

City Council Regular Meeting
Tuesday, October 28, 2025 7:00 PM

Hickman Community Center/City Hall

1. Call to Order
 - 1.A. This is an Open Meeting of the Hickman Nebraska Governing Body. The City of Hickman abides by the Nebraska Open Meetings Act in conducting business. A copy of the Nebraska Open Meetings Act is on display in this meeting room as required by Nebraska State Law. Notice of meeting and copies of this agenda have been publicly posted prior to the meeting at the Hickman City Hall, Hickman U.S. Post Office, U-Stop Market and the City of Hickman website.
 - 1.B. Participant Sign-In Sheet Available & Disclosure of Meeting Recording Process Notice Posted.
 - 1.C. Registered Agenda Speakers: All individuals requesting to be Registered Agenda Speakers must fill out a Registered Speaker Card & submit to the Recording Clerk. The Mayor or Presiding Meeting Officer reserves the right to deny this request, or will call you to the podium when your agenda item is ready to be heard. Presentations, if allowed, may be limited to five (5) minutes per person. Please come to the podium, and clearly state your name and address for the record and the agenda topic you wish to speak upon in a professional manner. Public Hearing Testimonies may be limited to five (5) minutes per person. All individuals requesting to hand out documents to City Council Members must deliver them directly to the City Clerk for distribution.
 - 1.D. The City Council may vote to go into Executive Closed Session on any agenda item as allowed by Nebraska State Law. The Governing Body may be excused and re-enter the City Council meeting room at any time after reconvening open session.
2. Pledge of Allegiance
3. Roll Call
4. Mayor Communications
5. Consent Agenda
 - 5.A. Approval of October 14, 2025, City Council Meeting Minutes
 - 5.B. Approval of October 21, 2025, City Council Special Meeting Minutes

- 5.C. Claims and Accounts Payable Report
- 6. Proclamations, Presentations, Appointments, Affirmations & Introductions
 - 6.A. Presentation of City Financial Audit for Fiscal Year Ending September 30, 2024 and City Council Acceptance.
 - 6.B. Affirmation of the Mayor's Appointment of Shawn Rogers II to fill the unexpired term ending in December 2026 on the Arts Council
- 7. Reports
 - 7.A. Reading, Historical & Tech Center Report
 - 7.B. Public Works and Parks and Recreation Department
- 8. Public Hearings
 - 8.A. The purpose of the hearing is to provide an opportunity for Public Comment on a request from SWG4, LLC for the annexation of property with the legal description of Etmund Estates, Lot 2, Hickman, NE 68372; generally known as west of 68th Street and north of Woodland Blvd and to extend the Extraterritorial Jurisdiction (ETJ) upon approval of annexation of said property and to amend the Official Zoning Map of the City of Hickman to reflect said changes.
 - 8.B. The purpose of the hearing is to provide an opportunity for Public Comment on the City of Hickman's acquisition of land for the expansion of the City's Trail System relating to the Scotts Creek Trail Project. Property is located in Lancaster County more particularly described as: SCOTTS CREEK 2ND ADDITION, OUTLOT A, HICKMAN, LANCASTER COUNTY, NEBRASKA
 - 8.C. The purpose of the hearing is to provide an opportunity for Public Comment on the City of Hickman's permanent easement acquisition for the expansion of the City's Trail System relating to the Scotts Creek Trail Project.
- 9. Unfinished Business

9.A. Ordinance 2025-12, Authorizing Issuance of General Obligation Sewer Bonds, Series 2025 (Third Reading)

10. New Business

10.A. Resolution 2025-17, Land Acquisition, Scotts Creek 2nd Addition, Outlot A

10.B. Resolution 2025-18, Permanent Easement Acquisition for Scotts Creek Trail Project

10.C. Ordinance 2025-13, Annexation of Etmund Estates Lot 2 and extension of ETJ (First Reading)

10.D. Hickman Arts Council to Request Permission to Plant a Tree on City Property for Holiday Lighting.

10.E. Consideration of Change Order No. 2 for Removal of Materials for Scotts Creek Trail Project

11. City Administrator's Report

12. Governing Body Comments & Council Correspondence

12.A. 18th Annual Trick or Treat on the Trail Event, October 30, 2025 from 6pm to 8pm in the Hickman Main Park.

12.B. November 11th, 2025 City Council Meeting Canceled due to the Veterans Day Holiday. Special Meeting to Conduct Regular Business Thursday, November 13, 2025

13. Meeting Adjournment

14. Ordinance 2025-13, Annexation of Etmund Estates Lot 2 and extension of ETJ (First Reading)

MINUTES OF THE HICKMAN CITY COUNCIL MEETING HELD October 14, 2025

Mayor Phil Goering called the meeting to order at 7:00 pm on October 14, 2025, and referenced the meeting recording process, optional sign in sheet, and open meeting law posting. All those present stood and recited The Pledge of Allegiance. Mayor Phil Goering and Council Members Tina Ziemann, Dave Kulwicki, Steve Noren, Travis Borchardt, Doug Wagner, and Justin Drahota were present for Roll Call. Prior notice of the meeting and agenda were provided to the Mayor and all members of the Governing Body. Notice of the meeting was distributed and posted at Hickman City Hall, U.S. Post Office-Hickman, U-Stop Market, and the City of Hickman Website.

Mayor Communications – None

Consent Agenda

The Consent Agenda included approval of September 23, 2025, City Council Meeting Minutes and Claims and Accounts Payable Report. Motion by Ziemann and a second by Wagner to approve the Consent Agenda as presented. The following Council Members voted "YEA": Kulwicki, Noren, Borchardt, Ziemann, Drahota and Wagner. The following Council Members voted "NAY": None. Motion passed 6-0.

Proclamations, Presentations, Appointments, Affirmations & Introductions - None

Reports

The City Administrator gave the Planning Commission Report. Deputy Allen introduced himself and gave the Lancaster County Sheriff's Office Report. The City Administrator presented the Community Center and Activities Report. Motion by Council Member Noren and a second by Kulwicki to approve reports as presented. The following Council Members voted "YEA": Kulwicki, Noren, Borchardt, Ziemann, Drahota and Wagner. The following Council Members voted "NAY": None. Motion passed 6-0.

Public Hearings

Mayor Goering opened the public hearing on a request from Collin Post for a Conditional Use Permit to operate an Automotive and Machinery Repair Shop in the C-1 Downtown Commercial Limited District on property legally described as Block 22, Lot 4, EX W20' Hickman Addition; commonly known as 105 Locust Street, Hickman, NE 68372. Mr. Post introduced himself. Mayor Goering called for any person wishing to speak in support, opposition or neutral capacity. There was no public comment. Motion by Noren and a second Ziemann to close the public hearing at 7:15 p.m. The following Council Members voted "YEA": Noren, Wagner, Ziemann, Kulwicki, Borchardt and Drahota. The following Council Members voted "NAY": None. Motion passed 6-0.

Unfinished Business – None

New Business

Mayor Goering presented Resolution 2025-16. Motion by Council Member Wagner and a second by Borchardt to approve Resolution 2025 -16. Resolution No. 2025-16 Conditional Use Permit - 105 Locust Street Whereas, The Zoning Ordinance of the City of Hickman, per

§5.16.03, lists a "Automotive and Machinery Repair Shop" as a Conditional Use within the Commercial Limited District (C-1). WHEREAS, At the request of Mr. Collin Post (Applicant) with the permission of the property owner (Whody Estates, LLC), a Conditional Use Permit Application #2025-127 for an Automotive and Machinery Repair Shop, specializing in motorcycle repair services, was received by the City for property located at 105 Locust Street with the legal description of Hickman, Block 22, Lot 4, EX W20', Hickman NE 68372. WHEREAS, The City of Hickman Planning Commission, upon conducting a Public Hearing on October 7, 2025, recommended approval of Conditional Use Permit Application #2025-127 with the following conditions to the City of Hickman City Council: 1. This Conditional Use Permit expires twelve (12) months from the date of issue. 2. No outdoor storage of vehicles, parts, or equipment. 3. Noise and traffic must not exceed nuisance levels or cause congestion. 4. This Conditional Permit is issued to Mr. Collin Post for his business at 105 Locust Street, Hickman, Nebraska and is non-transferable to any other person, location, business or corporation. WHEREAS, The City of Hickman City Council, upon conducting a Public Hearing on October 14, 2025, hereby grants Conditional Use Permit #2025-127 on property located at 105 Locust Street with the legal description of Hickman, Block 22, Lot 4, EX W20', Hickman NE 68372, for an Automotive and Machinery Repair Shop with the aforementioned conditions. **Now,** Therefore, Be It resolved by the Mayor and City Council of the City Of Hickman, Nebraska, this Conditional Use Permit shall be in full force and effect from and after its passage as required by law. The following Council Members voted "YEA": Noren, Wagner, Ziemann, Kulwicki, Borchardt and Drahotka. The following Council Members voted "NAY": None. Motion passed 6-0.

Mayor Goering presented Ordinance 2025-12 Authorizing Issuance of General Obligation Sewer Bonds, Series 2025 and invited Scott Keene with Pipler Sandler & Co. to speak about the ordinance. Mr. Keene stated that this ordinance authorizes the issuance of general obligation sewer bonds to take out the BANs that mature on February 15th and to issue the permanent bonds to take out those notes. With today's interest rates, the average annual debt service will be just over \$366,000. The goal is to get the bonds to market as quickly as we can as interest rates have been falling in the last few weeks. He pointed out that the ordinance authorized specific officers to approve as long as parameters were met, including 1. the principal cannot exceed 4.3 million, 2. the true interest cost cannot exceed 5.25%, and 3. the underwriter fee to Piper Sandler & Co. to structure, bring to market and get bonds sold cannot exceed .85%. Noren introduced Ordinance 2025-12 and asked the Clerk to read by title. Ordinance 2025-12 An ordinance authorizing the issuance of General Obligation Sewer Bonds, Series 2025 of the City of Hickman, Nebraska, in the principal amount of not to exceed four million three hundred thousand dollars (\$4,300,000) for the purpose of refunding all or a portion of the \$4,025,000 outstanding principal amount of bond anticipation notes, series 2025, dated February 14, 2025; prescribing certain terms and form of such bonds and providing for the setting of certain terms and form of such bonds; providing for the levy of taxes to pay the interest on and principal of such bonds; and providing for publication of this ordinance in pamphlet form; and related matters. Motion by Council Member Wagner and a second by Noren to waive the three-reading rule for Ordinance 2025-12. The following Council Members voted "YEA": Kulwicki, Noren, Ziemann and Wagner. The following Council Members voted "NAY": Borchardt and Drahotka. Motion failed 4-2. Motion by Council Member Wagner and a second by Ziemann to approve the first reading of Ordinance 2025-12, Authorizing Issuance of General Obligation Sewer Bonds, Series 2025. The following Council Members voted "YEA": Kulwicki, Noren, Borchardt, Ziemann, Drahotka and Wagner. The following Council Members voted "NAY": None. Motion

passed 6-0.

The City Administrator presented the request received from Mr. Matt Barber of FUN, LLC to Extend the Landscape Plan on the apartment development located at 9650 Hickman Rd., Hickman, NE 68372. Mr. Barber cited in his written request that due to heavy rains, the excavating and infrastructure work was delayed on several occasions and requested a one-year extension. Mr. Barber was unable to attend the meeting. The City Administrator shared several instances where the Council has granted extensions in the past. Mayor Goering invited Mr. Walt Nelson of 825 E. 9th Street to speak on the registered agenda topic speaker card he gave to the recording clerk. Mr. Nelson thanked the Mayor, staff and the couple of Council Members that attended an informal meeting on site where they were able to share their concerns regarding the development. The neighborhood's two main concerns were traffic safety on Chicory Lane and a plant buffer between the homes and the development. They were opposed to an extension of the landscape plan unless they got some alternative to their privacy concerns, such as an 8-foot privacy fence along the entire north section of this development between the properties. Motion by Council Member Drahota and a second by Ziemann to approve consideration of the request from Mr. Matt Barber of FUN, LLC to extend the Landscape Plan on the apartment development located at 9650 Hickman Rd., Hickman, NE 68372 for six months to be completed by June 30, 2026. The following Council Members voted "YEA": Kulwicki, Noren, Borchardt, Ziemann, Drahota and Wagner. The following Council Members voted "NAY": None. Motion passed 6-0.

City Administrator's Report

The City Administrator reported the following:

- There is an issue with the paint on the clarifier at the Wastewater Treatment Plant not adhering. The manufacturer is working with Neuvirth Construction and there will be no additional charge to the City
- An insurance check for over \$29,000 was received for the infrastructure damage at the Water Treatment Plant.
- The Insurance Agent found a discrepancy in the Tort Claim for 103 Chestnut St with a Paul Davis invoice.
- There are a couple addendums to the Pickleball Park Project bid specs. One is clarifying that building permits do not need to be included and the other is regarding the electrical site plan being included in the base bid and not as an alternate. The bid opening is October 16th.
- There are ten trees in Terrace View Park that were planted as a result of a grant from the University Nebraska Forest Service that will be moved to Oak Park to accommodate the Pickleball Park Project.
- The NDWEE biannual Needs Survey is due January 15th

Motion by Council Member Drahota and a second by Ziemann to approve the City Administrator's report as presented. The following Council Members voted "YEA": Noren, Wagner, Ziemann, Kulwicki, Borchardt and Drahota. The following Council Members voted "NAY": None. Motion passed 6-0.

Governing Body Comments & Council Correspondence

The 18th Annual Trick or Treat on the Trail Event, is scheduled for October 30, 2025, from 6pm to 8pm in Hickman Main Park.

The November 11th, 2025, City Council Meeting is canceled due to the Veterans Day Holiday and a Special Meeting to conduct regular business will be Thursday, November 13, 2025

Meeting Adjournment

Motion by Council Member Borchardt and a second by Drahota to adjourn the meeting at 8:07 pm. The following Council Members voted "YEA": Noren, Wagner, Ziemann, Kulwicki, Borchardt and Drahota. The following Council Members voted "NAY": None. Motion passed 6-0.

