPAL TREASURERS AND MUNICIPAL ATTORNEYS: The League will let you know as soon as the State Auditor's Office and the Mandatory Continuing Legal Education Commission inform us of the number of hours each will receive.

Tentative Conference Program (Subject to Change)

Wednesday, Oct. 2, 2024

- 9-11 am** **Smaller and Larger Cities Legislative Committees Meeting**
- 9 am-4 pm** **Fire Chiefs Section Meeting**
- 11 am** **Annual Meeting of Members of the League Association of Risk Management (LARM)**
- 11:30 am** **Registration (for Preconference Seminar)**
- 12:30-1:20 pm** **Delegate Luncheon**
- 1:30-4:30 pm** **PRECONFERENCE SEMINAR – Cooperative Financing Structures:** In discussing how municipalities can work legally and effectively to finance facilities cooperatively with other entities, this session will explore various concepts including public-private partnerships, interlocal agencies, 63-20 corporations, and nonprofit organizations. General legal topics ranging from constitutional restrictions to arcane statutory powers; projects ranging from governmental buildings to sports complexes; and various types of financings ranging from governmental financings to conduit financings will be discussed.
Mike Rogers, Attorney, Gilmore & Bell, P.C.
Colleen Duncan, Attorney, Gilmore & Bell, P.C.

Thursday, Oct. 3, 2024

- 7:30 am** **Registration**
Visit Display Area (Coffee and Rolls Available)
- 8-8:10 am** **Welcome**
League President Deb VanMatre, Mayor, Gibbon
- 8:10-8:40 am** **Overview of Voter ID Requirements**
Wayne Bena, Deputy Secretary of State, Elections Division, Nebraska Secretary of State's Office
- 8:40-9:45 am** **Local Infrastructure Hub:** This important project by the National League of Cities (NLC) teaches municipalities how to successfully compete to win federal infrastructure funding.
- 9:45-10 am** **Break (Visit Display Area)**
- 10-11 am** **How to Effectively Communicate with Your State Senator:** Panel of state and local officials.
- 11-11:15 am** **Break (Visit Display Area)**
- 11:15 am-12:15 pm** **League Legislative Report**
L. Lynn Rex, Executive Director, LNM



2024 ANNUAL CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES



Cornhusker Marriott Hotel, Lincoln
Oct. 2-4, 2024

Thursday, Oct. 3, 2024 (con't.)

12:15-12:30 pm **Break** (Visit Display Area)

12:30-2 pm **Delegate Luncheon Honoring League Past Presidents**
*Remarks by **League President Deb VanMatre**, Mayor, Gibbon*
***Keynote Speaker: NLC President David M. Sander, Ph.D.**, Mayor of Rancho Cordova, CA*

2-2:15 pm **Break** (Visit Display Area)

2:15-3:15 pm **Concurrent Sessions:**

- A. Building Strong Communities of Welcoming and Belonging in Nebraska:** Hear examples from multiple Nebraska communities working on proactive and creative welcoming and inclusion efforts with long-term and newcomer community members – and building strong, connected communities better able to navigate opportunities and challenges!
(Session repeated at 3:30 pm)
- B. Land Banks from National Experts:** Join us for a panel of national experts on land banks as they discuss best practices, how to collaborate with interested partners, strategies for successful land banks, the importance of long-term planning and sustainable funding sources, the challenges they faced, and the successes they achieved.
- C. ServeNebraska/Nebraska Volunteer Service Commission:** Take advantage of this opportunity to learn more about the volunteerism initiatives and programs of ServeNebraska, including how the AmeriCorps National Service can help your city or village!
(Session repeated at 3:30 pm)
- D. Trails Transform:** Revitalizing Nebraska communities with biking and walking.
(Session repeated at 3:30 pm)

3:15-3:30 pm **Break** (Visit Display Area)