Phil Goering, Mayor

Michele Lincoln, CMC, City Clerk

MINUTES OF THE HICKMAN CITY COUNCIL MEETING HELD October 21, 2025

Mayor Phil Goering called the meeting to order at 6:00 pm on October 21, 2025, and referenced the meeting recording process, optional sign in sheet, and open meeting law posting. All those present stood and recited The Pledge of Allegiance. Mayor Phil Goering and Council Members Tina Ziemann, Dave Kulwicki, Steve Noren, Travis Borchardt, Doug Wagner, and Justin Drahota were present for Roll Call. Prior notice of the meeting and agenda were provided to the Mayor and all members of the Governing Body. Notice of the meeting was distributed and posted at Hickman City Hall, U.S. Post Office-Hickman, U-Stop Market, and the City of Hickman Website.

Unfinished Business

Mayor Goering presented Ordinance 2025-12 Authorizing Issuance of General Obligation Sewer Bonds, Series 2025 for the second reading and invited Scott Keene with Pipler Sandler & Co. to speak about the ordinance. Mr. Keene reported that the interest rates had fallen a bit. They were at 4.07%, and today they were just under 4%. Mike Rogers, the Bond Attorney at Gilmore & Bell, is drafting the offering document. They hope to get into the market late next week and call for the outstanding notes and pay off the bonds on December 2nd. Motion by Council Member Wagner and a second by Ziemann to waive the three-reading rule for Ordinance 2025-12. The following Council Members voted "YEA": Kulwicki, Noren, Ziemann and Wagner. The following Council Members voted "NAY": Borchardt and Drahota. Motion failed 4-2. Motion by Council Member Wagner and a second by Borchardt to approve the second reading of Ordinance 2025-12. The following Council Members voted "YEA": Kulwicki, Noren, Borchardt, Ziemann, Drahota and Wagner. The following Council Members voted "NAY": None. Motion passed 6-0.

New Business

Mayor Goering invited Eric Casper with JEO to present the bids for Terrace View Park Recreational Pickleball Courts Project. Mr. Casper reported that there were seven bids received for the bid opening October 16th. Rogge General Contractors, Inc. was the lowest and most responsible bidder at \$639,000 for the base bid. The budgeted amount for the project was \$650,000. There were six alternate bid items included. Mr. Casper recommended including Alternate No. 5 adding pickleball court lighting since it would be better to install inset lighting when the courts are poured. Motion by Council Member Borchardt and a second by Ziemann to approve the base bid from Rogge General Contractors, Inc. for Terrace View Park Recreational Pickleball at \$639,000 and the Alternate Bid No. 5 for Pickleball Court Lighting at \$35,000 for a total of \$675,000. The following Council Members voted "YEA": Noren, Wagner, Ziemann, Kulwicki, Borchardt and Drahota. The following Council Members voted "NAY": None. Motion passed 6-0.

The City Administrator presented the sale of the Electric Department inventory to Norris Public Power District according to Resolution 2024-06 Section 16. The funds will go to the Electric Fund for City electric operation and maintenance expenses and outstanding bonds. Items Norris Public Power District does not want to purchase can be sold to other municipalities. Motion by Council Member Drahota and a second by Ziemann to approve sale of Electric Department Inventory to Norris Public Power District per Resolution 2024-06 Section 16 with an agreement

that Mayor and City Administrator can negotiate the price between \$166,000 and \$193,000. The following Council Members voted "YEA": Noren, Wagner, Ziemann, Kulwicki, Borchardt and Drahota. The following Council Members voted "NAY": None. Motion passed 6-0.

Motion by Council Member Borchardt and a second by Ziemann to adjourn meeting at 6:54 p.m. The following Council Members voted "YEA": Noren, Wagner, Ziemann, Kulwicki, Borchardt and Drahota. The following Council Members voted "NAY": None. Motion passed 6-0.

Phil Goering, Mayor

Michele Lincoln, CMC, City Clerk

CITY OF HICKMAN, NEBRASKA

Audited Financial Statements

September 30, 2024

CITY OF HICKMAN, NEBRASKA

TABLE OF CONTENTS

Independent Auditor's Report	1- 4
Financial Statements	
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet – Governmental Funds	7
Reconciliation of Balance Sheet – Governmental Funds to Statement of Net Position	8
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	9-10
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to Statement of Activities	11
Statement of Fund Net Position – Business-type Activities	12
Statement of Revenues, Expenses and Changes in Fund Net Position – Business-type Activities	13
Statement of Cash Flows – Business-type Activities	14
Notes to Financial Statements	15-25
Required Supplementary Information	
Budgetary Comparison Schedule – All Fund Types	26
Supplementary Information	
Combining Balance Sheet – Other Governmental Funds	27
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Other Governmental Funds	28
Report required by <i>Government Auditing Standards</i>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	29-30
Schedule of Findings and Responses	31-32
Schedule of Prior Year Audit Findings	33

Lengemann & Associates, P.C.

Certified Public Accountants

www.lengemanncpa.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

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

Summary of Opinions

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

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

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, business-type activities and each major fund of the City of Hickman, Nebraska, as of September 30, 2024, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion on Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the aggregate remaining fund information of the City of Hickman, Nebraska, as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 1, 2025, on our consideration of the City of Hickman, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Hickman, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Hickman, Nebraska's internal control over financial reporting and compliance.

LENGEMANN & ASSOCIATES, P.C.

Papillion, Nebraska
September 1, 2025

Lengemann & associates, P.C.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF NET POSITION

September 30, 2024

	Governmental Activities	Business-type Activities	Total
ASSETS:			
Cash	\$ 1,527,483	\$ -	\$ 1,527,483
Cash on deposit, County Treasurer	16,937	-	16,937
Accounts receivable, net	-	339,813	339,813
Taxes receivable	124,740	-	124,740
Inventory	-	180,874	180,874
Prepaid expenses	63,484	63,484	126,968
Restricted cash	1,702,632	3,170,051	4,872,683
Capital assets, net	<u>8,972,605</u>	<u>11,249,411</u>	<u>20,222,016</u>
Total assets	<u>12,407,881</u>	<u>15,003,633</u>	<u>27,411,514</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred loss on refunding	<u>-</u>	<u>162,606</u>	<u>162,606</u>
Total assets and deferred outflows of resources	<u>\$12,407,881</u>	<u>\$15,166,239</u>	<u>\$27,574,120</u>
LIABILITIES:			
Accounts payable	\$ 8,253	\$ -	\$ 8,253
Accrued wages	44,846	-	44,846
Deposits payable	23,050	99,160	122,210
Accrued absences	52,076	29,749	81,825
Accrued interest payable	2,695	37,598	40,293
Noncurrent liabilities			
Due within one year	115,000	4,656,073	4,771,073
Due in more than one year	<u>2,850,000</u>	<u>4,681,074</u>	<u>7,531,074</u>
Total liabilities	<u>3,095,920</u>	<u>9,503,654</u>	<u>12,599,574</u>
DEFERRED INFLOWS OF RESOURCES:			
Deferred gain on refunding	<u>73,252</u>	<u>-</u>	<u>73,252</u>
Total liabilities and deferred inflows of resources	<u>3,169,172</u>	<u>9,503,654</u>	<u>12,672,826</u>
NET POSITION:			
Net investment in capital assets and related obligations	5,934,353	2,074,870	8,009,233
Restricted	1,702,632	3,170,051	4,872,683
Unrestricted	<u>1,601,724</u>	<u>417,664</u>	<u>2,019,388</u>
Total net position	<u>9,238,709</u>	<u>5,662,585</u>	<u>14,901,294</u>
Total liabilities, deferred inflows of resources and net position	<u>\$12,407,881</u>	<u>\$15,166,239</u>	<u>\$27,574,120</u>

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF ACTIVITIES

Year ended September 30, 2024

Functions/Programs	Expenses	Program Receipts			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Government activities							
General government	\$ (1,260,519)	\$ 81,166	\$ 4,516	\$ -	\$ (1,174,837)	\$ -	\$ (1,174,837)
Public safety	(150,597)	-	-	-	(150,597)	-	(150,597)
Streets and highways	(741,683)	-	-	133,192	(608,491)	-	(608,491)
Culture and recreation	(387,048)	46,069	-	-	(340,979)	-	(340,979)
Total governmental activities	<u>(2,539,847)</u>	<u>127,235</u>	<u>4,516</u>	<u>133,192</u>	<u>(2,274,904)</u>	<u>-</u>	<u>(2,274,904)</u>
Business-type activities							
Water system	(583,688)	993,522	-	-	-	409,834	409,834
Electric system	(1,781,127)	1,760,567	-	-	-	(20,560)	(20,560)
Sewer system	(728,476)	873,700	-	-	-	145,224	145,224
Total business-type activities	<u>(3,093,291)</u>	<u>3,627,789</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>534,498</u>	<u>534,498</u>
Total activities	<u>\$ (5,633,138)</u>	<u>\$ 3,755,024</u>	<u>\$ 4,516</u>	<u>\$ 133,192</u>	<u>(2,274,904)</u>	<u>534,498</u>	<u>(1,740,406)</u>
General receipts and transfers							
Property taxes					1,872,631	-	1,872,631
Federal revenue					16,785	-	16,785
State revenue					566,019	-	566,019
City taxes and fees					678,079	-	678,079
Licenses and permits					152,121	-	152,121
Miscellaneous					116,897	-	116,897
Interest income					43,491	180,155	223,646
Interfund transfers, net, in (out)					(351,085)	351,085	-
Total general receipts and transfers					<u>3,094,938</u>	<u>531,240</u>	<u>3,626,178</u>
Change in net position					<u>820,034</u>	<u>1,065,738</u>	<u>1,885,772</u>
Net position							
Beginning					<u>8,418,675</u>	<u>4,596,847</u>	<u>13,015,522</u>
Ending					<u>\$ 9,238,709</u>	<u>\$ 5,662,585</u>	<u>\$14,901,294</u>

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2024

	General Fund	Street Fund	Debt Service Fund	Sales Tax Fund	Park Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash	\$ 1,423,825	\$ 30,926	\$ -	\$ -	\$ 72,732	\$ -	\$ 1,527,483
Cash on deposit – County Treasurer	16,937	-	-	-	-	-	16,937
Taxes receivable	11,946	-	-	112,794	-	-	124,740
Restricted cash	631	-	-	1,563,141	-	138,860	1,702,632
Prepaid expenses	21,162	21,161	-	-	21,161	-	63,484
Total assets	<u>\$ 1,474,501</u>	<u>\$ 52,087</u>	<u>\$ -</u>	<u>\$ 1,675,935</u>	<u>\$ 93,893</u>	<u>\$ 138,860</u>	<u>\$ 3,435,276</u>
LIABILITIES							
Accounts payable	\$ 8,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,253
Deposits payable	23,050	-	-	-	-	-	23,050
Accrued payroll	44,846	-	-	-	-	-	44,846
Total liabilities	<u>76,149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,149</u>
FUND BALANCES							
Nonspendable	21,162	21,161	-	-	21,161	-	63,484
Restricted	631	-	-	1,563,141	-	138,860	1,702,632
Assigned	-	-	-	-	72,732	-	72,732
Unassigned	1,376,559	30,926	-	112,794	-	-	1,520,279
Total fund balances	<u>1,398,352</u>	<u>52,087</u>	<u>-</u>	<u>1,675,935</u>	<u>93,893</u>	<u>138,860</u>	<u>3,359,127</u>
Total liabilities and fund balances	<u>\$ 1,474,501</u>	<u>\$ 52,087</u>	<u>\$ -</u>	<u>\$ 1,675,935</u>	<u>\$ 93,893</u>	<u>\$ 138,860</u>	<u>\$ 3,435,276</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, 2024

Total fund balances – governmental funds	\$ 3,359,127
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net used in governmental activities are not financial resources and, therefore, not reported in governmental funds	8,972,605
Accrued absences and interest do not require the use of current financial resources and, therefore, not reported as expenditures in governmental funds	(54,771)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds:	
General obligations	(2,965,000)
Deferred gain on refunding	<u>(73,252)</u>
Net position of governmental activities	<u>\$ 9,238,709</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, 2024

	General Fund	Street Fund	Debt Service Fund	Sales Tax Fund	Park Fund	Other Governmental Funds	Total Governmental Funds
Revenues							
Property taxes	\$ 1,872,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,872,631
Federal revenue	16,785	-	-	-	-	-	16,785
State revenue	189,559	376,460	-	-	-	-	566,019
City taxes and fees	7,466	140,484	-	530,129	-	-	678,079
Licenses and permits	111,826	14,815	-	-	25,480	-	152,121
Grants and contributions	-	133,192	-	-	3,994	522	137,708
Service charges	28,179	-	-	-	52,987	-	81,166
Keno income	-	-	-	-	-	46,069	46,069
Miscellaneous	91,983	17,863	-	-	6,546	505	116,897
Interest income	17,932	16	-	24,973	-	570	43,491
Total revenues	2,336,361	682,830	-	555,102	89,007	47,666	3,710,966
Expenditures							
General government	1,034,248	-	-	-	-	7,837	1,042,085
Public safety	-	-	-	-	-	150,597	150,597
Streets and highways	-	432,579	-	-	-	-	432,579
Culture and recreation	-	-	-	-	173,117	-	173,111
Debt service	184,932	-	-	-	-	-	184,932
Capital outlay	63,277	203,735	-	-	151,059	25,003	443,074
Sales tax	-	-	-	19,992	-	-	19,992
Total expenditures	1,282,457	636,314	-	19,992	324,176	183,437	2,446,376

(Continued)

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

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

Year ended September 30, 2024

	General Fund	Street Fund	Debt Service Fund	Sales Tax Fund	Park Fund	Other Governmental Funds	Total Governmental Funds
Excess (deficiency) of revenues over (under) expenditures	<u>1,053,904</u>	<u>46,516</u>	<u>-</u>	<u>535,110</u>	<u>(235,169)</u>	<u>(135,771)</u>	<u>1,264,590</u>
Other financing sources (uses)							
Interfund transfers in	1,401,551	93,198	-	-	259,316	170,758	1,924,823
Interfund transfers out	<u>(1,223,392)</u>	<u>(109,669)</u>	<u>-</u>	<u>(942,385)</u>	<u>-</u>	<u>(462)</u>	<u>(2,275,908)</u>
Total other financing sources (uses)	<u>178,159</u>	<u>(16,471)</u>	<u>-</u>	<u>(942,385)</u>	<u>259,316</u>	<u>170,296</u>	<u>(351,085)</u>
Net change in fund balances	<u>1,232,063</u>	<u>30,045</u>	<u>-</u>	<u>(407,275)</u>	<u>24,147</u>	<u>34,525</u>	<u>913,505</u>
Beginning fund balances - previously reported	166,289	22,042	3,307	2,083,210	69,746	101,028	2,445,622
Change in fund's presentation	<u>-</u>	<u>-</u>	<u>(3,307)</u>	<u>-</u>	<u>-</u>	<u>3,307</u>	<u>-</u>
Beginning fund balances - restated	<u>166,289</u>	<u>22,042</u>	<u>-</u>	<u>2,083,210</u>	<u>69,746</u>	<u>104,335</u>	<u>2,445,622</u>
Ending fund balances	<u>\$ 1,398,352</u>	<u>\$ 52,087</u>	<u>\$ -</u>	<u>\$ 1,675,935</u>	<u>\$ 93,893</u>	<u>\$ 138,860</u>	<u>\$ 3,359,127</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, 2024

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

Net change in fund balances	\$ 913,505
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	443,074
Depreciation expense	(655,490)
The issuance of long-term obligations (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term obligations consumes the current financial resources of the governmental funds, however, it has no effect on net assets.	
Obligations repaid during the year	115,000
Change in deferred gain on refunding	<u>3,945</u>
Change in net position of governmental activities	<u>\$ 820,034</u>

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF FUND NET POSITION – BUSINESS-TYPE ACTIVITIES

September 30, 2024

	Water	Electric	Sewer	Total
ASSETS				
Current assets				
Accounts receivable, net of allowance for uncollectible revenues \$2,000, \$9,000, and \$2,600 respectively	\$ 83,427	\$ 191,592	\$ 64,794	\$ 339,813
Inventory	23,472	157,402	-	180,874
Prepaid expense	<u>21,161</u>	<u>21,162</u>	<u>21,161</u>	<u>63,484</u>
Total current assets	<u>128,060</u>	<u>370,156</u>	<u>85,955</u>	<u>584,171</u>
Noncurrent assets				
Restricted cash	569,352	369,832	2,230,867	3,170,051
Capital assets, net	<u>3,779,081</u>	<u>2,021,558</u>	<u>5,448,772</u>	<u>11,249,411</u>
Total noncurrent assets	<u>4,348,433</u>	<u>2,391,390</u>	<u>7,679,639</u>	<u>14,419,462</u>
Total assets	4,476,493	2,761,546	7,765,594	15,003,633
DEFERRED OUTFLOWS OF RESOURCES				
Deferred refunding	<u>54,576</u>	<u>14,445</u>	<u>93,585</u>	<u>162,606</u>
Total assets and deferred outflows of resources	<u>\$ 4,531,069</u>	<u>\$ 2,775,991</u>	<u>\$ 7,859,179</u>	<u>\$15,166,239</u>
LIABILITIES				
Current liabilities				
Accrued payroll	\$ 360	\$ 13,126	\$ 16,263	\$ 29,749
Accrued interest payable	1,843	11,237	24,518	37,598
Meter deposits	-	99,160	-	99,160
Current maturities on long-term obligations	<u>195,000</u>	<u>140,600</u>	<u>4,320,473</u>	<u>4,656,073</u>
Total current liabilities	197,203	264,123	4,361,254	4,822,580
Noncurrent liabilities				
Long-term obligations, net of current maturities	<u>2,280,000</u>	<u>414,500</u>	<u>1,986,574</u>	<u>4,681,074</u>
Total liabilities	<u>2,477,203</u>	<u>678,623</u>	<u>6,347,828</u>	<u>9,503,654</u>
NET POSITION				
Net investment in capital assets and related obligations	1,358,657	1,480,903	(764,690)	2,074,870
Restricted	569,352	369,832	2,230,867	3,170,051
Unrestricted	<u>125,857</u>	<u>246,633</u>	<u>45,174</u>	<u>417,664</u>
Total net position	<u>2,053,866</u>	<u>2,097,368</u>	<u>1,511,351</u>	<u>5,662,585</u>
Total liabilities and net position	<u>\$ 4,531,069</u>	<u>\$ 2,775,991</u>	<u>\$ 7,859,179</u>	<u>\$15,166,239</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, 2024

	Water	Electric	Sewer	Total
Operating revenues				
User fees	\$ 725,946	\$ 1,719,983	\$ 812,405	\$ 3,258,334
Grants and contributions	188,000	-	-	188,000
Building and development fees	56,095	24,425	36,660	117,180
Service charge and penalty income	4,656	14,509	7,042	26,207
Insurance proceeds	18,052	-	-	18,052
Miscellaneous	773	1,650	17,593	20,016
Total revenues	<u>993,522</u>	<u>1,760,567</u>	<u>873,700</u>	<u>3,627,789</u>
Operating expenses				
Salaries	122,793	33,543	97,302	253,638
Payroll taxes	8,760	2,235	6,484	17,479
Retirement	7,834	2,115	5,936	15,885
Employee benefits	14,855	16,354	13,829	45,038
Insurance	51,617	51,618	51,618	154,853
Uniforms and clothing	519	669	591	1,779
Public utilities	34,429	2,942	40,110	77,481
Supplies and small tools	27,170	2,949	1,476	31,595
Testing	2,703	-	3,337	6,040
Telephone	2,080	728	1,872	4,680
Office, printing and postage	5,138	5,190	4,328	14,656
Electricity purchased	-	1,429,379	-	1,429,379
Dues and subscriptions	7,517	242	1,823	9,582
Computer and software	2,044	3,082	3,082	8,208
Professional services	5,518	1,067	1,012	7,597
Repairs and maintenance	8,999	22,536	13,889	45,424
Professional development	3,587	750	150	4,487
Miscellaneous	379	379	-	758
Bad debts	227	125	170	522
Depreciation and amortization	<u>175,508</u>	<u>184,123</u>	<u>259,960</u>	<u>619,591</u>
Total operating expenses	<u>481,677</u>	<u>1,760,026</u>	<u>506,969</u>	<u>2,748,672</u>
Operating income	<u>511,845</u>	<u>541</u>	<u>366,731</u>	<u>879,117</u>
Nonoperating revenues (expenses)				
Interest income	16,397	5,471	158,287	180,155
Interest expense	(102,011)	(21,101)	(221,507)	(344,619)
Interfund transfer in	118,254	832,104	-	950,358
Interfund transfer out	-	-	(599,273)	(599,273)
Total nonoperating revenues (expenses)	<u>32,640</u>	<u>816,474</u>	<u>(662,493)</u>	<u>186,621</u>
Change in net position	544,485	817,015	(295,762)	1,065,738
Net position				
Beginning	<u>1,509,381</u>	<u>1,280,353</u>	<u>1,807,113</u>	<u>4,596,847</u>
Ending	<u>\$ 2,053,866</u>	<u>\$ 2,097,368</u>	<u>\$ 1,511,351</u>	<u>\$ 5,662,585</u>

See accompanying notes to the financial statements.

CITY OF HICKMAN, NEBRASKA

STATEMENT OF CASH FLOWS – BUSINESS-TYPE ACTIVITIES

Year ended September 30, 2024

	Water	Electric	Sewer	Total
Cash flows from operating activities				
Cash received from customers	\$ 1,013,021	\$ 1,808,223	\$ 901,417	\$ 3,722,661
Cash payments to supplies	(154,027)	(1,526,679)	(140,835)	(1,821,541)
Cash payments to employees	(155,560)	(55,736)	(125,262)	(336,558)
Net cash provided by operating activities	<u>703,434</u>	<u>225,808</u>	<u>635,320</u>	<u>1,564,562</u>
Cash flows from noncapital financing activities				
Transfers to other funds	118,254	832,104	-	950,358
Transfers from other funds	-	-	(599,273)	(599,273)
Net cash provided by (used for) noncapital financing activities	<u>118,254</u>	<u>832,104</u>	<u>(599,273)</u>	<u>351,085</u>
Cash flows used for capital and related financing activities				
Acquisition of property and equipment	(1,322,543)	(445,484)	(2,077,220)	(3,845,247)
Principal paid on obligation maturities	(195,000)	(78,150)	(372,719)	(645,869)
Cost of obligation issuance	2,029	1,223	17,794	21,046
Interest paid on obligations	(102,011)	(21,101)	(221,507)	(344,619)
Net cash used for capital and related financing sources	<u>(1,617,525)</u>	<u>(543,512)</u>	<u>(2,653,652)</u>	<u>(4,814,689)</u>
Cash flows from investing activities				
Interest income	16,397	5,471	158,287	180,155
Net increase (decrease) in cash and cash equivalents	(779,440)	519,871	(2,459,318)	(2,718,887)
Cash and cash equivalents – restricted, beginning	<u>1,348,792</u>	<u>367,361</u>	<u>4,172,785</u>	<u>5,888,938</u>
Cash and cash equivalents – restricted, end	<u>\$ 569,352</u>	<u>\$ 887,232</u>	<u>\$ 1,713,467</u>	<u>\$ 3,170,051</u>
Reconciliation of operating income to net cash provided by operating activities				
Operating income	\$ 511,845	\$ 541	\$ 366,731	\$ 879,117
Depreciation	175,508	184,123	259,960	619,591
(Increase) decrease in assets				
Accounts receivable/Inventory	19,941	48,822	32,642	101,405
Increase (decrease) in 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	(1)	(1)	-	(2)
Meter deposits	-	11,000	-	11,000
Net cash provided by operating activities	<u>\$ 703,434</u>	<u>\$ 225,808</u>	<u>\$ 635,320</u>	<u>\$ 1,564,562</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 council board. The City provides the following services as authorized by its charter: public safety, streets, electricity, water, sanitation, culture and recreation, public improvements, planning and zoning, and general administrative services.

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

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

The City reports the following major governmental funds:

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

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

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

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFANT ACCOUTNING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

NOTE 1 – SUMMARY OF SIGNIFANT ACCOUTNING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

Unassigned. Amounts that are available for any purpose.

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

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

NOTE 1 – SUMMARY OF SIGNIFANT ACCOUTNING POLICIES (CONTINUED)

Revenue, Expenditures and Expenses.

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

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

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

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

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

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

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Uninsured and Uncollateralized Deposits. State Statutes authorize the City to invest in certificates of deposit and time deposits in any state or national bank in the State of Nebraska. Additionally, State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the extent that deposits exceed the amount insured by the Federal Deposit Insurance Corporation (FDIC). As of September 30, 2024, 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, 2024 is as follows:

Type	Fund	Purpose	Amount
Taxes assessed	General	Debt on TIF debt service	\$ 631
Sales taxes	Sales Tax	Public infrastructure	1,563,141
Debt service	Debt service	Debt service	3,307
Keno proceeds	Keno	Community betterment	130,930
Donations	Reading Center	Library purposes	4,623
Utility revenue	Water	Repair and replacement	569,352
Utility revenue	Electric	Repair and replacement	369,832
Utility revenue	Sewer	Repair and replacement	2,230,867

NOTE 4 – CAPITAL ASSETS

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

	Beginning	Additions	Retirements	Ending
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	974,567	88,281	-	1,062,848
Infrastructure	<u>6,799,457</u>	<u>354,793</u>	<u>22,900</u>	<u>7,177,150</u>
Total governmental capital assets	12,523,819	443,074	-	12,966,893
Total accumulated depreciation	<u>(3,338,798)</u>	<u>(655,490)</u>	<u>-</u>	<u>(3,994,288)</u>
Total governmental capital assets, net	<u>\$ 9,185,021</u>	<u>\$ (212,416)</u>	<u>\$ -</u>	<u>\$ 8,972,605</u>
	Beginning	Additions	Retirements	Ending
BUSINESS-TYPE ACTIVITIES				
Business-type capital assets				
Land	\$ 107,297	\$ 100,005	\$ -	\$ 207,302
Work in process	603,654	-	(603,654)	-
Building	70,744	-	-	70,744
Equipment	821,431	-	-	821,431
Infrastructure	<u>12,296,982</u>	<u>3,745,242</u>	<u>603,654</u>	<u>16,645,878</u>
Total business-type capital assets	13,900,108	3,845,247	-	17,745,355
Total accumulated depreciation	<u>(5,876,353)</u>	<u>(619,591)</u>	<u>-</u>	<u>(6,495,944)</u>
Total business-type capital assets, net	<u>\$ 8,023,755</u>	<u>\$ 3,225,656</u>	<u>\$ -</u>	<u>\$11,249,411</u>

The financial statements include depreciation expense of \$132,452, \$306,607, \$213,931, \$2,500, \$175,508, \$184,123, and \$259,960 for the general, street, park, keno, water, electric, and sewer funds respectively, for the year ended September 30, 2024.