3:30-4:30 pm **Concurrent Sessions:**

- A. Building Strong Communities of Welcoming and Belonging in Nebraska:** Hear examples from multiple Nebraska communities working on proactive and creative welcoming and inclusion efforts with long-term and newcomer community members – and building strong, connected communities better able to navigate opportunities and challenges!
(Repeat of 2:15 pm session)
- B. Land Banks in Nebraska:** Municipal leaders in Nebraska who have created regional land banks will discuss the process of creating their land banks, the challenges they faced, and the positive impact the land bank has had on addressing blight and dilapidated properties in their communities.
- C. ServeNebraska/Nebraska Volunteer Service Commission:** Take advantage of this opportunity to learn more about the volunteerism initiatives and programs of ServeNebraska, including how the AmeriCorps National Service can help your city or village!
(Repeat of 2:15 pm session)
- D. Trails Transform:** Revitalizing Nebraska communities with biking and walking.
(Repeat of 2:15 pm session)



2024 ANNUAL CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES



Cornhusker Marriott Hotel, Lincoln
Oct. 2-4, 2024

Thursday, Oct. 3, 2024 (con't.)

4:30-4:45 pm **Break** (Visit Display Area)

4:45-5:45 pm **Section Meetings**
Mayors/Village Board Chairs
City Managers/Administrators
Clerks
Larger Cities
Smaller Cities
Utilities

5-6:30 pm **E-Bike Demonstration in Front of the Cornhusker Marriott:** Don't miss this opportunity to learn more about E-bikes and how they can help bring active transportation options to your municipality.

Make plans to network, visit the display area and enjoy the many restaurants and activities in Lincoln.

Friday, Oct. 4, 2024

7:30 am **Registration**
Visit Display Area (Coffee and Rolls Available)

8-9 am **Concurrent Sessions:**

- A. FEMA/NEMA Hazard Mitigation:** Learn about critical concepts, opportunities, and keys to success.
(Session repeated at 9:15 am)
- B. Affordable Housing Toolkit and Update on the Nebraska Strategic Housing Council Framework and Initiatives:** Learn about this important toolkit developed by the Nebraska Strategic Housing Council to supply housing advocates with impactful tools and resources to increase the type of housing your residents need.
(Session repeated at 11 am)
- C. Five Fun Biology Tips for Municipal Officials to Keep Your Parks Beautiful and Your Utilities Safe**
(Session repeated at 11 am)
- D. League Insurance Government Health Team (LIGHT):** Please take advantage of this opportunity to learn more about LIGHT and the partnership with Blue Cross Blue Shield of Nebraska and Mutual of Omaha.

9-9:15 am **Break** (Visit Display Area)

9:15-10:15 am **Concurrent Sessions:**

- A. FEMA/NEMA Hazard Mitigation:** Learn about critical concepts, opportunities, and keys to success.
(Repeat of 8 am session)
- B. Opportunities for Grants to Transform Your Municipality:** Civic and Community Center Financing Fund (CCCF); Community Development Block Grants (CBDGs); Creative District Grants; and U.S. Department of Agriculture (USDA) Grants.
(Session repeated at 11 am)



2024 ANNUAL CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES



Cornhusker Marriott Hotel, Lincoln
Oct. 2-4, 2024

Friday, Oct. 4, 2024 (con't.)

- 9:15-10:15 am** **Concurrent Sessions: (con't.)**
- C. Cybersecurity and Infrastructure Security Agency (CISA) Overview for No Cost Services:**
Learn how your municipality can partner with CISA (at no cost) to defend against today's threats and collaborate to build a more secure and resilient infrastructure. *(This session is sponsored by LARM.)*
(Session repeated at 11 am)
 - D. Annual Members' Meeting of the League Insurance Government Health Team (LIGHT):** All conference delegates are welcome to attend LIGHT's Annual Members' Meeting.
- 10:15-10:30 am** **Break** (Visit Display Area)
- 10:30-10:45 am** **Annual Business Meeting**
- 10:45-11 am** **Break** (Visit Display Area)
- 11 am-12 pm** **Concurrent Sessions:**
- A. Affordable Housing Toolkit and Update on the Nebraska Strategic Housing Council Framework and Initiatives:** Learn about this important toolkit developed by the Nebraska Strategic Housing Council to supply housing advocates with impactful tools and resources to increase the type of housing your residents need.
(Repeat of 8 am session)
 - B. Opportunities for Grants to Transform Your Municipality:** Civic and Community Center Financing Fund (CCCFF); Community Development Block Grants (CBDGs); Creative District Grants; and U.S. Department of Agriculture (USDA) Grants.
(Repeat of 9:15 am session)
 - C. Cybersecurity and Infrastructure Security Agency (CISA) Overview for No Cost Services:**
Learn how your municipality can partner with CISA (at no cost) to defend against today's threats and collaborate to build a more secure and resilient infrastructure. *(This session is sponsored by LARM.)*
(Repeat of 9:15 am session)
 - D. Five Fun Biology Tips for Municipal Officials to Keep Your Parks Beautiful and Your Utilities Safe**
(Repeat of 8 am session)
- 12 pm** **Adjournment.** Have a safe trip home! Please remember to buckle up!
- 12:15 pm** **Meeting of the LIGHT Board of Directors**