CITY OF HICKMAN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

NOTE 5 – LONG-TERM OBLIGATIONS

Long-term obligations as of September 30, 2024 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	<u>\$3,080,000</u>	<u>\$ -</u>	<u>\$ (115,000)</u>	<u>\$2,965,000</u>	<u>\$ 115,000</u>

(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	\$1,095,000	\$ -	\$ (225,000)	\$ 870,000	\$ 225,000
(b) Series 2018 Combined Revenue Bonds	995,000	-	(50,000)	945,000	50,000
(c) Series 2018 Combined Revenue and Refunding Bonds	805,000	-	(135,000)	670,000	140,000
(d) Series 2021 Refunding Bonds	1,125,000	-	(140,000)	985,000	140,000
(e) Series 2024 Water Bonds	1,545,000	-	(55,000)	1,490,000	60,000
(f) Series 2024 BANs Sewer Bonds	<u>4,000,000</u>	<u>-</u>	<u>-</u>	<u>4,000,000</u>	<u>4,000,000</u>
	<u>9,565,000</u>	<u>-</u>	<u>(605,000)</u>	<u>8,960,000</u>	<u>4,615,000</u>
Notes from direct borrowings					
(g) Promissory Note, NDEQ	<u>418,016</u>	<u>-</u>	<u>(40,869)</u>	<u>377,147</u>	<u>41,073</u>
	<u>418,016</u>	<u>-</u>	<u>(40,869)</u>	<u>377,147</u>	<u>41,073</u>
	<u>\$9,983,016</u>	<u>\$ -</u>	<u>\$ (645,869)</u>	<u>\$9,337,147</u>	<u>\$4,656,073</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, 2007.
- (b) On May 29, 2018, the City issued \$1,220,000 of Combined Utilities Revenue Bonds, Series 2018. The bonds require annual principal payments each May 15, beginning May 15, 2019. Semi-annual interest payments are due each November 15 and May 15. Interest varies from 1.95% to 3.85%. Final payment of the bonds is due May 15, 2038. The bonds are payable solely from revenue and earnings derived from sewer and electric usage fees.
- (c) On March 16, 2018, the City issued \$1,585,000 of Combined Utilities Revenue and Refunding Bonds, Series 2018, to redeem the Electric and Sewer Revenue Refunding Bonds, Series 2012. The bonds require annual principal payments each August 15, beginning August 15, 2018. Semiannual interest payments are due each February 15 and August 15. Interest varies from 1.5% to 3.1%. Final payment of the bonds is due August 15, 2028.
- (d) On June 22, 2021, the City issued \$1,400,000 of G.O. Water Bonds, Series 2021, to redeem the G.O. Water Bonds, Series 2016. The bonds require annual principal payments each December 15, beginning December 15, 2021. Semi-annual interest payments are due each June 15 and December 15. Interest varies from .25% to 1.25%. Final payment of the bonds is due December 15, 2030. The refinancing of the bond resulted in a cash savings of \$75,035 and an economic gain of \$86,339.
- (e) On April 27, 2024, the City issued \$1,545,000 of G.O. Water Bonds, Series 2024. The bonds require annual principal payments each April 15, beginning April 15, 2025. Semi-annual interest payments are due each April 15 and October 15. Interest varies from 3.50% to 4.50%. Final payment of the bonds is due April 15, 2042.
- (f) On August 30, 2024, the City issued \$4,000,000 of Bond Anticipation Notes, Sewer BANs Series 2024. 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, 2024, are as follows:

Year Ended September 30,	Governmental Activities		
	Bonds		
	Principal	Interest	Total
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	115,000	59,560	174,560
2030-2034	610,000	272,887	882,887
2035-2039	670,000	211,660	881,660
2040-2044	775,000	109,577	884,577
2045-2049	335,000	10,125	345,125
	<u>\$2,965,000</u>	<u>\$ 913,291</u>	<u>\$3,878,291</u>

Year Ended September 30,	Bonds			Notes from Direct Borrowings and Direct Placements		
	Principal	Interest	Total	Principal	Interest	Total
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	265,000	88,144	353,144	41,902	2,429	44,331
2030-2034	970,000	347,579	1,317,579	169,715	4,835	174,550
2035-2039	835,000	190,070	1,025,070	-	-	-
2040-2044	330,000	35,307	365,307	-	-	-
	<u>\$8,960,000</u>	<u>\$1,239,206</u>	<u>\$10,199,206</u>	<u>\$ 377,147</u>	<u>\$ 19,256</u>	<u>\$ 396,403</u>

The financial statements include interest expense of \$184,932, \$102,011, \$21,101, and \$221,507 for the year ended September 30, 2024 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, 2024 as follows:

Type	Fund	Purpose	Amount
Unspendable	General	Insurance	\$ 21,162
Unspendable	Street	Insurance	21,161
Unspendable	Park	Insurance	21,161
Restricted	General	Debt on TIF debt service	631
Restricted	Sales Tax	Public infrastructure	1,563,141
Restricted	Debt Service	Debt service	3,307
Restricted	Keno	Community betterment	130,930
Restricted	Reading Center	Library purposes	4,623
Restricted	Water	Repair and replacement	569,352
Restricted	Electric	Repair and replacement	369,832
Restricted	Sewer	Repair and replacement	2,230,867
Assigned	Park	Park maintenance	72,732

The Government-wide Net Position is restricted for the following purposes as of September 30, 2024 as follows:

Type	Fund	Purpose	Amount
Restricted	General	Debt on TIF debt service	\$ 631
Restricted	Sales Tax	Public infrastructure	1,563,141
Restricted	Debt Service	Debt service	3,307
Restricted	Keno	Community betterment	130,930
Restricted	Reading Center	Library purposes	4,623
Restricted	Water	Repair and replacement	569,352
Restricted	Electric	Repair and replacement	369,832
Restricted	Sewer	Repair and replacement	2,230,867

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, 2024, consist of:

Transfer To	Transfer From						Net Total
	General	Street	Sales Tax	Park	Other Governmental Activities	Business-type Activities	
General	\$ -	\$ 109,669	\$ 942,385	\$ -	\$ 462	\$ 599,273	\$ 1,651,789
Street	(93,198)	-	-	-	-	-	(93,198)
Park	(259,316)	-	-	-	-	-	(259,316)
Other	(170,758)	-	-	-	-	-	(170,758)
Business-type Activities	<u>(950,358)</u>	-	-	-	-	-	<u>(950,358)</u>
	<u>\$ (1,473,630)</u>	<u>\$ 109,669</u>	<u>\$ 942,385</u>	<u>\$ -</u>	<u>\$ 462</u>	<u>\$ 599,273</u>	<u>\$ 178,159</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, 2024, consist of:

Transfer To	Transfer From					Net Total
	General	Other Governmental Activities	Water	Electric	Sewer	
General	\$ -	\$ 1,052,516	\$ -	\$ -	\$ 599,273	\$1,651,789
Other Governmental Activities	(523,272)	-	-	-	-	(523,272)
Electric	(118,254)	-	-	-	-	(118,254)
Sewer	(832,104)	-	-	-	-	(832,104)
	<u>\$ (1,473,630)</u>	<u>\$ 1,052,516</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 599,273</u>	<u>\$ 178,159</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, 2024.

NOTE 10 – CONCENTRATIONS OF CREDIT RISK

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

NOTE 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, 2024

	Original Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget
Budgetary fund balance, beginning	\$ 9,244,271	\$ 8,225,401	\$ (1,018,870)
Receipts and Transfers (resource inflows):	<u>8,041,506</u>	<u>7,633,055</u>	<u>(408,451)</u>
Amounts available for appropriation	<u>17,285,777</u>	<u>15,858,456</u>	<u>(1,427,321)</u>
Charges to appropriations (outflows):			
Governmental activities			
General government	1,509,366	1,290,279	219,087
Police	142,500	150,597	(8,097)
Public works – Streets	1,062,063	666,344	395,719
Culture and recreation	<u>443,590</u>	<u>361,345</u>	<u>82,245</u>
Total governmental charges to appropriations	<u>3,157,519</u>	<u>2,468,565</u>	<u>688,954</u>
Business-type activities			
Water	4,608,723	1,927,112	2,681,611
Electric utility	2,221,654	2,125,927	95,727
Sewer	<u>5,157,487</u>	<u>2,919,749</u>	<u>2,377,738</u>
Total business-type charges to appropriations	<u>11,987,864</u>	<u>6,972,788</u>	<u>5,015,076</u>
Total charges to appropriations (outflows)	<u>15,145,383</u>	<u>9,441,353</u>	<u>5,704,030</u>
Budgetary fund balance, ending	<u>\$ 2,140,394</u>	<u>\$ 6,417,103</u>	<u>\$ 4,276,709</u>

Reconciliation from budgetary basis to Statement of Net Position - government-wide basis as of September 30, 2024:

Accumulated cash and cash equivalent balances – government-wide basis:	
Cash	\$ 1,527,483
Cash on deposit, County Treasurer	16,937
Restricted cash	<u>4,872,683</u>
	<u>\$ 6,417,103</u>

See accompanying notes to financial statements.

SUPPLEMENTARY INFORMATION

CITY OF HICKMAN, NEBRASKA

COMBINING BALANCE SHEET – OTHER GOVERNMENTAL FUNDS

September 30, 2024

	<u>Debt Service</u>	<u>Law Enforcement</u>	<u>Keno</u>	<u>Reading Center</u>	<u>Total Other Governmental Fund</u>
ASSETS					
Restricted assets					
Cash	\$ <u>3,307</u>	\$ <u>-</u>	\$ <u>130,930</u>	\$ <u>4,623</u>	\$ <u>138,860</u>
FUND BALANCES					
Restricted	\$ <u>3,307</u>	\$ <u>-</u>	\$ <u>130,930</u>	\$ <u>4,623</u>	\$ <u>138,860</u>
Total fund balances	\$ <u>3,307</u>	\$ <u>-</u>	\$ <u>130,930</u>	\$ <u>4,623</u>	\$ <u>138,860</u>

CITY OF HICKMAN, NEBRASKA

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

Year ended September 30, 2024

	Debt Services	Law Enforcement	Keno	Reading Center	Total Other Governmental Funds
Revenues					
Grants and contributions	\$ -	\$ -	\$ -	\$ 522	\$ 522
Keno revenue	-	-	46,069	-	46,069
Miscellaneous	-	-	-	505	505
Interest income	-	-	570	-	570
Total revenues	-	-	46,639	1,027	47,666
Expenditures					
General government	-	-	7,748	89	7,837
Public safety	-	150,597	-	-	150,597
Capital expenditures	-	-	25,003	-	25,003
Total expenditures	-	150,597	32,751	89	183,437
Excess (deficit) of revenue over (under) expenditures before other sources	-	(150,597)	13,888	938	(135,771)
Other financing sources					
Interfund transfer in	-	150,597	20,161	-	170,758
Interfund transfer out	-	-	-	(462)	(462)
Total other financing sources (uses)	-	150,597	20,161	(462)	170,296
Net change in fund balances	-	-	34,049	476	34,525
Beginning fund balances - previously reported	-	-	96,881	4,147	101,028
Change in fund's presentation	3,307	-	-	-	3,307
Beginning fund balance - restated	3,307	-	96,881	4,147	104,335
Ending fund balances	\$ 3,307	\$ -	\$ 130,930	\$ 4,623	\$ 138,860

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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated September 1, 2025.

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 2024-1 and 2024-2 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.

Jenepmann & associates, P.C.

Papillion, Nebraska
September 1, 2025

CITY OF HICKMAN, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES

Year ended September 30, 2024

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

2024-1 – 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, 2024

2024-2 – 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, 2024

Prior Year Audit Findings

<u>Reference Number</u>	<u>Description</u>	<u>Status</u>
2023-001	Audit Adjustments	Repeated
2023-002	Financial Statement Preparation	Repeated

Hickman Area Reading, Tech and Historical Centre Report for October 28, 2025

Reading Centre Activity for July through September 2025

Patrons and Inventory:

- Total Patrons in system = **591** New Patrons since last report = **18**
- Current Inventory = **5,930 items**

Month	Adult Visits	Kids Visits	Items Checked Out
July	87	81	258
August	73	61	215
September	71	54	157
Total	231	196	630

Volunteers:

- Current Volunteers = 17

Activity:

- July
 - Tutoring
 - Lincoln City Libraries Summer Outreach – Storytime – Averaged 10 kids each week
 - Book Sale - \$735
- August
 - Book Club met 1st Tuesday 9am
 - Tutoring
- September
 - Knitting Club met 1st & 3rd Tuesdays 7pm
 - Book Club met 1st Tuesday 9am

Upcoming:

Trick or Treat on the Trail – hosting a booth with Kiwanis

Maker's Market – Kids Make-and-Take November 15, 2025 10am-3pm

HRC Holiday Party – December 13, 2025 10am-Noon

Checking Account Balance: \$5,460.46 Cash on Hand: \$15.00

Erin Stueven, Volunteer Director

Public Work & Parks Department Report

October 2025

Public Works

- 811 Locate Tickets
- mowing

Water & Wastewater

- Installed meters for new construction building permits
- Routine sampling
- Meter Reading
- Neuvirth Construction had a company come out and test the paint/primer adhering to the steel on the drum. It came off with ease. They are going to do another type of test to decide who is liable for repainting the drum.
- The concrete pads and the conduit for the electrical portion of the back up generators have been completed.
- New employee Austin Holliday Started on the 20th. He is going to be operating the wastewater plant
- (See attachment) Well #3 which is the primary well we pump with is producing 34 gallons per foot of drawdown this is up from the previous test of 32 gallons per foot of drawdown. The pumps efficiency is excellent. This increase is more than likely due to the work we had done to the well casing and the new submersible pump. Well #3 total depth is 215' with static depth of 27.3' that's 187.7' of water column at 34 gal/ft.
- Well #4 is the well that acts as our helper well it is producing 53 gallons per foot of drawdown. This is down from previous test of 55 gallons per foot of drawdown. The pump efficiency is excellent. Well #4 has total depth 214' with static depth of 38.9' that's 175.1' of water column @53 gal/ft.

Streets

- Concrete trail was replaced from 4th and main street east and north to 5th street.
- Installed crosswalk signals on the other 3 locations. They are operating as they should. The "brain" for the crossing at the fire station was faulty. New ones have been sent under warranty. The last one will be installed in coordination with the Scotts Creek trail project.
- APMS has milled and re-layed asphalt on Hickman Road
- APMS milled and re-layed asphalt on 68th Street in the tunnel location. It did not meet there personal standards so they are going to come in and re-mill and re-lay this asphalt next week.
- There will be a post for the closure of 68th street to do this work.
- Trimmed and cut down dead trees in ROW around town.
- Ground stumps
- Pulled street light wires and installed light

Parks

- Trimming trees on the trail
- Ground stumps
- K2 has completed the clean up, installed the culverts, and hauled in fill dirt on the stretch behind the Scott property.
- Poured pad and installed the sign by playground equipment in main park.

Sargent Drilling

846 S 13th
PO Box 367
Geneva NE 68361
402-759-3902

License:

Service Invoice

Invoice#: 43058

Date: 10/20/2025

Billed To: City of Hickman
PO Box 127
Hickman NE 68372

Project: Well and Pump Test

Scheduled: 10/20/2025
Time:

Employee:

Order#:

Description	Quantity	Price	Ext Price	Sales Tax
Well and Pump test performed on October 8, 2025 on wells #1, #2, #3 and #4 at \$450.00	4.0000	450.000000	1,800.00	N

A service charge of 1.34% per annum will be charged on all amounts overdue on regular statement dates.

Thank you for your prompt payment!

Non-Taxable Amount:	1,800.00
Taxable Amount:	0.00
Sales Tax:	0.00
Amount Due	1,800.00



PO Box 367
846 S 13th St.
Geneva, NE 68361

Toll Free: 888-496-3902
Phone: 402-759-3902
Fax: 402-759-4960

*Providing Complete Municipal, Industrial and Agricultural
Pump and Well Service*

October 13, 2025

City of Hickman
PO Box 127
Hickman, NE 68501

RE: 2025 Well and pump results

Attention: Honorable Board Members

On October 8, 2025 Sargent Drilling performed well and pump tests in your community and this letter is a summary of the results:

Well #1: The average pump efficiency is 55%, this is fair. The well is producing 22 gallons of water per foot of drawdown. This is up from the last test. The flow meter registers 2% high.

Well #2: The average pump efficiency is 71%, this is excellent. The well is producing 19 gallons of water per foot of drawdown. This is up from the last year. The flow meter registers 1% high.

Well #3: The average pump efficiency is 64%, this is excellent. The well is producing 35 gallons of water per foot of drawdown. This is up from the last year. The flow meter registers 9% high.

Well #4: The average pump efficiency is 62%, this is excellent. The well is producing 53 gallons of water per foot of drawdown. This is down from the last test. The flow meter registers 1% high.

Sargent Drilling appreciates the opportunity to be of service to the City of Hickman.

If you have any questions feel free to contact the office.

Thank You,

A handwritten signature in black ink, appearing to read "Ivan Mumm".

Ivan Mumm,
Technician

Enclosures

IM/jk

Sargent Drilling
INDUSTRIAL ENGINEERING
COMPLETE MUNICIPAL AND INDUSTRIAL
WELL AND PUMP SERVICE

Box 367
 846 S 13th St

Geneva, NE.
 68361

Phone 402-759-3902
 Fax (402) 496-3902

SARGENT PUMP TEST

DATE: 10-8-2025 OWNER: City of Hickman OPERATER: Wade
 CITY: Hickman STATE: NE WELL #: 1 (North) WELL ID#:
 GPS N-LATITUDE: 40 - 34 - 52.7 W-LONGITUDE: 96 - 37 - 25.8
 MOTOR MFG: Franklin HP: 30 FRAME: N/A MOTOR EFFICIENCY: 83 %
 PUMP MFG: Shakti SETTING: 84 Ft. 4 X Sub BOWL: 7 Stage QF100
 STATIC W. L.(Ft.): 25.9 DESIGN SP (GPM/Ft. DD): 0 SHUT OFF (PSI):

CONDITION	TEST #1	TEST #2	TEST #3
Pump RPM	3450	3450	3450
Pumping Pressure (PSI)	145	135	125
Pump Loss (Ft.)	3.62	4.48	5.52
Pumping Level (Ft.)	33	34	34.9
TDH (Ft.)	371.57	350.33	329.17
GPM: Meter	165	180	200
GPM: Test Equipment	159	178	199
Water HP	14.92	15.75	16.54
SP Capacity (GPM/Ft.)	22.4	22	22.1
KW	25.98	25.68	25.44
Input HP	34.83	34.42	34.1
Pump HP	28.91	28.57	28.3
Wire To Water (%)	42.8	45.7	48.5
Pump Efficiency (%)	51.6	55.1	58.4

Sargent Drilling
INDUSTRIAL ENGINEERING
COMPLETE MUNICIPAL AND INDUSTRIAL
WELL AND PUMP SERVICE

Box 367
846 S 13th St

Geneva, NE.
68361

Phone 402-759-3902
Fax (402) 496-3902

SARGENT PUMP TEST

DATE: 10-8-2025 OWNER: City of Hickman OPERATER: Wade
CITY: Hickman STATE: NE WELL #: 2 (North) WELL ID#:
GPS N-LATITUDE: 40 - 34 - 48.7 W-LONGITUDE: 96 - 38 - 2.1
MOTOR MFG: Karlington HP: 30 FRAME: N/A MOTOR EFFICIENCY: 84.5 %
PUMP MFG: Wilo SETTING: 79 Ft. 4 X Sub BOWL: 5 Stage 400S300
STATIC W. L.(Ft.): 37.3 DESIGN SP (GPM/Ft. DD): 0 SHUT OFF (PSI):

CONDITION	TEST #1	TEST #2	TEST #3
Pump RPM	3450	3450	3450
Pumping Pressure (PSI)	90	80	70
Pump Loss (Ft.)	13.77	16.04	18.02
Pumping Level (Ft.)	54.6	56.6	58.3
TDH (Ft.)	276.27	257.44	238.02
GPM: Meter	335	360	380
GPM: Test Equipment	332	360	383
Water HP	23.16	23.4	23.02
SP Capacity (GPM/Ft.)	19.2	18.7	18.2
KW	28.56	28.75	28.88
Input HP	38.28	38.54	38.71
Pump HP	32.35	32.57	32.71
Wire To Water (%)	60.5	60.7	59.5
Pump Efficiency (%)	71.6	71.8	70.4

Sargent Drilling
INDUSTRIAL ENGINEERING
COMPLETE MUNICIPAL AND INDUSTRIAL
WELL AND PUMP SERVICE

Box 367
 846 S 13th St

Geneva, NE.
 68361

Phone 402-759-3902
 Fax (402) 496-3902

SARGENT PUMP TEST

DATE: 10-8-2025 OWNER: City of Hickman OPERATER: Wade
 CITY: Hickman STATE: NE WELL #: 3 WELL ID#:
 GPS N-LATITUDE: 40 - 34 - 52.30 W-LONGITUDE: 96 - 37 - 26.30
 MOTOR MFG: Franklin HP: 75 FRAME: N/A MOTOR EFFICIENCY: 88 %
 PUMP MFG: Grundfos SETTING: 168 Ft. 6 X Sub BOWL: 4 Stage 625S750
 STATIC W. L.(Ft.): 27.3 DESIGN SP (GPM/Ft. DD): 0 SHUT OFF (PSI):

CONDITION	TEST #1	TEST #2	TEST #3
Pump RPM	3450	3450	3450
Pumping Pressure (PSI)	145	135	125
Pump Loss (Ft.)	7	8.35	9.83
Pumping Level (Ft.)	41.6	43.3	44.9
TDH (Ft.)	383.55	363.5	343.48
GPM: Meter	575	610	660
GPM: Test Equipment	513	564	616
Water HP	49.69	51.77	53.43
SP Capacity (GPM/Ft.)	35.9	35.3	35
KW	66.21	67.59	69
Input HP	88.75	90.6	92.49
Pump HP	78.1	79.73	81.39
Wire To Water (%)	56	57.1	57.8
Pump Efficiency (%)	63.6	64.9	65.6

Sargent Drilling
INDUSTRIAL ENGINEERING
COMPLETE MUNICIPAL AND INDUSTRIAL
WELL AND PUMP SERVICE

Box 367
 846 S 13th St

Geneva, NE.
 68361

Phone 402-759-3902
 Fax (402) 496-3902

SARGENT PUMP TEST

DATE: 10-8-2025 OWNER: City of Hickman OPERATER: Wade
 CITY: Hickman STATE: NE WELL #: 4 (South) WELL ID#:
 GPS N-LATITUDE: 40 - 34 - 48.3 W-LONGITUDE: 96 - 38 - 0.3
 MOTOR MFG: Franklin HP: 60 FRAME: N/A MOTOR EFFICIENCY: 84.5 %
 PUMP MFG: Wilo SETTING: 160 Ft. 6 X Sub BOWL: Stage Stage Stage
 STATIC W. L.(Ft.): 38.9 DESIGN SP (GPM/Ft. DD): 0 SHUT OFF (PSI):

CONDITION	TEST #1	TEST #2	TEST #3
Pump RPM	3450	3450	3450
Pumping Pressure (PSI)	90	80	70
Pump Loss (Ft.)	12	13.04	14.41
Pumping Level (Ft.)	49.6	51.3	53
TDH (Ft.)	269.5	249.14	229.11
GPM: Meter	710	740	780
GPM: Test Equipment	704	736	777
Water HP	47.91	46.3	44.95
SP Capacity (GPM/Ft.)	65.8	59.4	55.1
KW	65.38	66.07	66.58
Input HP	87.64	88.57	89.25
Pump HP	74.06	74.84	75.42
Wire To Water (%)	54.7	52.3	50.4
Pump Efficiency (%)	64.7	61.9	59.6

PUBLIC NOTICE
City of Hickman, Nebraska
City Council Meeting

Notice is hereby given that the Hickman City Council will be holding a public hearing on Tuesday, October 28, 2025, during the regular meeting beginning at 7:00 pm at the Hickman Community Center/City Hall 115 Locust Street, Room 128 Hickman, Nebraska.

The purpose of the hearing is to provide an opportunity for Public Comment on a request from SWG4, LLC for the annexation of property with the legal description of Etmund Estates, Lot 2, Hickman, NE 68372; generally known as west of 68th Street and north of Woodland Blvd.

And to extend the Extraterritorial Jurisdiction (ETJ) upon approval of annexation of said property and to amend the Official Zoning Map of the City of Hickman to reflect said changes.

Michele Lincoln
City Clerk

The Voice News

P.O. Box 148
 Hickman, NE 68372-0148
 402-792-2255

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	38008394	DUE DATE	11/15/2025
-----------	----------	----------	------------

BILL TO
City of Hickman ATTN: Clerk 115 Locust Street Hickman, NE 68372

THE STATE OF NEBRASKA } Darren P. Ivy, being duly sworn,
 County of Lancaster } ss. says that he is the publisher of

VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster, Douglas, Saline, Sarpy & Saunders Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, Douglas, Saline, Sarpy, and Saunders Counties, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

**PUBLIC NOTICE
 CITY OF HICKMAN, NEBRASKA
 CITY COUNCIL MEETING**

Notice is hereby given that the Hickman City Council will be holding a public hearing on Tuesday, October 28, 2025, during the regular meeting beginning at 7:00 pm at the Hickman Community Center/City Hall 115 Locust Street, Room 128 Hickman, Nebraska.

The purpose of the hearing is to provide an opportunity for Public Comment on a request from SWG4, LLC for the annexation of property with the legal description of Etmund Estates, Lot 2, Hickman, NE 68372; generally known as west of 68th Street and north of Woodland Blvd.

And to extend the Extraterritorial Jurisdiction (ETJ) upon approval of annexation of said property and to amend the Official Zoning Map of the City of Hickman to reflect said changes.

Michele Lincoln
 City Clerk

Oct. 16 - 28 Ins
 ZNEZ

1	Successive Week(s)
Beginning with the issue of:	10/16/2025
and ending with the issue of:	10/16/2025
Publisher's fee at Legal Rate is:	\$16.47

Darren P. Ivy

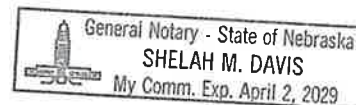
Darren P. Ivy, Publisher

Summary Information	Weekly Cost
Notice of Oct 28 Public Hearing - Oct 16	13.97
Affidavit Fee	2.50

Subscribed and sworn before me, this 16th day of

October, 2025

Shelah M. Davis
 Notary Public



**PUBLIC NOTICE
CITY OF HICKMAN, NEBRASKA
CITY COUNCIL MEETING**

Notice is hereby given the Hickman City Council will be holding a public hearing on Tuesday, October 28, 2025 during the regular meeting beginning at 7:00 pm at the Hickman Community Center/City Hall 115 Locust Street, Room 128 Hickman, Nebraska

The purpose of the hearing is to provide an opportunity for Public Comment on the City of Hickman's acquisition of land for the expansion of the City's Trail System relating to the Scotts Creek Trail Project.

Property is located in Lancaster County more particularly described as:

SCOTTS CREEK 2ND ADDITION, OUTLOT
A, HICKMAN, LANCASTER COUNTY,
NEBRASKA.

Michele Lincoln
City Clerk

The Voice News

P.O. Box 148
Hickman, NE 68372-0148
402-792-2255

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	38008404	DUE DATE	11/15/2025
-----------	----------	----------	------------

BILL TO
City of Hickman ATTN: Clerk 115 Locust Street Hickman, NE 68372

THE STATE OF NEBRASKA } Darren P. Ivy, being duly sworn,
County of Lancaster } SS. says that he is the publisher of

VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster, Douglas, Saline, Sarpy & Saunders Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, Douglas, Saline, Sarpy, and Saunders Counties, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

**PUBLIC NOTICE
CITY OF HICKMAN, NEBRASKA
CITY COUNCIL MEETING**

Notice is hereby given the Hickman City Council will be holding a public hearing on Tuesday, October 28, 2025 during the regular meeting beginning at 7:00 pm at the Hickman Community Center/City Hall 115 Locust Street, Room 128 Hickman, Nebraska

The purpose of the hearing is to provide an opportunity for Public Comment on the City of Hickman's acquisition of land for the expansion of the City's Trail System relating to the Scotts Creek Trail Project.

Property is located in Lancaster County more particularly described as:

SCOTTS CREEK 2ND ADDITION, OUT-LOT A, HICKMAN, LANCASTER COUNTY, NEBRASKA.

Michele Lincoln
City Clerk

Oct. 16 - 28 lns
ZNEZ

1	Successive Week(s)
Beginning with the issue of:	10/16/2025
and ending with the issue of:	10/16/2025
Publisher's fee at Legal Rate is:	\$16.47

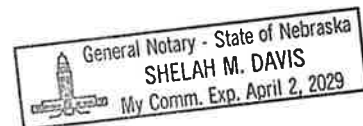
Darren P. Ivy

Darren P. Ivy, Publisher

Summary Information	Weekly Cost
Notice of Oct 28 City Council Meeting - Oct 16	13.97
Affidavit Fee	2.50

Subscribed and sworn before me, this 16th day of October, 2025

Shelah M. Davis
Notary Public



This document is your Affidavit of Publication and amount that will be on your Invoice.

**PUBLIC NOTICE
CITY OF HICKMAN, NEBRASKA
CITY COUNCIL MEETING**

Notice is hereby given the Hickman City Council will be holding a public hearing on Tuesday, October 28, 2025 during the regular meeting beginning at 7:00 pm at the Hickman Community Center/City Hall 115 Locust Street, Room 128 Hickman, Nebraska

The purpose of the hearing is to provide an opportunity for Public Comment on the City of Hickman's permanent easement acquisition for the expansion of the City's Trail System relating to the Scotts Creek Trail Project.