2024 ANNUAL CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES



Cornhusker Marriott Hotel, Lincoln
Oct. 2-4, 2024

Delegate Registration

Municipality: _____

Name (as you want it to appear on name tag): _____

Title: _____ **Spouse (if attending):** _____

First League Conference? Yes _____ No _____

Check # _____ **enclosed for \$** _____ (Advanced payment encouraged)

Billing address: _____

Phone: _____

Email: _____ (Required for you to receive electronic handbook.)

| | Through Sept. 11 | After Sept. 11 | Recordings Only (prepayment required) |
|---|------------------|----------------|--|
| Wednesday Preconference Seminar: (Includes Preconference electronic handbook) | _____ \$110 | _____ \$135 | _____ \$110 |
| Thursday & Friday Conference: (Includes electronic handbook) Per city/village official | _____ \$395 | _____ \$425 | _____ \$395 |
| Partial Conference: (Includes electronic handbook) | | | |
| Thursday morning only | _____ \$150 | _____ \$170 | _____ \$150 |
| Thursday afternoon only | _____ \$150 | _____ \$170 | _____ \$150 |
| Friday morning only | _____ \$150 | _____ \$170 | _____ \$150 |

Conference Total: \$ _____

Meals: (not included in registration fee)

Wednesday Luncheon _____ \$30

Thursday Luncheon _____ \$30

Meal Total: \$ _____

Grand Total: \$ _____

- Preregistration deadline is **Sept. 11**. Registrations received after this date will incur higher registration costs.
- Advanced registrations not cancelled by **Sept. 11** or "no shows" will be billed for the conference and meals.
- If you need special accommodations or equipment at this conference, contact the League office by **Sept. 11**.
- The sessions will be recorded, unless prohibited by the speaker, and emailed to registered delegates for viewing through Dec. 31.

Send registration and payment to: League of Nebraska Municipalities, 206 S 13th Street, Suite 800, Lincoln, NE 68508; info@lonm.org; or fax to 402-476-7052.

[Click here to register and pay online.](#) ***PLEASE NOTE -- There is a credit card processing fee included for each item.***



2024 ANNUAL CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES



Cornhusker Marriott Hotel, Lincoln
Oct. 2-4, 2024

Conference Information

- All conference sessions will be held at the Cornhusker Marriott Hotel, 333 South 13th Street, Lincoln, NE 68508.
- To make room reservations at the Cornhusker, call 1-866-706-7706 or 1-402-474-7474 or [book online](#). When calling to reserve a room, please state that you are attending the League's conference to obtain the special room rate. The deadline for reserving a room is **Sept. 10**.
- The room rate is \$112 for a single or double room with Government ID card. If you need an ID card, contact the League office. Individual guest accounts are payable at check out by cash or credit card.
- Check in time is approximately 4 pm; check out time is 11 am.
- Preregistration deadline for delegates is **Sept. 11**. Registrations received after this date will incur higher registration costs.
- Advance registrations not cancelled by **Sept. 11** or "no shows" will be billed for the conference, reserved display table, and meals.
- The sessions will be recorded, unless prohibited by the speaker, and emailed to registered delegates for viewing through Nov. 30.
- If you need special accommodations or equipment at this conference, contact the League office by **Sept. 11**.
- To meet production schedules for the conference materials, sponsor fund, or display table, information must be returned by **Sept. 11**.
- For your comfort, we recommend that you wear layered clothing or bring a jacket because heating and cooling conditions may vary.