Property is located in Lancaster County more particularly described as:

PARCEL 1: A TRACT OF LAND
COMPOSED OF A PORTION OF LOT 2,
SCOTTS CREEK 6TH ADDITION
PARCEL 2: A TRACT OF LAND
COMPOSED OF A PORTION OF LOT 3,
SCOTTS CREEK 6TH ADDITION
PARCEL 3: A TRACT OF LAND
COMPOSED OF A PORTION OF LOT 3,
SCOTTS CREEK 6TH ADDITION

Michele Lincoln
City Clerk

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION SEWER BONDS, SERIES 2025 OF THE CITY OF HICKMAN, NEBRASKA, IN THE PRINCIPAL AMOUNT OF NOT TO EXCEED FOUR MILLION THREE HUNDRED THOUSAND DOLLARS (\$4,300,000) FOR THE PURPOSE OF REFUNDING ALL OR A PORTION OF THE \$4,025,000 OUTSTANDING PRINCIPAL AMOUNT OF BOND ANTICIPATION NOTES, SERIES 2025, DATED FEBRUARY 14, 2025; PRESCRIBING CERTAIN TERMS AND FORM OF SUCH BONDS AND PROVIDING FOR THE SETTING OF CERTAIN TERMS AND FORM OF SUCH BONDS; PROVIDING FOR THE LEVY OF TAXES TO PAY THE INTEREST ON AND PRINCIPAL OF SUCH BONDS; AND PROVIDING FOR PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM; AND RELATED MATTERS.

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

Section 1. The Mayor and City Council (the “**Council**”) of the City of Hickman, Nebraska (the “**City**”) hereby find and determine that

- (a) The Council has duly created Sewer Improvement District No. 2023-1 (the “**District**”), and certain improvements were constructed in the District, all of which improvements have been completed and have been and are hereby accepted by the City.
- (b) The City has issued its Bond Anticipation Notes, Series 2025, in the original principal amount of \$4,025,000 (the “**Outstanding Obligations**”) to pay costs of the improvements in the District, which Outstanding Obligations remain outstanding, fall due on February 15, 2026, and are callable at any time by the City.
- (c) After application of all funds available for the costs of such improvements, including engineering, legal, fiscal, financing and miscellaneous expenses, the bonds authorized and issued hereunder will not exceed the amount necessary to repay the principal of and interest on the Outstanding Obligations and any other remaining costs for such improvements.
- (d) All conditions, acts and things required by law to exist or to be done precedent to the issuance of general obligation sewer bonds of the City in the principal amount of not to exceed \$4,300,000 pursuant to Section 17-925, Reissue Revised Statutes of Nebraska, as amended, all for the purpose of paying the cost of the improvements and related expenses in and for the District heretofore described, do exist and have been done in due form and time as required by law.

Section 2. (a) The Bonds shall consist of fully registered bonds without coupons, numbered from **R-1** upward, in denominations of **\$5,000** or any integral multiple thereof. The Bonds, as originally issued or issued upon transfer, exchange or substitution, shall be substantially in the form set forth in **Section 5**. The Bonds shall be dated the date of delivery thereof (the “**Date of Original Issue**”), shall be due and payable serially on the dates and in the amounts, and shall bear interest at the rates per annum all as provided in the Designation (described herein).

(b) The Bonds or any portion thereof are hereby authorized to be sold pursuant to a negotiated sale with Piper Sandler & Co., as initial purchaser (the “**Underwriter**”). In connection with such sale, the Mayor, City Administrator, City Clerk or Finance Director (each, an “**Authorized Officer**”) are hereby authorized to specify, determine, designate, establish and appoint, as the case may be, in one or more written designations which may be included in a bond purchase agreement (each, a “**Designation**”), (i) the aggregate purchase price of the Bonds, (ii) the underwriting discount which shall not exceed 0.85% of the aggregate stated principal amount thereof, (iii) the form and contents of any bond purchase agreement in connection with such sale, (iv) the title, dated date, aggregate principal amount (including the aggregate principal amounts of serial Bonds and term Bonds, if any), which aggregate stated principal amount shall not exceed \$4,300,000, and the final maturity date, which shall not be later than twenty years from the date of original issue, (v) the principal amounts maturing in each year, (vi) the rate or rates of interest to be borne by each principal maturity, and any original issue premium or original issue discount, provided that the true interest cost of the Bonds shall not exceed 5.25%, (vii) the principal payment dates and interest payment dates, (viii) whether the Bonds will be subject to redemption prior to their stated maturity, and if subject to such optional redemption, the provisions governing such redemption, including a redemption price not to exceed 104% of the principal amount then being redeemed plus accrued interest to the date of redemption, (ix) the amount and due date of each sinking fund installment for any of the Bonds issued as term Bonds, (x) the designation of the Registrar and the form and content of any agreement between the City and such entity, (xi) the form, content, terms and provisions of any published and/or mailed notice of redemption with respect to the payment and/or redemption at or prior to maturity of the Outstanding Obligations or other interim financing issued by the City to finance improvements in the Districts, and (xii) all other terms and provisions of the Bonds not otherwise specified or fixed by this Ordinance.

(c) The Authorized Officers, or each individually, are hereby authorized to irrevocably call any or all of the Outstanding Obligations for redemption on such date or dates he or she determines appropriate, which date or dates shall each be a Redemption Date hereunder. The Authorized Officers, or each individually, are hereby authorized to designate, approve, execute and deliver, as the case may be, the form, content, terms and provisions of any published and/or mailed notice of redemption with respect to the payment and redemption of the Outstanding Obligations and to take any and all other actions and approve and execute any and all other documents as deemed by them necessary or appropriate in connection with the redemption of the Outstanding Obligations on the Redemption Date.

(d) The Bonds shall be subject to redemption at the option of the City prior to the stated maturities thereof at any time on or after the fifth anniversary of the Date of the Original Issue (or on such other date as determined in the Designation), as a whole, or in part from time to time in such principal amount and from such maturity or maturities as the City, in its sole and absolute discretion shall determine, and in the event that less than all of the Bonds of any maturity are to be called for redemption, the particular Bonds of such maturity to be redeemed shall be selected by lot, at a redemption price of the amount thereof, together with the interest accrued on such principal amount to the date fixed for redemption.

The Bonds shall be redeemed in whole multiples of \$5,000 and if any Bond be in a denomination in excess of \$5,000, portions of the principal amount thereof in installments of \$5,000 or any multiples thereof may be redeemed, and if less than all of the principal amount thereof is to be redeemed, in such case upon the surrender of such Bond there shall be issued to the registered owner thereof without charge therefor, for the then unredeemed balance of the principal amount thereof, Bonds of like series, maturity and interest rates in any of the authorized denominations provided by this Ordinance.

Notice of redemption of Bonds stating their designation, date, maturity and principal amounts shall be given by the Registrar by mailing such notice by first-class mail, postage prepaid, not less than thirty (30) days prior to the date fixed for redemption to the registered owners at their most recent addresses appearing upon the books of registry, but failure to mail such notice shall not affect the proceedings for redemption.

Notice of redemption need not be given to the holder of any Bond, whether registered or not, who has waived notice of redemption. Notice of redemption having been given as provided above or notice of redemption having been waived by the owners of Bonds called for redemption who have not been given such notice as provided above, the Bonds so called for redemption shall become due and payable on the designated redemption date. The City shall give written notice to the Registrar of its election to redeem Bonds at least forty-five days prior to the said redemption date, or such shorter period as shall be acceptable to the Registrar. If on or before the said redemption date funds sufficient to pay the Bonds so called for redemption at the applicable redemption price and accrued interest to said date have been deposited or caused to have been deposited by the City with the Registrar for the purposes of such payment and notice of redemption thereof has been given or waived as hereinbefore provided, then from and after the date fixed for redemption interest on such Bonds so called shall cease to accrue and become payable. If such funds shall not have been so deposited with the Registrar as provided on or before the date fixed for redemption, such call for redemption shall be revoked and the Bonds so called for redemption shall continue to be outstanding the same as though they had not been so called, and shall continue to bear interest until paid at such rate as they would have borne had they not been called for redemption, and shall continue to be protected by this Ordinance and entitled to the benefits and security hereof.

Section 3. Interest on the Bonds at the respective rates for each maturity is payable semiannually as determined in the Designation (each of such dates an “**Interest Payment Date**”) from the Date of Original Issue or the most recent Interest Payment Date, whichever is later, until maturity or earlier redemption by check or draft mailed by the Registrar or its successor on such Interest Payment Date to the registered owner of each Bond at such registered owner’s address as it appears on the Bond Register maintained by the Registrar or its successor at the close of business on the fifteenth day preceding such Interest Payment Date (the “**Record Date**”) subject to the provisions of the following paragraph. The principal on the Bonds and the interest due at maturity or upon redemption prior to maturity is payable in lawful money of the United States of America to the registered owners thereof upon presentation and surrender of such Bonds to the Registrar.

In the event that payments of interest due on the Bonds on an Interest Payment Date are not timely made, such interest shall cease to be payable to the registered owners as of the Record Date for such Interest Payment Date and shall be payable to the registered owners of the Bonds as of a special date of record for payment of such defaulted interest as shall be designated by the Registrar whenever moneys for the purpose of paying such defaulted interest become available.

If the date for payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the Registrar is located, are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal date of payment.

Section 4. Bonds shall be executed on behalf of the City by the manual or facsimile signatures of the Mayor and Clerk and shall have the City Seal impressed or imprinted on each Bond. In case any officer whose signature or a facsimile of whose signature shall appear on the Bonds and shall cease to be such officer before the delivery of the Bonds, such signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if he or she had remained in office until delivery. Notwithstanding such execution, no Bond shall be valid or obligatory for any purpose or entitled to any security or benefit under this Ordinance unless and until a certificate of authentication on such Bond has been duly executed by the manual signature of an authorized representative of the Registrar. Certificates of authentication on different Bonds need not be signed by the same representative. The executed certificate or authentication on each Bond shall be conclusive evidence that it has been authenticated and delivered under this Ordinance.

Section 5. The Bonds shall be in substantially the following form:

UNITED STATES OF AMERICA
STATE OF NEBRASKA
COUNTY OF LANCASTER
CITY OF HICKMAN
GENERAL OBLIGATION SEWER BOND, SERIES 2025

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Date of Issue</u>	<u>CUSIP Number</u>
	_____, 20__	_____, 2025	

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: _____ DOLLARS

The CITY OF HICKMAN, NEBRASKA (the “City”), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner specified above or registered assigns, the Principal Amount stated above in lawful money of the United States of America on the Maturity Date specified above, with interest thereon, calculated on the basis of a 360-day year consisting of twelve 30-day months, from Date of Issue stated above at the Interest Rate per annum specified above, payable semiannually on _____ and _____ of each year, beginning _____, 20__ (each of such dates an “Interest Payment Date”) until maturity or earlier redemption.

The Principal Amount and the interest due at maturity or upon redemption prior to maturity is payable to the Registered Owner hereof in lawful money of the United States of America without deduction for services as paying agent at the office of the Bond Registrar and Paying Agent, _____ (the “Registrar”), upon presentation and surrender of this bond. Interest on this bond due prior to maturity or earlier redemption shall be paid by check or draft mailed by the Registrar on the date such interest is due and payable to the Registered Owner at such Registered Owner’s address as it appears on the registration books of the Registrar as of the close of business on the fifteenth day preceding the date on which interest on this bond is payable (the “Record Date”). Any interest not so timely paid shall cease to be payable to the person entitled thereto as of the Record Date such interest was payable, and shall be payable to the person who is the Registered Owner of this bond (or of one or more predecessor bonds hereto) on such special Record Date for payment of such defaulted interest as shall be fixed by the Registrar whenever money for such purpose become available. For the prompt payment of this bond, both principal and interest at the time the same becomes due, the full faith, credit, resources and taxing powers of the City are hereby pledged.

The bonds of the series of which this bond is one are subject to redemption at the option of the City prior to the stated maturities thereof at any time on and after the fifth anniversary of the Date of Issue, as a whole, or in part from time to time in such principal amounts and from such maturity or maturities as the City, in its sole and absolute discretion, shall determine, and in the event that less than all the bonds of a maturity are to be called for redemption, the particular bonds of such maturity to be redeemed shall be selected by lot at the redemption price of the principal amount thereof, together with the interest accrued on such principal amount to the date fixed for redemption.

Bonds shall be redeemed in whole multiples of \$5,000 and if any bond be in a denomination in excess of \$5,000, portions of the principal amount thereof in installments of \$5,000 or any multiples thereof may be redeemed, and if less than all of the principal thereof is to be redeemed, in such case upon the surrender of such bond there shall be issued to the registered owner thereof without charge therefor, for the then

unredeemed balance of the principal amount thereof, registered bonds of like series, maturity and interest rates in any of the authorized denominations provided by the Ordinance (hereinafter defined).

Notice of redemption of this bond shall be given to the Registered Owner hereof by first-class mail, postage prepaid, not less than thirty (30) days prior to the date fixed for redemption, all as more particularly set forth in the Ordinance (hereinafter defined). Notice of redemption having been given as provided in the Ordinance (hereinafter defined), or notice of redemption having been waived, and funds for the payment thereof having been deposited with the Registrar, this bond shall cease to bear interest from and after the date fixed for redemption.

This bond is one of a series of bonds numbered from 1 upwards, in order of their issuance, being in the denomination of \$5,000 and integral multiples thereof, of the total principal amount of _____ Thousand Dollars (\$ _____) all of like date and tenor except as to denomination, date of maturity, rate of interest and priority of redemption which have been issued by the City for the purpose of paying the outstanding principal of Bond Anticipation Notes, Series 2025, dated February 14, 2025, (the “**Outstanding Obligation**”), pursuant to Section 17-925, Reissue Revised Statutes of Nebraska, as amended, and paying the costs of issuance of the series of bonds of which this bond is one. This bond and the series of which it is one, are issued under the authority of and in compliance with the laws of the State of Nebraska governing the City, and pursuant to Ordinance No. ____ of the City (the “**Ordinance**”) duly enacted and by proceedings duly had by the Mayor and Council.

This bond is transferable by the Registered Owner hereof in person or by such Registered Owner’s attorney duly authorized in writing, at the principal office of the Registrar but only in the manner and subject to the limitations and conditions provided in the Ordinance and upon presentation and surrender hereof to the Registrar for cancellation. Upon any such registration of transfer, the City shall execute and the Registrar shall authenticate and deliver in exchange for this bond, a new registered bond or bonds, registered in the name of the transferee, of authorized denominations, in an aggregate principal amount equal to the principal amount of this bond, of the same series and maturity and bearing interest at the same rate. The City and the Registrar may deem and treat the Registered Owner hereof as the absolute owner for the purpose of receiving payment of or on account of principal hereof, premium, if any, and interest due hereon and for all other purposes.

If the date for payment of the principal of or interest on this bonds shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the City of _____, are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal date of payment.

The City has in the Ordinance designated such issue of bonds as “qualified tax-exempt obligation” pursuant to Section 265(b)(3)(B)(i) of the Internal Revenue Code of 1986, as amended.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this bond did exist, did happen and were done and performed in regular and due form and time as required by law, and that the indebtedness of the City, including this bond, does not exceed any statutory limitation imposed by law. The City agrees that it will cause to be levied and collected annually a tax by valuation on all the taxable property in the City, in addition to all other taxes, sufficient in rate and amount to fully pay the principal and interest on said bonds as the same becomes due.

This bond shall not be valid or become obligatory for any purpose until it shall have been authenticated by the execution by the Registrar of the Certificate of Authentication endorsed hereon.

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

Print or Type Name, Address and Social Security Number
or other Taxpayer Identification Number of Transferee

the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints
_____ agent to transfer the within Bond on the Bond Register kept by
the Paying Agent for the registration thereof, with full power of substitution in the premises.

Dated: _____

NOTICE: The signature to this assignment must correspond with the name of the Registered Owner as it appears upon the face of the within Bond in every particular.

Medallion Signature Guarantee:

Section 6. Each of the Bonds shall be executed on behalf of the City with the manual or facsimile signatures of the Mayor and Clerk. The Bonds shall be issued initially as “book-entry-only” bonds using the services of The Depository Trust Company (the “**Depository**”), with one typewritten bond per maturity being issued to the Depository. In such connection said officers are authorized to execute and deliver a letter of understanding and representation (the “**Representation Letter**”) in the form required by the Depository, for and on behalf of the City, which shall thereafter govern matters with respect to registration, transfer, payment and redemption of the Bonds. Upon the issuance of the Bonds as “book-entry-only” bonds, the following provisions shall apply:

(a) The City and the Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which the Depository holds Bonds as securities depository (each, a “**Bond Participant**”) or to any person who is an actual purchaser of a Bond from the Bond Participant while the Bonds are in book-entry form (each, a “**Beneficial Owner**”) with respect to the following:

(i) the accuracy of the records of the Depository, any nominees of the Depository or any Bond Participant with respect to any ownership interest in the Bonds,

(ii) the delivery to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any notice with respect to the Bonds, including any notice of redemption, or

(iii) the payment to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any amount with respect to the Bonds. The Registrar shall make payments with respect to the Bonds only to or upon the order of the Depository or its nominee, and all such payments shall be valid and effective fully to satisfy and discharge the obligations with respect to such Bonds to the extent of the sum or sums so paid. No person other than the Depository shall receive an authenticated Bond.

(b) Upon receipt by the Registrar of written notice from the Depository to the effect that the Depository is unable or unwilling to discharge its responsibilities, the Registrar shall issue, transfer and exchange Bonds requested by the Depository in appropriate amounts. Whenever the Depository requests the City and the Registrar to do so, the City and the Registrar will cooperate with the Depository in taking appropriate action after reasonable notice (i) to arrange, with the prior written consent of the City, for a substitute depository willing and able upon reasonable and customary terms to maintain custody of the Bonds or (ii) to make available Bonds registered in whatever name or names the Beneficial Owners transferring or exchanging such Bonds shall designate.

(c) If the City determines that it is desirable that certificates representing the Bonds be delivered to the Bond Participants and/or Beneficial Owners of the Bonds and so notifies the Registrar in writing, the Registrar shall so notify the Depository, whereupon the Depository will notify the Bond Participants of the availability through the Depository of certificates representing the Bonds. In such event, the City and the Registrar shall issue, transfer or exchange certificates representing the Bonds as requested by the Depository in appropriate amounts and in authorized denominations.

(d) Notwithstanding any other provision of this Ordinance to the contrary, so long as any Bond is registered in the name of the Depository or any nominee thereof, all payments with respect to such Bond and all notices with respect to such Bond shall be made and given, respectively, to the Depository as provided in the Representation Letter.

(e) Registered ownership of the Bonds may be transferred on the books of registration maintained by the Registrar, and the Bonds may be delivered in physical form to the following:

(i) any successor securities depository or its nominee;

(ii) any persons, upon (A) the resignation of the Depository from its functions as depository or (B) termination of the use of the Depository pursuant to this Section.

(f) In the event of any partial redemption of a Bond unless and until such partially redeemed Bond has been replaced in accordance with the provisions of Section 3(d) of this Ordinance, the books and records of the Registrar shall govern and establish the principal amount of such Bond as is then outstanding and all of the Bonds issued to the Depository or its nominee shall contain a legend to such effect.

If for any reason the Depository resigns and is not replaced, the City shall immediately provide a supply of printed bond certificates for issuance upon the transfers from the Depository and subsequent transfer or in the event of partial redemption. In the event that such supply of certificates shall be insufficient to meet the requirements of the Registrar for issuance of replacement Bonds upon transfer or partial redemption, the City agrees to order printed an additional supply of certificates and to direct their execution by manual or facsimile signature of its then duly qualified and acting Mayor and Clerk. In case any officer whose signature or facsimile thereof shall appear on any Bond shall cease to be such officer before the delivery of such Bond (including any bond certificates delivered to the Registrar for issuance upon transfer), such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes the same as if such officer or officers had remained in office until the delivery of such Bond. The Bonds shall not be valid and binding on the City until authenticated by the Registrar. The Bonds shall be delivered to the Registrar for registration and authentication. Upon execution, registration and authentication of the Bonds, they shall be delivered to the City Treasurer, who is authorized to deliver them to the Underwriter, as the initial purchaser thereof, upon receipt of the full purchase price of the Bonds as set forth in the Bond Purchase Agreement hereinafter approved. Such initial purchaser shall have the right to direct the registration of the Bonds and the denomination thereof within each maturity, subject to the restrictions of this Ordinance. The Underwriter and its agents and representatives, the Paying Agent and Registrar, and the City's bond counsel, are all hereby authorized to take such actions on behalf of the City as are necessary to effectuate the closing of the issuance and sale of the Bonds, including, without limitation, authorizing the release of the Bonds by the Depository at closing. The Bond Purchase Agreement (the "Purchase Agreement") to be entered into between the City and the Underwriter with respect to the purchase of the Bonds from the City, in such form as the Authorized Officer executing the Purchase Agreement shall in the exercise of his or her own independent judgment and absolute discretion determine to be necessary, proper, appropriate, advisable, or desirable in order to effectuate the issuance, sale, and delivery of the Bonds, be and the same is hereby in all respects authorized, adopted, specified, accepted, ratified, approved and confirmed.

Section 7. An Authorized Officer, or one or more of them, shall designate the Bond Registrar and Paying Agent (the "**Registrar**") for the Bonds in the Designation. The Registrar shall keep the books for the registration and transfer of Bonds at its office. If the Registrar is a bank or trust company, the Registrar shall serve in such capacities under the terms of an agreement entitled "Paying Agent and Registrar's Agreement" between the City and the Registrar, the form of which shall be approved by an Authorized Officer. The Mayor and Clerk are hereby authorized to execute said agreement in substantially the form presented but with such changes as they shall deem appropriate or necessary. The names and registered addresses of the registered owner or owners of the Bonds shall at all times be recorded in such books. The transfer of any Bond may be registered upon the books kept for the registration and registration of transfer of Bonds upon presentation and surrender thereof to the Registrar together with an assignment duly executed by the registered owner or such registered owner's attorney or legal representative in such form as shall be satisfactory to the Registrar. Upon

any such registration of transfer, the City shall execute and the Registrar shall authenticate and deliver in exchange for such Bond, a new Bond or Bonds of any denomination or denominations authorized by this Ordinance of the same series and maturity and in the same aggregate principal amount and bearing interest at the same rate. Bonds may be exchanged at the principal office of the Registrar for a like aggregate principal amount of Bonds and the City shall execute and the Registrar shall authenticate and deliver Bonds which the owner making the exchange is entitled to receive, numbered consecutively beginning after the last number then outstanding and of the same maturity and bearing interest at the same rate as the Bonds surrendered for exchange. The Registrar may impose a charge sufficient to defray all costs and expenses incident to registrations of transfer and exchanges. In each case the Registrar shall require the payment by the owner requesting exchange or transfer of any tax or other governmental charge required to be paid with respect to such exchange or transfer.

The Registrar shall not be required to transfer Bonds for a period of 16 days next preceding any interest or principal payment date or to transfer any Bonds for a period of 30 days next preceding any date fixed for redemption. The Registrar shall also be responsible for making the payments of principal and interest as the same fall due upon the Bonds from funds provided by the City for such purpose. Payments of interest due upon the Bonds prior to maturity or redemption shall be made by the Registrar by mailing a check in the amount due for such interest on each interest payment date to the registered owner of each Bond as of the close of business on the fifteenth day of the month immediately preceding the month in which interest on the Bonds is payable, addressed to such owner's registered address as shown on the books of registration as required to be maintained under this **Section 7**. Payments of principal due at maturity or at any date fixed for redemption prior to maturity, together with any accrued interest then due, shall be made by the Registrar upon presentation and surrender of such Bond at the office of the Registrar. The City and the Registrar may treat the registered owner of any Bond as the absolute owner of such Bond for purposes of making payment thereon and for all other purposes. All payments on account of interest or principal made to the registered owner of any Bond shall be valid and effectual and shall be a discharge of the City and the Registrar in respect of the liability upon the Bonds or claims for interest to the extent of the sum or sums so paid.

Section 8. After the Bonds are executed by the City they shall be delivered to the Registrar for authentication and registration as to ownership, and in the denominations designated in writing by the initial purchaser thereof hereinafter identified. After execution, authentication and registration of the Bonds, the City Treasurer is authorized and directed to deliver them to the Underwriter upon receipt of the purchase price of the Bonds as set forth in the Bond Purchase Agreement hereinafter approved.

Section 9. The City agrees that it will cause to be levied and collected annually a tax by valuation on all the taxable property in the City, in addition to all other taxes, which with other funds of the City available therefor, shall be sufficient in rate and amount to fully pay the principal of and interest on the Bonds as the same become due.

Section 10. The Clerk shall make and certify one or more complete transcripts of the proceedings had and done by the City precedent to the issuance of said Bonds, a copy of which transcript shall be delivered to the initial purchaser of the Bonds. After being executed by the Mayor and Clerk, said Bonds shall be delivered to Underwriter.

Section 11. The proceeds of the Bonds shall be applied to pay the costs of the improvements in the District as described in Section 1 hereof, including payment at or prior to maturity of the Outstanding Obligations and any other related warrant or bond anticipation note indebtedness, and issuance expenses for the Bonds. Pending such application the City Treasurer may hold such proceeds.

Section 12. The City hereby covenants with the purchasers and holders of the Bonds herein authorized that it will make no use of the proceeds of said issue, including monies held in any sinking fund

for the payment of principal and interest on said Bonds, which would cause said Bonds to be arbitrage bonds within the meaning of Sections 103 and 148 and other related sections of the Internal Revenue Code of 1986, as amended (the "Code"), and further covenants to comply with said Sections 103 and 148 and related sections and all applicable regulations thereunder throughout the term of said issue. The City hereby covenants and agrees to take all actions necessary under the Code to maintain the tax exempt status (as to taxpayers generally) of interest payable on the Bonds. The City hereby authorizes the Authorized Officers, or any one or more of them, as and if appropriate, to designate the Bonds as its "qualified tax-exempt obligations" pursuant to Section 265(b)(3)(B)(i)(III) of the Code and covenant and warrant on behalf of the City that the City does not reasonably expect to issue tax-exempt bonds or other tax-exempt interest bearing obligations aggregating in principal amount more than \$10,000,000 during the calendar year in which the Bonds are issued (taking into consideration the exception for current refunding issues). The City agrees to take all further actions, if any, necessary to qualify the Bonds herein authorized as such "qualified tax-exempt obligations" as and to the extent permitted by law.

Section 13. The Mayor and City Council hereby authorize the Authorized Officers, or each individually, to approve and deem final, within the meaning of Rule 15c2-12 under the Securities Exchange Act of 1934, as amended, a Preliminary Official Statement with respect to the Bonds and the information therein contained and to approve and deliver a final Official Statement for and on behalf of the City. The Authorized Officers, or any one or more of them, are hereby further authorized to take any and all actions and enter into any and all agreements and execute any documents deemed necessary or appropriate in connection with the issuance and sale of the Bonds, and any such actions previously taken are hereby ratified and confirmed.

Section 14. The City hereby (a) authorizes and directs that an Authorized Officer execute and deliver, on the date of issue of the Bonds, a continuing disclosure undertaking (the "**Continuing Disclosure Undertaking**") in such form as shall be satisfactory to the City and in compliance with Rule 15c2-12 of the Securities and Exchange Commission, to the extent required by the Underwriter; and (b) covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Undertaking. Notwithstanding any other provision of this ordinance, failure of the City to comply with the Continuing Disclosure Undertaking shall not be considered an event of default hereunder; however, any Participating Underwriter (as such term is defined in the Continuing Disclosure Undertaking) or any Beneficial Owner or any Registered Owner of a Bond (as such terms are defined in the Continuing Disclosure Undertaking) may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the City to comply with its obligations under this section.

Section 15. The City's obligation under this Ordinance shall be fully discharged and satisfied as to the Bonds authorized and issued hereunder, and said Bonds shall no longer be deemed outstanding hereunder when payment of the principal of such Bonds plus interest thereon to the date of maturity or redemption thereof (a) shall have been made or caused to be made in accordance with the terms thereof; or (b) shall have been provided by depositing with the Registrar or in escrow with a national or state bank having trust powers, in trust solely for such payment (i) sufficient moneys to make such payment or (ii) direct general obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States of America or obligations of an agency of the United States of America (herein referred to as "**Government Obligations**"), in such amount and maturing as to principal and interest at such times, as will insure the availability of sufficient moneys to make such payment, and such Bonds shall cease to draw interest from the date of their redemption or maturity and, except for the purposes of such payment, shall no longer be entitled to the benefits of this Ordinance; provided that, with respect to any Bonds called or to be called for redemption prior to the stated maturity thereof, notice of redemption shall have been duly given. If moneys shall have been deposited in accordance with the terms hereof with the Registrar as escrow agent in trust for that purpose sufficient to pay the principal of such Bonds, together with all interest due thereon to the due date thereof or

to the date fixed for the redemption thereof, as the case may be, all liability of the City for such payment shall forthwith cease, determine and be completely discharged, and such Bonds shall no longer be considered outstanding.

Section 16. Without in any way limiting the power, authority or discretion elsewhere herein granted or delegated, the Council hereby (a) authorizes and directs the Mayor, Treasurer, Clerk, City Attorney and all other officers, officials, employees and agents of the City to carry out or cause to be carried out, and to perform such obligations of the City and such other actions as they, or any of them, in consultation with bond counsel, the initial purchaser of the bonds and its counsel, shall consider necessary, advisable, desirable or appropriate in connection with this Ordinance and issuance, sale and delivery of the Bonds, and payment at or prior to maturity of the Outstanding Obligations and any other interim financing issued to pay costs of improvements in the Districts, including, without limitation, and whenever appropriate the execution and delivery thereof and of all other related documents, instruments, certifications and opinions, and (b) delegates, authorizes and directs the Mayor the right, power and authority to exercise his own independent judgment and absolute discretion in (i) determining and finalizing the terms, provisions, form and contents of any official statement utilized in offering the Bonds for sale to the public, (ii) determining and finalizing all other terms and provisions to be carried by the Bonds not specifically set forth in this Ordinance, and (iii) the taking of all actions and the making of all arrangements necessary, proper, appropriate, advisable or desirable in order to effectuate the issuance, sale and delivery of the Bonds and redemption or payment at or prior to maturity of the Outstanding Obligations and any other interim financing issued to pay costs of improvements in the Districts. The execution and delivery by the Mayor or by any such other officers, officials, employees or agents of the City of any such documents, instruments, certifications and opinions, or the doing by them of any act in connection with any of the matters which are the subject of this Ordinance, shall constitute conclusive evidence of both the City's and their approval of the terms, provisions and contents thereof and all changes, modifications, amendments, revisions and alterations made therein and shall conclusively establish their absolute, unconditional and irrevocable authority with respect thereto from the City and the authorization, approval and ratification by the City of the documents, instruments, certifications and opinions so executed and the actions so taken.

Section 17. If any one or more of the provisions of this Ordinance should be determined by a court of competent jurisdiction to be contrary to law, then such provisions shall be deemed severable from the remaining provisions of this Ordinance and the invalidity thereof shall in no way affect the validity of the other provisions of this Ordinance or of the Bonds and the owners of the Bonds shall retain all the rights and benefits accorded to them under this Ordinance and under any applicable provisions of law.

If any provisions of this Ordinance shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid in any particular case in any jurisdiction or jurisdictions, or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstances, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever.

Section 18. All documents, agreements, certificates, and instruments related to the Bonds shall be valid, binding, and enforceable against the City when executed and delivered by means of (i) an original manual signature; (ii) a faxed, scanned, or photocopied manual signature, or (iii) any other electronic signature permitted by electronic signatures laws, including any relevant provisions of the Uniform Commercial Code, in each case to the extent applicable. Each faxed, scanned, or photocopied manual signature, or other electronic signature, shall for all purposes have the same validity, legal effect, and admissibility in evidence as an original manual signature. Each document, agreement, certificate, and instrument related to the Bonds may be executed in any number of counterparts, each of which shall be deemed to be an original, but such

counterparts shall, together, constitute one and the same document, agreement, certificate, or instrument, as applicable.

Section 19. This ordinance shall be published in pamphlet or electronic form and shall be in force and take effect from and after its adoption as provided by law.

PASSED AND APPROVED: _____, 2025.

CITY OF HICKMAN, NEBRASKA

ATTEST:

By: _____
Mayor

By: _____
Clerk

[S E A L]

**RESOLUTION NO. 2025-17
CITY OF HICKMAN, NEBRASKA
A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF HICKMAN,
NEBRASKA AUTHORIZING THE ACQUISITION OF CERTAIN REAL PROPERTY
FOR USE BY THE CITY.**

Recitals

- A. Kubr Construction Inc., owns certain real property located in Hickman, Lancaster County and more particularly described as follows:

SCOTTS CREEK 2ND ADDITION, OUTLOT A

CONTAINING A CALCULATED AREA OF 232,750 SQUARE FEET
OR 5.34 ACRES, MORE OR LESS.

- B. The City's acquisition of the above described real property will benefit the City and its residents for the Scott's Creek Trail Project.
- C. Neb. Rev. Stat. § 18-1705 authorizes the City to acquire real property upon approval of the acquisition by action taken in a public meeting after notice and public hearing.
- D. The City desires to acquire the real property and held the public meeting and held public hearing on October 28, 2025.

NOW THEREFORE, be it resolved by the City of Hickman, Nebraska:

1. The City hereby approves the acquisition of real property from Kubr Construction, Inc., in accordance with the authority under Nebraska law and the Hickman Municipal Code.

2. The Mayor and City Administrator of the City is hereby authorized to execute a Purchase Agreement and to take all actions necessary to effectuate the acquisition of real property from Kubr Construction, Inc.

This has been approved as of the 28th day of October, 2025.

CITY OF HICKMAN, NEBRASKA

By: _____
Doug Wagner, City Council President

ATTEST: _____
Michele Lincoln, City Clerk

(Seal)

After recording please return to:
City of Hickman
115 Locust Street, P.O. Box 127
Hickman, NE 68372

RESOLUTION NO. 2025-18
CITY OF HICKMAN, NEBRASKA

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF HICKMAN, NEBRASKA AUTHORIZING THE ACQUISITION OF PERMANENT EASEMENT ON REAL PROPERTY FOR USE BY THE CITY.

Recitals

- A. JACK D. & CHERYL L. SCOTT owns certain real property located in Hickman, Lancaster County and more particularly described as follows:

PARCEL 1:

A TRACT OF LAND COMPOSED OF A PORTION OF LOT 2, SCOTTS CREEK 6TH ADDITION, ALL LOCATED IN THE SOUTHEAST QUARTER OF SECTION 28, TOWNSHIP 8, RANGE 7 EAST OF THE 6T.H, CITY OF HICKMAN, LANCASTER COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED IN EXHIBIT A.

PARCEL 2:

A TRACT OF LAND COMPOSED OF A PORTION OF LOT 3, SCOTTS CREEK 6TH ADDITION, ALL LOCATED IN THE SOUTHEAST QUARTER OF SECTION 28, TOWNSHIP 8, RANGE 7 EAST OF THE 6T.H, CITY OF HICKMAN, LANCASTER COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED IN EXHIBIT A.

PARCEL 3:

A TRACT OF LAND COMPOSED OF A PORTION OF LOT 3, SCOTTS CREEK 6TH ADDITION, ALL LOCATED IN THE SE QUARTER OF SECTION 28, TOWNSHIP 8, RANGE 7 EAST OF THE 6T.H, CITY OF HICKMAN, LANCASTER COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED IN EXHIBIT A.

- B. The City's permanent easement acquisition of the above described real property for the purpose of the right to use, construct, build, maintain, and repair a pedestrian walkway, together with all appurtenances, and construction of the adjoining roadway for the Scotts Creek Trail Project, which will benefit the City of Hickman and promote the health and safety of the City's residents.
- C. Neb. Rev. Stat. § 18-1705 authorizes the City to acquire permanent easement upon approval of the acquisition by action taken in a public meeting after notice.
- D. The City desires to acquire permanent easement on the real property and held the public meeting on October 28, 2025.

NOW THEREFORE, be it resolved by the City of Hickman, Nebraska:

1. The City hereby approves the acquisition of permanent easement on real property from JACK D. & CHERYL L. SCOTT, in accordance with the authority under Nebraska law and the Hickman Municipal Code.
2. The Mayor and City Administrator of the City is hereby authorized to execute a Purchase Agreement and to take all actions necessary to effectuate the acquisition of permanent easement on real property from JACK D. & CHERYL L. SCOTT.

This has been approved as of the 28th day of October, 2025.

CITY OF HICKMAN, NEBRASKA

By: _____
Doug Wagner, City Council President

(Seal)

ATTEST: _____
Michele Lincoln, City Clerk

ORDINANCE NO. 2025-13

AN ORDINANCE TO ANNEX CERTAIN PROPERTY TO THE CITY OF HICKMAN, LANCASTER COUNTY, NEBRASKA; TO PROVIDE FOR PUBLICATION; AND TO PROVIDE FOR THE EFFECTIVE DATE HEREOF.

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

Section 1. Pursuant to Neb. Rev. Stat. Section 18-3301, and at the request of the owners thereof, the real property described below is hereby annexed into the corporate limits of the City of Hickman, Lancaster County, Nebraska:

Property Description: The real property located in Etmund Estates and as described on the legal description of Etmund Estates, Lot 2, Hickman, NE 68372, attached hereto and made a part hereof as Exhibit "A".

Section 2. The City Clerk is directed to file a certified copy of the ordinance and a map certified by the engineer or surveyor with the records of the Lancaster County Register of Deeds Office.

Section 3. Upon such filing, the property described above shall be deemed and held to be a part of the City of Hickman and entitled to the privileges and benefits and subject to the ordinances and regulations thereof.

Section 4. The Extraterritorial Jurisdiction (ETJ) shall be extended upon approval of annexation of said property and the Official Zoning Map of the City of Hickman shall be amended to reflect said changes.

Section 5. Effective Date. This ordinance shall be in full force and effect from and after passage, approval and publication as provided by law.

PASSED AND APPROVED THIS ____ DAY OF _____ 2025.

CITY OF HICKMAN

(SEAL)

Phil Goering, Mayor

ATTEST: Michele Lincoln, CMC City Clerk



115 Locust Street, P.O. Box 127
Hickman, NE 68372-0127
Phone 402.792.2212 - Fax 402.792.2210
www.hickman.ne.gov



COMMENT, CONCERN & AGENDA REQUEST FORM

Date: 10/24/25

Name: Ben Lueders
First Last

Address: 1260 oakview dr Hickman NE 68372
Street / P.O. Box City State Zip Code

Telephone: 402 432 4930 Email: Ben.lued@gmail.com

Comment, Concern, or Agenda Request Item:

Request to plant a tree with the
Arts Council funds + additional funds from
Kiwanis Club. Located just west of the community
center at an agreed upon location. It will
be used in tandem with our Holiday lights event, and
planned to be used in future community events.


Signature of Requestor

Date Received _____ City Staff Name _____



Printed: 10/22/2025

1: 564



Disclaimer: The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments. If you have questions or comments regarding the data displayed on this map, please email assessor@lancaster.ne.gov and you will be directed to the appropriate department.

CHANGE ORDER

No. 2




Date of Issuance: October 22, 2025 Effective Date: _____

Project: Hickman Scotts Creek Trail	Owner: City of Hickman	Owner's Contract No.:
Contract:		Date of Contract: September 16, 2025
Contractor: K2 Construction		Engineer's Project No.: 023-03229

The Contract Documents are modified as follows upon execution of this Change Order:

Description: Partial Remobilization due to private property owner items in the way of construction (LS)	\$1,650.58
Additional clearing and grubbing along the north side of Hickman Road (LS)	\$2,500.00
Haul off of private property owner items – 5 loads x \$916.67 EA =	\$4,583.35
	TOTAL = \$8,733.93
Time extension due to clean-up of private property delay – 15 working days	

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES <i>[note changes in Milestones if applicable]</i>
Original Contract Price: \$ <u>226,841.50</u>	Original Contract Times: Substantial Completion (date): <u>October 31, 2025</u> Ready for Final Payment (date): <u>November 15, 2025</u>
Increase from previously approved Change Orders No. <u>1</u> to No. <u>1</u> : \$ <u>7,992.50</u>	Increase or Decrease from previously approved Change Orders No. <u> </u> to No. <u> </u> : Substantial Completion (days or date): <u>NA</u> Ready for Final Payment (days or date): <u>NA</u>
Contract Price prior to this Change Order: \$ <u>234,834.00</u>	Contract Times prior to this Change Order: Substantial Completion (date): <u>October 31, 2025</u> Ready for Final Payment (date): <u>November 15, 2025</u>
Increase of this Change Order: \$ <u>8,733.93</u>	Increase of this Change Order: Substantial Completion (days): <u>15 working days</u> Ready for Final Payment (days): <u>15 working days</u>
Contract Price incorporating this Change Order: \$ <u>243,567.93</u>	Contract Times with all approved Change Orders: Substantial Completion (date): <u>November 21, 2025</u> Ready for Final Payment (date): <u>December 5, 2025</u>

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: <u></u> Engineer (Authorized Signature)	By: _____ Owner (Authorized Signature)	By: _____ Contractor (Authorized Signature)
Title: <u>Project Manger</u>	Title: _____	Title: _____
Date: <u>10/22/2025</u>	Date: _____	Date: _____

ORDINANCE NO. 2025-13

AN ORDINANCE TO ANNEX CERTAIN PROPERTY TO THE CITY OF HICKMAN, LANCASTER COUNTY, NEBRASKA; TO PROVIDE FOR PUBLICATION; AND TO PROVIDE FOR THE EFFECTIVE DATE HEREOF.

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

Section 1. Pursuant to Neb. Rev. Stat. Section 18-3301, and at the request of the owners thereof, the real property described below is hereby annexed into the corporate limits of the City of Hickman, Lancaster County, Nebraska:

Property Description: The real property located in Etmund Estates and as described on the legal description of Etmund Estates, Lot 2, Hickman, NE 68372, attached hereto and made a part hereof as Exhibit "A".

Section 2. The City Clerk is directed to file a certified copy of the ordinance and a map certified by the engineer or surveyor with the records of the Lancaster County Register of Deeds Office.

Section 3. Upon such filing, the property described above shall be deemed and held to be a part of the City of Hickman and entitled to the privileges and benefits and subject to the ordinances and regulations thereof.

Section 4. The Extraterritorial Jurisdiction (ETJ) shall be extended upon approval of annexation of said property and the Official Zoning Map of the City of Hickman shall be amended to reflect said changes.

Section 5. Effective Date. This ordinance shall be in full force and effect from and after passage, approval and publication as provided by law.

PASSED AND APPROVED THIS _____ DAY OF _____ 2025.

CITY OF HICKMAN

(SEAL)

Phil Goering, Mayor

ATTEST: Michele Lincoln, CMC City Clerk